B48497

# 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, 2015 to December 31, 2015

FILED
08/15/2017

TABLE OF CONTENTS


| Description | Page |
|---|---|
| Schedule of Officials | 2 |
| Independent Auditor's Report | 3-5 |
| 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* | 6-7 |
| Financial Statement and Accompanying Notes: | |
| Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis | 10-12 |
| Notes to Financial Statement | 13-18 |
| Other Information - Unaudited: | |
| Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis | 20-45 |
| Schedule of Leases and Debt | 46 |
| Supplemental Audit of Federal Awards: | |
| Independent Auditor's Report on Compliance for the Major Federal Program and on Internal Control over Compliance | 48-49 |
| Schedule of Expenditures of Federal Awards and Accompanying Notes: | |
| Schedule of Expenditures of Federal Awards | 52 |
| Notes to Schedule of Expenditures of Federal Awards | 53 |
| Schedule of Findings and Questioned Costs | 54-58 |
| Auditee-Prepared Documents: | |
| Summary Schedule of Prior Audit Findings | 60-62 |
| Corrective Action Plan | 63-65 |
| Other Reports | 66 |

SCHEDULE OF OFFICIALS

| Office | Official | Term |
|---|---|---|
| County Auditor | Roger A. Bainbridge | 01-01-15 to 12-31-18 |
| County Treasurer | Sarah A. Melford | 01-01-13 to 12-31-20 |
| Clerk of the Circuit Court | Bonnie Cartwright (deceased) | 01-01-15 to 07-31-15 |
| | Carolyn Mowery | 08-01-15 to 12-31-18 |
| County Sheriff | Reggial E. Nevels, Sr. | 01-01-15 to 12-31-18 |
| County Recorder | Pamela K. Harris | 01-01-13 to 12-31-20 |
| President of the Board of County Commissioners | John Lawson | 01-01-15 to 12-31-16 |
| | Michael H. Burton | 01-01-17 to 12-31-17 |
| President of the County Council | James E. McWhirt | 01-01-15 to 12-31-17 |

**STATE OF INDIANA**
**AN EQUAL OPPORTUNITY EMPLOYER**

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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, 2015, 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 from 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.

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

As discussed in Note 1 to 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, 2015.

***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, 2015, 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated May 16, 2017, 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
Paul D. Joyce, CPA
State Examiner

May 16, 2017

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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, 2015, and the related notes to the financial statement, and have issued our report thereon dated May 16, 2017, 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.

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 County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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 exists that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001 and 2015-002, that we consider to be material weaknesses.

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)

**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 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 2015-001 and 2015-002.

**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
Paul D. Joyce, CPA
State Examiner

May 16, 2017

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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, 2015

| Fund | Cash and Investments 01-01-15 | Receipts | Disbursements | Cash and Investments 12-31-15 |
|---|---|---|---|---|
| Sheriff Inmate Trust | $ 5,880 | $ 1,505,296 | $ 1,501,034 | $ 10,142 |
| Sheriff Commissary | 368,200 | 622,114 | 435,318 | 554,996 |
| Clerk Trust | 601,467 | 5,652,884 | 5,740,019 | 514,332 |
| Sheriff Cashbook | 21,898 | - | 21,898 | - |
| Recorder Cashbook | 69 | - | 69 | - |
| General | 1,305,174 | 16,467,454 | 16,337,424 | 1,435,204 |
| Accident Report | 3,182 | 6,717 | 3,071 | 6,828 |
| CEDIT County Share | 553,615 | 1,188,233 | 1,710,728 | 31,120 |
| CEDIT Special Legislation | 78,859 | - | - | 78,859 |
| Child Advocacy | 1,079 | - | - | 1,079 |
| Clerk's Records Perpetuation | 41,211 | 14,801 | 7,608 | 48,404 |
| COIT County Distributive Shares | 206,964 | 4,918,318 | 4,789,222 | 336,060 |
| Community Corrections | 759,004 | 195,876 | 138,546 | 816,334 |
| Community Transition Program | 20,860 | 68,375 | 51,910 | 37,325 |
| Convention Visitor and Tourism Promotion | 27,434 | 404,381 | 407,084 | 24,731 |
| Sales Disclosure County Share | 595 | 6,600 | - | 7,195 |
| Covered Bridge | 225 | 3,700 | 690 | 3,235 |
| Cumulative Bridge | 736,274 | 735,074 | 1,116,295 | 355,053 |
| Cumulative Capital Development | 187,367 | 386,007 | 433,425 | 139,949 |
| Drug Free Community | 358 | - | - | 358 |
| Extradition and Sheriff's Assistance | 10,065 | - | - | 10,065 |
| Firearms Training | 8,889 | 24,589 | 22,806 | 10,672 |
| General Drain Improvement | 387,856 | 55,077 | 415,754 | 27,179 |
| Health | 9,062 | 524,528 | 471,397 | 62,193 |
| Local Health Maintenance | 130,164 | 49,494 | 70,238 | 109,420 |
| Local Road and Street | 172,433 | 400,142 | 263,875 | 308,700 |
| Misdemeanant | 53,036 | 51,445 | 53,036 | 51,445 |
| Motor Vehicle Highway | 756,653 | 4,233,336 | 4,041,373 | 948,616 |
| Plat Book | 33,503 | 18,205 | 15,888 | 35,820 |
| Rainy Day | 513,772 | - | - | 513,772 |
| Reassessment 2015 | 3,592 | 2 | 3,594 | - |
| Recorder's Records Perpetuation | 124,431 | 78,409 | 30,484 | 172,356 |
| Sex and Violent Offender Administration | 43,270 | 10,022 | 3,023 | 50,269 |
| Sheriff's Pension Trust | 158,775 | 63,568 | 214,000 | 8,343 |
| Supplemental Public Defender Services | 124,098 | 27,503 | 2,745 | 148,856 |
| Surplus Tax | 443,372 | 80,947 | 409,773 | 114,546 |
| Surveyor's Corner Perpetuation | 12,109 | 13,430 | 5,850 | 19,689 |
| Tax Certificate Sale | 209,319 | 72,607 | 10,368 | 271,558 |
| Tax Sale Redemption | 3,155 | 281,909 | 284,675 | 389 |
| Tax Sale Surplus | 1,269,376 | 1,207,803 | 1,461,279 | 1,015,900 |
| Local Health Department Trust Account | 87,404 | 44,417 | 39,438 | 92,383 |
| Unsafe Building | 57,364 | 21,183 | 490 | 78,057 |
| Vehicle Inspection | 7,557 | 935 | 913 | 7,579 |
| Court Appointed Special Advocate (CASA) | - | 26,262 | 25,257 | 1,005 |
| Auditor's Ineligible Deductions | 555,411 | 317,102 | 684,362 | 188,151 |
| County Elected Officials Training | 15,276 | 4,982 | 860 | 19,398 |
| Statewide 911 | 389,850 | 431,100 | 338,987 | 481,963 |
| Reassessment | 660,953 | 135,877 | 415,168 | 381,662 |
| Adult Probation Administrative | 309,421 | 127,044 | 105,829 | 330,636 |
| Supplemental Juvenile Probation Services | 46,693 | 8,062 | 15,677 | 39,078 |
| Alternative Dispute Resolution | 6,774 | 5,315 | - | 12,089 |
| County User Fee | 126,580 | 92,466 | 81,903 | 137,143 |
| Drain Maintenance | 1,756,084 | 554,940 | 424,481 | 1,886,543 |
| Investment Trust | 1,040 | - | - | 1,040 |
| Narcotics Pending | 92,145 | 48,469 | 84,911 | 55,703 |
| Drug Task Force | 110 | - | - | 110 |
| Recycling | 127,887 | 90,347 | 96,257 | 121,977 |
| Children's' Home Trust | 67,580 | 335 | - | 67,915 |
| Donations | 4,710 | 11,412 | 7,837 | 8,285 |
| Local Ordinance Violations Fines-County | 19,840 | - | - | 19,840 |
| Debt Service | 482,143 | 552,884 | 889,460 | 145,567 |
| Capital Projects | 100,017 | - | 84,059 | 15,958 |
| Payroll Clearing | 23,557 | - | 23,557 | - |
| Payroll Withholding Donations | - | 9,298 | 9,298 | - |
| Payroll Withholding Insurance | 1,450,130 | 7,047,555 | 7,440,510 | 1,057,175 |
| Payroll Withholding Other | 818 | 57,096 | 57,915 | (1) |
| Payroll Withholding Deferred Compensation | 140 | 96,466 | 96,466 | 140 |
| Payroll Withholding Federal | 211 | 1,425,722 | 1,429,411 | (3,478) |
| Payroll Withholding FICA and Medicare | (10,366) | 1,940,718 | 1,942,399 | (12,047) |
| Payroll Withholding Local Tax | (266) | 276,864 | 276,864 | (266) |
| Payroll Withholding PERF | 68,874 | 1,482,175 | 1,488,757 | 62,292 |
| Payroll Withholding Property Taxes | 98 | 5,469 | 5,469 | 98 |
| Payroll Withholding Sheriff Pension | (820) | 44,728 | 43,908 | - |
| Payroll Withholding State | (352) | 456,609 | 456,609 | (352) |
| Payroll Withholding Union Dues | 35 | 5,394 | 5,394 | 35 |
| Payroll Withholding Wage Garnishments | 1,246 | 86,491 | 85,365 | 2,372 |
| Settlement | - | 66,200,801 | 66,200,801 | - |
| CVET Agency | - | 296,354 | 296,354 | - |
| Sewage Collections | 52,675 | 106,437 | 97,064 | 62,048 |

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, 2015
(Continued)

| Fund | Cash and Investments 01-01-15 | Receipts | Disbursements | Cash and Investments 12-31-15 |
|---|---|---|---|---|
| Financial Institution Tax | - | 615,836 | 615,836 | - |
| HEA 1001 State Homestead Credit | 21,668 | - | 21,668 | - |
| Homestead Credit Rebate | 62,947 | - | - | 62,947 |
| LOIT PTRC | 24,771 | 1,052,753 | 1,051,647 | 25,877 |
| LOIT Residential PTRC | 192,811 | 9,459,315 | 9,415,058 | 237,068 |
| State Fines and Forfeitures | 20,343 | 25,416 | 41,748 | 4,011 |
| Infraction Judgments | 10,497 | 81,072 | 85,023 | 6,546 |
| Overweight Vehicle Fines | - | 4,130 | 4,130 | - |
| Special Death Benefit | 445 | 6,085 | 6,020 | 510 |
| Sales Disclosure State Share | 705 | 6,600 | 6,670 | 635 |
| Coroner's Training and Continuing Education | 485 | 7,930 | 7,672 | 743 |
| Mortgage Recording Fees State Share | 344 | 5,153 | 5,095 | 402 |
| DLGF Homestead Property Database | (1) | 297 | 197 | 99 |
| Child Restraint Violation Fines | 425 | 1,755 | 2,030 | 150 |
| Inheritance Tax | - | 24,319 | 5,711 | 18,608 |
| Education Plate Fees | 38 | 618 | 656 | - |
| Riverboat Revenue Sharing | - | 415,048 | 415,048 | - |
| Innkeepers Tax Collections | 2,610 | - | - | 2,610 |
| CEDIT Distribution | - | 2,646,803 | 2,646,803 | - |
| COIT Distribution | - | 10,510,350 | 10,510,350 | - |
| City/Town Ordinance Violations Fines | 65,374 | 44,358 | 26,160 | 83,572 |
| 93.563 Prosecutor PCA | 2,673 | 14,839 | 11,156 | 6,356 |
| 93.563 ARRA Prosecutor IV-D Incentive | 1,825 | - | - | 1,825 |
| 93.563 ARRA Clerk IV-D Incentive | 17,277 | - | 2,603 | 14,674 |
| 93.563 Title IV-D Incentive | 189,996 | 37,201 | 22,928 | 204,269 |
| 93.563 Prosecutor IV-D Incentive-Prior To Oct '99 | 212,164 | 55,968 | 139,743 | 128,389 |
| 93.563 Clerk IV-D Incentive-Prior To Oct '99 | 168 | - | 168 | - |
| 93.563 Clerk IV-D Incentive-Post Oct '99 | 118,861 | 37,201 | 60,640 | 95,422 |
| Treasurer Cashbook | 622,322 | 2,874,463 | 622,322 | 2,874,463 |
| EMS Cash | 100 | - | 100 | - |
| Clerk Child Support | 3,225 | 976,677 | 974,377 | 5,525 |
| Community Corrections Work Release | 14,270 | - | 14,270 | - |
| Clerk Investment | 947,046 | 107 | 947,153 | - |
| JEAN Team II | 777 | 41,866 | 41,133 | 1,510 |
| Sheriff's Crime Control | 2,530 | 6,780 | 2,500 | 6,810 |
| Probation Department Cashbook | 8,225 | - | 8,225 | - |
| Health Department Cashbook | 36,920 | - | 36,920 | - |
| Local Planning Council | 2,275 | - | - | 2,275 |
| Federal Forfeiture and Seizure | 13,459 | - | - | 13,459 |
| Truancy Intervention | 23,229 | - | 14,868 | 8,361 |
| Sheriff Workcrew | 43,154 | 180,368 | 182,252 | 41,270 |
| Immunizations and Vaccines | 13,748 | 95,519 | 98,082 | 11,185 |
| JEAN Team Clean Lab | 4,302 | 2,695 | 325 | 6,672 |
| Veterans Treatment Court | 5,651 | 3,206 | 508 | 8,349 |
| Prosecutor's Forfeiture Education and Training | 7,816 | 22,557 | 17,160 | 13,213 |
| Veteran's Affair Treatment Court | 1,436 | 2,780 | 2,009 | 2,207 |
| Welfare and Family Trust | 5,778 | - | - | 5,778 |
| IEDC/FUTR SKILLS $ NOW | 1,500 | - | - | 1,500 |
| State Immunization Grant | 4,154 | - | - | 4,154 |
| Bioterrorism | 5,764 | 12,152 | 8,823 | 9,093 |
| H1N1 Pandemic | 32 | - | - | 32 |
| Recovery Act/Prosecutor | 1,159 | - | 1,411 | (252) |
| Major-Crimes Investigation Coord Award | - | 23,313 | 35,401 | (12,088) |
| JEAN Team | (5,637) | 144,211 | 142,230 | (3,656) |
| DUI Task Force | 7,511 | 5,785 | 8,203 | 5,093 |
| Aggressive Driving | 3,969 | - | - | 3,969 |
| Local Emergency Planning | 57,929 | 14,564 | 12,193 | 60,300 |
| BPV | - | 3,608 | - | 3,608 |
| Operation Pullover Grant | 3,375 | 33,233 | 32,102 | 4,506 |
| FACT Grant | 1,677 | - | - | 1,677 |
| Operation Pullover DART Grant | 980 | 3,250 | 1,282 | 2,948 |
| JAG Grant Reimbursable | (11,593) | 56,594 | 60,688 | (15,687) |
| Homeland Security Reimbursement Grant | - | 53,923 | 55,967 | (2,044) |
| Voting/Election SRC Grant | 27,344 | - | - | 27,344 |
| Family Court Grant 2013 | 2,443 | 895 | 2,535 | 803 |
| Court Reform Grant Reimbursement | - | 15,000 | 40,000 | (25,000) |
| Community Corrections Division Addiction | 6,561 | - | - | 6,561 |
| Adult Community Corrections | 15,366 | 1,007,300 | 911,241 | 111,425 |
| Re-Entry Participation Flex | 572 | 10,275 | 4,849 | 5,998 |
| Community Corrections Project Income | 507,564 | 81,624 | 54,081 | 535,107 |
| 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 | 26,316 | 20,153 | 15,859 | 30,610 |
| 16.585 Adult Drug Court Enhancement | (4,052) | 36,513 | 32,461 | - |
| Problem Solving Grant | 3,796 | 9,000 | 4,811 | 7,985 |
| HIV Education | 19 | - | - | 19 |
| Big City/County Seatbelt Enforcement | 26 | - | - | 26 |

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, 2015
(Continued)

| Fund | Cash and Investments 01-01-15 | Receipts | Disbursements | Cash and Investments 12-31-15 |
|---|---|---|---|---|
| Interpreters Grant | 2,267 | - | 1,225 | 1,042 |
| CHINS/TPR Drug Court Project | (4,000) | - | - | (4,000) |
| Community Corrections Supervision Grant 2014 | 146,979 | - | 34,014 | 112,965 |
| Area Plan Special Non Reverting | 15 | - | - | 15 |
| RFD Grant Housing Development | 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 Spring Nextel | 178 | - | - | 178 |
| Re-Entry Court/Local Grant | 28,712 | 10,073 | 4,998 | 33,787 |
| Jail Addictions Treatment | - | 4,250 | 4,250 | - |
| Sheriff Drug Interdiction | 6,803 | 4,000 | 2,516 | 8,287 |
| Law Enforcement Asst | 1 | - | - | 1 |
| ECISWD Recycling Grant | 13,687 | - | - | 13,687 |
| 99 Recycling Grant | 232 | - | - | 232 |
| Build Indiana Grant | 2,701 | - | - | 2,701 |
| DOC 1006 | - | 82,800 | - | 82,800 |
| Drug Prosecution | - | 4,000 | 4,000 | - |
| Family Dependency Treatment | - | 37,797 | 32,797 | 5,000 |
| Omitted Assessments | - | 467,761 | - | 467,761 |
| Levy Excess | - | 4,997 | - | 4,997 |
| Congressional School Interest | - | 1,417 | - | 1,417 |
| Totals | $ 19,459,933 | $ 152,788,708 | $ 153,301,430 | $ 18,947,211 |

The notes to the financial statement are an integral part of this 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 include the following sources:

*Taxes*. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's 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*. Amounts received from businesses, occupations, or non-businesses 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

*Intergovernmental receipts*. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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*. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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*. Amounts received 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*. Amounts received from various sources, including, but 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 include the following uses:

*Personal services*. Amounts disbursed 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*. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest*. Amounts disbursed for 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.

*Capital outlay*. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Other disbursements*. Amounts disbursed for various other purposes including, but 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, make transfers 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 amounts 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 amounts 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.

## *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, the following: 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

*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, 2015. However, some Payroll Withholding funds also contained deficits in cash, which were a result of errors in posting.

## 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 County's Annual Financial Report 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, 2015

| | Sheriff Inmate Trust | Sheriff Commissary | Clerk Trust | Sheriff Cashbook | Recorder Cashbook | General | Accident Report |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ 5,880 | $ 368,200 | $ 601,467 | $ 21,898 | $ 69 | $ 1,305,174 | $ 3,182 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | 12,009,588 | - |
| Licenses and permits | - | - | - | - | - | 48,750 | - |
| Intergovernmental receipts | - | - | - | - | - | 1,337,163 | - |
| Charges for services | - | - | - | - | - | 1,122,724 | 6,717 |
| Fines and forfeits | - | - | - | - | - | 273,363 | - |
| Other receipts | 1,505,296 | 622,114 | 5,652,884 | - | - | 1,675,866 | - |
| Total receipts | 1,505,296 | 622,114 | 5,652,884 | - | - | 16,467,454 | 6,717 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | 11,654,837 | - |
| Supplies | - | - | - | - | - | 780,445 | - |
| Other services and charges | - | - | - | - | - | 3,605,517 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | 83,106 | - |
| Other disbursements | 1,501,034 | 435,318 | 5,740,019 | 21,898 | 69 | 213,519 | 3,071 |
| Total disbursements | 1,501,034 | 435,318 | 5,740,019 | 21,898 | 69 | 16,337,424 | 3,071 |
| Excess (deficiency) of receipts over disbursements | 4,262 | 186,796 | (87,135) | (21,898) | (69) | 130,030 | 3,646 |
| Cash and investments - ending | $ 10,142 | $ 554,996 | $ 514,332 | $ - | $ - | $ 1,435,204 | $ 6,828 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(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 | $ 553,615 | $ 78,859 | $ 1,079 | $ 41,211 | $ 206,964 | $ 759,004 | $ 20,860 |
| Receipts: | | | | | | | |
| Taxes | 1,188,233 | - | - | - | 4,889,665 | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | 195,873 | 68,375 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | 14,801 | - | - | - |
| Other receipts | - | - | - | - | 28,653 | 3 | - |
| Total receipts | 1,188,233 | - | - | 14,801 | 4,918,318 | 195,876 | 68,375 |
| Disbursements: | | | | | | | |
| Personal services | 1,710,728 | - | - | 1,866 | 4,368,824 | 44,243 | - |
| Supplies | - | - | - | 2,500 | - | 5,788 | - |
| Other services and charges | - | - | - | - | 420,398 | 64,330 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | 3,242 | - | 6,538 | - |
| Other disbursements | - | - | - | - | - | 17,647 | 51,910 |
| Total disbursements | 1,710,728 | - | - | 7,608 | 4,789,222 | 138,546 | 51,910 |
| Excess (deficiency) of receipts over disbursements | (522,495) | - | - | 7,193 | 129,096 | 57,330 | 16,465 |
| Cash and investments - ending | $ 31,120 | $ 78,859 | $ 1,079 | $ 48,404 | $ 336,060 | $ 816,334 | $ 37,325 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(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 | $ 27,434 | $ 595 | $ 225 | $ 736,274 | $ 187,367 | $ 358 | $ 10,065 |
| Receipts: | | | | | | | |
| Taxes | 404,045 | - | - | 646,873 | 367,540 | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 72,344 | 18,467 | - | - |
| Charges for services | - | - | - | 13,533 | - | - | - |
| Fines and forfeits | - | 6,600 | - | - | - | - | - |
| Other receipts | 336 | - | 3,700 | 2,324 | - | - | - |
| Total receipts | 404,381 | 6,600 | 3,700 | 735,074 | 386,007 | - | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | 369,369 | - | - | - |
| Other services and charges | 407,084 | - | 690 | 162,730 | 37,589 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | 584,196 | 395,836 | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 407,084 | - | 690 | 1,116,295 | 433,425 | - | - |
| Excess (deficiency) of receipts over disbursements | (2,703) | 6,600 | 3,010 | (381,221) | (47,418) | - | - |
| Cash and investments - ending | $ 24,731 | $ 7,195 | $ 3,235 | $ 355,053 | $ 139,949 | $ 358 | $ 10,065 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | Firearms Training | General Drain Improvement | Health | Local Health Maintenance | Local Road and Street | Misdemeanant | Motor Vehicle Highway |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ 8,889 | $ 387,856 | $ 9,062 | $ 130,164 | $ 172,433 | $ 53,036 | $ 756,653 |
| Receipts: | | | | | | | |
| Taxes | - | - | 334,249 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 29,920 | 48,859 | 398,737 | - | 3,319,812 |
| Charges for services | 24,589 | - | 146,811 | - | - | - | 10,403 |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 55,077 | 13,548 | 635 | 1,405 | 51,445 | 903,121 |
| Total receipts | 24,589 | 55,077 | 524,528 | 49,494 | 400,142 | 51,445 | 4,233,336 |
| Disbursements: | | | | | | | |
| Personal services | - | - | 429,824 | 42,645 | - | - | 1,759,107 |
| Supplies | - | - | 2,152 | 6,138 | - | - | 1,352,597 |
| Other services and charges | - | - | 39,218 | 21,455 | - | - | 81,699 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | 367,730 | - | - | 263,875 | - | 845,381 |
| Other disbursements | 22,806 | 48,024 | 203 | - | - | 53,036 | 2,589 |
| Total disbursements | 22,806 | 415,754 | 471,397 | 70,238 | 263,875 | 53,036 | 4,041,373 |
| Excess (deficiency) of receipts over disbursements | 1,783 | (360,677) | 53,131 | (20,744) | 136,267 | (1,591) | 191,963 |
| Cash and investments - ending | $ 10,672 | $ 27,179 | $ 62,193 | $ 109,420 | $ 308,700 | $ 51,445 | $ 948,616 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(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 | $ 33,503 | $ 513,772 | $ 3,592 | $ 124,431 | $ 43,270 | $ 158,775 | $ 124,098 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | 18,177 | - | - | 78,409 | - | 63,568 | - |
| Fines and forfeits | - | - | - | - | 10,022 | - | 27,503 |
| Other receipts | 28 | - | 2 | - | - | - | - |
| Total receipts | 18,205 | - | 2 | 78,409 | 10,022 | 63,568 | 27,503 |
| Disbursements: | | | | | | | |
| Personal services | 14,444 | - | - | 3,273 | - | 214,000 | - |
| Supplies | 541 | - | - | 2,848 | - | - | - |
| Other services and charges | 330 | - | - | 21,452 | - | - | 2,745 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | 2,911 | - | - | - |
| Other disbursements | 573 | - | 3,594 | - | 3,023 | - | - |
| Total disbursements | 15,888 | - | 3,594 | 30,484 | 3,023 | 214,000 | 2,745 |
| Excess (deficiency) of receipts over disbursements | 2,317 | - | (3,592) | 47,925 | 6,999 | (150,432) | 24,758 |
| Cash and investments - ending | $ 35,820 | $ 513,772 | $ - | $ 172,356 | $ 50,269 | $ 8,343 | $ 148,856 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(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 | $ 443,372 | $ 12,109 | $ 209,319 | $ 3,155 | $ 1,269,376 | $ 87,404 | $ 57,364 |
| Receipts: | | | | | | | |
| Taxes | - | - | 72,607 | 281,909 | - | - | - |
| Licenses and permits | - | - | - | - | - | - | 21,183 |
| Intergovernmental receipts | - | - | - | - | - | 32,476 | - |
| Charges for services | - | 13,430 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 80,947 | - | - | - | 1,207,803 | 11,941 | - |
| Total receipts | 80,947 | 13,430 | 72,607 | 281,909 | 1,207,803 | 44,417 | 21,183 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | 39,438 | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | 5,850 | - | - | 1,461,279 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 409,773 | - | 10,368 | 284,675 | - | - | 490 |
| Total disbursements | 409,773 | 5,850 | 10,368 | 284,675 | 1,461,279 | 39,438 | 490 |
| Excess (deficiency) of receipts over disbursements | (328,826) | 7,580 | 62,239 | (2,766) | (253,476) | 4,979 | 20,693 |
| Cash and investments - ending | $ 114,546 | $ 19,689 | $ 271,558 | $ 389 | $ 1,015,900 | $ 92,383 | $ 78,057 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(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 | $ 7,557 | $ - | $ 555,411 | $ 15,276 | $ 389,850 | $ 660,953 | $ 309,421 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | 126,185 | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | 23,822 | - | - | - | 6,090 | - |
| Charges for services | 935 | - | - | 4,982 | 431,100 | - | 82,980 |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 2,440 | 317,102 | - | - | 3,602 | 44,064 |
| Total receipts | 935 | 26,262 | 317,102 | 4,982 | 431,100 | 135,877 | 127,044 |
| Disbursements: | | | | | | | |
| Personal services | - | - | 83,047 | - | - | 277,156 | 67,791 |
| Supplies | - | - | 214 | - | - | 2,330 | 11,771 |
| Other services and charges | - | - | 74,691 | 785 | 188,646 | 135,593 | 20,903 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | 729 | - | 150,341 | 89 | 443 |
| Other disbursements | 913 | 25,257 | 525,681 | 75 | - | - | 4,921 |
| Total disbursements | 913 | 25,257 | 684,362 | 860 | 338,987 | 415,168 | 105,829 |
| Excess (deficiency) of receipts over disbursements | 22 | 1,005 | (367,260) | 4,122 | 92,113 | (279,291) | 21,215 |
| Cash and investments - ending | $ 7,579 | $ 1,005 | $ 188,151 | $ 19,398 | $ 481,963 | $ 381,662 | $ 330,636 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | Supplemental Juvenile Probation Services | Alternative Dispute Resolution | County User Fee | Drain Maintenance | Investment Trust | Narcotics Pending | Drug Task Force |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ 46,693 | $ 6,774 | $ 126,580 | $ 1,756,084 | $ 1,040 | $ 92,145 | $ 110 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | 389,367 | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | 5,315 | 11,807 | - | - | - | - |
| Fines and forfeits | 7,563 | - | 80,659 | - | - | - | - |
| Other receipts | 499 | - | - | 165,573 | - | 48,469 | - |
| Total receipts | 8,062 | 5,315 | 92,466 | 554,940 | - | 48,469 | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | 73,667 | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 5,505 | - | 351 | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | 10,172 | - | - | - | - | - | - |
| Other disbursements | - | - | 7,885 | 424,481 | - | 84,911 | - |
| Total disbursements | 15,677 | - | 81,903 | 424,481 | - | 84,911 | - |
| Excess (deficiency) of receipts over disbursements | (7,615) | 5,315 | 10,563 | 130,459 | - | (36,442) | - |
| Cash and investments - ending | $ 39,078 | $ 12,089 | $ 137,143 | $ 1,886,543 | $ 1,040 | $ 55,703 | $ 110 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | Recycling | Children's Home Trust | Donations | Local Ordinance Violations Fines-County | Debt Service | Capital Projects | Payroll Clearing |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ 127,887 | $ 67,580 | $ 4,710 | $ 19,840 | $ 482,143 | $ 100,017 | $ 23,557 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | 509,919 | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 42,868 | - | - |
| Charges for services | 90,347 | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 335 | 11,412 | - | 97 | - | - |
| Total receipts | 90,347 | 335 | 11,412 | - | 552,884 | - | - |
| Disbursements: | | | | | | | |
| Personal services | 65,894 | - | - | - | - | - | - |
| Supplies | 3,533 | - | - | - | - | - | - |
| Other services and charges | 24,828 | - | 7,837 | - | - | 10,211 | - |
| Debt service - principal and interest | - | - | - | - | 889,460 | - | - |
| Capital outlay | 2,002 | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | 73,848 | 23,557 |
| Total disbursements | 96,257 | - | 7,837 | - | 889,460 | 84,059 | 23,557 |
| Excess (deficiency) of receipts over disbursements | (5,910) | 335 | 3,575 | - | (336,576) | (84,059) | (23,557) |
| Cash and investments - ending | $ 121,977 | $ 67,915 | $ 8,285 | $ 19,840 | $ 145,567 | $ 15,958 | $ - |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | Payroll Withholding Donations | Payroll Withholding Insurance | Payroll Withholding Other | Payroll Withholding Deferred Compensation | Payroll Withholding Federal | Payroll Withholding FICA and Medicare | Payroll Withholding Local Tax |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ - | $ 1,450,130 | $ 818 | $ 140 | $ 211 | $ (10,366) | $ (266) |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 9,298 | 7,047,555 | 57,096 | 96,466 | 1,425,722 | 1,940,718 | 276,864 |
| Total receipts | 9,298 | 7,047,555 | 57,096 | 96,466 | 1,425,722 | 1,940,718 | 276,864 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 9,298 | 7,440,510 | 57,915 | 96,466 | 1,429,411 | 1,942,399 | 276,864 |
| Total disbursements | 9,298 | 7,440,510 | 57,915 | 96,466 | 1,429,411 | 1,942,399 | 276,864 |
| Excess (deficiency) of receipts over disbursements | - | (392,955) | (819) | - | (3,689) | (1,681) | - |
| Cash and investments - ending | $ - | $ 1,057,175 | $ (1) | $ 140 | $ (3,478) | $ (12,047) | $ (266) |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(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 | $ 68,874 | $ 98 | $ (820) | $ (352) | $ 35 | $ 1,246 | $ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | 60,479,646 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | 5,721,155 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 1,482,175 | 5,469 | 44,728 | 456,609 | 5,394 | 86,491 | - |
| Total receipts | 1,482,175 | 5,469 | 44,728 | 456,609 | 5,394 | 86,491 | 66,200,801 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 1,488,757 | 5,469 | 43,908 | 456,609 | 5,394 | 85,365 | 66,200,801 |
| Total disbursements | 1,488,757 | 5,469 | 43,908 | 456,609 | 5,394 | 85,365 | 66,200,801 |
| Excess (deficiency) of receipts over disbursements | (6,582) | - | 820 | - | - | 1,126 | - |
| Cash and investments - ending | $ 62,292 | $ 98 | $ - | $ (352) | $ 35 | $ 2,372 | $ - |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | CVET Agency | Sewage Collections | Financial Institution Tax | HEA 1001 State Homestead Credit | Homestead Credit Rebate | LOIT PTRC | LOIT Residential PTRC |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ - | $ 52,675 | $ - | $ 21,668 | $ 62,947 | $ 24,771 | $ 192,811 |
| Receipts: | | | | | | | |
| Taxes | - | 106,437 | - | - | - | 1,052,753 | 9,459,315 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 296,354 | - | 615,836 | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 296,354 | 106,437 | 615,836 | - | - | 1,052,753 | 9,459,315 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 296,354 | 97,064 | 615,836 | 21,668 | - | 1,051,647 | 9,415,058 |
| Total disbursements | 296,354 | 97,064 | 615,836 | 21,668 | - | 1,051,647 | 9,415,058 |
| Excess (deficiency) of receipts over disbursements | - | 9,373 | - | (21,668) | - | 1,106 | 44,257 |
| Cash and investments - ending | $ - | $ 62,048 | $ - | $ - | $ 62,947 | $ 25,877 | $ 237,068 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | State Fines and Forfeitures | Infraction Judgments | Overweight Vehicle Fines | Special Death Benefit | Sales Disclosure State Share | Coroner's Training and Continuing Education | Mortgage Recording Fees State Share |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ 20,343 | $ 10,497 | $ - | $ 445 | $ 705 | $ 485 | $ 344 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 6,600 | 7,930 | 5,153 |
| Fines and forfeits | 25,416 | 8,422 | 4,130 | 1,970 | - | - | - |
| Other receipts | - | 72,650 | - | 4,115 | - | - | - |
| Total receipts | 25,416 | 81,072 | 4,130 | 6,085 | 6,600 | 7,930 | 5,153 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 41,748 | 85,023 | 4,130 | 6,020 | 6,670 | 7,672 | 5,095 |
| Total disbursements | 41,748 | 85,023 | 4,130 | 6,020 | 6,670 | 7,672 | 5,095 |
| Excess (deficiency) of receipts over disbursements | (16,332) | (3,951) | - | 65 | (70) | 258 | 58 |
| Cash and investments - ending | $ 4,011 | $ 6,546 | $ - | $ 510 | $ 635 | $ 743 | $ 402 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | DLGF Homestead Property Database | Child Restraint Violation Fines | Inheritance Tax | Education Plate Fees | Riverboat Revenue Sharing | Innkeepers Tax Collections | CEDIT Distribution |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ (1) | $ 425 | $ - | $ 38 | $ - | $ 2,610 | $ - |
| Receipts: | | | | | | | |
| Taxes | - | - | 22,304 | 618 | - | - | 2,646,803 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 415,048 | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | 1,755 | - | - | - | - | - |
| Other receipts | 297 | - | 2,015 | - | - | - | - |
| Total receipts | 297 | 1,755 | 24,319 | 618 | 415,048 | - | 2,646,803 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 197 | 2,030 | 5,711 | 656 | 415,048 | - | 2,646,803 |
| Total disbursements | 197 | 2,030 | 5,711 | 656 | 415,048 | - | 2,646,803 |
| Excess (deficiency) of receipts over disbursements | 100 | (275) | 18,608 | (38) | - | - | - |
| Cash and investments - ending | $ 99 | $ 150 | $ 18,608 | $ - | $ - | $ 2,610 | $ - |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | COIT Distribution | City/Town Ordinance Violations Fines | 93.563 Prosecutor PCA | 93.563 ARRA Prosecutor IV-D Incentive | 93.563 ARRA Clerk IV-D Incentive | 93.563 Title IV-D Incentive | 93.563 Prosecutor IV-D Incentive-Prior To Oct '99 |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ - | $ 65,374 | $ 2,673 | $ 1,825 | $ 17,277 | $ 189,996 | $ 212,164 |
| Receipts: | | | | | | | |
| Taxes | 10,510,350 | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | 42,315 | - | - | - | - | - |
| Other receipts | - | 2,043 | 14,839 | - | - | 37,201 | 55,968 |
| Total receipts | 10,510,350 | 44,358 | 14,839 | - | - | 37,201 | 55,968 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | 1,867 | 2,928 | 130,447 |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | 26,000 | 8,354 | - | - | 20,000 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 10,510,350 | 160 | 2,802 | - | 736 | - | 9,296 |
| Total disbursements | 10,510,350 | 26,160 | 11,156 | - | 2,603 | 22,928 | 139,743 |
| Excess (deficiency) of receipts over disbursements | - | 18,198 | 3,683 | - | (2,603) | 14,273 | (83,775) |
| Cash and investments - ending | $ - | $ 83,572 | $ 6,356 | $ 1,825 | $ 14,674 | $ 204,269 | $ 128,389 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | 93.563 Clerk IV-D Incentive-Prior To Oct '99 | 93.563 Clerk IV-D Incentive-Post Oct '99 | Treasurer Cashbook | EMS Cash | Clerk Child Support | Community Corrections Work Release | Clerk Investment |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ 168 | $ 118,861 | $ 622,322 | $ 100 | $ 3,225 | $ 14,270 | $ 947,046 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 37,201 | 2,874,463 | - | 976,677 | - | 107 |
| Total receipts | - | 37,201 | 2,874,463 | - | 976,677 | - | 107 |
| Disbursements: | | | | | | | |
| Personal services | - | 57,888 | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 168 | 2,752 | 622,322 | 100 | 974,377 | 14,270 | 947,153 |
| Total disbursements | 168 | 60,640 | 622,322 | 100 | 974,377 | 14,270 | 947,153 |
| Excess (deficiency) of receipts over disbursements | (168) | (23,439) | 2,252,141 | (100) | 2,300 | (14,270) | (947,046) |
| Cash and investments - ending | $ - | $ 95,422 | $ 2,874,463 | $ - | $ 5,525 | $ - | $ - |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | JEAN Team II | Sheriff's Crime Control | Probation Department Cashbook | Health Department Cashbook | Local Planning Council | Federal Forfeiture and Seizure | Truancy Intervention |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ 777 | $ 2,530 | $ 8,225 | $ 36,920 | $ 2,275 | $ 13,459 | $ 23,229 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 41,866 | 6,780 | - | - | - | - | - |
| Total receipts | 41,866 | 6,780 | - | - | - | - | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | 14,868 |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 41,133 | 2,500 | 8,225 | 36,920 | - | - | - |
| Total disbursements | 41,133 | 2,500 | 8,225 | 36,920 | - | - | 14,868 |
| Excess (deficiency) of receipts over disbursements | 733 | 4,280 | (8,225) | (36,920) | - | - | (14,868) |
| Cash and investments - ending | $ 1,510 | $ 6,810 | $ - | $ - | $ 2,275 | $ 13,459 | $ 8,361 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | Sheriff Workcrew | Immunizations and Vaccines | JEAN Team Clean Lab | Veterans Treatment Court | Prosecutor's Forfeiture Education and Training | Veteran's Affair Treatment Court | Welfare and Family Trust |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ 43,154 | $ 13,748 | $ 4,302 | $ 5,651 | $ 7,816 | $ 1,436 | $ 5,778 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 53,036 | - | - | 2,706 | - | - | - |
| Charges for services | - | 95,519 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | 1,292 | - | - |
| Other receipts | 127,332 | - | 2,695 | 500 | 21,265 | 2,780 | - |
| Total receipts | 180,368 | 95,519 | 2,695 | 3,206 | 22,557 | 2,780 | - |
| Disbursements: | | | | | | | |
| Personal services | 182,252 | - | - | - | - | - | - |
| Supplies | - | 98,082 | - | - | - | 1,927 | - |
| Other services and charges | - | - | - | 508 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | 325 | - | 17,160 | 82 | - |
| Total disbursements | 182,252 | 98,082 | 325 | 508 | 17,160 | 2,009 | - |
| Excess (deficiency) of receipts over disbursements | (1,884) | (2,563) | 2,370 | 2,698 | 5,397 | 771 | - |
| Cash and investments - ending | $ 41,270 | $ 11,185 | $ 6,672 | $ 8,349 | $ 13,213 | $ 2,207 | $ 5,778 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | IEDC/FUTR SKILLS $ NOW | State Immunization Grant | Bioterrorism | H1N1 Pandemic | Recovery Act/Prosecutor | Major-Crimes Investigation Coord Award | JEAN Team |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ 1,500 | $ 4,154 | $ 5,764 | $ 32 | $ 1,159 | $ - | $ (5,637) |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 12,152 | - | - | 23,313 | 24,663 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | 119,548 |
| Total receipts | - | - | 12,152 | - | - | 23,313 | 144,211 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | 98,488 |
| Supplies | - | - | 6,937 | - | - | - | 40,692 |
| Other services and charges | - | - | 1,886 | - | - | 35,401 | 2,000 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | 1,050 |
| Other disbursements | - | - | - | - | 1,411 | - | - |
| Total disbursements | - | - | 8,823 | - | 1,411 | 35,401 | 142,230 |
| Excess (deficiency) of receipts over disbursements | - | - | 3,329 | - | (1,411) | (12,088) | 1,981 |
| Cash and investments - ending | $ 1,500 | $ 4,154 | $ 9,093 | $ 32 | $ (252) | $ (12,088) | $ (3,656) |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | DUI Task Force | Aggressive Driving | Local Emergency Planning | BPV | Operation Pullover Grant | FACT Grant | Operation Pullover DART Grant |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ 7,511 | $ 3,969 | $ 57,929 | $ - | $ 3,375 | $ 1,677 | $ 980 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 14,278 | 3,608 | 33,233 | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 5,785 | - | 286 | - | - | - | 3,250 |
| Total receipts | 5,785 | - | 14,564 | 3,608 | 33,233 | - | 3,250 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | 11,895 | - | 1,282 |
| Supplies | - | - | 5,515 | - | - | - | - |
| Other services and charges | - | - | 6,678 | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 8,203 | - | - | - | 20,207 | - | - |
| Total disbursements | 8,203 | - | 12,193 | - | 32,102 | - | 1,282 |
| Excess (deficiency) of receipts over disbursements | (2,418) | - | 2,371 | 3,608 | 1,131 | - | 1,968 |
| Cash and investments - ending | $ 5,093 | $ 3,969 | $ 60,300 | $ 3,608 | $ 4,506 | $ 1,677 | $ 2,948 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | JAG Grant Reimbursable | Homeland Security Reimbursement Grant | Voting/Election SRC Grant | Family Court Grant 2013 | Court Reform Grant Reimbursement | Community Corrections Division Addiction | Adult Community Corrections |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ (11,593) | $ - | $ 27,344 | $ 2,443 | $ - | $ 6,561 | $ 15,366 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 55,177 | 53,923 | - | 895 | 15,000 | - | 839,264 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | 1,417 | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | 168,036 |
| Total receipts | 56,594 | 53,923 | - | 895 | 15,000 | - | 1,007,300 |
| Disbursements: | | | | | | | |
| Personal services | 40,851 | - | - | - | - | - | 894,396 |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 19,837 | - | - | 2,535 | 40,000 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | 55,967 | - | - | - | - | 16,845 |
| Total disbursements | 60,688 | 55,967 | - | 2,535 | 40,000 | - | 911,241 |
| Excess (deficiency) of receipts over disbursements | (4,094) | (2,044) | - | (1,640) | (25,000) | - | 96,059 |
| Cash and investments - ending | $ (15,687) | $ (2,044) | $ 27,344 | $ 803 | $ (25,000) | $ 6,561 | $ 111,425 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | Re-Entry Participation Flex | Community Corrections Project Income | CP Grant SUP II | Drug Court/Client Services | Drug Court 2008 | GRCO DARE | Drug Court |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ 572 | $ 507,564 | $ 4,000 | $ 71 | $ 3,269 | $ 375 | $ 26,316 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 10,275 | - | - | - | - | - | - |
| Charges for services | - | 28,057 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | 18,553 |
| Other receipts | - | 53,567 | - | - | - | - | 1,600 |
| Total receipts | 10,275 | 81,624 | - | - | - | - | 20,153 |
| Disbursements: | | | | | | | |
| Personal services | - | 175 | - | - | - | - | 2,347 |
| Supplies | - | - | - | - | - | - | 3,646 |
| Other services and charges | 4,849 | - | - | - | - | - | 9,866 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | 53,906 | - | - | - | - | - |
| Total disbursements | 4,849 | 54,081 | - | - | - | - | 15,859 |
| Excess (deficiency) of receipts over disbursements | 5,426 | 27,543 | - | - | - | - | 4,294 |
| Cash and investments - ending | $ 5,998 | $ 535,107 | $ 4,000 | $ 71 | $ 3,269 | $ 375 | $ 30,610 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | 16.585 Adult Drug Court Enhancement | Problem Solving Grant | HIV Education | Big City/County Seatbelt Enforcement | Interpreters Grant | CHINS/TPR Drug Court Project | Community Corrections Supervision Grant 2014 |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ (4,052) | $ 3,796 | $ 19 | $ 26 | $ 2,267 | $ (4,000) | $ 146,979 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 36,513 | 9,000 | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 36,513 | 9,000 | - | - | - | - | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | 30,133 |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 32,461 | 4,621 | - | - | 1,225 | - | 3,881 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | 190 | - | - | - | - | - |
| Total disbursements | 32,461 | 4,811 | - | - | 1,225 | - | 34,014 |
| Excess (deficiency) of receipts over disbursements | 4,052 | 4,189 | - | - | (1,225) | - | (34,014) |
| Cash and investments - ending | $ - | $ 7,985 | $ 19 | $ 26 | $ 1,042 | $ (4,000) | $ 112,965 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | Area Plan Special Non Reverting | RFD Grant Housing Development | Recycled Furniture | Recycling Grant IDEM | Homeland Security CBRNE Respir | Homeland Security Part 2 | FRA Spring Nextel |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ 15 | $ 590 | $ 5,490 | $ 1,442 | $ 12 | $ 181 | $ 178 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | - | - | - | - | - | - | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | - | - | - |
| Cash and investments - ending | $ 15 | $ 590 | $ 5,490 | $ 1,442 | $ 12 | $ 181 | $ 178 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | Re-Entry Court/Local Grant | Jail Addictions Treatment | Sheriff Drug Interdiction | Law Enforcement Asst | ECISWD Recycling Grant | 99 Recycling Grant | Build Indiana Grant |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ 28,712 | $ - | $ 6,803 | $ 1 | $ 13,687 | $ 232 | $ 2,701 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | 4,000 | - | - | - | - |
| Fines and forfeits | 10,073 | - | - | - | - | - | - |
| Other receipts | - | 4,250 | - | - | - | - | - |
| Total receipts | 10,073 | 4,250 | 4,000 | - | - | - | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | 2,516 | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 4,998 | 4,250 | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 4,998 | 4,250 | 2,516 | - | - | - | - |
| Excess (deficiency) of receipts over disbursements | 5,075 | - | 1,484 | - | - | - | - |
| Cash and investments - ending | $ 33,787 | $ - | $ 8,287 | $ 1 | $ 13,687 | $ 232 | $ 2,701 |

GRANT COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

| | DOC 1006 | Drug Prosecution | Family Dependency Treatment | Omitted Assessments | Levy Excess | Congressional School Interest | Totals |
|---|---|---|---|---|---|---|---|
| Cash and investments - beginning | $ - | $ - | $ - | $ - | $ - | $ - | $ 19,459,933 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | 105,498,406 |
| Licenses and permits | - | - | - | - | - | - | 69,933 |
| Intergovernmental receipts | 82,800 | 4,000 | 37,797 | - | - | - | 13,954,832 |
| Charges for services | - | - | - | - | - | - | 2,273,086 |
| Fines and forfeits | - | - | - | - | - | - | 535,854 |
| Other receipts | - | - | - | 467,761 | 4,997 | 1,417 | 30,456,597 |
| Total receipts | 82,800 | 4,000 | 37,797 | 467,761 | 4,997 | 1,417 | 152,788,708 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | 22,323,117 |
| Supplies | - | - | - | - | - | - | 2,697,025 |
| Other services and charges | - | - | - | - | - | - | 7,031,066 |
| Debt service - principal and interest | - | - | - | - | - | - | 889,460 |
| Capital outlay | - | - | - | - | - | - | 2,717,641 |
| Other disbursements | - | 4,000 | 32,797 | - | - | - | 117,643,121 |
| Total disbursements | - | 4,000 | 32,797 | - | - | - | 153,301,430 |
| Excess (deficiency) of receipts over disbursements | 82,800 | - | 5,000 | 467,761 | 4,997 | 1,417 | (512,722) |
| Cash and investments - ending | $ 82,800 | $ - | $ 5,000 | $ 467,761 | $ 4,997 | $ 1,417 | $ 18,947,211 |

GRANT COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

| Lessor | Purpose | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|---|---|---|---|---|
| Governmental activities: | | | | |
| AT&T Capital Services | E911 Service | $ 171,276 | 06/07/2007 | 12/31/2018 |
| Motorola Solutions Inc. | E911 Equipment | 100,354 | 12/01/2013 | 12/01/2017 |
| Republic First Natl Corp | Ambulance Lease 2013 | 82,594 | 11/01/2011 | 01/15/2017 |
| U.S. Bancorp | Highway Equipment | 91,923 | 10/15/2014 | 09/15/2021 |
| Key Government Finance, Inc. | Audio/Video Lease | 54,090 | 02/15/2015 | 05/15/2017 |
| Total of annual lease payments | | $ 500,237 | | |

| Description of Debt | | Ending Principal Balance | Principal and Interest Due Within One Year |
|---|---|---|---|
| Type | Purpose | | |
| Governmental activities: | | | |
| Notes and loans payable | Ditch Reconstruction Loan | $ 50,735 | $ 19,598 |
| Notes and loans payable | Complex Energy Project | 1,749,103 | 229,233 |
| Notes and loans payable | Jail & D-Home Energy Project | 1,165,681 | 199,586 |
| Totals | | $ 2,965,519 | $ 448,417 |

SUPPLEMENTAL AUDIT OF

FEDERAL AWARDS

**STATE OF INDIANA**
**AN EQUAL OPPORTUNITY EMPLOYER**

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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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 *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2015. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2015.

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 the Uniform Guidance, 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 a 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 a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

May 16, 2017

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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, 2015

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Pass-Through To Subrecipient 12-31-15 | Total Federal Awards Expended 12-31-15 |
|---|---|---|---|---|---|
| Department of Agriculture | | | | | |
| Child Nutrition Cluster | | | | | |
| School Breakfast Program | Indiana Department of Education | 10.553 | FY2015 | $ - | $ 12,230 |
| National School Lunch Program | Indiana Department of Education | 10.555 | FY2015 | - | 18,929 |
| Total - Department of Agriculture | | | | - | 31,159 |
| Department of Justice | | | | | |
| Crime Victim Assistance | Indiana Criminal Justice Institute | 16.575 | 2013-VA-GX-0036 | - | 7,230 |
| | | | 2014-VA-GX-0062 | - | 41,759 |
| Total - Crime Victim Assistance | | | | - | 48,989 |
| Adult Drug Court Discretionary Grant Program | Indiana Criminal Justice Institute | 16.585 | 2013-DX-BX-0021 | - | 36,513 |
| Violence Against Women Formula Grants | Indiana Criminal Justice Institute | 16.588 | 2014-WF-AX-0005 | - | 34,650 |
| Bulletproof Vest Partnership Program | Direct grant | 16.607 | FY15 | - | 3,608 |
| Edward Byrne Memorial Justice Assistance Grant Program | Indiana Criminal Justice Institute | 16.738 | 2013-DJ-BX-0039 | - | 47,976 |
| | | | 2014-DJ-BX-1191 | - | 55,177 |
| Total - Edward Byrne Memorial Justice Assistance Grant Program | | | | - | 103,153 |
| Total - Department of Justice | | | | - | 226,913 |
| Department of Transportation | | | | | |
| Highway Planning and Construction Cluster | | | | | |
| Highway Planning and Construction | Indiana Department of Transportation | | | | |
| Bridge Inspections | | 20.205 | #0710487-600284 | - | 3,294 |
| Bridge #79 | | | A249-13-320782 | - | 429,708 |
| Garthwaite Road | | | A249-15-320238 | - | 30,236 |
| Total - Highway Planning and Construction Cluster | | | | - | 463,238 |
| Highway Safety Cluster | | | | | |
| State and Community Highway Safety | Indiana Criminal Justice Institute | | | | |
| Operation Pullover | | 20.600 | D3-15-8930 | 18,112 | 28,138 |
| DUI and DUID Taskforce | Indiana Criminal Justice Institute | 20.602 | D3-15-9001 | 3,074 | 8,785 |
| Total - Highway Safety Cluster | | | | 21,186 | 36,923 |
| Research and Special Programs Administration (RSPA) | Indiana Department of Homeland Security | 20.703 | C44P-4-435B | - | 9,460 |
| Total - Department of Transportation | | | | 21,186 | 500,161 |
| Department of Health and Human Services | | | | | |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements | Indiana State Department of Health | 93.074 | A70-5-0532418 | - | 8,823 |
| Child Support Enforcement | Indiana Department of Child Services | 93.563 | FY 2015 | - | 720,876 |
| State Court Improvement Program | Indiana Supreme Court | 93.586 | CIP-2014-BD | - | 32,797 |
| Total - Department of Health and Human Services | | | | - | 762,496 |
| Department of Homeland Security | | | | | |
| Emergency Management Performance Grants | Indiana Department of Homeland Security | 97.042 | C44P-4-484B | - | 8,485 |
| | | | C44P-5-716B | - | 30,934 |
| Total - Emergency Management Performance Grants | | | | - | 39,419 |
| Homeland Security Grant Program | Indiana Department of Homeland Security | 97.067 | C44P-4-478B | - | 33,333 |
| | | | C44P-4-587B | - | 3,772 |
| | | | C44P-5-586B | - | 12,500 |
| Total - Homeland Security Grant Program | | | | - | 49,605 |
| Total - Department of Homeland Security | | | | - | 89,024 |
| Total federal awards expended | | | | $ 21,186 | $ 1,619,213 |

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 under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

***Note 2. Summary of Significant Accounting Policies***

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

***Section I - Summary of Auditor's Results***

Financial Statement:

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

Federal Awards:

| | |
|---|---|
| Internal control over major program: | |
| Material weakness identified? | no |
| Significant deficiency identified? | none reported |
| Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? | no |

Identification of Major Program and type of auditor's report issued on compliance for it:

| CFDA Number | Name of Federal Program or Cluster | Opinion Issued |
|---|---|---|
| 93.563 | Child Support Enforcement | Unmodified |

Dollar threshold used to distinguish between Type A and Type B programs: $750,000

Auditee qualified as low-risk auditee? no

***Section II - Financial Statement Findings***

***FINDING 2015-001 - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS***

*Condition*

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 SEFA presented for audit contained the following errors:

1. The School Breakfast Program expenditures were understated by $12,229.

2. The National School Lunch Program expenditures were overstated by $12,229.

3. The Crime Victim Assistance expenditures were overstated by $71.

4. The Drug Court Discretionary Grant Program was understated by $36,513.

5. The Violence Against Women Formula Grants were understated by $34,649.

6. The Edward Byrne Memorial Justice Assistance Grant Program was understated by $23,313.

7. The Highway Planning and Construction was understated by $463,238.

8. The State and Community Highway Safety was understated by $28,138.

9. The Occupant Protection Incentive Grants were understated by $8,785.

10. The Interagency Hazardous Materials Public Sector Training and Planning Grants were understated by $9,460.

11. The Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements were understated by $8,823.

12. The Child Support Enforcement was understated by $720,876.

13. The State Court Improvement Program were understated by $32,797.

14. The Emergency Management Performance Grants were understated by $8,485.

15. The Homeland Security Grant Program was understated by $49,605.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

> "Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.
>
> An integral part of the control activity component is segregation of duties. . . .
>
> There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards*. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. 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 must:

(1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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 must 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. For a cluster of programs also provide the total for the cluster.

(4) Include the total amount provided to subrecipients from each Federal program.

(5) For loan or loan guarantee programs described in section 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.

(6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in section 200.414 Indirect (F&A) costs."

*Cause*

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

*Effect*

Without a proper system of internal control in place that operated effectively, (material) misstatements of the SEFA could have remained undetected. The SEFA contained the errors identified in the *Condition*.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

***FINDING 2015-002 - FINANCIAL TRANSACTIONS AND REPORTING***

*Condition*

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 are considered to be 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 had not identified risk regarding the preparation of a reliable financial statement and, as a result, had 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 had not reviewed monthly financial information (i.e. such 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 County Treasurer's Cash Book. Neither the balances per the bank accounts nor the balance per the County 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 County Treasurer's Cash Book. As of December 31, 2015, the difference between the adjusted bank balance and the Auditor's Fund Ledger indicated a cash short of $69,815, which was determined to be immaterial to the financial statement as a whole.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate risk assessment and control activities. According to this manual:

> "Risk is the possibility that an event will occur and adversely affect the achievement of objectives. Risk assessment is the process used to identify and assess internal and external risks to the achievement of objectives, and then establish risk tolerances. Each identified risk is evaluated in terms of its impact and likelihood of occurrence. Overall, risk assessment is the basis for determining how risk will be managed."

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

*Cause*

Management had not conducted a risk assessment related to the County's financial reporting and transactions.

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls may not have been either designed properly or operated effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

***Section III - Federal Award Findings and Questioned Costs***

No matters are reportable.

AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.

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Marion, IN 46953-2099
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**Tammy Miller**
Chief Deputy

**Chris Hancock**
Assistant Chief Deputy

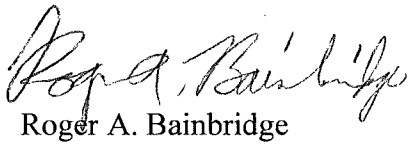
## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

***FINDING 2014-001***

Fiscal year in which the finding initially occurred: 2012
Contact Person Responsible for Corrective Action: Tammy Miller
Contact Phone Number: 765-668-6552

Status of Audit Finding:

The above-referenced contact person is on track to prepare the Schedule of Expenditures of Federal Awards in Gateway during the first 60 days of 2018. Within five days after the preparation of the schedule, she will review it with Claims Deputy Jessica Floyd and compare it with Jessica's spreadsheet. Each entry on the schedule will then be confirmed that it contains the correct items and expenditure amounts. There will then 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 following annual audit.



Roger A. Bainbridge
Grant County Auditor
May 16, 2017

**Roger A. Bainbridge**
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**Tammy Miller**
Chief Deputy

**Chris Hancock**
Assistant Chief Deputy

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

***FINDING 2014-002***

Fiscal year in which the finding initially occurred: 2012
Contact Person Responsible for Corrective Action: Sarah Melford
Contact Phone Number: 765-668-6552

Status of Audit Finding:

The above-referenced contact person is on track to bring bank reconcilements up to date. There is a new Chief Deputy Treasurer who is doing an excellent job in working through the process. Preliminary Treasurer's Monthly Financial Statements have been submitted by the treasurer and those reports will soon be updated and re-submitted. Communication between the two offices has improved and both offices have pledged to continue to work on balancing issues.

Roger A. Bainbridge
Grant County Auditor
May 16, 2017

Grant County
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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Grant County
Treasurer's Office

Sarah A. Melford
*Treasurer*

401 S. Adams Street
Marion, IN 46953
*phone:* **765.668.6556**
*Fax:* **765.651.0692**
smelford@grantcounty.net
**www.grantcounty.net**

### FINDING 2014-002

Fiscal year in which the finding initially occurred: 2012
Contact Person Responsible for Corrective Action: Sarah Melford
Contact Phone Number: 765-668-6556

Status of Audit Finding:

Following the conclusion of the 2014 audit, a new chief deputy treasurer was appointed and immediate action was taken by both the treasurer and chief deputy to bring reconcilement to the county financials and banks. Intense training for the chief deputy was provided and well received by her. She has dug deep into not only past issues but current issues and uncovered many errors and/or inconsistencies. Close work with the auditor's office staff has resulted in rectifying and reducing thoses variances between the two offices. She worked diligently with State Board of Accounts and continues to work daily to bring the books into a balanced state. This is the highest priority of both the treasurer and the chief deputy treasurer.

Sarah A. Melford
(Signature)

Treasurer
(Title)

May 16, 2017
(Date)

(Note to Officials: To determine what audit findings are rquired to be reported in the Sumnmary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For auditor periods beginning after December 26, 2014, plesae see 2 CFR §200.511(b).

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**Tammy Miller**
Chief Deputy

**Chris Hancock**
Assistant Chief Deputy

## CORRECTIVE ACTION PLAN

Finding 2015-001

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 and compare it with Jessica's spreadsheet. 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, 2017

Roger A. Bainbridge
County Auditor

Dated: May 16, 2017

**Roger A. Bainbridge**
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**Tammy Miller**
Chief Deputy

**Chris Hancock**
Assistant Chief Deputy

## CORRECTIVE ACTION PLAN

Finding 2015-002

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 reconcilement process. The County Treasurer is in the process of bringing the bank reconcilements up to date. Following completion of that task, future bank reconcilements will be completed within a reasonable time with acknowledgement by the County Auditor and the County Treasurer. Evidence of such reconcilements 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, 2017

Roger A. Bainbridge
County Auditor

Dated: May 16, 2017

Grant County
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## CORRECTIVE ACTION PLAN

### FINDING 2015-002

Contact Person Responsible for Corrective Action: Sarah Melford
Contact Phone Number: 765-668-6556

Grant County
Treasurer's Office

Sarah A. Melford
*Treasurer*

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**www.grantcounty.net**

Views of Responsible Official:

I concur with the State Board of Accounts field examiners in their findings in the 2015 audit. It is understood that without complete and accurate reconcilement of the banks and with the auditor's office, the county financial status is compromised and put at risk.

Description of Corrective Action Plan:

Following the conclusion of the 2015 audit, the new chief deputy treasurer continues to move forward in a positive way to bring reconciliation to the county financials, along with the help of the treasurer. The treasurer's office is confident that complete reconcilement of bank accounts and balanced funds ledger with the auditor's office is well on its way to completion. Monthly reports will then be amended and/or generated in a timely manner and submitted to the council and board of commissioners for review. Factors contributing to the lack of reconcilement have been identified and measures that can be taken in the treasurer's office to correct this and prevent future deficiencies have been assessed and put into place as part of internal controls. Complete and accurate reconcilement is the highest priority of both the treasurer and the chief deputy treasurer.

Anticipated Completion Date: September 15, 2017

Sarah A. Melford
(Signature)

Treasurer
(Title)

May 16, 2017
(Date)

## 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/.