

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GRANT COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
06/20/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	James E. McWhirt Angela Jarvis	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Tiffany N. Griffith	01-01-22 to 12-31-23
Clerk of the Circuit Court	Pamela K. Harris	01-01-22 to 12-31-23
County Sheriff	Reggial E. Nevels, Sr. Delmiro Garcia	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Kathy Foy	01-01-22 to 12-31-23
President of the Board of County Commissioners	Mark Bardsley	01-01-22 to 12-31-23
President of the County Council	Shane Middlesworth	01-01-22 to 12-31-23



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, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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 and related disclosures 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 June 5, 2023, 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

June 5, 2023

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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, 2022

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
General	\$ 8,128,060	\$ 23,871,787	\$ 24,643,419	\$ 7,356,428
Accident Report	29,231	5,399	2,541	32,089
LIT - Economic Dev County Share	299,797	1,335,821	1,497,533	138,085
LIT - Special Purpose Economic	78,859	116,695	116,695	78,859
Clerk's Records Perpetuation	198,160	34,329	8,511	223,978
Community Corrections	974,022	990,574	1,031,225	933,371
Community Transition Program	6,056	85,563	87,633	3,986
Convention Visitor & Tourism Promotion	208,731	538,391	354,696	392,426
Sales Disclosure- County Share	23,781	17,650	4,652	36,779
Covered Bridge	14,925	1,850	-	16,775
Cumulative Bridge	130,130	1,530,006	1,252,778	407,358
Cumulative Capital Development	121,161	471,247	501,784	90,624
Drug Free Community	25,886	20,147	19,000	27,033
Firearms Training	35,548	47,507	27,109	55,946
General Drain Improvement	186,594	15,341	53,770	148,165
Health	297,252	859,505	603,449	553,308
Levy Excess	949	-	949	-
Local Health Maintenance	91,522	50,292	46,110	95,704
Local Road and Street	160,272	666,165	765,000	61,437
MVH Restricted	794,605	2,417,667	3,185,123	27,149
Misdemeanant	-	51,445	-	51,445
Motor Vehicle Highway	883,019	2,560,725	2,200,774	1,242,970
Plat Book	75,420	42,328	50,015	67,733
Rainy Day	103,791	-	-	103,791
Recorder's Records Perpetuation	418,675	209,286	145,898	482,063
Sex and Violent Offender Admin	80,579	9,676	837	49,418
Sheriffs Pension Trust	(15,227)	61,169	19,333	26,609
Supp Public Defender Services	62,327	14,354	7,313	69,368
Surplus Tax	205,531	161,340	74,878	291,993
Surveyor's Corner Perpetuation	215,375	54,700	1,500	268,575
Tax Certificate Sale	398,809	88,150	28,253	458,706
Tax Sale Redemption	6,275	432,643	473,938	(35,020)
Tax Sale Surplus	2,222,408	2,565,352	2,827,595	1,960,165
Local Health Dept Trust Account	51,365	31,287	15,319	67,333
Unsafe Building	60,065	57,199	104,693	12,571
Vehicle Inspection	14,430	1,130	-	15,560
Court Appointed Special Advocate (CASA)	7,912	71,014	71,014	7,912
Auditors Ineligible Deductions	244,526	237,914	71,593	410,847
County Elected Officials Training	57,388	10,940	3,042	65,286
County 911	443,650	597,338	631,225	409,763
Reassessment	172,564	491,017	467,473	196,108
Prosecutor Forfeiture Education and Training	33,668	10,128	17,513	26,283
Opioid Unrestricted	-	119,996	-	119,996
Adult Probation Administrative	397,597	143,300	102,467	438,430
Supplemental Juvenile Probation Services	43,654	2,843	358	46,139
Alternative Dispute Resolution	44,251	5,470	-	49,721
Defer Prosecution	144,221	159,790	162,804	141,207
Drainage Maintenance	3,112,217	892,476	594,026	3,410,667
Drug Buy Money	102,514	37,103	49,566	90,051
Recycling	46,180	115,930	87,559	74,551
Donation	39,930	15,172	4,799	50,303
Debt Service	232,224	671,111	689,220	214,115
Facility Improvement Fund 2017	38,077	-	-	38,077
Insurance - Retiree Contribution	-	51,960	40,274	11,686
Payroll Withholding - Donations-Gilead	-	3,225	3,225	-
Payroll Withholding - Medical Insurance	5,851,029	7,430,227	6,490,820	6,790,436
Payroll Withholding - Other YMCA	16	30,475	30,475	16
Payroll Withholding - Deferred Compensation	388	169,206	167,317	2,277
Payroll Withholding - Federal	-	1,112,191	1,112,191	-
Payroll Withholding - FICA & Medicare	-	1,014,565	1,014,565	-
Payroll Withholding - Local Tax	-	323,228	323,228	-
Payroll Withholding - PERF	63,158	108,168	108,324	63,002
Payroll Withholding - Property Taxes	121	-	-	121
Payroll Withholding - State	-	441,967	441,967	-
Payroll Withholding - Union Dues Local	-	1,828	1,828	-
Payroll Withholding - Wage Garnishments	494	54,981	54,637	838

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
Settlement	-	80,310,222	80,310,222	-
CVET Agency	-	304,052	304,052	-
Sewage Collections	-	79,914	79,914	-
Financial Institution Tax	-	1,117,411	1,117,411	-
BPPE Local Service Fee	104,066	929	104,067	928
LIT - Property Tax Relief	315,566	11,669,551	11,523,477	461,640
State Fines and Forfeitures	227	7,737	4,409	3,555
Infraction Judgments	4,270	58,845	57,116	5,999
Special Death Benefit	665	7,195	7,290	570
Sales Disclosure - State Share	2,600	18,080	19,360	1,320
Coroners Training & Cont. Education	807	9,794	10,109	492
Mortgage Recording Fee-State Share	600	5,695	5,910	385
DLGF Homestead Property Database	82	205	162	125
Child Restraint Violation Fine	75	475	500	50
Education Plate Fees Agency	-	356	356	-
Riverboat Revenue Sharing	-	375,420	375,420	-
Innkeepers Tax Collections	211	67,947	-	68,158
LIT - Certified Shares	-	15,170,418	15,170,418	-
LIT - Econ Development (CEDIT)	-	2,800,692	2,800,692	-
City/Town Ord Violations Fines	62,304	23,841	29,087	57,058
93.563 Prosecutor PCA	28,495	1,877	2,329	28,043
93.563 County IV-D Incentive	181,417	38,397	53,139	166,675
93.563 Pros IV-D Incentive Post 99	57,318	57,771	33,765	81,324
93.563 Clerk IV-D Incentive Post 99	101,036	38,397	1,207	138,226
Treasurer's Cashbook	1,888,262	2,668,846	1,888,262	2,668,846
Sheriff Inmate Trust	191,350	2,635,917	2,737,013	90,254
Sheriff Commissary	780,981	749,309	946,301	583,989
Clerk Support	6,579	684,762	675,704	15,637
Clerk Trust	1,619,245	5,981,289	5,629,884	1,970,650
JEAN Team Buy Money	2,255	1,500	1,258	2,497
Corona Relief 21.019 Sheriff Comm	14	-	14	-
Opioid Restricted	-	280,844	-	280,844
Sheriff Workcrew	150,685	163,457	224,500	89,642
Immunizations & Vaccines	(10,224)	41,426	42,742	(11,540)
JEAN Team Clean Lab	8,638	-	-	8,638
Disaster Response	50,000	50,000	-	100,000
Veterans Treatment Court	22,480	1,460	6,373	17,567
JEAN Team Forfeiture & Seizure	60,015	17,731	27,824	49,922
Central Dispatch Operations	59,983	1,210,350	1,044,944	225,389
16.585 FRC Enhancement Grant	(38,186)	147,983	126,462	(16,665)
93.788 Opioid Response Grant	59,999	9,379	54,378	15,000
93.586 Grant-CIP- 2020B	-	41,542	48,669	(7,127)
93.069 Bioterrorism	(25,625)	57,837	24,608	7,604
16.738 JEAN Team	3,031	59,657	57,640	5,048
20.608 DUI Task Force	6,359	72	-	6,431
97.042 Local Emergency Plan	47,263	6,788	1,599	52,452
16.607 BPV	(267)	356	-	89
20.600 & 20.616 OPO	3,968	11,738	12,904	2,802
Operation Pullover / DART	3,275	-	423	2,852
CESF FY 2020 16.034	-	1,344	1,344	-
20.616 SAVE	-	6,448	4,563	1,885
Problem Solving Veterans Court	1,658	7,000	4,015	4,643
93.658 Foster Care-Title IV-E	-	7,786	-	7,786
CARES Provider Relief Fund	(37)	-	-	(37)
COVID 19 Vaccine Dist & Admin	31,368	-	18,691	12,677
COVID 19 Vaccinations	(29,269)	73,516	44,295	(48)
COVID 19 Testing	34,759	105,135	54,115	85,779
ARP Coronavirus Recover 21.027	6,387,429	6,387,429	-	12,774,858
LATCF	-	50,000	-	50,000
Community Corrections Project Income	432,927	80,380	84,003	429,304
DOC 1006 Grant	(10)	-	10	(20)
Drug Court	49,612	23,387	34,347	38,652
DART / Probation	2,396	2,700	3,543	1,553
Drug Prosecution	4,000	-	-	4,000
Problem Solving Court	8,497	5,600	8,508	5,589
Interpreters	(271)	6,362	6,088	3

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
1006 CRRP Grant	-	461,461	461,461	-
1006 Jail Treatment Grant	34,060	45,651	12,431	67,280
2020 Family Recovery Court	18,654	-	1,776	16,878
Adult Drug Court Enhancement	(24,916)	100,007	99,917	(24,826)
2022 FRC	-	8,727	7,390	1,337
JDAI Grant (Sup II)	1,448	-	-	1,448
Pretrial Grant (Probation)	12,929	203,873	202,014	14,788
CCMG GRANT 2101412	-	303,884	258,966	44,918
CCMG GRANT 2200288	-	338,978	-	338,978
Re-Entry Court/Local Grant	59,525	11,708	1,785	69,448
Jail Addictions Treatment	-	8,000	4,509	3,491
Prob Solving Grant Superior II	8,300	6,400	8,563	6,137
SCAAP 2019- AP-BX-0676	2,580	-	-	2,580
State Vaccine Reimbursement Grant	47,125	-	47,125	-
Sheriff Drug Interdiction	3,105	-	-	3,105
Totals	<u>\$ 40,459,850</u>	<u>\$ 188,973,523</u>	<u>\$ 179,825,206</u>	<u>\$ 49,608,167</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, 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).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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.

Utility operating expenses. Amounts disbursed for operating the utilities.

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 for reimbursable grants. The reimbursements for expenditures made by the County had not been received by December 31, 2022. Other funds are a result of disbursements exceeding the beginning cash and investments balance and receipts for the year.

REQUIRED SUPPLEMENTARY INFORMATION

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	General	Accident Report	LIT - Economic Dev County Share	LIT - Special Purpose Economic	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 8,128,060	\$ 29,231	\$ 299,797	\$ 78,859	\$ 198,160
Receipts:					
Taxes	19,417,677	-	1,335,821	-	-
Licenses and permits	77,661	-	-	-	-
Intergovernmental receipts	1,221,392	-	-	-	-
Charges for services	1,233,273	2,455	-	-	-
Fines and forfeits	182,736	-	-	-	34,146
Other receipts	1,739,048	2,944	-	116,695	183
Total receipts	23,871,787	5,399	1,335,821	116,695	34,329
Disbursements:					
Personal services	15,844,264	-	1,486,000	-	8,511
Supplies	686,992	-	-	-	-
Other services and charges	5,353,065	-	11,533	-	-
Debt service - principal and interest	706,607	-	-	-	-
Capital outlay	659,675	-	-	-	-
Other disbursements	1,392,816	2,541	-	116,695	-
Total disbursements	24,643,419	2,541	1,497,533	116,695	8,511
Excess (deficiency) of receipts over disbursements	(771,632)	2,858	(161,712)	-	25,818
Cash and investments - ending	\$ 7,356,428	\$ 32,089	\$ 138,085	\$ 78,859	\$ 223,978

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Corrections	Community Transition Program	Convention Visitor & Tourism Promotion	Sales Disclosure- County Share	Covered Bridge
Cash and investments - beginning	\$ 974,022	\$ 6,056	\$ 208,731	\$ 23,781	\$ 14,925
Receipts:					
Taxes	-	-	526,596	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	124,726	-	-	17,650	-
Other receipts	865,848	85,563	11,795	-	1,850
Total receipts	990,574	85,563	538,391	17,650	1,850
Disbursements:					
Personal services	873,283	-	-	4,652	-
Supplies	4,587	-	-	-	-
Other services and charges	121,204	1,668	354,696	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	32,151	-	-	-	-
Other disbursements	-	85,965	-	-	-
Total disbursements	1,031,225	87,633	354,696	4,652	-
Excess (deficiency) of receipts over disbursements	(40,651)	(2,070)	183,695	12,998	1,850
Cash and investments - ending	\$ 933,371	\$ 3,986	\$ 392,426	\$ 36,779	\$ 16,775

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 130,130	\$ 121,161	\$ 25,886	\$ 35,548	\$ 186,594
Receipts:					
Taxes	1,105,553	331,863	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	101,524	30,475	-	-	-
Charges for services	-	-	-	5,727	-
Fines and forfeits	-	-	20,147	-	-
Other receipts	322,929	108,909	-	41,780	15,341
Total receipts	1,530,006	471,247	20,147	47,507	15,341
Disbursements:					
Personal services	-	-	-	-	-
Supplies	112,728	3,990	-	-	-
Other services and charges	583,426	89,082	19,000	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	556,624	408,712	-	-	-
Other disbursements	-	-	-	27,109	53,770
Total disbursements	1,252,778	501,784	19,000	27,109	53,770
Excess (deficiency) of receipts over disbursements	277,228	(30,537)	1,147	20,398	(38,429)
Cash and investments - ending	\$ 407,358	\$ 90,624	\$ 27,033	\$ 55,946	\$ 148,165

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Health	Levy Excess	Local Health Maintenance	Local Road and Street	MVH Restricted
Cash and investments - beginning	\$ 297,252	\$ 949	\$ 91,522	\$ 160,272	\$ 794,605
Receipts:					
Taxes	390,971	-	-	-	-
Licenses and permits	194,011	-	-	-	-
Intergovernmental receipts	35,873	-	-	538,716	2,372,667
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	124,996	-
Other receipts	238,650	-	50,292	2,453	45,000
Total receipts	<u>859,505</u>	<u>-</u>	<u>50,292</u>	<u>666,165</u>	<u>2,417,667</u>
Disbursements:					
Personal services	571,498	-	36,593	-	380,520
Supplies	1,716	-	2,723	-	2,005,199
Other services and charges	30,235	-	6,794	-	8,720
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	765,000	790,684
Other disbursements	-	949	-	-	-
Total disbursements	<u>603,449</u>	<u>949</u>	<u>46,110</u>	<u>765,000</u>	<u>3,185,123</u>
Excess (deficiency) of receipts over disbursements	<u>256,056</u>	<u>(949)</u>	<u>4,182</u>	<u>(98,835)</u>	<u>(767,456)</u>
Cash and investments - ending	<u>\$ 553,308</u>	<u>\$ -</u>	<u>\$ 95,704</u>	<u>\$ 61,437</u>	<u>\$ 27,149</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ -	\$ 883,019	\$ 75,420	\$ 103,791	\$ 418,675
Receipts:					
Taxes	-	-	32	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,294,449	-	-	-
Charges for services	-	-	476	-	208,914
Fines and forfeits	-	-	41,820	-	10
Other receipts	51,445	266,276	-	-	362
Total receipts	51,445	2,560,725	42,328	-	209,286
Disbursements:					
Personal services	-	1,615,800	49,258	-	573
Supplies	-	461,796	207	-	5,856
Other services and charges	-	36,116	-	-	139,469
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	87,062	-	-	-
Other disbursements	-	-	550	-	-
Total disbursements	-	2,200,774	50,015	-	145,898
Excess (deficiency) of receipts over disbursements	51,445	359,951	(7,687)	-	63,388
Cash and investments - ending	\$ 51,445	\$ 1,242,970	\$ 67,733	\$ 103,791	\$ 482,063

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sex and Violent Offender Admin	Sheriff's Pension Trust	Supp Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 40,579	\$ (15,227)	\$ 62,327	\$ 205,531	\$ 215,375
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	61,169	-	-	54,700
Fines and forfeits	8,708	-	13,454	-	-
Other receipts	968	-	900	161,340	-
Total receipts	9,676	61,169	14,354	161,340	54,700
Disbursements:					
Personal services	-	19,333	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	7,313	54,685	1,500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	837	-	-	20,193	-
Total disbursements	837	19,333	7,313	74,878	1,500
Excess (deficiency) of receipts over disbursements	8,839	41,836	7,041	86,462	53,200
Cash and investments - ending	\$ 49,418	\$ 26,609	\$ 69,368	\$ 291,993	\$ 268,575

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Certificate Sale	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Account	Unsafe Building
Cash and investments - beginning	\$ 398,809	\$ 6,275	\$ 2,222,408	\$ 51,365	\$ 60,065
Receipts:					
Taxes	88,150	-	2,565,352	-	-
Licenses and permits	-	-	-	-	7,199
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	432,643	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	31,287	50,000
Total receipts	<u>88,150</u>	<u>432,643</u>	<u>2,565,352</u>	<u>31,287</u>	<u>57,199</u>
Disbursements:					
Personal services	-	-	-	15,319	-
Supplies	-	-	-	-	-
Other services and charges	-	83,600	2,819,398	-	100,679
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	28,253	390,338	8,197	-	4,014
Total disbursements	<u>28,253</u>	<u>473,938</u>	<u>2,827,595</u>	<u>15,319</u>	<u>104,693</u>
Excess (deficiency) of receipts over disbursements	<u>59,897</u>	<u>(41,295)</u>	<u>(262,243)</u>	<u>15,968</u>	<u>(47,494)</u>
Cash and investments - ending	<u>\$ 458,706</u>	<u>\$ (35,020)</u>	<u>\$ 1,960,165</u>	<u>\$ 67,333</u>	<u>\$ 12,571</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Vehicle Inspection	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	County 911
Cash and investments - beginning	\$ 14,430	\$ 7,912	\$ 244,526	\$ 57,388	\$ 443,650
Receipts:					
Taxes	-	-	7,284	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	71,014	-	-	-
Charges for services	1,130	-	-	10,939	-
Fines and forfeits	-	-	-	1	-
Other receipts	-	-	230,630	-	597,338
Total receipts	1,130	71,014	237,914	10,940	597,338
Disbursements:					
Personal services	-	-	58,307	-	177,715
Supplies	-	-	334	-	4,715
Other services and charges	-	-	2,216	2,717	279,592
Debt service - principal and interest	-	-	-	-	154,988
Capital outlay	-	-	1,242	-	14,215
Other disbursements	-	71,014	9,494	325	-
Total disbursements	-	71,014	71,593	3,042	631,225
Excess (deficiency) of receipts over disbursements	1,130	-	166,321	7,898	(33,887)
Cash and investments - ending	\$ 15,560	\$ 7,912	\$ 410,847	\$ 65,286	\$ 409,763

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Reassessment	Prosecutor Forfeiture Education and Training	Opioid Unrestricted	Adult Probation Administrative	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 172,564	\$ 33,668	\$ -	\$ 397,597	\$ 43,654
Receipts:					
Taxes	449,454	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	41,271	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	6,819	-	143,284	2,843
Other receipts	292	3,309	119,996	16	-
Total receipts	491,017	10,128	119,996	143,300	2,843
Disbursements:					
Personal services	316,578	-	-	52,454	61
Supplies	3,990	-	-	15,303	-
Other services and charges	146,775	-	-	15,705	297
Debt service - principal and interest	-	-	-	-	-
Capital outlay	130	17,513	-	16,462	-
Other disbursements	-	-	-	2,543	-
Total disbursements	467,473	17,513	-	102,467	358
Excess (deficiency) of receipts over disbursements	23,544	(7,385)	119,996	40,833	2,485
Cash and investments - ending	\$ 196,108	\$ 26,283	\$ 119,996	\$ 438,430	\$ 46,139

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Alternative Dispute Resolution	Defer Prosecution	Drainage Maintenance	Drug Buy Money	Recycling
Cash and investments - beginning	\$ 44,251	\$ 144,221	\$ 3,112,217	\$ 102,514	\$ 46,180
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	12,690	-	-	-
Fines and forfeits	5,470	80,265	-	22,710	115,930
Other receipts	-	66,835	892,476	14,393	-
Total receipts	<u>5,470</u>	<u>159,790</u>	<u>892,476</u>	<u>37,103</u>	<u>115,930</u>
Disbursements:					
Personal services	-	92,688	-	-	82,766
Supplies	-	-	-	-	2,476
Other services and charges	-	-	-	-	2,317
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	70,116	594,026	49,566	-
Total disbursements	<u>-</u>	<u>162,804</u>	<u>594,026</u>	<u>49,566</u>	<u>87,559</u>
Excess (deficiency) of receipts over disbursements	<u>5,470</u>	<u>(3,014)</u>	<u>298,450</u>	<u>(12,463)</u>	<u>28,371</u>
Cash and investments - ending	<u>\$ 49,721</u>	<u>\$ 141,207</u>	<u>\$ 3,410,667</u>	<u>\$ 90,051</u>	<u>\$ 74,551</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Donation	Debt Service	Facility Improvement Fund 2017	Insurance - Retiree Contribution	Payroll Withholding - Donations-Gilead
Cash and investments - beginning	\$ 39,930	\$ 232,224	\$ 38,077	\$ -	\$ -
Receipts:					
Taxes	-	622,003	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	49,108	-	-	-
Charges for services	1,569	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	13,603	-	-	51,960	3,225
Total receipts	15,172	671,111	-	51,960	3,225
Disbursements:					
Personal services	-	-	-	-	3,225
Supplies	3,085	-	-	-	-
Other services and charges	857	459,194	-	-	-
Debt service - principal and interest	-	230,026	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	857	-	-	40,274	-
Total disbursements	4,799	689,220	-	40,274	3,225
Excess (deficiency) of receipts over disbursements	10,373	(18,109)	-	11,686	-
Cash and investments - ending	\$ 50,303	\$ 214,115	\$ 38,077	\$ 11,686	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Payroll Withholding - Medical Insurance	Payroll Withholding - Other YMCA	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare
Cash and investments - beginning	\$ 5,851,029	\$ 16	\$ 388	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,430,227	30,475	169,206	1,112,191	1,014,565
Total receipts	7,430,227	30,475	169,206	1,112,191	1,014,565
Disbursements:					
Personal services	6,490,530	30,475	167,317	1,112,191	1,014,565
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	290	-	-	-	-
Total disbursements	6,490,820	30,475	167,317	1,112,191	1,014,565
Excess (deficiency) of receipts over disbursements	939,407	-	1,889	-	-
Cash and investments - ending	\$ 6,790,436	\$ 16	\$ 2,277	\$ -	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Property Taxes	Payroll Withholding - State	Payroll Withholding - Union Dues Local
Cash and investments - beginning	\$ -	\$ 63,158	\$ 121	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	323,228	108,168	-	441,967	1,828
Total receipts	323,228	108,168	-	441,967	1,828
Disbursements:					
Personal services	323,228	108,324	-	441,967	1,828
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	323,228	108,324	-	441,967	1,828
Excess (deficiency) of receipts over disbursements	-	(156)	-	-	-
Cash and investments - ending	\$ -	\$ 63,002	\$ 121	\$ -	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Payroll Withholding -				Financial Institution Tax
	Wage Garnishments	Settlement	CVET Agency	Sewage Collections	
Cash and investments - beginning	\$ 494	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	72,516,216	-	27,913	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	6,495,382	304,052	-	-
Charges for services	-	-	-	51,451	-
Fines and forfeits	-	-	-	-	-
Other receipts	54,981	1,298,624	-	550	1,117,411
Total receipts	54,981	80,310,222	304,052	79,914	1,117,411
Disbursements:					
Personal services	54,362	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	275	80,310,222	304,052	79,914	1,117,411
Total disbursements	54,637	80,310,222	304,052	79,914	1,117,411
Excess (deficiency) of receipts over disbursements	344	-	-	-	-
Cash and investments - ending	\$ 838	\$ -	\$ -	\$ -	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	BPPE Local Service Fee	LIT - Property Tax Relief	State Fines and Forfeitures	Infraction Judgments	Special Death Benefit
Cash and investments - beginning	\$ 104,066	\$ 315,566	\$ 227	\$ 4,270	\$ 665
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	7,244	58,845	1,660
Other receipts	929	11,669,551	493	-	5,535
Total receipts	929	11,669,551	7,737	58,845	7,195
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	104,067	11,523,477	4,409	57,116	7,290
Total disbursements	104,067	11,523,477	4,409	57,116	7,290
Excess (deficiency) of receipts over disbursements	(103,138)	146,074	3,328	1,729	(95)
Cash and investments - ending	\$ 928	\$ 461,640	\$ 3,555	\$ 5,999	\$ 570

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sales Disclosure - State Share	Coroners Training & Cont. Education	Mortgage Recording Fee-State Share	DLGF Homestead Property Database	Child Restraint Violation Fine
Cash and investments - beginning	\$ 2,600	\$ 807	\$ 600	\$ 82	\$ 75
Receipts:					
Taxes	-	-	-	1	-
Licenses and permits	-	9,794	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	430	-	5,695	-	-
Fines and forfeits	17,650	-	-	-	475
Other receipts	-	-	-	204	-
Total receipts	18,080	9,794	5,695	205	475
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	19,360	10,109	5,910	162	500
Total disbursements	19,360	10,109	5,910	162	500
Excess (deficiency) of receipts over disbursements	(1,280)	(315)	(215)	43	(25)
Cash and investments - ending	\$ 1,320	\$ 492	\$ 385	\$ 125	\$ 50

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT - Certified Shares	LIT - Econ Development (CEDIT)
Cash and investments - beginning	\$ -	\$ -	\$ 211	\$ -	\$ -
Receipts:					
Taxes	-	375,420	67,947	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	356	-	-	-	-
Other receipts	-	-	-	15,170,418	2,800,692
Total receipts	356	375,420	67,947	15,170,418	2,800,692
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	356	375,420	-	15,170,418	2,800,692
Total disbursements	356	375,420	-	15,170,418	2,800,692
Excess (deficiency) of receipts over disbursements	-	-	67,947	-	-
Cash and investments - ending	\$ -	\$ -	\$ 68,158	\$ -	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	City/Town Ord Violations Fines	93.563 Prosecutor PCA	93.563 County IV-D Incentive	93.563 Pros IV-D Incentive Post 99	93.563 Clerk IV-D Incentive Post 99
Cash and investments - beginning	\$ 62,304	\$ 28,495	\$ 181,417	\$ 57,318	\$ 101,036
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,877	-	-	-
Fines and forfeits	21,104	-	-	-	-
Other receipts	2,737	-	38,397	57,771	38,397
Total receipts	23,841	1,877	38,397	57,771	38,397
Disbursements:					
Personal services	-	-	18,703	33,765	-
Supplies	-	-	-	-	-
Other services and charges	-	-	34,400	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	36	-	-
Other disbursements	29,087	2,329	-	-	1,207
Total disbursements	29,087	2,329	53,139	33,765	1,207
Excess (deficiency) of receipts over disbursements	(5,246)	(452)	(14,742)	24,006	37,190
Cash and investments - ending	\$ 57,058	\$ 28,043	\$ 166,675	\$ 81,324	\$ 138,226

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Treasurer's Cashbook	Sheriff Inmate Trust	Sheriff Commissary	Clerk Support	Clerk Trust
Cash and investments - beginning	\$ 1,888,262	\$ 191,350	\$ 780,981	\$ 6,579	\$ 1,619,245
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	<u>2,668,846</u>	<u>2,635,917</u>	<u>749,309</u>	<u>684,762</u>	<u>5,981,289</u>
Total receipts	<u>2,668,846</u>	<u>2,635,917</u>	<u>749,309</u>	<u>684,762</u>	<u>5,981,289</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>1,888,262</u>	<u>2,737,013</u>	<u>946,301</u>	<u>675,704</u>	<u>5,629,884</u>
Total disbursements	<u>1,888,262</u>	<u>2,737,013</u>	<u>946,301</u>	<u>675,704</u>	<u>5,629,884</u>
Excess (deficiency) of receipts over disbursements	<u>780,584</u>	<u>(101,096)</u>	<u>(196,992)</u>	<u>9,058</u>	<u>351,405</u>
Cash and investments - ending	<u>\$ 2,668,846</u>	<u>\$ 90,254</u>	<u>\$ 583,989</u>	<u>\$ 15,637</u>	<u>\$ 1,970,650</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	JEAN Team Buy Money	Corona Relief 21.019 Sheriff Comm	Opioid Restricted	Sheriff Workcrew	Immunizations & Vaccines
Cash and investments - beginning	\$ 2,255	\$ 14	\$ -	\$ 150,685	\$ (10,224)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,500	-	280,844	163,457	41,426
Total receipts	1,500	-	280,844	163,457	41,426
Disbursements:					
Personal services	-	-	-	224,500	-
Supplies	-	-	-	-	42,742
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,258	14	-	-	-
Total disbursements	1,258	14	-	224,500	42,742
Excess (deficiency) of receipts over disbursements	242	(14)	280,844	(61,043)	(1,316)
Cash and investments - ending	\$ 2,497	\$ -	\$ 280,844	\$ 89,642	\$ (11,540)

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	JEAN Team Clean Lab	Disaster Response	Veterans Treatment Court	JEAN Team Forfeiture & Seizure	Central Dispatch Operations
Cash and investments - beginning	\$ 8,638	\$ 50,000	\$ 22,480	\$ 60,015	\$ 59,983
Receipts:					
Taxes	-	-	-	-	646,500
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	9,846	-
Other receipts	-	50,000	1,460	7,885	563,850
Total receipts	-	50,000	1,460	17,731	1,210,350
Disbursements:					
Personal services	-	-	-	-	1,044,944
Supplies	-	-	621	-	-
Other services and charges	-	-	5,752	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	27,824	-
Total disbursements	-	-	6,373	27,824	1,044,944
Excess (deficiency) of receipts over disbursements	-	50,000	(4,913)	(10,093)	165,406
Cash and investments - ending	\$ 8,638	\$ 100,000	\$ 17,567	\$ 49,922	\$ 225,389

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	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	\$ (38,186)	\$ 59,999	\$ -	\$ (25,625)	\$ 3,031
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	32,646	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,503
Other receipts	115,337	9,379	41,542	57,837	57,154
Total receipts	<u>147,983</u>	<u>9,379</u>	<u>41,542</u>	<u>57,837</u>	<u>59,657</u>
Disbursements:					
Personal services	49,835	2,457	-	23,915	-
Supplies	255	10,000	-	-	57,492
Other services and charges	76,372	41,921	48,669	693	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	148
Total disbursements	<u>126,462</u>	<u>54,378</u>	<u>48,669</u>	<u>24,608</u>	<u>57,640</u>
Excess (deficiency) of receipts over disbursements	<u>21,521</u>	<u>(44,999)</u>	<u>(7,127)</u>	<u>33,229</u>	<u>2,017</u>
Cash and investments - ending	<u>\$ (16,665)</u>	<u>\$ 15,000</u>	<u>\$ (7,127)</u>	<u>\$ 7,604</u>	<u>\$ 5,048</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	20.608 DUI Task Force	97.042 Local Emergency Plan	16.607 BPV	20.600 & 20.616 OPO	Operation Pullover / DART
Cash and investments - beginning	\$ 6,359	\$ 47,263	\$ (267)	\$ 3,968	\$ 3,275
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	72	-	-	11,738	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	6,788	356	-	-
Total receipts	72	6,788	356	11,738	-
Disbursements:					
Personal services	-	-	-	4,238	423
Supplies	-	-	-	-	-
Other services and charges	-	633	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	966	-	-	-
Other disbursements	-	-	-	8,666	-
Total disbursements	-	1,599	-	12,904	423
Excess (deficiency) of receipts over disbursements	72	5,189	356	(1,166)	(423)
Cash and investments - ending	\$ 6,431	\$ 52,452	\$ 89	\$ 2,802	\$ 2,852

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CESF FY 2020 16.034	20.616 SAVE	Problem Solving Veterans Court	93.658 Foster Care-Title IV-E	CARES Provider Relief Fund
Cash and investments - beginning	\$ -	\$ -	\$ 1,658	\$ -	\$ (37)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	6,448	-	7,786	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,344	-	7,000	-	-
Total receipts	<u>1,344</u>	<u>6,448</u>	<u>7,000</u>	<u>7,786</u>	<u>-</u>
Disbursements:					
Personal services	-	3,116	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	4,015	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,344	1,447	-	-	-
Total disbursements	<u>1,344</u>	<u>4,563</u>	<u>4,015</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	1,885	2,985	7,786	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,885</u>	<u>\$ 4,643</u>	<u>\$ 7,786</u>	<u>\$ (37)</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	COVID 19 Vaccine Dist & Admin	COVID 19 Vaccinations	COVID 19 Testing	ARP Coronavirus Recover 21.027	LATCF
Cash and investments - beginning	\$ 31,368	\$ (29,269)	\$ 34,759	\$ 6,387,429	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	73,516	100,000	-	50,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	5,135	6,387,429	-
Total receipts	-	73,516	105,135	6,387,429	50,000
Disbursements:					
Personal services	-	33,789	53,172	-	-
Supplies	3,502	2,027	847	-	-
Other services and charges	9,344	8,479	96	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	5,845	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	18,691	44,295	54,115	-	-
Excess (deficiency) of receipts over disbursements	(18,691)	29,221	51,020	6,387,429	50,000
Cash and investments - ending	\$ 12,677	\$ (48)	\$ 85,779	\$ 12,774,858	\$ 50,000

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Corrections Project Income	DOC 1006 Grant	Drug Court	DART / Probation	Drug Prosecution
Cash and investments - beginning	\$ 432,927	\$ (10)	\$ 49,612	\$ 2,396	\$ 4,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	2,793	-	21,426	-	-
Other receipts	77,587	-	1,961	2,700	-
Total receipts	80,380	-	23,387	2,700	-
Disbursements:					
Personal services	170	10	-	-	-
Supplies	-	-	4,675	3,543	-
Other services and charges	5,420	-	29,672	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	78,413	-	-	-	-
Total disbursements	84,003	10	34,347	3,543	-
Excess (deficiency) of receipts over disbursements	(3,623)	(10)	(10,960)	(843)	-
Cash and investments - ending	\$ 429,304	\$ (20)	\$ 38,652	\$ 1,553	\$ 4,000

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Problem Solving Court	Interpreters	1006 CRRP Grant	1006 Jail Treatment Grant	2020 Family Recovery Court
Cash and investments - beginning	\$ 8,497	\$ (271)	\$ -	\$ 34,060	\$ 18,654
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,600	6,362	461,461	45,651	-
Total receipts	5,600	6,362	461,461	45,651	-
Disbursements:					
Personal services	-	-	391,450	-	-
Supplies	-	-	-	1,358	-
Other services and charges	8,508	6,088	-	11,073	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	70,011	-	1,776
Total disbursements	8,508	6,088	461,461	12,431	1,776
Excess (deficiency) of receipts over disbursements	(2,908)	274	-	33,220	(1,776)
Cash and investments - ending	\$ 5,589	\$ 3	\$ -	\$ 67,280	\$ 16,878

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Adult Drug Court Enhancement	2022 FRC	JDAI Grant (Sup II)	Pretrial Grant (Probation)	CCMG GRANT 2101412
Cash and investments - beginning	\$ (24,916)	\$ -	\$ 1,448	\$ 12,929	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	26,388	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	73,619	8,727	-	203,873	303,884
Total receipts	100,007	8,727	-	203,873	303,884
Disbursements:					
Personal services	73,028	-	-	186,574	-
Supplies	-	3,150	-	-	-
Other services and charges	26,889	4,240	-	15,440	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	258,966
Other disbursements	-	-	-	-	-
Total disbursements	99,917	7,390	-	202,014	258,966
Excess (deficiency) of receipts over disbursements	90	1,337	-	1,859	44,918
Cash and investments - ending	\$ (24,826)	\$ 1,337	\$ 1,448	\$ 14,788	\$ 44,918

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CCMG GRANT 2200288	Re-Entry Court/Local Grant	Jail Addictions Treatment	Prob Solving Grant Superior II
Cash and investments - beginning	\$ -	\$ 59,525	\$ -	\$ 8,300
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	11,708	-	-
Other receipts	338,978	-	8,000	6,400
Total receipts	338,978	11,708	8,000	6,400
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	1,785	4,509	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	8,563
Total disbursements	-	1,785	4,509	8,563
Excess (deficiency) of receipts over disbursements	338,978	9,923	3,491	(2,163)
Cash and investments - ending	\$ 338,978	\$ 69,448	\$ 3,491	\$ 6,137

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SCAAP 2019- AP-BX-0676	State Vaccine Reimbursement Grant	Sheriff Drug Interdiction	Totals
Cash and investments - beginning	\$ 2,580	\$ 47,125	\$ 3,105	\$ 40,459,850
Receipts:				
Taxes	-	-	-	100,474,753
Licenses and permits	-	-	-	288,665
Intergovernmental receipts	-	-	-	13,864,517
Charges for services	-	-	-	2,085,138
Fines and forfeits	-	-	-	1,101,325
Other receipts	-	-	-	71,159,125
Total receipts	-	-	-	188,973,523
Disbursements:				
Personal services	-	-	-	33,578,274
Supplies	-	-	-	3,445,909
Other services and charges	-	-	-	11,075,851
Debt service - principal and interest	-	-	-	1,091,621
Capital outlay	-	-	-	3,615,283
Other disbursements	-	47,125	-	127,018,268
Total disbursements	-	47,125	-	179,825,206
Excess (deficiency) of receipts over disbursements	-	(47,125)	-	9,148,317
Cash and investments - ending	\$ 2,580	\$ -	\$ 3,105	\$ 49,608,167

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OTHER INFORMATION

GRANT COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Applied Imaging	Copier Lease	\$ 1,055	11/1/2022	10/31/2027
Advanced Imaging Solutions	Copier Lease	2,748	7/12/2021	7/12/2026
Advanced Imaging Solutions	Copier Lease	97,788	3/14/2019	3/14/2024
AT & T Capital Services	E-911 Services	191,525	9/18/2017	6/1/2028
U.S. Bancorp Government Leasing and Finance Inc	911 Equipment Lease	235,036	12/15/2020	12/15/2030
US Bank	IT Equipment	<u>71,586</u>	5/5/2022	5/5/2026
Total of annual lease payments		<u>\$ 599,738</u>		

Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Type			
Governmental activities:			
General obligation bonds	2017 Facility Improvement Bond	\$ 7,625,000	\$ 227,469
Notes and loans payable	Complex Energy Project	<u>225,100</u>	<u>114,616</u>
Totals		<u>\$ 7,850,100</u>	<u>\$ 342,085</u>

GRANT COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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.

	Ending Balance
Governmental activities:	
Land	\$ 1,034,590
Infrastructure	52,422,372
Buildings	18,220,187
Machinery, equipment, and vehicles	13,698,590
Construction in progress	<u>3,285,430</u>
Total capital assets	<u>\$ 88,661,169</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/>.