

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, 2017 to December 31, 2017



FILED
12/21/2018

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	10-12
Notes to Financial Statement	13-17
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-45
Schedule of Leases and Debt	46
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for the Major Federal Program and on Internal Control over Compliance	48-49
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards	52-53
Notes to Schedule of Expenditures of Federal Awards	54
Schedule of Findings and Questioned Costs	55-63
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings	66-71
Corrective Action Plan	72-76
Other Reports	77

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	01-01-17 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	01-01-17 to 12-31-20
President of the Board of County Commissioners	Michael H. Burton	01-01-17 to 12-31-18
President of the County Council	James E. McWhirt	01-01-17 to 12-31-18



STATE OF INDIANA
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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, 2017, 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, 2017.

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, 2017, 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, 2017, 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 2017-001, 2017-002, 2017-003, and 2017-004, 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 2017-001, 2017-002, and 2017-004.

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, 2017

Fund	Cash and Investments			Cash and Investments 12-31-17
	01-01-17	Receipts	Disbursements	
Inmate Trust	\$ 33,365	\$ 1,569,229	\$ 1,389,584	\$ 213,010
Sheriff Commissary	689,567	429,787	819,001	300,353
Clerk Trust	551,896	7,940,752	5,447,004	3,045,644
Sheriff Cashbook	632	1,816,155	1,809,999	6,788
Treasurer Cashbook	1,006,683	772,047	1,006,683	772,047
General	1,644,368	20,659,677	20,537,097	1,766,948
Accident Report	9,440	6,221	3,806	11,855
CEDIT County Share	4,287	1,287,671	1,241,933	50,025
CEDIT - Special Legislation	78,859	-	-	78,859
LIT - Special Purpose Economic	-	327,798	327,798	-
Child Advocacy	1,079	-	-	1,079
Clerk's Records Perpetuation	68,247	25,460	7,439	86,268
COIT County Distributive Shares	129,832	-	-	129,832
Community Corrections	875,963	167,196	162,720	880,439
Community Transition Program	43,050	81,225	86,575	37,700
Congressional School Interest	1,417	-	-	1,417
Convention Visitor and Tourism Promotion	25,349	415,181	388,490	52,040
Sales Disclosure - County Share	3,341	7,825	5,470	5,696
Covered Bridge	6,035	1,850	39	7,846
Cumulative Bridge	605,173	726,438	1,044,386	287,225
Cumulative Capital Development	59,616	715,760	682,215	93,161
Drug Free Community	358	-	-	358
Extradition and Sheriff's Assistance	10,065	-	-	10,065
Firearms Training	26,222	18,225	15,912	28,535
General Drain Improvement	238,259	102,076	16,114	324,221
Health	42,486	553,410	459,331	136,565
Levy Excess	4,997	-	-	4,997
Local Health Maintenance	140,667	33,335	53,740	120,262
Local Road and Street	166,367	463,990	349,309	281,048
Misdemeanant	-	51,445	51,445	-
Motor Vehicle Highway	953,082	3,848,833	2,877,710	1,924,205
Omitted Property Assessments	56,937	416,475	13,265	460,147
Plat Book	35,144	18,555	3,212	50,487
Rainy Day	513,772	-	-	513,772
Recorder's Records Perpetuation	206,465	99,541	31,106	274,900
Sex and Violent Offender Administration	21,300	10,148	5,528	25,920
Sheriff's Pension Trust	28,476	90,608	90,000	29,084
Supplemental Public Defender Services	115,522	16,612	50,729	81,405
Surplus Tax	159,078	196,168	151,955	203,291
Surveyor's Corner Perpetuation	30,066	28,220	8,000	50,286
Tax Certificate Sale	295,221	121,230	89,693	326,758
Tax Sale Redemption	389	225,074	221,976	3,487
Tax Sale Surplus	578,057	681,404	672,458	587,003
Local Health Department Trust Account	84,141	49,269	29,262	104,148
Unsafe Building	29,831	26,019	33,394	22,456
Vehicle Inspection	8,794	1,230	-	10,024
Court Appointed Special Advocate (CASA)	6,883	32,087	32,388	6,582
Auditor's Ineligible Deductions	269,054	205,930	339,310	135,674
County Elected Officials Training	23,186	7,331	1,917	28,600
County 911	692,767	544,929	367,852	869,844
Reassessment	90,999	488,571	410,772	168,798
LOIT Special Distribution	500,002	-	208,280	291,722
Adult Probation Administrative	329,877	115,710	118,294	327,293
Supplemental Juvenile Probation Services	29,113	7,132	4,018	32,227
Alternative Dispute Resolution	18,017	6,140	-	24,157
County User Fee	141,953	91,934	114,513	119,374
Drain Construction/Reconstruction	3,436	70	3,506	-
Drain Maintenance	1,428,286	530,965	458,100	1,501,151
Investment Trust	1,040	-	-	1,040
Narcotics Pending	92,681	36,231	23,374	105,538
Drug Task Force	110	-	110	-
Recycling	126,242	135,473	156,368	105,347

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17
Children's Home Trust	68,166	422	-	68,588
Donations	6,535	6,674	8,403	4,806
Common School Transient	19,840	-	-	19,840
Debt Service	241,428	715,599	628,221	328,806
Capital Projects	(27)	8,453,970	57,973	8,395,970
Insurance-Retiree Contribution	3,436	42,625	32,917	13,144
Payroll Withholding - Donations	-	5,898	5,898	-
Payroll Withholding - Insurance	1,313,928	6,298,572	6,693,677	918,823
Payroll Withholding - Other	(1)	29,143	29,142	-
Payroll Withholding - Deferred Compensation	140	72,543	72,683	-
Payroll Withholding - Federal	(3,277)	1,404,975	1,406,032	(4,334)
Payroll Withholding - FICA and Medicare	(12,247)	1,914,798	1,914,585	(12,034)
Payroll Withholding - Local Tax	(338)	274,731	274,840	(447)
Payroll Withholding - PERF	62,658	1,495,620	1,494,785	63,493
Payroll Withholding - Property Taxes	98	2,428	2,428	98
Payroll Withholding - Sheriff Pension	-	44,052	44,052	-
Payroll Withholding - State	(389)	448,031	448,232	(590)
Payroll Withholding - Union Dues	35	2,790	2,825	-
Payroll Withholding - Wage Garnishments	2,372	60,350	62,722	-
Settlement	-	70,539,211	70,539,211	-
CVET Agency	294	255,963	256,257	-
Sewage Collections	(261)	122,687	64,319	58,107
Financial Institution Tax	167	597,384	597,551	-
Homestead Credit Rebate	62,947	-	-	62,947
LOIT PTRC	35,417	-	-	35,417
LOIT Residential PTRC	240,763	-	-	240,763
State Fines and Forfeitures	500	24,239	16,756	7,983
Infraction Judgments	10,631	74,103	80,139	4,595
Overweight Vehicle Fines	-	1,000	965	35
Special Death Benefit	460	5,908	5,988	380
Sales Disclosure - State Share	770	7,695	7,685	780
Coroner's Training and Continuing Education	752	7,916	8,118	550
Mortgage Recording Fees - State Share	478	5,050	5,090	438
DLGF Homestead Property Database	86	180	210	56
Child Restraint Violation Fines	50	975	975	50
Education Plate Fees	38	638	638	38
Riverboat Revenue Sharing	-	415,290	415,290	-
Innkeepers Tax Collections	2,610	16,376	-	18,986
LIT Certified Shares	-	10,869,418	10,869,418	-
LIT Economic Development	-	2,403,850	2,403,850	-
LIT Property Tax Relief	-	10,869,418	10,587,166	282,252
City/Town Ordinance Violations Fines	89,900	34,784	30,326	94,358
93.563 Prosecutor PCA	9,626	7,326	3,399	13,553
93.563 ARRA Prosecutor IV-D Incentive	1,309	-	1,179	130
93.563 ARRA Clerk IV-D Incentive	12,758	624	2,741	10,641
93.563 Title IV-D Incentive	212,146	34,702	18,500	228,348
93.563 Prosecutor IV-D Incentive	43,019	52,205	93,073	2,151
93.563 Clerk IV-D Incentive	71,896	78,398	24,234	126,060
Clerk Child Support	11,195	856,982	855,593	12,584
JEAN Team II	2,130	25,953	26,129	1,954
Sheriff Crime Control Donations	8,064	42,855	40,701	10,218
Parade Of Heroes - Veterans Day Donation	1,751	8,487	9,107	1,131
DOC 1006 Grant	29,479	82,800	86,033	26,246
JDAI Grant (Superior II)	4,849	-	2,419	2,430
JDAI Grant Probation	15,032	73,688	54,019	34,701
Problem Solve Grant Superior II	6,547	-	9,451	(2,904)
Workforce Develop Grant 2016	-	68,273	68,273	-
Problem Solving Veterans Court	-	6,080	498	5,582
Drug Court - BJA Grant	(11,679)	46,781	35,102	-
1006 CRRP Grant	-	170,592	123,044	47,548
1006 Diversion Grant	-	99,938	88,909	11,029
1006 Jail Treatment Grant	-	125,277	101,728	23,549

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17
Pretrial Grant (Probation)	-	313,197	13,690	299,507
Bridge Grant 2017	-	431,550	176,519	255,031
Family Recovery Court	-	43,217	63,978	(20,761)
Family Dependency Treatment	1,000	28,785	20,775	9,010
Local Planning Council	2,275	-	-	2,275
Truancy Intervention	(3,794)	3,794	-	-
Sheriff Workcrew	104,162	189,873	185,461	108,574
Immunizations and Vaccines	20,204	46,505	55,127	11,582
JEAN Team Clean Lab	6,759	673	-	7,432
Veteran's Treatment Court	9,882	3,715	275	13,322
Prosecutor Forfeiture Education and Training	15,580	28,352	22,198	21,734
Veteran's Affair Treatment Court	2,001	725	1,111	1,615
Welfare and Family Trust	5,778	-	-	5,778
LEDC/FUTR Skills \$ Now	1,500	-	-	1,500
State Immunization Grant	4,154	-	-	4,154
Bioterrorism	7,338	21,131	18,913	9,556
H1N1 Pandemic	32	-	32	-
Recovery Act/Prosecutor	(252)	252	-	-
Major-Crimes Investigation Coord Award	(8,440)	49,545	46,332	(5,227)
JEAN Team	334	97,499	98,130	(297)
DUI Task Force	4,956	6,402	6,402	4,956
Aggressive Driving	3,969	-	-	3,969
Local Emergency Plan	51,763	9,991	3,130	58,624
BPV	-	-	3,820	(3,820)
Operation Pullover Grant	13,049	38,937	46,225	5,761
FACT Grant	1,677	-	-	1,677
Operation Pullover DART Grant	2,944	2,900	3,398	2,446
Homeland Security Reimbursement Grant	(11,659)	114,722	104,729	(1,666)
Voting/Election - SRC Grant	15,944	-	-	15,944
Community Corrections Division Addiction	6,561	-	-	6,561
Adult Community Corrections	78,114	1,026,458	1,048,545	56,027
Re-Entry Participant Flex	7,044	9,650	13,112	3,582
Community Corrections Project Income	623,776	92,261	88,349	627,688
Drug Court/Client Services	71	-	-	71
Drug Court 2008	3,269	-	-	3,269
GRCO Dare	375	-	-	375
Drug Court	31,567	21,636	17,538	35,665
Problem Solving Grant	4,322	7,030	3,229	8,123
HIV Education	19	-	-	19
Big City/County Seatbelt Enforcement	26	-	-	26
Interpreters Grant	550	-	548	2
Community Corrections Supervision Grant 2014	108,810	-	12,987	95,823
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	40,658	10,486	1,457	49,687
Jail Addictions Treatment	-	4,350	4,370	(20)
Sheriff Drug Interdiction	7,364	3,000	1,087	9,277
Law Enforcement Assistant	1	-	-	1
ECISWD Recycling Grant	13,687	-	-	13,687
99 Recycling Grant	232	-	-	232
Build Indiana Grant	2,701	-	-	2,701
Totals	<u>\$ 17,091,833</u>	<u>\$ 168,117,545</u>	<u>\$ 155,198,146</u>	<u>\$ 30,011,232</u>

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

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

E. Disbursements

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

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

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

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

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. Primarily, this is a result of reimbursable grant funds not being reimbursed at December 31, 2017. However, some Payroll Withholding funds also contained deficits in cash which were a result of errors in posting.

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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, 2017

	Inmate Trust	Sheriff Commissary	Clerk Trust	Sheriff Cashbook	Treasurer Cashbook	General	Accident Report
Cash and investments - beginning	\$ 33,365	\$ 689,567	\$ 551,896	\$ 632	\$ 1,006,683	\$ 1,644,368	\$ 9,440
Receipts:							
Taxes	-	-	-	-	-	11,317,651	-
Intergovernmental receipts	-	-	-	-	-	6,210,307	-
Charges for services	-	-	-	-	-	2,241,380	6,221
Fines and forfeits	-	-	-	-	-	190,959	-
Other receipts	1,569,229	429,787	7,940,752	1,816,155	772,047	699,380	-
Total receipts	1,569,229	429,787	7,940,752	1,816,155	772,047	20,659,677	6,221
Disbursements:							
Personal services	-	-	-	-	-	15,562,489	-
Supplies	-	-	-	-	-	781,169	-
Other services and charges	-	-	-	-	-	3,790,278	-
Debt service - principal and interest	-	-	-	-	-	54,070	-
Capital outlay	-	-	-	-	-	159,136	-
Other disbursements	1,389,584	819,001	5,447,004	1,809,999	1,006,683	189,955	3,806
Total disbursements	1,389,584	819,001	5,447,004	1,809,999	1,006,683	20,537,097	3,806
Excess (deficiency) of receipts over disbursements	179,645	(389,214)	2,493,748	6,156	(234,636)	122,580	2,415
Cash and investments - ending	\$ 213,010	\$ 300,353	\$ 3,045,644	\$ 6,788	\$ 772,047	\$ 1,766,948	\$ 11,855

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CEDIT County Share	CEDIT - Special Legislation	LIT - Special Purpose Economic	Child Advocacy	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections
Cash and investments - beginning	\$ 4,287	\$ 78,859	\$ -	\$ 1,079	\$ 68,247	\$ 129,832	\$ 875,963
Receipts:							
Taxes	1,287,671	-	-	-	-	-	-
Intergovernmental receipts	-	-	327,798	-	-	-	-
Charges for services	-	-	-	-	25,460	-	-
Fines and forfeits	-	-	-	-	-	-	167,196
Other receipts	-	-	-	-	-	-	-
Total receipts	1,287,671	-	327,798	-	25,460	-	167,196
Disbursements:							
Personal services	1,231,608	-	-	-	1,938	-	45,211
Supplies	-	-	-	-	630	-	3,715
Other services and charges	10,325	-	-	-	-	-	61,642
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,871	-	52,152
Other disbursements	-	-	327,798	-	-	-	-
Total disbursements	1,241,933	-	327,798	-	7,439	-	162,720
Excess (deficiency) of receipts over disbursements	45,738	-	-	-	18,021	-	4,476
Cash and investments - ending	\$ 50,025	\$ 78,859	\$ -	\$ 1,079	\$ 86,268	\$ 129,832	\$ 880,439

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Community Transition Program	Congressional School Interest	Convention Visitor and Tourism Promotion	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 43,050	\$ 1,417	\$ 25,349	\$ 3,341	\$ 6,035	\$ 605,173	\$ 59,616
Receipts:							
Taxes	-	-	414,571	-	-	644,673	362,573
Intergovernmental receipts	-	-	-	-	1,850	58,979	33,187
Charges for services	81,225	-	-	-	-	-	-
Fines and forfeits	-	-	-	7,825	-	-	-
Other receipts	-	-	610	-	-	22,786	320,000
Total receipts	81,225	-	415,181	7,825	1,850	726,438	715,760
Disbursements:							
Personal services	-	-	-	5,470	-	-	-
Supplies	-	-	-	-	-	66,400	-
Other services and charges	-	-	-	-	-	242,865	-
Debt service - principal and interest	-	-	-	-	-	-	82,674
Capital outlay	-	-	-	-	-	735,121	599,541
Other disbursements	86,575	-	388,490	-	39	-	-
Total disbursements	86,575	-	388,490	5,470	39	1,044,386	682,215
Excess (deficiency) of receipts over disbursements	(5,350)	-	26,691	2,355	1,811	(317,948)	33,545
Cash and investments - ending	\$ 37,700	\$ 1,417	\$ 52,040	\$ 5,696	\$ 7,846	\$ 287,225	\$ 93,161

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Drug Free Community	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 358	\$ 10,065	\$ 26,222	\$ 238,259	\$ 42,486	\$ 4,997	\$ 140,667
Receipts:							
Taxes	-	-	-	-	372,464	-	-
Intergovernmental receipts	-	-	-	-	34,089	-	24,430
Charges for services	-	-	18,225	-	146,368	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	102,076	489	-	8,905
Total receipts	-	-	18,225	102,076	553,410	-	33,335
Disbursements:							
Personal services	-	-	-	-	431,606	-	43,643
Supplies	-	-	-	-	2,280	-	3,452
Other services and charges	-	-	-	-	23,947	-	6,645
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,498	-	-
Other disbursements	-	-	15,912	16,114	-	-	-
Total disbursements	-	-	15,912	16,114	459,331	-	53,740
Excess (deficiency) of receipts over disbursements	-	-	2,313	85,962	94,079	-	(20,405)
Cash and investments - ending	\$ 358	\$ 10,065	\$ 28,535	\$ 324,221	\$ 136,565	\$ 4,997	\$ 120,262

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Omitted Property Assessments	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 166,367	\$ -	\$ 953,082	\$ 56,937	\$ 35,144	\$ 513,772	\$ 206,465
Receipts:							
Taxes	-	-	-	345,746	-	-	-
Intergovernmental receipts	462,436	-	3,536,468	-	-	-	-
Charges for services	-	51,445	149,314	-	18,205	-	99,541
Fines and forfeits	-	-	-	1,175	-	-	-
Other receipts	1,554	-	163,051	69,554	350	-	-
Total receipts	463,990	51,445	3,848,833	416,475	18,555	-	99,541
Disbursements:							
Personal services	-	-	1,651,110	-	-	-	119
Supplies	-	-	866,280	-	2,356	-	5,249
Other services and charges	-	-	90,695	-	476	-	25,738
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	349,309	-	269,625	-	-	-	-
Other disbursements	-	51,445	-	13,265	380	-	-
Total disbursements	349,309	51,445	2,877,710	13,265	3,212	-	31,106
Excess (deficiency) of receipts over disbursements	114,681	-	971,123	403,210	15,343	-	68,435
Cash and investments - ending	\$ 281,048	\$ -	\$ 1,924,205	\$ 460,147	\$ 50,487	\$ 513,772	\$ 274,900

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Certificate Sale	Tax Sale Redemption
Cash and investments - beginning	\$ 21,300	\$ 28,476	\$ 115,522	\$ 159,078	\$ 30,066	\$ 295,221	\$ 389
Receipts:							
Taxes	-	-	-	82,556	-	121,230	225,074
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	90,608	16,562	-	28,220	-	-
Fines and forfeits	10,148	-	-	-	-	-	-
Other receipts	-	-	50	113,612	-	-	-
Total receipts	10,148	90,608	16,612	196,168	28,220	121,230	225,074
Disbursements:							
Personal services	-	90,000	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	50,729	151,955	8,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,528	-	-	-	-	89,693	221,976
Total disbursements	5,528	90,000	50,729	151,955	8,000	89,693	221,976
Excess (deficiency) of receipts over disbursements	4,620	608	(34,117)	44,213	20,220	31,537	3,098
Cash and investments - ending	\$ 25,920	\$ 29,084	\$ 81,405	\$ 203,291	\$ 50,286	\$ 326,758	\$ 3,487

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Vehicle Inspection	Court Appointed Special Advocate (CASA)	Auditor's Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 578,057	\$ 84,141	\$ 29,831	\$ 8,794	\$ 6,883	\$ 269,054	\$ 23,186
Receipts:							
Taxes	681,404	-	-	-	-	111,120	-
Intergovernmental receipts	-	32,476	-	-	31,287	-	-
Charges for services	-	-	26,019	1,230	800	-	7,081
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	16,793	-	-	-	94,810	250
Total receipts	681,404	49,269	26,019	1,230	32,087	205,930	7,331
Disbursements:							
Personal services	-	29,262	-	-	-	73,739	-
Supplies	-	-	-	-	-	140	-
Other services and charges	672,458	-	-	-	-	82,377	1,917
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	298	-
Other disbursements	-	-	33,394	-	32,388	182,756	-
Total disbursements	672,458	29,262	33,394	-	32,388	339,310	1,917
Excess (deficiency) of receipts over disbursements	8,946	20,007	(7,375)	1,230	(301)	(133,380)	5,414
Cash and investments - ending	\$ 587,003	\$ 104,148	\$ 22,456	\$ 10,024	\$ 6,582	\$ 135,674	\$ 28,600

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County 911	Reassessment	LOIT Special Distribution	Adult Probation Administrative	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ 692,767	\$ 90,999	\$ 500,002	\$ 329,877	\$ 29,113	\$ 18,017	\$ 141,953
Receipts:							
Taxes	-	447,628	-	-	-	-	-
Intergovernmental receipts	393,308	40,943	-	-	-	-	-
Charges for services	143,700	-	-	2,175	-	-	12,846
Fines and forfeits	-	-	-	106,227	7,132	6,140	79,088
Other receipts	7,921	-	-	7,308	-	-	-
Total receipts	544,929	488,571	-	115,710	7,132	6,140	91,934
Disbursements:							
Personal services	-	268,489	-	67,948	993	-	82,797
Supplies	-	3,719	-	9,688	-	-	-
Other services and charges	41,868	138,564	-	27,973	3,025	-	27,670
Debt service - principal and interest	271,630	-	-	-	-	-	-
Capital outlay	54,354	-	208,280	11,562	-	-	-
Other disbursements	-	-	-	1,123	-	-	4,046
Total disbursements	367,852	410,772	208,280	118,294	4,018	-	114,513
Excess (deficiency) of receipts over disbursements	177,077	77,799	(208,280)	(2,584)	3,114	6,140	(22,579)
Cash and investments - ending	\$ 869,844	\$ 168,798	\$ 291,722	\$ 327,293	\$ 32,227	\$ 24,157	\$ 119,374

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Drain Construction/ Reconstruction	Drain Maintenance	Investment Trust	Narcotics Pending	Drug Task Force	Recycling	Children's Home Trust
Cash and investments - beginning	\$ 3,436	\$ 1,428,286	\$ 1,040	\$ 92,681	\$ 110	\$ 126,242	\$ 68,166
Receipts:							
Taxes	70	503,698	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	35,660	-	135,473	-
Other receipts	-	27,267	-	571	-	-	422
Total receipts	70	530,965	-	36,231	-	135,473	422
Disbursements:							
Personal services	-	-	-	-	-	69,579	-
Supplies	-	-	-	-	-	2,491	-
Other services and charges	-	-	-	-	-	23,544	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	60,754	-
Other disbursements	3,506	458,100	-	23,374	110	-	-
Total disbursements	3,506	458,100	-	23,374	110	156,368	-
Excess (deficiency) of receipts over disbursements	(3,436)	72,865	-	12,857	(110)	(20,895)	422
Cash and investments - ending	\$ -	\$ 1,501,151	\$ 1,040	\$ 105,538	\$ -	\$ 105,347	\$ 68,588

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Donations	Common School Transient	Debt Service	Capital Projects	Insurance- Retiree Contribution	Payroll Withholding - Donations	Payroll Withholding - Insurance
Cash and investments - beginning	\$ 6,535	\$ 19,840	\$ 241,428	\$ (27)	\$ 3,436	\$ -	\$ 1,313,928
Receipts:							
Taxes	-	-	659,686	-	-	-	-
Intergovernmental receipts	-	-	55,913	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,674	-	-	8,453,970	42,625	5,898	6,298,572
Total receipts	6,674	-	715,599	8,453,970	42,625	5,898	6,298,572
Disbursements:							
Personal services	-	-	-	-	-	5,898	6,693,677
Supplies	-	-	-	-	-	-	-
Other services and charges	8,369	-	-	-	-	-	-
Debt service - principal and interest	-	-	513,670	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	34	-	114,551	57,973	32,917	-	-
Total disbursements	8,403	-	628,221	57,973	32,917	5,898	6,693,677
Excess (deficiency) of receipts over disbursements	(1,729)	-	87,378	8,395,997	9,708	-	(395,105)
Cash and investments - ending	\$ 4,806	\$ 19,840	\$ 328,806	\$ 8,395,970	\$ 13,144	\$ -	\$ 918,823

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Payroll Withholding - Other	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA and Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Property Taxes
Cash and investments - beginning	\$ (1)	\$ 140	\$ (3,277)	\$ (12,247)	\$ (338)	\$ 62,658	\$ 98
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	29,143	72,543	1,404,975	1,914,798	274,731	1,495,620	2,428
Total receipts	29,143	72,543	1,404,975	1,914,798	274,731	1,495,620	2,428
Disbursements:							
Personal services	29,142	72,683	1,406,032	1,914,585	274,840	1,494,785	2,428
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	29,142	72,683	1,406,032	1,914,585	274,840	1,494,785	2,428
Excess (deficiency) of receipts over disbursements	1	(140)	(1,057)	213	(109)	835	-
Cash and investments - ending	\$ -	\$ -	\$ (4,334)	\$ (12,034)	\$ (447)	\$ 63,493	\$ 98

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Union Dues	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency	Sewage Collections
Cash and investments - beginning	\$ -	\$ (389)	\$ 35	\$ 2,372	\$ -	\$ 294	\$ (261)
Receipts:							
Taxes	-	-	-	-	64,342,935	-	-
Intergovernmental receipts	-	-	-	-	6,196,276	255,963	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	122,676
Other receipts	44,052	448,031	2,790	60,350	-	-	11
Total receipts	44,052	448,031	2,790	60,350	70,539,211	255,963	122,687
Disbursements:							
Personal services	44,052	448,232	2,825	62,722	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	70,539,211	256,257	64,319
Total disbursements	44,052	448,232	2,825	62,722	70,539,211	256,257	64,319
Excess (deficiency) of receipts over disbursements	-	(201)	(35)	(2,372)	-	(294)	58,368
Cash and investments - ending	\$ -	\$ (590)	\$ -	\$ -	\$ -	\$ -	\$ 58,107

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Financial Institution Tax	Homestead Credit Rebate	LOIT PTRC	LOIT Residential PTRC	State Fines and Forfeitures	Infraction Judgments	Overweight Vehicle Fines
Cash and investments - beginning	\$ 167	\$ 62,947	\$ 35,417	\$ 240,763	\$ 500	\$ 10,631	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	597,384	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	24,239	74,103	1,000
Other receipts	-	-	-	-	-	-	-
Total receipts	597,384	-	-	-	24,239	74,103	1,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	597,551	-	-	-	16,756	80,139	965
Total disbursements	597,551	-	-	-	16,756	80,139	965
Excess (deficiency) of receipts over disbursements	(167)	-	-	-	7,483	(6,036)	35
Cash and investments - ending	\$ -	\$ 62,947	\$ 35,417	\$ 240,763	\$ 7,983	\$ 4,595	\$ 35

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Special Death Benefit	Sales Disclosure - State Share	Coroner's Training and Continuing Education	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Child Restraint Violation Fines	Education Plate Fees
Cash and investments - beginning	\$ 460	\$ 770	\$ 752	\$ 478	\$ 86	\$ 50	\$ 38
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	7,916	5,050	-	-	-
Fines and forfeits	5,908	7,695	-	-	180	975	638
Other receipts	-	-	-	-	-	-	-
Total receipts	5,908	7,695	7,916	5,050	180	975	638
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,988	7,685	8,118	5,090	210	975	638
Total disbursements	5,988	7,685	8,118	5,090	210	975	638
Excess (deficiency) of receipts over disbursements	(80)	10	(202)	(40)	(30)	-	-
Cash and investments - ending	\$ 380	\$ 780	\$ 550	\$ 438	\$ 56	\$ 50	\$ 38

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT Economic Development	LIT Property Tax Relief	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA
Cash and investments - beginning	\$ -	\$ 2,610	\$ -	\$ -	\$ -	\$ 89,900	\$ 9,626
Receipts:							
Taxes	-	16,376	-	-	-	-	-
Intergovernmental receipts	415,290	-	10,869,418	2,403,850	10,869,418	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	34,784	7,326
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>415,290</u>	<u>16,376</u>	<u>10,869,418</u>	<u>2,403,850</u>	<u>10,869,418</u>	<u>34,784</u>	<u>7,326</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	26,250	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>415,290</u>	<u>-</u>	<u>10,869,418</u>	<u>2,403,850</u>	<u>10,587,166</u>	<u>4,076</u>	<u>3,399</u>
Total disbursements	<u>415,290</u>	<u>-</u>	<u>10,869,418</u>	<u>2,403,850</u>	<u>10,587,166</u>	<u>30,326</u>	<u>3,399</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>16,376</u>	<u>-</u>	<u>-</u>	<u>282,252</u>	<u>4,458</u>	<u>3,927</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 18,986</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 282,252</u>	<u>\$ 94,358</u>	<u>\$ 13,553</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	Clerk Child Support	JEAN Team II
Cash and investments - beginning	\$ 1,309	\$ 12,758	\$ 212,146	\$ 43,019	\$ 71,896	\$ 11,195	\$ 2,130
Receipts:							
Taxes	-	-	34,702	-	-	-	-
Intergovernmental receipts	-	-	-	52,205	34,702	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	624	-	-	43,696	856,982	25,953
Total receipts	-	624	34,702	52,205	78,398	856,982	25,953
Disbursements:							
Personal services	-	1,938	-	93,073	23,368	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	18,500	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,179	803	-	-	866	855,593	26,129
Total disbursements	1,179	2,741	18,500	93,073	24,234	855,593	26,129
Excess (deficiency) of receipts over disbursements	(1,179)	(2,117)	16,202	(40,868)	54,164	1,389	(176)
Cash and investments - ending	\$ 130	\$ 10,641	\$ 228,348	\$ 2,151	\$ 126,060	\$ 12,584	\$ 1,954

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sheriff Crime Control Donations	Parade Of Heroes - Veterans Day Donation	DOC 1006 Grant	JDAI Grant (Superior II)	JDAI Grant Probation	Problem Solve Grant Superior II	Workforce Develop Grant 2016
Cash and investments - beginning	\$ 8,064	\$ 1,751	\$ 29,479	\$ 4,849	\$ 15,032	\$ 6,547	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	82,800	-	73,678	-	68,273
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	42,855	8,487	-	-	10	-	-
Total receipts	42,855	8,487	82,800	-	73,688	-	68,273
Disbursements:							
Personal services	-	-	47,978	811	35,701	-	-
Supplies	-	7,321	-	-	-	-	-
Other services and charges	-	1,786	105	-	6,136	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	37,950	-	12,182	-	-
Other disbursements	40,701	-	-	1,608	-	9,451	68,273
Total disbursements	40,701	9,107	86,033	2,419	54,019	9,451	68,273
Excess (deficiency) of receipts over disbursements	2,154	(620)	(3,233)	(2,419)	19,669	(9,451)	-
Cash and investments - ending	\$ 10,218	\$ 1,131	\$ 26,246	\$ 2,430	\$ 34,701	\$ (2,904)	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Problem Solving Veterans Court	Drug Court - BJA Grant	1006 CRRP Grant	1006 Diversion Grant	1006 Jail Treatment Grant	Pretrial Grant (Probation)	Bridge Grant 2017
Cash and investments - beginning	\$ -	\$ (11,679)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	6,080	46,781	165,125	99,938	85,313	313,197	431,550
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	5,467	-	39,964	-	-
Total receipts	6,080	46,781	170,592	99,938	125,277	313,197	431,550
Disbursements:							
Personal services	-	-	70,336	47,639	-	13,690	-
Supplies	-	-	-	-	-	-	-
Other services and charges	498	35,102	1,775	26,220	11,800	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	40,000	15,050	10,000	-	176,519
Other disbursements	-	-	10,933	-	79,928	-	-
Total disbursements	498	35,102	123,044	88,909	101,728	13,690	176,519
Excess (deficiency) of receipts over disbursements	5,582	11,679	47,548	11,029	23,549	299,507	255,031
Cash and investments - ending	\$ 5,582	\$ -	\$ 47,548	\$ 11,029	\$ 23,549	\$ 299,507	\$ 255,031

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Family Recovery Court	Family Dependency Treatment	Local Planning Council	Truancy Intervention	Sheriff Workcrew	Immunizations and Vaccines	JEAN Team Clean Lab
Cash and investments - beginning	\$ -	\$ 1,000	\$ 2,275	\$ (3,794)	\$ 104,162	\$ 20,204	\$ 6,759
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	42,875	28,785	-	-	-	-	-
Charges for services	-	-	-	-	138,428	46,505	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	342	-	-	3,794	51,445	-	673
Total receipts	43,217	28,785	-	3,794	189,873	46,505	673
Disbursements:							
Personal services	21,684	-	-	-	185,461	-	-
Supplies	-	-	-	-	-	55,127	-
Other services and charges	42,294	1,000	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	19,775	-	-	-	-	-
Total disbursements	63,978	20,775	-	-	185,461	55,127	-
Excess (deficiency) of receipts over disbursements	(20,761)	8,010	-	3,794	4,412	(8,622)	673
Cash and investments - ending	\$ (20,761)	\$ 9,010	\$ 2,275	\$ -	\$ 108,574	\$ 11,582	\$ 7,432

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Veteran's Treatment Court	Prosecutor Forfeiture Education and Training	Veteran's Affair Treatment Court	Welfare and Family Trust	LEDC/FUTR Skills \$ Now	State Immunization Grant	Bioterrorism
Cash and investments - beginning	\$ 9,882	\$ 15,580	\$ 2,001	\$ 5,778	\$ 1,500	\$ 4,154	\$ 7,338
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	21,131
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	3,715	-	-	-	-	-	-
Other receipts	-	28,352	725	-	-	-	-
Total receipts	3,715	28,352	725	-	-	-	21,131
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	1,036	-	-	-	-
Other services and charges	275	-	-	-	-	-	18,913
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	22,198	75	-	-	-	-
Total disbursements	275	22,198	1,111	-	-	-	18,913
Excess (deficiency) of receipts over disbursements	3,440	6,154	(386)	-	-	-	2,218
Cash and investments - ending	\$ 13,322	\$ 21,734	\$ 1,615	\$ 5,778	\$ 1,500	\$ 4,154	\$ 9,556

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	H1N1 Pandemic	Recovery Act/ Prosecutor	Major-Crimes Investigation Coord Award	JEAN Team	DUI Task Force	Aggressive Driving	Local Emergency Plan
Cash and investments - beginning	\$ 32	\$ (252)	\$ (8,440)	\$ 334	\$ 4,956	\$ 3,969	\$ 51,763
Receipts:							
Taxes	-	-	-	-	-	-	5,683
Intergovernmental receipts	-	-	49,545	29,239	6,402	-	3,965
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	252	-	68,260	-	-	343
Total receipts	-	252	49,545	97,499	6,402	-	9,991
Disbursements:							
Personal services	-	-	4,342	-	2,797	-	-
Supplies	-	-	-	93,130	-	-	-
Other services and charges	32	-	40,727	5,000	-	-	1,632
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,498
Other disbursements	-	-	1,263	-	3,605	-	-
Total disbursements	32	-	46,332	98,130	6,402	-	3,130
Excess (deficiency) of receipts over disbursements	(32)	252	3,213	(631)	-	-	6,861
Cash and investments - ending	\$ -	\$ -	\$ (5,227)	\$ (297)	\$ 4,956	\$ 3,969	\$ 58,624

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	BPV	Operation Pullover Grant	FACT Grant	Operation Pullover DART Grant	Homeland Security Reimbursement Grant	Voting/Election - SRC Grant	Community Corrections Division Addition
Cash and investments - beginning	\$ -	\$ 13,049	\$ 1,677	\$ 2,944	\$ (11,659)	\$ 15,944	\$ 6,561
Receipts:							
Taxes	-	38,937	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	114,722	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	2,900	-	-	-
Total receipts	-	38,937	-	2,900	114,722	-	-
Disbursements:							
Personal services	-	10,142	-	2,523	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,820	36,083	-	875	104,729	-	-
Total disbursements	3,820	46,225	-	3,398	104,729	-	-
Excess (deficiency) of receipts over disbursements	(3,820)	(7,288)	-	(498)	9,993	-	-
Cash and investments - ending	\$ (3,820)	\$ 5,761	\$ 1,677	\$ 2,446	\$ (1,666)	\$ 15,944	\$ 6,561

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Adult Community Corrections	Re-Entry Participant Flex	Community Corrections Project Income	Drug Court/Client Services	Drug Court 2008	GRCO Dare	Drug Court
Cash and investments - beginning	\$ 78,114	\$ 7,044	\$ 623,776	\$ 71	\$ 3,269	\$ 375	\$ 31,567
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	942,377	9,650	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	5,561	-	-	-	18,866
Other receipts	84,081	-	86,700	-	-	-	2,770
Total receipts	1,026,458	9,650	92,261	-	-	-	21,636
Disbursements:							
Personal services	1,037,752	-	175	-	-	-	2,273
Supplies	44	-	-	-	-	-	3,191
Other services and charges	10,071	13,112	88,174	-	-	-	12,074
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	678	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,048,545	13,112	88,349	-	-	-	17,538
Excess (deficiency) of receipts over disbursements	(22,087)	(3,462)	3,912	-	-	-	4,098
Cash and investments - ending	\$ 56,027	\$ 3,582	\$ 627,688	\$ 71	\$ 3,269	\$ 375	\$ 35,665

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Problem Solving Grant	HIV Education	Big City/County Seatbelt Enforcement	Interpreters Grant	Community Corrections Supervision Grant 2014	Area Plan Special Non Reverting	RFD Grant Housing Development
Cash and investments - beginning	\$ 4,322	\$ 19	\$ 26	\$ 550	\$ 108,810	\$ 15	\$ 590
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	7,030	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	7,030	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	12,987	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,229	-	-	548	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	3,229	-	-	548	12,987	-	-
Excess (deficiency) of receipts over disbursements	3,801	-	-	(548)	(12,987)	-	-
Cash and investments - ending	\$ 8,123	\$ 19	\$ 26	\$ 2	\$ 95,823	\$ 15	\$ 590

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Recycled Furniture	Recycling Grant IDEM	Homeland Security CBRNE Respir	Homeland Security Part 2	FRA Sprint Nextel	Re-Entry Court/Local Grant	Jail Additions Treatment
Cash and investments - beginning	\$ 5,490	\$ 1,442	\$ 12	\$ 181	\$ 178	\$ 40,658	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	10,486	-
Other receipts	-	-	-	-	-	-	4,350
Total receipts	-	-	-	-	-	10,486	4,350
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,457	4,370
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	1,457	4,370
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	9,029	(20)
Cash and investments - ending	\$ 5,490	\$ 1,442	\$ 12	\$ 181	\$ 178	\$ 49,687	\$ (20)

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sheriff Drug Interdiction	Law Enforcement Assistant	ECISWD Recycling Grant	99 Recycling Grant	Build Indiana Grant	Totals
Cash and investments - beginning	\$ 7,364	\$ 1	\$ 13,687	\$ 232	\$ 2,701	\$ 17,091,833
Receipts:						
Taxes	-	-	-	-	-	82,016,448
Intergovernmental receipts	-	-	-	-	-	45,566,433
Charges for services	-	-	-	-	-	3,364,524
Fines and forfeits	-	-	-	-	-	1,065,175
Other receipts	3,000	-	-	-	-	36,104,965
Total receipts	3,000	-	-	-	-	168,117,545
Disbursements:						
Personal services	1,086	-	-	-	-	33,723,658
Supplies	-	-	-	-	-	1,907,418
Other services and charges	-	-	-	-	-	5,862,140
Debt service - principal and interest	-	-	-	-	-	922,044
Capital outlay	-	-	-	-	-	2,800,378
Other disbursements	1	-	-	-	-	109,982,508
Total disbursements	1,087	-	-	-	-	155,198,146
Excess (deficiency) of receipts over disbursements	1,913	-	-	-	-	12,919,399
Cash and investments - ending	\$ 9,277	\$ 1	\$ 13,687	\$ 232	\$ 2,701	\$ 30,011,232

GRANT COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T Capital Services	E-911 Services	\$ 143,644	03/01/2018	03/01/2028
Star Bank	IT Lease	88,952	06/01/2018	12/01/2020
US Bank	2018 Ambulance Lease	<u>100,984</u>	06/30/2018	12/31/2022
Total of annual lease payments		<u>\$ 333,580</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	2017 Facility Improvement Bond		\$ 8,505,000	\$ 138,691
Notes and loans payable	Complex Energy Project		1,271,851	114,616
Notes and loans payable	Jail & D Home Energy Project		<u>394,592</u>	<u>199,586</u>
Totals			<u>\$ 10,171,443</u>	<u>\$ 452,893</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Grant County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2017. 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 program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2017.

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


Report on Internal Control over Compliance

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

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

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

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


Paul D. Joyce, CPA
State Examiner

November 29, 2018

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

GRANT COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2017

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 Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	FY 2017	\$ -	\$ 8,242
National School Lunch Program	Indiana Department of Education	10.555			
School Lunch			FY 2017	-	12,864
Commodities			FY 2017	-	1,434
Total - National School Lunch Program				-	14,298
Total - Child Nutrition Cluster				-	22,540
Total - Department of Agriculture				-	22,540
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Workforce Development	Office of Community and Rural Affairs	14.228	A192-16-WFD-15-102	-	68,273
Total - Department of Housing and Urban Development				-	68,273
<u>Department of Justice</u>					
Crime Victim Assistance					
	Indiana Criminal Justice Institute	16.575	15VOCA5387	-	47,791
			15VOCA5460	-	19,297
Total - Crime Victim Assistance				-	67,088
Drug Court Discretionary Grant Program	Direct grant	16.585	2015-DC-BX-0066	-	46,781
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	D3-17-11323	-	35,000
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738			
Major Crime Investigator			D3-17-11577	-	45,545
JEAN Team			2014-DJ-BX-0039	-	8,690
JEAN Team			D3-17-11642	-	20,228
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	74,463
Total - Department of Justice				-	223,332
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Bridge #10			A249-14-320890	-	3,320
Bridge Inspection			DES#1298090	-	2,000
Garthwaite Road			A249-15-320238	-	6,545
Total - Highway Planning and Construction				-	11,865
Total - Highway Planning and Construction Cluster				-	11,865

GRANT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

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 Expended
Highway Safety Cluster State and Community Highway Safety Operation Pullover	Indiana Criminal Justice Institute	20.600	D3-17-11078	30,098	31,550
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Taskforce High Visibility Enforcement Motorcycle	Indiana Criminal Justice Institute	20.601	D3-17-11168 D3-17-11718	3,605 5,985	6,402 7,387
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				9,590	13,789
Total - Highway Safety Cluster				39,688	45,339
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703	HM-HMP-0548-16-01-00	-	3,965
Total - Department of Transportation				39,688	61,169
<u>Department of Health and Human Services</u>					
Hospital Preparedness (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Bioterrorism	Indiana State Department of Health	93.074	A70-5-0532418	-	18,913
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2017	-	595,262
State Court Improvement Program	Indiana Supreme Court	93.586	CIP-GRANT-2016B	-	19,775
Total - Department of Health and Human Services				-	633,950
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	EMC-2016-EP-00006	-	51,656
Pre-Disaster Mitigation Grant	Indiana Department of Homeland Security	97.047	EMC-2015-PC-0010	-	14,990
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	EMW-2016-SS-00078 EMW-2017-SS-00003	- -	34,457 6,260
Total - Homeland Security Grant Program				-	40,717
Total - Department of Homeland Security				-	107,363
Total federal awards expended				\$ 39,688	\$ 1,116,627

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, 2017. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

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

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

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

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

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

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

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

FINDING 2017-001

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 2016-001.

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 overstated by \$528.
2. The National School Lunch Program expenditures were understated by \$1,963. Included in the understatement was the omission of commodities.
3. The amount reported as Passed Through to Subrecipient for the Community Development Block Grant was overstated by \$250,000.
4. The Drug Court Discretionary Grant Program was not reported, resulting in an understatement of \$46,781.
5. The Violence Against Women Formula Grants expenditures were overstated by \$18,602.
6. The Edward Byrne Memorial Justice Assistance Grant Program expenditures were overstated by \$69,999.
7. The Highway Planning and Construction Cluster expenditures were understated by \$11,865.
8. The amount reported as Passed Through to Subrecipient for the Highway Safety Cluster was understated by \$39,688.
9. The amount reported as Passed Through to Subrecipient for the Hospital Preparedness (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements expenditures were overstated by \$21,687.
10. Child Support Enforcement expenditures were understated by \$595,262.
11. The State Court Improvement Program expenditures were understated by \$19,775.
12. The Emergency Management Performance Grants expenditures were understated by \$51,656.
13. The Pre-Disaster Mitigation Grant expenditures were understated by \$14,990.
14. The Homeland Security Grant Program expenditures were understated by \$25,747.
15. A Homeland Security program identified with CFDA number 97.067 expenditures were reported in error, resulting in an overstated by \$19,487.
16. A Homeland Security program identified with CFDA number 97.673 expenditures were reported in error, resulting in an overstated by \$40,000.

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

17. Other grants not identified with CFDA numbers were reported that resulted in an overstatement of \$2,183,170. The amount reported as Passed Through to Subrecipient was overstated by \$720.
18. Not all CFDA numbers, program names, grants, and identifying numbers were correct or listed.

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.

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 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 2017-002

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 2016-002.

Condition

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

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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.

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:

- Twelve fund balances were incorrectly reported at January 1, 2017. The fund balances differed from the December 31, 2016 balances in an understatement of \$1,046,929.
- Fifteen funds reported receipts totaling \$1,511,811 more than audited totals.
- Thirteen funds reported disbursements totaling \$1,105,498 more 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 risk assessment and 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 2017-003

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

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-003.

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 risk assessment and 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 2017-004

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

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-004.

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, 2017, the difference between the adjusted bank balance and County Auditor's Fund Ledger indicated a cash short of \$102,997, 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

No matters are reportable.

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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 2016-001

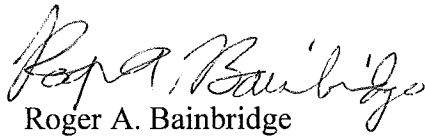
Fiscal year in which the finding initially occurred: 2012

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
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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-002

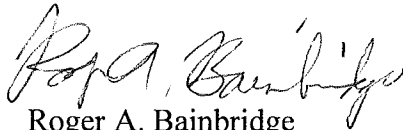
Fiscal year in which the finding initially occurred: 2015

Contact Person Responsible for Corrective Action: Angie Jarvis

Contact Phone Number: 765-668-6552

Status of Audit Finding:

The above-referenced contact person has corrected the 2016 Annual Report/Financial Statement on Gateway. There are now procedures in place to prevent errors in the future.



Roger A. Bainbridge
Grant County Auditor
November 29, 2018

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-003

Fiscal year in which the finding initially occurred: 2016
Contact Person Responsible for Corrective Action: Roger Bainbridge
Contact Phone Number: 765-668-6552

Status of Audit Finding:

We are now requiring the President of the County Commissioners to approve the gross payroll amount before we send the payroll report to the bank.



Roger A. Bainbridge
Grant County Auditor
November 29, 2018



November 29, 2018

Re: Summary Schedule of Prior Audit Findings
2016-003

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

Grant County Commissioners

Ron Mowery
District 1

Mark E. Bardsley
District 2

Mike Burton
District 3

Description:

The Grant County Commissioners concur with the State Board Of Accounts and have addressed the finding from 2016 and have corrected it by using the following Corrective Action Plan:

- 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



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-004

Fiscal year in which the finding initially occurred: 2016
Contact Person Responsible for Corrective Action: Tiffany Griffith
Contact Person Number: 765-668-6556

Status of 2016 Audit Finding:

Following the conclusion of the 2016 audit, the Treasurer's office has worked diligently to complete all financial reporting in a timely manner. Daily communication with the Auditor's office, verifying all information is received, balancing to the funds ledger and completion of the bank reconciliation resulted in reduction of variances. Factors contributing to the lack of timely submissions of financial information had been assessed and corrective actions had been taken to strengthen the areas of weakness within the office. These actions included 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. Both Treasurer and Chief Deputy are working closely with State Board of Accounts and continue to work diligently on a daily basis to rectify any found issues, which is the highest priority.


Grant County
Treasurer's Office

Tiffany Griffith
Treasurer

401 S. Adams Street
Room 229
Marion, IN 46953

phone: 765.668.6556
Fax: 765.651.0692

tgriffith@grantcounty.net
www.grantcounty.net


(Signature)
Treasurer
(Title)
November 29, 2018
(Date)



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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-005 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: **2016**

Pass-through Entity, if pass-through or Federal Grantor Agency, if direct: **Indiana Department of Child Services**

Contact Person Responsible for Corrective Action: **James Luttrull Jr.**

Contact Phone Number: **765-664-0739**

Status of Audit Finding: **Internal controls are put in place and bi-weekly time-sheets are prepared and signed.**

James Luttrull Jr.
(Contact Person Responsible)

A handwritten signature in black ink, appearing to read "J. Luttrull", written over a horizontal line.

Grant County Prosecuting Attorney
(Title)

November 19, 2018
(Date)

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 2017-001

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


Contact Phone Number: 765-668-6552

We concur with the finding

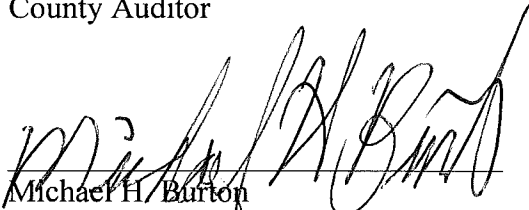
Description of Corrective Action Plan:

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 2017-002

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

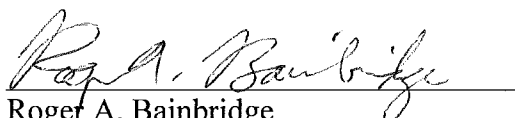
Contact Phone Number: 765-668-6552

We concur with the finding

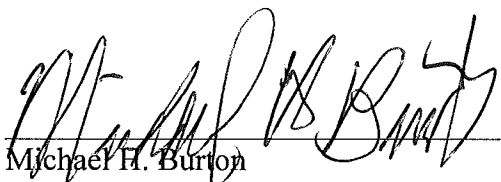
Description of Corrective Action Plan:

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.

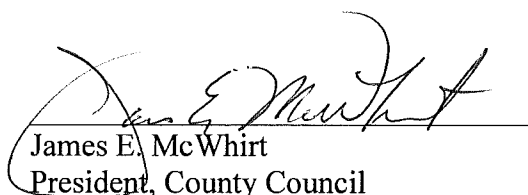
Anticipated Completion Date: November 29, 2018



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
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CORRECTIVE ACTION PLAN

Finding 2017-003

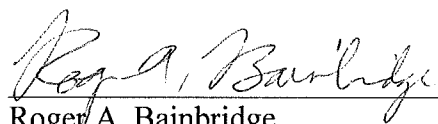
Contact Person Responsible for Corrective Action: Roger Bainbridge, Grant County Auditor
Contact Phone Number: 765-668-6552

We concur with the finding

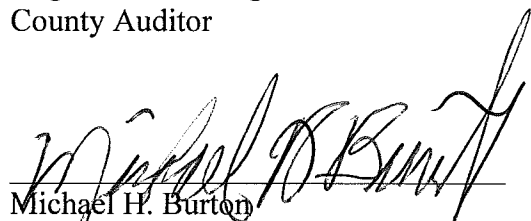
Description of Corrective Action Plan:

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 – 2017-003

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 2017 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.

Anticipated Completion Date:

Immediately.

Sincerely,

Michael H Burton
Commissioner, President

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



CORRECTIVE ACTION PLAN

FINDING 2017-004

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

Grant County
Treasurer's Office

Views of Responsible Official:

Tiffany Griffith
Treasurer

We concur with the State Board of Accounts field examiners and their findings in the 2017 audit.

Description of Corrective Action Plan:

Following the conclusion of the 2017 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)

401 S. Adams Street
Room 229
Marion, IN 46953
phone: 765.668.6556
Fax: 765.651.0692
tgriffith@grantcounty.net
www.grantcounty.net

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/>.