

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GRANT COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
10/19/2021

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-8
Notes to Financial Statement	9-14
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-45
Schedule of Leases and Debt	46
Schedule of Capital Assets.....	47
Other Reports.....	48

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	James E. McWhirt	01-01-20 to 12-31-21
County Treasurer	Tiffany N. Griffith	01-01-20 to 12-31-21
Clerk of the Circuit Court	Pamela K. Harris	01-01-20 to 12-31-21
County Sheriff	Reggial E. Nevels, Sr.	01-01-20 to 12-31-21
County Recorder	Kathy Foy	01-01-20 to 12-31-21
President of the Board of County Commissioners	Mark Bardsley	01-01-20 to 12-31-21
President of the County Council	Shane Middlesworth	01-01-20 to 12-31-21



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, 2020, 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, 2020.

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, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

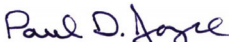
Other Matters

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 29, 2021, 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 29, 2021

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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Sheriff Inmate Trust	\$ 219,219	\$ 1,945,083	\$ 2,014,514	\$ 149,788
Sheriff Commissary	663,323	854,419	642,393	875,349
Clerk Trust	1,067,841	4,970,282	4,640,689	1,397,434
General	5,401,882	25,846,334	23,091,222	8,156,994
Accident Report	21,148	6,075	4,042	23,181
LIT Economic Dev - Co Share	275,325	1,380,773	1,397,533	258,565
LIT - Special Purpose Economic	78,859	118,539	118,539	78,859
Clerk's Records Perpetuation	143,460	35,379	7,869	170,970
Community Corrections	892,409	1,004,563	950,952	946,020
Community Transition Program	6,410	83,200	82,408	7,202
Convention Visitor & Tourism Promotion	114,246	301,934	317,716	98,464
Sales Disclosure - County Share	11,203	7,865	4,754	14,314
Covered Bridge	11,263	1,850	38	13,075
Cumulative Bridge	134,483	1,349,246	996,596	487,133
Cumulative Capital Development	105,838	381,325	344,461	142,702
Drug Free Community	20,505	19,437	20,500	19,442
Firearms Training	21,346	25,394	15,429	31,311
General Drain Improvement	227,029	55,959	60,546	222,442
Health	157,363	560,535	495,292	222,606
Levy Excess	-	949	-	949
Local Health Maintenance	88,390	49,820	58,636	79,574
Local Road and Street	147,375	591,223	505,609	232,989
MVH Restricted	265,143	1,915,732	2,049,922	130,953
Misdemeanant	-	51,445	51,445	-
Motor Vehicle Highway	1,067,286	2,068,696	2,032,152	1,103,830
Omitted Property Assessments	1,156,631	-	1,156,631	-
Plat Book	93,231	35,289	45,744	82,776
Rainy Day	103,791	-	-	103,791
Recorder's Records Perpetuation	407,364	175,870	241,001	342,233
Sex And Violent Offender Administration	36,566	9,527	2,475	43,618
Sheriff's Pension Trust	33,726	62,250	90,027	5,949
Supplemental Public Defender Services	52,574	18,439	1,979	69,034
Surplus Tax	164,555	92,865	88,023	169,397
Surveyor's Corner Perpetuation	122,405	50,135	10,300	162,240
Tax Certificate Sale	405,234	-	6,425	398,809
Tax Sale Redemption	1,614	343,111	344,211	514
Tax Sale Surplus	1,022,025	2,404,529	2,291,236	1,135,318
Local Health Dept Trust Acct	69,256	33,213	45,451	57,018
Unsafe Building	20,479	51,921	28,260	44,140
Vehicle Inspection	11,880	850	-	12,730
Court Appointed Special Advocate (CASA)	10,708	58,198	53,854	15,052
Auditors Ineligible Deductions	134,892	78,833	62,954	150,771
County Elected Officials Training	41,568	10,103	2,595	49,076
County 911	1,058,687	607,049	1,037,796	627,940
Reassessment	99,614	461,027	421,520	139,121
LOIT Special Distribution	31,821	-	31,821	-
Prosecutor Forfeiture Education and Training	57,102	44,763	66,294	35,571
Adult Probation Administrative	294,391	101,404	85,806	309,989
Supplemental Juvenile Probation Services	33,194	4,985	617	37,562
Alternative Dispute Resolution	33,851	5,319	-	39,170
Defer Prosecution	139,103	71,553	81,772	128,884

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Drainage Maintenance	2,408,160	841,858	630,918	2,619,100
Drug Buy Money	107,102	100,201	90,279	117,024
Jean Team Buy Money	2,446	1,000	633	2,813
Recycling	97,566	94,122	121,978	69,710
County Home Residents' Trust	71,608	651	72,259	-
Donations	29,013	53,863	28,219	54,657
Debt Service	172,419	730,800	687,319	215,900
Facility Improvement Fund 2017	677,266	49,500	688,690	38,076
Insurance - Retiree Contribution	12,783	57,210	54,002	15,991
Payroll Withholding Donations - Gilead	-	3,825	3,825	-
Payroll Withholding - Medical Insurance	3,262,283	7,411,830	5,951,480	4,722,633
Payroll Withholding - Other YMCA	16	39,791	39,791	16
Payroll Withholding - Deferred Compensation	-	151,341	151,341	-
Payroll Withholding - Federal	(5,927)	1,173,885	1,167,958	-
Payroll Withholding - Fica & Medicare	(10,690)	982,056	971,366	-
Payroll Withholding - Local Tax	(416)	312,820	312,404	-
Payroll Withholding - PERF	63,059	73,628	73,528	63,159
Payroll Withholding - Property Taxes	121	3,260	3,260	121
Payroll Withholding - State	(522)	425,359	424,837	-
Payroll Withholding - Union Dues Local	-	2,647	2,647	-
Payroll Withholding - Wage Garnishments	28	47,933	47,169	792
Settlement	-	76,841,456	76,841,456	-
CVET Agency	-	287,432	287,432	-
Sewage Collections	59,532	84,099	143,631	-
Financial Institution Tax	-	800,455	800,455	-
BPPE Local Service Fee	51,497	39,241	35	90,703
LIT - Property Tax Relief	61,246	11,853,877	11,668,206	246,917
State Fines And Forfeitures	129	10,858	10,510	477
Infraction Judgements	4,549	97,089	74,379	27,259
Overweight Vehicle Fines	-	233	233	-
Special Death Benefit	290	7,775	7,400	665
Sales Disclosure - State Share	670	7,845	7,570	945
Coroner's Training & Con't Education	371	9,266	8,683	954
Mortgage Recording Fee - State Share	398	6,255	6,045	608
DLGF Homestead Property Database	66	77	107	36
Child Restraint Violation Fine	1,000	825	1,725	100
Forest Restoration	800	614	1,414	-
Education Plate Fees Agency	-	431	431	-
Riverboat Revenue Sharing	-	415,036	415,036	-
Innkeepers Tax Collections	211	-	-	211
LIT Certified Shares	-	15,410,039	15,410,039	-
LIT Economic Development (CEDIT)	-	2,844,930	2,844,930	-
City/Town Ordinance Violations Fines	47,644	14,028	10,746	50,926
93.563 Prosecutor PCA	17,795	15,586	8,340	25,041
93.563 Title IV-D Incentive/Co	209,206	38,793	50,409	197,590
93.563 Prosecutor IV-D Incentive Post 99	46,083	52,489	59,571	39,001
93.563 Clerk IV-D Incentive Post	58,853	34,444	5,871	87,426
Treasurers Cashbook	2,361,606	2,084,094	2,361,606	2,084,094
Clerk Support	10,885	561,720	569,664	2,941
Sheriff Workcrew	149,272	191,898	202,602	138,568
Immunizations & Vaccines	10,499	16,024	21,865	4,658
JEAN Team Clean Lab	8,488	150	-	8,638

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Veterans Treatment Court	14,657	7,015	2,103	19,569
206 W Family & Children	3,110	-	3,110	-
JEAN Team Forfeiture & Seizure	6,223	64,416	29,820	40,819
Central Dispatch Operations	-	652,701	651,060	1,641
16.585 FRC Enhancement Grant	(2,025)	27,795	48,588	(22,818)
93.788 Opioid Response Grant	60,000	60,000	59,975	60,025
93.069 Bioterrorism	11,006	13,711	28,544	(3,827)
93.069 H1N1 Pandemic	(19)	19	-	-
16.738 Major Crimes Investigation	(5,410)	5,410	-	-
16.738 JEAN Team	3,415	82,047	79,649	5,813
20.601 DUI Task Force	4,722	1,398	-	6,120
97.042 Local Emergency Plan	41,986	6,404	1,990	46,400
16.607 BPV	(2,032)	2,121	356	(267)
20.600 Operation Pullover	5,970	2,650	4,592	4,028
Operation Pullover Dart Grant	4,756	2,000	535	6,221
Problem Solving Veterans Court	6,996	5,400	3,578	8,818
CARES Provider Relief Fund	-	22,485	22,522	(37)
Coronavirus Relief 21.019	-	2,128,580	2,128,580	-
Corona Relief 21.019 Mutual Aid	-	488	488	-
Corona Relief 21.019 Mill Twp FD	-	10,146	10,146	-
Corona Relief 21.019 Sheriff Comm	-	8,000	7,986	14
Community Corrections Project Income	364,642	74,370	17,472	421,540
Doc 1006 Grant	6,470	-	6,470	-
Drug Court 2008	3,269	-	3,269	-
Drug Court	36,023	29,326	12,379	52,970
Drug Prosecution Fund	4,000	-	-	4,000
Problem Solving Court	6,928	7,392	6,951	7,369
Interpreters Grant	2	1,627	1,627	2
1006 CRRP Grant	68,385	408,538	476,923	-
1006 Diversion Grant	37,893	-	37,893	-
1006 Jail Treatment Grant	47,659	52,500	93,310	6,849
2020 Family Recovery Court	-	61,176	-	61,176
JDAI Grant (Superior II)	1,819	-	371	1,448
JDAI Grant (Probation)	(2,895)	27,752	12,975	11,882
Family Court Project Grant	5,574	-	3,244	2,330
Pretrial Grant (Probation)	371,616	10,000	230,183	151,433
2018 Paving Project CC Grant	1,006	-	1,006	-
CCMG GRANT 201324	-	187,261	187,172	89
Re-Entry Court/Local Grant	45,715	11,228	3,473	53,470
Jail Addictions Treatment	-	3,000	3,000	-
Problem Solving Grant Superior II	8,827	7,343	8,908	7,262
SCAAP 2019-AP-BX-0676	1,677	4,536	3,634	2,579
CC LR&B #93 2019/2020	-	216,108	210,104	6,004
Family Recovery Court	(17,521)	123,346	105,825	-
Sheriff Drug Interdiction	3,018	1,500	415	4,103
Totals	<u>\$ 27,912,475</u>	<u>\$ 176,961,718</u>	<u>\$ 173,954,569</u>	<u>\$ 30,919,624</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.

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

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund 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. 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, 2020.

Note 8. Restatements

For the year ended December 31, 2020, 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, 2019	Prior Period Adjustment	Balance as of January 1, 2020
Sheriff Inmate Trust	\$ 213,014	\$ 6,205	\$ 219,219
Sheriff Commissary	678,624	(15,301)	663,323

Note 9. Renamed Funds

The names of some funds have changed when compared to the prior year financial statement. Below is a list of funds with significant name changes:

Fund Name - Prior Report	New Fund Name
County User Fee	Defer Prosecution
JEAN TEAM	Jean Team Buy Money
W Family and Children	206 W Family & Children
Bioterrorism	93.069 Bioterrorism
Major Crimes Investigation Coord Award	16.738 Major Crimes Investigation
JEAN Team	16.738 JEAN Team
DUI Task Force	20.601 DUI Task Force
Local Emergency Plan	97.042 Local Emergency Plan
BPV	16.607 BPV
Operation Pullover Grant	20.600 Operation Pullover

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, 2020

	Sheriff Inmate Trust	Sheriff Commissary	Clerk Trust	General	Accident Report
Cash and investments - beginning	\$ 219,219	\$ 663,323	\$ 1,067,841	\$ 5,401,882	\$ 21,148
Receipts:					
Taxes	-	-	-	19,211,590	-
Licenses and permits	-	-	-	53,836	-
Intergovernmental receipts	-	-	-	1,210,096	-
Charges for services	-	-	-	1,220,721	1,924
Fines and forfeits	-	-	-	94,960	-
Other receipts	1,945,083	854,419	4,970,282	4,055,131	4,151
Total receipts	<u>1,945,083</u>	<u>854,419</u>	<u>4,970,282</u>	<u>25,846,334</u>	<u>6,075</u>
Disbursements:					
Personal services	-	-	-	16,218,608	-
Supplies	-	-	-	631,223	-
Other services and charges	-	-	-	4,571,653	-
Debt service - principal and interest	-	-	-	87,326	-
Capital outlay	-	-	-	779,558	-
Other disbursements	2,014,514	642,393	4,640,689	802,854	4,042
Total disbursements	<u>2,014,514</u>	<u>642,393</u>	<u>4,640,689</u>	<u>23,091,222</u>	<u>4,042</u>
Excess (deficiency) of receipts over disbursements	<u>(69,431)</u>	<u>212,026</u>	<u>329,593</u>	<u>2,755,112</u>	<u>2,033</u>
Cash and investments - ending	<u>\$ 149,788</u>	<u>\$ 875,349</u>	<u>\$ 1,397,434</u>	<u>\$ 8,156,994</u>	<u>\$ 23,181</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LIT Economic Dev - Co Share	LIT - Special Purpose Economic	Clerk's Records Perpetuation	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 275,325	\$ 78,859	\$ 143,460	\$ 892,409	\$ 6,410
Receipts:					
Taxes	1,380,773	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	35,379	122,732	-
Other receipts	-	118,539	-	881,831	83,200
Total receipts	<u>1,380,773</u>	<u>118,539</u>	<u>35,379</u>	<u>1,004,563</u>	<u>83,200</u>
Disbursements:					
Personal services	1,386,000	-	7,868	834,573	-
Supplies	-	-	-	7,292	-
Other services and charges	11,533	-	-	100,241	9,208
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	8,846	-
Other disbursements	-	118,539	1	-	73,200
Total disbursements	<u>1,397,533</u>	<u>118,539</u>	<u>7,869</u>	<u>950,952</u>	<u>82,408</u>
Excess (deficiency) of receipts over disbursements	<u>(16,760)</u>	<u>-</u>	<u>27,510</u>	<u>53,611</u>	<u>792</u>
Cash and investments - ending	<u>\$ 258,565</u>	<u>\$ 78,859</u>	<u>\$ 170,970</u>	<u>\$ 946,020</u>	<u>\$ 7,202</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Convention Visitor & Tourism Promotion	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 114,246	\$ 11,203	\$ 11,263	\$ 134,483	\$ 105,838
Receipts:					
Taxes	299,275	-	-	1,122,827	348,791
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	104,791	32,534
Charges for services	-	-	-	-	-
Fines and forfeits	-	7,865	-	-	-
Other receipts	2,659	-	1,850	121,628	-
Total receipts	301,934	7,865	1,850	1,349,246	381,325
Disbursements:					
Personal services	-	4,754	-	-	-
Supplies	-	-	-	74,111	-
Other services and charges	317,716	-	-	364,192	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	443,293	344,439
Other disbursements	-	-	38	115,000	22
Total disbursements	317,716	4,754	38	996,596	344,461
Excess (deficiency) of receipts over disbursements	(15,782)	3,111	1,812	352,650	36,864
Cash and investments - ending	\$ 98,464	\$ 14,314	\$ 13,075	\$ 487,133	\$ 142,702

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Drug Free Community	Firearms Training	General Drain Improvement	Health	Levy Excess
Cash and investments - beginning	\$ 20,505	\$ 21,346	\$ 227,029	\$ 157,363	\$ -
Receipts:					
Taxes	-	-	-	364,179	-
Licenses and permits	-	-	-	161,120	-
Intergovernmental receipts	-	-	-	33,972	-
Charges for services	-	25,394	-	-	-
Fines and forfeits	19,437	-	-	-	-
Other receipts	-	-	55,959	1,264	949
Total receipts	<u>19,437</u>	<u>25,394</u>	<u>55,959</u>	<u>560,535</u>	<u>949</u>
Disbursements:					
Personal services	-	-	-	465,060	-
Supplies	-	-	-	2,247	-
Other services and charges	20,500	-	-	27,749	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	15,429	60,546	236	-
Total disbursements	<u>20,500</u>	<u>15,429</u>	<u>60,546</u>	<u>495,292</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,063)</u>	<u>9,965</u>	<u>(4,587)</u>	<u>65,243</u>	<u>949</u>
Cash and investments - ending	<u>\$ 19,442</u>	<u>\$ 31,311</u>	<u>\$ 222,442</u>	<u>\$ 222,606</u>	<u>\$ 949</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Local Health Maintenance	Local Road and Street	MVH Restricted	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 88,390	\$ 147,375	\$ 265,143	\$ -	\$ 1,067,286
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	589,189	1,909,448	-	1,909,448
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	49,820	2,034	6,284	51,445	159,248
Total receipts	49,820	591,223	1,915,732	51,445	2,068,696
Disbursements:					
Personal services	49,591	-	309,501	-	1,538,962
Supplies	1,734	-	1,301,479	-	354,364
Other services and charges	7,311	-	20,855	-	65,101
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	505,609	418,087	-	73,725
Other disbursements	-	-	-	51,445	-
Total disbursements	58,636	505,609	2,049,922	51,445	2,032,152
Excess (deficiency) of receipts over disbursements	(8,816)	85,614	(134,190)	-	36,544
Cash and investments - ending	\$ 79,574	\$ 232,989	\$ 130,953	\$ -	\$ 1,103,830

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Omitted Property Assessments	Plat Book	Rainy Day	Recorder's Records Perpetuation	Sex And Violent Offender Administration
Cash and investments - beginning	\$ 1,156,631	\$ 93,231	\$ 103,791	\$ 407,364	\$ 36,566
Receipts:					
Taxes	-	39	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	550	-	170,870	-
Fines and forfeits	-	34,700	-	-	8,699
Other receipts	-	-	-	5,000	828
Total receipts	-	35,289	-	175,870	9,527
Disbursements:					
Personal services	-	45,410	-	10,674	-
Supplies	-	-	-	6,228	-
Other services and charges	-	-	-	31,036	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	821	-
Other disbursements	1,156,631	334	-	192,242	2,475
Total disbursements	1,156,631	45,744	-	241,001	2,475
Excess (deficiency) of receipts over disbursements	(1,156,631)	(10,455)	-	(65,131)	7,052
Cash and investments - ending	\$ -	\$ 82,776	\$ 103,791	\$ 342,233	\$ 43,618

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Certificate Sale
Cash and investments - beginning	\$ 33,726	\$ 52,574	\$ 164,555	\$ 122,405	\$ 405,234
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	62,250	-	-	50,135	-
Fines and forfeits	-	18,439	-	-	-
Other receipts	-	-	92,865	-	-
Total receipts	<u>62,250</u>	<u>18,439</u>	<u>92,865</u>	<u>50,135</u>	<u>-</u>
Disbursements:					
Personal services	90,000	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,979	39,829	10,300	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	27	-	48,194	-	6,425
Total disbursements	<u>90,027</u>	<u>1,979</u>	<u>88,023</u>	<u>10,300</u>	<u>6,425</u>
Excess (deficiency) of receipts over disbursements	<u>(27,777)</u>	<u>16,460</u>	<u>4,842</u>	<u>39,835</u>	<u>(6,425)</u>
Cash and investments - ending	<u>\$ 5,949</u>	<u>\$ 69,034</u>	<u>\$ 169,397</u>	<u>\$ 162,240</u>	<u>\$ 398,809</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct	Unsafe Building	Vehicle Inspection
Cash and investments - beginning	\$ 1,614	\$ 1,022,025	\$ 69,256	\$ 20,479	\$ 11,880
Receipts:					
Taxes	-	2,404,529	-	-	-
Licenses and permits	-	-	-	1,921	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	343,111	-	-	-	850
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	33,213	50,000	-
Total receipts	<u>343,111</u>	<u>2,404,529</u>	<u>33,213</u>	<u>51,921</u>	<u>850</u>
Disbursements:					
Personal services	-	-	45,451	-	-
Supplies	-	-	-	-	-
Other services and charges	63,056	2,291,236	-	390	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	281,155	-	-	27,870	-
Total disbursements	<u>344,211</u>	<u>2,291,236</u>	<u>45,451</u>	<u>28,260</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,100)</u>	<u>113,293</u>	<u>(12,238)</u>	<u>23,661</u>	<u>850</u>
Cash and investments - ending	<u>\$ 514</u>	<u>\$ 1,135,318</u>	<u>\$ 57,018</u>	<u>\$ 44,140</u>	<u>\$ 12,730</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	County 911	Reassessment
Cash and investments - beginning	\$ 10,708	\$ 134,892	\$ 41,568	\$ 1,058,687	\$ 99,614
Receipts:					
Taxes	-	-	-	-	421,663
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	41,105	-	-	-	39,364
Charges for services	-	-	10,103	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	17,093	78,833	-	607,049	-
Total receipts	58,198	78,833	10,103	607,049	461,027
Disbursements:					
Personal services	-	56,124	-	108,709	281,236
Supplies	-	34	-	-	1,296
Other services and charges	-	1,192	2,595	563,554	135,063
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	316,033	3,899
Other disbursements	53,854	5,604	-	49,500	26
Total disbursements	53,854	62,954	2,595	1,037,796	421,520
Excess (deficiency) of receipts over disbursements	4,344	15,879	7,508	(430,747)	39,507
Cash and investments - ending	\$ 15,052	\$ 150,771	\$ 49,076	\$ 627,940	\$ 139,121

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LOIT Special Distribution	Prosecutor Forfeiture Education and Training	Adult Probation Administrative	Supplemental Juvenile Probation Services	Alternative Dispute Resolution
Cash and investments - beginning	\$ 31,821	\$ 57,102	\$ 294,391	\$ 33,194	\$ 33,851
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	14,246	101,251	4,985	5,319
Other receipts	-	30,517	153	-	-
Total receipts	-	44,763	101,404	4,985	5,319
Disbursements:					
Personal services	-	-	60,784	-	-
Supplies	-	-	8,479	187	-
Other services and charges	-	-	10,115	410	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	31,821	6,592	5,754	-	-
Other disbursements	-	59,702	674	20	-
Total disbursements	31,821	66,294	85,806	617	-
Excess (deficiency) of receipts over disbursements	(31,821)	(21,531)	15,598	4,368	5,319
Cash and investments - ending	\$ -	\$ 35,571	\$ 309,989	\$ 37,562	\$ 39,170

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Defer Prosecution	Drainage Maintenance	Drug Buy Money	Jean Team Buy Money	Recycling
Cash and investments - beginning	\$ 139,103	\$ 2,408,160	\$ 107,102	\$ 2,446	\$ 97,566
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	13,098	-	-	-	-
Fines and forfeits	49,952	-	89,447	-	94,122
Other receipts	8,503	841,858	10,754	1,000	-
Total receipts	<u>71,553</u>	<u>841,858</u>	<u>100,201</u>	<u>1,000</u>	<u>94,122</u>
Disbursements:					
Personal services	81,772	-	-	-	79,015
Supplies	-	-	-	-	1,981
Other services and charges	-	-	-	-	24,443
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	65,517	-	-	16,539
Other disbursements	-	565,401	90,279	633	-
Total disbursements	<u>81,772</u>	<u>630,918</u>	<u>90,279</u>	<u>633</u>	<u>121,978</u>
Excess (deficiency) of receipts over disbursements	<u>(10,219)</u>	<u>210,940</u>	<u>9,922</u>	<u>367</u>	<u>(27,856)</u>
Cash and investments - ending	<u>\$ 128,884</u>	<u>\$ 2,619,100</u>	<u>\$ 117,024</u>	<u>\$ 2,813</u>	<u>\$ 69,710</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	County Home Residents' Trust	Donations	Debt Service	Facility Improvement Fund 2017	Insurance - Retiree Contribution
Cash and investments - beginning	\$ 71,608	\$ 29,013	\$ 172,419	\$ 677,266	\$ 12,783
Receipts:					
Taxes	-	-	674,540	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	56,260	-	-
Charges for services	-	984	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	651	52,879	-	49,500	57,210
Total receipts	651	53,863	730,800	49,500	57,210
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	6,138	-	-	-
Other services and charges	-	720	444,127	129,141	-
Debt service - principal and interest	-	-	243,154	-	-
Capital outlay	-	-	-	559,549	-
Other disbursements	72,259	21,361	38	-	54,002
Total disbursements	72,259	28,219	687,319	688,690	54,002
Excess (deficiency) of receipts over disbursements	(71,608)	25,644	43,481	(639,190)	3,208
Cash and investments - ending	\$ -	\$ 54,657	\$ 215,900	\$ 38,076	\$ 15,991

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Withholding Donations - Gilead	Payroll Withholding - Medical Insurance	Payroll Withholding - Other YMCA	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal
Cash and investments - beginning	\$ -	\$ 3,262,283	\$ 16	\$ -	\$ (5,927)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,825	7,411,830	39,791	151,341	1,173,885
Total receipts	3,825	7,411,830	39,791	151,341	1,173,885
Disbursements:					
Personal services	3,825	5,951,400	39,791	151,341	1,167,958
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	80	-	-	-
Total disbursements	3,825	5,951,480	39,791	151,341	1,167,958
Excess (deficiency) of receipts over disbursements	-	1,460,350	-	-	5,927
Cash and investments - ending	\$ -	\$ 4,722,633	\$ 16	\$ -	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Withholding - Fica & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Property Taxes	Payroll Withholding - State
Cash and investments - beginning	\$ (10,690)	\$ (416)	\$ 63,059	\$ 121	\$ (522)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	982,056	312,820	73,628	3,260	425,359
Total receipts	<u>982,056</u>	<u>312,820</u>	<u>73,628</u>	<u>3,260</u>	<u>425,359</u>
Disbursements:					
Personal services	971,366	312,404	73,528	3,260	424,837
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>971,366</u>	<u>312,404</u>	<u>73,528</u>	<u>3,260</u>	<u>424,837</u>
Excess (deficiency) of receipts over disbursements	<u>10,690</u>	<u>416</u>	<u>100</u>	<u>-</u>	<u>522</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,159</u>	<u>\$ 121</u>	<u>\$ -</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Withholding - Union Dues Local	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency	Sewage Collections
Cash and investments - beginning	\$ -	\$ 28	\$ -	\$ -	\$ 59,532
Receipts:					
Taxes	-	-	72,021,730	-	23,202
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	3,119,363	287,432	-
Charges for services	-	-	-	-	60,897
Fines and forfeits	-	-	-	-	-
Other receipts	2,647	47,933	1,700,363	-	-
Total receipts	2,647	47,933	76,841,456	287,432	84,099
Disbursements:					
Personal services	2,647	47,169	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	76,841,456	287,432	143,631
Total disbursements	2,647	47,169	76,841,456	287,432	143,631
Excess (deficiency) of receipts over disbursements	-	764	-	-	(59,532)
Cash and investments - ending	\$ -	\$ 792	\$ -	\$ -	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Financial Institution Tax	BPPE Local Service Fee	LIT - Property Tax Relief	State Fines And Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ 51,497	\$ 61,246	\$ 129	\$ 4,549
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	10,494	97,089
Other receipts	800,455	39,241	11,853,877	364	-
Total receipts	800,455	39,241	11,853,877	10,858	97,089
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	800,455	35	11,668,206	10,510	74,379
Total disbursements	800,455	35	11,668,206	10,510	74,379
Excess (deficiency) of receipts over disbursements	-	39,206	185,671	348	22,710
Cash and investments - ending	\$ -	\$ 90,703	\$ 246,917	\$ 477	\$ 27,259

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroner's Training & Con't Education	Mortgage Recording Fee - State Share
Cash and investments - beginning	\$ -	\$ 290	\$ 670	\$ 371	\$ 398
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	9,266	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	6,255
Fines and forfeits	233	1,125	7,845	-	-
Other receipts	-	6,650	-	-	-
Total receipts	233	7,775	7,845	9,266	6,255
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	233	7,400	7,570	8,683	6,045
Total disbursements	233	7,400	7,570	8,683	6,045
Excess (deficiency) of receipts over disbursements	-	375	275	583	210
Cash and investments - ending	\$ -	\$ 665	\$ 945	\$ 954	\$ 608

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	DLGF Homestead Property Database	Child Restraint Violation Fine	Forest Restoration	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 66	\$ 1,000	\$ 800	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	415,036
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	825	-	431	-
Other receipts	77	-	614	-	-
Total receipts	<u>77</u>	<u>825</u>	<u>614</u>	<u>431</u>	<u>415,036</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	107	1,725	1,414	431	415,036
Total disbursements	<u>107</u>	<u>1,725</u>	<u>1,414</u>	<u>431</u>	<u>415,036</u>
Excess (deficiency) of receipts over disbursements	<u>(30)</u>	<u>(900)</u>	<u>(800)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 36</u>	<u>\$ 100</u>	<u>\$ -</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, 2020

	Innkeepers Tax Collections	LIT Certified Shares	LIT Economic Development (CEDIT)	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 211	\$ -	\$ -	\$ 47,644	\$ 17,795
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	13,308
Fines and forfeits	-	-	-	11,381	2,278
Other receipts	-	15,410,039	2,844,930	2,647	-
Total receipts	-	15,410,039	2,844,930	14,028	15,586
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	202
Other disbursements	-	15,410,039	2,844,930	10,746	8,138
Total disbursements	-	15,410,039	2,844,930	10,746	8,340
Excess (deficiency) of receipts over disbursements	-	-	-	3,282	7,246
Cash and investments - ending	\$ 211	\$ -	\$ -	\$ 50,926	\$ 25,041

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.563 Title IV-D Incentive/Co	93.563 Prosecutor IV-D Incentive Post 99	93.563 Clerk IV-D Incentive Post	Treasurers Cashbook	Clerk Support
Cash and investments - beginning	\$ 209,206	\$ 46,083	\$ 58,853	\$ 2,361,606	\$ 10,885
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	38,793	52,489	34,444	2,084,094	561,720
Total receipts	<u>38,793</u>	<u>52,489</u>	<u>34,444</u>	<u>2,084,094</u>	<u>561,720</u>
Disbursements:					
Personal services	16,009	52,599	535	-	-
Supplies	-	-	-	-	-
Other services and charges	34,400	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	6,972	5,336	2,361,606	569,664
Total disbursements	<u>50,409</u>	<u>59,571</u>	<u>5,871</u>	<u>2,361,606</u>	<u>569,664</u>
Excess (deficiency) of receipts over disbursements	<u>(11,616)</u>	<u>(7,082)</u>	<u>28,573</u>	<u>(277,512)</u>	<u>(7,944)</u>
Cash and investments - ending	<u>\$ 197,590</u>	<u>\$ 39,001</u>	<u>\$ 87,426</u>	<u>\$ 2,084,094</u>	<u>\$ 2,941</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff Workcrew	Immunizations & Vaccines	JEAN Team Clean Lab	Veterans Treatment Court	206 W Family & Children
Cash and investments - beginning	\$ 149,272	\$ 10,499	\$ 8,488	\$ 14,657	\$ 3,110
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	191,898	16,024	150	7,015	-
Total receipts	<u>191,898</u>	<u>16,024</u>	<u>150</u>	<u>7,015</u>	<u>-</u>
Disbursements:					
Personal services	202,602	-	-	-	-
Supplies	-	21,865	-	2,000	-
Other services and charges	-	-	-	103	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	3,110
Total disbursements	<u>202,602</u>	<u>21,865</u>	<u>-</u>	<u>2,103</u>	<u>3,110</u>
Excess (deficiency) of receipts over disbursements	<u>(10,704)</u>	<u>(5,841)</u>	<u>150</u>	<u>4,912</u>	<u>(3,110)</u>
Cash and investments - ending	<u>\$ 138,568</u>	<u>\$ 4,658</u>	<u>\$ 8,638</u>	<u>\$ 19,569</u>	<u>\$ -</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	JEAN Team Forfeiture & Seizure	Central Dispatch Operations	16,585 FRC Enhancement Grant	93,788 Opioid Response Grant	93,069 Bioterrorism
Cash and investments - beginning	\$ 6,223	\$ -	\$ (2,025)	\$ 60,000	\$ 11,006
Receipts:					
Taxes	-	364,554	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	29,452	-	-	-	-
Other receipts	34,964	288,147	27,795	60,000	13,711
Total receipts	64,416	652,701	27,795	60,000	13,711
Disbursements:					
Personal services	-	651,060	22,317	-	27,372
Supplies	-	-	2,743	-	-
Other services and charges	-	-	23,528	33,515	69
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	26,460	-
Other disbursements	29,820	-	-	-	1,103
Total disbursements	29,820	651,060	48,588	59,975	28,544
Excess (deficiency) of receipts over disbursements	34,596	1,641	(20,793)	25	(14,833)
Cash and investments - ending	\$ 40,819	\$ 1,641	\$ (22,818)	\$ 60,025	\$ (3,827)

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.069 H1N1 Pandemic	16.738 Major Crimes Investigation	16.738 JEAN Team	20.601 DUI Task Force	97.042 Local Emergency Plan
Cash and investments - beginning	\$ (19)	\$ (5,410)	\$ 3,415	\$ 4,722	\$ 41,986
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	1,182	-	-
Other receipts	19	5,410	80,865	1,398	6,404
Total receipts	<u>19</u>	<u>5,410</u>	<u>82,047</u>	<u>1,398</u>	<u>6,404</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	79,649	-	-
Other services and charges	-	-	-	-	723
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,267
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>79,649</u>	<u>-</u>	<u>1,990</u>
Excess (deficiency) of receipts over disbursements	<u>19</u>	<u>5,410</u>	<u>2,398</u>	<u>1,398</u>	<u>4,414</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,813</u>	<u>\$ 6,120</u>	<u>\$ 46,400</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	16.607 BPV	20.600 Operation Pullover	Operation Pullover Dart Grant	Problem Solving Veterans Court	CARES Provider Relief Fund
Cash and investments - beginning	\$ (2,032)	\$ 5,970	\$ 4,756	\$ 6,996	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,121	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,650	2,000	5,400	22,485
Total receipts	2,121	2,650	2,000	5,400	22,485
Disbursements:					
Personal services	-	631	535	165	-
Supplies	-	-	-	-	14,132
Other services and charges	-	-	-	3,413	8,390
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	356	3,961	-	-	-
Total disbursements	356	4,592	535	3,578	22,522
Excess (deficiency) of receipts over disbursements	1,765	(1,942)	1,465	1,822	(37)
Cash and investments - ending	\$ (267)	\$ 4,028	\$ 6,221	\$ 8,818	\$ (37)

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Coronavirus Relief 21.019	Corona Relief 21.019 Mutual Aid	Corona Relief 21.019 Mill Twp FD	Corona Relief 21.019 Sheriff Comm	Community Corrections Project Income
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 364,642
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,128,580	488	10,146	-	-
Fines and forfeits	-	-	-	-	770
Other receipts	-	-	-	8,000	73,600
Total receipts	<u>2,128,580</u>	<u>488</u>	<u>10,146</u>	<u>8,000</u>	<u>74,370</u>
Disbursements:					
Personal services	-	-	-	4,508	165
Supplies	9,374	-	-	478	-
Other services and charges	21,941	-	-	3,000	219
Debt service - principal and interest	-	-	-	-	-
Capital outlay	92,888	-	-	-	-
Other disbursements	2,004,377	488	10,146	-	17,088
Total disbursements	<u>2,128,580</u>	<u>488</u>	<u>10,146</u>	<u>7,986</u>	<u>17,472</u>
Excess (deficiency) of receipts over disbursements	-	-	-	14	56,898
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 421,540</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Doc 1006 Grant	Drug Court 2008	Drug Court	Drug Prosecution Fund	Problem Solving Court
Cash and investments - beginning	\$ 6,470	\$ 3,269	\$ 36,023	\$ 4,000	\$ 6,928
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	23,527	-	-
Other receipts	-	-	5,799	-	7,392
Total receipts	-	-	29,326	-	7,392
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	1,057	-	-
Other services and charges	-	-	11,322	-	6,951
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,470	3,269	-	-	-
Total disbursements	6,470	3,269	12,379	-	6,951
Excess (deficiency) of receipts over disbursements	(6,470)	(3,269)	16,947	-	441
Cash and investments - ending	\$ -	\$ -	\$ 52,970	\$ 4,000	\$ 7,369

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Interpreters Grant	1006 CRRP Grant	1006 Diversion Grant	1006 Jail Treatment Grant	2020 Family Recovery Court
Cash and investments - beginning	\$ 2	\$ 68,385	\$ 37,893	\$ 47,659	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,627	408,538	-	52,500	61,176
Total receipts	1,627	408,538	-	52,500	61,176
Disbursements:					
Personal services	-	408,538	-	-	-
Supplies	-	-	-	3,196	-
Other services and charges	1,627	-	-	20,085	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	22,370	-
Other disbursements	-	68,385	37,893	47,659	-
Total disbursements	1,627	476,923	37,893	93,310	-
Excess (deficiency) of receipts over disbursements	-	(68,385)	(37,893)	(40,810)	61,176
Cash and investments - ending	\$ 2	\$ -	\$ -	\$ 6,849	\$ 61,176

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	JDAI Grant (Superior II)	JDAI Grant (Probation)	Family Court Project Grant	Pretrial Grant (Probation)	2018 Paving Project CC Grant
Cash and investments - beginning	\$ 1,819	\$ (2,895)	\$ 5,574	\$ 371,616	\$ 1,006
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	27,752	-	10,000	-
Total receipts	-	27,752	-	10,000	-
Disbursements:					
Personal services	371	10,071	-	213,793	-
Supplies	-	619	-	-	-
Other services and charges	-	2,285	3,244	16,390	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,006
Other disbursements	-	-	-	-	-
Total disbursements	371	12,975	3,244	230,183	1,006
Excess (deficiency) of receipts over disbursements	(371)	14,777	(3,244)	(220,183)	(1,006)
Cash and investments - ending	\$ 1,448	\$ 11,882	\$ 2,330	\$ 151,433	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CCMG GRANT 201324	Re-Entry Court/Local Grant	Jail Addictions Treatment	Problem Solving Grant Superior II	SCAAP 2019-AP-BX-0676
Cash and investments - beginning	\$ -	\$ 45,715	\$ -	\$ 8,827	\$ 1,677
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	11,228	-	-	-
Other receipts	187,261	-	3,000	7,343	4,536
Total receipts	187,261	11,228	3,000	7,343	4,536
Disbursements:					
Personal services	-	-	-	-	2,614
Supplies	-	-	-	-	-
Other services and charges	-	1,473	3,000	-	22
Debt service - principal and interest	-	-	-	-	-
Capital outlay	187,172	2,000	-	-	-
Other disbursements	-	-	-	8,908	998
Total disbursements	187,172	3,473	3,000	8,908	3,634
Excess (deficiency) of receipts over disbursements	89	7,755	-	(1,565)	902
Cash and investments - ending	\$ 89	\$ 53,470	\$ -	\$ 7,262	\$ 2,579

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CC LR&B #93 2019/2020	Family Recovery Court	Sheriff Drug Interdiction	Totals
Cash and investments - beginning	\$ -	\$ (17,521)	\$ 3,018	\$ 27,912,475
Receipts:				
Taxes	-	-	-	99,052,728
Licenses and permits	-	-	-	226,143
Intergovernmental receipts	-	-	-	9,335,123
Charges for services	-	-	-	4,119,664
Fines and forfeits	-	-	-	899,393
Other receipts	216,108	123,346	1,500	63,328,667
Total receipts	216,108	123,346	1,500	176,961,718
Disbursements:				
Personal services	-	43,838	415	32,481,756
Supplies	-	7,450	-	2,539,356
Other services and charges	-	53,976	-	9,514,921
Debt service - principal and interest	-	-	-	330,480
Capital outlay	210,104	561	-	4,124,112
Other disbursements	-	-	-	124,963,944
Total disbursements	210,104	105,825	415	173,954,569
Excess (deficiency) of receipts over disbursements	6,004	17,521	1,085	3,007,149
Cash and investments - ending	\$ 6,004	\$ -	\$ 4,103	\$ 30,919,624

GRANT COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
ADVANCED IMAGING SOLUTIONS	Copier Lease w/Office Concepts	\$ 84,326	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
U.S. Bancorp Government Leasing and Finance Inc	911 Equipment Lease	235,036	12/15/20	12/15/30
US BANK	2018 AMBULANCE LEASE	<u>100,984</u>	11/15/17	12/31/22
Total governmental activities		<u>700,823</u>		
Total of annual lease payments		<u>\$ 700,823</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	2017 FACILITY IMPROVEMENT BOND	\$ 8,080,000	\$ 461,738
Notes and loans payable	CENTRAL DISPATCH	684,614	87,326
Notes and loans payable	COMPLEX ENERGY PROJECT	<u>659,183</u>	<u>229,233</u>
Total governmental activities		<u>9,423,797</u>	<u>778,297</u>
Totals		<u>\$ 9,423,797</u>	<u>\$ 778,297</u>

GRANT COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2020

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	52,364,372
Buildings	16,534,500
Machinery, equipment, and vehicles	11,445,218
Construction in progress	<u>1,719,550</u>
Total capital assets	<u>\$ 83,098,230</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/>.