



Washington State Auditor's Office

Troy Kelley

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Financial Statements and Federal Single Audit Report

Grant County

For the period January 1, 2013 through December 31, 2013

Published September 29, 2014

Report No. 1012724





Washington State Auditor Troy Kelley

September 29, 2014

Board of Commissioners
Grant County
Ephrata, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on Grant County's financial statements and compliance with federal laws and regulations.

We are issuing this report in order to provide information on the County's financial condition.

Sincerely,

TROY KELLEY
STATE AUDITOR

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Grant County
January 1, 2013 through December 31, 2013**

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Federal Summary

Grant County January 1, 2013 through December 31, 2013

The results of our audit of Grant County are summarized below in accordance with U.S. Office of Management and Budget Circular A-133.

FINANCIAL STATEMENTS

An unmodified opinion was issued on the financial statements.

Internal Control Over Financial Reporting:

- ***Significant Deficiencies:*** We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- ***Material Weaknesses:*** We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the County.

FEDERAL AWARDS

Internal Control Over Major Programs:

- ***Significant Deficiencies:*** We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- ***Material Weaknesses:*** We identified no deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the County's compliance with requirements applicable to its major federal program.

We reported no findings that are required to be disclosed under section 510(a) of OMB Circular A-133.

Identification of Major Programs:

The following was a major program during the period under audit:

<u>CFDA No.</u>	<u>Program Title</u>
20.205	Highway Planning and Construction Cluster - Highway Planning and Construction

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by OMB Circular A-133, was \$300,000.

The County qualified as a low-risk auditee under OMB Circular A-133.

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

**Grant County
January 1, 2013 through December 31, 2013**

Board of Commissioners
Grant County
Ephrata, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Grant County, Washington, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated September 19, 2014.

We issued an unmodified opinion on the fair presentation of the County's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the County using accounting practices prescribed or permitted by Washington State statutes and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the 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.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable

possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

In addition, we noted certain matters that we have reported to the management of the County in a separate letter dated September 23, 2014.

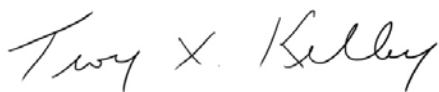
COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.



TROY KELLEY
STATE AUDITOR

September 19, 2014

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance in Accordance with OMB Circular A-133

**Grant County
January 1, 2013 through December 31, 2013**

Board of Commissioners
Grant County
Ephrata, Washington

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited the compliance of Grant County, Washington, with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. The County's major federal programs are identified in the accompanying Federal Summary.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

PURPOSE OF THIS REPORT

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in cursive script that reads "Troy X. Kelley".

TROY KELLEY
STATE AUDITOR

September 19, 2014

Independent Auditor's Report on Financial Statements

Grant County
January 1, 2013 through December 31, 2013

Board of Commissioners
Grant County
Ephrata, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Grant County, Washington, for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's financial statements, as listed on page 14.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting

estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Unmodified Opinion on Regulatory Basis of Accounting (BARS Manual)

As described in Note 1, Grant County has prepared these financial statements using accounting practices prescribed or permitted by Washington State statutes and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of Grant County, for the year ended December 31, 2013, on the basis of accounting described in Note 1.

Basis for Adverse Opinion on U.S. GAAP

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. The effects on the financial statements of the variances between GAAP and the accounting practices the County used, as described in Note 1, although not reasonably determinable, are presumed to be material. As a result, we are required to issue an adverse opinion on whether the financial statements are presented fairly, in all material respects, in accordance with GAAP.

Adverse Opinion on U.S. GAAP

The financial statements referred to above were not intended to, and in our opinion they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Grant County, as of December 31, 2013, or the changes in financial position or cash flows for the year then ended, due to the significance of the matter discussed in the above "Basis for Adverse Opinion on U.S. GAAP" paragraph.

Other Matters

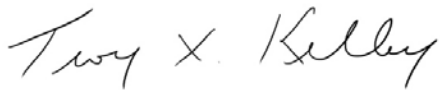
Supplementary and Other Information

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The accompanying Schedule of Liabilities is also presented for purposes of additional analysis as required by the prescribed BARS manual. These schedules are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such

information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated September 19, 2014 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 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 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.

A handwritten signature in cursive script that reads "Troy X. Kelley".

TROY KELLEY
STATE AUDITOR

September 19, 2014

Financial Section

Grant County
January 1, 2013 through December 31, 2013

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2013
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Schedule of Liabilities – 2013
Schedule of Expenditures of Federal Awards – 2013
Notes to the Schedule of Expenditures of Federal Awards – 2013

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		Total for All funds*	001 General	101 County Roads	102 Emergency Management
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	35,064,819	0	7,399,975	220,657
30880	Beg Fund Bal-Unreserved	23,187,321	9,543,946	0	0
38800/58800	Prior Period Adjustments, net	0	-297,250	0	0
Operating Revenues					
310	Taxes	38,852,891	24,276,999	8,481,587	0
320	Licenses & Permits	809,393	103,192	0	0
330	Intergovernmental Revenues	30,683,935	5,193,777	13,009,574	578,093
340	Charges for Goods and Services	13,777,056	3,080,320	3,485	575
350	Fines & Penalties	1,908,866	1,893,903	0	0
360	Miscellaneous Revenues	11,747,377	3,089,789	107,027	0
Total Operating Revenues:		97,779,518	37,637,979	21,601,673	578,668
Operating Expenditures					
510	General Government	26,280,137	15,784,391	36,529	0
520	Public Safety	18,440,231	14,649,186	215,721	659,045
530	Utilities	2,744,938	142,289	0	0
540	Transportation	18,528,154	399,978	13,266,814	0
550	Natural and Economic Environment	2,300,770	865,525	0	0
560	Social Services	11,343,375	475,696	0	0
570	Culture And Recreation	1,937,096	1,797,096	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		81,574,701	34,114,161	13,519,065	659,045
Net Operating Increase (Decrease):		16,204,817	3,523,819	8,082,608	-80,377
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	2,996,910	189,560	531,581	18
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	4,981,000	249,303	1,326,398	73,558
Total Nonoperating Revenues:		7,977,910	438,863	1,857,979	73,576
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	2,667,911	1,055,613	525,224	0
591-593	Debt Service	1,641,610	0	2,002	0
594-595	Capital Expenditures	14,749,435	416,832	7,923,856	0
597	Transfers-Out	3,872,304	1,726,506	3,250	0
Total Nonoperating Expenditures:		22,931,260	3,198,952	8,454,332	
Increase (Decrease) in Cash and Investments		1,251,467	763,731	1,486,255	-6,801
Ending Cash and Investments					
50810	End Fund Bal-Reserved	28,925,918	0	8,886,229	213,857
50880	End Fund Balance-Unreserved	30,577,689	10,010,426	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		104 Veteran's Assistance	107 Drug Seizure	108 Mental Health	109 I-NET
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	279,199	3,538	2,753,711	37,390
30880	Beg Fund Bal-Unreserved	0	0	30,308	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	99,984	0	3,511	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	50	0	5,935,807	70
340	Charges for Goods and Services	0	0	259,165	0
350	Fines & Penalties	0	396	0	0
360	Miscellaneous Revenues	5,620	13,353	71,105	142,386
Total Operating Revenues:		105,653	13,749	6,269,587	142,456
Operating Expenditures					
510	General Government	0	0	0	0
520	Public Safety	0	13,996	0	143,944
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	87,991	0	0	0
560	Social Services	0	0	6,041,396	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		87,991	13,996	6,041,396	143,944
Net Operating Increase (Decrease):		17,662	-247	228,191	-1,488
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	0	0	33,988
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	0
Total Nonoperating Revenues:					33,988
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	10,000	0
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	0	0	0	0
597	Transfers-Out	0	0	923	0
Total Nonoperating Expenditures:				10,923	
Increase (Decrease) in Cash and Investments		17,662	-247	217,268	32,500
Ending Cash and Investments					
50810	End Fund Bal-Reserved	296,861	3,291	2,852,643	69,891
50880	End Fund Balance-Unreserved	0	0	148,645	0

The accompanying notes are an integral part of this Statement.

BARS Code		110 Law Library	111 Treasurer O&M	113 Economic Enhancement	114 Tourist Advertising
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	17,389	49,118	1,476,976	287,959
30880	Beg Fund Bal-Unreserved	0	0	0	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	0	0	800,029	452,270
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	0	0	0
340	Charges for Goods and Services	32,672	70,107	0	0
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	0	0	0	0
Total Operating Revenues:		32,672	70,107	800,029	452,270
Operating Expenditures					
510	General Government	29,376	55,785	0	0
520	Public Safety	0	0	0	0
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	393,192
560	Social Services	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		29,376	55,785		393,192
Net Operating Increase (Decrease):		3,296	14,322	800,029	59,078
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	0	141,900	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	10,684
Total Nonoperating Revenues:				141,900	10,684
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	0	0
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	0	0	644,140	0
597	Transfers-Out	0	0	0	32,912
Total Nonoperating Expenditures:				644,140	32,912
Increase (Decrease) in Cash and Investments		3,296	14,322	297,789	36,850
Ending Cash and Investments					
50810	End Fund Bal-Reserved	20,685	63,439	1,774,765	324,809
50880	End Fund Balance-Unreserved	0	0	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		115 P.A.R.C	120 Crime Victims Support	121 Law and Justice	124 Auditor's O&M
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	653,616	149,673	306,892	284,009
30880	Beg Fund Bal-Unreserved	0	0	0	0
38800/58800	Prior Period Adjustments, net	0	0	297,250	0
Operating Revenues					
310	Taxes	0	0	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	1,003,854	26,245	751,859	73,847
340	Charges for Goods and Services	129,542	73,636	0	40,642
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	13,842	0	0	0
Total Operating Revenues:		1,147,238	99,880	751,859	114,489
Operating Expenditures					
510	General Government	0	121,826	0	2,700
520	Public Safety	0	0	514,043	0
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	1,383,872	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		1,383,872	121,826	514,043	2,700
Net Operating Increase (Decrease):		-236,634	-21,945	237,816	111,789
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	0	0	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	0
Total Nonoperating Revenues:					
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	0	0
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	0	0	269,191	182,306
597	Transfers-Out	0	0	0	0
Total Nonoperating Expenditures:				269,191	182,306
Increase (Decrease) in Cash and Investments		-236,634	-21,945	-31,375	-70,517
Ending Cash and Investments					
50810	End Fund Bal-Reserved	344,810	127,727	572,767	213,492
50880	End Fund Balance-Unreserved	72,172	0	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		125 Developmental Disability Residential	128 New Hope - Domestic Violence	129 Affordable Housing	133 Rural Economic Development
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	597,931	89,667	42,077	2,599,069
30880	Beg Fund Bal-Unreserved	0	7,237	0	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	196,962	0	0	998,036
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	2,126,217	874,043	0	0
340	Charges for Goods and Services	0	162,778	469,560	0
350	Fines & Penalties	0	2,752	0	0
360	Miscellaneous Revenues	28,569	165,038	0	0
Total Operating Revenues:		2,351,747	1,204,610	469,560	998,036
Operating Expenditures					
510	General Government	0	0	0	12,500
520	Public Safety	0	0	0	0
530	Utilities	0	0	0	200,000
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	487,062	0
560	Social Services	2,308,327	1,134,083	0	0
570	Culture And Recreation	0	0	0	140,000
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		2,308,327	1,134,083	487,062	352,500
Net Operating Increase (Decrease):		43,421	70,528	-17,502	645,536
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	0	0	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	0
Total Nonoperating Revenues:					
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	0	0
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	0	5,600	0	0
597	Transfers-Out	0	0	0	0
Total Nonoperating Expenditures:			5,600		
Increase (Decrease) in Cash and Investments		43,421	64,928	-17,502	645,536
Ending Cash and Investments					
50810	End Fund Bal-Reserved	637,208	148,884	24,575	3,244,606
50880	End Fund Balance-Unreserved	4,142	12,946	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		135 Emergency Communications	136 Dispute Resolutions	138 Building	190 Grant Administration
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	1,664,382	740	0	0
30880	Beg Fund Bal-Unreserved	0	0	0	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	2,693,079	0	0	0
320	Licenses & Permits	0	0	706,201	0
330	Intergovernmental Revenues	0	0	0	518,710
340	Charges for Goods and Services	0	9,645	19	0
350	Fines & Penalties	0	0	900	0
360	Miscellaneous Revenues	41,592	0	0	0
Total Operating Revenues:		2,734,671	9,645	707,120	518,710
Operating Expenditures					
510	General Government	0	9,760	0	0
520	Public Safety	1,413,765	0	830,227	0
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	467,000
560	Social Services	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		1,413,765	9,760	830,227	467,000
Net Operating Increase (Decrease):		1,320,906	-115	-123,107	51,710
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	0	0	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	144,045	0
Total Nonoperating Revenues:				144,045	0
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	0	24,010
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	0	0	0	0
597	Transfers-Out	743,970	0	0	0
Total Nonoperating Expenditures:		743,970			24,010
Increase (Decrease) in Cash and Investments		576,936	-115	20,938	27,700
Ending Cash and Investments					
50810	End Fund Bal-Reserved	2,241,318	625	11,887	27,699
50880	End Fund Balance-Unreserved	0	0	9,051	0

The accompanying notes are an integral part of this Statement.

BARS Code		203 Fair G.O Bond	205 MACC Construction Bond	303 Fair Construction	304 Museum Construction
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	0	747,270	282,172	135,378
30880	Beg Fund Bal-Unreserved	0	0	0	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	0	0	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	0	0	0
340	Charges for Goods and Services	0	0	0	0
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	0	3,926	4,201	0
Total Operating Revenues:			3,926	4,201	
Operating Expenditures					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:					
Net Operating Increase (Decrease):		0	3,926	4,201	0
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	0	0	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	895,638	743,971	0	125,650
Total Nonoperating Revenues:		895,638	743,971		125,650
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	0	0
591-593	Debt Service	895,638	743,970	0	0
594-595	Capital Expenditures	0	0	261,855	0
597	Transfers-Out	0	0	0	0
Total Nonoperating Expenditures:		895,638	743,970	261,855	
Increase (Decrease) in Cash and Investments		0	3,927	-257,654	125,650
Ending Cash and Investments					
50810	End Fund Bal-Reserved	0	751,197	24,518	261,027
50880	End Fund Balance-Unreserved	0	0	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		305 MACC Construction	310 REET Projects	401 Solid Waste	501 Technology Services
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	2,811,965	2,927,886	6,968,955	0
30880	Beg Fund Bal-Unreserved	0	0	6,433,731	831,746
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	0	850,433	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	0	591,790	0
340	Charges for Goods and Services	22,556	0	2,622,052	165,017
350	Fines & Penalties	0	0	10,915	0
360	Miscellaneous Revenues	54,902	0	384,217	14,489
Total Operating Revenues:		77,459	850,433	3,608,974	179,506
Operating Expenditures					
510	General Government	0	97,942	0	1,360,510
520	Public Safety	304	0	0	0
530	Utilities	0	0	2,402,649	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		304	97,942	2,402,649	1,360,510
Net Operating Increase (Decrease):		77,154	752,491	1,206,325	-1,181,004
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	0	0	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	1,354,636
Total Nonoperating Revenues:					1,354,636
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	0	0
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	2,889,119	47,912	123,675	1,532
597	Transfers-Out	0	895,638	469,107	0
Total Nonoperating Expenditures:		2,889,119	943,550	592,782	1,532
Increase (Decrease) in Cash and Investments		-2,811,965	-191,059	613,543	172,100
Ending Cash and Investments					
50810	End Fund Bal-Reserved	0	2,736,828	0	0
50880	End Fund Balance-Unreserved	0	0	14,016,229	1,003,846

The accompanying notes are an integral part of this Statement.

BARS Code		503 Self-Insurance	505 Interfund Benefits	506 Unemployment Compensation	507 Dental Insurance Fund
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	0	2,037,294	239,931	0
30880	Beg Fund Bal-Unreserved	0	0	0	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	0	0	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	0	0	0
340	Charges for Goods and Services	1,082,797	0	0	0
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	0	6,273,981	253,986	805,158
Total Operating Revenues:		1,082,797	6,273,981	253,986	805,158
Operating Expenditures					
510	General Government	1,074,262	7,014,045	47,689	464,328
520	Public Safety	0	0	0	0
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		1,074,262	7,014,045	47,689	464,328
Net Operating Increase (Decrease):		8,535	-740,064	206,297	340,830
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	1,586,437	0	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	0
Total Nonoperating Revenues:			1,586,437		
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	985,105	0	0
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	0	0	0	0
597	Transfers-Out	0	0	0	0
Total Nonoperating Expenditures:			985,105		
Increase (Decrease) in Cash and Investments		8,535	-138,732	206,297	340,830
Ending Cash and Investments					
50810	End Fund Bal-Reserved	0	1,898,562	446,228	340,830
50880	End Fund Balance-Unreserved	8,535	0	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		508 Other Payroll Benefits	510 Equipment Rental	560 Pits & Quarries
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	0	0	0
30880	Beg Fund Bal-Unreserved	0	4,158,533	2,181,820
38800/58800	Prior Period Adjustments, net	0	0	0
Operating Revenues				
310	Taxes	0	0	0
320	Licenses & Permits	0	0	0
330	Intergovernmental Revenues	0	0	0
340	Charges for Goods and Services	0	4,471,671	1,080,820
350	Fines & Penalties	0	0	0
360	Miscellaneous Revenues	166,164	75,169	32,865
Total Operating Revenues:		166,164	4,546,840	1,113,684
Operating Expenditures				
510	General Government	168,493	0	0
520	Public Safety	0	0	0
530	Utilities	0	0	0
540	Transportation	0	4,772,790	88,571
550	Natural and Economic Environment	0	0	0
560	Social Services	0	0	0
570	Culture And Recreation	0	0	0
598	Intergovernmental Payments	0	0	0
Total Operating Expenditures:		168,493	4,772,790	88,571
Net Operating Increase (Decrease):		-2,329	-225,950	1,025,113
Nonoperating Revenues				
370, 380, 395, 398	Other Financing Sources	434,949	78,477	0
391-393	Debt Proceeds	0	0	0
397	Transfers-In	0	57,118	0
Total Nonoperating Revenues:		434,949	135,595	
Nonoperating Expenditures				
580, 596, 599	Other Financing Uses	67,959	0	0
591-593	Debt Service	0	0	0
594-595	Capital Expenditures	0	771,515	1,211,899
597	Transfers-Out	0	0	0
Total Nonoperating Expenditures:		67,959	771,515	1,211,899
Increase (Decrease) in Cash and Investments		364,661	-861,870	-186,786
Ending Cash and Investments				
50810	End Fund Bal-Reserved	364,661	0	0
50880	End Fund Balance-Unreserved	0	3,296,662	1,995,034

The accompanying notes are an integral part of this Statement.

FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		Total for All funds	621 Advanced Tax	623 FSO	627 G.C. Clerk Trust
308	Beginning Cash and Investments	1,345,499	11,677	110,681	511,366
388 and 588	Prior Period Adjustments, net	0	0	0	0
310-360	Revenues	0	0	0	0
380-390	Other Increases and Financing Sources	37,314,718	86,400	1,000,181	9,492
510-570	Expenditures	0	0	0	0
580-590	Other Decreases and Financing Uses	36,793,672	25,434	96,913	264,775
Increase (Decrease) in Cash and Investments		521,046	60,966	903,268	-255,283
508	Ending Cash and Investments	1,866,543	72,643	1,013,949	256,083

BARS Code		631 Treasurer Suspense	633 REET	634 District Court	635 Superior Court
308	Beginning Cash and Investments	173,007	246,151	123,500	15,756
388 and 588	Prior Period Adjustments, net	0	0	0	0
310-360	Revenues	0	0	0	0
380-390	Other Increases and Financing Sources	6,683,201	4,675,115	1,955,190	222,105
510-570	Expenditures	0	0	0	0
580-590	Other Decreases and Financing Uses	6,683,201	4,857,525	1,958,950	218,470
Increase (Decrease) in Cash and Investments		0	-182,410	-3,760	3,635
508	Ending Cash and Investments	173,007	63,742	119,740	19,391

BARS Code		637 State General	642 Pass Trough	643 State Marriage License	644 DNR Filing Fees
308	Beginning Cash and Investments	100,402	2,197	390	460
388 and 588	Prior Period Adjustments, net	0	0	0	0
310-360	Revenues	0	0	0	0
380-390	Other Increases and Financing Sources	22,013,439	0	8,025	8,648
510-570	Expenditures	0	0	0	0
580-590	Other Decreases and Financing Uses	22,011,172	0	8,070	8,372
Increase (Decrease) in Cash and Investments		2,267	0	-45	276
508	Ending Cash and Investments	102,669	2,197	345	736

BARS Code		645 State of Washington	646 State Building
308	Beginning Cash and Investments	49,844	68

The accompanying notes are an integral part of this Statement.

388 and 588	Prior Period Adjustments, net	0	0
310-360	Revenues	0	0
380-390	Other Increases and Financing Sources	650,640	2,283
510-570	Expenditures	0	0
580-590	Other Decreases and Financing Uses	658,333	2,459
Increase (Decrease) in Cash and Investments		-7,693	-176
508	Ending Cash and Investments	42,150	-110

The accompanying notes are an integral part of this Statement.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2013 THROUGH DECEMBER 31, 2013

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

The Grant County reports financial activity using the revenues and expenditure classifications, statements, and schedules contained in the Cash Basis Budgeting, Accounting and Reporting System (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

Grant County was incorporated on February 24, 1909 and operates under the laws of the State of Washington applicable to a county government. The county is a general purpose government and provides: public safety, road improvement, solid waste management, planning and zoning, cultural-recreation, judicial administration, health and social services, and general administrative services. The County uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

a. Fund Accounting

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The County's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are fund types used by the County.

GOVERNMENTAL FUND TYPES

General (Current Expense) Fund

This fund is the primary operating fund of the County. It accounts for all financial resources and transactions except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for revenues that are legally restricted or designated to finance particular activities of the County.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Project Funds

These funds account for financial resources which are designated for the acquisition or construction of general government capital projects.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the County on a cost-reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others.

Private-Purpose Trust Funds

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments.

Agency Funds

These funds are used to account assets that the County holds for others in an agency capacity.

b. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

In accordance with state law, the County also recognizes expenditures paid during 20 days after the close of the fiscal year for claims incurred during the previous period.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

c. Budgets

Grant County adopts annual appropriated budgets for funds. These budgets are adopted *at the fund level*. The budgets constitute the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Grant County
2013 Operating Budget

Fund	Final Appropriated Amount	Actual Expenditures	Variance
General Fund	\$35,919,301.00	\$35,493,579.00	\$425,722.00
Co Roads	\$30,125,446.00	\$21,973,397.00	\$8,152,049.00
Emergency Management Expense	\$696,018.00	\$659,045.00	\$36,973.00
Parks and Trail	\$288,244.00	\$150,789.00	\$137,455.00
Veteran's Assistance	\$108,700.00	\$87,991.00	\$20,709.00
Sheriff Drug Seizures Expense	\$17,500.00	\$13,998.00	\$3,502.00
Mental Health/City View	\$6,126,620.00	\$6,042,319.00	\$84,301.00
INET Forfeiture	\$137,000.00	\$143,944.00	-\$6,944.00
Law Library	\$34,050.00	\$29,376.00	\$4,674.00
Treasurer's O&M	\$65,000.00	\$55,785.00	\$9,215.00
Jail Concession Expense	\$80,000.00	\$66,672.00	\$13,328.00
Econ Enh SIP	\$1,163,971.00	\$644,140.00	\$519,831.00
Tourist Advertising	\$437,321.00	\$426,103.00	\$11,218.00
P.A.R.C	\$1,581,326.00	\$1,383,872.00	\$197,454.00
Fair Grounds/Park	\$1,450,000.00	\$1,372,303.00	\$77,697.00
Crime Victims Comp.	\$184,000.00	\$121,826.00	\$62,174.00
Law & Justice Expense	\$1,108,026.00	\$783,234.00	\$324,792.00
Turnkey Lighting	\$481.00	\$472.00	\$9.00
Auditor's O&M	\$401,000.00	\$185,006.00	\$215,994.00
Developmental Disabilities Residential	\$2,556,593.00	\$2,308,327.00	\$248,266.00
Real Estate Excise Tax 1st	\$1,556,461.00	\$145,851.00	\$1,410,610.00
Trial Crt Improvements Expense	\$320,000.00	\$3,254.00	\$316,746.00
Domestic Violence/New Hope	\$1,249,811.00	\$1,139,683.00	\$110,128.00
Affordable Housing	\$100,000.00	\$81,283.00	\$18,717.00
Homeless Housing	\$430,000.00	\$405,778.00	\$24,222.00
County R.E.E.T. Tech	\$15,000.00	\$0.00	\$15,000.00
Real Estate Excise Tax 2nd	\$2,411,652.00	\$895,637.00	\$1,516,015.00
Econ Enhance. Rural Expense	\$817,500.00	\$352,500.00	\$465,000.00
Emerg. Comm. Service Expense	\$4,000,000.00	\$2,157,735.00	\$1,842,265.00
Dispute Resolution	\$15,000.00	\$9,760.00	\$5,240.00
Building Fund	\$868,500.00	\$830,227.00	\$38,273.00
Hillcrest CRID	\$6,791.00	\$6,149.00	\$642.00
Grant Admin	\$1,103,529.00	\$515,021.00	\$588,508.00
2007 Bond Expense	\$897,000.00	\$895,638.00	\$1,362.00
MACC Construction Bond	\$744,700.00	\$743,970.00	\$730.00
Solid Waste	\$15,139,627.00	\$2,995,431.00	\$12,144,196.00
Technology Services	\$1,100,815.00	\$1,059,485.00	\$41,330.00
Quadrennial Expense	\$623,824.00	\$304,881.00	\$318,943.00
Insurance	\$1,270,000.00	\$1,051,376.00	\$218,624.00

Interfund Benefits	\$6,811,404.00	\$7,014,045.00	-\$202,641.00
Unemployment Comp.	\$303,000.00	\$47,689.00	\$255,311.00
Dental Insurance	\$650,000.00	\$464,651.00	\$185,349.00
Other Payroll Benefits	\$200,000.00	\$168,493.00	\$31,507.00
Equipment Rental	\$7,267,144.00	\$5,544,305.00	\$1,722,839.00
Pits & Quarries	\$3,107,392.00	\$1,300,470.00	\$1,806,922.00

Budgeted amounts are authorized to be transferred between (departments within any fund/object classes within departments); however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the County's legislative body.

d. Cash

It is the County's policy to invest all temporary cash surpluses. The amount is included in the net cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is posted to the general fund.

e. Deposits

The County's deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation (FDIC), and/or the Washington Public Deposit Protection Commission (WPDPC).

f. Investments See Note 3.

g. Derivatives And Similar Transactions

None

h. Capital Assets

Capital assets are long-lived assets of the County and are recorded as expenditures when purchased.

i. Compensated Absences

Vacation leave may be accumulated up to amount specified in Union Contract, and is payable upon separation or retirement.

Sick leave may accumulate up to 960 hours. Upon separation or retirement employees receive 25% if they have worked for the county for 10 years or more and receive 50% if they are retiring with social security.

j. Long-Term Debt

See Note 6

k. Other Financing Sources Or Uses

The County's "Other Financing Sources or Uses" consist of transfers to and from other funds, sale of fixed assets and insurance recoveries.

l. Risk Management

See Note 8

m. Reserved Fund Balance

County funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

Fund Balance		General Fund	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service	Total
Reserved for:								
	Transportation		\$ 8,886,229					\$ 8,886,229
	Public Safety		\$ 2,314,500					\$ 2,314,500
	Archiving		\$ 213,492					\$ 213,492
	Housing		\$ 52,274					\$ 52,274
	Judicial		\$ 128,352					\$ 128,352
	Veterans		\$ 296,861					\$ 296,861
	Economic Environment		\$ 5,019,371					\$ 5,019,371
	Foreclosure Costs		\$ 63,439					\$ 63,439
	Tourism		\$ 324,809					\$ 324,809
	Emergency Management		\$ 213,857					\$ 213,857
	Substance Abuse		\$ 493,694					\$ 493,694
	Mental Health		\$ 3,489,850					\$ 3,489,850
	Building		\$ 11,887					\$ 11,887
	Law and Justice		\$ 593,452					\$ 593,452
	Capital Projects				\$ 3,022,373			\$ 3,022,373
	Bond Principal			\$ 751,197				\$ 751,197
Enterprise and Internal Service fund balances:								
	Solid Waste					\$ 14,016,229		\$ 14,016,229
	Self-Insurance						\$ 2,247,927	\$ 2,247,927
	Tech Services						\$ 1,003,846	\$ 1,003,846
	Unemployment						\$ 446,228	\$ 446,228
	Payroll						\$ 364,661	\$ 364,661
	ER&R						\$ 3,296,662	\$ 3,296,662
	Pits & Quarries						\$ 1,995,034	\$ 1,995,034
Total Reserved		\$ -	\$ 22,102,067	\$ 751,197	\$ 3,022,373		\$ 3,050,281	\$ 28,925,918
Unreserved		\$10,010,426	\$ 246,956			\$ 14,016,229	\$ 6,304,077	\$ 30,577,688
Total		\$10,010,426	\$ 22,349,023	\$ 751,197	\$ 3,022,373	\$ 14,016,229	\$ 9,354,358	\$ 59,503,606

NOTE 2 – COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

1. Scope of Budget

Annual appropriated budgets are adopted for general, special revenue, debt service, capital project, and proprietary funds on the modified accrual basis of accounting. These budgets are adopted at the fund and department levels. Appropriations for all budgeted funds lapse at year-end. Major capital projects are also included in the County's capital financing plan, which carries forward from year to year until fully expended or the purpose of the appropriation has been accomplished or abandoned.

2. Procedures for Adopting the Original Budget

The County's budget procedures are mandated by RCW 36.40. The steps in the budget process are as follows:

By the first Tuesday in September, the County Auditor submits a proposed budget to the County Commission. This budget is based on priorities established by the commission and estimates provided by County departments during the preceding months, and balanced with each department. The County Commission conducts public hearings on the proposed budget between November and December. The Board makes its adjustments to the proposed budget and adopts by resolution a final balanced budget no later than December 31st.

3. Amending the Budget

Any revisions that alter the total expenditures of the County, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the County Commission. Transfers of appropriations were not material in relation to original appropriations.

The financial statements contain the original and final budget information. The original budget is the first complete appropriated budget. The final budget is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized changes applicable for the fiscal year.

4. Excess of Expenditures Over Appropriations

The following excess of expenditures over appropriations was not anticipated in the original 2013 budget and the expenditures occurred late in 2013 after any supplemental budget appropriations could be legally made.

The Interfund Benefits fund exceeded its appropriated budget by \$202,641. The excess expenditures were covered by Interfund Benefits' beginning fund balance.

The INET fund exceeded its appropriated budget by \$6,944. The excess expenditures were covered by INET's beginning fund balance.

NOTE 3 – INVESTMENTS

The County's investments are insured, registered or held by the County or its agent in the County's name.

The County has its own investment pool, which is administered by the Grant County Treasurer. The investment pool is also used by other Agencies and Funds which are held in trust by Grant County. The reference to Funds in Pool in the Investments by Type below is referring to the Grant County Investment Pool.

Investments by type at December 31, 2013 are as follows:

Type of Investment	County's Own Investments	County's Share In Pool	Agent Funds in Pool	Total	Total Fair Market Value
Municipal Investor					
Accts		0	0	0	0
Certificate of Deposits		0	0	0	0
LGIP		3,623,716	13,977,565	17,601,282	17,601,282
Agency Securities		34,939,423	134,769,957	169,709,380	156,590,243
Registered Warrants	4,039,588	0	0	4,039,588	4,039,588
Compensating Balance	1,500	0	0	1,500.00	1,500.00
Outstanding Accrued Int.		246,914	952,409	1,199,323	1,199,323
Prepaid Interest		0	0	0	0
TOTAL	4,041,088	38,810,054	149,699,931	192,551,073	179,431,935

NOTE 4 – PROPERTY TAX

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are distributed at the end of each month.

Property tax revenues are recognized when cash is received by the County. Delinquent taxes are considered fully collectible because a lien affixes to the property after taxes are levied.

The County's regular levy for the year 2013 was 1.80 per \$1,000 on an assessed valuation of \$8,643,795,844 for a total regular levy of \$15,558,833.

The County is also authorized to levy up to \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. The county's road levy for 2013 was 2.131458 per \$1,000 on an assessed valuation of \$4,035,442,630 for a total road levy of \$8,601,376.

NOTE 5 – INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2013:

<u>Borrowing Fund</u>	<u>Lending Fund</u>	<u>Balance 1/1/2013</u>	<u>New Loans</u>	<u>Repayments</u>	<u>Balance 12/31/2013</u>
505	001	\$ <u>0</u>	\$ <u>900,000</u>	\$ <u>0</u>	\$ <u>900,000</u>
	TOTALS	\$ <u>0</u>	\$ <u>900,000</u>	\$ <u>0</u>	\$ <u>900,000</u>

To comply with WAC 200-110-040's self-insurance reserve requirements, the County made a \$900,000.00 interfund loan from the Current Expense Fund 001 to Interfund Benefits Fund 505. This interfund loan was made in December of 2013.

As of December 31, 2013, the County had a total of \$900,000 in interfund loans.

NOTE 6 – LONG TERM DEBT

The accompanying Schedule of Long-Term Debt (09) provides a listing of the outstanding debt of the County and summarizes the County's debt transactions for 2013.

A. Long-Term Debt

The County issues general obligation bonds to finance the purchase and construction of buildings and other capital assets. Bonded indebtedness has also been entered into to advance refund general obligation bonds. General obligation bonds have been issued for general government activities and are being repaid from the Criminal Justice Sales Tax, Distressed Counties Tax, and REET funds. These bonds are set to mature between 2027 and 2030.

General obligation bonds currently outstanding are as follows:

Purpose	Interest Rate	Amount Outstanding
The 2010 LTGO MACC bonds were sold to fund a portion of the costs of electronic infrastructure and acquisition of public safety radio communications equipment of the Multi-Agency Communications Center and MACC facilities. The original issue amount totaled \$9,605,000.	2.0% - 4%	8,555,000
The 2007 LTGO Fair Bonds were sold to make improvements to certain County facilities mainly located at the County's Fair Grounds/park. The original issue amount totaled \$9,945,000	4.0% - 4.25%	9,450,000

The annual debt service requirements to maturity are as follows:

Years	General Obligation Bonds	Revenue Bonds	Other Debt	Total Debt
2014	\$ 880,000	\$ -	\$ 340,000	\$ 1,220,000
2015	\$ 905,000	\$ -	\$ 340,000	\$ 1,245,000
2016	\$ 935,000	\$ -	\$ 340,000	\$ 1,275,000
2017	\$ 975,000	\$ -	\$ 340,000	\$ 1,315,000
2018	\$ 1,015,000	\$ -	\$ 340,000	\$ 1,355,000
2019-2003	\$ 5,725,000	\$ -	\$ 340,000	\$ 6,065,000
2024-2028	\$ 6,185,000	\$ -	\$ -	\$ 6,185,000
2029-3032	\$ 1,385,000	\$ -	\$ -	\$ 1,385,000
TOTALs	\$ 18,005,000	\$ -	\$ 2,040,000	\$ 20,045,000

B. Other Long-Term Liabilities

Long-term Debt Agreements:

ATEC Building Project –

The County has committed a total of \$2,800,000 to help fund the ATEC project on the Big Bend Community College property. The County has committed to fund the ATEC project with annual payments of One Hundred Forty Thousand (\$140,000) from sales and use tax revenues, for a twenty year (20) period. The first annual payment commenced in September of 1999 with the last committed payment to be made in September of 2019. As of fiscal year-end 2013, the County's liability of committed annual payments for the ATEC Building totaled \$840,000.

Wastewater Treatment Facility/Port of Moses Lake -

The County has committed a total of \$4,000,000 to help fund the building and operation of an Industrial Wastewater Treatment Facility on Port property. The County has committed to help fund the building of the Wastewater Treatment Facility with annual payment of Two Hundred Thousand dollars (\$200,000) from sales and use tax revenues, for a twenty year (20) period. The first annual payment commenced in July 1st, 1999 with annual payments made on January 1st. The last payment will be made January 1st, 2019. As of fiscal year-end 2013, the County's liability of committed annual payments for the Wastewater Treatment Facility totaled \$1,200,000.

Landfill Post Closure Liabilities:

In the Schedule of Long Term Liabilities (Schedule 9), landfill closure and post-closure costs are in 2013 dollars and assume a full build-out of Cell-2 landfill, with closure costs beginning in 2029 and post closure expenses beginning in 2030.

In July of 2013, the County received an updated estimate for its' Post Closure Cost liability related to the County's Solid Waste landfill cell number one which was closed in 2009. Due to the discovery of contaminated groundwater beneath the closed landfill cell number one, the County has been informed that its' Post Closure Cost Liability is likely to increase significantly from what was reported as of fiscal year-end 2012. The County used the most current actuary data available to report the estimated Post Closure Cost Liabilities as of December 31, 2012. However, subsequent to year-end the County received an updated projection of the County's future estimated Post Closure Costs for the County's landfill cell number one. The newly obtained Post Closure Cost report, provided by the County's landfill closure monitoring consultant, indicates that the County's present value total Post Closure Costs is estimated at \$12,500,000 over the next 29 years.

NOTE 7 – PENSION PLANS

Substantially all Grant County full-time and qualifying part-time employees participate in the PERS, LOEFF and PSERS retirement plans administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the Grant County's financial statements. Contributions to the system by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems
Communications Unit
PO Box 48380
Olympia, WA 98504-8380

A. Post-Retirement Benefits

In addition to the pension benefits described in this section, the County provides post-retirement benefits, in accordance with State statutes to all LEOFF 1 retirees. The County pays for the LEOFF 1 retirees' medical insurance premium and reimburses them for all medical costs not covered by insurance. Expenditures for post-retirement benefits are recognized on a "pay as you go basis" by the fund for which the employee worked prior to retirement. In 2013, the county spent \$70,381 in medical expenses for 11 LEOFF-1 retired members.

NOTE 8 – RISK MANAGEMENT

Grant County is a member of the Washington Rural Counties Insurance Pool. Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The pool was formed on September 1, 1998 when 3 counties in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. Eight counties have joined the pool.

The pool allows members to jointly purchase insurance coverage and provide related services, such as administration, risk management, claims administration, etc. Coverage for Employment Practices Liability and Public Entity Management Liability is on a "claims made basis". All other coverage is on an "occurrence basis". The pool provides the following forms of group purchased insurance coverage for its members: property, equipment breakdown, crime, and several types of liability coverage.

The pool acquires liability insurance through their Risk Pool Administrator, Canfield. Liability coverage is purchased to an aggregate limit of \$45,000,000 with a self insured retention of \$50,000. Grant County is responsible for the first \$1,000 to \$5,000 of this amount with the pool bearing the responsibility of the remaining \$45,000 to \$49,000. Since the pool is a cooperative program, there is a joint liability among the participating members towards the sharing of the remaining portion of the deductible. The pool also purchases a Stop Loss with a limit of \$785,000 to cap the total claims paid by the pool in any one year.

Property insurance is subject to a per-occurrence self insured retention of \$25,000. Grant County is responsible for the first \$10,000 per occurrence deductible. The pool bears the \$25,000 self insured retention in addition to the deductible.

Equipment breakdown insurance is subject to a per-occurrence deductible of \$2,500 (\$5,000 for sewer plants). Members are responsible for the full deductible amount of each claim. There is no pool self insured retention on this coverage.

Members contract to remain in the pool for a minimum of one year, and must give notice before December 31 before terminating participation the following September 1. The Interlocal Governmental Agreement is renewed automatically each year. Even after termination, a member remains responsible for contributions to the pool for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Governmental Agreement.

The pool is governed by an eight-member Board of Directors elected by each member's designated voting representative. It is felt the individual counties are best able to select their own representatives to manage their insurance association. The pool has no employees, but has contracted with Canfield to perform the daily administration of the pool, including underwriting, brokerage, account education, risk management, and claims administration.

NOTE 9 – OTHER

Short-Term Borrowing:

In late December, the County chose to use short-term borrowing (3 days) from US Bank to cover approximately \$550,000 in warrants payable. The County used the short-term loan, to address a liquidity issue. At the time of the borrowing, the County had a significant amount of its excess funds invested in long-term investment vehicles. The potential investment losses for the County to sell the long-term investments would have significantly outweighed the total cost of the short-term borrowing. The total cost of the short-term borrowing amounted to less than \$25 in financing fees. At the time of the short-term borrowing, the County had more than 38 million dollar in long-term investments.

Possible Additional Liabilities:

Grant County is named as defendant in a few legal actions. Although the outcomes of these lawsuits are not presently known, the County is of the opinion that the present insurance policy and reserves are adequate to cover the potential settlements without adversely affecting the financial viability of the County.

Grant County participates in several federal and state grant programs. These grants are subject to an annual audit examination which includes compliance with granting agency terms and provisions, and with pertinent federal and state regulations. Failure to adequately comply with these provisions could result in a requirement to repay funds to the granting agency. Disallowed expenditures cannot be determined at this time, although it is expected that such amounts, if any, to be immaterial.

Consolidation of Funds:

To comply with GASB 54 fund reporting requirements, the County included the Beginning and Ending fund balance and all Revenue and Expenditure transaction of 10 Special Revenue funds that are accounted for separately in managerial funds.

Non-Cash Purchases:

The County participates in a Credit Card points program through the County's credit card company Washington Trust Bank. During 2013, the County used Credit Card points to purchase several large electronic items and some small kitchen appliances used in employee brake rooms. The fair market value of the items purchased with Credit Card points is estimated at \$15,000.

Subsequent Disclosure:

None

Grant County

Schedule of Liabilities
For the year ended December 31, 2013

Debt Type	ID. No.	Description	Maturity/Payment Due Date	Beginning Balance January 1, 2013	Additions	Reductions	Ending Balance December 31, 2013
General Obligations							
	251.11	LTGO BOND 2007 (FAIR)	12/1/2027	9,945,000	0	495,000	9,450,000
	251.11	LTGO BOND 2010 (MACC)	12/1/2030	8,910,000	0	355,000	8,555,000
	259.11	COMPENSATED ABSENCES	12/31/2013	3,049,407	423,891	0	3,473,298
	263.81	ATEC PROJECT	1/1/2019	980,000	0	140,000	840,000
	263.81	PROCESS WATER SYSTEMS/PORT OF MOSES LAKE	1/1/2019	1,400,000	0	200,000	1,200,000
	263.21	LIABILITIES FOR LANDFILL CLOSURE AND POST CLOSURE	12/31/2043	4,243,255	12,732,745	0	16,976,000
Total General Obligations:				28,527,662	13,156,636	1,190,000	40,494,298
Total Liabilities:				28,527,662	13,156,636	1,190,000	40,494,298

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other Award Number	Expenditures			Footnote Ref
				From Pass-Through Awards	From Direct Awards	Total Amount	
Food And Nutrition Service, Department Of Agriculture/Office of Superintendent of Public Instruction	School Breakfast Program	10.553	13-165-9778	7,123		7,123	1
Food And Nutrition Service, Department Of Agriculture/Office of Superintendent of Public Instruction	National School Lunch Program	10.555	13-165-9778	11,125		11,125	1
Office Of Community Planning And Development, Department Of Housing And Urban Development/WA State Department of Commerce	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	13-654-005/12-654-002	92,111		92,111	1,4
Office Of Community Planning And Development, Department Of Housing And Urban Development/WA State Department of Commerce	Emergency Solutions Grant Program	14.231	13-46107-008	54,513		54,513	1
Department of Justice/WSP	Marijuana Eradication 2012	16.000	C230899FED	28,100		28,100	1,3
Office Of Juvenile Justice And Delinquency Prevention, Department Of Justice/DSHS	Juvenile Accountability Block Grants	16.523	0663-5689 (9)	9,444		9,444	1
Violence Against Women Office, Department Of Justice/WSCADV	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	N/A	15,783		15,783	1
Office For Victims Of Crime, Department Of Justice/DSHS	Crime Victim Assistance	16.575	1263-53307/1363-78067	76,582		76,582	1
Office For Victims Of Crime, Department Of Justice/CTED	Crime Victim Assistance	16.575	13-31110-165/14-31110-165	85,089		85,089	1
Total CFDA 16.575				161,670	0	161,670	
Violence Against Women Office, Department Of Justice/WA STATE DEPARTMENT OF COMMERCE	Violence Against Women Formula Grants	16.588	MULTIPLE	92,691		92,691	1

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

Violence Against Women Office, Department Of Justice/	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	N/A		179,591	179,591	1
Bureau Of Justice Assistance, Department Of Justice/	State Criminal Alien Assistance Program	16.606	N/A		30,641	30,641	1
Office Of Juvenile Justice And Delinquency Prevention, Department Of Justice/DSHS	Enforcing Underage Drinking Laws Program	16.727	1363-82384	115,966		115,966	1
Bureau Of Justice Assistance, Department Of Justice/	Edward Byrne Memorial Justice Assistance Grant Program	16.738	DJBX0794		11,241	11,241	1
Bureau Of Justice Assistance, Department Of Justice/WA STATE DEPARTMENT OF COMMERCE	Edward Byrne Memorial Justice Assistance Grant Program	16.738	M12-34021- 008/M13-314440- 008	173,464		173,464	1
		Total CFDA 16.738		173,464	11,241	184,705	
Federal Highway Administration (fhwa), Department Of Transportation/WA STATE DOT	Highway Planning and Construction	20.205	MULTIPLE	3,659,426		3,659,426	1
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation/WA STATE TRAFFIC SAFETY COMM	State and Community Highway Safety	20.600	N/A	3,978		3,978	1
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation/Wa State Traffic Safety Comm	Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	N/A	2,244		2,244	1
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation/Wa State Traffic Safety Comm	Occupant Protection Incentive Grants	20.602	N/A	6,631		6,631	1
Pipeline And Hazardous Materials Safety Administration, Department Of Transportation/WA STATE MILITARY DEPARTMENT	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	E13-048	8,000		8,000	1
Department Of Energy/WA STATE MILITARY DEPARTMENT	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214	E13-035/E14-072	94,523		94,523	1
Centers For Disease Control And Prevention, Department Of Health And Human Services/WA STATE DEPARTMENT OF COMMERCE	Injury Prevention and Control Research and State and Community Based Programs	93.136	13-31110-165/14- 31110-165	14,583		14,583	1

Office Of The Secretary, Department Of Health And Human Services/ATTORNEY GENERAL	Pregnancy Assistance Fund Program	93.500	N18756	22,292		22,292	1
Administration For Children And Families, Department Of Health And Human Services/DSHS	Child Support Enforcement	93.563	2110-80558	76,034		76,034	1
Administration For Children And Families, Department Of Health And Human Services/DSHS	Family Violence Prevention and Services/Battered Women's Shelters_Grants to States and Indian Tribes	93.671	1263-53307/1363-78067	49,832		49,832	1
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services/SCRSN - NCWRSN	Block Grants for Community Mental Health Services	93.958	12MHBG1472/13MHBG1567	78,464		78,464	1
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services/DSHS	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1163-27300	103,528		103,528	1
Executive Office Of The President/WSP	High Intensity Drug Trafficking Areas Program	95.001	C130639FED	4,934		4,934	1
Department Of Homeland Security/WA STATE PARKS & REC	Boating Safety Financial Assistance	97.012	N/A	8,544		8,544	1
Department Of Homeland Security/EFSP	Emergency Food and Shelter National Board Program	97.024	N/A	4,637		4,637	1
Department Of Homeland Security/WA State Military Dept	Hazard Mitigation Grant	97.039	E10-029	2,715		2,715	1
Department Of Homeland Security/WA State Military Dept	Emergency Management Performance Grants	97.042	E12-320/E14-085	37,588		37,588	1
Department Of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	MULTIPLE	417,104		417,104	1,4
Total Federal Awards Expended:				5,357,046	221,473	5,578,519	

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

GRANT COUNTY

Notes To The Schedule Of Expenditures of Federal Awards For The Fiscal Years Ended December 31, 2013

NOTE 1 - BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal Awards is prepared on Cash basis of accounting.
The County reports on the cash basis accounting, which was a change in 2008 from the previous years

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only federal portion of program costs. Actual program cost, including the County's portion, may be more than shown.

NOTE 3 - NOT APPLICABLE (N/A)

The County was unable to obtain a more accurate identification number.

NOTE 4 - AMOUNTS AWARDED TO SUBRECIPIENTS

Included in the total amount expended for this program is \$509,215 that was passed through to a subrecipient that administered its own project.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor's Office	
Deputy Director for Communications	Thomas Shapley Thomas.Shapley@sao.wa.gov (360) 902-0367
Public Records requests	(360) 725-5617
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov