

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, 2016 to December 31, 2016



FILED
12/20/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
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 <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-11
Notes to Financial Statement	12-17
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-49
Schedule of Leases and Debt	50
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	52-54
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	56
Notes to Schedule of Expenditures of Federal Awards	57
Schedule of Findings and Questioned Costs	58-68
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	70-72
Corrective Action Plan	73-78
Other Reports.....	79

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Roger A. Bainbridge	01-01-15 to 12-31-18
County Treasurer	Sarah A. Melford Tiffany N. Griffith	01-01-13 to 04-13 18 04-14-18 to 12-31-20
Clerk of the Circuit Court	Carolyn J. 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
County Prosecuting Attorney	James D. Luttrull, Jr.	01-01-15 to 12-31-18
President of the Board of County Commissioners	John Lawson Michael H. Burton	01-01-16 to 12-31-16 01-01-17 to 12-31-18
President of the County Council	James E. McWhirt	01-01-16 to 12-31-18



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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, 2016, 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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, 2016.

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, 2016, 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 29, 2018, 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 solely 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 effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

November 29, 2018



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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, 2016, and the related notes to the financial statement, and have issued our report thereon dated November 29, 2018, 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 exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2016-001, 2016-002, 2016-003, and 2016-004, 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 2016-001, 2016-002, and 2016-004.

Grant County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

November 29, 2018

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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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Inmate Trust	\$ 10,142	\$ 1,531,304	\$ 1,508,081	\$ 33,365
Sheriff Commissary	554,996	701,595	567,024	689,567
Clerk Trust	514,332	5,199,389	5,161,825	551,896
Sheriff Cashbook	-	860,752	860,120	632
General	1,435,204	16,770,642	16,561,478	1,644,368
Accident Report	6,828	5,896	3,284	9,440
CEDIT County Share	31,120	1,173,167	1,200,000	4,287
CEDIT - Special Legislation	78,859	-	-	78,859
Child Advocacy	1,079	-	-	1,079
Clerk's Records Perpetuation	48,404	23,532	3,689	68,247
COIT County Distributive Shares	336,060	4,938,425	5,144,653	129,832
Community Corrections	816,334	192,148	132,519	875,963
Community Transition Program	37,325	97,350	91,625	43,050
Congressional School Interest	1,417	-	-	1,417
Convention Visitor and Tourism Promotion	24,731	404,663	404,045	25,349
Sales Disclosure - County Share	7,195	7,385	11,239	3,341
Covered Bridge	3,235	2,800	-	6,035
Cumulative Bridge	355,053	816,798	566,678	605,173
Cumulative Capital Development	139,949	394,960	475,293	59,616
Drug Free Community	358	-	-	358
Extradition and Sheriff's Assistance	10,065	-	-	10,065
Firearms Training	10,672	36,047	20,497	26,222
General Drain Improvement	27,179	885,685	674,605	238,259
Health	62,193	438,921	458,628	42,486
Levy Excess	4,997	-	-	4,997
Local Health Maintenance	109,420	89,880	58,633	140,667
Local Road and Street	308,700	494,570	636,903	166,367
Misdemeanant	51,445	51,445	102,890	-
Motor Vehicle Highway	948,616	3,591,916	3,587,450	953,082
Omitted Property Assessments	467,761	144,856	555,680	56,937
Plat Book	35,820	18,469	19,145	35,144
Rainy Day	513,772	-	-	513,772
Recorder's Records Perpetuation	172,356	72,084	37,975	206,465
Sex and Violent Offender Administration	50,269	9,280	38,249	21,300
Sheriff's Pension Trust	8,343	95,133	75,000	28,476
Supplemental Public Defender Services	148,856	15,691	49,025	115,522
Surplus Tax	114,546	92,138	47,606	159,078
Surveyor's Corner Perpetuation	19,689	13,687	3,310	30,066
Tax Certificate Sale	271,558	78,855	55,192	295,221
Tax Sale Redemption	389	246,625	246,625	389
Tax Sale Surplus	1,015,900	340,535	778,378	578,057
Local Health Department Trust Account	92,383	32,787	41,029	84,141
Unsafe Building	78,057	4,059	52,285	29,831
Vehicle Inspection	7,579	1,215	-	8,794
Court Appointed Special Advocate (CASA)	1,005	33,869	27,991	6,883
Auditor's Ineligible Deductions	188,151	260,728	179,825	269,054
County Elected Officials Training	19,398	5,101	1,313	23,186
County 911	481,963	542,274	331,470	692,767
Reassessment	381,662	116,115	406,778	90,999
LOIT Special Distribution	-	1,948,379	1,448,377	500,002
Adult Probation Administrative	330,636	122,437	123,196	329,877
Supplemental Juvenile Probation Services	39,078	13,406	23,371	29,113
Alternative Dispute Resolution	12,089	5,928	-	18,017
County User Fee	137,143	96,106	91,296	141,953
Drain Construction/ Reconstruction	-	720,885	717,449	3,436
Drain Maintenance	1,886,543	1,334,571	1,792,828	1,428,286
Investment Trust	1,040	-	-	1,040
Narcotics Pending	55,703	81,585	44,607	92,681
Drug Task Force	110	-	-	110
Recycling	121,977	94,668	90,403	126,242
Children's Home Trust	67,915	251	-	68,166
Donations	8,285	10,389	12,139	6,535
Common School Transient	19,840	-	-	19,840
Debt Service	145,567	724,068	628,207	241,428
Capital Projects	15,958	-	15,985	(27)
Insurance-Retiree Contribution	5,191	22,106	23,861	3,436
Payroll Clearing	-	371	371	-
Payroll Withholding - Donations	-	2,328	2,328	-
Payroll Withholding - Insurance	1,051,984	7,305,543	7,043,599	1,313,928
Payroll Withholding - Other	(1)	62,760	62,760	(1)
Payroll Withholding - Deferred Compensation	140	81,323	81,323	140
Payroll Withholding - Federal	(3,478)	1,495,757	1,495,556	(3,277)
Payroll Withholding - FICA and Medicare	(12,047)	2,007,770	2,007,970	(12,247)
Payroll Withholding - Local Tax	(266)	288,699	288,771	(338)
Payroll Withholding - PERF	62,292	1,552,246	1,551,880	62,658
Payroll Withholding - Property Taxes	98	3,010	3,010	98
Payroll Withholding - Sheriff Pension	-	50,852	50,852	-
Payroll Withholding - State	(352)	472,384	472,421	(389)
Payroll Withholding - Union Dues	35	2,912	2,912	35
Payroll Withholding - Judges' Retirement	-	2,569	2,569	-
Payroll Withholding - Wage Garnishments	2,372	67,095	67,095	2,372
Settlement	-	69,597,271	69,597,271	-
CVET Agency	-	263,997	263,703	294
Sewage Collections	62,048	158,750	221,059	(261)
Financial Institution Tax	-	663,893	663,726	167
Homestead Credit Rebate	62,947	-	-	62,947
LOIT PTRC	25,877	1,089,619	1,080,079	35,417
LOIT Residential PTRC	237,068	9,709,647	9,705,952	240,763
State Fines and Forfeitures	4,011	1,688	5,199	500
Infraction Judgments	6,546	87,844	83,759	10,631
Overweight Vehicle Fines	-	2,929	2,929	-
Special Death Benefit	510	6,709	6,759	460
Sales Disclosure - State Share	635	7,400	7,265	770

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Education Plate Fees	-	713	675	38
Riverboat Revenue Sharing	-	416,229	416,229	-
Innkeepers Tax Collections	2,610	-	-	2,610
CEDIT Distribution	-	2,717,140	2,717,140	-
COIT Distribution	-	11,048,497	11,048,497	-
LOIT 2016 Special Distribution	-	4,243,403	4,243,403	-
City/Town Ordinance Violations Fines	83,572	40,091	33,763	89,900
93.563 Prosecutor PCA	6,356	9,613	6,343	9,626
93.563 ARRA Prosecutor IV-D Incentive	1,825	-	516	1,309
93.563 ARRA Clerk IV-D Incentive	14,674	-	1,916	12,758
93.563 Title IV-D Incentive	204,269	34,491	26,614	212,146
93.563 Prosecutor IV-D Incentive	128,389	51,893	137,263	43,019
93.563 Clerk IV-D Incentive	95,422	34,491	58,017	71,896
Clerk Child Support	5,525	925,737	920,067	11,195
JEAN Team II	1,510	66,228	65,608	2,130
Sheriff Crime Control	6,810	390	7,200	-
Sheriff Crime Control Donations	-	8,064	-	8,064
Parade Of Heros - Veterans Day Donation	-	13,576	11,825	1,751
DOC 1006 Grant	82,800	20,700	74,021	29,479
Drug Prosecution	-	57,228	57,228	-
Family Dependency Treatment	5,000	45,823	49,823	1,000
JDAI Grant (Superior II)	-	5,000	151	4,849
JDAI Grant Probation	-	34,254	19,222	15,032
Problem Solve Grant Superior II	-	7,500	953	6,547
Treasurer Cashbook	2,874,463	1,006,683	2,874,463	1,006,683
Local Planning Council	2,275	-	-	2,275
Federal Forfeiture and Seizure	13,459	-	13,459	-
Truancy Intervention	8,361	-	12,155	(3,794)
Sheriff Workcrew	41,270	253,322	190,430	104,162
Immunizations and Vaccines	11,185	60,969	51,950	20,204
JEAN Team Clean Lab	6,672	87	-	6,759
Veteran's Treatment Court	8,349	1,533	-	9,882
Prosecutor Forfeiture Education and Training	13,213	53,008	50,641	15,580
Veteran's Affair Treatment Court	2,207	800	1,006	2,001
Welfare and Family Trust	5,778	-	-	5,778
IEDC/FUTR Skills \$ Now	1,500	-	-	1,500
State Immunization Grant	4,154	-	-	4,154
Bioterrorism	9,093	1,233	2,988	7,338
H1N1 Pandemic	32	-	-	32
Recovery Act/Prosecutor	(252)	-	-	(252)
Major-Crimes Investigation Coord Award	(12,088)	35,604	31,956	(8,440)
JEAN Team	(3,656)	88,549	84,559	334
DUI Task Force	5,093	8,094	8,231	4,956
Aggressive Driving	3,969	-	-	3,969
Local Emergency Plan	60,300	12,151	20,688	51,763
BPV	3,608	-	3,608	-
Operation Pullover Grant	4,506	41,256	32,713	13,049
FACT Grant	1,677	-	-	1,677
Operation Pullover DART Grant	2,948	2,900	2,904	2,944
JAG Grant Reimbursable	(15,687)	20,153	4,466	-
Homeland Security Reimbursement Grant	(2,044)	15,063	24,678	(11,659)
Voting/Election - SRC Grant	27,344	-	11,400	15,944
Family Court Grant 2013	803	-	803	-
Court Reform Grant Reimbursement	(25,000)	25,000	-	-
Community Corrections Division Addiction	6,561	-	-	6,561
Adult Community Corrections	111,425	1,037,899	1,071,210	78,114
Re-Entry Participant Flex	5,998	10,000	8,954	7,044
Community Corrections Project Income	535,107	100,500	11,831	623,776
CIP Grant Superior II	4,000	-	4,000	-
Drug Court/Client Services	71	-	-	71
Drug Court 2008	3,269	-	-	3,269
GRCO DARE	375	-	-	375
Drug Court	30,610	20,782	19,825	31,567
Problem Solving Grant	7,985	4,000	7,663	4,322
HIV Education	19	-	-	19
Big City/County Seatbelt Enforcement	26	-	-	26
Interpreters Grant	1,042	-	492	550
CHINS/TPR Drug Court Project	(4,000)	4,000	-	-
Community Corrections Supervision Grant 2014	112,965	-	4,155	108,810
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 Sprint Nextel	178	-	-	178
Re-Entry Court/Local Grant	33,787	12,744	5,873	40,658
Jail Addictions Treatment	-	6,400	6,400	-
Sheriff Drug Interdiction	8,287	3,000	3,923	7,364
Law Enforcement Assistant	1	-	-	1
ECISWD Recycling Grant	13,687	-	-	13,687
99 Recycling Grant	232	-	-	232
Drug Court - BJA Grant	-	35,484	47,163	(11,679)
Build Indiana Grant	2,701	-	-	2,701
Totals	\$ 18,947,211	\$ 163,649,612	\$ 165,504,990	\$ 17,091,833

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

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts 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.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the County to invest in securities including, but not limited to, 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:

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 2016. However, some Payroll Withholding funds also contained deficits in cash which were a result of errors in posting.

Note 8. Combined Funds

Funds related to Payroll Withholdings - Insurance and the Insurance-Retiree Contribution were combined in the prior financial statement, but were split into two funds for the current financial statement.

Note 9. Subsequent Events

On September 18, 2017, the Board of County Commissioners approved an agreement with AT&T Capital Services for Enhanced 911 Services in the amount of \$1,444,000.

On December 4, 2017, the Board of County Commissioners approved General Obligation bonds for facilities improvements in the amount of \$8,505,000.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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, 2016

	Inmate Trust	Sheriff Commissary	Clerk Trust	Sheriff Cashbook	General	Accident Report	CEDIT County Share
Cash and investments - beginning	\$ 10,142	\$ 554,996	\$ 514,332	\$ -	\$ 1,435,204	\$ 6,828	\$ 31,120
Receipts:							
Taxes	-	-	-	-	12,100,347	-	1,173,167
Licenses and permits	-	-	-	-	43,335	-	-
Intergovernmental receipts	-	-	-	-	1,469,563	-	-
Charges for services	-	-	-	-	1,260,919	5,896	-
Fines and forfeits	-	-	-	-	247,929	-	-
Other receipts	1,531,304	701,595	5,199,389	860,752	1,648,549	-	-
Total receipts	1,531,304	701,595	5,199,389	860,752	16,770,642	5,896	1,173,167
Disbursements:							
Personal services	-	-	-	-	11,707,547	-	-
Supplies	-	-	-	-	762,018	-	-
Other services and charges	-	-	-	-	3,338,254	-	1,200,000
Debt service - principal and interest	-	-	-	-	54,090	-	-
Capital outlay	-	-	-	-	72,545	-	-
Other disbursements	1,508,081	567,024	5,161,825	860,120	627,024	3,284	-
Total disbursements	1,508,081	567,024	5,161,825	860,120	16,561,478	3,284	1,200,000
Excess (deficiency) of receipts over disbursements	23,223	134,571	37,564	632	209,164	2,612	(26,833)
Cash and investments - ending	\$ 33,365	\$ 689,567	\$ 551,896	\$ 632	\$ 1,644,368	\$ 9,440	\$ 4,287

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CEDIT - Special Legislation	Child Advocacy	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections	Community Transition Program	Congressional School Interest
Cash and investments - beginning	\$ 78,859	\$ 1,079	\$ 48,404	\$ 336,060	\$ 816,334	\$ 37,325	\$ 1,417
Receipts:							
Taxes	-	-	-	4,938,425	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	191,442	97,350	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	23,532	-	-	-	-
Other receipts	-	-	-	-	706	-	-
Total receipts	-	-	23,532	4,938,425	192,148	97,350	-
Disbursements:							
Personal services	-	-	986	2,668,711	45,587	-	-
Supplies	-	-	925	-	6,284	-	-
Other services and charges	-	-	-	2,475,942	69,649	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,778	-	10,999	-	-
Other disbursements	-	-	-	-	-	91,625	-
Total disbursements	-	-	3,689	5,144,653	132,519	91,625	-
Excess (deficiency) of receipts over disbursements	-	-	19,843	(206,228)	59,629	5,725	-
Cash and investments - ending	\$ 78,859	\$ 1,079	\$ 68,247	\$ 129,832	\$ 875,963	\$ 43,050	\$ 1,417

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	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	\$ 24,731	\$ 7,195	\$ 3,235	\$ 355,053	\$ 139,949	\$ 358	\$ 10,065
Receipts:							
Taxes	402,904	-	-	642,112	361,535	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	59,403	33,425	-	-
Charges for services	-	-	-	113,948	-	-	-
Fines and forfeits	-	7,385	-	-	-	-	-
Other receipts	1,759	-	2,800	1,335	-	-	-
Total receipts	404,663	7,385	2,800	816,798	394,960	-	-
Disbursements:							
Personal services	-	11,239	-	-	-	-	-
Supplies	-	-	-	247,490	-	-	-
Other services and charges	404,045	-	-	154,798	199,000	-	-
Debt service - principal and interest	-	-	-	-	82,594	-	-
Capital outlay	-	-	-	164,390	193,699	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	404,045	11,239	-	566,678	475,293	-	-
Excess (deficiency) of receipts over disbursements	618	(3,854)	2,800	250,120	(80,333)	-	-
Cash and investments - ending	\$ 25,349	\$ 3,341	\$ 6,035	\$ 605,173	\$ 59,616	\$ 358	\$ 10,065

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Firearms Training	General Drain Improvement	Health	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 10,672	\$ 27,179	\$ 62,193	\$ 4,997	\$ 109,420	\$ 308,700
Receipts:						
Taxes	-	-	275,229	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	25,432	-	89,526	493,593
Charges for services	36,047	-	137,926	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	885,685	334	-	354	977
Total receipts	36,047	885,685	438,921	-	89,880	494,570
Disbursements:						
Personal services	-	-	430,947	-	42,048	-
Supplies	-	-	2,032	-	4,619	-
Other services and charges	-	-	25,577	-	6,994	-
Debt service - principal and interest	-	19,598	-	-	-	-
Capital outlay	-	-	-	-	4,972	636,903
Other disbursements	20,497	655,007	72	-	-	-
Total disbursements	20,497	674,605	458,628	-	58,633	636,903
Excess (deficiency) of receipts over disbursements	15,550	211,080	(19,707)	-	31,247	(142,333)
Cash and investments - ending	\$ 26,222	\$ 238,259	\$ 42,486	\$ 4,997	\$ 140,667	\$ 166,367

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	<u>Misdemeanant</u>	<u>Motor Vehicle Highway</u>	<u>Omitted Property Assessments</u>	<u>Plat Book</u>	<u>Rainy Day</u>	<u>Recorder's Records Perpetuation</u>
Cash and investments - beginning	\$ 51,445	\$ 948,616	\$ 467,761	\$ 35,820	\$ 513,772	\$ 172,356
Receipts:						
Taxes	-	-	144,856	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	3,231,152	-	-	-	-
Charges for services	-	-	-	18,417	-	72,084
Fines and forfeits	-	-	-	-	-	-
Other receipts	51,445	360,764	-	52	-	-
Total receipts	51,445	3,591,916	144,856	18,469	-	72,084
Disbursements:						
Personal services	-	1,756,256	-	18,141	-	10,745
Supplies	-	788,367	-	288	-	4,388
Other services and charges	-	89,346	555,680	326	-	22,343
Debt service - principal and interest	-	520,507	-	-	-	-
Capital outlay	-	432,914	-	-	-	499
Other disbursements	102,890	60	-	390	-	-
Total disbursements	102,890	3,587,450	555,680	19,145	-	37,975
Excess (deficiency) of receipts over disbursements	(51,445)	4,466	(410,824)	(676)	-	34,109
Cash and investments - ending	\$ -	\$ 953,082	\$ 56,937	\$ 35,144	\$ 513,772	\$ 206,465

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Sex and Violent Offender Administration	Sheriffs Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Certificate Sale
Cash and investments - beginning	\$ 50,269	\$ 8,343	\$ 148,856	\$ 114,546	\$ 19,689	\$ 271,558
Receipts:						
Taxes	-	-	-	-	-	78,855
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	95,133	-	-	13,687	-
Fines and forfeits	9,280	-	15,691	-	-	-
Other receipts	-	-	-	92,138	-	-
Total receipts	9,280	95,133	15,691	92,138	13,687	78,855
Disbursements:						
Personal services	-	75,000	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	49,025	-	3,310	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	38,249	-	-	47,606	-	55,192
Total disbursements	38,249	75,000	49,025	47,606	3,310	55,192
Excess (deficiency) of receipts over disbursements	(28,969)	20,133	(33,334)	44,532	10,377	23,663
Cash and investments - ending	\$ 21,300	\$ 28,476	\$ 115,522	\$ 159,078	\$ 30,066	\$ 295,221

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Vehicle Inspection	Court Appointed Special Advocate (CASA)
Cash and investments - beginning	\$ 389	\$ 1,015,900	\$ 92,383	\$ 78,057	\$ 7,579	\$ 1,005
Receipts:						
Taxes	246,625	340,535	-	-	-	-
Licenses and permits	-	-	-	4,059	-	-
Intergovernmental receipts	-	-	32,476	-	-	30,712
Charges for services	-	-	-	-	1,215	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	311	-	-	3,157
Total receipts	<u>246,625</u>	<u>340,535</u>	<u>32,787</u>	<u>4,059</u>	<u>1,215</u>	<u>33,869</u>
Disbursements:						
Personal services	-	-	41,029	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	680,641	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>246,625</u>	<u>97,737</u>	<u>-</u>	<u>52,285</u>	<u>-</u>	<u>27,991</u>
Total disbursements	<u>246,625</u>	<u>778,378</u>	<u>41,029</u>	<u>52,285</u>	<u>-</u>	<u>27,991</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(437,843)</u>	<u>(8,242)</u>	<u>(48,226)</u>	<u>1,215</u>	<u>5,878</u>
Cash and investments - ending	<u>\$ 389</u>	<u>\$ 578,057</u>	<u>\$ 84,141</u>	<u>\$ 29,831</u>	<u>\$ 8,794</u>	<u>\$ 6,883</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Auditor's Ineligible Deductions	County Elected Officials Training	County 911	Reassessment	LOIT Special Distribution	Adult Probation Administrative
Cash and investments - beginning	\$ 188,151	\$ 19,398	\$ 481,963	\$ 381,662	\$ -	\$ 330,636
Receipts:						
Taxes	-	-	-	106,305	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,810	1,948,379	-
Charges for services	-	5,101	542,274	-	-	77,585
Fines and forfeits	-	-	-	-	-	-
Other receipts	260,728	-	-	-	-	44,852
Total receipts	260,728	5,101	542,274	116,115	1,948,379	122,437
Disbursements:						
Personal services	83,166	-	-	267,555	-	61,670
Supplies	76	-	-	2,474	-	10,270
Other services and charges	76,978	1,313	-	136,749	-	26,033
Debt service - principal and interest	-	-	271,630	-	-	-
Capital outlay	499	-	59,840	-	-	24,533
Other disbursements	19,106	-	-	-	1,448,377	690
Total disbursements	179,825	1,313	331,470	406,778	1,448,377	123,196
Excess (deficiency) of receipts over disbursements	80,903	3,788	210,804	(290,663)	500,002	(759)
Cash and investments - ending	\$ 269,054	\$ 23,186	\$ 692,767	\$ 90,999	\$ 500,002	\$ 329,877

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Drain Construction/ Reconstruction	Drain Maintenance	Investment Trust
Cash and investments - beginning	\$ 39,078	\$ 12,089	\$ 137,143	\$ -	\$ 1,886,543	\$ 1,040
Receipts:						
Taxes	-	-	-	-	367,578	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	5,928	10,154	-	-	-
Fines and forfeits	9,910	-	85,952	-	-	-
Other receipts	3,496	-	-	720,885	966,993	-
Total receipts	13,406	5,928	96,106	720,885	1,334,571	-
Disbursements:						
Personal services	2,664	-	79,237	-	-	-
Supplies	547	-	-	-	-	-
Other services and charges	10,084	-	12,059	-	-	-
Debt service - principal and interest	-	-	-	-	37,355	-
Capital outlay	10,076	-	-	-	-	-
Other disbursements	-	-	-	717,449	1,755,473	-
Total disbursements	23,371	-	91,296	717,449	1,792,828	-
Excess (deficiency) of receipts over disbursements	(9,965)	5,928	4,810	3,436	(458,257)	-
Cash and investments - ending	\$ 29,113	\$ 18,017	\$ 141,953	\$ 3,436	\$ 1,428,286	\$ 1,040

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Narcotics Pending	Drug Task Force	Recycling	Children's Home Trust	Donations	Local Ordinance Violations Fines - County
Cash and investments - beginning	\$ 55,703	\$ 110	\$ 121,977	\$ 67,915	\$ 8,285	\$ 19,840
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	94,668	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	81,585	-	-	251	10,389	-
Total receipts	81,585	-	94,668	251	10,389	-
Disbursements:						
Personal services	-	-	67,879	-	-	-
Supplies	-	-	3,437	-	-	-
Other services and charges	-	-	19,087	-	12,139	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	44,607	-	-	-	-	-
Total disbursements	44,607	-	90,403	-	12,139	-
Excess (deficiency) of receipts over disbursements	36,978	-	4,265	251	(1,750)	-
Cash and investments - ending	\$ 92,681	\$ 110	\$ 126,242	\$ 68,166	\$ 6,535	\$ 19,840

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Debt Service	Capital Projects -	Insurance- Retiree Contribution	Payroll Clearing	Payroll Withholding - Donations	Payroll Withholding - Insurance
Cash and investments - beginning	\$ 145,567	\$ 15,958	\$ 5,191	\$ -	\$ -	\$ 1,051,984
Receipts:						
Taxes	666,845	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	57,223	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	22,106	371	2,328	7,305,543
Total receipts	<u>724,068</u>	<u>-</u>	<u>22,106</u>	<u>371</u>	<u>2,328</u>	<u>7,305,543</u>
Disbursements:						
Personal services	-	-	-	-	-	6,871,441
Supplies	-	-	-	-	-	-
Other services and charges	-	-	23,861	-	-	-
Debt service - principal and interest	628,207	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	15,985	-	371	2,328	172,158
Total disbursements	<u>628,207</u>	<u>15,985</u>	<u>23,861</u>	<u>371</u>	<u>2,328</u>	<u>7,043,599</u>
Excess (deficiency) of receipts over disbursements	<u>95,861</u>	<u>(15,985)</u>	<u>(1,755)</u>	<u>-</u>	<u>-</u>	<u>261,944</u>
Cash and investments - ending	<u>\$ 241,428</u>	<u>\$ (27)</u>	<u>\$ 3,436</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,313,928</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Payroll Withholding - Other	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA and Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF
Cash and investments - beginning	\$ (1)	\$ 140	\$ (3,478)	\$ (12,047)	\$ (266)	\$ 62,292
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	62,760	81,323	1,495,757	2,007,770	288,699	1,552,246
Total receipts	62,760	81,323	1,495,757	2,007,770	288,699	1,552,246
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	62,760	81,323	1,495,556	2,007,970	288,771	1,551,880
Total disbursements	62,760	81,323	1,495,556	2,007,970	288,771	1,551,880
Excess (deficiency) of receipts over disbursements	-	-	201	(200)	(72)	366
Cash and investments - ending	\$ (1)	\$ 140	\$ (3,277)	\$ (12,247)	\$ (338)	\$ 62,658

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Payroll Withholding - Property Taxes	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Union Dues	Payroll Withholding - Judges' Retirement	Payroll Withholding - Wage Garnishments
Cash and investments - beginning	\$ 98	\$ -	\$ (352)	\$ 35	\$ -	\$ 2,372
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,010	50,852	472,384	2,912	2,569	67,095
Total receipts	3,010	50,852	472,384	2,912	2,569	67,095
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,010	50,852	472,421	2,912	2,569	67,095
Total disbursements	3,010	50,852	472,421	2,912	2,569	67,095
Excess (deficiency) of receipts over disbursements	-	-	(37)	-	-	-
Cash and investments - ending	\$ 98	\$ -	\$ (389)	\$ 35	\$ -	\$ 2,372

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Settlement	CVET Agency	Sewage Collections	Financial Institution Tax	Homestead Credit Rebate	LOIT PTRC
Cash and investments - beginning	\$ -	\$ -	\$ 62,048	\$ -	\$ 62,947	\$ 25,877
Receipts:						
Taxes	63,298,719	-	158,750	-	-	1,089,619
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	6,298,091	263,997	-	663,893	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	461	-	-	-	-	-
Total receipts	69,597,271	263,997	158,750	663,893	-	1,089,619
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	69,597,271	263,703	221,059	663,726	-	1,080,079
Total disbursements	69,597,271	263,703	221,059	663,726	-	1,080,079
Excess (deficiency) of receipts over disbursements	-	294	(62,309)	167	-	9,540
Cash and investments - ending	\$ -	\$ 294	\$ (261)	\$ 167	\$ 62,947	\$ 35,417

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	LOIT Residential PTRC	State Fines and Forfeitures	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 237,068	\$ 4,011	\$ 6,546	\$ -	\$ 510	\$ 635
Receipts:						
Taxes	9,709,647	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	1,688	19,116	2,929	930	7,400
Other receipts	-	-	68,728	-	5,779	-
Total receipts	9,709,647	1,688	87,844	2,929	6,709	7,400
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,705,952	5,199	83,759	2,929	6,759	7,265
Total disbursements	9,705,952	5,199	83,759	2,929	6,759	7,265
Excess (deficiency) of receipts over disbursements	3,695	(3,511)	4,085	-	(50)	135
Cash and investments - ending	\$ 240,763	\$ 500	\$ 10,631	\$ -	\$ 460	\$ 770

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Coroner's Training and Continuing Education	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees
Cash and investments - beginning	\$ 743	\$ 402	\$ 99	\$ 150	\$ 18,608	\$ -
Receipts:						
Taxes	-	-	-	-	-	713
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	7,264	5,468	-	-	-	-
Fines and forfeits	-	-	-	1,450	-	-
Other receipts	-	-	239	-	-	-
Total receipts	<u>7,264</u>	<u>5,468</u>	<u>239</u>	<u>1,450</u>	<u>-</u>	<u>713</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,255	5,392	252	1,550	18,608	675
Total disbursements	<u>7,255</u>	<u>5,392</u>	<u>252</u>	<u>1,550</u>	<u>18,608</u>	<u>675</u>
Excess (deficiency) of receipts over disbursements	<u>9</u>	<u>76</u>	<u>(13)</u>	<u>(100)</u>	<u>(18,608)</u>	<u>38</u>
Cash and investments - ending	<u>\$ 752</u>	<u>\$ 478</u>	<u>\$ 86</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 38</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Riverboat Revenue Sharing	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	LOIT 2016 Special Distribution	City/Town Ordinance Violations Fines
Cash and investments - beginning	\$ -	\$ 2,610	\$ -	\$ -	\$ -	\$ 83,572
Receipts:						
Taxes	-	-	2,717,140	10,788,497	4,243,403	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	416,229	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	37,489
Other receipts	-	-	-	260,000	-	2,602
Total receipts	416,229	-	2,717,140	11,048,497	4,243,403	40,091
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	29,120
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	416,229	-	2,717,140	11,048,497	4,243,403	4,643
Total disbursements	416,229	-	2,717,140	11,048,497	4,243,403	33,763
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	6,328
Cash and investments - ending	\$ -	\$ 2,610	\$ -	\$ -	\$ -	\$ 89,900

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	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	93.563 Clerk IV-D Incentive
Cash and investments - beginning	\$ 6,356	\$ 1,825	\$ 14,674	\$ 204,269	\$ 128,389	\$ 95,422
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,613	-	-	34,491	51,893	34,491
Total receipts	9,613	-	-	34,491	51,893	34,491
Disbursements:						
Personal services	-	-	986	-	129,993	56,417
Supplies	-	-	-	-	-	-
Other services and charges	4,190	-	-	26,614	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,153	516	930	-	7,270	1,600
Total disbursements	6,343	516	1,916	26,614	137,263	58,017
Excess (deficiency) of receipts over disbursements	3,270	(516)	(1,916)	7,877	(85,370)	(23,526)
Cash and investments - ending	\$ 9,626	\$ 1,309	\$ 12,758	\$ 212,146	\$ 43,019	\$ 71,896

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Clerk Child Support	JEAN Team II	Sheriff Crime Control	Sheriff Crime Control Donations	Parade of Heros - Veterans Day Donation	DOC 1006 Grant
Cash and investments - beginning	\$ 5,525	\$ 1,510	\$ 6,810	\$ -	\$ -	\$ 82,800
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	20,700
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
	<u>925,737</u>	<u>66,228</u>	<u>390</u>	<u>8,064</u>	<u>13,576</u>	<u>-</u>
Total receipts	<u>925,737</u>	<u>66,228</u>	<u>390</u>	<u>8,064</u>	<u>13,576</u>	<u>20,700</u>
Disbursements:						
Personal services	-	-	-	-	-	11,258
Supplies	-	-	-	-	-	5,000
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	57,763
Other disbursements	-	-	-	-	-	-
	<u>920,067</u>	<u>65,608</u>	<u>7,200</u>	<u>-</u>	<u>11,825</u>	<u>-</u>
Total disbursements	<u>920,067</u>	<u>65,608</u>	<u>7,200</u>	<u>-</u>	<u>11,825</u>	<u>74,021</u>
Excess (deficiency) of receipts over disbursements	<u>5,670</u>	<u>620</u>	<u>(6,810)</u>	<u>8,064</u>	<u>1,751</u>	<u>(53,321)</u>
Cash and investments - ending	<u>\$ 11,195</u>	<u>\$ 2,130</u>	<u>\$ -</u>	<u>\$ 8,064</u>	<u>\$ 1,751</u>	<u>\$ 29,479</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Drug Prosecution	Family Dependency Treatment	JDAI Grant (Superior II)	JDAI Grant Probation	Problem Solve Grant Superior II	Treasurer Cashbook
Cash and investments - beginning	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 2,874,463
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	57,228	45,823	5,000	34,254	7,500	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,006,683
Total receipts	<u>57,228</u>	<u>45,823</u>	<u>5,000</u>	<u>34,254</u>	<u>7,500</u>	<u>1,006,683</u>
Disbursements:						
Personal services	-	-	-	15,726	-	-
Supplies	-	-	-	-	-	-
Other services and charges	57,228	49,823	151	3,496	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	953	2,874,463
Total disbursements	<u>57,228</u>	<u>49,823</u>	<u>151</u>	<u>19,222</u>	<u>953</u>	<u>2,874,463</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(4,000)</u>	<u>4,849</u>	<u>15,032</u>	<u>6,547</u>	<u>(1,867,780)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 4,849</u>	<u>\$ 15,032</u>	<u>\$ 6,547</u>	<u>\$ 1,006,683</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Local Planning Council	Federal Forfeiture and Seizure	Truancy Intervention	Sheriff Workcrew	Immunizations and Vaccines	JEAN Team Clean Lab
Cash and investments - beginning	\$ 2,275	\$ 13,459	\$ 8,361	\$ 41,270	\$ 11,185	\$ 6,672
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	102,889	-	-
Charges for services	-	-	-	-	60,969	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	150,433	-	87
Total receipts	-	-	-	253,322	60,969	87
Disbursements:						
Personal services	-	-	12,155	190,430	-	-
Supplies	-	-	-	-	51,950	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	13,459	-	-	-	-
Total disbursements	-	13,459	12,155	190,430	51,950	-
Excess (deficiency) of receipts over disbursements	-	(13,459)	(12,155)	62,892	9,019	87
Cash and investments - ending	\$ 2,275	\$ -	\$ (3,794)	\$ 104,162	\$ 20,204	\$ 6,759

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Veteran's Treatment Court	Prosecutor Forfeiture Education and Training	Veteran's Affair Treatment Court	Welfare and Family Trust	IEDC/FUTR Skills \$ Now	State Immunization Grant
Cash and investments - beginning	\$ 8,349	\$ 13,213	\$ 2,207	\$ 5,778	\$ 1,500	\$ 4,154
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,533	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	30,071	-	-	-	-
Other receipts	-	22,937	800	-	-	-
Total receipts	1,533	53,008	800	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	1,006	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	50,641	-	-	-	-
Total disbursements	-	50,641	1,006	-	-	-
Excess (deficiency) of receipts over disbursements	1,533	2,367	(206)	-	-	-
Cash and investments - ending	\$ 9,882	\$ 15,580	\$ 2,001	\$ 5,778	\$ 1,500	\$ 4,154

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Bioterrorism	H1N1 Pandemic	Recovery Act/ Prosecutor	Major- Crimes Investigation Coord Award	JEAN Team	DUI Task Force
Cash and investments - beginning	\$ 9,093	\$ 32	\$ (252)	\$ (12,088)	\$ (3,656)	\$ 5,093
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,233	-	-	35,604	26,187	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	62,362	8,094
Total receipts	1,233	-	-	35,604	88,549	8,094
Disbursements:						
Personal services	-	-	-	-	9,526	-
Supplies	313	-	-	-	73,233	-
Other services and charges	2,675	-	-	31,956	1,800	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	8,231
Total disbursements	2,988	-	-	31,956	84,559	8,231
Excess (deficiency) of receipts over disbursements	(1,755)	-	-	3,648	3,990	(137)
Cash and investments - ending	\$ 7,338	\$ 32	\$ (252)	\$ (8,440)	\$ 334	\$ 4,956

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Aggressive Driving	Local Emergency Plan	BPV	Operation Pullover Grant	FACT Grant	Operation Pullover DART Grant
Cash and investments - beginning	\$ 3,969	\$ 60,300	\$ 3,608	\$ 4,506	\$ 1,677	\$ 2,948
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	11,927	-	41,256	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	224	-	-	-	2,900
Total receipts	-	12,151	-	41,256	-	2,900
Disbursements:						
Personal services	-	-	-	11,043	-	1,885
Supplies	-	11,922	-	-	-	-
Other services and charges	-	7,607	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,159	-	-	-	-
Other disbursements	-	-	3,608	21,670	-	1,019
Total disbursements	-	20,688	3,608	32,713	-	2,904
Excess (deficiency) of receipts over disbursements	-	(8,537)	(3,608)	8,543	-	(4)
Cash and investments - ending	\$ 3,969	\$ 51,763	\$ -	\$ 13,049	\$ 1,677	\$ 2,944

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	JAG Grant Reimbursable	Homeland Security Reimbursement Grant	Voting/Election - SRC Grant	Family Court Grant 2013	Court Reform Grant Reimbursement	Community Corrections Division Addiction
Cash and investments - beginning	\$ (15,687)	\$ (2,044)	\$ 27,344	\$ 803	\$ (25,000)	\$ 6,561
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	20,153	15,063	-	-	25,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	20,153	15,063	-	-	25,000	-
Disbursements:						
Personal services	1	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,465	-	-	803	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	24,678	11,400	-	-	-
Total disbursements	4,466	24,678	11,400	803	-	-
Excess (deficiency) of receipts over disbursements	15,687	(9,615)	(11,400)	(803)	25,000	-
Cash and investments - ending	\$ -	\$ (11,659)	\$ 15,944	\$ -	\$ -	\$ 6,561

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Adult Community Corrections	Re-Entry Participant Flex	Community Corrections Project Income	CIP Grant Superior II	Drug Court/Client Services	Drug Court 2008
Cash and investments - beginning	\$ 111,425	\$ 5,998	\$ 535,107	\$ 4,000	\$ 71	\$ 3,269
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,033,642	10,000	-	-	-	-
Charges for services	-	-	7,502	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,257	-	92,998	-	-	-
Total receipts	1,037,899	10,000	100,500	-	-	-
Disbursements:						
Personal services	1,071,210	-	175	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	8,954	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	11,656	4,000	-	-
Total disbursements	1,071,210	8,954	11,831	4,000	-	-
Excess (deficiency) of receipts over disbursements	(33,311)	1,046	88,669	(4,000)	-	-
Cash and investments - ending	\$ 78,114	\$ 7,044	\$ 623,776	\$ -	\$ 71	\$ 3,269

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	GRCO DARE	Drug Court	Problem Solving Grant	HIV Education	Big City/County Seatbelt Enforcement	Interpreters Grant
Cash and investments - beginning	\$ 375	\$ 30,610	\$ 7,985	\$ 19	\$ 26	\$ 1,042
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	18,334	-	-	-	-
Other receipts	-	2,448	-	-	-	-
Total receipts	-	20,782	4,000	-	-	-
Disbursements:						
Personal services	-	3,031	-	-	-	-
Supplies	-	3,500	-	-	-	-
Other services and charges	-	13,235	5,353	-	-	492
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	59	2,310	-	-	-
Total disbursements	-	19,825	7,663	-	-	492
Excess (deficiency) of receipts over disbursements	-	957	(3,663)	-	-	(492)
Cash and investments - ending	\$ 375	\$ 31,567	\$ 4,322	\$ 19	\$ 26	\$ 550

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CHINS/TPR Drug Court Project	Community Corrections Supervision Grant 2014	Area Plan Special Non Reverting	RFD Grant Housing Development	Recycled Furniture	Recycling Grant IDEM
Cash and investments - beginning	\$ (4,000)	\$ 112,965	\$ 15	\$ 590	\$ 5,490	\$ 1,442
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	4,000	-	-	-	-	-
Disbursements:						
Personal services	-	3,050	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,105	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	4,155	-	-	-	-
Excess (deficiency) of receipts over disbursements	4,000	(4,155)	-	-	-	-
Cash and investments - ending	\$ -	\$ 108,810	\$ 15	\$ 590	\$ 5,490	\$ 1,442

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Homeland Security CBRNE Respir	Homeland Security Part 2	FRA Sprint Nextel	Re-Entry Court/Local Grant	Jail Addictions Treatment	Sheriff Drug Interdiction
Cash and investments - beginning	\$ 12	\$ 181	\$ 178	\$ 33,787	\$ -	\$ 8,287
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,000
Fines and forfeits	-	-	-	12,744	-	-
Other receipts	-	-	-	-	6,400	-
Total receipts	-	-	-	12,744	6,400	3,000
Disbursements:						
Personal services	-	-	-	-	-	3,923
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	5,873	6,400	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	5,873	6,400	3,923
Excess (deficiency) of receipts over disbursements	-	-	-	6,871	-	(923)
Cash and investments - ending	\$ 12	\$ 181	\$ 178	\$ 40,658	\$ -	\$ 7,364

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Law Enforcement Assistant	ECISWD Recycling Grant	99 Recycling Grant	Drug Court - BJA Grant	Build Indiana Grant	Totals
Cash and investments - beginning	\$ 1	\$ 13,687	\$ 232	\$ -	\$ 2,701	\$ 18,947,211
Receipts:						
Taxes	-	-	-	-	-	113,851,806
Licenses and permits	-	-	-	-	-	47,394
Intergovernmental receipts	-	-	-	35,484	-	16,950,172
Charges for services	-	-	-	-	-	2,575,185
Fines and forfeits	-	-	-	-	-	531,830
Other receipts	-	-	-	-	-	29,693,225
Total receipts	-	-	-	35,484	-	163,649,612
Disbursements:						
Personal services	-	-	-	-	-	25,762,657
Supplies	-	-	-	-	-	1,980,139
Other services and charges	-	-	-	-	-	9,854,573
Debt service - principal and interest	-	-	-	-	-	1,613,981
Capital outlay	-	-	-	-	-	1,672,569
Other disbursements	-	-	-	47,163	-	124,621,071
Total disbursements	-	-	-	47,163	-	165,504,990
Excess (deficiency) of receipts over disbursements	-	-	-	(11,679)	-	(1,855,378)
Cash and investments - ending	\$ 1	\$ 13,687	\$ 232	\$ (11,679)	\$ 2,701	\$ 17,091,833

GRANT COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T Capital Services	E911 Service	\$ 164,880	06/07/2007	12/31/2018
Motorola Solutions INC	E911 Service	100,354	12/01/2013	12/01/2017
Republic First National Corporation	Ambulance Lease 2013	82,594	11/01/2011	01/15/2017
Key Government Finance	Audio/Video Lease	<u>54,090</u>	02/15/2015	05/15/2017
Total of annual lease payments		<u>\$ 401,918</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	Complex Energy Project	\$ 1,466,376	\$ 114,616
Notes and loans payable	Jail & D-Home Energy Project	<u>783,137</u>	<u>199,586</u>
Totals		<u>\$ 2,249,513</u>	<u>\$ 314,202</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH 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 each of its major federal program for the year ended December 31, 2016. 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.

Basis for Qualified Opinion on Child Support Enforcement

As described in item 2016-005 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Allowable Costs/Cost Principles that are applicable to its Child Support Enforcement grant. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

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

Qualified Opinion on Child Support Enforcement

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Child Support Enforcement* paragraph, 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 Child Support Enforcement for the year ended December 31, 2016.

Other Matters

The County's response to the noncompliance 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 compliance and, accordingly, we express no opinion on the response.

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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2016-005, that we consider to be a material weakness.

The County's response to the internal control over compliance 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 compliance and, accordingly, we express no opinion on the response.

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

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

November 29, 2018

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, 2016

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards to Expended
Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	FY 2016	\$ -	\$ 13,033
National School Lunch Program	Indiana Department of Education	10.555			
School Lunch			FY 2016	-	20,398
Commodities			FY 2016	-	1,648
Total - National School Lunch Program				-	22,046
Total - Child Nutrition Cluster				-	35,079
Total - Department of Agriculture				-	35,079
Department of Justice					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	15VOCA4170	-	56,113
			14VOCA4259	-	21,244
			15VOCA4911	-	1,999
Total - Crime Victim Assistance				-	79,356
Drug Court Discretionary Grant Program	Direct grant	16.585	2015-DC-BX-0066	-	35,484
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	D3-16-10483	-	35,000
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738			
JEAN Team			2013-DJ-BX-0039	-	19,945
JEAN Team			2014-DJ-BX-0039	-	15,120
JAG Grant			2014-DJ-BX-1191	-	20,153
Drug Prosecution Grant			D3-16-10686	-	74,145
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	129,363
Total - Department of Justice				-	279,203
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Bridge #79			0710487-600284	-	49,264
Bridge Inspections			A249-13-320782	-	89,040
Garthwaite Road			A249-15-320238	-	159,619
Total - Highway Planning and Construction				-	297,923
Total - Highway Planning and Construction Cluster				-	297,923
Highway Safety Cluster					
State and Community Highway Safety Operation Pullover	Indiana Criminal Justice Institute	20.600	D3-16-10140	21,670	33,966
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Criminal Justice Institute	20.601	D3-16-10223	4,596	8,094
			D3-16-10918	-	4,512
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				4,596	12,606
Occupant Protection Incentive Grants	Indiana Criminal Justice Institute	20.602	D3-16-10883	-	1,987
Total - Highway Safety Cluster				26,266	48,559
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703	HM-HMP-0498-15-01	-	6,625
Total - Department of Transportation				26,266	353,107
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Bioterrorism	Indiana State Department of Health	93.074	A70-5-0532418	-	2,988
Child Support Enforcement IV-D Child Support	Indiana Department of Child Services	93.563	FY 2016	-	689,501
State Court Improvement Program CHINS/TPR Drug Court	Indiana Supreme Court	93.586	CIP-2015 BTD	-	38,323
Voting Access for Individuals with Disabilities - Grants to States	Indiana Secretary of State	93.617	FY 2016	-	11,400
Total - Department of Health and Human Services				-	742,212
Department of Homeland Security					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
			EMW-2015-EP-00037	-	31,553
			C44P-4-362B	-	11,683
Total - Emergency Management Performance Grants				-	43,236
Homeland Security Grant Program SHSP Grant	Indiana Department of Homeland Security	97.067	EMW-2016-SS-00078	-	3,380
Total - Department of Homeland Security				-	46,616
Total federal awards expended				\$ 26,266	\$ 1,456,217

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, 2016. 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 Title 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.

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

Internal control over major program:	
Material weakness identified?	yes
Significant deficiency identified?	none reported
Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

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	Qualified

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 2016-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-001.

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).

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County did not properly review the federal grant information prepared and submitted in the Indiana Gateway for Government Units financial reporting system, which was the source of the SEFA. One employee prepared and submitted the grant information without an oversight or review process to detect and correct errors before submission.

Context

The SEFA contained the following errors:

1. The School Breakfast Program expenditures were understated by \$803.
2. The National School Lunch Program expenditures were understated by \$3,117. Included in the understatement was the omission of commodities.
3. The Crime Victim Assistance expenditures were understated by \$30,367.
4. The Drug Court Discretionary Grant Program expenditures were overstated by \$29.
5. The Violence Against Women Formula Grants expenditures were understated by \$350.
6. The Bulletproof Vest Partnership Program was included when no funds were expended, causing an overstatement of \$3,608.
7. The Edward Byrne Memorial Justice Assistance Grant Program expenditures were understated by \$26,210.
8. The Highway Planning and Construction Cluster expenditures were overstated by \$165,315.
9. The Highway Safety Cluster expenditures were understated by \$11,635.
10. The Alcohol Impaired Driving Countermeasures Incentive Grants I expenditures were overstated by \$2,835.
11. The Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements expenditures were overstated by \$5,835.
12. The Child Support Enforcement expenditures were overstated by \$31,375.
13. The State Court Improvement Program expenditures were understated by \$5,526.
14. The Voting Access for Individuals with Disabilities - Grants to States was excluded, causing an understatement of \$11,400.
15. The Emergency Management Performance Grants expenditures were understated by \$3,816.
16. The Homeland Security Grant Program expenditures were overstated by \$46,225.
17. Not all CFDA numbers, program names, grants, and identifying numbers were correct or listed.

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal 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 the 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.

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 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 that 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 § 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 remained undetected. The SEFA contained the errors identified in the *Context*.

Recommendation

We recommended that the County's management establish controls related to the preparation of the SEFA.

Views of Responsible Officials

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

FINDING 2016-002

Subject: Financial Transactions and Reporting - Financial Statement
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-002.

Condition

There were several deficiencies in the internal control system of the County Auditor's office related to the financial statement.

The financial information was prepared and electronically submitted through the Indiana Gateway for Government Units financial reporting system without an oversight or review process to prevent, or detect and correct, errors on the financial statement. The County did not have procedures in place to ensure that the financial information recorded and reported was accurate and complete.

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The lack of controls and noncompliance were systemic issues that occurred throughout the audit period. The financial statement contained multiple reporting errors as follows:

- Three funds were not reported from the Annual Financial Report.
- Thirteen fund balances were incorrectly reported at January 1, 2016. The fund balances differed from the December 31, 2015 balances in the amount of \$2,874,693.
- Forty funds reported receipts totaling \$6,880,706 less than audited totals.
- Forty-seven funds reported disbursements totaling \$7,310,220 less than audited totals.

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

Context

The lack of internal controls and noncompliance were systemic problems throughout the audit period.

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. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of the County had not established a proper system of internal control.

Effect

The failure to establish and properly implement controls enabled misstatements to remain undetected.

Recommendation

We recommended that the County establish a system of internal controls related to the financial statement.

Views of Responsible Officials

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

FINDING 2016-003

Subject: Internal Controls over Financial Transactions and Reporting - Payroll Disbursements
Audit Finding: Material Weakness

Condition

There was a deficiency in the internal control system of the County Auditor's and Board of County Commissioners' offices related to payroll disbursements.

The established internal control over payroll transactions was that the Board of County Commissioners (Commissioners) would review and approve payroll vouchers. However, it was discovered that the Commissioners did not actually review and approve the vouchers. The vouchers included signatures stamped by the Commissioners' administrative assistant. Also, detailed approvals were not documented in the Board minutes.

Context

The lack of properly implemented controls over the payroll disbursements was a systemic issue throughout the audit period.

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:

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

"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 of the County had not established a proper system of internal control related to payroll disbursements.

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 be either designed properly or operating effectively to provide reasonable assurance that controls will prevent, or detect and correct, material misstatements in a timely manner.

Recommendation

We recommended that management of the County establish controls, including segregation of duties, related to payroll disbursements.

Views of Responsible Officials

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

FINDING 2016-004

Subject: Financial Transactions and Reporting - Bank Account Reconciliations
Audit Finding: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-002.

Condition

There were several deficiencies in the internal control system of the County Treasurer's office related to bank account reconciliations.

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Depository reconciliations of the fund balances to the bank account balances were attempted, but not completed for any month during the audit period. As of December 31, 2016, the difference between the adjusted bank balance and County Auditor's Fund Ledger indicated a cash short of \$92,203, which was determined to be immaterial to the financial statement as a whole. Outstanding checks listed on the outstanding check report dated as far back as April 20, 2001.

Context

The lack of internal controls and noncompliance were systemic problems throughout the audit period.

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. . . ."

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

Cause

Management of the County had not established a proper system of internal control.

Effect

The failure to establish controls enabled misstatements or irregularities to remain undetected.

Recommendation

We recommended that the County establish a system of internal controls related to bank account reconciliations.

Views of Responsible Officials

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

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2016-005

Subject: Child Support Enforcement - Allowable Costs/Cost Principles
Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY 2016
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Material Weakness, Modified Opinion

Condition

An effective internal control system, which would include segregation of duties, was not in place at the County Prosecuting Attorney's (Prosecutor) office in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

The Prosecutor did not comply with the allowable costs requirement for time and effort reporting for amounts paid from the Prosecutor's Incentive fund. Seven employees in the Prosecutor's office did not have documentation for time spent on child support program activities. These errors resulted in questioned costs of \$49,534.

Context

The lack of controls and the noncompliance were systemic issues throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.403 states in part:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items. . . ."

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost. . . .

(g) Be adequately documented. . . ."

2 CFR 200.430(i) states in part:

"*Standards for Documentation of Personnel Expenses* (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS); . . .
- (iv) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

2 CFR 200.302(b) states in part:

"The financial management system of each non-Federal entity must provide for the following.
. . .

- (2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.327 Financial reporting and 200.328 Monitoring and reporting program performance. . . ."

Cause

The County had not developed a system of internal controls that would have ensured compliance with the Allowable Costs/Cost Principles compliance requirement.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected.

Questioned Costs

Known questioned costs of \$49,534 were identified as detailed in the *Condition*.

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the County's management establish controls to ensure compliance and comply with the Allowable Costs/Cost Principles compliance requirement.

Views of Responsible Officials

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

AUDITEE-PREPARED DOCUMENTS

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

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

Phone: 765-668-6552

E-mail: grantcountyauditor@gmail.com

FAX: 765-668-6582

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-001

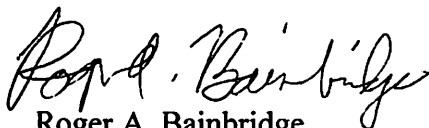
Fiscal year in which the finding initially occurred: 2012

Contact Person Responsible for Corrective Action: Angie Jarvis

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 2019. Within five days after the preparation of the schedule, she will review it with Claims Deputy Stacey Stevens and compare it with Stacey'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
September 5, 2018

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

Phone: 765-668-6552

E-mail: grantcountyauditor@gmail.com

FAX: 765-668-6582

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-002

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 has indicated that she is on track to bring bank reconciliations up to date. The recently-hired Chief Deputy Treasurer is doing an excellent job in working through the process. Several Treasurer's Monthly Financial Statements have been submitted by the treasurer and I have been assured that more reports will soon be 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
September 5, 2018

Tiffany N. Griffith
Grant County Treasurer
Grant County Complex
401 South Adams Street, Suite 229
Marion, IN 46953

Phone: 765-668-6556

FAX: 765-651-0692

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2015-002

Fiscal year in which the finding initially occurred: 2015
Contact Person Responsible for Corrective Action: Tiffany Griffith
Contact Phone Number: 765-668-6556

Status of Audit Finding:

As the newly elected Treasurer overseeing the day to day processes, I have made certain that all accurate and current documentation is being utilized during reconciliation to properly fill out all financial reports. Bank reconciliation and cashbook are kept up to date and balanced to the financial reports in the Auditors office. If the information shows a discrepancy both offices work together to resolve the issues. Many reports have been turned in on time by working with all reports necessary and strong communication between the Treasurers' office and the Auditors office. If corrections to any reports needed to be made, amendments have been done and the reasons have all been noted for transparency. I have also kept the Auditor and County Commissioners up to date on the status of any and all reports that have been turned in or reasons preventing a report from not being turned in on time and the steps we are taking to get the reports completed, so that all are aware of any problems.



Tiffany N Griffith
Grant County Treasurer
September 5, 2018

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

Phone: 765-668-6552

E-mail: grantcountyauditor@gmail.com

FAX: 765-668-6582

CORRECTIVE ACTION PLAN

Finding 2016-001

Contact Person Responsible for Corrective Action: Angie Jarvis, Grant County Chief Deputy Auditor


Contact Phone Number: 765-668-6552

We concur with the finding

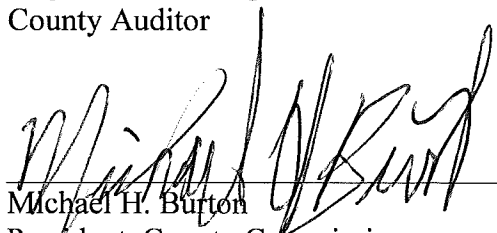
Description of Corrective Action Plan:

The Chief Deputy Auditor, Angie Jarvis, is now assuming oversight for grants and is working on a new worksheet to reconcile with the Schedule of Expenditures of Federal Awards which will eliminate the errors which have been occurring. Each entry on the Schedule will be confirmed that it contains the correct items and expenditure amounts whenever there is an Annual Report entered into Gateway. That worksheet will be available to the Indiana State Board of Accounts for the next annual audit.

Anticipated Completion Date: March 1, 2019



Roger A. Bainbridge
County Auditor



Michael H. Burton
President, County Commissioners



James E. McWhirt
President, County Council

Dated: November 29, 2018

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

Phone: 765-668-6552

E-mail: grantcountyauditor@gmail.com

FAX: 765-668-6582

CORRECTIVE ACTION PLAN

Finding 2016-002

Contact Person Responsible for Corrective Action: Angie Jarvis, Grant County Chief Deputy Auditor

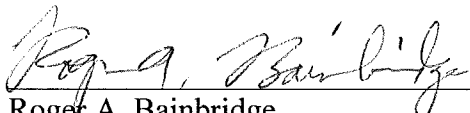
Contact Phone Number: 765-668-6552

We concur with the finding

Description of Corrective Action Plan:

The person responsible for the 2016 Annual Report/Financial Statement is no longer in the Auditor's Office. The current Chief Deputy Auditor, Angie Jarvis, has corrected the 2016 document on Gateway and there are now procedures in place to prevent errors in the future.

Anticipated Completion Date: November 29, 2018



Roger A. Bainbridge
County Auditor



Michael H. Burton
President, County Commissioners



James E. McWhirt
President, County Council

Dated: November 29, 2018

Roger A. Bainbridge
Grant County Auditor
Grant County Complex
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Marion, IN 46953-2099

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CORRECTIVE ACTION PLAN

Finding 2016-003

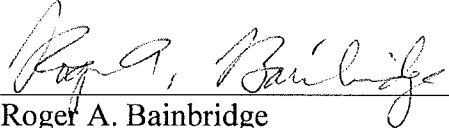
Contact Person Responsible for Corrective Action: Roger Bainbridge, Grant County Auditor
Contact Phone Number: 765-668-6552

We concur with the finding

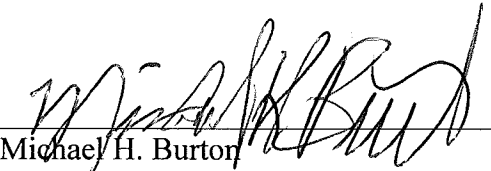
Description of Corrective Action Plan:

The President of the Grant County Commissioners is now required to approve the gross payroll amount, which coincides with the total of all individual department payroll reports, as well as the total shown on the labor distribution report, before the Auditor's Office sends the payroll file to the bank for credits into employees' bank accounts.

Anticipated Completion Date: November 30, 2018



Roger A. Bainbridge
County Auditor



Michael H. Burton
President, County Commissioners



James E. McWhirt
President, County Council

Dated: November 29, 2018



November 29, 2018

Finding – 2016-003

Contact Person: Michael H Burton
President, Grant County Commissioners
Phone Number: 765-651-2406

Grant County Commissioners

John Lawson
District 1

Views of Responsible Official:

We concur with the State Board Of Accounts finding.

Mark E. Bardsley
District 2

Description:

The Grant County Commissioners have received the 2016 finding and will begin the following correction with our next payroll dated November 30, 2018:

Mike Burton
District 3

- 1) The Commissioners will sign off on the Docket Sheets for Payroll.
- 2) The Commissioners will include the total amount of the Payroll in the Minutes of each meeting.
- 3) The Commissioners will attach the Payroll Docket to the Commissioner Minutes for each Payroll.

401 S. Adams Street
Marion, IN 46953
phone: 765.668.4776
Fax: 765.668.4780
www.grantcounty.net

Anticipated Completion Date:

Immediately.

Sincerely,

Michael H Burton
Commissioner, President



CORRECTIVE ACTION PLAN

FINDING 2016-004

Contact Person Responsible for Corrective Action: Tiffany Griffith
Contact Person Number: 765-668-6556

**Grant County
Treasurer's Office**

**Tiffany Griffith
Treasurer**

Views of Responsible Official:

We concur with the State Board of Accounts field examiners and their findings in the 2016 audit.

Description of Corrective Action Plan:

Following the conclusion of the 2016 audit, the Treasurer's office is confident that with daily communication with the Auditor's office, verifying all information is received, balancing to the funds ledger and completion of the bank reconciliation will help to prevent any future deficiencies. Immediate implementation of utilizing all resources and internal controls will allow for timely monthly financial report submissions. Factors contributing to the lack of timely submissions of financial information have been assessed and corrective actions have been taken to strengthen the areas of weakness. These actions involve having proper segregation of duties, adhering to internal controls put in place to remove opportunity, provide cross-training in all areas to all team members, complete a two-person review process for financial reports, and verify all data entry is accurate.

Anticipated Completion Date: Immediately


(Signature)

Treasurer
(Title)

November 27, 2018
(Date)

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Fax: 765.651.0692
tgriffith@grantcounty.net
www.grantcounty.net



OFFICE OF THE PROSECUTING ATTORNEY

James D. Luttrull Jr.
48th Judicial Circuit
Grant County, Indiana

101 East Fourth Street
Courthouse Rm 107
Marion, Indiana 46952

Telephone: 765.664.0739
Fax: 765.668.6580

CORRECTIVE ACTION PLAN

FINDING 2016-005 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: **James Luttrull Jr.**
Contact Phone Number: **765-664-0739**

Views of Responsible Official: **I concur with the finding.**

Description of Corrective Action Plan: **Weekly time-sheets will be prepared and signed and internal controls will be put in place.**

Anticipated Completion Date: **1/31/2017**

James Luttrull Jr.
(Contact Person Responsible)

Grant County Prosecuting Attorney
(Title)

November 19, 2018
(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/>.