

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GRANT COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
09/30/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	James E. McWhirt	01-01-19 to 12-31-20
County Treasurer	Tiffany N. Griffith	01-01-19 to 12-31-20
Clerk of the Circuit Court	Pamela K. Harris	01-01-19 to 12-31-20
County Sheriff	Reggial E. Nevels, Sr.	01-01-19 to 12-31-20
County Recorder	Kathy Foy	01-01-19 to 12-31-20
President of the Board of County Commissioners	Michael H. Burton Mark Bardsley	01-01-19 to 12-31-19 01-01-20 to 12-31-20
President of the County Council	Shane Middlesworth	01-01-19 to 12-31-20



## 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, 2019, 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 the 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, 2019.

***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, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


***Other Matters***

*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, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated September 24, 2020, 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

September 24, 2020

## 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, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
Sheriff Inmate Trust	\$ 205,935	\$ 1,418,727	\$ 1,411,648	\$ 213,014
Sheriff Commissary	407,447	759,731	488,554	678,624
Clerk Trust	887,143	4,948,319	4,767,621	1,067,841
General	3,350,060	24,011,547	21,959,722	5,401,885
Accident Report	16,424	6,794	2,070	21,148
LIT Economic Development - County Share	73,015	1,340,263	1,137,952	275,326
LIT - Special Purpose Economic	-	192,826	113,967	78,859
Clerk's Records Perpetuation	113,491	36,548	6,577	143,462
Community Corrections	880,011	1,130,991	1,118,593	892,409
Community Transition Program	21,332	51,275	66,197	6,410
Convention Visitor and Tourism Promotion	114,039	472,944	472,737	114,246
Sales Disclosure - County Share	8,261	8,295	5,353	11,203
Covered Bridge	9,413	1,850	-	11,263
Cumulative Bridge	190,050	465,169	520,736	134,483
Cumulative Capital Development	155,954	400,474	450,589	105,839
Drug Free Community	17,785	20,220	17,500	20,505
Firearms Training	23,397	16,323	18,374	21,346
General Drain Improvement	190,673	98,577	62,221	227,029
Health	92,329	560,982	495,949	157,362
Local Health Maintenance	96,338	51,775	59,723	88,390
Local Road and Street	413,277	633,997	899,900	147,374
MVH Restricted	-	2,315,048	2,049,906	265,142
Misdemeanant	-	51,445	51,445	-
Motor Vehicle Highway	2,387,805	2,450,839	3,771,358	1,067,286
Omitted Property Assessments	498,626	674,015	16,010	1,156,631
Plat Book	66,598	27,606	972	93,232
Rainy Day	103,791	-	-	103,791
Recorder's Records Perpetuation	377,449	143,617	113,701	407,365
Sex and Violent Offender Administration	30,536	8,906	2,875	36,567
Sheriff's Pension Trust	32,090	148,475	146,840	33,725
Supplemental Public Defender Services	57,591	13,544	18,561	52,574
Surplus Tax	170,132	97,282	102,859	164,555
Surveyor's Corner Perpetuation	89,095	46,990	13,680	122,405
Tax Certificate Sale	357,956	181,744	134,466	405,234
Tax Sale Redemption	1,151	376,767	376,304	1,614
Tax Sale Surplus	1,336,095	1,220,661	1,534,733	1,022,023
Local Health Department Trust Account	78,297	34,623	43,665	69,255
Unsafe Building	24,099	5,516	9,137	20,478
Vehicle Inspection	11,050	830	-	11,880
Court Appointed Special Advocate (CASA)	9,742	49,707	48,741	10,708
Auditors Ineligible Deductions	172,840	184,061	222,009	134,892
County Elected Officials Training	34,929	9,460	2,822	41,567
County 911	741,711	579,287	262,311	1,058,687
Reassessment	92,361	427,973	420,720	99,614
Prosecutor Forfeiture Education and Training	25,709	47,532	16,139	57,102
Adult Probation Administrative	323,239	96,597	125,446	294,390
Supplemental Juvenile Probation Services	34,682	4,732	6,221	33,193
Alternative Dispute Resolution	27,996	5,855	-	33,851
County User Fee	181,008	99,228	141,133	139,103
Drain Maintenance	1,869,845	1,027,106	488,791	2,408,160
Drug Buy Money	125,983	71,808	90,688	107,103
Recycling	130,371	91,290	124,095	97,566
County Home Residents' Trust	69,723	1,885	-	71,608
Donations	19,102	23,802	13,891	29,013
Debt Service	111,389	749,611	688,582	172,418
Facility Improvement Fund 2017	1,781,696	750,000	1,854,429	677,267
Insurance - Retiree Contribution	13,293	61,524	62,034	12,783
Payroll Withholding - Donations	(157)	4,222	4,065	-
Payroll Withholding - Insurance	1,640,869	7,137,111	5,515,697	3,262,283
Payroll Withholding - Other	-	42,677	42,661	16
Payroll Withholding - Deferred Compensation	-	138,307	138,307	-
Payroll Withholding - Federal	(4,090)	1,096,131	1,097,969	(5,928)
Payroll Withholding - FICA & Medicare	(11,871)	1,300,131	1,298,951	(10,691)
Payroll Withholding - Local Tax	(415)	300,625	300,625	(415)
Payroll Withholding - PERF	60,934	604,549	602,423	63,060
Payroll Withholding - Property Taxes	99	2,875	2,852	122
Payroll Withholding - State	(522)	419,204	419,204	(522)
Payroll Withholding - Union Dues Local	-	2,830	2,830	-
Payroll Withholding - Wage Garnishments	25	79,895	79,892	28
Settlement	-	73,408,227	73,408,227	-
CVET Agency	-	302,236	302,236	-
Sewage Collections	270	104,787	45,525	59,532
Financial Institution Tax	-	737,174	737,174	-
BPPE Local Service Fee	25,352	26,146	-	51,498

GRANT COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
LIT - Property Tax Relief	916,068	11,392,484	12,247,306	61,246
State Fines and Forfeitures	3,756	10,429	14,056	129
Infraction Judgements	4,106	65,835	65,392	4,549
Overweight Vehicle Fines	-	2,995	2,995	-
Special Death Benefit	430	5,360	5,500	290
Sales Disclosure - State Share	715	8,190	8,235	670
Coroner's Training and Continuing Education	691	8,271	8,591	371
Mortgage Recording Fees - State Share	358	4,838	4,798	398
DLGF Homestead Property Database	57	216	207	66
Child Restraint Violation Fines	25	1,860	885	1,000
Forest Restoration	-	800	-	800
Education Plate Fees Agency	-	431	431	-
Riverboat Revenue Sharing	-	415,036	415,036	-
Innkeepers Tax Collections	211	-	-	211
LOIT Special Distribution	34,736	-	2,915	31,821
LIT - Certified Shares	-	14,810,229	14,810,229	-
LIT - Economic Development (CEDIT)	-	2,735,202	2,735,202	-
City/Town Ordinance Violations Fines	49,832	15,457	17,645	47,644
93.563 Prosecutor PCA	18,817	5,366	6,388	17,795
93.563 Title IV-D Incentive	228,127	29,012	47,934	209,205
93.563 Prosecutor IV-D Incentive	40,737	70,192	64,846	46,083
93.563 Clerk IV-D Incentive	106,093	38,318	85,558	58,853
Treasurer Cashbook	1,575,745	2,361,606	1,575,745	2,361,606
Clerk Support	6,246	811,965	807,325	10,886
JEAN TEAM	4,225	8,376	10,155	2,446
93.069 H1N1 Pandemic	(19)	-	-	(19)
Workforce Development Grant 2016	-	28,800	28,800	-
Sheriff Workcrew	114,262	201,022	166,012	149,272
Immunizations and Vaccines	14,193	37,161	40,856	10,498
JEAN Team Clean Lab	7,437	1,052	-	8,489
Veterans Treatment Court	15,597	2,060	3,000	14,657
W Family and Children	3,110	-	-	3,110
Jean Team Forfeiture & Seizure	-	6,222	-	6,222
16.585 FRC Enhancement Grant	-	-	2,025	(2,025)
93.788 Opioid Response Grant	-	60,000	-	60,000
Bioterrorism	10,135	14,535	13,663	11,007
Major Crimes Investigation Coord Award	(12,596)	7,185	-	(5,411)
JEAN Team	5,263	84,121	85,968	3,416
DUI Task Force	3,581	2,422	1,281	4,722
Local Emergency Plan	44,509	6,426	8,949	41,986
BPV	(4,872)	5,925	3,085	(2,032)
Operation Pullover Grant	6,649	9,550	10,229	5,970
Operation Pullover Dart Grant	3,686	2,000	930	4,756
Homeland Security Reimbursement Grant	(5,800)	9,800	4,000	-
Voting / Election - SRC Grant	4,144	-	4,144	-
Problem Solving Veterans Court	6,822	6,950	6,777	6,995
Community Corrections Project Income	540,952	65,369	241,678	364,643
Doc 1006 Grant	35,820	72,450	101,800	6,470
Drug Court 2008	3,269	-	-	3,269
Drug Court	36,106	17,981	18,065	36,022
Drug Prosecution Fund	4,000	-	-	4,000
Problem Solving Grant	9,101	7,000	9,173	6,928
Interpreters Grant	2	1,510	1,510	2
Community Corrections Supervision Grant 2014	27,022	-	27,022	-
1006 CRRP Grant	97,734	149,575	178,924	68,385
1006 Diversion Grant	40,116	58,365	60,588	37,893
1006 Jail Treatment Grant	45,805	46,196	44,342	47,659
JDAI Grant (Superior II)	1,935	-	116	1,819
JDAI Grant Probation	70,724	69,163	142,782	(2,895)
Family Court Project Grant	12,533	-	6,960	5,573
Pretrial Grant (Probation)	238,688	247,688	114,761	371,615
2018 Paving Project CC Grant	1,006	-	-	1,006
Re-Entry Court / Local Grant	60,183	10,590	25,059	45,714
Jail Addictions Treatment	-	3,000	3,000	-
Problem Solving Grant Superior II	9,470	10,000	10,643	8,827
SCAAP 2019-AP-BX-0676	-	7,665	5,987	1,678
Family Recovery Court	(24,412)	122,967	116,076	(17,521)
Sheriff Drug Interdiction	5,938	1,500	4,419	3,019
Totals	<u>\$ 24,787,916</u>	<u>\$ 168,592,838</u>	<u>\$ 165,459,183</u>	<u>\$ 27,921,571</u>

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

GRANT COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

*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.

GRANT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

*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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and 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.

The Public Employees' Hybrid 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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and 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 PERF Hybrid or the My Choice.

GRANT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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:

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.

GRANT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. Primarily, this is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2019. Additionally, four payroll withholding funds had deficits in cash due to unresolved issues dating back to at least the year 2000.

**Note 8. Restatements**

For the year ended December 31, 2019, 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, 2018	New Fund	Prior Period Adjustment	Balance as of January 1, 2019
Inmate Trust	\$ 326,447	Sheriff Inmate Trust	\$ (120,512)	\$ 205,935
Sheriff Commissary	399,989	Sheriff Commissary	7,458	407,447

**Note 9. Combined Funds**

Funds were reported individually or combined in the prior financial statement, but were combined into one fund or separated for the current financial statement. The following schedule presents a summary of funds combined or separated:

Fund	Balance as of December 31, 2018	New Fund	Balance as of January 1, 2019
Community Corrections Adult Community Corrections	\$ 867,363 12,648	Community Corrections	\$ 880,011
Community Transition Program Re-entry Participant Flex	21,125 207	Community Transition Program	21,332
City/Town Ordinance Violations Fines	67,617	City/Town Ordinance Violations F Drug Free Community	49,832 17,785
Donations Parade of Heroes - Veterans Day Donation Veteran's Affair Treatment Court	12,852 3,129 3,121	Donations	19,102
Narcotics Pending	125,983	Drug Buy Money	125,983
Capital Projects	1,781,696	Facility Improvement Fund 2017	1,781,696

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#### OTHER INFORMATION - UNAUDITED

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

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

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

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Sheriff Inmate Trust	Sheriff Commissary	Clerk Trust	General	Accident Report	LIT Economic Development - County Share
Cash and investments - beginning	\$ 205,935	\$ 407,447	\$ 887,143	\$ 3,350,060	\$ 16,424	\$ 73,015
Receipts:						
Taxes	-	-	-	19,195,486	-	1,340,263
Licenses and permits	-	-	-	50,195	-	-
Intergovernmental receipts	-	-	-	1,217,779	-	-
Charges for services	-	-	-	1,132,555	2,560	-
Fines and forfeits	-	-	-	141,084	-	-
Other receipts	1,418,727	759,731	4,948,319	2,274,448	4,234	-
Total receipts	1,418,727	759,731	4,948,319	24,011,547	6,794	1,340,263
Disbursements:						
Personal services	-	-	-	16,496,652	-	1,126,000
Supplies	-	-	-	716,633	-	-
Other services and charges	-	-	-	4,451,916	-	11,952
Capital outlay	-	-	-	118,897	-	-
Other disbursements	1,411,648	488,554	4,767,621	175,624	2,070	-
Total disbursements	1,411,648	488,554	4,767,621	21,959,722	2,070	1,137,952
Excess (deficiency) of receipts over disbursements	7,079	271,177	180,698	2,051,825	4,724	202,311
Cash and investments - ending	\$ 213,014	\$ 678,624	\$ 1,067,841	\$ 5,401,885	\$ 21,148	\$ 275,326

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LIT - Special Purpose Economic	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Convention Visitor and Tourism Promotion	Sales Disclosure - County Share
Cash and investments - beginning	\$ -	\$ 113,491	\$ 880,011	\$ 21,332	\$ 114,039	\$ 8,261
Receipts:						
Taxes	-	-	-	-	468,355	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	36,548	116,977	-	-	8,290
Other receipts	192,826	-	1,014,014	51,275	4,589	5
Total receipts	192,826	36,548	1,130,991	51,275	472,944	8,295
Disbursements:						
Personal services	-	3,654	1,048,499	-	-	5,353
Supplies	-	-	4,736	-	-	-
Other services and charges	-	-	61,294	3,297	472,737	-
Capital outlay	-	2,315	4,064	-	-	-
Other disbursements	113,967	608	-	62,900	-	-
Total disbursements	113,967	6,577	1,118,593	66,197	472,737	5,353
Excess (deficiency) of receipts over disbursements	78,859	29,971	12,398	(14,922)	207	2,942
Cash and investments - ending	\$ 78,859	\$ 143,462	\$ 892,409	\$ 6,410	\$ 114,246	\$ 11,203

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 9,413	\$ 190,050	\$ 155,954	\$ 17,785	\$ 23,397	\$ 190,673
Receipts:						
Taxes	-	395,001	344,647	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	37,083	32,338	-	-	-
Charges for services	-	-	-	-	16,323	-
Fines and forfeits	-	-	-	20,220	-	-
Other receipts	1,850	33,085	23,489	-	-	98,577
Total receipts	1,850	465,169	400,474	20,220	16,323	98,577
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	70,830	-	-	-	-
Other services and charges	-	333,297	30,463	17,500	-	-
Capital outlay	-	116,609	420,126	-	-	8,949
Other disbursements	-	-	-	-	18,374	53,272
Total disbursements	-	520,736	450,589	17,500	18,374	62,221
Excess (deficiency) of receipts over disbursements	1,850	(55,567)	(50,115)	2,720	(2,051)	36,356
Cash and investments - ending	\$ 11,263	\$ 134,483	\$ 105,839	\$ 20,505	\$ 21,346	\$ 227,029

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Health	Local Health Maintenance	Local Road and Street	MVH Restricted	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 92,329	\$ 96,338	\$ 413,277	\$ -	\$ -	\$ 2,387,805
Receipts:						
Taxes	340,887	-	-	-	-	-
Licenses and permits	185,785	-	-	-	-	-
Intergovernmental receipts	31,986	-	620,036	2,007,048	-	2,088,048
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,324	51,775	13,961	308,000	51,445	362,791
Total receipts	560,982	51,775	633,997	2,315,048	51,445	2,450,839
Disbursements:						
Personal services	456,331	48,088	-	312,395	-	1,485,712
Supplies	2,486	3,447	-	1,098,503	-	412,092
Other services and charges	36,955	8,188	-	3,000	-	43,021
Capital outlay	-	-	899,900	636,008	-	1,530,533
Other disbursements	177	-	-	-	51,445	300,000
Total disbursements	495,949	59,723	899,900	2,049,906	51,445	3,771,358
Excess (deficiency) of receipts over disbursements	65,033	(7,948)	(265,903)	265,142	-	(1,320,519)
Cash and investments - ending	\$ 157,362	\$ 88,390	\$ 147,374	\$ 265,142	\$ -	\$ 1,067,286

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Omitted Property Assessments	Plat Book	Rainy Day	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 498,626	\$ 66,598	\$ 103,791	\$ 377,449	\$ 30,536	\$ 32,090
Receipts:						
Taxes	615,648	166	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	400	-	143,617	-	91,635
Fines and forfeits	58,367	27,040	-	-	8,015	-
Other receipts	-	-	-	-	891	56,840
Total receipts	674,015	27,606	-	143,617	8,906	148,475
Disbursements:						
Personal services	-	-	-	-	-	146,840
Supplies	-	670	-	5,166	-	-
Other services and charges	-	-	-	99,968	-	-
Capital outlay	-	-	-	8,567	-	-
Other disbursements	16,010	302	-	-	2,875	-
Total disbursements	16,010	972	-	113,701	2,875	146,840
Excess (deficiency) of receipts over disbursements	658,005	26,634	-	29,916	6,031	1,635
Cash and investments - ending	\$ 1,156,631	\$ 93,232	\$ 103,791	\$ 407,365	\$ 36,567	\$ 33,725

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Certificate Sale	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 57,591	\$ 170,132	\$ 89,095	\$ 357,956	\$ 1,151	\$ 1,336,095
Receipts:						
Taxes	-	-	-	178,546	-	1,220,661
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	46,990	-	376,767	-
Fines and forfeits	13,544	-	-	-	-	-
Other receipts	-	97,282	-	3,198	-	-
Total receipts	13,544	97,282	46,990	181,744	376,767	1,220,661
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	18,561	102,405	13,680	-	-	1,404,285
Capital outlay	-	-	-	-	-	-
Other disbursements	-	454	-	134,466	376,304	130,448
Total disbursements	18,561	102,859	13,680	134,466	376,304	1,534,733
Excess (deficiency) of receipts over disbursements	(5,017)	(5,577)	33,310	47,278	463	(314,072)
Cash and investments - ending	\$ 52,574	\$ 164,555	\$ 122,405	\$ 405,234	\$ 1,614	\$ 1,022,023

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Local Health Department Trust Account	Unsafe Building	Vehicle Inspection	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 78,297	\$ 24,099	\$ 11,050	\$ 9,742	\$ 172,840	\$ 34,929
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	5,383	-	-	-	-
Intergovernmental receipts	-	-	-	49,157	-	-
Charges for services	-	-	830	-	-	9,460
Fines and forfeits	-	-	-	-	-	-
Other receipts	34,623	133	-	550	184,061	-
Total receipts	34,623	5,516	830	49,707	184,061	9,460
Disbursements:						
Personal services	43,665	-	-	-	73,903	-
Supplies	-	-	-	-	102	-
Other services and charges	-	-	-	-	143,304	2,822
Capital outlay	-	-	-	-	-	-
Other disbursements	-	9,137	-	48,741	4,700	-
Total disbursements	43,665	9,137	-	48,741	222,009	2,822
Excess (deficiency) of receipts over disbursements	(9,042)	(3,621)	830	966	(37,948)	6,638
Cash and investments - ending	\$ 69,255	\$ 20,478	\$ 11,880	\$ 10,708	\$ 134,892	\$ 41,567

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	County 911	Reassessment	Prosecutor Forfeiture Education and Training	Adult Probation Administrative	Supplemental Juvenile Probation Services	Alternative Dispute Resolution
Cash and investments - beginning	\$ 741,711	\$ 92,361	\$ 25,709	\$ 323,239	\$ 34,682	\$ 27,996
Receipts:						
Taxes	-	391,241	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	36,732	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	5,668	91,590	4,732	5,855
Other receipts	579,287	-	41,864	5,007	-	-
Total receipts	579,287	427,973	47,532	96,597	4,732	5,855
Disbursements:						
Personal services	-	267,414	-	67,125	-	-
Supplies	-	3,685	-	24,192	4,000	-
Other services and charges	258,197	126,321	-	19,632	2,221	-
Capital outlay	4,114	23,300	-	12,632	-	-
Other disbursements	-	-	16,139	1,865	-	-
Total disbursements	262,311	420,720	16,139	125,446	6,221	-
Excess (deficiency) of receipts over disbursements	316,976	7,253	31,393	(28,849)	(1,489)	5,855
Cash and investments - ending	\$ 1,058,687	\$ 99,614	\$ 57,102	\$ 294,390	\$ 33,193	\$ 33,851

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	County User Fee	Drain Maintenance	Drug Buy Money	Recycling	County Home Residents' Trust	Donations
Cash and investments - beginning	\$ 181,008	\$ 1,869,845	\$ 125,983	\$ 130,371	\$ 69,723	\$ 19,102
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	13,521	-	-	-	-	9,299
Fines and forfeits	61,401	-	66,926	59,649	-	-
Other receipts	24,306	1,027,106	4,882	31,641	1,885	14,503
Total receipts	99,228	1,027,106	71,808	91,290	1,885	23,802
Disbursements:						
Personal services	90,124	-	-	77,507	-	-
Supplies	-	-	-	3,818	-	10,047
Other services and charges	51,009	-	-	23,937	-	2,503
Capital outlay	-	167,971	-	18,833	-	-
Other disbursements	-	320,820	90,688	-	-	1,341
Total disbursements	141,133	488,791	90,688	124,095	-	13,891
Excess (deficiency) of receipts over disbursements	(41,905)	538,315	(18,880)	(32,805)	1,885	9,911
Cash and investments - ending	\$ 139,103	\$ 2,408,160	\$ 107,103	\$ 97,566	\$ 71,608	\$ 29,013

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Debt Service	Facility Improvement Fund 2017	Insurance - Retiree Contribution	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - Other
Cash and investments - beginning	\$ 111,389	\$ 1,781,696	\$ 13,293	\$ (157)	\$ 1,640,869	\$ -
Receipts:						
Taxes	691,262	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	58,349	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	750,000	61,524	4,222	7,137,111	42,677
Total receipts	749,611	750,000	61,524	4,222	7,137,111	42,677
Disbursements:						
Personal services	-	-	-	4,065	5,513,922	42,661
Supplies	-	-	-	-	-	-
Other services and charges	688,582	103,305	-	-	-	-
Capital outlay	-	7,505	-	-	-	-
Other disbursements	-	1,743,619	62,034	-	1,775	-
Total disbursements	688,582	1,854,429	62,034	4,065	5,515,697	42,661
Excess (deficiency) of receipts over disbursements	61,029	(1,104,429)	(510)	157	1,621,414	16
Cash and investments - ending	\$ 172,418	\$ 677,267	\$ 12,783	\$ -	\$ 3,262,283	\$ 16

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Property Taxes
Cash and investments - beginning	\$ -	\$ (4,090)	\$ (11,871)	\$ (415)	\$ 60,934	\$ 99
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	138,307	1,096,131	1,300,131	300,625	604,549	2,875
Total receipts	138,307	1,096,131	1,300,131	300,625	604,549	2,875
Disbursements:						
Personal services	138,307	1,096,050	1,298,951	300,625	602,423	2,852
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,919	-	-	-	-
Total disbursements	138,307	1,097,969	1,298,951	300,625	602,423	2,852
Excess (deficiency) of receipts over disbursements	-	(1,838)	1,180	-	2,126	23
Cash and investments - ending	\$ -	\$ (5,928)	\$ (10,691)	\$ (415)	\$ 63,060	\$ 122

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Payroll Withholding - State	Payroll Withholding - Union Dues Local	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency	Sewage Collections
Cash and investments - beginning	\$ (522)	\$ -	\$ 25	\$ -	\$ -	\$ 270
Receipts:						
Taxes	-	-	-	66,880,385	-	37,640
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,527,842	302,236	-
Charges for services	-	-	-	-	-	67,147
Fines and forfeits	-	-	-	-	-	-
Other receipts	419,204	2,830	79,895	-	-	-
Total receipts	419,204	2,830	79,895	73,408,227	302,236	104,787
Disbursements:						
Personal services	418,090	2,830	79,892	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,114	-	-	73,408,227	302,236	45,525
Total disbursements	419,204	2,830	79,892	73,408,227	302,236	45,525
Excess (deficiency) of receipts over disbursements	-	-	3	-	-	59,262
Cash and investments - ending	\$ (522)	\$ -	\$ 28	\$ -	\$ -	\$ 59,532

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Financial Institution Tax	BPPE Local Service Fee	LIT - Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ 25,352	\$ 916,068	\$ 3,756	\$ 4,106	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	10,429	65,835	2,995
Other receipts	737,174	26,146	11,392,484	-	-	-
Total receipts	737,174	26,146	11,392,484	10,429	65,835	2,995
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	737,174	-	12,247,306	14,056	65,392	2,995
Total disbursements	737,174	-	12,247,306	14,056	65,392	2,995
Excess (deficiency) of receipts over disbursements	-	26,146	(854,822)	(3,627)	443	-
Cash and investments - ending	\$ -	\$ 51,498	\$ 61,246	\$ 129	\$ 4,549	\$ -

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Special Death Benefit	Sales Disclosure - State Share	Coroner's Training and Continuing Education	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Child Restraint Violation Fines
Cash and investments - beginning	\$ 430	\$ 715	\$ 691	\$ 358	\$ 57	\$ 25
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	8,271	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	4,838	-	-
Fines and forfeits	1,015	8,190	-	-	-	1,860
Other receipts	4,345	-	-	-	216	-
Total receipts	5,360	8,190	8,271	4,838	216	1,860
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,500	8,235	8,591	4,798	207	885
Total disbursements	5,500	8,235	8,591	4,798	207	885
Excess (deficiency) of receipts over disbursements	(140)	(45)	(320)	40	9	975
Cash and investments - ending	\$ 290	\$ 670	\$ 371	\$ 398	\$ 66	\$ 1,000

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Forest Restoration	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LOIT Special Distribution	LIT - Certified Shares
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 211	\$ 34,736	\$ -
Receipts:						
Taxes	-	-	415,036	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	431	-	-	-	-
Other receipts	800	-	-	-	-	14,810,229
Total receipts	800	431	415,036	-	-	14,810,229
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,915	-
Other disbursements	-	431	415,036	-	-	14,810,229
Total disbursements	-	431	415,036	-	2,915	14,810,229
Excess (deficiency) of receipts over disbursements	800	-	-	-	(2,915)	-
Cash and investments - ending	\$ 800	\$ -	\$ -	\$ 211	\$ 31,821	\$ -

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LIT - Economic Development (CEDIT)	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive	93.563 Clerk IV-D Incentive
Cash and investments - beginning	\$ -	\$ 49,832	\$ 18,817	\$ 228,127	\$ 40,737	\$ 106,093
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	5,366	-	-	-
Fines and forfeits	-	10,817	-	-	-	-
Other receipts	2,735,202	4,640	-	29,012	70,192	38,318
Total receipts	2,735,202	15,457	5,366	29,012	70,192	38,318
Disbursements:						
Personal services	-	-	-	15,233	60,175	59,541
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	32,500	-	-
Capital outlay	-	-	-	201	4,671	4,671
Other disbursements	2,735,202	17,645	6,388	-	-	21,346
Total disbursements	2,735,202	17,645	6,388	47,934	64,846	85,558
Excess (deficiency) of receipts over disbursements	-	(2,188)	(1,022)	(18,922)	5,346	(47,240)
Cash and investments - ending	\$ -	\$ 47,644	\$ 17,795	\$ 209,205	\$ 46,083	\$ 58,853

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Treasurer Cashbook	Clerk Support	JEAN TEAM	93,069 H1N1 Pandemic	Workforce Development Grant 2016	Sheriff Workcrew
Cash and investments - beginning	\$ 1,575,745	\$ 6,246	\$ 4,225	\$ (19)	\$ -	\$ 114,262
Receipts:						
Taxes	2,361,606	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	811,965	8,376	-	28,800	201,022
Total receipts	<u>2,361,606</u>	<u>811,965</u>	<u>8,376</u>	<u>-</u>	<u>28,800</u>	<u>201,022</u>
Disbursements:						
Personal services	-	-	-	-	-	166,012
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,575,745	807,325	10,155	-	28,800	-
Total disbursements	<u>1,575,745</u>	<u>807,325</u>	<u>10,155</u>	<u>-</u>	<u>28,800</u>	<u>166,012</u>
Excess (deficiency) of receipts over disbursements	<u>785,861</u>	<u>4,640</u>	<u>(1,779)</u>	<u>-</u>	<u>-</u>	<u>35,010</u>
Cash and investments - ending	<u>\$ 2,361,606</u>	<u>\$ 10,886</u>	<u>\$ 2,446</u>	<u>\$ (19)</u>	<u>\$ -</u>	<u>\$ 149,272</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Immunizations and Vaccines	JEAN Team Clean Lab	Veterans Treatment Court	W Family and Children	Jean Team Forfeiture & Seizure	16.585 FRC Enhancement Grant
Cash and investments - beginning	\$ 14,193	\$ 7,437	\$ 15,597	\$ 3,110	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	6,085	-
Other receipts	37,161	1,052	2,060	-	137	-
Total receipts	37,161	1,052	2,060	-	6,222	-
Disbursements:						
Personal services	-	-	-	-	-	525
Supplies	40,856	-	-	-	-	-
Other services and charges	-	-	3,000	-	-	-
Capital outlay	-	-	-	-	-	1,500
Other disbursements	-	-	-	-	-	-
Total disbursements	40,856	-	3,000	-	-	2,025
Excess (deficiency) of receipts over disbursements	(3,695)	1,052	(940)	-	6,222	(2,025)
Cash and investments - ending	\$ 10,498	\$ 8,489	\$ 14,657	\$ 3,110	\$ 6,222	\$ (2,025)

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	93.788 Opioid Response Grant	Bioterrorism	Major Crimes Investigation Coord Award	JEAN Team	DUI Task Force	Local Emergency Plan
Cash and investments - beginning	\$ -	\$ 10,135	\$ (12,596)	\$ 5,263	\$ 3,581	\$ 44,509
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	60,000	14,535	7,185	84,121	2,422	6,426
Total receipts	60,000	14,535	7,185	84,121	2,422	6,426
Disbursements:						
Personal services	-	7,253	-	-	-	-
Supplies	-	-	-	85,968	-	-
Other services and charges	-	5,589	-	-	-	5,824
Capital outlay	-	-	-	-	-	3,125
Other disbursements	-	821	-	-	1,281	-
Total disbursements	-	13,663	-	85,968	1,281	8,949
Excess (deficiency) of receipts over disbursements	60,000	872	7,185	(1,847)	1,141	(2,523)
Cash and investments - ending	\$ 60,000	\$ 11,007	\$ (5,411)	\$ 3,416	\$ 4,722	\$ 41,986

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	BPV	Operation Pullover Grant	Operation Pullover Dart Grant	Homeland Security Reimbursement Grant	Voting / Election - SRC Grant	Problem Solving Veterans Court
Cash and investments - beginning	\$ (4,872)	\$ 6,649	\$ 3,686	\$ (5,800)	\$ 4,144	\$ 6,822
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,735	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,190	9,550	2,000	9,800	-	6,950
Total receipts	5,925	9,550	2,000	9,800	-	6,950
Disbursements:						
Personal services	-	1,085	930	-	-	1,577
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	5,200
Capital outlay	-	-	-	-	-	-
Other disbursements	3,085	9,144	-	4,000	4,144	-
Total disbursements	3,085	10,229	930	4,000	4,144	6,777
Excess (deficiency) of receipts over disbursements	2,840	(679)	1,070	5,800	(4,144)	173
Cash and investments - ending	\$ (2,032)	\$ 5,970	\$ 4,756	\$ -	\$ -	\$ 6,995

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Community Corrections Project Income	Doc 1006 Grant	Drug Court 2008	Drug Court	Drug Prosecution Fund	Problem Solving Grant
Cash and investments - beginning	\$ 540,952	\$ 35,820	\$ 3,269	\$ 36,106	\$ 4,000	\$ 9,101
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	2,399	-	-	15,223	-	-
Other receipts	62,970	72,450	-	2,758	-	7,000
Total receipts	65,369	72,450	-	17,981	-	7,000
Disbursements:						
Personal services	34,085	72,308	-	-	-	-
Supplies	-	-	-	953	-	-
Other services and charges	12,521	29,492	-	17,112	-	9,173
Capital outlay	-	-	-	-	-	-
Other disbursements	195,072	-	-	-	-	-
Total disbursements	241,678	101,800	-	18,065	-	9,173
Excess (deficiency) of receipts over disbursements	(176,309)	(29,350)	-	(84)	-	(2,173)
Cash and investments - ending	\$ 364,643	\$ 6,470	\$ 3,269	\$ 36,022	\$ 4,000	\$ 6,928

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Interpreters Grant	Community Corrections Supervision Grant 2014	1006 CRRP Grant	1006 Diversion Grant	1006 Jail Treatment Grant	JDAI Grant (Superior II)
Cash and investments - beginning	\$ 2	\$ 27,022	\$ 97,734	\$ 40,116	\$ 45,805	\$ 1,935
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,510	-	149,575	58,365	46,196	-
Total receipts	1,510	-	149,575	58,365	46,196	-
Disbursements:						
Personal services	-	27,022	114,493	58,909	-	-
Supplies	-	-	-	-	1,575	-
Other services and charges	1,510	-	11,325	1,679	21,298	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	53,106	-	21,469	116
Total disbursements	1,510	27,022	178,924	60,588	44,342	116
Excess (deficiency) of receipts over disbursements	-	(27,022)	(29,349)	(2,223)	1,854	(116)
Cash and investments - ending	\$ 2	\$ -	\$ 68,385	\$ 37,893	\$ 47,659	\$ 1,819

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	JDAI Grant Probation	Family Court Project Grant	Pretrial Grant (Probation)	2018 Paving Project CC Grant	Re-Entry Court / Local Grant	Jail Additions Treatment
Cash and investments - beginning	\$ 70,724	\$ 12,533	\$ 238,688	\$ 1,006	\$ 60,183	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	10,590	-
Other receipts	69,163	-	247,688	-	-	3,000
Total receipts	69,163	-	247,688	-	10,590	3,000
Disbursements:						
Personal services	26,358	-	97,933	-	-	-
Supplies	2,190	-	-	-	388	-
Other services and charges	114,234	6,960	15,000	-	24,200	3,000
Capital outlay	-	-	-	-	471	-
Other disbursements	-	-	1,828	-	-	-
Total disbursements	142,782	6,960	114,761	-	25,059	3,000
Excess (deficiency) of receipts over disbursements	(73,619)	(6,960)	132,927	-	(14,469)	-
Cash and investments - ending	\$ (2,895)	\$ 5,573	\$ 371,615	\$ 1,006	\$ 45,714	\$ -

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Problem Solving Grant Superior II	SCAAP 2019-AP-BX-0676	Family Recovery Court	Sheriff Drug Interdiction	Totals
Cash and investments - beginning	\$ 9,470	\$ -	\$ (24,412)	\$ 5,938	\$ 24,787,916
Receipts:					
Taxes	-	-	-	-	94,876,830
Licenses and permits	-	-	-	-	249,634
Intergovernmental receipts	-	-	-	-	13,011,369
Charges for services	-	-	-	-	1,921,308
Fines and forfeits	-	-	-	-	861,775
Other receipts	10,000	7,665	122,967	1,500	57,671,922
Total receipts	10,000	7,665	122,967	1,500	168,592,838
Disbursements:					
Personal services	-	4,301	57,712	1,509	32,056,891
Supplies	-	-	-	-	2,492,337
Other services and charges	-	884	53,906	-	8,908,759
Capital outlay	-	-	4,458	-	4,002,335
Other disbursements	10,643	802	-	2,910	117,998,861
Total disbursements	10,643	5,987	116,076	4,419	165,459,183
Excess (deficiency) of receipts over disbursements	(643)	1,678	6,891	(2,919)	3,133,655
Cash and investments - ending	\$ 8,827	\$ 1,678	\$ (17,521)	\$ 3,019	\$ 27,921,571

GRANT COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Advanced Imaging Solutions	Copier Agreement	\$ 78,530	03/14/19	03/14/24
AT&T Capital Services	E-911 Services	191,525	09/18/17	03/01/28
Star	IT Lease	88,952	07/07/17	12/01/21
US Bank	2018 Ambulance Lease	<u>100,984</u>	11/15/17	12/31/22
Total of annual lease payments		<u>\$ 459,991</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	\$ 8,295,000	\$ 458,154
Notes and loans payable	Complex Energy Project	868,368	229,233
Notes and loans payable	Central Dispatch	<u>750,000</u>	<u>87,326</u>
Totals		<u>\$ 9,913,368</u>	<u>\$ 774,713</u>

GRANT COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2019

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,034,590
Infrastructure	52,376,872
Buildings	16,534,500
Machinery, equipment, and vehicles	10,404,552
Construction in progress	<u>200,343</u>
Total capital assets	<u>\$ 80,550,857</u>

## 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/>.