

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, 2018 to December 31, 2018



FILED
09/26/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Roger A. Bainbridge James E. McWhirt	01-01-15 to 12-31-18 01-01-19 to 12-31-22
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 Pamela K. Harris	08-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Reggial E. Nevels, Sr.	01-01-15 to 12-31-22
County Recorder	Pamela K. Harris Kathy Foy	01-01-17 to 12-31-18 01-01-19 to 12-31-20
President of the Board of County Commissioners	Michael H. Burton	01-01-18 to 12-31-19
President of the County Council	James E. McWhirt Shane Middlesworth	01-01-18 to 12-31-18 01-01-19 to 12-31-19



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, 2018, 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, 2018.

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, 2018, 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 August 29, 2019, 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

August 29, 2019



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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, 2018, and the related notes to the financial statement, and have issued our report thereon dated August 29, 2019, 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 2018-001 and 2018-002, that we consider to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001 and 2018-002.

Grant County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

August 29, 2019

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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, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
General	\$ 1,766,948	\$ 22,346,954	\$ 20,763,842	\$ 3,350,060
Accident Report	11,854	5,813	1,243	16,424
LIT Economic Development - County Share	50,026	1,210,023	1,187,034	73,015
CEDIT - Special Legislation	78,859	-	78,859	-
Child Advocacy	1,079	-	1,079	-
Clerk's Records Perpetuation	86,269	30,255	3,033	113,491
COIT County Distributive Shares	129,832	-	129,832	-
Community Corrections	880,439	118,870	131,946	867,363
Community Transition Program	37,700	51,200	67,775	21,125
Congressional School Interest	1,417	-	1,417	-
Convention Visitor and Tourism Promotion	52,039	499,511	437,511	114,039
Sales Disclosure - County Share	5,696	8,035	5,470	8,261
Covered Bridge	7,846	1,850	283	9,413
Cumulative Bridge	287,226	592,827	690,003	190,050
Cumulative Capital Development	93,160	383,362	320,568	155,954
Drug Free Community	358	-	358	-
Extradition and Sheriff's Assistance	10,065	-	10,065	-
Firearms Training	28,534	16,362	21,499	23,397
General Drain Improvement	324,220	216,600	350,147	190,673
Health	136,565	437,724	481,960	92,329
Levy Excess	4,997	-	4,997	-
Local Health Maintenance	120,262	26,124	50,048	96,338
Local Road and Street	281,048	631,794	499,565	413,277
Misdemeanant	-	51,445	51,445	-
Motor Vehicle Highway	1,924,205	4,865,703	4,402,103	2,387,805
Omitted Property Assessments	460,146	70,110	31,630	498,626
Plat Book	50,487	18,941	2,830	66,598
Rainy Day	513,772	19	410,000	103,791
Recorder's Records Perpetuation	274,900	134,807	32,258	377,449
Sex and Violent Offender Administration	25,920	9,065	4,449	30,536
Sheriff's Pension Trust	29,084	93,006	90,000	32,090
Supplemental Public Defender Services	81,404	15,963	39,776	57,591
Surplus Tax	203,291	80,399	113,558	170,132
Surveyor's Corner Perpetuation	50,285	46,640	7,830	89,095
Tax Certificate Sale	326,759	75,689	44,492	357,956
Tax Sale Redemption	3,487	235,720	238,056	1,151
Tax Sale Surplus	587,003	1,377,436	628,344	1,336,095
Local Health Department Trust Account	104,147	17,700	43,550	78,297
Unsafe Building	22,456	17,699	16,056	24,099
Vehicle Inspection	10,025	1,025	-	11,050
Court Appointed Special Advocate (CASA)	6,582	27,599	24,439	9,742
Auditors Ineligible Deductions	135,673	228,172	191,005	172,840
County Elected Officials Training	28,599	9,396	3,066	34,929
County 911	869,844	549,976	678,109	741,711
Reassessment	168,798	346,818	423,255	92,361
LIT Special Purpose	-	339,169	339,169	-
Adult Probation Administrative	327,293	115,589	119,643	323,239
Supplemental Juvenile Probation Services	32,227	5,417	2,962	34,682
Alternative Dispute Resolution	24,157	5,480	1,641	27,996
County User Fee	119,381	117,731	56,104	181,008
Drain Maintenance	1,501,152	950,578	581,885	1,869,845
Investment Trust	1,040	-	1,040	-
Narcotics Pending	105,537	45,087	24,641	125,983
Recycling	105,347	141,707	116,683	130,371
Children's Home Trust	68,588	1,135	-	69,723
Donations	15,025	7,600	9,773	12,852
Common School Transient	19,840	-	19,840	-
Debt Service	328,806	410,838	628,255	111,389
Capital Projects	8,395,970	-	6,614,274	1,781,696
Payroll Withholding - Donations	-	4,989	5,146	(157)

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Payroll Withholding - Insurance	918,824	7,490,467	6,768,422	1,640,869
Payroll Withholding - Other	-	184,952	184,952	-
Payroll Withholding - Federal	(4,335)	1,126,386	1,126,141	(4,090)
Payroll Withholding - FICA & Medicare	(12,034)	1,876,356	1,876,193	(11,871)
Payroll Withholding - Local Tax	(446)	268,494	268,463	(415)
Payroll Withholding - PERF	63,493	1,465,721	1,468,280	60,934
Payroll Withholding - Property Taxes	98	2,918	2,917	99
Payroll Withholding - State	(591)	418,310	418,241	(522)
Payroll Withholding - Wage Garnishments	-	64,349	64,324	25
Settlement	-	72,113,577	72,113,577	-
CVET Agency	-	248,280	248,280	-
Sewage Collections	58,107	104,728	162,565	270
Financial Institution Tax	-	564,625	564,625	-
BPPE Local Service Fee	-	25,352	-	25,352
Homestead Credit Rebate	62,947	-	62,947	-
LOIT PTRC	35,417	-	35,417	-
LOIT Residential PTRC	240,763	-	240,763	-
LIT Property Tax Relief	282,252	11,731,449	11,097,633	916,068
State Fines and Forfeitures	7,983	17,708	21,935	3,756
Infraction Judgements	4,594	80,257	80,745	4,106
Overweight Vehicle Fines	35	2,060	2,095	-
Special Death Benefit	380	5,193	5,143	430
Sales Disclosure - State Share	780	8,035	8,100	715
Coroner's Training and Continuing Education	550	7,306	7,165	691
Mortgage Recording Fees - State Share	438	4,958	5,038	358
DLGF Homestead Property Database	55	194	192	57
Child Restraint Violation Fines	50	1,075	1,100	25
Education Plate Fees	38	525	563	-
Riverboat Revenue Sharing	-	415,036	415,036	-
Innkeepers Tax Collections	18,986	211	18,986	211
COIT Distribution	-	1,607	1,607	-
LIT Certified Shares	-	11,493,745	11,493,745	-
LIT Economic Development	-	2,487,242	2,487,242	-
City/Town Ordinance Violations Fines	94,357	30,524	57,264	67,617
93.563 Prosecutor PCA	13,554	11,121	5,858	18,817
93.563 ARRA Prosecutor IV-D Incentive	130	-	130	-
93.563 ARRA Clerk IV-D Incentive	10,641	-	10,641	-
93.563 Title IV-D Incentive	228,347	34,523	34,743	228,127
93.563 Prosecutor IV-D Incentive	2,151	51,946	13,360	40,737
93.563 Clerk IV-D Incentive	126,060	44,126	64,093	106,093
School General Fund	1	-	1	-
LOIT Special Distribution	291,723	79,734	336,721	34,736
Workforce Develop Grant 2016	-	13,304	13,304	-
Parade of Heroes - Veterans Day Donation	1,131	15,900	13,902	3,129
Insurance-Retiree Contribution	13,145	56,095	55,947	13,293
93.069 H1N1 Pandemic	-	14	33	(19)
DOC 1006 Grant	26,245	82,800	73,225	35,820
Drug Prosecution Fund	-	4,000	-	4,000
1006 CRRP Grant	47,547	165,800	115,613	97,734
1006 Diversion Grant	11,028	63,294	34,206	40,116
1006 Jail Treatment Grant	23,549	52,500	30,244	45,805
JDAI Grant (Superior II)	2,430	-	495	1,935
JDAI Grant Probation	34,702	87,469	51,447	70,724
Family Court Project Grant	-	14,400	1,867	12,533
Pretrial Grant (Probation)	299,507	-	60,819	238,688
Bridge Grant 2017	255,031	79,735	334,766	-
2018 Paving Project CC Grant	-	1,313,702	1,312,696	1,006
Problem Solve Grant Superior II	(2,905)	18,983	6,608	9,470
Family Recovery Court	(20,762)	99,501	103,151	(24,412)
Family Dependency Treatment	9,010	-	9,010	-
Treasurer Cashbook	772,047	1,575,745	772,047	1,575,745

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Inmate Trust	213,010	1,339,872	1,226,435	326,447
Sheriff Commissary	300,353	464,747	365,111	399,989
Clerk Trust	3,045,643	5,244,753	7,403,253	887,143
Clerk Child Support	12,583	848,575	854,912	6,246
JEAN Team II	1,954	55,518	53,247	4,225
Local Planning Council	2,275	-	2,275	-
Sheriff Workcrew	108,574	198,667	192,979	114,262
Immunizations and Vaccines	11,582	49,813	47,202	14,193
JEAN Team Clean Lab	7,433	4	-	7,437
Veteran's Treatment Court	13,322	2,275	-	15,597
Prosecutor Forfeiture Education and Training	21,735	14,887	10,913	25,709
Veteran's Affair Treatment Court	1,616	4,300	2,795	3,121
Welfare and Family Trust	5,778	3,110	5,778	3,110
LEDC/FUTR Skills \$ Now	1,500	-	1,500	-
State Immunization Grant	4,154	-	4,154	-
Bioterrorism	9,556	24,958	24,379	10,135
Major-Crimes Investigation Coord Award	(5,227)	31,263	38,632	(12,596)
JEAN Team	(297)	69,000	63,440	5,263
DUI Task Force	4,955	4,374	5,748	3,581
Aggressive Driving	3,969	-	3,969	-
Local Emergency Plan	58,623	18,854	32,968	44,509
BPV	(3,820)	-	1,052	(4,872)
Operation Pullover Grant	5,761	33,826	32,938	6,649
FACT Grant	1,677	-	1,677	-
Operation Pullover DART Grant	2,446	2,000	760	3,686
Homeland Security Reimbursement Grant	(1,666)	1,666	5,800	(5,800)
Voting/Election - SRC Grant	15,944	-	11,800	4,144
Problem Solving Veterans Court	5,582	6,200	4,960	6,822
Community Corrections Division Addiction	6,561	-	6,561	-
Adult Community Corrections	56,026	1,063,126	1,106,504	12,648
Re-Entry Participant Flex	3,583	10,000	13,376	207
Community Corrections Project Income	627,688	81,744	168,480	540,952
Drug Court/Client Services	71	-	71	-
Drug Court 2008	3,269	-	-	3,269
GRCO Dare	375	-	375	-
Drug Court	35,664	19,476	19,034	36,106
Problem Solving Grant	8,122	7,430	6,451	9,101
HIV Education	19	-	19	-
Big City/County Seatbelt Enforcement	26	-	26	-
Interpreters Grant	2	490	490	2
Community Corrections Supervision Grant 2014	95,823	-	68,801	27,022
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 Semp Titan	1	-	1	-
Homeland Security CBRNE Respir	12	-	12	-
Homeland Security Part 2	181	-	181	-
FRA Sprint Nextel	178	-	178	-
Re-Entry Court/Local Grant	49,686	12,705	2,208	60,183
Jail Addictions Treatment	(20)	3,034	3,014	-
Sheriff Drug Interdiction	9,277	1,750	5,089	5,938
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	\$ 30,004,439	\$ 162,720,701	\$ 167,824,170	\$ 24,900,970

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

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants,

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

E. Disbursements

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

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

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

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

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

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

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

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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

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

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

GRANT COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. Primarily, this is a result of reimbursable grant funds not being reimbursed at December 31, 2018. However, some Payroll Withholding funds also contained deficits in cash, which were a result of timing issues in postings.

Note 8. Restatements

For the year ended December 31, 2018, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2017	New Fund	Prior Period Adjustment	Balance as of January 1, 2018
Sheriff Cashbook	\$ 6,788		\$ (6,788)	\$ -
CEDIT County Share	50,025		(50,025)	-
		LIT Economic Development - County Share	-	50,026

Note 9. Combined Funds

The Donations and Sheriff Crime Control Donations funds were reported individually in the prior financial statement, but were combined into one fund, Donations, for the current financial statement.

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, 2018

	General	Accident Report	LIT Economic Development - County Share	CEDIT - Special Legislation	Child Advocacy
Cash and investments - beginning	\$ 1,766,948	\$ 11,854	\$ 50,026	\$ 78,859	\$ 1,079
Receipts:					
Taxes	17,774,503	-	1,210,023	-	-
Licenses and permits	53,464	-	-	-	-
Intergovernmental receipts	1,476,635	-	-	-	-
Charges for services	1,125,417	5,813	-	-	-
Fines and forfeits	209,173	-	-	-	-
Other receipts	1,707,762	-	-	-	-
Total receipts	<u>22,346,954</u>	<u>5,813</u>	<u>1,210,023</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	15,797,872	-	1,175,000	-	-
Supplies	743,479	-	-	-	-
Other services and charges	3,914,648	-	12,034	78,859	1,079
Debt service - principal and interest	-	-	-	-	-
Capital outlay	154,383	-	-	-	-
Other disbursements	153,460	1,243	-	-	-
Total disbursements	<u>20,763,842</u>	<u>1,243</u>	<u>1,187,034</u>	<u>78,859</u>	<u>1,079</u>
Excess (deficiency) of receipts over disbursements	<u>1,583,112</u>	<u>4,570</u>	<u>22,989</u>	<u>(78,859)</u>	<u>(1,079)</u>
Cash and investments - ending	<u>\$ 3,350,060</u>	<u>\$ 16,424</u>	<u>\$ 73,015</u>	<u>\$ -</u>	<u>\$ -</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections	Community Transition Program	Congressional School Interest
Cash and investments - beginning	\$ 86,269	\$ 129,832	\$ 880,439	\$ 37,700	\$ 1,417
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	118,032	51,200	-
Charges for services	-	-	-	-	-
Fines and forfeits	30,255	-	-	-	-
Other receipts	-	-	838	-	-
Total receipts	<u>30,255</u>	<u>-</u>	<u>118,870</u>	<u>51,200</u>	<u>-</u>
Disbursements:					
Personal services	2,924	-	46,788	-	-
Supplies	109	-	3,123	-	-
Other services and charges	-	-	71,938	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	10,097	-	-
Other disbursements	-	129,832	-	67,775	1,417
Total disbursements	<u>3,033</u>	<u>129,832</u>	<u>131,946</u>	<u>67,775</u>	<u>1,417</u>
Excess (deficiency) of receipts over disbursements	<u>27,222</u>	<u>(129,832)</u>	<u>(13,076)</u>	<u>(16,575)</u>	<u>(1,417)</u>
Cash and investments - ending	<u>\$ 113,491</u>	<u>\$ -</u>	<u>\$ 867,363</u>	<u>\$ 21,125</u>	<u>\$ -</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Convention Visitor and Tourism Promotion	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 52,039	\$ 5,696	\$ 7,846	\$ 287,226	\$ 93,160
Receipts:					
Taxes	478,041	-	-	401,669	350,190
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	37,436	32,646
Charges for services	-	-	-	143,933	-
Fines and forfeits	-	8,035	-	-	-
Other receipts	21,470	-	1,850	9,789	526
Total receipts	<u>499,511</u>	<u>8,035</u>	<u>1,850</u>	<u>592,827</u>	<u>383,362</u>
Disbursements:					
Personal services	-	5,470	-	-	-
Supplies	-	-	-	133,597	-
Other services and charges	437,511	-	283	553,689	-
Debt service - principal and interest	-	-	-	-	94,968
Capital outlay	-	-	-	2,717	225,600
Other disbursements	-	-	-	-	-
Total disbursements	<u>437,511</u>	<u>5,470</u>	<u>283</u>	<u>690,003</u>	<u>320,568</u>
Excess (deficiency) of receipts over disbursements	<u>62,000</u>	<u>2,565</u>	<u>1,567</u>	<u>(97,176)</u>	<u>62,794</u>
Cash and investments - ending	<u>\$ 114,039</u>	<u>\$ 8,261</u>	<u>\$ 9,413</u>	<u>\$ 190,050</u>	<u>\$ 155,954</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Drug Free Community	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health
Cash and investments - beginning	\$ 358	\$ 10,065	\$ 28,534	\$ 324,220	\$ 136,565
Receipts:					
Taxes	-	-	-	-	248,326
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	22,887
Charges for services	-	-	16,362	-	161,167
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	216,600	5,344
Total receipts	-	-	16,362	216,600	437,724
Disbursements:					
Personal services	-	-	-	-	446,987
Supplies	-	-	-	-	2,591
Other services and charges	358	-	-	-	32,382
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	10,065	21,499	350,147	-
Total disbursements	358	10,065	21,499	350,147	481,960
Excess (deficiency) of receipts over disbursements	(358)	(10,065)	(5,137)	(133,547)	(44,236)
Cash and investments - ending	\$ -	\$ -	\$ 23,397	\$ 190,673	\$ 92,329

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Levy Excess	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 4,997	\$ 120,262	\$ 281,048	\$ -	\$ 1,924,205
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	24,430	622,875	-	4,374,611
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,694	8,919	51,445	491,092
Total receipts	<u>-</u>	<u>26,124</u>	<u>631,794</u>	<u>51,445</u>	<u>4,865,703</u>
Disbursements:					
Personal services	-	40,764	-	-	1,763,459
Supplies	-	3,622	-	-	1,283,732
Other services and charges	-	5,662	-	-	97,763
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	499,565	-	599,149
Other disbursements	4,997	-	-	51,445	658,000
Total disbursements	<u>4,997</u>	<u>50,048</u>	<u>499,565</u>	<u>51,445</u>	<u>4,402,103</u>
Excess (deficiency) of receipts over disbursements	<u>(4,997)</u>	<u>(23,924)</u>	<u>132,229</u>	<u>-</u>	<u>463,600</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 96,338</u>	<u>\$ 413,277</u>	<u>\$ -</u>	<u>\$ 2,387,805</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Omitted Property Assessments	Plat Book	Rainy Day	Recorder's Records Perpetuation	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 460,146	\$ 50,487	\$ 513,772	\$ 274,900	\$ 25,920
Receipts:					
Taxes	70,110	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	18,890	-	134,807	-
Fines and forfeits	-	-	-	-	9,065
Other receipts	-	51	19	-	-
Total receipts	<u>70,110</u>	<u>18,941</u>	<u>19</u>	<u>134,807</u>	<u>9,065</u>
Disbursements:					
Personal services	-	-	410,000	-	-
Supplies	-	1,950	-	7,932	-
Other services and charges	-	225	-	23,899	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	427	-
Other disbursements	31,630	655	-	-	4,449
Total disbursements	<u>31,630</u>	<u>2,830</u>	<u>410,000</u>	<u>32,258</u>	<u>4,449</u>
Excess (deficiency) of receipts over disbursements	<u>38,480</u>	<u>16,111</u>	<u>(409,981)</u>	<u>102,549</u>	<u>4,616</u>
Cash and investments - ending	<u>\$ 498,626</u>	<u>\$ 66,598</u>	<u>\$ 103,791</u>	<u>\$ 377,449</u>	<u>\$ 30,536</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Certificate Sale
Cash and investments - beginning	\$ 29,084	\$ 81,404	\$ 203,291	\$ 50,285	\$ 326,759
Receipts:					
Taxes	-	-	-	-	75,689
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	93,006	-	-	46,640	-
Fines and forfeits	-	15,863	-	-	-
Other receipts	-	100	80,399	-	-
Total receipts	<u>93,006</u>	<u>15,963</u>	<u>80,399</u>	<u>46,640</u>	<u>75,689</u>
Disbursements:					
Personal services	90,000	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	39,776	68,315	7,830	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	45,243	-	44,492
Total disbursements	<u>90,000</u>	<u>39,776</u>	<u>113,558</u>	<u>7,830</u>	<u>44,492</u>
Excess (deficiency) of receipts over disbursements	<u>3,006</u>	<u>(23,813)</u>	<u>(33,159)</u>	<u>38,810</u>	<u>31,197</u>
Cash and investments - ending	<u>\$ 32,090</u>	<u>\$ 57,591</u>	<u>\$ 170,132</u>	<u>\$ 89,095</u>	<u>\$ 357,956</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Vehicle Inspection
Cash and investments - beginning	\$ 3,487	\$ 587,003	\$ 104,147	\$ 22,456	\$ 10,025
Receipts:					
Taxes	197,449	1,377,436	-	-	-
Licenses and permits	-	-	-	17,699	-
Intergovernmental receipts	-	-	16,238	-	-
Charges for services	-	-	-	-	1,025
Fines and forfeits	-	-	-	-	-
Other receipts	38,271	-	1,462	-	-
Total receipts	<u>235,720</u>	<u>1,377,436</u>	<u>17,700</u>	<u>17,699</u>	<u>1,025</u>
Disbursements:					
Personal services	-	-	43,550	-	-
Supplies	-	-	-	-	-
Other services and charges	-	16,030	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	238,056	612,314	-	16,056	-
Total disbursements	<u>238,056</u>	<u>628,344</u>	<u>43,550</u>	<u>16,056</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,336)</u>	<u>749,092</u>	<u>(25,850)</u>	<u>1,643</u>	<u>1,025</u>
Cash and investments - ending	<u>\$ 1,151</u>	<u>\$ 1,336,095</u>	<u>\$ 78,297</u>	<u>\$ 24,099</u>	<u>\$ 11,050</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	County 911	Reassessment
Cash and investments - beginning	\$ 6,582	\$ 135,673	\$ 28,599	\$ 869,844	\$ 168,798
Receipts:					
Taxes	-	-	-	-	315,871
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	27,149	-	-	549,976	29,452
Charges for services	-	-	9,396	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	450	228,172	-	-	1,495
Total receipts	<u>27,599</u>	<u>228,172</u>	<u>9,396</u>	<u>549,976</u>	<u>346,818</u>
Disbursements:					
Personal services	-	65,035	-	426,827	289,463
Supplies	-	533	-	-	3,473
Other services and charges	-	89,437	3,066	161,325	129,357
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	322	-	11,694	962
Other disbursements	24,439	35,678	-	78,263	-
Total disbursements	<u>24,439</u>	<u>191,005</u>	<u>3,066</u>	<u>678,109</u>	<u>423,255</u>
Excess (deficiency) of receipts over disbursements	<u>3,160</u>	<u>37,167</u>	<u>6,330</u>	<u>(128,133)</u>	<u>(76,437)</u>
Cash and investments - ending	<u>\$ 9,742</u>	<u>\$ 172,840</u>	<u>\$ 34,929</u>	<u>\$ 741,711</u>	<u>\$ 92,361</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT Special Purpose	Adult Probation Administrative	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ -	\$ 327,293	\$ 32,227	\$ 24,157	\$ 119,381
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	339,169	-	-	-	-
Charges for services	-	80,384	-	5,480	12,891
Fines and forfeits	-	-	5,417	-	101,914
Other receipts	-	35,205	-	-	2,926
Total receipts	<u>339,169</u>	<u>115,589</u>	<u>5,417</u>	<u>5,480</u>	<u>117,731</u>
Disbursements:					
Personal services	-	63,434	-	-	54,896
Supplies	-	16,173	-	-	-
Other services and charges	-	28,119	2,962	-	1,200
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	10,964	-	-	-
Other disbursements	339,169	953	-	1,641	8
Total disbursements	<u>339,169</u>	<u>119,643</u>	<u>2,962</u>	<u>1,641</u>	<u>56,104</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(4,054)</u>	<u>2,455</u>	<u>3,839</u>	<u>61,627</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 323,239</u>	<u>\$ 34,682</u>	<u>\$ 27,996</u>	<u>\$ 181,008</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Drain Maintenance	Investment Trust	Narcotics Pending	Recycling	Children's Home Trust
Cash and investments - beginning	\$ 1,501,152	\$ 1,040	\$ 105,537	\$ 105,347	\$ 68,588
Receipts:					
Taxes	573,480	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	120,722	-
Fines and forfeits	-	-	-	-	-
Other receipts	377,098	-	45,087	20,985	1,135
Total receipts	<u>950,578</u>	<u>-</u>	<u>45,087</u>	<u>141,707</u>	<u>1,135</u>
Disbursements:					
Personal services	-	-	-	78,856	-
Supplies	-	-	-	1,388	-
Other services and charges	-	-	-	17,633	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	18,806	-
Other disbursements	581,885	1,040	24,641	-	-
Total disbursements	<u>581,885</u>	<u>1,040</u>	<u>24,641</u>	<u>116,683</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>368,693</u>	<u>(1,040)</u>	<u>20,446</u>	<u>25,024</u>	<u>1,135</u>
Cash and investments - ending	<u>\$ 1,869,845</u>	<u>\$ -</u>	<u>\$ 125,983</u>	<u>\$ 130,371</u>	<u>\$ 69,723</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Donations	Common School Transient	Debt Service	Capital Projects	Payroll Withholding - Donations
Cash and investments - beginning	\$ 15,025	\$ 19,840	\$ 328,806	\$ 8,395,970	\$ -
Receipts:					
Taxes	-	-	378,725	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	32,113	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,600	-	-	-	4,989
Total receipts	7,600	-	410,838	-	4,989
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	8,161	-	-	-	-
Debt service - principal and interest	-	-	628,255	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,612	19,840	-	6,614,274	5,146
Total disbursements	9,773	19,840	628,255	6,614,274	5,146
Excess (deficiency) of receipts over disbursements	(2,173)	(19,840)	(217,417)	(6,614,274)	(157)
Cash and investments - ending	\$ 12,852	\$ -	\$ 111,389	\$ 1,781,696	\$ (157)

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax
Cash and investments - beginning	\$ 918,824	\$ -	\$ (4,335)	\$ (12,034)	\$ (446)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,490,467	184,952	1,126,386	1,876,356	268,494
Total receipts	<u>7,490,467</u>	<u>184,952</u>	<u>1,126,386</u>	<u>1,876,356</u>	<u>268,494</u>
Disbursements:					
Personal services	6,542,919	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	225,503	184,952	1,126,141	1,876,193	268,463
Total disbursements	<u>6,768,422</u>	<u>184,952</u>	<u>1,126,141</u>	<u>1,876,193</u>	<u>268,463</u>
Excess (deficiency) of receipts over disbursements	<u>722,045</u>	<u>-</u>	<u>245</u>	<u>163</u>	<u>31</u>
Cash and investments - ending	<u>\$ 1,640,869</u>	<u>\$ -</u>	<u>\$ (4,090)</u>	<u>\$ (11,871)</u>	<u>\$ (415)</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll Withholding - PERF	Payroll Withholding - Property Taxes	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement
Cash and investments - beginning	\$ 63,493	\$ 98	\$ (591)	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	60,075,644
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,516,663
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,465,721	2,918	418,310	64,349	5,521,270
Total receipts	<u>1,465,721</u>	<u>2,918</u>	<u>418,310</u>	<u>64,349</u>	<u>72,113,577</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,468,280	2,917	418,241	64,324	72,113,577
Total disbursements	<u>1,468,280</u>	<u>2,917</u>	<u>418,241</u>	<u>64,324</u>	<u>72,113,577</u>
Excess (deficiency) of receipts over disbursements	<u>(2,559)</u>	<u>1</u>	<u>69</u>	<u>25</u>	<u>-</u>
Cash and investments - ending	<u>\$ 60,934</u>	<u>\$ 99</u>	<u>\$ (522)</u>	<u>\$ 25</u>	<u>\$ -</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CVET Agency	Sewage Collections	Financial Institution Tax	BPPE Local Service Fee	Homestead Credit Rebate
Cash and investments - beginning	\$ -	\$ 58,107	\$ -	\$ -	\$ 62,947
Receipts:					
Taxes	-	102,994	-	25,352	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	248,280	-	564,625	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,734	-	-	-
Total receipts	<u>248,280</u>	<u>104,728</u>	<u>564,625</u>	<u>25,352</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	248,280	162,565	564,625	-	62,947
Total disbursements	<u>248,280</u>	<u>162,565</u>	<u>564,625</u>	<u>-</u>	<u>62,947</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(57,837)</u>	<u>-</u>	<u>25,352</u>	<u>(62,947)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 270</u>	<u>\$ -</u>	<u>\$ 25,352</u>	<u>\$ -</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LOIT PTRC	LOIT Residential PTRC	LIT Property Tax Relief	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 35,417	\$ 240,763	\$ 282,252	\$ 7,983	\$ 4,594
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	11,731,449	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	17,708	10,004
Other receipts	-	-	-	-	70,253
Total receipts	-	-	11,731,449	17,708	80,257
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	35,417	240,763	11,097,633	21,935	80,745
Total disbursements	35,417	240,763	11,097,633	21,935	80,745
Excess (deficiency) of receipts over disbursements	(35,417)	(240,763)	633,816	(4,227)	(488)
Cash and investments - ending	\$ -	\$ -	\$ 916,068	\$ 3,756	\$ 4,106

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroner's Training and Continuing Education	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 35	\$ 380	\$ 780	\$ 550	\$ 438
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	7,306	4,958
Fines and forfeits	2,060	885	8,035	-	-
Other receipts	-	4,308	-	-	-
Total receipts	<u>2,060</u>	<u>5,193</u>	<u>8,035</u>	<u>7,306</u>	<u>4,958</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,095	5,143	8,100	7,165	5,038
Total disbursements	<u>2,095</u>	<u>5,143</u>	<u>8,100</u>	<u>7,165</u>	<u>5,038</u>
Excess (deficiency) of receipts over disbursements	<u>(35)</u>	<u>50</u>	<u>(65)</u>	<u>141</u>	<u>(80)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 430</u>	<u>\$ 715</u>	<u>\$ 691</u>	<u>\$ 358</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	DLGF Homestead Property Database	Child Restraint Violation Fines	Education Plate Fees	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 55	\$ 50	\$ 38	\$ -	\$ 18,986
Receipts:					
Taxes	-	-	525	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	415,036	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	1,075	-	-	-
Other receipts	194	-	-	-	211
Total receipts	194	1,075	525	415,036	211
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	192	1,100	563	415,036	18,986
Total disbursements	192	1,100	563	415,036	18,986
Excess (deficiency) of receipts over disbursements	2	(25)	(38)	-	(18,775)
Cash and investments - ending	\$ 57	\$ 25	\$ -	\$ -	\$ 211

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	COIT Distribution	LIT Certified Shares	LIT Economic Development	City/Town Ordinance Violations Fines	93,563 Prosecutor PCA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 94,357	\$ 13,554
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	11,493,745	2,487,242	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	27,058	-
Other receipts	1,607	-	-	3,466	11,121
Total receipts	<u>1,607</u>	<u>11,493,745</u>	<u>2,487,242</u>	<u>30,524</u>	<u>11,121</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	21,370	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,607	11,493,745	2,487,242	35,894	5,858
Total disbursements	<u>1,607</u>	<u>11,493,745</u>	<u>2,487,242</u>	<u>57,264</u>	<u>5,858</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(26,740)	5,263
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,617</u>	<u>\$ 18,817</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 ARRA Prosecutor IV-D Incentive	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive	93.563 Clerk IV-D Incentive
Cash and investments - beginning	\$ 130	\$ 10,641	\$ 228,347	\$ 2,151	\$ 126,060
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	34,523	51,946	44,126
Total receipts	-	-	34,523	51,946	44,126
Disbursements:					
Personal services	-	637	8,743	13,360	63,619
Supplies	-	-	-	-	-
Other services and charges	-	-	26,000	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	130	10,004	-	-	474
Total disbursements	130	10,641	34,743	13,360	64,093
Excess (deficiency) of receipts over disbursements	(130)	(10,641)	(220)	38,586	(19,967)
Cash and investments - ending	\$ -	\$ -	\$ 228,127	\$ 40,737	\$ 106,093

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	School General Fund	LOIT Special Distribution	Workforce Develop Grant 2016	Parade of Heroes - Veterans Day Donation	Insurance-Retiree Contribution
Cash and investments - beginning	\$ 1	\$ 291,723	\$ -	\$ 1,131	\$ 13,145
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	13,304	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	79,734	-	15,900	56,095
Total receipts	-	79,734	13,304	15,900	56,095
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	13,902	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	336,721	-	-	-
Other disbursements	1	-	13,304	-	55,947
Total disbursements	1	336,721	13,304	13,902	55,947
Excess (deficiency) of receipts over disbursements	(1)	(256,987)	-	1,998	148
Cash and investments - ending	\$ -	\$ 34,736	\$ -	\$ 3,129	\$ 13,293

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.069 H1N1 Pandemic	DOC 1006 Grant	Drug Prosecution Fund	1006 CRRP Grant	1006 Diversion Grant
Cash and investments - beginning	\$ -	\$ 26,245	\$ -	\$ 47,547	\$ 11,028
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	82,800	4,000	165,800	63,294
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	14	-	-	-	-
Total receipts	<u>14</u>	<u>82,800</u>	<u>4,000</u>	<u>165,800</u>	<u>63,294</u>
Disbursements:					
Personal services	-	62,247	-	109,034	34,206
Supplies	-	-	-	-	-
Other services and charges	-	-	-	6,579	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	33	10,978	-	-	-
Total disbursements	<u>33</u>	<u>73,225</u>	<u>-</u>	<u>115,613</u>	<u>34,206</u>
Excess (deficiency) of receipts over disbursements	<u>(19)</u>	<u>9,575</u>	<u>4,000</u>	<u>50,187</u>	<u>29,088</u>
Cash and investments - ending	<u>\$ (19)</u>	<u>\$ 35,820</u>	<u>\$ 4,000</u>	<u>\$ 97,734</u>	<u>\$ 40,116</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	1006 Jail Treatment Grant	JDAI Grant (Superior II)	JDAI Grant Probation	Family Court Project Grant	Pretrial Grant (Probation)
Cash and investments - beginning	\$ 23,549	\$ 2,430	\$ 34,702	\$ -	\$ 299,507
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	52,500	-	87,469	14,400	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>52,500</u>	<u>-</u>	<u>87,469</u>	<u>14,400</u>	<u>-</u>
Disbursements:					
Personal services	-	-	33,800	-	53,579
Supplies	-	-	963	-	-
Other services and charges	18,180	-	4,625	1,867	7,240
Debt service - principal and interest	-	-	-	-	-
Capital outlay	12,064	-	11,438	-	-
Other disbursements	-	495	621	-	-
Total disbursements	<u>30,244</u>	<u>495</u>	<u>51,447</u>	<u>1,867</u>	<u>60,819</u>
Excess (deficiency) of receipts over disbursements	<u>22,256</u>	<u>(495)</u>	<u>36,022</u>	<u>12,533</u>	<u>(60,819)</u>
Cash and investments - ending	<u>\$ 45,805</u>	<u>\$ 1,935</u>	<u>\$ 70,724</u>	<u>\$ 12,533</u>	<u>\$ 238,688</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Bridge Grant 2017	2018 Paving Project CC Grant	Problem Solve Grant Superior II	Family Recovery Court	Family Dependency Treatment
Cash and investments - beginning	\$ 255,031	\$ -	\$ (2,905)	\$ (20,762)	\$ 9,010
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	79,735	655,702	18,983	99,501	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	658,000	-	-	-
Total receipts	<u>79,735</u>	<u>1,313,702</u>	<u>18,983</u>	<u>99,501</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	54,282	-
Supplies	-	-	-	1,508	-
Other services and charges	-	-	-	45,985	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	334,766	1,312,696	-	1,376	-
Other disbursements	-	-	6,608	-	9,010
Total disbursements	<u>334,766</u>	<u>1,312,696</u>	<u>6,608</u>	<u>103,151</u>	<u>9,010</u>
Excess (deficiency) of receipts over disbursements	<u>(255,031)</u>	<u>1,006</u>	<u>12,375</u>	<u>(3,650)</u>	<u>(9,010)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,006</u>	<u>\$ 9,470</u>	<u>\$ (24,412)</u>	<u>\$ -</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Treasurer Cashbook	Inmate Trust	Sheriff Commissary	Clerk Trust	Clerk Child Support
Cash and investments - beginning	\$ 772,047	\$ 213,010	\$ 300,353	\$ 3,045,643	\$ 12,583
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,575,745	1,339,872	464,747	5,244,753	848,575
Total receipts	<u>1,575,745</u>	<u>1,339,872</u>	<u>464,747</u>	<u>5,244,753</u>	<u>848,575</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	772,047	1,226,435	365,111	7,403,253	854,912
Total disbursements	<u>772,047</u>	<u>1,226,435</u>	<u>365,111</u>	<u>7,403,253</u>	<u>854,912</u>
Excess (deficiency) of receipts over disbursements	<u>803,698</u>	<u>113,437</u>	<u>99,636</u>	<u>(2,158,500)</u>	<u>(6,337)</u>
Cash and investments - ending	<u>\$ 1,575,745</u>	<u>\$ 326,447</u>	<u>\$ 399,989</u>	<u>\$ 887,143</u>	<u>\$ 6,246</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	JEAN Team II	Local Planning Council	Sheriff Workcrew	Immunizations and Vaccines	JEAN Team Clean Lab
Cash and investments - beginning	\$ 1,954	\$ 2,275	\$ 108,574	\$ 11,582	\$ 7,433
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	51,445	-	-
Charges for services	-	-	-	49,813	-
Fines and forfeits	-	-	-	-	-
Other receipts	55,518	-	147,222	-	4
Total receipts	<u>55,518</u>	<u>-</u>	<u>198,667</u>	<u>49,813</u>	<u>4</u>
Disbursements:					
Personal services	-	-	192,979	-	-
Supplies	-	-	-	47,202	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	53,247	2,275	-	-	-
Total disbursements	<u>53,247</u>	<u>2,275</u>	<u>192,979</u>	<u>47,202</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,271</u>	<u>(2,275)</u>	<u>5,688</u>	<u>2,611</u>	<u>4</u>
Cash and investments - ending	<u>\$ 4,225</u>	<u>\$ -</u>	<u>\$ 114,262</u>	<u>\$ 14,193</u>	<u>\$ 7,437</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Veteran's Treatment Court	Prosecutor Forfeiture Education and Training	Veteran's Affair Treatment Court	Welfare and Family Trust	LEDC/FUTR Skills \$ Now
Cash and investments - beginning	\$ 13,322	\$ 21,735	\$ 1,616	\$ 5,778	\$ 1,500
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,975	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	300	14,887	4,300	3,110	-
Total receipts	2,275	14,887	4,300	3,110	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	2,339	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	10,913	456	5,778	1,500
Total disbursements	-	10,913	2,795	5,778	1,500
Excess (deficiency) of receipts over disbursements	2,275	3,974	1,505	(2,668)	(1,500)
Cash and investments - ending	\$ 15,597	\$ 25,709	\$ 3,121	\$ 3,110	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	State Immunization Grant	Bioterrorism	Major-Crimes Investigation Coord Award	JEAN Team	DUI Task Force
Cash and investments - beginning	\$ 4,154	\$ 9,556	\$ (5,227)	\$ (297)	\$ 4,955
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	24,930	22,500	3,748	4,374
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	28	8,763	65,252	-
Total receipts	-	24,958	31,263	69,000	4,374
Disbursements:					
Personal services	-	-	463	-	938
Supplies	-	190	-	63,440	-
Other services and charges	-	24,189	34,169	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,154	-	4,000	-	4,810
Total disbursements	4,154	24,379	38,632	63,440	5,748
Excess (deficiency) of receipts over disbursements	(4,154)	579	(7,369)	5,560	(1,374)
Cash and investments - ending	\$ -	\$ 10,135	\$ (12,596)	\$ 5,263	\$ 3,581

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Aggressive Driving	Local Emergency Plan	BPV	Operation Pullover Grant	FACT Grant
Cash and investments - beginning	\$ 3,969	\$ 58,623	\$ (3,820)	\$ 5,761	\$ 1,677
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	18,003	-	33,826	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	851	-	-	-
Total receipts	-	18,854	-	33,826	-
Disbursements:					
Personal services	-	863	-	9,315	-
Supplies	-	-	-	-	-
Other services and charges	-	20,579	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	11,526	-	-	-
Other disbursements	3,969	-	1,052	23,623	1,677
Total disbursements	3,969	32,968	1,052	32,938	1,677
Excess (deficiency) of receipts over disbursements	(3,969)	(14,114)	(1,052)	888	(1,677)
Cash and investments - ending	\$ -	\$ 44,509	\$ (4,872)	\$ 6,649	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Operation Pullover DART Grant	Homeland Security Reimbursement Grant	Voting/Election - SRC Grant	Problem Solving Veterans Court	Community Corrections Division Addiction
Cash and investments - beginning	\$ 2,446	\$ (1,666)	\$ 15,944	\$ 5,582	\$ 6,561
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,200	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,000	1,666	-	-	-
Total receipts	2,000	1,666	-	6,200	-
Disbursements:					
Personal services	760	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	3,822	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	5,800	11,800	1,138	6,561
Total disbursements	760	5,800	11,800	4,960	6,561
Excess (deficiency) of receipts over disbursements	1,240	(4,134)	(11,800)	1,240	(6,561)
Cash and investments - ending	\$ 3,686	\$ (5,800)	\$ 4,144	\$ 6,822	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Adult Community Corrections	Re-Entry Participant Flex	Community Corrections Project Income	Drug Court/Client Services	Drug Court 2008
Cash and investments - beginning	\$ 56,026	\$ 3,583	\$ 627,688	\$ 71	\$ 3,269
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	903,264	10,000	-	-	-
Charges for services	-	-	11,048	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	159,862	-	70,696	-	-
Total receipts	1,063,126	10,000	81,744	-	-
Disbursements:					
Personal services	1,101,282	-	-	-	-
Supplies	156	-	-	-	-
Other services and charges	3,366	13,376	4,312	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,675	-	-	-	-
Other disbursements	25	-	164,168	71	-
Total disbursements	1,106,504	13,376	168,480	71	-
Excess (deficiency) of receipts over disbursements	(43,378)	(3,376)	(86,736)	(71)	-
Cash and investments - ending	\$ 12,648	\$ 207	\$ 540,952	\$ -	\$ 3,269

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	GRCO Dare	Drug Court	Problem Solving Grant	HIV Education	Big City/County Seatbelt Enforcement
Cash and investments - beginning	\$ 375	\$ 35,664	\$ 8,122	\$ 19	\$ 26
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	7,430	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	16,570	-	-	-
Other receipts	-	2,906	-	-	-
Total receipts	-	19,476	7,430	-	-
Disbursements:					
Personal services	-	959	-	-	-
Supplies	-	3,636	-	-	-
Other services and charges	375	14,439	6,451	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	19	26
Total disbursements	375	19,034	6,451	19	26
Excess (deficiency) of receipts over disbursements	(375)	442	979	(19)	(26)
Cash and investments - ending	\$ -	\$ 36,106	\$ 9,101	\$ -	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Interpreters Grant	Community Corrections Supervision Grant 2014	Area Plan Special Non Reverting	RFD Grant Housing Development	Recycled Furniture
Cash and investments - beginning	\$ 2	\$ 95,823	\$ 15	\$ 590	\$ 5,490
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	490	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	490	-	-	-	-
Disbursements:					
Personal services	-	65,521	-	-	-
Supplies	-	-	-	-	-
Other services and charges	490	3,280	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	15	590	5,490
Total disbursements	490	68,801	15	590	5,490
Excess (deficiency) of receipts over disbursements	-	(68,801)	(15)	(590)	(5,490)
Cash and investments - ending	\$ 2	\$ 27,022	\$ -	\$ -	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Recycling Grant IDEM	Homeland Security Semp Titan	Homeland Security CBRNE Respir	Homeland Security Part 2	FRA Sprint Nextel
Cash and investments - beginning	\$ 1,442	\$ 1	\$ 12	\$ 181	\$ 178
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,442	1	12	181	178
Total disbursements	1,442	1	12	181	178
Excess (deficiency) of receipts over disbursements	(1,442)	(1)	(12)	(181)	(178)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Re-Entry Court/Local Grant	Jail Addictions Treatment	Sheriff Drug Interdiction	Law Enforcement Assistant
Cash and investments - beginning	\$ 49,686	\$ (20)	\$ 9,277	\$ 1
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	1,750	-
Fines and forfeits	12,705	-	-	-
Other receipts	-	3,034	-	-
Total receipts	<u>12,705</u>	<u>3,034</u>	<u>1,750</u>	<u>-</u>
Disbursements:				
Personal services	-	-	3,572	-
Supplies	-	-	-	-
Other services and charges	2,208	3,014	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	1,517	1
Total disbursements	<u>2,208</u>	<u>3,014</u>	<u>5,089</u>	<u>1</u>
Excess (deficiency) of receipts over disbursements	<u>10,497</u>	<u>20</u>	<u>(3,339)</u>	<u>(1)</u>
Cash and investments - ending	<u>\$ 60,183</u>	<u>\$ -</u>	<u>\$ 5,938</u>	<u>\$ -</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	ECISWD Recycling Grant	99 Recycling Grant	Build Indiana Grant	Totals
Cash and investments - beginning	\$ 13,687	\$ 232	\$ 2,701	\$ 30,004,439
Receipts:				
Taxes	-	-	-	83,656,027
Licenses and permits	-	-	-	71,163
Intergovernmental receipts	-	-	-	43,637,562
Charges for services	-	-	-	2,050,808
Fines and forfeits	-	-	-	475,822
Other receipts	-	-	-	32,829,319
Total receipts	-	-	-	162,720,701
Disbursements:				
Personal services	-	-	-	29,154,403
Supplies	-	-	-	2,335,038
Other services and charges	-	-	-	6,069,457
Debt service - principal and interest	-	-	-	723,223
Capital outlay	-	-	-	3,556,948
Other disbursements	13,687	232	2,701	125,985,101
Total disbursements	13,687	232	2,701	167,824,170
Excess (deficiency) of receipts over disbursements	(13,687)	(232)	(2,701)	(5,103,469)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 24,900,970

GRANT COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T Capital Services	E-911 Services	\$ 191,525	3/1/2018	3/1/2028
Star Bank	IT Lease	88,952	6/1/2018	12/1/2020
US Bank	2018 Ambulance Lease	<u>100,984</u>	6/30/2018	12/31/2022
Total of annual lease payments		<u>\$ 381,461</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	\$ 230,449
Notes and loans payable	Complex Energy Project	<u>1,072,577</u>	<u>114,616</u>
Totals		<u>\$ 9,577,577</u>	<u>\$ 345,065</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Grant County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2018. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2018.

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

August 29, 2019

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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, 2018

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
Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	FY 2018	\$ -	\$ 7,583
National School Lunch Program	Indiana Department of Education	10.555			
School Lunch			FY 2018	-	12,109
Commodities			FY 2018	-	1,478
Total - National School Lunch Program				-	13,587
Total - Child Nutrition Cluster				-	21,170
Total - Department of Agriculture				-	21,170
Department of Housing and Urban Development					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Office of Community and Rural Affairs	14.228	A192-16-WFD-15-102	-	13,304
Total - Department of Housing and Urban Development				-	13,304
Department of Justice					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	15VOCA5387 15VOCA5460	- -	49,133 21,587
Total - Crime Victim Assistance				-	70,720
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	D3-18-12219	-	35,298
Bulletproof Vest Partnership Program	Direct	16.607	FY 2018	-	1,402
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738			
JEAN Team			D3-17-11642		3,748
Major Crimes Investigations Coordinator			2017-JAG-01-5920		6,000
Major Crimes Investigator			2016-DJ-BX-0402	-	16,500
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	26,248
Total - Department of Justice				-	133,668
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205	DES-1592888	-	143,933
Total - Highway Planning and Construction Cluster				-	143,933
Highway Safety Cluster					
State and Community Highway Safety Operation Pullover	Indiana Criminal Justice Institute	20.600	D3-18-11881	22,135	26,414
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Taskforce	Indiana Criminal Justice Institute	20.601	FY 2018	3,471	4,374
National Priority Safety Programs High Visibility Enforcement Motorcycle	Indiana Criminal Justice Institute	20.616	D3-18-12389	-	7,411
Total - Highway Safety Cluster				25,606	38,199
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703	HM-HMP-0548-16	-	12,681
Total - Department of Transportation				25,606	194,813
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Bioterrorism	Indiana State Department of Health	93.074	U90TP000521	-	24,930
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2018	-	499,311
Total - Department of Health and Human Services				-	524,241
Department of Homeland Security					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	EMC-2017-EP-00002	-	25,724
Pre-Disaster Mitigation	Indiana Department of Homeland Security	97.047	EMC-2015-PC-0010	-	1,666
Total - Department of Homeland Security				-	27,390
Total federal awards expended				\$ 25,606	\$ 914,586

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, 2018. 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 deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

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

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

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

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

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

Section II - Financial Statement Findings

FINDING 2018-001

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 2017-001.

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 failed to 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 National School Lunch Program commodity expenditures were understated by \$116.
2. The Crime Victim Assistance expenditures were overstated by \$21,753.
3. The Edward Byrne Memorial Justice Assistance Grant Program expenditures were overstated by \$5,015.
4. The Highway Planning and Construction Cluster expenditures were understated by \$64,199.
5. The amount reported as Passed Through to Subrecipient for the Highway Safety Cluster was understated by \$25,606.
6. The Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements expenditures were understated by \$7,589.
7. The Child Support Enforcement expenditures were overstated by \$73,342.
8. A Health and Human Services program identified with CFDA number 93.586 expenditures were reported in error resulting in an overstated by \$9,973.
9. 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. . . .

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

2 CFR 200.508 states in part:

"The auditee must: . . .

(b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (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.

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 2018-002

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

Repeat Finding

This is a repeat finding from the immediate prior audit. The prior audit finding number was 2017-004.

Condition

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

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, 2018, the difference between the adjusted bank reconciliation balance and the County Auditor's fund ledger balance indicated a cash short of \$107,252, which was determined to be immaterial to the financial statement as a whole. The December 31, 2018 bank reconciliation contained various confirmed reconciling items that were dated as far back as 2012.

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:

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. . . ."

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."

When it is determined that an error has been posted in the financial records, the error must be corrected in a timely manner. The correction of the error should be dated as of the date that the correction occurred and should not be back dated to the date the error occurred. The adjustment should be labeled as a correcting entry. All documentation of the error and the adjustments must be maintained to support the correction. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 1)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 1)

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.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE-PREPARED DOCUMENTS

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

James E. McWhirt
Grant County Auditor
Grant County Complex
401 S. Adams St., Room 222
Marion, IN 46953-2099

Phone: 765-668-6552

E-mail: jmcwhirt@grantcounty.net

FAX: 765-668-6582

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001

Fiscal Year in which the Finding Initially Occurred:	2012
Contact Person Responsible for Corrective Action:	James E. McWhirt, County Auditor Angie Jarvis, Chief Deputy Auditor
Contact Phone Number:	(765) 668-6552

Status of Audit Finding:

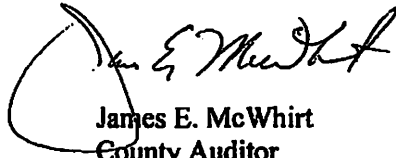
While reporting errors still occur, I believe it is important to note that there has been significant improvement in this area since the 2017 audit. The nature of some of the federal grants involved, the fact that many individuals and distinct departments are involved in the process, and the fact that the duties of the employees responsible for the process entail so much more than just federal grant reporting all contribute to the environment that is conducive to the occurrence of reporting errors.

That statement is not intended to excuse errors. I am merely pointing out the reality of the environment that makes it difficult for perfection in this area to exist. I am in my first year as the County Auditor. I believe that my staff and the employees in other departments are aware of my expectation that we will post and report the County's financial transactions correctly. I believe that it is fair to say that we are working toward that expectation. Internal and external communication, as well as the desire for timeliness and accuracy, is crucial for that objective to be realized.

Further, I submit that any reporting errors that occur at this time are not the result of a lack of a proper system of internal control. Our system entails the work of multiple people from various offices that are involved with the various federal grants. The final step in the process is that the County Auditor reviews the various grants and grant transactions that have been entered into the Gateway site by the Chief Deputy Auditor. The County Auditor then submits the report information that has been entered and reviewed. Obviously, the internal control process has not eliminated reporting errors from occurring. However, I don't think it is due to a lack of a proper system of internal controls. I believe it is more accurate to state that the reporting errors are the result of human error and sometimes inadequate communication between federal, state, and local officials.

**Summary Schedule of Prior Audit Findings
Finding 2017-001
(page 2 of 2)**

The staff in the County Auditor's office is striving to improve communication with the applicable federal and state departments and with the employees in the various offices and departments in Grant County government to eliminate posting and reporting errors pertaining to federal grant programs. Such communication should make it possible to correctly identify all federal grants for which we apply and receive. The staff in the County Auditor's office is striving to eliminate human error so that future posting and reporting of federal grant programs will be perfect.



**James E. McWhirt
County Auditor
Grant County, Indiana
Wednesday, August 7, 2019**

James E. McWhirt
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401 S. Adams St., Room 222
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-002

Fiscal Year in which the Finding Initially Occurred: 2015
Contact Person Responsible for Corrective Action: James E. McWhirt, County Auditor
Angie Jarvis, Chief Deputy Auditor
Contact Phone Number: (765) 668-6552

Status of the Finding:

The controls that have been put in place since the last audit have improved the reporting of the County's fund balances and transactions on the Gateway site. The final step in the reporting process is that the County Auditor reviews the various funds and transactions that have been entered into the Gateway site by the Chief Deputy Auditor. The County Auditor then submits the report information that has been entered and reviewed.

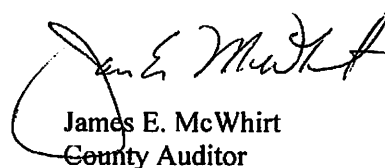
Implementation of internal controls, alone, doesn't eliminate the possibility of reporting errors from occurring. In addition to implementation of controls, we need to continue our improvement in attention to detail to eliminate human error, and to strive for improved communication between federal, state, and local officials. A combination of those elements will provide the reporting results we expect.

FINDING 2017-003

Fiscal Year in which the Finding Initially Occurred: 2016
Contact Person Responsible for Corrective Action: James E. McWhirt, County Auditor
Angie Jarvis, Chief Deputy Auditor
Contact Phone Number: (765) 668-6552

Status of the Finding:

The procedures noted in the Corrective Action Plan dated November 29, 2018, were implemented immediately and have been followed consistently since then. The Grant County Board of Commissioners approves each payroll prior to payment, and the approval is documented.



James E. McWhirt
County Auditor

Grant County, Indiana
Monday, August 19, 2019



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-004

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

Grant County
Treasurer's Office

Tiffany Griffith
Treasurer

Status of Audit Finding:

Following the conclusion of the 2017 audit, the Treasurer's office has worked diligently to implement corrective actions, as well as, working to complete all financial reporting in a timely manner. The Treasurer's office is continually focused on having daily communication with the Auditor's office, verifying all information is received, balancing to the funds ledger and completion of the bank reconciliation will continue to aid in the efforts of preventing deficiencies. Corrective actions were immediately established in office. These actions involve having segregated duties to all staff members, adhering to internal controls put in place to remove opportunity, provide cross-training in all areas to all team members, implementing a bi-annual performance evaluation for all staff members, mandating training each quarter for all staff members, completing a two-person review process for all financial reports and documentation, and verifying that all data entry is accurate.

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

Tiffany Griffith

(Signature)

Treasurer

(Title)

August 20, 2019

(Date)

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

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CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: James E. McWhirt, County Auditor
Angie Jarvis, Chief Deputy Auditor
Contact Phone Number: (765) 668-6552

Views of the Responsible Official:

While several reporting errors are noted in the finding, I believe it is important to note that there has been significant improvement in this area since the 2017 audit. The nature of some of the federal grants involved, the fact that many individuals and distinct departments are involved in the process, and the fact that the duties of the employees responsible for the process entail so much more than just federal grant reporting all contribute to the environment that is conducive to the occurrence of reporting errors.

That statement is not intended to excuse errors. I am merely pointing out the reality of the environment that makes it difficult for perfection in this area to exist. I am in my first year as the County Auditor. I believe that my staff and the employees in other departments are aware of my expectation that we will post and report the County's financial transactions correctly. I believe that it is fair to say that we are working toward that expectation. Internal and external communication, as well as the desire for timeliness and accuracy, is crucial for that objective to be realized.

Further, I submit that the reporting errors noted in this report are not the result of a lack of a proper system of internal control. Our system entails the work of multiple people from various offices that are involved with the various federal grants. The final step in the process is that the County Auditor reviews the various grants and grant transactions that have been entered into the Gateway site by the Chief Deputy Auditor. The County Auditor then submits the report information that has been entered and reviewed. Obviously, the internal control process has not eliminated reporting errors from occurring. However, I don't think it is due to a lack of a proper system of internal controls. I believe it is more accurate to state that the reporting errors are the result of human error and sometimes inadequate communication between federal, state, and local officials.

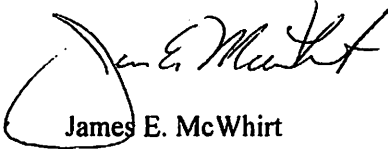
Corrective Action Plan
Finding 2018-001
(page 2 of 2)

Description of Corrective Action Plan:

The staff in the County Auditor's office will strive to improve communication with the applicable federal and state departments and with the employees in the various offices and departments in Grant County government to eliminate posting and reporting errors pertaining to federal grant programs. Such communication should make it possible to correctly identify all federal grants for which we apply and receive. The staff in the County Auditor's office will strive to eliminate human error so that future posting and reporting of federal grant programs will be perfect.

Anticipated Completion Date:

This "Corrective Action Plan" does not have a completion date. This is an effort that begins immediately and will not end until federal grants are no longer received.



James E. McWhirt
County Auditor
Grant County, Indiana
Wednesday, August 7, 2019



CORRECTIVE ACTION PLAN

FINDING 2018-002

Contact Person Responsible for Corrective Action: Tiffany Griffith (County Treasurer)
Contact Phone Number: 765-668-6556

Views of Responsible Official:

We concur with the State Board of Accounts field examiners and their findings in the 2018 audit.

Description of Corrective Action Plan:

Following the conclusion of the 2018 audit, the Treasurer's office remains confident that proceeding 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. Working with a new financial software will help in verifying that all documentation is being received and accounted for, as well as have transparency between both Auditor's and Treasurer's office. A designated person from the Auditor's office will be utilized to help in determining differences between the offices that can be accounted for in the bank reconciliation. The Treasurer's office will also be working heavily with the financial software vendor to help clean up outstanding reconciliation items dating back from 2012. 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 utilizing a new financial software that allows for efficiency, 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, implementing bi-annual performance evaluations, complete a two-person review process for financial reports, and verify all data entry is accurate.

Anticipated Completion Date: Immediately


(Signature)

Treasurer
(Title)

August 23, 2019
(Date)

Grant County
Treasurer's Office

Tiffany Griffith
Treasurer

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Marion, IN 46953
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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/>.