

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
GRANT COUNTY, INDIANA
January 1, 2014 to December 31, 2014



FILED
07/01/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Roger A. Bainbridge	01-01-11 to 12-31-18
County Treasurer	Sarah A. Melford	01-01-13 to 12-31-16
Clerk of the Circuit Court	J. Mark Florence Bonnie Cartwright Carolyn Mowery	01-01-11 to 12-31-14 01-01-15 to 07-31-15 08-01-15 to 12-31-18
County Sheriff	Darrell L. Himelick Reggie E. Nevels	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Pamela K. Harris	01-01-13 to 12-31-16
President of the Board of County Commissioners	Michael H. Burton John Lawson	01-01-14 to 12-31-14 01-01-15 to 12-31-16
President of the County Council	James E. McWhirt	01-01-14 to 12-31-16



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Grant County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2014.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 28, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

March 28, 2016



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Grant County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement, and have issued our report thereon dated March 28, 2016, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)


determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002.

Grant County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

March 28, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Sheriff Inmate Trust	\$ 26,051	\$ 1,302,965	\$ 1,323,136	\$ 5,880
Jail Commissary	389,585	505,385	526,770	368,200
Clerk Trust	587,890	5,530,439	5,516,862	601,467
Sheriff Cashbook	30,955	727,618	736,675	21,898
Recorder Cashbook	-	221,552	221,483	69
General	2,693,720	14,782,695	16,171,241	1,305,174
Accident Report	7,378	5,756	9,952	3,182
CEDIT - County Share	413,531	1,119,337	979,253	553,615
CEDIT - Special Legislation	78,859	-	-	78,859
Child Advocacy	1,079	-	-	1,079
Clerk's Records Perpetuation	37,749	7,962	4,500	41,211
COIT County Distributive Shares	(215,133)	5,265,055	4,842,958	206,964
Community Corrections	710,338	182,763	134,097	759,004
Community Transition Program	4,115	39,990	23,245	20,860
Convention Visitor and Tourism Promotion	32,053	399,751	404,370	27,434
Sales Disclosure - County Share	2,296	6,480	8,181	595
Covered Bridge	8,725	-	8,500	225
Cumulative Bridge	802,322	821,668	887,716	736,274
Cumulative Capital Development	105,339	405,991	323,963	187,367
Drug Free Community	(2,541)	2,899	-	358
Extradition and Sheriff's Assistance	10,065	-	-	10,065
Firearms Training	22,878	18,942	32,931	8,889
General Drain Improvement	95,964	486,444	194,552	387,856
Health	110,870	391,429	493,237	9,062
Local Health Maintenance	144,636	49,946	64,418	130,164
Local Road and Street	97,162	366,075	290,804	172,433
Misdemeanant	53,036	53,036	53,036	53,036
Motor Vehicle Highway	950,891	3,663,580	3,857,818	756,653
Plat Book	29,438	17,755	13,690	33,503
Rainy Day	513,772	-	-	513,772
Reassessment - 2015	616,508	262,860	875,776	3,592
Recorder's Records Perpetuation	96,817	70,570	42,956	124,431
Sex and Violent Offender Administration	34,876	10,390	1,996	43,270
Sheriff's Pension Trust	107,960	50,815	-	158,775
Supplemental Public Defender Services	109,714	22,199	7,815	124,098
Surplus Tax	536,975	105,488	199,091	443,372
Surveyor's Corner Perpetuation	10,464	13,035	11,390	12,109
Tax Certificate Sale	201,650	23,379	15,710	209,319
Tax Sale Redemption	(803)	320,299	316,341	3,155
Tax Sale Surplus	1,132,338	1,151,649	1,014,611	1,269,376
Local Health Department Trust Account	94,142	33,191	39,929	87,404
Unsafe Building	42,549	14,955	140	57,364
Vehicle Inspection	6,318	1,239	-	7,557
Court Appointed Special Advocate (CASA)	4,300	22,630	26,930	-
Auditor's Ineligible Deductions	325,209	468,331	238,129	555,411
County Elected Officials Training	11,372	4,694	790	15,276
Statewide 911	277,617	447,718	335,485	389,850
Reassessment	-	1,021,191	360,238	660,953
Adult Probation Administrative	328,767	116,676	136,022	309,421
Supplemental Juvenile Probation Services	68,370	14,888	36,565	46,693
Criminal Thinking Training	1,641	5,133	-	6,774
County User Fee	267,359	69,327	210,106	126,580
Drainage Maintenance	1,689,172	367,936	301,024	1,756,084
Investment Trust	1,040	-	-	1,040
Narcotics Pending	69,234	34,725	11,814	92,145
JEAN Team Drug Interdiction	110	-	-	110
Recycling	145,801	103,520	121,434	127,887
Childrens' Home Trust	67,097	483	-	67,580
Donations	7,922	5,405	8,820	4,507
Local Ordinance Violations Fines - County	19,840	-	-	19,840
Debt Service	75,249	780,165	373,271	482,143

The notes to the financial statement are an integral part of this statement.

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Capital Projects	1,663,934	-	1,563,917	100,017
Payroll Clearing	126,695	28,025	131,163	23,557
Payroll Withholding - Donations	-	10,154	10,154	-
Payroll Withholding - Insurance	1,051,448	5,479,812	5,081,130	1,450,130
Payroll Withholding - YMCA	818	52,425	52,425	818
Payroll Withholding - Deferred Compensation	140	95,678	95,678	140
Payroll Withholding - Federal	211	1,371,360	1,371,360	211
Payroll Withholding - FICA & Medicare	(3,914)	1,878,432	1,884,884	(10,366)
Payroll Withholding - Local Tax	(265)	266,990	266,991	(266)
Payroll Withholding - PERF	154,687	1,442,347	1,528,160	68,874
Payroll Withholding - Property Taxes	98	3,915	3,915	98
Payroll Withholding - Sheriff Pension	(820)	61,225	61,225	(820)
Payroll Withholding - State	(352)	441,448	441,448	(352)
Payroll Withholding - Union Dues	35	2,836	2,836	35
Payroll Withholding - Wage Garnishments	1,246	115,668	115,668	1,246
Settlement	-	64,275,723	64,275,723	-
CVET Agency	-	263,883	263,883	-
Final Excise Tax Cut Replacement Due State	-	1,136,952	1,136,952	-
Sewage Collections	2,537	89,013	38,875	52,675
Financial Institution Tax	-	580,781	580,781	-
HEA 1001 State Homestead Credit	21,668	-	-	21,668
Homestead Credit Rebate	62,947	-	-	62,947
LOIT PTRC	33,503	1,047,006	1,055,738	24,771
LOIT Residential PTRC	395,392	9,417,798	9,620,379	192,811
State Fines and Forfeitures	3,200	25,837	8,694	20,343
Infraction Judgements	16,313	75,540	81,356	10,497
Overweight Vehicle Fines	-	4,405	4,405	-
Special Death Benefit	580	5,190	5,325	445
Sales Disclosure - State Share	1,335	6,480	7,110	705
Coroner's Training & Continuing Education	1,334	7,538	8,387	485
Mortgage Recording Fees - State Share	897	4,825	5,378	344
DLGF Homestead Property Database	24,206	265	24,472	(1)
Child Restraint Violations Fines	225	2,034	1,834	425
Inheritance Tax	1,589	28,428	30,017	-
Education Plate Fees	-	769	731	38
Riverboat Revenue Sharing	-	415,048	415,048	-
Innkeepers Tax Collections	2,610	-	-	2,610
CEDIT Distribution	-	2,628,829	2,628,829	-
COIT Distribution	-	11,336,238	11,336,238	-
City/Town Ordinance Violations Fines	80,867	42,168	57,661	65,374
93.563 Prosecutor PCA	3,011	19,226	19,564	2,673
93.563 ARRA Prosecutor IV-D Incentive	1,825	-	-	1,825
93.563 ARRA Clerk IV-D Incentive	22,006	-	4,729	17,277
93.563 Title IV-D Incentive	171,941	42,271	24,216	189,996
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	236,875	63,597	88,308	212,164
93.563 Clerk IV-D Incentive-Prior To Oct '99	239	-	71	168
93.563 Clerk IV-D Incentive-Post Oct '99	132,868	42,271	56,278	118,861
Local Planning Council	2,275	-	-	2,275
Clerk Child Support	5,547	1,054,638	1,056,960	3,225
Clerk Investment	120,117	947,046	120,117	947,046
JEAN Team	3,354	27,446	30,023	777
Sheriff Crime Control Account	4,057	50	1,577	2,530
Probation Cashbook	-	123,913	115,688	8,225
Health Dept. Cashbook	-	204,333	167,413	36,920
Federal Forfeiture & Seizure	16,462	-	3,003	13,459
Truancy Intervention	23,229	-	-	23,229
Sheriff Workcrew	47,380	182,265	186,491	43,154
Immunizations & Vaccines	6,395	47,242	39,889	13,748
JEAN Team Clean Lab	919	5,262	1,879	4,302
Veterans Treatment Court	851	4,800	-	5,651
Pros Forfeiture Education & Training	6,630	5,037	3,851	7,816
Veterans Affair Treat Court	1,050	1,100	714	1,436

The notes to the financial statement are an integral part of this statement.

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Welfare And Family Trust	5,778	-	-	5,778
IEDC/FUTR Skills \$ Now	1,500	-	-	1,500
State Immunization Grant	4,154	-	-	4,154
Bioterrorism	840	13,852	8,928	5,764
H1N1 Pandemic	32	-	-	32
Stop/Prosecutor	(53,165)	53,165	-	-
Recovery Act/Prosecutor	1,159	-	-	1,159
JEAN Team	(5,971)	119,798	119,464	(5,637)
DUI Task Force	7,511	-	-	7,511
Aggressive Driving	3,969	-	-	3,969
Local Emergency Planning	59,837	13,907	15,815	57,929
BPV	-	4,723	4,723	-
Operation Pullover Grant	4,262	45,996	46,883	3,375
Fact Grant	1,677	-	-	1,677
Operation Pullover Dart Grant	3,633	3,250	5,903	980
JAG Grant Reimbursable	(23,004)	87,786	76,375	(11,593)
Homeland Security Reimb Grant	-	110,934	110,934	-
Voting/Election - Src Grant	28,391	-	1,047	27,344
Veteran Tech Grant	-	1,048	1,048	-
Family Court Grant 2013	17,154	-	14,711	2,443
Court Reform Grant Reimbursement	-	33,554	33,554	-
Community Corrections Division Addiction	6,561	-	-	6,561
Adult Community Corrections	40,917	904,266	929,817	15,366
Re-Entry Participant Flex	1,588	8,000	9,016	572
Comm Corr Project Income	503,785	66,653	62,874	507,564
CP Grant Sup II	-	4,000	-	4,000
Drug Court/Client Services	71	-	-	71
Drug Court 2008	3,269	-	-	3,269
GRCO Dare	375	-	-	375
Drug Court	19,271	24,011	16,966	26,316
16-585 Adult Drug Ct Enhancement	(5,290)	36,259	35,021	(4,052)
Problem Solving Grant	3,000	6,000	5,204	3,796
HIV Education	19	-	-	19
Big City/County Seatbelt Enforcement	26	-	-	26
Carseat Fitting Station	(39)	645	606	-
Interpreters Grant	3,496	-	1,229	2,267
CHINS/TPR Drug Court Project	6,450	11,712	22,162	(4,000)
Comm Corr Supervision Grant 2014	-	174,000	27,021	146,979
Area Plan Sp Non Reverting	15	-	-	15
RFD Grant Housing Dev	590	-	-	590
Recycled Furniture	5,490	-	-	5,490
Recycling Grant IDEM	1,442	-	-	1,442
Homeland Security Cbrne Respir	12	-	-	12
Homeland Security Part 2	181	-	-	181
Fra Sprint Nextel	-	27,155	26,977	178
Re-Entry Court/Local Grant	26,934	9,380	7,602	28,712
Jail Addictions Treatment	-	4,250	4,250	-
Sheriff Drug Interdiction	4,903	4,000	2,100	6,803
Law Enforcement Asst	1	-	-	1
ECISWD Recycling Grant	13,687	-	-	13,687
99 Recycling Grant	232	-	-	232
Andrew R. Benedict Training Center	95	-	-	95
Computer Access Fee	8	-	-	8
Ten Commandments Movie Donation	100	-	-	100
Community Corrections Work Release	18,156	215,190	219,076	14,270
Grant County EMS	200	605,315	605,415	100
Treasurer Cashbook	1,150,508	622,322	1,150,508	622,322
Build Indiana Grant	2,701	-	-	2,701
Totals	<u>\$ 20,409,337</u>	<u>\$ 150,545,137</u>	<u>\$ 151,494,541</u>	<u>\$ 19,459,933</u>

The notes to the financial statement are an integral part of this statement.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. Primarily, this is a result of reimbursable grant funds not being reimbursed at December 31, 2014. However, some Payroll Withholding funds also contained some deficits in cash, which were a result of errors in posting.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Combined Funds

Various funds were reported individually in the prior financial statement but were combined into one fund for the current financial statement.

Various funds were reported individually in the current financial statement but were combined into one fund for the prior financial statement.

Prior Report		Current Report	
Clerk's Trust	\$ 713,554	Clerk Trust	\$ 587,890
		Clerk Child Support	5,547
		Clerk Investment	<u>120,117</u>
			<u>713,554</u>
Adult Probation Administrative	163,530	Adult Probation Administrative	<u>328,767</u>
Alcohol and Drug Services	<u>165,237</u>		
	<u>328,767</u>		
EMA Traffic	7,838	Donations	<u>7,922</u>
Veteran's Affairs Donation	50		
Tobacco	<u>34</u>		
	<u>7,922</u>		
Complex Energy Project	732,828	Capital Projects	<u>1,663,934</u>
Jail & D Home Energy	<u>931,106</u>		
	<u>1,663,934</u>		
Deferred Prosecution	129,298	County User Fee	<u>267,359</u>
Criminal Records Application Fee	6,478		
Recorder CISP	65,469		
Jury Pay	25,391		
Pretrial Diversion	40,723		
Unidentified	<u>958</u>		
	<u>268,317</u>		
Tax Distributions	<u>594,906</u>	CEDIT - Special Legislation	78,859
		Sewage Collections	2,537
		Financial Institution Tax	-
		HEA 1001 State Homestead Credit	21,668
		Homestead Credit Rebate	62,947
		LOIT PTRC	33,503
		LOIT Residential PTRC	<u>395,392</u>
			<u>594,906</u>
3% City and Town Court Cost	9,198	City/Town Ordinance Violations Fines	<u>80,867</u>
County Law Enforcement Continuing Education	29,464		
County Drug Free Community	26,321		
Sheriff Law Enforcement Continuing Education	<u>15,884</u>		
	<u>80,867</u>		
Recorder's Trust	830	Investment Trust	<u>1,040</u>
Innkeepers Tax	<u>211</u>		
	<u>1,040</u>		
Payroll Withholdings	<u>278,579</u>	Payroll Clearing	126,695
		Payroll Withholding - YMCA	818
		Payroll Withholding - Deferred Compensation	140
		Payroll Withholding - Federal	211
		Payroll Withholding - FICA & Medicare	(3,914)
		Payroll Withholding - Local Tax	(265)
		Payroll Withholding - PERF	154,687
		Payroll Withholding - Property Taxes	98
		Payroll Withholding - Sheriff Pension	(820)
		Payroll Withholding - State	(352)
		Payroll Withholding - Union Dues	35
		Payroll Withholding - Wage Garnishments	<u>1,246</u>
			<u>278,579</u>

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Financial Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information, can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Sheriff Inmate Trust	Jail Commissary	Clerk Trust	Sheriff Cashbook	Recorder Cashbook	General	Accident Report
Cash and investments - beginning	\$ 26,051	\$ 389,585	\$ 587,890	\$ 30,955	\$ -	\$ 2,693,720	\$ 7,378
Receipts:							
Taxes	-	-	-	-	-	10,732,174	-
Licenses and permits	-	-	-	-	-	42,475	-
Intergovernmental	-	-	-	-	-	1,306,276	-
Charges for services	-	-	-	-	-	1,113,841	5,756
Fines and forfeits	-	-	-	-	-	289,812	-
Other receipts	1,302,965	505,385	5,530,439	727,618	221,552	1,298,117	-
Total receipts	<u>1,302,965</u>	<u>505,385</u>	<u>5,530,439</u>	<u>727,618</u>	<u>221,552</u>	<u>14,782,695</u>	<u>5,756</u>
Disbursements:							
Personal services	-	-	-	-	-	11,625,798	-
Supplies	-	-	-	-	-	795,542	-
Other services and charges	-	-	-	-	-	3,378,678	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	219,367	-
Other disbursements	1,323,136	526,770	5,516,862	736,675	221,483	151,856	9,952
Total disbursements	<u>1,323,136</u>	<u>526,770</u>	<u>5,516,862</u>	<u>736,675</u>	<u>221,483</u>	<u>16,171,241</u>	<u>9,952</u>
Excess (deficiency) of receipts over disbursements	<u>(20,171)</u>	<u>(21,385)</u>	<u>13,577</u>	<u>(9,057)</u>	<u>69</u>	<u>(1,388,546)</u>	<u>(4,196)</u>
Cash and investments - ending	<u>\$ 5,880</u>	<u>\$ 368,200</u>	<u>\$ 601,467</u>	<u>\$ 21,898</u>	<u>\$ 69</u>	<u>\$ 1,305,174</u>	<u>\$ 3,182</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CEDIT - County Share	CEDIT - Special Legislation	Child Advocacy	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 413,531	\$ 78,859	\$ 1,079	\$ 37,749	\$ (215,133)	\$ 710,338	\$ 4,115
Receipts:							
Taxes	1,119,337	-	-	-	4,768,716	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	182,763	39,990
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	7,962	-	-	-
Other receipts	-	-	-	-	496,339	-	-
Total receipts	<u>1,119,337</u>	<u>-</u>	<u>-</u>	<u>7,962</u>	<u>5,265,055</u>	<u>182,763</u>	<u>39,990</u>
Disbursements:							
Personal services	927,111	-	-	1,568	4,411,964	49,616	-
Supplies	-	-	-	2,450	-	4,659	-
Other services and charges	26,237	-	-	-	430,994	63,440	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	25,905	-	-	482	-	16,382	-
Other disbursements	-	-	-	-	-	-	23,245
Total disbursements	<u>979,253</u>	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>4,842,958</u>	<u>134,097</u>	<u>23,245</u>
Excess (deficiency) of receipts over disbursements	<u>140,084</u>	<u>-</u>	<u>-</u>	<u>3,462</u>	<u>422,097</u>	<u>48,666</u>	<u>16,745</u>
Cash and investments - ending	<u>\$ 553,615</u>	<u>\$ 78,859</u>	<u>\$ 1,079</u>	<u>\$ 41,211</u>	<u>\$ 206,964</u>	<u>\$ 759,004</u>	<u>\$ 20,860</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Convention Visitor and Tourism Promotion	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Extradition and Sheriff's Assistance
Cash and investments - beginning	\$ 32,053	\$ 2,296	\$ 8,725	\$ 802,322	\$ 105,339	\$ (2,541)	\$ 10,065
Receipts:							
Taxes	399,247	-	-	639,129	369,074	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	58,839	36,917	-	-
Charges for services	-	-	-	117,968	-	-	-
Fines and forfeits	-	6,480	-	-	-	-	-
Other receipts	504	-	-	5,732	-	2,899	-
Total receipts	399,751	6,480	-	821,668	405,991	2,899	-
Disbursements:							
Personal services	-	8,181	-	-	-	-	-
Supplies	-	-	-	326,190	-	-	-
Other services and charges	404,370	-	8,500	424,372	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	137,154	323,963	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	404,370	8,181	8,500	887,716	323,963	-	-
Excess (deficiency) of receipts over disbursements	(4,619)	(1,701)	(8,500)	(66,048)	82,028	2,899	-
Cash and investments - ending	<u>\$ 27,434</u>	<u>\$ 595</u>	<u>\$ 225</u>	<u>\$ 736,274</u>	<u>\$ 187,367</u>	<u>\$ 358</u>	<u>\$ 10,065</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Firearms Training	General Drain Improvement	Health	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 22,878	\$ 95,964	\$ 110,870	\$ 144,636	\$ 97,162	\$ 53,036	\$ 950,891
Receipts:							
Taxes	-	847	223,873	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	22,276	48,859	365,014	-	3,285,323
Charges for services	18,942	-	144,616	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	485,597	664	1,087	1,061	53,036	378,257
Total receipts	<u>18,942</u>	<u>486,444</u>	<u>391,429</u>	<u>49,946</u>	<u>366,075</u>	<u>53,036</u>	<u>3,663,580</u>
Disbursements:							
Personal services	-	-	431,945	38,159	-	-	1,776,967
Supplies	-	-	2,673	6,638	-	-	1,288,326
Other services and charges	-	-	58,556	19,621	-	-	80,457
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	144,204	-	-	290,804	-	712,038
Other disbursements	32,931	50,348	63	-	-	53,036	30
Total disbursements	<u>32,931</u>	<u>194,552</u>	<u>493,237</u>	<u>64,418</u>	<u>290,804</u>	<u>53,036</u>	<u>3,857,818</u>
Excess (deficiency) of receipts over disbursements	<u>(13,989)</u>	<u>291,892</u>	<u>(101,808)</u>	<u>(14,472)</u>	<u>75,271</u>	<u>-</u>	<u>(194,238)</u>
Cash and investments - ending	<u>\$ 8,889</u>	<u>\$ 387,856</u>	<u>\$ 9,062</u>	<u>\$ 130,164</u>	<u>\$ 172,433</u>	<u>\$ 53,036</u>	<u>\$ 756,653</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 29,438	\$ 513,772	\$ 616,508	\$ 96,817	\$ 34,876	\$ 107,960	\$ 109,714
Receipts:							
Taxes	-	-	234,633	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	26,960	-	-	-	-
Charges for services	17,725	-	-	70,570	-	50,815	-
Fines and forfeits	-	-	-	-	10,390	-	21,028
Other receipts	30	-	1,267	-	-	-	1,171
Total receipts	<u>17,755</u>	<u>-</u>	<u>262,860</u>	<u>70,570</u>	<u>10,390</u>	<u>50,815</u>	<u>22,199</u>
Disbursements:							
Personal services	11,086	-	66,113	6,636	-	-	39
Supplies	860	-	-	3,523	-	-	-
Other services and charges	1,000	-	710	22,376	-	-	7,776
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	546	-	-	10,421	-	-	-
Other disbursements	198	-	808,953	-	1,996	-	-
Total disbursements	<u>13,690</u>	<u>-</u>	<u>875,776</u>	<u>42,956</u>	<u>1,996</u>	<u>-</u>	<u>7,815</u>
Excess (deficiency) of receipts over disbursements	<u>4,065</u>	<u>-</u>	<u>(612,916)</u>	<u>27,614</u>	<u>8,394</u>	<u>50,815</u>	<u>14,384</u>
Cash and investments - ending	<u>\$ 33,503</u>	<u>\$ 513,772</u>	<u>\$ 3,592</u>	<u>\$ 124,431</u>	<u>\$ 43,270</u>	<u>\$ 158,775</u>	<u>\$ 124,098</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Certificate Sale	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building
Cash and investments - beginning	\$ 536,975	\$ 10,464	\$ 201,650	\$ (803)	\$ 1,132,338	\$ 94,142	\$ 42,549
Receipts:							
Taxes	-	-	23,379	320,299	-	-	-
Licenses and permits	-	-	-	-	-	-	14,955
Intergovernmental	-	-	-	-	-	32,476	-
Charges for services	-	13,035	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	105,488	-	-	-	1,151,649	715	-
Total receipts	<u>105,488</u>	<u>13,035</u>	<u>23,379</u>	<u>320,299</u>	<u>1,151,649</u>	<u>33,191</u>	<u>14,955</u>
Disbursements:							
Personal services	-	-	-	-	-	39,929	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	11,390	15,710	-	1,014,611	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	199,091	-	-	316,341	-	-	140
Total disbursements	<u>199,091</u>	<u>11,390</u>	<u>15,710</u>	<u>316,341</u>	<u>1,014,611</u>	<u>39,929</u>	<u>140</u>
Excess (deficiency) of receipts over disbursements	<u>(93,603)</u>	<u>1,645</u>	<u>7,669</u>	<u>3,958</u>	<u>137,038</u>	<u>(6,738)</u>	<u>14,815</u>
Cash and investments - ending	<u>\$ 443,372</u>	<u>\$ 12,109</u>	<u>\$ 209,319</u>	<u>\$ 3,155</u>	<u>\$ 1,269,376</u>	<u>\$ 87,404</u>	<u>\$ 57,364</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Vehicle Inspection	Court Appointed Special Advocate (CASA)	Auditor's Ineligible Deductions	County Elected Officials Training	Statewide 911	Reassessment	Adult Probation Administrative
Cash and investments - beginning	\$ 6,318	\$ 4,300	\$ 325,209	\$ 11,372	\$ 277,617	\$ -	\$ 328,767
Receipts:							
Taxes	-	-	-	-	-	184,658	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	9,298	-	-	-	14,664	-
Charges for services	1,239	-	-	4,694	447,714	-	78,758
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	13,332	468,331	-	4	821,869	37,918
Total receipts	<u>1,239</u>	<u>22,630</u>	<u>468,331</u>	<u>4,694</u>	<u>447,718</u>	<u>1,021,191</u>	<u>116,676</u>
Disbursements:							
Personal services	-	-	93,341	-	-	248,872	78,198
Supplies	-	-	339	-	-	3,595	25,077
Other services and charges	-	-	88,813	-	191,419	106,384	30,068
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	4,961	-	144,066	1,387	2,616
Other disbursements	-	26,930	50,675	790	-	-	63
Total disbursements	<u>-</u>	<u>26,930</u>	<u>238,129</u>	<u>790</u>	<u>335,485</u>	<u>360,238</u>	<u>136,022</u>
Excess (deficiency) of receipts over disbursements	<u>1,239</u>	<u>(4,300)</u>	<u>230,202</u>	<u>3,904</u>	<u>112,233</u>	<u>660,953</u>	<u>(19,346)</u>
Cash and investments - ending	<u>\$ 7,557</u>	<u>\$ -</u>	<u>\$ 555,411</u>	<u>\$ 15,276</u>	<u>\$ 389,850</u>	<u>\$ 660,953</u>	<u>\$ 309,421</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Supplemental Juvenile Probation Services	Criminal Thinking Training	County User Fee	Drainage Maintenance	Investment Trust	Narcotics Pending	JEAN Team Drug Interdiction
Cash and investments - beginning	\$ 68,370	\$ 1,641	\$ 267,359	\$ 1,689,172	\$ 1,040	\$ 69,234	\$ 110
Receipts:							
Taxes	-	-	-	294,917	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	5,133	10,084	-	-	-	-
Fines and forfeits	11,419	-	59,243	-	-	-	-
Other receipts	3,469	-	-	73,019	-	34,725	-
Total receipts	<u>14,888</u>	<u>5,133</u>	<u>69,327</u>	<u>367,936</u>	<u>-</u>	<u>34,725</u>	<u>-</u>
Disbursements:							
Personal services	621	-	187,471	-	-	-	-
Supplies	2,865	-	-	-	-	-	-
Other services and charges	5,455	-	7,045	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	27,624	-	-	-	-	-	-
Other disbursements	-	-	15,590	301,024	-	11,814	-
Total disbursements	<u>36,565</u>	<u>-</u>	<u>210,106</u>	<u>301,024</u>	<u>-</u>	<u>11,814</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(21,677)</u>	<u>5,133</u>	<u>(140,779)</u>	<u>66,912</u>	<u>-</u>	<u>22,911</u>	<u>-</u>
Cash and investments - ending	<u>\$ 46,693</u>	<u>\$ 6,774</u>	<u>\$ 126,580</u>	<u>\$ 1,756,084</u>	<u>\$ 1,040</u>	<u>\$ 92,145</u>	<u>\$ 110</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Recycling	Childrens' Home Trust	Donations	Local Ordinance Violations Fines - County	Debt Service	Capital Projects	Payroll Clearing
Cash and investments - beginning	\$ 145,801	\$ 67,097	\$ 7,922	\$ 19,840	\$ 75,249	\$ 1,663,934	\$ 126,695
Receipts:							
Taxes	-	-	-	-	718,861	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	61,255	-	-
Charges for services	103,520	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	483	5,405	-	49	-	28,025
Total receipts	<u>103,520</u>	<u>483</u>	<u>5,405</u>	<u>-</u>	<u>780,165</u>	<u>-</u>	<u>28,025</u>
Disbursements:							
Personal services	69,448	-	-	-	-	-	-
Supplies	5,736	-	-	-	-	-	-
Other services and charges	20,450	-	8,761	-	-	1,556,525	-
Debt service - principal and interest	-	-	-	-	373,271	-	-
Capital outlay	25,800	-	-	-	-	7,392	-
Other disbursements	-	-	59	-	-	-	131,163
Total disbursements	<u>121,434</u>	<u>-</u>	<u>8,820</u>	<u>-</u>	<u>373,271</u>	<u>1,563,917</u>	<u>131,163</u>
Excess (deficiency) of receipts over disbursements	<u>(17,914)</u>	<u>483</u>	<u>(3,415)</u>	<u>-</u>	<u>406,894</u>	<u>(1,563,917)</u>	<u>(103,138)</u>
Cash and investments - ending	<u>\$ 127,887</u>	<u>\$ 67,580</u>	<u>\$ 4,507</u>	<u>\$ 19,840</u>	<u>\$ 482,143</u>	<u>\$ 100,017</u>	<u>\$ 23,557</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - YMCA	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax
Cash and investments - beginning	\$ -	\$ 1,051,448	\$ 818	\$ 140	\$ 211	\$ (3,914)	\$ (265)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	10,154	5,479,812	52,425	95,678	1,371,360	1,878,432	266,990
Total receipts	10,154	5,479,812	52,425	95,678	1,371,360	1,878,432	266,990
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,154	5,081,130	52,425	95,678	1,371,360	1,884,884	266,991
Total disbursements	10,154	5,081,130	52,425	95,678	1,371,360	1,884,884	266,991
Excess (deficiency) of receipts over disbursements	-	398,682	-	-	-	(6,452)	(1)
Cash and investments - ending	\$ -	\$ 1,450,130	\$ 818	\$ 140	\$ 211	\$ (10,366)	\$ (266)

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payroll Withholding - PERF	Payroll Withholding - Property Taxes	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Union Dues	Payroll Withholding - Wage Garnishments	Settlement
Cash and investments - beginning	\$ 154,687	\$ 98	\$ (820)	\$ (352)	\$ 35	\$ 1,246	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	50,020,906
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	4,940,055
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,442,347	3,915	61,225	441,448	2,836	115,668	9,314,762
Total receipts	1,442,347	3,915	61,225	441,448	2,836	115,668	64,275,723
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,528,160	3,915	61,225	441,448	2,836	115,668	64,275,723
Total disbursements	1,528,160	3,915	61,225	441,448	2,836	115,668	64,275,723
Excess (deficiency) of receipts over disbursements	(85,813)	-	-	-	-	-	-
Cash and investments - ending	\$ 68,874	\$ 98	\$ (820)	\$ (352)	\$ 35	\$ 1,246	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewage Collections	Financial Institution Tax	HEA 1001 State Homestead Credit	Homestead Credit Rebate	LOIT PTRC
Cash and investments - beginning	\$ -	\$ -	\$ 2,537	\$ -	\$ 21,668	\$ 62,947	\$ 33,503
Receipts:							
Taxes	-	-	89,013	-	-	-	1,046,422
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	263,883	1,136,952	-	580,781	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	584
Total receipts	263,883	1,136,952	89,013	580,781	-	-	1,047,006
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	263,883	1,136,952	38,875	580,781	-	-	1,055,738
Total disbursements	263,883	1,136,952	38,875	580,781	-	-	1,055,738
Excess (deficiency) of receipts over disbursements	-	-	50,138	-	-	-	(8,732)
Cash and investments - ending	\$ -	\$ -	\$ 52,675	\$ -	\$ 21,668	\$ 62,947	\$ 24,771

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	LOIT Residential PTRC	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroner's Training & Continuing Education
Cash and investments - beginning	\$ 395,392	\$ 3,200	\$ 16,313	\$ -	\$ 580	\$ 1,335	\$ 1,334
Receipts:							
Taxes	9,417,798	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	7,538
Fines and forfeits	-	25,837	1,798	4,405	1,875	6,480	-
Other receipts	-	-	73,742	-	3,315	-	-
Total receipts	<u>9,417,798</u>	<u>25,837</u>	<u>75,540</u>	<u>4,405</u>	<u>5,190</u>	<u>6,480</u>	<u>7,538</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,620,379	8,694	81,356	4,405	5,325	7,110	8,387
Total disbursements	<u>9,620,379</u>	<u>8,694</u>	<u>81,356</u>	<u>4,405</u>	<u>5,325</u>	<u>7,110</u>	<u>8,387</u>
Excess (deficiency) of receipts over disbursements	<u>(202,581)</u>	<u>17,143</u>	<u>(5,816)</u>	<u>-</u>	<u>(135)</u>	<u>(630)</u>	<u>(849)</u>
Cash and investments - ending	<u>\$ 192,811</u>	<u>\$ 20,343</u>	<u>\$ 10,497</u>	<u>\$ -</u>	<u>\$ 445</u>	<u>\$ 705</u>	<u>\$ 485</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 897	\$ 24,206	\$ 225	\$ 1,589	\$ -	\$ -	\$ 2,610
Receipts:							
Taxes	-	-	-	28,428	769	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	415,048	-
Charges for services	4,825	-	-	-	-	-	-
Fines and forfeits	-	-	2,034	-	-	-	-
Other receipts	-	265	-	-	-	-	-
Total receipts	<u>4,825</u>	<u>265</u>	<u>2,034</u>	<u>28,428</u>	<u>769</u>	<u>415,048</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,378	24,472	1,834	30,017	731	415,048	-
Total disbursements	<u>5,378</u>	<u>24,472</u>	<u>1,834</u>	<u>30,017</u>	<u>731</u>	<u>415,048</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(553)</u>	<u>(24,207)</u>	<u>200</u>	<u>(1,589)</u>	<u>38</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 344</u>	<u>\$ (1)</u>	<u>\$ 425</u>	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ 2,610</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CEDIT Distribution	COIT Distribution	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA	ARRA ARRA Prosecutor IV-D Incentive	ARRA ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 80,867	\$ 3,011	\$ 1,825	\$ 22,006	\$ 171,941
Receipts:							
Taxes	2,628,829	11,336,238	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,782	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	40,512	-	-	-	-
Other receipts	-	-	1,656	17,444	-	-	42,271
Total receipts	<u>2,628,829</u>	<u>11,336,238</u>	<u>42,168</u>	<u>19,226</u>	<u>-</u>	<u>-</u>	<u>42,271</u>
Disbursements:							
Personal services	-	-	-	-	-	1,567	1,216
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	26,542	9,258	-	-	23,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>2,628,829</u>	<u>11,336,238</u>	<u>31,119</u>	<u>10,306</u>	<u>-</u>	<u>3,162</u>	<u>-</u>
Total disbursements	<u>2,628,829</u>	<u>11,336,238</u>	<u>57,661</u>	<u>19,564</u>	<u>-</u>	<u>4,729</u>	<u>24,216</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(15,493)</u>	<u>(338)</u>	<u>-</u>	<u>(4,729)</u>	<u>18,055</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,374</u>	<u>\$ 2,673</u>	<u>\$ 1,825</u>	<u>\$ 17,277</u>	<u>\$ 189,996</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Local Planning Council	Clerk Child Support	Clerk Investment	JEAN Team
Cash and investments - beginning	\$ 236,875	\$ 239	\$ 132,868	\$ 2,275	\$ 5,547	\$ 120,117	\$ 3,354
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	63,597	-	42,271	-	1,054,638	947,046	27,446
Total receipts	<u>63,597</u>	<u>-</u>	<u>42,271</u>	<u>-</u>	<u>1,054,638</u>	<u>947,046</u>	<u>27,446</u>
Disbursements:							
Personal services	76,542	-	56,262	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	11,766	71	16	-	1,056,960	120,117	30,023
Total disbursements	<u>88,308</u>	<u>71</u>	<u>56,278</u>	<u>-</u>	<u>1,056,960</u>	<u>120,117</u>	<u>30,023</u>
Excess (deficiency) of receipts over disbursements	<u>(24,711)</u>	<u>(71)</u>	<u>(14,007)</u>	<u>-</u>	<u>(2,322)</u>	<u>826,929</u>	<u>(2,577)</u>
Cash and investments - ending	<u>\$ 212,164</u>	<u>\$ 168</u>	<u>\$ 118,861</u>	<u>\$ 2,275</u>	<u>\$ 3,225</u>	<u>\$ 947,046</u>	<u>\$ 777</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sheriff Crime Control Account	Probation Cashbook	Health Dept. Cashbook	Federal Forfeiture & Seizure	Truancy Intervention	Sheriff Workcrew	Immunizations & Vaccines
Cash and investments - beginning	\$ 4,057	\$ -	\$ -	\$ 16,462	\$ 23,229	\$ 47,380	\$ 6,395
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	47,242
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	50	123,913	204,333	-	-	182,265	-
Total receipts	50	123,913	204,333	-	-	182,265	47,242
Disbursements:							
Personal services	-	-	-	-	-	186,491	-
Supplies	-	-	-	-	-	-	39,889
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,577	115,688	167,413	3,003	-	-	-
Total disbursements	1,577	115,688	167,413	3,003	-	186,491	39,889
Excess (deficiency) of receipts over disbursements	(1,527)	8,225	36,920	(3,003)	-	(4,226)	7,353
Cash and investments - ending	\$ 2,530	\$ 8,225	\$ 36,920	\$ 13,459	\$ 23,229	\$ 43,154	\$ 13,748

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	JEAN Team Clean Lab	Veterans Treatment Court	Pros Forfeiture Education & Training	Veterans Affair Treat Court	Welfare And Family Trust	IEDC/FUTR Skills \$ Now	State Immunization Grant
Cash and investments - beginning	\$ 919	\$ 851	\$ 6,630	\$ 1,050	\$ 5,778	\$ 1,500	\$ 4,154
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	4,100	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,262	700	5,037	1,100	-	-	-
Total receipts	5,262	4,800	5,037	1,100	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	439	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,879	-	3,851	275	-	-	-
Total disbursements	1,879	-	3,851	714	-	-	-
Excess (deficiency) of receipts over disbursements	3,383	4,800	1,186	386	-	-	-
Cash and investments - ending	\$ 4,302	\$ 5,651	\$ 7,816	\$ 1,436	\$ 5,778	\$ 1,500	\$ 4,154

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Bioterrorism	H1N1 Pandemic	Stop/Prosecutor	Recovery Act/Prosecutor	JEAN Team	DUI Task Force	Aggressive Driving
Cash and investments - beginning	\$ 840	\$ 32	\$ (53,165)	\$ 1,159	\$ (5,971)	\$ 7,511	\$ 3,969
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	13,251	-	53,165	-	26,953	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	601	-	-	-	92,845	-	-
Total receipts	<u>13,852</u>	<u>-</u>	<u>53,165</u>	<u>-</u>	<u>119,798</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	100,981	-	-
Supplies	6,959	-	-	-	11,529	-	-
Other services and charges	1,969	-	-	-	1,226	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	5,728	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>8,928</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,464</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,924</u>	<u>-</u>	<u>53,165</u>	<u>-</u>	<u>334</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,764</u>	<u>\$ 32</u>	<u>\$ -</u>	<u>\$ 1,159</u>	<u>\$ (5,637)</u>	<u>\$ 7,511</u>	<u>\$ 3,969</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Local Emergency Planning	BPV	Operation Pullover Grant	Fact Grant	Operation Pullover Dart Grant	JAG Grant Reimbursable	Homeland Security Reimb Grant
Cash and investments - beginning	\$ 59,837	\$ -	\$ 4,262	\$ 1,677	\$ 3,633	\$ (23,004)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	13,495	4,723	38,479	-	-	84,735	110,934
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	412	-	7,517	-	3,250	3,051	-
Total receipts	13,907	4,723	45,996	-	3,250	87,786	110,934
Disbursements:							
Personal services	-	-	9,591	-	762	54,689	-
Supplies	10,542	-	-	-	-	-	-
Other services and charges	3,000	-	-	-	-	21,686	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	621	-	-	-	-	-	-
Other disbursements	1,652	4,723	37,292	-	5,141	-	110,934
Total disbursements	15,815	4,723	46,883	-	5,903	76,375	110,934
Excess (deficiency) of receipts over disbursements	(1,908)	-	(887)	-	(2,653)	11,411	-
Cash and investments - ending	\$ 57,929	\$ -	\$ 3,375	\$ 1,677	\$ 980	\$ (11,593)	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Voting/Election - Src Grant	Veteran Tech Grant	Family Court Grant 2013	Court Reform Grant Reimbursement	Community Corrections Division Addiction	Adult Community Corrections	Re-Entry Participant Flex
Cash and investments - beginning	\$ 28,391	\$ -	\$ 17,154	\$ -	\$ 6,561	\$ 40,917	\$ 1,588
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,048	-	33,554	-	849,376	8,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	54,890	-
Total receipts	<u>-</u>	<u>1,048</u>	<u>-</u>	<u>33,554</u>	<u>-</u>	<u>904,266</u>	<u>8,000</u>
Disbursements:							
Personal services	-	-	-	-	-	912,999	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	14,711	33,554	-	-	9,016
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,047	1,048	-	-	-	16,818	-
Total disbursements	<u>1,047</u>	<u>1,048</u>	<u>14,711</u>	<u>33,554</u>	<u>-</u>	<u>929,817</u>	<u>9,016</u>
Excess (deficiency) of receipts over disbursements	<u>(1,047)</u>	<u>-</u>	<u>(14,711)</u>	<u>-</u>	<u>-</u>	<u>(25,551)</u>	<u>(1,016)</u>
Cash and investments - ending	<u>\$ 27,344</u>	<u>\$ -</u>	<u>\$ 2,443</u>	<u>\$ -</u>	<u>\$ 6,561</u>	<u>\$ 15,366</u>	<u>\$ 572</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Comm Corr Project Income	CIP Grant Sup II	Drug Court/Client Services	Drug Court 2008	GRCO Dare	Drug Court	16-585 Adult Drug Ct Enhancement
Cash and investments - beginning	\$ 503,785	\$ -	\$ 71	\$ 3,269	\$ 375	\$ 19,271	\$ (5,290)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	4,000	-	-	-	-	36,259
Charges for services	40,563	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	23,011	-
Other receipts	26,090	-	-	-	-	1,000	-
Total receipts	66,653	4,000	-	-	-	24,011	36,259
Disbursements:							
Personal services	170	-	-	-	-	-	214
Supplies	429	-	-	-	-	757	-
Other services and charges	-	-	-	-	-	11,693	34,807
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	300	-	-	-	-	4,516	-
Other disbursements	61,975	-	-	-	-	-	-
Total disbursements	62,874	-	-	-	-	16,966	35,021
Excess (deficiency) of receipts over disbursements	3,779	4,000	-	-	-	7,045	1,238
Cash and investments - ending	\$ 507,564	\$ 4,000	\$ 71	\$ 3,269	\$ 375	\$ 26,316	\$ (4,052)

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Problem Solving Grant	HIV Education	Big City/County Seatbelt Enforcement	Carseat Fitting Station	Interpreters Grant	CHINS/TPR Drug Court Project	Comm Corr Supervision Grant 2014
Cash and investments - beginning	\$ 3,000	\$ 19	\$ 26	\$ (39)	\$ 3,496	\$ 6,450	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	6,000	-	-	645	-	11,712	174,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	6,000	-	-	645	-	11,712	174,000
Disbursements:							
Personal services	-	-	-	-	-	-	27,021
Supplies	-	-	-	606	-	-	-
Other services and charges	4,704	-	-	-	1,229	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	500	-	-	-	-	22,162	-
Total disbursements	5,204	-	-	606	1,229	22,162	27,021
Excess (deficiency) of receipts over disbursements	796	-	-	39	(1,229)	(10,450)	146,979
Cash and investments - ending	\$ 3,796	\$ 19	\$ 26	\$ -	\$ 2,267	\$ (4,000)	\$ 146,979

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Area Plan Sp Non Reverting	RFD Grant Housing Dev	Recycled Furniture	Recycling Grant IDEM	Homeland Security Cbrme Respir	Homeland Security Part 2	Fra Sprint Nextel
Cash and investments - beginning	\$ 15	\$ 590	\$ 5,490	\$ 1,442	\$ 12	\$ 181	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	27,155
Total receipts	-	-	-	-	-	-	27,155
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	26,977
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	26,977
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	178
Cash and investments - ending	<u>\$ 15</u>	<u>\$ 590</u>	<u>\$ 5,490</u>	<u>\$ 1,442</u>	<u>\$ 12</u>	<u>\$ 181</u>	<u>\$ 178</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Re-Entry Court/Local Grant	Jail Addictions Treatment	Sheriff Drug Interdiction	Law Enforcement Asst	ECISWD Recycling Grant	99 Recycling Grant	Andrew R. Benedict Training Center
Cash and investments - beginning	\$ 26,934	\$ -	\$ 4,903	\$ 1	\$ 13,687	\$ 232	\$ 95
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	4,000	-	-	-	-
Fines and forfeits	9,380	-	-	-	-	-	-
Other receipts	-	4,250	-	-	-	-	-
Total receipts	<u>9,380</u>	<u>4,250</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	2,100	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	7,602	4,250	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>7,602</u>	<u>4,250</u>	<u>2,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,778</u>	<u>-</u>	<u>1,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 28,712</u>	<u>\$ -</u>	<u>\$ 6,803</u>	<u>\$ 1</u>	<u>\$ 13,687</u>	<u>\$ 232</u>	<u>\$ 95</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Computer Access Fee	Ten Commandments Movie Donation	Community Corrections Work Release	Grant County EMS	Treasurer Cashbook	Build Indiana Grant	Totals
Cash and investments - beginning	\$ 8	\$ 100	\$ 18,156	\$ 200	\$ 1,150,508	\$ 2,701	\$ 20,409,337
Receipts:							
Taxes	-	-	-	-	-	-	94,597,547
Licenses and permits	-	-	-	-	-	-	57,430
Intergovernmental	-	-	-	-	-	-	14,303,840
Charges for services	-	-	-	-	-	-	2,308,578
Fines and forfeits	-	-	-	-	-	-	521,666
Other receipts	-	-	215,190	605,315	622,322	-	38,756,076
Total receipts	-	-	215,190	605,315	622,322	-	150,545,137
Disbursements:							
Personal services	-	-	-	-	-	-	21,503,668
Supplies	-	-	-	-	-	-	2,539,623
Other services and charges	-	-	-	-	-	-	8,191,965
Debt service - principal and interest	-	-	-	-	-	-	373,271
Capital outlay	-	-	-	-	-	-	2,133,254
Other disbursements	-	-	219,076	605,415	1,150,508	-	116,752,760
Total disbursements	-	-	219,076	605,415	1,150,508	-	151,494,541
Excess (deficiency) of receipts over disbursements	-	-	(3,886)	(100)	(528,186)	-	(949,404)
Cash and investments - ending	<u>\$ 8</u>	<u>\$ 100</u>	<u>\$ 14,270</u>	<u>\$ 100</u>	<u>\$ 622,322</u>	<u>\$ 2,701</u>	<u>\$ 19,459,933</u>

GRANT COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T Capital Services	E911 Service	\$ 171,276	06/07/07	12/31/18
Motorola Solutions Inc.	E911 Equipment	100,354	12/01/13	12/01/17
Republic First Natl Corp	Ambulance Lease 2013	82,594	11/01/11	01/15/17
U.S. Bancorp	Highway Equipment	<u>91,923</u>	10/15/14	09/15/21
Total of annual lease payments		<u>\$ 446,147</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Juvenile Debt Bond	\$ 170,000	\$ 175,823
Notes and loans payable	Ditch Reconstruction Loan	65,274	19,598
Notes and loans payable	Complex Energy Project	1,932,101	229,233
Notes and loans payable	Jail & D-Home Energy Project	<u>1,728,492</u>	<u>399,172</u>
Totals		<u>\$ 3,895,867</u>	<u>\$ 823,826</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Grant County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2014. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2014.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)


Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

March 28, 2016

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

GRANT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Federal Awards Expended
<u>Department of Agriculture</u>				
Child Nutrition Cluster				
School Breakfast Program	Indiana Department of Education	10.553	FY2014	\$ 10,306
National School Lunch Program	Indiana Department of Education	10.555	FY2014	15,781
Total - Department of Agriculture				<u>26,087</u>
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738		
JAG Grant			2010-DJ-BX-0254	84,735
JEAN Team			2013-DJ-BX-0039	26,953
Total - JAG Program Cluster				<u>111,688</u>
Bulletproof Vest Partnership Program	Direct Grant	16.607	FY14	4,723
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575		
Victims Advocate			13VA2241	20,139
Victims Advocate			14VA3371	28,921
Total - Crime Victim Assistance				<u>49,060</u>
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	12STPR013	25,875
Total - Department of Justice				<u>191,346</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205	DES 0600284	115,666
Total - Highway Planning and Construction Cluster				<u>115,666</u>
Highway Safety Cluster				
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600	FY14	33,797
Total - Highway Safety Cluster				<u>33,797</u>
National Priority Safety Programs	Indiana Criminal Justice Institute	20.616	D3-14-8764	3,761
Total - Department of Transportation				<u>153,224</u>
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness	Indiana State Department of Health	93.069	BPRS 111-70 08-10-12	13,251
Child Support Enforcement	Indiana Department of Child Services	93.563	FY14	770,783
Child Support Enforcement	Indiana Supreme Court	93.563	12-CRG-04	33,554
Total - Child Support Enforcement				<u>804,337</u>
State Court Improvement Program	Indiana Supreme Court	93.586	CIP-2014-BD	22,162
Total - Department of Health and Human Services				<u>839,750</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	EMW-2012-EP-00017	30,032
Total - Department of Homeland Security				<u>30,032</u>
Total federal awards expended				<u>\$ 1,240,439</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

GRANT COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Note 2. Subrecipients

Of the federal expenditures presented in the SEFA, the County provided federal awards to subrecipients as follows for the year ended December 31, 2014:

Program Title	Federal CFDA Number	2014
State and Community Highway Safety	20.600	\$ <u>29,434</u>

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	no

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2014-001 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

During the audit of the SEFA, we noted that the SEFA contained incorrect expenditure amounts. In addition, the Child Support Enforcement program was not reported. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2014-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

There were several deficiencies in the internal control system of the County Treasurer's and County Auditor's offices related to financial transactions and reporting. The following deficiencies constitute material weaknesses:

1. **Preparing Financial Statements:** Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statement, then determining how those identified risks should be managed. The County has not identified risk regarding the preparation of a reliable financial statement and, as a result, has failed to design effective controls over the preparation of the financial statement to prevent, or detect and correct, material misstatements, including notes to the financial statement.
2. **Monitoring of Financial Information:** Effective internal controls over financial reporting requires the Board of County Commissioners or their designee to monitor and assess the monthly financial information. The Board of County Commissioners or their designees have not reviewed monthly financial information (i.e. fund and financial appropriations reports, depository bank reconcilements) on a timely basis. The failure to adequately review financial information places the County at risk that material misstatements will not be prevented, or detected and corrected, in a timely manner.
3. **Reconcilements:** Proper controls were not established between the County Treasurer's and County Auditor's offices to accurately prepare reconcilements for any of the months during the audit period. The balance per the bank accounts did not agree with the bank balances reported in the Treasurer's Cash Book. Neither the balances per the bank accounts nor the balance per the Treasurer's Cash Book reconciled to the fund balances on the Annual Financial Statement (Auditor's Fund Ledger). A number of adjustments were made and reflected on the Treasurer's Cash Book. As of December 31, 2014, the difference between the adjusted bank balance and the Auditor's Fund Ledger indicated a cash short of \$69,666, which was determined to be immaterial to the financial statement as a whole.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14; and Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balances should agree. If the reconciled bank balance is less the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1; Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14; and Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1; Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14; and Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.

Roger A. Bainbridge
Grant County Auditor
Grant County Complex
401 S. Adams St., Room 222
Marion, IN 46953-2099

Phone: 765-668-6552

E-mail: grantcountyauditor@gmail.com

FAX: 765-668-6582

Tammy Miller
Chief Deputy

Chris Hancock
Assistant Chief Deputy

CORRECTIVE ACTION PLAN
January 1, 2014 through December 31, 2014

Finding 2014-001


Contact Person Responsible for Corrective Action: Tammy Miller, Grant County Chief Deputy Auditor

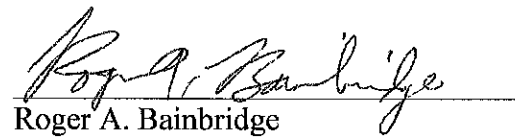
Contact Phone Number: 765-668-6552


Description of Corrective Action Plan:

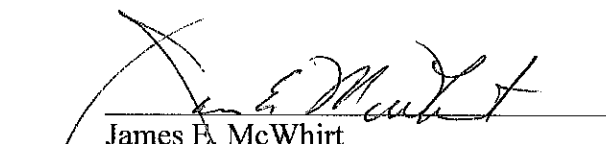
The Schedule of Expenditures of Federal Awards is created annually in Gateway, so each year the Chief Deputy Auditor, Tammy Miller, will prepare the schedule and then, within five days, will review it with the Claims/Grants Deputy, Jessica Floyd. Each entry on the Schedule will then be confirmed that it contains the correct items and expenditure amounts. There will be a report generated with the results of this review, and that report will be available to the Indiana State Board of Accounts for the next annual audit.

Anticipated Completion Date: September 1, 2016


Sarah A. Melford
County Treasurer


Roger A. Bainbridge
County Auditor


Michael H. Burton
County Commissioner


James E. McWhirt
President, County Council

Dated: March 28, 2016

Roger A. Bainbridge
Grant County Auditor
Grant County Complex
401 S. Adams St., Room 222
Marion, IN 46953-2099

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Tammy Miller
Chief Deputy

Chris Hancock
Assistant Chief Deputy

CORRECTIVE ACTION PLAN
January 1, 2014 through December 31, 2014


Finding 2014-002

Contact Person Responsible for Corrective Action: Sarah Melford, Grant County Treasurer
Contact Phone Number: 765-668-6556


Description of Corrective Action Plan:

The County shall continue to use the services of an outside consultant to assist applicable officials in the bank reconciliation process. The County Treasurer is in the process of bringing the bank reconciliations up to date. Following completion of that task, future bank reconciliations will be completed within a reasonable time with acknowledgement by the County Auditor and the County Treasurer. Evidence of such reconciliations will be distributed each month for review to the County Council, in time for their monthly meeting on the third Wednesday of each month, and to the County Commissioners no later than the Tuesday before the County Council meeting.

Anticipated Completion Date: September 1, 2016



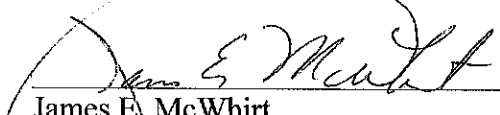
Sarah A. Melford
County Treasurer



Roger A. Bainbridge
County Auditor



Michael H. Burton
County Commissioner



James E. McWhirt
President, County Council

Dated: March 28, 2016

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.