

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GRANT COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
11/17/2022

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-9
Notes to Financial Statement	10-15
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-34
Other Information:	
Schedule of Leases and Debt	36
Schedule of Capital Assets.....	37
Other Reports.....	38

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	James E. McWhirt	01-01-21 to 12-31-22
County Treasurer	Tiffany N. Griffith	01-01-21 to 12-31-22
Clerk of the Circuit Court	Pamela K. Harris	01-01-21 to 12-31-22
County Sheriff	Reggial E. Nevels, Sr.	01-01-21 to 12-31-22
County Recorder	Kathy Foy	01-01-21 to 12-31-22
President of the Board of County Commissioners	Mark Bardsley	01-01-21 to 12-31-22
President of the County Council	Shane Middlesworth	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Grant County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.


Beth Kelley, CPA, CFE
Deputy State Examiner

November 3, 2022

(This page intentionally left blank.)

FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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.

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
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
General	\$ 8,156,996	\$ 24,482,699	\$ 24,511,635	\$ 8,128,060
Accident Report	23,182	6,812	763	29,231
LIT - Economic Dev - Co Share	258,565	1,438,765	1,397,533	299,797
LIT - Special Purpose Economic	78,859	123,893	123,893	78,859
Clerk's Records Perpetuation	170,970	37,319	10,129	198,160
Community Corrections	946,019	1,001,767	973,764	974,022
Community Transition Program	7,202	68,825	69,971	6,056
Convention Visitor & Tourism Promotion	98,463	496,021	385,753	208,731
Sales Disclosure - County Share	14,314	14,285	4,818	23,781
Covered Bridge	13,075	1,850	-	14,925
Cumulative Bridge	487,134	1,227,125	1,584,129	130,130
Cumulative Capital Development	142,703	398,238	419,780	121,161
Drug Free Community	19,442	27,043	20,599	25,886
Firearms Training	31,311	20,048	15,811	35,548
General Drain Improvement	222,443	12,332	48,181	186,594
Health	222,606	595,277	520,631	297,252
Levy Excess	949	-	-	949
Local Health Maintenance	79,574	49,842	37,894	91,522
Local Road and Street	232,989	642,283	715,000	160,272
MVH Restricted	130,953	2,139,649	1,475,997	794,605
Misdemeanant	-	51,445	51,445	-
Motor Vehicle Highway	1,103,832	2,483,946	2,704,759	883,019
Plat Book	82,776	40,349	47,705	75,420
Rainy Day	103,791	-	-	103,791
Recorder's Records Perpetuation	342,234	204,161	127,720	418,675
Sex And Violent Offender Admin	43,618	9,283	12,322	40,579
Sheriff's Pension Trust	5,949	60,824	82,000	(15,227)
Supp Public Defender Services	69,034	14,012	20,719	62,327
Surplus Tax	169,396	132,966	96,831	205,531
Surveyor's Corner Perpetuation	162,240	57,025	3,890	215,375
Tax Certificate Sale	398,809	-	-	398,809
Tax Sale Redemption	514	301,396	295,635	6,275
Tax Sale Surplus	1,135,318	2,598,572	1,511,482	2,222,408
Local Health Dept Trust Account	57,018	33,013	38,666	51,365
Unsafe Building	44,139	72,049	56,123	60,065
Vehicle Inspection	12,730	1,700	-	14,430
Court Appointed Special Advocate (CASA)	15,052	75,760	82,900	7,912
Auditor's Ineligible Deductions	150,771	151,395	57,640	244,526
County Elected Officials Training	49,076	11,413	3,101	57,388
County 911	627,939	619,506	803,795	443,650
Reassessment	139,120	475,877	442,433	172,564
Prosecutor Forfeiture Education and Training	35,571	8,034	9,937	33,668
Adult Probation Administrative	309,990	163,370	75,763	397,597
Supplemental Juvenile Probation Services	37,562	6,092	-	43,654
Alternative Dispute Resolution	39,170	5,531	450	44,251
Defer Prosecution	128,884	183,515	168,178	144,221
Drainage Maintenance	2,619,099	919,605	426,487	3,112,217
Drug Buy Money	117,024	42,223	56,733	102,514
Recycling	69,710	107,794	131,324	46,180
Donation	54,656	24,334	39,060	39,930
Debt Service	215,900	707,279	690,955	232,224
Facility Improvement Fund 2017	38,077	-	-	38,077
Insurance - Retiree Contribution	15,991	50,647	66,638	-
Payroll Withholding - Donations Gilead	-	3,473	3,473	-
Payroll Withholding - Medical Insurance	4,722,633	7,338,438	6,210,042	5,851,029
Payroll Withholding - Other YMCA	16	35,001	35,001	16
Payroll Withholding - Deferred Compensation	-	158,110	157,722	388
Payroll Withholding - Federal	-	1,162,311	1,162,311	-
Payroll Withholding - FICA & Medicare	-	1,021,332	1,021,332	-
Payroll Withholding - Local Tax	-	324,500	324,500	-
Payroll Withholding - PERF	63,158	83,602	83,602	63,158
Payroll Withholding - Property Taxes	121	2,883	2,883	121
Payroll Withholding - State	-	444,364	444,364	-
Payroll Withholding - Union Dues Local	-	2,272	2,272	-
Payroll Withholding - Wage Garnishments	792	51,519	51,817	494
Settlement	-	80,618,585	80,618,585	-
CVET Agency	-	294,140	294,140	-
Sewage Collections	-	65,916	65,916	-
Financial Institution Tax	-	988,850	988,850	-
BPPE Local Service Fee	90,703	13,363	-	104,066
LIT - Property Tax Relief	246,917	12,389,324	12,320,675	315,566
State Fines and Forfeitures	478	6,402	6,653	227
Infraction Judgements	27,258	80,241	103,229	4,270
Overweight Vehicle Fines	-	80	80	-
Special Death Benefit	665	8,400	8,400	665
Sales Disclosure - State Share	945	14,375	12,720	2,600
Coroner's Training & Cont. Education	954	9,785	9,932	807

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Mortgage Recording Fee-State Share	608	7,295	7,303	600
DLGF Homestead Property Database	36	137	91	82
Child Restraint Violation Fine	100	1,150	1,175	75
Education Plate Fees Agency	-	356	356	-
Riverboat Revenue Sharing	-	414,547	414,547	-
Innkeepers Tax Collections	211	-	-	211
LIT - Certified Shares	-	16,106,120	16,106,120	-
LIT - Econ Development (CEDIT)	-	2,973,437	2,973,437	-
City/Town Ordinance Violations Fines	50,927	27,459	16,082	62,304
93.563 Prosecutor PCA	25,041	7,452	3,998	28,495
93.563 Title IV-D Incentive/Co	197,590	34,794	50,967	181,417
93.563 Pros IV-D Incentive Post 99	39,001	72,340	54,023	57,318
93.563 Clerk IV-D Incentive Post	87,426	34,794	21,184	101,036
Treasurers Cashbook	2,084,094	1,888,262	2,084,094	1,888,262
Sheriff Inmate Trust	149,788	3,207,550	3,165,988	191,350
Sheriff Commissary	878,906	789,617	887,542	780,981
Clerk Trust	1,397,434	6,430,503	6,208,692	1,619,245
Clerk Support	2,940	730,487	726,848	6,579
JEAN Team Buy Money	2,814	-	559	2,255
Sheriff Workcrew	138,569	208,122	196,006	150,685
Immunizations & Vaccines	4,658	33,692	48,574	(10,224)
JEAN Team Clean Lab	8,638	-	-	8,638
Disaster Response	-	50,000	-	50,000
Veterans Treatment Court	19,569	4,814	1,903	22,480
JEAN Team Forfeiture & Seizure	40,819	27,696	8,500	60,015
Central Dispatch Operations	1,642	1,156,250	1,097,909	59,983
16.585 FRC Enhancement Grant	(22,818)	123,044	138,412	(38,186)
93.788 Opioid Response Grant	60,025	59,999	60,025	59,999
93.586 Grant CIP - 2020B	-	25,053	25,053	-
93.069 Bioterrorism	(3,826)	5,061	26,860	(25,625)
16.738 JEAN Team	5,813	99,020	101,802	3,031
20.601 DUI Task Force	6,120	239	-	6,359
97.042 Local Emergency Plan	46,400	14,982	14,119	47,263
16.607 BPV	(267)	-	-	(267)
20.600 Operation Pullover	4,028	12,422	12,482	3,968
Operation Pullover Dart Grant	6,222	-	2,947	3,275
CESF FY 2020 16.034	-	123,823	123,823	-
Problem Solving Veterans Court	8,817	-	7,159	1,658
CARES Provider Relief Fund	(37)	-	-	(37)
Coronavirus Relief 21.019	-	213,922	213,922	-
Corona Relief 21.019 Sheriff Comm	14	-	-	14
COVID 19 Vaccine Dist & Admin	-	80,640	49,272	31,368
COVID 19 Vaccinations	-	-	29,269	(29,269)
COVID 19 Testing	-	50,000	15,241	34,759
ARP Coronavirus Recover 21.027	-	6,387,429	-	6,387,429
Community Corrections Project Income	421,540	62,169	50,782	432,927
DOC 1006 Grant	-	-	10	(10)
Drug Court	52,970	21,398	24,756	49,612
DART / Probation	-	2,700	304	2,396
Drug Prosecution Fund	4,000	-	-	4,000
Problem Solving Court	7,368	8,500	7,371	8,497
Interpreters	2	7,263	7,536	(271)
1006 CRRP Grant	-	441,262	441,262	-
1006 Jail Treatment Grant	6,849	52,500	25,289	34,060
2020 Family Recovery Court	61,176	-	42,522	18,654
Adult Drug Court Enhancement	-	51,100	76,016	(24,916)
JDAI Grant (Superior II)	1,448	-	-	1,448
JDAI Grant (Probation)	11,881	-	11,881	-
Family Court Project Grant	2,330	-	2,330	-
Pretrial Grant (Probation)	151,432	110,934	249,437	12,929
CCMG GRANT 201324	89	-	89	-
CCMG GRANT 2002716	-	317,141	317,141	-
CCMG GRANT 2002717	-	399,254	399,254	-
CCMG GRANT 2100378	-	40,215	40,215	-
Re-Entry Court/Local Grant	53,470	13,100	7,045	59,525
Jail Addictions Treatment	-	4,500	4,500	-
Problem Solving Grant Superior II	7,263	8,500	7,463	8,300
SCAAP 2019-AP-BX-0676	2,580	-	-	2,580
State Vaccine Reimbursement Grant	-	47,125	-	47,125
CC LR&B #93 2019/2020	6,004	-	6,004	-
Sheriff Drug Interdiction	4,103	-	998	3,105
Totals	\$ 30,923,186	\$ 190,504,624	\$ 180,967,960	\$ 40,459,850

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, local 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.

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

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 some funds being set up as reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2021. Other funds are the result of disbursements exceeding the beginning balance and receipts for the year.

Note 8. Subsequent Event

The County will receive approximately \$12,774,858 in American Rescue Plan Act of 2021 funds over two years. The County has received a total of \$6,387,429 during 2021, and will receive the remaining \$6,387,429 in 2022.

(This page intentionally left blank.)

REQUIRED SUPPLEMENTARY INFORMATION

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General	Accident Report	LIT - Economic Dev - Co Share	LIT - Special Purpose Economic	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Convention Visitor & Tourism Promotion	Sales Disclosure - County Share
Cash and investments - beginning	\$ 8,156,996	\$ 23,182	\$ 258,565	\$ 78,859	\$ 170,970	\$ 946,019	\$ 7,202	\$ 98,463	\$ 14,314
Receipts:									
Taxes	19,816,766	-	1,438,765	-	-	-	-	494,458	-
Licenses and permits	79,422	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,250,325	-	-	-	-	-	-	-	-
Charges for services	1,284,530	2,716	-	-	-	-	-	-	-
Fines and forfeits	111,713	-	-	-	37,201	120,396	-	-	14,285
Other receipts	1,939,943	4,096	-	123,893	118	881,371	68,825	1,563	-
Total receipts	24,482,699	6,812	1,438,765	123,893	37,319	1,001,767	68,825	496,021	14,285
Disbursements:									
Personal services	16,283,435	-	1,386,000	-	8,437	831,469	-	-	4,818
Supplies	655,312	-	-	-	1,692	6,020	-	-	-
Other services and charges	5,019,442	-	11,533	-	-	104,724	11,146	385,753	-
Debt service - principal and interest	167,374	-	-	-	-	-	-	-	-
Capital outlay	1,429,203	-	-	-	-	31,551	-	-	-
Other disbursements	956,869	763	-	123,893	-	-	58,825	-	-
Total disbursements	24,511,635	763	1,397,533	123,893	10,129	973,764	69,971	385,753	4,818
Excess (deficiency) of receipts over disbursements	(28,936)	6,049	41,232	-	27,190	28,003	(1,146)	110,268	9,467
Cash and investments - ending	\$ 8,128,060	\$ 29,231	\$ 299,797	\$ 78,859	\$ 198,160	\$ 974,022	\$ 6,056	\$ 208,731	\$ 23,781

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Firearms Training	General Drain Improvement	Health	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 13,075	\$ 487,134	\$ 142,703	\$ 19,442	\$ 31,311	\$ 222,443	\$ 222,606	\$ 949	\$ 79,574
Receipts:									
Taxes	-	1,116,317	342,798	-	-	-	379,052	-	-
Licenses and permits	-	-	-	-	-	-	178,836	-	-
Intergovernmental receipts	-	105,481	32,386	-	-	-	35,824	-	-
Charges for services	-	-	-	-	20,048	-	-	-	-
Fines and forfeits	-	-	-	23,150	-	-	-	-	-
Other receipts	1,850	5,327	23,054	3,893	-	12,332	1,565	-	49,842
Total receipts	1,850	1,227,125	398,238	27,043	20,048	12,332	595,277	-	49,842
Disbursements:									
Personal services	-	-	-	-	-	-	497,521	-	27,666
Supplies	-	57,829	-	-	-	-	1,859	-	2,518
Other services and charges	-	177,004	-	20,599	-	-	21,191	-	7,710
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	1,271,297	419,780	-	-	-	-	-	-
Other disbursements	-	77,999	-	-	15,811	48,181	60	-	-
Total disbursements	-	1,584,129	419,780	20,599	15,811	48,181	520,631	-	37,894
Excess (deficiency) of receipts over disbursements	1,850	(357,004)	(21,542)	6,444	4,237	(35,849)	74,646	-	11,948
Cash and investments - ending	\$ 14,925	\$ 130,130	\$ 121,161	\$ 25,886	\$ 35,548	\$ 186,594	\$ 297,252	\$ 949	\$ 91,522

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Local Road and Street	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Sex And Violent Offender Admin	Sheriff's Pension Trust
Cash and investments - beginning	\$ 232,989	\$ 130,953	\$ -	\$ 1,103,832	\$ 82,776	\$ 103,791	\$ 342,234	\$ 43,618	\$ 5,949
Receipts:									
Taxes	-	-	-	-	44	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	639,443	2,108,664	-	2,108,664	-	-	-	-	-
Charges for services	-	-	-	-	625	-	204,161	-	54,123
Fines and forfeits	-	-	-	-	39,680	-	-	8,355	3,483
Other receipts	2,840	30,985	51,445	375,282	-	-	-	928	3,218
Total receipts	642,283	2,139,649	51,445	2,483,946	40,349	-	204,161	9,283	60,824
Disbursements:									
Personal services	-	345,607	-	1,547,111	47,235	-	11,095	-	82,000
Supplies	-	794,149	-	374,061	-	-	5,896	-	-
Other services and charges	-	8,620	-	49,678	-	-	107,824	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	715,000	327,621	-	733,909	-	-	2,905	-	-
Other disbursements	-	-	51,445	-	470	-	-	12,322	-
Total disbursements	715,000	1,475,997	51,445	2,704,759	47,705	-	127,720	12,322	82,000
Excess (deficiency) of receipts over disbursements	(72,717)	663,652	-	(220,813)	(7,356)	-	76,441	(3,039)	(21,176)
Cash and investments - ending	\$ 160,272	\$ 794,605	\$ -	\$ 883,019	\$ 75,420	\$ 103,791	\$ 418,675	\$ 40,579	\$ (15,227)

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Supp Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Certificate Sale	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Account	Unsafe Building	Vehicle Inspection
Cash and investments - beginning	\$ 69,034	\$ 169,396	\$ 162,240	\$ 398,809	\$ 514	\$ 1,135,318	\$ 57,018	\$ 44,139	\$ 12,730
Receipts:									
Taxes	-	-	-	-	-	2,598,572	-	-	-
Licenses and permits	-	-	-	-	-	-	-	1,568	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	57,025	-	301,396	-	-	-	1,700
Fines and forfeits	13,110	-	-	-	-	-	-	-	-
Other receipts	902	132,966	-	-	-	-	33,013	70,481	-
Total receipts	14,012	132,966	57,025	-	301,396	2,598,572	33,013	72,049	1,700
Disbursements:									
Personal services	-	-	-	-	-	-	38,666	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	20,719	96,831	3,890	-	56,339	1,511,482	-	56,123	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	239,296	-	-	-	-
Total disbursements	20,719	96,831	3,890	-	295,635	1,511,482	38,666	56,123	-
Excess (deficiency) of receipts over disbursements	(6,707)	36,135	53,135	-	5,761	1,087,090	(5,653)	15,926	1,700
Cash and investments - ending	\$ 62,327	\$ 205,531	\$ 215,375	\$ 398,809	\$ 6,275	\$ 2,222,408	\$ 51,365	\$ 60,065	\$ 14,430

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Court Appointed Special Advocate (CASA)	Auditor's Ineligible Deductions	County Elected Officials Training	County 911	Reassessment	Prosecutor Forfeiture Education and Training	Adult Probation Administrative	Supplemental Juvenile Probation Services	Alternative Dispute Resolution
Cash and investments - beginning	\$ 15,052	\$ 150,771	\$ 49,076	\$ 627,939	\$ 139,120	\$ 35,571	\$ 309,990	\$ 37,562	\$ 39,170
Receipts:									
Taxes	-	-	-	-	434,806	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	75,680	-	-	-	41,071	-	-	-	-
Charges for services	-	-	11,412	-	-	-	-	-	-
Fines and forfeits	-	-	1	-	-	8,034	163,083	6,092	5,531
Other receipts	80	151,395	-	619,506	-	-	287	-	-
Total receipts	75,760	151,395	11,413	619,506	475,877	8,034	163,370	6,092	5,531
Disbursements:									
Personal services	-	50,007	-	168,989	285,983	-	47,735	-	-
Supplies	-	63	-	4,319	2,352	727	6,077	-	-
Other services and charges	-	1,812	3,101	446,851	133,821	1,279	11,496	-	450
Debt service - principal and interest	-	-	-	154,988	-	-	-	-	-
Capital outlay	-	-	-	28,648	20,277	7,931	9,455	-	-
Other disbursements	82,900	5,758	-	-	-	-	1,000	-	-
Total disbursements	82,900	57,640	3,101	803,795	442,433	9,937	75,763	-	450
Excess (deficiency) of receipts over disbursements	(7,140)	93,755	8,312	(184,289)	33,444	(1,903)	87,607	6,092	5,081
Cash and investments - ending	\$ 7,912	\$ 244,526	\$ 57,388	\$ 443,650	\$ 172,564	\$ 33,668	\$ 397,597	\$ 43,654	\$ 44,251

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Defer Prosecution	Drainage Maintenance	Drug Buy Money	Recycling	Donation	Debt Service	Facility Improvement Fund 2017	Insurance - Retiree Contribution	Payroll Withholding - Donations Gilead
Cash and investments - beginning	\$ 128,884	\$ 2,619,099	\$ 117,024	\$ 69,710	\$ 54,656	\$ 215,900	\$ 38,077	\$ 15,991	\$ -
Receipts:									
Taxes	-	-	-	-	-	653,181	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	54,098	-	-	-
Charges for services	13,833	-	-	-	190	-	-	-	-
Fines and forfeits	91,082	-	34,435	107,794	-	-	-	-	-
Other receipts	78,600	919,605	7,788	-	24,144	-	-	50,647	3,473
Total receipts	183,515	919,605	42,223	107,794	24,334	707,279	-	50,647	3,473
Disbursements:									
Personal services	89,578	-	-	86,743	-	-	-	-	3,473
Supplies	-	-	-	2,521	1,768	-	-	-	-
Other services and charges	-	-	-	22,406	1,399	454,217	-	-	-
Debt service - principal and interest	-	-	-	-	-	236,738	-	-	-
Capital outlay	-	-	-	19,654	-	-	-	-	-
Other disbursements	78,600	426,487	56,733	-	35,893	-	-	66,638	-
Total disbursements	168,178	426,487	56,733	131,324	39,060	690,955	-	66,638	3,473
Excess (deficiency) of receipts over disbursements	15,337	493,118	(14,510)	(23,530)	(14,726)	16,324	-	(15,991)	-
Cash and investments - ending	\$ 144,221	\$ 3,112,217	\$ 102,514	\$ 46,180	\$ 39,930	\$ 232,224	\$ 38,077	\$ -	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Payroll Withholding - Medical Insurance	Payroll Withholding - Other YMCA	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Property Taxes	Payroll Withholding - State
Cash and investments - beginning	\$ 4,722,633	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ 63,158	\$ 121	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	7,338,438	35,001	158,110	1,162,311	1,021,332	324,500	83,602	2,883	444,364
Total receipts	7,338,438	35,001	158,110	1,162,311	1,021,332	324,500	83,602	2,883	444,364
Disbursements:									
Personal services	6,209,882	35,001	157,722	1,162,311	1,021,332	324,500	83,602	2,883	444,364
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	160	-	-	-	-	-	-	-	-
Total disbursements	6,210,042	35,001	157,722	1,162,311	1,021,332	324,500	83,602	2,883	444,364
Excess (deficiency) of receipts over disbursements	1,128,396	-	388	-	-	-	-	-	-
Cash and investments - ending	\$ 5,851,029	\$ 16	\$ 388	\$ -	\$ -	\$ -	\$ 63,158	\$ 121	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Payroll Withholding - Union Dues Local	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency	Sewage Collections	Financial Institution Tax	BPPE Local Service Fee	LIT - Property Tax Relief	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ 792	\$ -	\$ -	\$ -	\$ -	\$ 90,703	\$ 246,917	\$ 478
Receipts:									
Taxes	-	-	72,654,221	-	22,165	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,769,450	294,140	-	-	-	-	-
Charges for services	-	-	-	-	43,751	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	6,402
Other receipts	2,272	51,519	1,194,914	-	-	988,850	13,363	12,389,324	-
Total receipts	2,272	51,519	80,618,585	294,140	65,916	988,850	13,363	12,389,324	6,402
Disbursements:									
Personal services	2,272	51,680	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	137	80,618,585	294,140	65,916	988,850	-	12,320,675	6,653
Total disbursements	2,272	51,817	80,618,585	294,140	65,916	988,850	-	12,320,675	6,653
Excess (deficiency) of receipts over disbursements	-	(298)	-	-	-	-	13,363	68,649	(251)
Cash and investments - ending	\$ -	\$ 494	\$ -	\$ -	\$ -	\$ -	\$ 104,066	\$ 315,566	\$ 227

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroner's Training & Cont. Education	Mortgage Recording Fee-State Share	DLGF Homestead Property Database	Child Restraint Violation Fine	Education Plate Fees Agency
Cash and investments - beginning	\$ 27,258	\$ -	\$ 665	\$ 945	\$ 954	\$ 608	\$ 36	\$ 100	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	9,785	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	7,260	-	-	-
Fines and forfeits	80,241	80	580	14,375	-	35	-	1,150	356
Other receipts	-	-	7,820	-	-	-	137	-	-
Total receipts	80,241	80	8,400	14,375	9,785	7,295	137	1,150	356
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	103,229	80	8,400	12,720	9,932	7,303	91	1,175	356
Total disbursements	103,229	80	8,400	12,720	9,932	7,303	91	1,175	356
Excess (deficiency) of receipts over disbursements	(22,988)	-	-	1,655	(147)	(8)	46	(25)	-
Cash and investments - ending	\$ 4,270	\$ -	\$ 665	\$ 2,600	\$ 807	\$ 600	\$ 82	\$ 75	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT - Certified Shares	LIT - Econ Development (CEDIT)	City/Town Ordinance Violations Fines	93,563 Prosecutor PCA	93,563 Title IV-D Incentive/Co	93,563 Pros IV-D Incentive Post 99	93,563 Clerk IV-D Incentive Post
Cash and investments - beginning	\$ -	\$ 211	\$ -	\$ -	\$ 50,927	\$ 25,041	\$ 197,590	\$ 39,001	\$ 87,426
Receipts:									
Taxes	414,547	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	7,452	-	-	-
Fines and forfeits	-	-	-	-	24,530	-	-	-	-
Other receipts	-	-	16,106,120	2,973,437	2,929	-	34,794	72,340	34,794
Total receipts	414,547	-	16,106,120	2,973,437	27,459	7,452	34,794	72,340	34,794
Disbursements:									
Personal services	-	-	-	-	-	-	16,567	54,023	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	600	-	34,400	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	414,547	-	16,106,120	2,973,437	15,482	3,998	-	-	21,184
Total disbursements	414,547	-	16,106,120	2,973,437	16,082	3,998	50,967	54,023	21,184
Excess (deficiency) of receipts over disbursements	-	-	-	-	11,377	3,454	(16,173)	18,317	13,610
Cash and investments - ending	\$ -	\$ 211	\$ -	\$ -	\$ 62,304	\$ 28,495	\$ 181,417	\$ 57,318	\$ 101,036

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Treasurers Cashbook	Sheriff Inmate Trust	Sheriff Commissary	Clerk Trust	Clerk Support	JEAN Team Buy Money	Sheriff Workcrew	Immunizations & Vaccines	JEAN Team Clean Lab
Cash and investments - beginning	\$ 2,084,094	\$ 149,788	\$ 878,906	\$ 1,397,434	\$ 2,940	\$ 2,814	\$ 138,569	\$ 4,658	\$ 8,638
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,888,262	3,207,550	789,617	6,430,503	730,487	-	208,122	33,692	-
Total receipts	1,888,262	3,207,550	789,617	6,430,503	730,487	-	208,122	33,692	-
Disbursements:									
Personal services	-	-	-	-	-	-	196,006	-	-
Supplies	-	-	-	-	-	-	-	48,574	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,084,094	3,165,988	887,542	6,208,692	726,848	559	-	-	-
Total disbursements	2,084,094	3,165,988	887,542	6,208,692	726,848	559	196,006	48,574	-
Excess (deficiency) of receipts over disbursements	(195,832)	41,562	(97,925)	221,811	3,639	(559)	12,116	(14,882)	-
Cash and investments - ending	\$ 1,888,262	\$ 191,350	\$ 780,981	\$ 1,619,245	\$ 6,579	\$ 2,255	\$ 150,685	\$ (10,224)	\$ 8,638

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Disaster Response	Veterans Treatment Court	JEAN Team Forfeiture & Seizure	Central Dispatch Operations	16,585 FRC Enhancement Grant	93,788 Opioid Response Grant	93,586 Grant CIP 2020B	93,069 Bioterrorism	16,738 JEAN Team
Cash and investments - beginning	\$ -	\$ 19,569	\$ 40,819	\$ 1,642	\$ (22,818)	\$ 60,025	\$ -	\$ (3,826)	\$ 5,813
Receipts:									
Taxes	-	-	-	645,250	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	6,635
Fines and forfeits	-	-	27,696	-	-	-	-	-	-
Other receipts	50,000	4,814	-	511,000	123,044	59,999	25,053	5,061	92,385
Total receipts	50,000	4,814	27,696	1,156,250	123,044	59,999	25,053	5,061	99,020
Disbursements:									
Personal services	-	-	-	1,097,909	42,505	-	-	22,035	-
Supplies	-	-	-	-	2,696	-	-	3,985	101,645
Other services and charges	-	1,903	-	-	93,211	1,623	25,053	840	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	58,402	-	-	-
Other disbursements	-	-	8,500	-	-	-	-	-	157
Total disbursements	-	1,903	8,500	1,097,909	138,412	60,025	25,053	26,860	101,802
Excess (deficiency) of receipts over disbursements	50,000	2,911	19,196	58,341	(15,368)	(26)	-	(21,799)	(2,782)
Cash and investments - ending	\$ 50,000	\$ 22,480	\$ 60,015	\$ 59,983	\$ (38,186)	\$ 59,999	\$ -	\$ (25,625)	\$ 3,031

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	20.601 DUI Task Force	97.042 Local Emergency Plan	16.607 BPV	20.600 Operation Pullover	Operation Pullover Dart Grant	CESF FY 2020 16.034	Problem Solving Veterans Court	CARES Provider Relief Fund	Coronavirus Relief 21.019
Cash and investments - beginning	\$ 6,120	\$ 46,400	\$ (267)	\$ 4,028	\$ 6,222	\$ -	\$ 8,817	\$ (37)	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	239	-	-	12,422	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	213,922
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	14,982	-	-	-	123,823	-	-	-
Total receipts	239	14,982	-	12,422	-	123,823	-	-	213,922
Disbursements:									
Personal services	-	-	-	2,414	947	-	2,259	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	12,644	-	-	-	-	4,900	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	1,475	-	-	-	-	-	-	-
Other disbursements	-	-	-	10,068	2,000	123,823	-	-	213,922
Total disbursements	-	14,119	-	12,482	2,947	123,823	7,159	-	213,922
Excess (deficiency) of receipts over disbursements	239	863	-	(60)	(2,947)	-	(7,159)	-	-
Cash and investments - ending	\$ 6,359	\$ 47,263	\$ (267)	\$ 3,968	\$ 3,275	\$ -	\$ 1,658	\$ (37)	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Corona Relief 21.019 Sheriff Comm	COVID 19 Vaccine Dist & Admin	COVID 19 Vaccinations	COVID 19 Testing	ARP Coronavirus Recover 21.027	Community Corrections Project Income	DOC 1006 Grant	Drug Court	DART / Probation
Cash and investments - beginning	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ 421,540	\$ -	\$ 52,970	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	50,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,905	-	19,852	-
Other receipts	-	80,640	-	-	6,387,429	59,264	-	1,546	2,700
Total receipts	-	80,640	-	50,000	6,387,429	62,169	-	21,398	2,700
Disbursements:									
Personal services	-	9,819	18,417	14,262	-	170	10	-	-
Supplies	-	6,498	8,067	979	-	-	-	4,731	304
Other services and charges	-	13,800	923	-	-	800	-	19,130	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	19,155	1,862	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	49,812	-	895	-
Total disbursements	-	49,272	29,269	15,241	-	50,782	10	24,756	304
Excess (deficiency) of receipts over disbursements	-	31,368	(29,269)	34,759	6,387,429	11,387	(10)	(3,358)	2,396
Cash and investments - ending	\$ 14	\$ 31,368	\$ (29,269)	\$ 34,759	\$ 6,387,429	\$ 432,927	\$ (10)	\$ 49,612	\$ 2,396

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Drug Prosecution Fund	Problem Solving Court	Interpreters	1006 CRRP Grant	1006 Jail Treatment Grant	2020 Family Recovery Court	Adult Drug Court Enhancement	JDAI Grant (Superior II)	JDAI Grant (Probation)
Cash and investments - beginning	\$ 4,000	\$ 7,368	\$ 2	\$ -	\$ 6,849	\$ 61,176	\$ -	\$ 1,448	\$ 11,881
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	8,500	7,263	441,262	52,500	-	51,100	-	-
Total receipts	-	8,500	7,263	441,262	52,500	-	51,100	-	-
Disbursements:									
Personal services	-	-	-	441,262	-	-	49,978	-	-
Supplies	-	-	-	-	10,107	-	-	-	-
Other services and charges	-	7,371	7,536	-	15,182	-	23,432	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,606	-	-
Other disbursements	-	-	-	-	-	42,522	-	-	11,881
Total disbursements	-	7,371	7,536	441,262	25,289	42,522	76,016	-	11,881
Excess (deficiency) of receipts over disbursements	-	1,129	(273)	-	27,211	(42,522)	(24,916)	-	(11,881)
Cash and investments - ending	\$ 4,000	\$ 8,497	\$ (271)	\$ -	\$ 34,060	\$ 18,654	\$ (24,916)	\$ 1,448	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Family Court Project Grant	Pretrial Grant (Probation)	CCMG GRANT 201324	CCMG GRANT 2002716	CCMG GRANT 2002717	CCMG GRANT 2100378	Re-Entry Court/Local Grant	Jail Addictions Treatment	Problem Solving Grant Superior II
Cash and investments - beginning	\$ 2,330	\$ 151,432	\$ 89	\$ -	\$ -	\$ -	\$ 53,470	\$ -	\$ 7,263
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	13,100	-	-
Other receipts	-	110,934	-	317,141	399,254	40,215	-	4,500	8,500
Total receipts	-	110,934	-	317,141	399,254	40,215	13,100	4,500	8,500
Disbursements:									
Personal services	-	231,352	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	344	-	-
Other services and charges	2,330	18,085	-	-	-	-	6,701	4,500	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	317,141	399,254	40,215	-	-	-
Other disbursements	-	-	89	-	-	-	-	-	7,463
Total disbursements	2,330	249,437	89	317,141	399,254	40,215	7,045	4,500	7,463
Excess (deficiency) of receipts over disbursements	(2,330)	(138,503)	(89)	-	-	-	6,055	-	1,037
Cash and investments - ending	\$ -	\$ 12,929	\$ -	\$ -	\$ -	\$ -	\$ 59,525	\$ -	\$ 8,300

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SCAAP 2019-AP-BX-0676	State Vaccine Reimbursement Grant	CC LR&B #93 2019/2020	Sheriff Drug Interdiction	Totals
Cash and investments - beginning	\$ 2,580	\$ -	\$ 6,004	\$ 4,103	\$ 30,923,186
Receipts:					
Taxes	-	-	-	-	101,010,942
Licenses and permits	-	-	-	-	269,611
Intergovernmental receipts	-	-	-	-	13,577,887
Charges for services	-	-	-	-	2,230,779
Fines and forfeits	-	-	-	-	978,727
Other receipts	-	47,125	-	-	72,436,678
Total receipts	-	47,125	-	-	190,504,624
Disbursements:					
Personal services	-	-	-	-	33,539,052
Supplies	-	-	-	-	2,105,093
Other services and charges	-	-	-	-	9,042,404
Debt service - principal and interest	-	-	-	-	559,100
Capital outlay	-	-	-	-	5,857,341
Other disbursements	-	-	6,004	998	129,864,970
Total disbursements	-	-	6,004	998	180,967,960
Excess (deficiency) of receipts over disbursements	-	47,125	(6,004)	(998)	9,536,664
Cash and investments - ending	\$ 2,580	\$ 47,125	\$ -	\$ 3,105	\$ 40,459,850

OTHER INFORMATION

GRANT COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Advanced Imaging Solutions	Copier Lease w/ Office Concepts	\$ 2,748	7/12/2021	7/12/2026
Advanced Imaging Solutions	Copier Lease w/ Office Concepts	91,257	3/14/2019	3/14/2024
AT & T Capital Services	E-911 Services	191,525	9/18/2017	3/1/2028
U.S. Bancorp Government Leasing and Finance Inc	911 Equipment Lease	235,036	12/15/2020	12/15/2030
US Bank	2018 Ambulance Lease	100,984	11/15/2017	12/31/2022
Total of annual lease payments		<u>\$ 621,550</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	\$ 7,855,000	\$ 460,026
Notes and Loans Payable	Central Dispatch	617,259	87,326
Notes and Loans Payable	Complex Energy Project	444,784	229,233
Totals		<u>\$ 8,917,043</u>	<u>\$ 776,585</u>

GRANT COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2021

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	52,422,372
Buildings	18,220,187
Machinery, equipment, and vehicles	12,342,555
Construction in progress	<u>1,462,745</u>
Total capital assets	<u>\$ 85,482,449</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/>.