

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
HARRISON COUNTY, INDIANA
January 1, 2013 to December 31, 2013



FILED
12/19/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Karen Engleman	01-01-11 to 12-31-14
Treasurer	Carol A. Hauswald	01-01-11 to 12-31-14
Clerk	Sally A. Whitis	01-01-13 to 12-31-16
Sheriff	Rodney Seelye	01-01-11 to 12-31-14
Recorder	Barbara Best	01-01-13 to 12-31-16
President of the Board of County Commissioners	Kenny Saulman	01-01-13 to 12-31-14
President of the County Council	Gary Davis	01-01-13 to 12-31-14



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HARRISON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Harrison County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated October 16, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 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.

Accompanying Information

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. 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 statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

October 16, 2014



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF HARRISON COUNTY, INDIANA

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 statement of Harrison County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated October 16, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, 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 statement, 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.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2013-001 and 2013-002 to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters

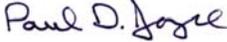
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2013-001 and 2013-002.

Harrison County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

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.


Paul D. Joyce, CPA
State Examiner

October 16, 2014

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
After Settlement Collections	\$ 718,903	\$ 870,290	\$ 718,503	\$ 870,690
Sheriff's Inmate Trust	40,667	233,050	230,379	43,338
Jail Commissary	112,951	241,194	282,068	72,077
Clerk's Trust	736,718	1,803,557	1,869,850	670,425
General	779,321	9,151,626	8,740,080	1,190,867
Accident Report	5,454	1,903	1,946	5,411
CAGIT-County Certified Shares	-	3,102,876	2,863,789	239,087
Campaign Finance Enforcement - County	250	2,125	-	2,375
CEDIT County Share	1,927,744	1,787,199	1,916,007	1,798,936
Child Advocacy	100	-	-	100
Clerk's Records Perpetuation	13,456	5,951	137	19,270
Community Corrections	598	8,542	7,874	1,266
Congressional School Interest	15,450	2,050	17,500	-
Congressional School Principal	34,536	-	34,536	-
Controlled Substance Excise Tax	17	-	-	17
Sales Disclosure - County Share	21,683	4,917	6,427	20,173
Cumulative Bridge	1,329,402	687,656	478,462	1,538,596
Cumulative Capital Development	1,363,222	311,076	1,205,170	469,128
Cumulative Courthouse	1,335,902	251,668	29,918	1,557,652
Drug Free Community	23,695	21,959	18,016	27,638
Electronic Map Generation	3,143	986	-	4,129
Emergency Medical Services	408,728	579,307	538,668	449,367
Emergency Planning/Right To Know	8,166	3,291	-	11,457
Emergency Telephone System	(202)	202	-	-
Recorder Enhanced Access	-	5,356	-	5,356
Extradition	94,211	10,715	15,574	89,352
Firearms Training	71,209	31,280	35,927	66,562
Health	147,151	750,054	742,271	154,934
Identification Security Protection	1,645	3,829	2,255	3,219
Levy Excess	102,559	-	102,559	-
Local Health Maintenance	130,905	33,139	27,507	136,537
Local Road and Street	1,293,672	434,020	369,756	1,357,936
Misdemeanant	37,662	24,550	22,886	39,326
Motor Vehicle Highway	943,843	2,817,870	2,739,025	1,022,688
Park Nonreverting Capital	20,000	-	-	20,000
Park Nonreverting Operating	425	-	-	425
Plat Book	17,176	9,515	8,451	18,240
Rainy Day	159,621	58	159,000	679
Reassessment - 2009	211,104	28,000	236,185	2,919
Reassessment - 2015	417,642	460,490	67,983	810,149
Recorder's Records Perpetuation	303,958	67,125	42,135	328,948
Riverboat - County Share	-	50,605,988	21,088,435	29,517,553
Sex and Violent Offender Administration	2,104	2,932	1,011	4,025
Sheriff's Pension Trust	6,595	20,189	21,900	4,884
Supplemental Public Defender Services	14,820	8,308	22,250	878
Surplus Tax	82,481	103,556	79,548	106,489
Surveyor's Corner Perpetuation	27,490	8,570	1,904	34,156
Tax Sale Redemption	1,742	63,082	61,414	3,410
Tax Sale Surplus	373,770	362,204	377,659	358,315
Local Health Department Trust Account	120,452	11,314	13,998	117,768
Auditors Ineligible Deductions	642	113,095	28,006	85,731
County Elected Officials Training	3,270	3,829	666	6,433
Park And Recreation	574,855	896,762	940,269	531,348
County Offender Transportation Fund	52	-	-	52
Statewide 911	660,833	312,894	288,505	685,222
Juvenile Probation User Fees (Circuit)	47,199	9,943	5,210	51,932
Supplemental Adult Probation Services	53,225	117,940	131,148	40,017
County User Fee	118,071	115,732	86,574	147,229
Humane Society	11,347	-	-	11,347
Drug Task Force	2,745	710	3,455	-
K-9	54	-	-	54
Payroll Clearing	54,523	5,388	1,185	58,726
Payroll Withholding - Child Support	-	48,180	48,180	-
Payroll Withholding - Pepsco	376	36,305	36,681	-
Payroll Withholding - Federal	-	743,346	743,346	-
Payroll Withholding - FICA & Medicare	-	602,188	602,188	-
Payroll Withholding - Local Tax	5,740	80,580	80,265	6,055
Payroll Withholding - PERF	(288)	419	131	-
Payroll Withholding - Property Taxes	-	4,502	4,502	-
Payroll Withholding - Sheriff Pension	-	29,642	29,642	-
Payroll Withholding - State	19,881	275,515	274,555	20,841

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

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS

For the Year Ended December 31, 2013

(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Payroll Withholding - Wage Garnishments	-	2,515	2,515	-
Settlement	-	23,991,700	23,991,700	-
CVET Agency	-	143,516	143,516	-
Weed Lien Collections	-	3,920	3,920	-
Sewage Collections	-	5,448	5,448	-
Financial Institution Tax	-	159,763	159,763	-
HEA 1001 State Homestead Credit	1,003	-	-	1,003
State Fines and Forfeitures	3,267	18,495	19,778	1,984
Infraction Judgements	2,465	18,507	17,410	3,562
Overweight Vehicle Fines	5,039	2,051	6,913	177
Special Death Benefit	695	2,685	2,855	525
Sales Disclosure - State Share	640	4,360	4,220	780
Coroners Training & Continuing Education	627	3,803	4,052	378
Interstate Compact - State Share	265	1,933	1,890	308
Mortgage Recording Fees - State Share	1,148	4,493	4,688	953
DLGF Homestead Property Database	-	13	13	-
Sex and Violent Offender Administration - State	10	298	288	20
Child Restraint Violations Fines	58	267	225	100
Inheritance Tax	57,001	243,535	267,988	32,548
Education Plate Fees Agency	-	769	769	-
Riverboat Revenue Sharing	31,657,335	22,200,080	53,630,683	226,732
Innkeepers Tax Collections	39,082	924,989	835,000	129,071
CAGIT Distribution	-	5,622,882	5,622,882	-
CEDIT Distribution	-	1,880,680	1,880,680	-
City/Town Ordinance Violations Fines	25,041	7,553	28,836	3,758
93.563 ARRA Prosecutor IV-D Incentive	1,349	-	-	1,349
93.563 ARRA Clerk IV-D Incentive	15,642	-	924	14,718
93.563 Title IV-D Incentive	87,484	10,089	-	97,573
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	17	-	17	-
93.563 Prosecutor IV-D Incentive-Post Oct '99	43,216	15,194	27,013	31,397
93.563 Clerk IV-D Incentive-Prior To Oct '99	11,291	-	455	10,836
93.563 Clerk IV-D Incentive-Post Oct '99	27,104	10,089	25,117	12,076
County Law Enforcement Continuing Education	4,160	1,395	1,385	4,170
Adult PUF (Circuit Court)	106	-	-	106
Park Board Donations	5,572	3,720	4,479	4,813
Animal Control Donations	3,816	17,193	10,420	10,589
Casa Donations	300	-	-	300
Land Conservation Donation	563	200	-	763
Veterans Affairs Donations	1,521	4,883	-	6,404
Animal Control Fines & Fees	13,655	7,290	2,881	18,064
Family Health Center	-	1,232	-	1,232
Disaster Of 1795 (FEMA) Parks	-	29,246	29,246	-
Retainage-Government Facility Project	37,409	4,840	39,559	2,690
Retainage - Justice Center Renovation	-	104,430	61,482	42,948
Coroner Accident Report Fund	250	-	-	250
Casa User Fees	3,290	400	-	3,690
Work Release	82,119	13,364	20,730	74,753
Parks Endowment Fund	10,414	35,859	36,990	9,283
Prosecutor Asset Forfeiture	5,384	-	1,802	3,582
MCH Fees and Reimbursement Ordinance 2012-2	21,551	14,524	16,146	19,929
Sheriff Asset Forfeiture	-	66,941	-	66,941
Payroll - Donation United Way	39	490	490	39
Payroll - Insurance Aflac	11,577	121,854	133,310	121
Payroll - Insurance Humana	28,331	259,415	277,155	10,591
Payroll - Insurance Boston Mutual	3,025	34,153	34,505	2,673
Payroll - Insurance Colonial	92	809	890	11
Payroll - Insurance Guardian	11,287	65,210	76,497	-
Payroll - Insurance Liberty National	215	11,700	11,278	637
Payroll - Insurance Pre-paid Legal	6	2,520	2,358	168
Payroll - Insurance TransAmerica	2,250	28,263	30,577	(64)
Payroll - Insurance VSP	5,723	32,546	38,269	-
Payroll-PERF Voluntary Post-tax	1,879	8,425	10,304	-
Payroll-PERF Voluntary Pre-tax	1,493	7,048	8,541	-
Payroll-Chase Insurance Withholding	-	2,400	2,400	-
EMA Planning Grant	7,492	-	-	7,492
03-jb-026 Juvenile Justice Grant	11	-	-	11
EMA HS CFDA	1,097	-	-	1,097
DUI Task Force Enforcement	882	-	-	882
Hayswood Nature Reserve 2009 f-291	3,339	-	-	3,339
Clerk Non-Reverting Sec. 101	28,230	-	533	27,697
2012 5311 Transportation Grant	-	123,318	123,318	-

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

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
2011 EMPG-Salary Reimbursement-Greg's	25,706	-	25,706	-
MCH 130-3 Block Grant	(351)	12,426	12,075	-
FEMA-Boat-Port Authority-EMA	44,718	134,154	178,872	-
2012 Broadband Data Program	-	2,000	2,000	-
2013 5311 Transportation Grant	-	374,884	374,884	-
BPRS 130-71	-	7,212	7,212	-
BPRS 130-70	-	18,826	18,826	-
2012 EMPG - Salary	-	26,183	26,183	-
38511 EMPG 2011	-	2,180	2,180	-
2012-5311 ARRA Transit-TierIII	-	41,955	41,955	-
BPRS 130-75	-	16,910	16,910	-
HCIJ Grants & Donations	14,812	-	-	14,812
Probation Diversion/Community Drug Free	3,868	-	-	3,868
Casa (in State) Grant Fund	58,033	11,160	8,974	60,219
Government Facilities Plan	475,925	37,409	374,737	138,597
2012-2013 Land Conservation	-	5,702	5,702	-
Clerk's Child Support	5,360	603,206	606,354	2,212
Totals	<u>\$ 47,919,594</u>	<u>\$ 135,908,041</u>	<u>\$ 137,871,144</u>	<u>\$ 45,956,491</u>

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

HARRISON 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 which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are 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 include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are 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, transfer money 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.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money 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 money 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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

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

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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
1 North Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

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.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Funding Policy

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

Note 7. Subsequent Events

Harrison County purchased a parcel containing 16.528 acres and a parcel containing 3.799 acres for a total of 20.327 acres at a price of \$153,750. The property was purchased with riverboat funds for the purpose of building a new highway garage complex. The purchase of the property closed on June 26, 2014.

The Harrison County Parks Department purchased 117.623 acres. The selling price of this property was \$396,680. The Indiana Bicentennial Nature Trust paid \$211,680 and will hold a permanent conservation easement on the property. The Harrison County Parks Department paid \$6,275 for a survey of the property, \$90,850 for the land, \$40 for wire transfer fees, and \$2,500 for legal fees. The Harrison County Community Foundation reimbursed the Harrison County Parks Department \$988 for legal fees and paid for the remainder of the cost of the land. The Harrison County Parks Department will own the property and operate it as a county park subject to the terms of the land conservation easement.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway 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 Annual Report of the County which is 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 supplementary information presented was approved by management of the County. It is presented as intended by the County.

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CAGIT-County Certified Shares
Cash and investments - beginning	\$ 718,903	\$ 40,667	\$ 112,951	\$ 736,718	\$ 779,321	\$ 5,454	\$ -
Receipts:							
Taxes	870,290	-	-	-	3,000,252	-	2,741,478
Intergovernmental	-	-	-	-	1,142,439	-	361,373
Charges for services	-	233,050	241,194	-	84,833	-	-
Fines and forfeits	-	-	-	1,803,557	329,349	1,903	-
Other receipts	-	-	-	-	4,594,753	-	25
Total receipts	<u>870,290</u>	<u>233,050</u>	<u>241,194</u>	<u>1,803,557</u>	<u>9,151,626</u>	<u>1,903</u>	<u>3,102,876</u>
Disbursements:							
Personal services	-	-	-	-	5,966,794	-	1,984,074
Supplies	-	-	-	-	288,676	1,946	290,034
Other services and charges	-	-	-	-	2,321,606	-	228,308
Capital outlay	-	-	-	-	23,612	-	-
Other disbursements	718,503	230,379	282,068	1,869,850	139,392	-	361,373
Total disbursements	<u>718,503</u>	<u>230,379</u>	<u>282,068</u>	<u>1,869,850</u>	<u>8,740,080</u>	<u>1,946</u>	<u>2,863,789</u>
Excess (deficiency) of receipts over disbursements	<u>151,787</u>	<u>2,671</u>	<u>(40,874)</u>	<u>(66,293)</u>	<u>411,546</u>	<u>(43)</u>	<u>239,087</u>
Cash and investments - ending	<u>\$ 870,690</u>	<u>\$ 43,338</u>	<u>\$ 72,077</u>	<u>\$ 670,425</u>	<u>\$ 1,190,867</u>	<u>\$ 5,411</u>	<u>\$ 239,087</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Campaign Finance Enforcement - County	CEDIT County Share	Child Advocacy	Clerk's Records Perpetuation	Community Corrections	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 250	\$ 1,927,744	\$ 100	\$ 13,456	\$ 598	\$ 15,450	\$ 34,536
Receipts:							
Taxes	-	1,721,263	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,125	-	-	5,951	8,542	-	-
Other receipts	-	65,936	-	-	-	2,050	-
Total receipts	<u>2,125</u>	<u>1,787,199</u>	<u>-</u>	<u>5,951</u>	<u>8,542</u>	<u>2,050</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	7	-	137	7,874	1,301	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,916,000	-	-	-	16,199	34,536
Total disbursements	<u>-</u>	<u>1,916,007</u>	<u>-</u>	<u>137</u>	<u>7,874</u>	<u>17,500</u>	<u>34,536</u>
Excess (deficiency) of receipts over disbursements	<u>2,125</u>	<u>(128,808)</u>	<u>-</u>	<u>5,814</u>	<u>668</u>	<u>(15,450)</u>	<u>(34,536)</u>
Cash and investments - ending	<u>\$ 2,375</u>	<u>\$ 1,798,936</u>	<u>\$ 100</u>	<u>\$ 19,270</u>	<u>\$ 1,266</u>	<u>\$ -</u>	<u>\$ -</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Controlled Substance Excise Tax	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 17	\$ 21,683	\$ 1,329,402	\$ 1,363,222	\$ 1,335,902	\$ 23,695	\$ 3,143
Receipts:							
Taxes	-	-	584,825	275,115	222,398	-	-
Intergovernmental	-	-	76,443	35,961	29,070	-	-
Charges for services	-	-	24,276	-	-	-	-
Fines and forfeits	-	4,360	-	-	-	21,959	986
Other receipts	-	557	2,112	-	200	-	-
Total receipts	-	4,917	687,656	311,076	251,668	21,959	986
Disbursements:							
Personal services	-	-	143,968	-	-	-	-
Supplies	-	-	22,002	-	-	-	-
Other services and charges	-	5,845	307,420	1,205,170	29,918	18,016	-
Capital outlay	-	-	5,072	-	-	-	-
Other disbursements	-	582	-	-	-	-	-
Total disbursements	-	6,427	478,462	1,205,170	29,918	18,016	-
Excess (deficiency) of receipts over disbursements	-	(1,510)	209,194	(894,094)	221,750	3,943	986
Cash and investments - ending	\$ 17	\$ 20,173	\$ 1,538,596	\$ 469,128	\$ 1,557,652	\$ 27,638	\$ 4,129

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Emergency Medical Services	Emergency Planning/Right To Know	Emergency Telephone System	Recorder Enhanced Access	Extradition	Firearms Training	Health
Cash and investments - beginning	\$ 408,728	\$ 8,166	\$ (202)	\$ -	\$ 94,211	\$ 71,209	\$ 147,151
Receipts:							
Taxes	512,339	-	-	-	-	-	520,576
Intergovernmental	66,968	3,291	-	-	-	-	68,110
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	5,356	10,715	31,280	44,435
Other receipts	-	-	202	-	-	-	116,933
Total receipts	<u>579,307</u>	<u>3,291</u>	<u>202</u>	<u>5,356</u>	<u>10,715</u>	<u>31,280</u>	<u>750,054</u>
Disbursements:							
Personal services	-	-	-	-	-	-	678,164
Supplies	-	-	-	-	-	31,706	10,515
Other services and charges	538,668	-	-	-	15,574	-	53,407
Capital outlay	-	-	-	-	-	4,221	-
Other disbursements	-	-	-	-	-	-	185
Total disbursements	<u>538,668</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,574</u>	<u>35,927</u>	<u>742,271</u>
Excess (deficiency) of receipts over disbursements	<u>40,639</u>	<u>3,291</u>	<u>202</u>	<u>5,356</u>	<u>(4,859)</u>	<u>(4,647)</u>	<u>7,783</u>
Cash and investments - ending	<u>\$ 449,367</u>	<u>\$ 11,457</u>	<u>\$ -</u>	<u>\$ 5,356</u>	<u>\$ 89,352</u>	<u>\$ 66,562</u>	<u>\$ 154,934</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital
Cash and investments - beginning	\$ 1,645	\$ 102,559	\$ 130,905	\$ 1,293,672	\$ 37,662	\$ 943,843	\$ 20,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	33,139	431,930	-	2,533,193	-
Charges for services	-	-	-	-	24,550	-	-
Fines and forfeits	3,829	-	-	-	-	-	-
Other receipts	-	-	-	2,090	-	284,677	-
Total receipts	<u>3,829</u>	<u>-</u>	<u>33,139</u>	<u>434,020</u>	<u>24,550</u>	<u>2,817,870</u>	<u>-</u>
Disbursements:							
Personal services	-	-	19,454	-	-	2,125,452	-
Supplies	-	-	-	369,756	-	220,666	-
Other services and charges	2,255	-	8,053	-	62	387,527	-
Capital outlay	-	-	-	-	22,824	5,380	-
Other disbursements	-	102,559	-	-	-	-	-
Total disbursements	<u>2,255</u>	<u>102,559</u>	<u>27,507</u>	<u>369,756</u>	<u>22,886</u>	<u>2,739,025</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,574</u>	<u>(102,559)</u>	<u>5,632</u>	<u>64,264</u>	<u>1,664</u>	<u>78,845</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,219</u>	<u>\$ -</u>	<u>\$ 136,537</u>	<u>\$ 1,357,936</u>	<u>\$ 39,326</u>	<u>\$ 1,022,688</u>	<u>\$ 20,000</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Park Nonreverting Operating	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat - County Share
Cash and investments - beginning	\$ 425	\$ 17,176	\$ 159,621	\$ 211,104	\$ 417,642	\$ 303,958	\$ -
Receipts:							
Taxes	-	-	58	-	258,641	-	-
Intergovernmental	-	-	-	-	33,807	-	-
Charges for services	-	-	-	-	-	-	24,488
Fines and forfeits	-	9,515	-	-	-	66,405	-
Other receipts	-	-	-	28,000	168,042	720	50,581,500
Total receipts	-	9,515	58	28,000	460,490	67,125	50,605,988
Disbursements:							
Personal services	-	8,451	-	40,143	1,228	-	1,084,004
Supplies	-	-	-	-	-	-	2,955,691
Other services and charges	-	-	-	28,000	66,755	-	11,383,301
Capital outlay	-	-	-	-	-	-	5,661,008
Other disbursements	-	-	159,000	168,042	-	42,135	4,431
Total disbursements	-	8,451	159,000	236,185	67,983	42,135	21,088,435
Excess (deficiency) of receipts over disbursements	-	1,064	(158,942)	(208,185)	392,507	24,990	29,517,553
Cash and investments - ending	<u>\$ 425</u>	<u>\$ 18,240</u>	<u>\$ 679</u>	<u>\$ 2,919</u>	<u>\$ 810,149</u>	<u>\$ 328,948</u>	<u>\$ 29,517,553</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 2,104	\$ 6,595	\$ 14,820	\$ 82,481	\$ 27,490	\$ 1,742	\$ 373,770
Receipts:							
Taxes	-	-	-	103,556	-	-	362,204
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,932	20,189	8,308	-	8,570	-	-
Other receipts	-	-	-	-	-	63,082	-
Total receipts	<u>2,932</u>	<u>20,189</u>	<u>8,308</u>	<u>103,556</u>	<u>8,570</u>	<u>63,082</u>	<u>362,204</u>
Disbursements:							
Personal services	-	21,900	22,250	-	-	-	-
Supplies	47	-	-	-	-	-	-
Other services and charges	-	-	-	78,781	1,138	59	-
Capital outlay	964	-	-	-	766	-	-
Other disbursements	-	-	-	767	-	61,355	377,659
Total disbursements	<u>1,011</u>	<u>21,900</u>	<u>22,250</u>	<u>79,548</u>	<u>1,904</u>	<u>61,414</u>	<u>377,659</u>
Excess (deficiency) of receipts over disbursements	<u>1,921</u>	<u>(1,711)</u>	<u>(13,942)</u>	<u>24,008</u>	<u>6,666</u>	<u>1,668</u>	<u>(15,455)</u>
Cash and investments - ending	<u>\$ 4,025</u>	<u>\$ 4,884</u>	<u>\$ 878</u>	<u>\$ 106,489</u>	<u>\$ 34,156</u>	<u>\$ 3,410</u>	<u>\$ 358,315</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Local Health Department Trust Account	Auditors Ineligible Deductions	County Elected Officials Training	Park And Recreation	County Offender Transportation Fund	Statewide 911	Juvenile Probation User Fees (Circuit)
Cash and investments - beginning	\$ 120,452	\$ 642	\$ 3,270	\$ 574,855	\$ 52	\$ 660,833	\$ 47,199
Receipts:							
Taxes	-	39,240	-	495,865	-	-	-
Intergovernmental	11,314	-	-	64,815	-	297,386	-
Charges for services	-	-	-	271,726	-	15,440	-
Fines and forfeits	-	-	3,829	120	-	-	9,760
Other receipts	-	73,855	-	64,236	-	68	183
Total receipts	<u>11,314</u>	<u>113,095</u>	<u>3,829</u>	<u>896,762</u>	<u>-</u>	<u>312,894</u>	<u>9,943</u>
Disbursements:							
Personal services	13,998	-	-	608,819	-	205,637	-
Supplies	-	-	-	113,184	-	-	-
Other services and charges	-	9,000	666	166,758	-	82,667	5,147
Capital outlay	-	400	-	38,817	-	-	-
Other disbursements	-	18,606	-	12,691	-	201	63
Total disbursements	<u>13,998</u>	<u>28,006</u>	<u>666</u>	<u>940,269</u>	<u>-</u>	<u>288,505</u>	<u>5,210</u>
Excess (deficiency) of receipts over disbursements	<u>(2,684)</u>	<u>85,089</u>	<u>3,163</u>	<u>(43,507)</u>	<u>-</u>	<u>24,389</u>	<u>4,733</u>
Cash and investments - ending	<u>\$ 117,768</u>	<u>\$ 85,731</u>	<u>\$ 6,433</u>	<u>\$ 531,348</u>	<u>\$ 52</u>	<u>\$ 685,222</u>	<u>\$ 51,932</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Supplemental Adult Probation Services	County User Fee	Humane Society	Drug Task Force	K-9	Payroll Clearing	Payroll Withholding - Child Support
Cash and investments - beginning	\$ 53,225	\$ 118,071	\$ 11,347	\$ 2,745	\$ 54	\$ 54,523	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	117,923	115,494	-	-	-	-	-
Other receipts	17	238	-	710	-	5,388	48,180
Total receipts	117,940	115,732	-	710	-	5,388	48,180
Disbursements:							
Personal services	24,130	19,193	-	-	-	1,185	48,180
Supplies	11,912	1,550	-	-	-	-	-
Other services and charges	89,891	65,431	-	3,455	-	-	-
Capital outlay	4,150	-	-	-	-	-	-
Other disbursements	1,065	400	-	-	-	-	-
Total disbursements	131,148	86,574	-	3,455	-	1,185	48,180
Excess (deficiency) of receipts over disbursements	(13,208)	29,158	-	(2,745)	-	4,203	-
Cash and investments - ending	\$ 40,017	\$ 147,229	\$ 11,347	\$ -	\$ 54	\$ 58,726	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Payroll Withholding - Pebsco	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Property Taxes	Payroll Withholding - Sheriff Pension
Cash and investments - beginning	\$ 376	\$ -	\$ -	\$ 5,740	\$ (288)	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	4,502	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	36,305	743,346	602,188	80,580	419	-	29,642
Total receipts	<u>36,305</u>	<u>743,346</u>	<u>602,188</u>	<u>80,580</u>	<u>419</u>	<u>4,502</u>	<u>29,642</u>
Disbursements:							
Personal services	36,681	743,346	602,188	80,265	131	4,502	29,642
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>36,681</u>	<u>743,346</u>	<u>602,188</u>	<u>80,265</u>	<u>131</u>	<u>4,502</u>	<u>29,642</u>
Excess (deficiency) of receipts over disbursements	<u>(376)</u>	<u>-</u>	<u>-</u>	<u>315</u>	<u>288</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,055</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ 19,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	20,164,701	-	3,920	5,448	-
Intergovernmental	-	-	3,826,999	143,516	-	-	159,763
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	275,515	2,515	-	-	-	-	-
Total receipts	<u>275,515</u>	<u>2,515</u>	<u>23,991,700</u>	<u>143,516</u>	<u>3,920</u>	<u>5,448</u>	<u>159,763</u>
Disbursements:							
Personal services	274,555	2,515	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	23,991,700	143,516	3,920	5,448	159,763
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>274,555</u>	<u>2,515</u>	<u>23,991,700</u>	<u>143,516</u>	<u>3,920</u>	<u>5,448</u>	<u>159,763</u>
Excess (deficiency) of receipts over disbursements	<u>960</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 20,841</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Continuing Education
Cash and investments - beginning	\$ 1,003	\$ 3,267	\$ 2,465	\$ 5,039	\$ 695	\$ 640	\$ 627
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	3,781
Fines and forfeits	-	18,495	18,507	2,051	2,685	3,507	22
Other receipts	-	-	-	-	-	853	-
Total receipts	-	18,495	18,507	2,051	2,685	4,360	3,803
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	19,778	17,410	6,913	2,855	4,220	4,052
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	19,778	17,410	6,913	2,855	4,220	4,052
Excess (deficiency) of receipts over disbursements	-	(1,283)	1,097	(4,862)	(170)	140	(249)
Cash and investments - ending	<u>\$ 1,003</u>	<u>\$ 1,984</u>	<u>\$ 3,562</u>	<u>\$ 177</u>	<u>\$ 525</u>	<u>\$ 780</u>	<u>\$ 378</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Administration - State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ 265	\$ 1,148	\$ -	\$ 10	\$ 58	\$ 57,001	\$ -
Receipts:							
Taxes	-	-	13	-	-	-	-
Intergovernmental	-	-	-	-	-	2,164	-
Charges for services	-	-	-	-	-	241,371	769
Fines and forfeits	1,933	4,493	-	298	267	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,933</u>	<u>4,493</u>	<u>13</u>	<u>298</u>	<u>267</u>	<u>243,535</u>	<u>769</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,890	4,688	13	288	225	265,824	769
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,164	-
Total disbursements	<u>1,890</u>	<u>4,688</u>	<u>13</u>	<u>288</u>	<u>225</u>	<u>267,988</u>	<u>769</u>
Excess (deficiency) of receipts over disbursements	<u>43</u>	<u>(195)</u>	<u>-</u>	<u>10</u>	<u>42</u>	<u>(24,453)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 308</u>	<u>\$ 953</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 100</u>	<u>\$ 32,548</u>	<u>\$ -</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Riverboat Revenue Sharing	Innkeepers Tax Collections	CAGIT Distribution	CEDIT Distribution	City/Town Ordinance Violations Fines	93.563 ARRA Prosecutor IV-D Incentive	93.563 ARRA Clerk IV-D Incentive
Cash and investments - beginning	\$ 31,657,335	\$ 39,082	\$ -	\$ -	\$ 25,041	\$ 1,349	\$ 15,642
Receipts:							
Taxes	22,200,062	924,989	5,622,882	1,880,680	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	7,553	-	-
Other receipts	18	-	-	-	-	-	-
Total receipts	<u>22,200,080</u>	<u>924,989</u>	<u>5,622,882</u>	<u>1,880,680</u>	<u>7,553</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	4,088,844	830,000	5,622,882	1,880,680	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	49,541,839	5,000	-	-	28,836	-	924
Total disbursements	<u>53,630,683</u>	<u>835,000</u>	<u>5,622,882</u>	<u>1,880,680</u>	<u>28,836</u>	<u>-</u>	<u>924</u>
Excess (deficiency) of receipts over disbursements	<u>(31,430,603)</u>	<u>89,989</u>	<u>-</u>	<u>-</u>	<u>(21,283)</u>	<u>-</u>	<u>(924)</u>
Cash and investments - ending	<u>\$ 226,732</u>	<u>\$ 129,071</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,758</u>	<u>\$ 1,349</u>	<u>\$ 14,718</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	County Law Enforcement Continuing Education	Adult PUF (Circuit Court)
Cash and investments - beginning	\$ 87,484	\$ 17	\$ 43,216	\$ 11,291	\$ 27,104	\$ 4,160	\$ 106
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,395	-
Other receipts	10,089	-	15,194	-	10,089	-	-
Total receipts	<u>10,089</u>	<u>-</u>	<u>15,194</u>	<u>-</u>	<u>10,089</u>	<u>1,395</u>	<u>-</u>
Disbursements:							
Personal services	-	-	14,343	-	-	-	-
Supplies	-	-	3,191	-	1,597	-	-
Other services and charges	-	-	-	-	8,802	1,385	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	17	9,479	455	14,718	-	-
Total disbursements	<u>-</u>	<u>17</u>	<u>27,013</u>	<u>455</u>	<u>25,117</u>	<u>1,385</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>10,089</u>	<u>(17)</u>	<u>(11,819)</u>	<u>(455)</u>	<u>(15,028)</u>	<u>10</u>	<u>-</u>
Cash and investments - ending	<u>\$ 97,573</u>	<u>\$ -</u>	<u>\$ 31,397</u>	<u>\$ 10,836</u>	<u>\$ 12,076</u>	<u>\$ 4,170</u>	<u>\$ 106</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Park Board Donations	Animal Control Donations	Casa Donations	Land Conservation Donation	Veterans Affairs Donations	Animal Control Fines & Fees	Family Health Center
Cash and investments - beginning	\$ 5,572	\$ 3,816	\$ 300	\$ 563	\$ 1,521	\$ 13,655	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	1,232
Fines and forfeits	-	-	-	-	-	7,290	-
Other receipts	3,720	17,193	-	200	4,883	-	-
Total receipts	<u>3,720</u>	<u>17,193</u>	<u>-</u>	<u>200</u>	<u>4,883</u>	<u>7,290</u>	<u>1,232</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	586	2,182	-	-	-	1,305	-
Other services and charges	3,710	7,015	-	-	-	1,176	-
Capital outlay	-	1,223	-	-	-	-	-
Other disbursements	183	-	-	-	-	400	-
Total disbursements	<u>4,479</u>	<u>10,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,881</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(759)</u>	<u>6,773</u>	<u>-</u>	<u>200</u>	<u>4,883</u>	<u>4,409</u>	<u>1,232</u>
Cash and investments - ending	<u>\$ 4,813</u>	<u>\$ 10,589</u>	<u>\$ 300</u>	<u>\$ 763</u>	<u>\$ 6,404</u>	<u>\$ 18,064</u>	<u>\$ 1,232</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Disaster of 1795 (FEMA) Parks	Retainage - Government Facility Project	Retainage - Justice Center Renovation	Coroner Accident Report Fund	Casa User Fees	Work Release	Parks Endowment Fund
Cash and investments - beginning	\$ -	\$ 37,409	\$ -	\$ 250	\$ 3,290	\$ 82,119	\$ 10,414
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	29,246	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	400	13,305	-
Other receipts	-	4,840	104,430	-	-	59	35,859
Total receipts	<u>29,246</u>	<u>4,840</u>	<u>104,430</u>	<u>-</u>	<u>400</u>	<u>13,364</u>	<u>35,859</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	4,000	5,529
Other services and charges	-	2,150	61,482	-	-	14,730	23,793
Capital outlay	-	-	-	-	-	2,000	-
Other disbursements	29,246	37,409	-	-	-	-	7,668
Total disbursements	<u>29,246</u>	<u>39,559</u>	<u>61,482</u>	<u>-</u>	<u>-</u>	<u>20,730</u>	<u>36,990</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(34,719)</u>	<u>42,948</u>	<u>-</u>	<u>400</u>	<u>(7,366)</u>	<u>(1,131)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,690</u>	<u>\$ 42,948</u>	<u>\$ 250</u>	<u>\$ 3,690</u>	<u>\$ 74,753</u>	<u>\$ 9,283</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Prosecutor Asset Forfeiture	MCH Fees and Reimbursement Ordinance 2012-2	Sheriff Asset Forfeiture	Payroll - Donation United Way	Payroll - Insurance Aflac	Payroll - Insurance Humana	Payroll - Insurance Boston Mutual
Cash and investments - beginning	\$ 5,384	\$ 21,551	\$ -	\$ 39	\$ 11,577	\$ 28,331	\$ 3,025
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	66,941	-	-	-	-
Fines and forfeits	-	13,763	-	-	-	-	-
Other receipts	-	761	-	490	121,854	259,415	34,153
Total receipts	-	14,524	66,941	490	121,854	259,415	34,153
Disbursements:							
Personal services	-	-	-	490	133,310	277,155	34,391
Supplies	-	228	-	-	-	-	-
Other services and charges	1,802	15,868	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	50	-	-	-	-	114
Total disbursements	1,802	16,146	-	490	133,310	277,155	34,505
Excess (deficiency) of receipts over disbursements	(1,802)	(1,622)	66,941	-	(11,456)	(17,740)	(352)
Cash and investments - ending	<u>\$ 3,582</u>	<u>\$ 19,929</u>	<u>\$ 66,941</u>	<u>\$ 39</u>	<u>\$ 121</u>	<u>\$ 10,591</u>	<u>\$ 2,673</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Payroll - Insurance Colonial	Payroll - Insurance Guardian	Payroll - Insurance Liberty National	Payroll - Insurance Pre-paid Legal	Payroll - Insurance TransAmerica	Payroll - Insurance VSP	Payroll-PERF Voluntary Post-tax
Cash and investments - beginning	\$ 92	\$ 11,287	\$ 215	\$ 6	\$ 2,250	\$ 5,723	\$ 1,879
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	809	65,210	11,700	2,520	28,263	32,546	8,425
Total receipts	809	65,210	11,700	2,520	28,263	32,546	8,425
Disbursements:							
Personal services	776	76,497	11,278	2,358	30,577	38,269	10,304
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	114	-	-	-	-	-	-
Total disbursements	890	76,497	11,278	2,358	30,577	38,269	10,304
Excess (deficiency) of receipts over disbursements	(81)	(11,287)	422	162	(2,314)	(5,723)	(1,879)
Cash and investments - ending	\$ 11	\$ -	\$ 637	\$ 168	\$ (64)	\$ -	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Payroll-PERF Voluntary Pre-tax	Payroll-Chase Insurance Withholding	EMA Planning Grant	03-jb-026 Juvenile Justice Grant	EMA HS CFDA	DUI Task Force Enforcement	Hayswood Nature Reserve 2009 f-291
Cash and investments - beginning	\$ 1,493	\$ -	\$ 7,492	\$ 11	\$ 1,097	\$ 882	\$ 3,339
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,048	2,400	-	-	-	-	-
Total receipts	7,048	2,400	-	-	-	-	-
Disbursements:							
Personal services	8,541	2,400	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	8,541	2,400	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1,493)	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 7,492	\$ 11	\$ 1,097	\$ 882	\$ 3,339

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Clerk Non-Reverting Sec. 101	2012 5311 Transportation Grant	2011 EMPG-Salary Reimbursement- Greg's	MCH 130-3 Block Grant	FEMA-Boat-Port Authority-EMA	2012 Broadband Data Program	2013 5311 Transportation Grant
Cash and investments - beginning	\$ 28,230	\$ -	\$ 25,706	\$ (351)	\$ 44,718	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	123,318	-	12,426	134,154	2,000	374,884
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	123,318	-	12,426	134,154	2,000	374,884
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	4,403	-	-	-
Other services and charges	382	123,318	-	7,672	-	2,000	374,884
Capital outlay	151	-	-	-	-	-	-
Other disbursements	-	-	25,706	-	178,872	-	-
Total disbursements	533	123,318	25,706	12,075	178,872	2,000	374,884
Excess (deficiency) of receipts over disbursements	(533)	-	(25,706)	351	(44,718)	-	-
Cash and investments - ending	\$ 27,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	BPRS 130-71	BPRS 130-70	2012 EMPG - Salary	38511 EMPG 2011	2012-5311 ARRA Transit-TierIII	BPRS 130-75	HCII Grants & Donations
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,812
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	7,212	18,826	26,183	2,180	41,955	16,910	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>7,212</u>	<u>18,826</u>	<u>26,183</u>	<u>2,180</u>	<u>41,955</u>	<u>16,910</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,314	2,130	-	-	-	715	-
Other services and charges	-	-	-	-	41,955	-	-
Capital outlay	5,898	16,696	-	2,180	-	16,195	-
Other disbursements	-	-	26,183	-	-	-	-
Total disbursements	<u>7,212</u>	<u>18,826</u>	<u>26,183</u>	<u>2,180</u>	<u>41,955</u>	<u>16,910</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,812</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Probation Diversion/ Community Drug Free	Casa (in State) Grant Fund	Government Facilities Plan	2012-2013 Land Conservation	Clerk's Child Support	Totals
Cash and investments - beginning	\$ 3,868	\$ 58,033	\$ 475,925	\$ -	\$ 5,360	\$ 47,919,594
Receipts:						
Taxes	-	-	-	-	-	62,515,297
Intergovernmental	-	11,160	-	-	-	10,122,135
Charges for services	-	-	-	-	-	1,233,651
Fines and forfeits	-	-	-	-	603,206	3,336,562
Other receipts	-	-	37,409	5,702	-	58,700,396
Total receipts	-	11,160	37,409	5,702	603,206	135,908,041
Disbursements:						
Personal services	-	-	-	-	-	15,431,538
Supplies	-	-	-	-	-	4,344,865
Other services and charges	-	5,617	372,047	5,702	-	55,243,365
Capital outlay	-	3,357	-	-	-	5,814,914
Other disbursements	-	-	2,690	-	606,354	57,036,462
Total disbursements	-	8,974	374,737	5,702	606,354	137,871,144
Excess (deficiency) of receipts over disbursements	-	2,186	(337,328)	-	(3,148)	(1,963,103)
Cash and investments - ending	\$ 3,868	\$ 60,219	\$ 138,597	\$ -	\$ 2,212	\$ 45,956,491

HARRISON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 946,424</u>	<u>\$ 1,790,716</u>

HARRISON COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2013

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,114,257
Infrastructure	233,544,739
Buildings	43,841,288
Improvements other than buildings	2,295,720
Machinery, equipment, and vehicles	<u>10,309,492</u>
Total capital assets	<u>\$ 291,105,496</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF HARRISON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Harrison County's (County) compliance 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 Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

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. However, our audit does not provide a legal determination of 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Report on Internal Control Over Compliance

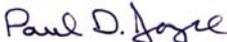
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2013-003 to be a material weakness.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.


Paul D. Joyce, CPA
State Examiner

October 16, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

HARRISON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Commerce</u>				
ARRA - State Broadband Data and Development Grant Program 2012 Broadband Data Program	Indiana Office of Technology	11.558	EDS #D20-13-8409	\$ 2,000
Total - Department of Commerce				<u>2,000</u>
<u>Department of Justice</u>				
Equitable Sharing Program Prosecutor Asset Forfeiture	Direct Grant	16.922	2013	1,802
Total - Department of Justice				<u>1,802</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inventory Crandall-Lanesville Road	Indiana Department of Transportation	20.205	Des #0901881 Des #0400028	24,276 <u>23,722</u>
Total - Highway Planning and Construction Cluster				<u>47,998</u>
ARRA - Formula Grants for Rural Areas 2012 5311 ARRA Transit-Tier III	Indiana Department of Transportation	20.509	EDS #A249-12-320558	41,955
Formula Grants for Rural Areas 2013 5311 Transportation Grant 2012 5311 Transportation Grant	Indiana Department of Transportation	20.509	EDS #A249-13-320322 EDS #A249-12-320294	249,922 <u>82,212</u>
Total				<u>332,134</u>
Total - Formula Grants for Rural Areas				<u>374,089</u>
Total - Department of Transportation				<u>422,087</u>
<u>General Services Administration</u>				
Election Reform Payments Clerk Non-Reverting Section 101	Indiana Secretary of State	39.011	2013	533
Total - General Services Administration				<u>533</u>
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness BPRS 130-75	Indiana State Department of Health	93.069	2U90TP517024-11	16,910
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements BPRS 130-71 BPRS 130-70	Indiana State Department of Health	93.074	1U90TP000521-01 1U90TP000521-01	7,212 <u>18,826</u>
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				<u>26,038</u>
Child Support Enforcement Child Support Indirect Costs Child Support Court Costs Child Support - Clerk Child Support - Prosecutor Prosecutor Incentive Clerk Incentive	Indiana Department of Child Services	93.563	2013 2013 2013 2013 2013 2013	87,330 12,235 39,582 108,609 17,534 <u>10,399</u>
Total - Child Support Enforcement				<u>275,689</u>
Maternal and Child Health Services Block Grant to the States MCH 130-3 Block Grant	Indiana State Department of Health	93.994	EDS #A70-3-069564	12,426
Total - Department of Health and Human Services				<u>331,063</u>
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Parks Disaster Assistance	Indiana Department of Homeland Security	97.036	PA -1795	29,246
Emergency Management Performance Grants 2012 EMPG -Salary 38511 EMPG 2011	Indiana Department of Homeland Security	97.042	EDS #C44P-3-262B EDS #C44P-3-148B	26,183 <u>2,180</u>
Total - Emergency Management Performance Grants				<u>28,363</u>
Port Security Grant Program FEMA Boat-Port Authority-EMA	Larry D. Allen, LLC	97.056	EMW-2011-PU-K00245-S	134,154
Total - Department of Homeland Security				<u>191,763</u>
Total federal awards expended				<u>\$ 949,248</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

HARRISON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2013:

Program Title	Federal CFDA Number	2013
ARRA - Formula Grants for Rural Areas	20.509	\$ 41,955
Formula Grants for Rural Areas	20.509	322,134

HARRISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.509	Formula Grants for Rural Areas
97.056	Port Security Grant Program

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

FINDING 2013-001 - INTERNAL CONTROLS OVER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

HARRISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

During the audit of the SEFA, we noted the following errors:

1. One federal grant in the amount of \$1,802 was not reported.
2. The amounts reported for three federal programs were incorrect resulting in an overstatement in the amount of \$181,608.
3. Eight federal awards reported did not include the correct federal program name.
4. The amount of federal awards provided to subrecipients was reported incorrectly.

Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section.310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards: The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide the total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.

HARRISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

FINDING 2013-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

In some instances, funds were disbursed without proper certification or authorization. The majority of disbursements had the County Auditor's signature on the accounts payable voucher certifying the expense. Judges sign accounts payable vouchers for court expenses, and the Park Board and Board of County Commissioners sign a claim docket authorizing other disbursements. Disbursements that were not required by state law to have the Board of County Commissioner's signatures and were made between Board meetings were not always certified or authorized for payment. These disbursements included surplus tax, refunds, education plate fees, tax distributions, and payroll vendor disbursements.

The employee responsible for processing County payroll produced a payroll report for the Board of County Commissioner's approval that included gross pay, net pay, and each deduction by employee. This employee was also responsible for calculating and making all employee and employer benefit payments. Supporting documentation for these payments was retained in the payroll files; however, no review of the documentation was completed by another employee, nor were the checks and/or electronic payments compared to the supporting documentation by any other County employee.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1) (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

HARRISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

Section III - Federal Award Findings and Questioned Costs

FINDING 2013-003 - SUSPENSION AND DEBARMENT

Federal Agency: Department of Homeland Security
Federal Program: Port Security Grant Program
CFDA Number: 97.056
Federal Award Number (or Other Identifying Number): EMW-2011-PU-K00245-S
Pass-Through Entity: Larry D. Allen, LLC

The County does not have policies or standard procedures in place for determining whether or not a vendor has been suspended or excluded from doing business with the federal government.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Non-compliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish and implement controls, including segregation of duties, related to the grant agreement and the compliance requirements applicable to Suspension and Debarment.

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AUDITEE PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.

HARRISON COUNTY AUDITOR

245 ATWOOD STREET • STE. 211

CORYDON, INDIANA 47112

(812) 738-8241

CORRECTIVE ACTION PLAN

FINDING 2013-001

Contact Person Responsible for Corrective Action: Harrison County Auditor, Karen Engleman
Contact Phone Number: 812-738-8241

Description of Corrective Action Plan:

The Harrison County Auditor's Office has enacted procedures and started a system of internal controls to prevent or detect errors on the schedule of expenditures of Federal Awards.

Beginning immediately, the Auditor's Office will go to www.cfda.gov to ensure that we are using the correct CFDA# and the correct Federal Program Title/Project Name on all grants.

We will ensure that all federal payments are included on our grant spreadsheet so none are missed in the future.

The Harrison County Auditor and the claims clerk met with the State Board of Accounts Field Examiner for some additional grant training to ensure we are separating the federal, state and local allocations correctly for purposes of reporting on the SEFA and for reporting the correct amount of federal awards to subrecipients.

Anticipated Completion Date: Immediate

Karen Engleman
(Signature)

County Auditor
(Title)

10-7-14
(Date)

KAREN S. ENGLEMAN, AUDITOR

HARRISON COUNTY COMMISSIONERS

245 ATWOOD STREET, STE 211
CORYDON, INDIANA 47112

Phone: (812) 738-8241
FAX: (812) 738-0531



Indiana's First Capitol
at Corydon

CORRECTIVE ACTION PLAN

FINDING 2013-002

Contact Person(s) Responsible for Corrective Action:

Harrison County Board of Commissioners President, Kenny Saulman
Harrison County Auditor, Karen Engleman

Contact Phone Number: 812-738-8241

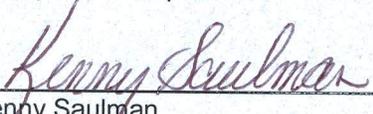
Description of Corrective Action Plan:

The Harrison County Board of Commissioners and the Harrison County Auditor's Office has enacted procedures and started a system of internal controls over financial transactions and reporting.

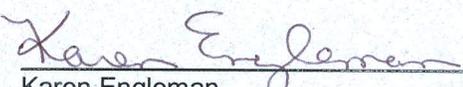
Beginning September 15, 2014, the Auditor's Office began the practice of submitting an additional accounts payable voucher to the Board of Commissioners, which includes all warrants written after the prior Commissioner meeting accounts payable docket and prior to the current Commissioner meeting accounts payable docket. A balancing sheet presented to the Board of Commissioners at each meeting will verify that all warrants written by the Harrison County Auditor's Office are presented to the County Board of Commissioners or the Harrison County Park Board for approval.

Beginning October 8, 2014, the accounts payable clerk became responsible for auditing the employee and employer benefit documentation completed by the payroll clerk. The payroll clerk will continue to process the county payroll and calculate the employee and employer benefit payments and the County auditor will ensure the accuracy of and sign the payroll vouchers. The accounts payable clerk will review the employee benefits documentation for accuracy and after verifying the information is correct, will then issue checks to the appropriate vendor(s).

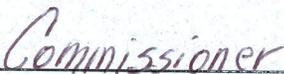
Anticipated Completion Date: Immediate



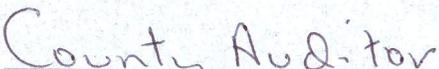
Kenny Saulman



Karen Engleman

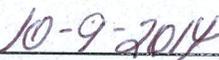


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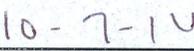


(Title)





(Date)



(Date)

GEORGE ETHRIDGE
JIM KLINSTIVER
KENNY SAULMAN
KAREN ENGLEMAN, AUDITOR
CHRIS BYRD, ATTORNEY

HARRISON COUNTY COMMISSIONERS

245 ATWOOD STREET, STE 211
CORYDON, INDIANA 47112

Phone: (812) 738-8241

FAX: (812) 738-0531



Indiana's First Capitol
at Corydon

CORRECTIVE ACTION PLAN

FINDING 2013-003

Contact Person(s) Responsible for Corrective Action:

Harrison County Board of Commissioners President, Kenny Saulman

Contact Phone Number: 812-738-8241

Description of Corrective Action Plan:

The Harrison County Board of Commissioners have enacted procedures and started a system of internal controls over verification that vendors have not been suspended or excluded from doing business with the federal government.

At the October 20, 2014 Harrison County Board of Commissioners' meeting, the Commissioners will delegate the County Auditor to establish segregation of duties related to grant agreements and all compliance requirements applicable to suspension and debarment that have a direct and material effect to the program. The Auditor will be asked check the System for Award Management, or SAM, to verify that the vendor is not on the suspension and debarment list before any grant is approved.

Anticipated Completion Date: October 20, 2014

Kenny Saulman
(Signature)

Commissioner
(Title)

10-9-2014
(Date)



GEORGE ETHRIDGE
JIM KLINSTIVER
KENNY SAULMAN
KAREN ENGLEMAN, AUDITOR
CHRIS BYRD, ATTORNEY

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.