

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, 2012 to December 31, 2012



FILED
05/23/2013

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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	Sherry L. Brown Sally A. Whitis	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Sheriff	Rodney Seelye	01-01-11 to 12-31-14
Recorder	Barbara Best	01-01-09 to 12-31-16
President of the Board of County Commissioners	James Goldman Kenny Saulman	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	Gary Davis	01-01-12 to 12-31-13



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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, 2012, 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 in the circumstances. 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, 2012.

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, 2012, 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 April 18, 2013, 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 reports 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, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

Other Information

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.



Bruce Hartman
State Examiner

April 18, 2013



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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, 2012, and the related notes to the financial statement, and have issued our report thereon dated April 18, 2013, 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.

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. A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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

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)

provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bruce Hartman
State Examiner

April 18, 2013

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FINANCIAL STATEMENT

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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
After Settlement Collections	\$ 868,903	\$ 718,903	\$ 868,903	\$ 718,903
Sheriff's Inmate Trust	39,233	237,824	236,390	40,667
Jail Commissary	91,414	238,409	216,872	112,951
Clerk's Trust	684,463	1,863,562	1,811,307	736,718
General	219,090	11,779,054	11,218,823	779,321
Accident Report	5,605	2,611	2,762	5,454
Campaign Finance Enforcement - County	-	250	-	250
CEDIT County Share	3,122,411	2,187,163	3,381,830	1,927,744
Child Advocacy	100	-	-	100
Clerk's Records Perpetuation	8,895	6,642	2,081	13,456
Community Corrections	-	6,760	6,162	598
Congressional School Interest	16,580	171	1,301	15,450
Congressional School Principal	34,536	-	-	34,536
Controlled Substance Excise Tax	17	-	-	17
Sales Disclosure - County Share	18,080	4,013	410	21,683
Cumulative Bridge	2,309,088	694,898	1,674,584	1,329,402
Cumulative Capital Development	1,056,251	306,971	-	1,363,222
Cumulative Courthouse	1,096,141	248,398	8,637	1,335,902
Drug Free Community	18,832	21,147	16,284	23,695
Electronic Map Generation	5,301	1,212	3,370	3,143
Emergency Medical Services	346,654	601,074	539,000	408,728
Emergency Planning/Right To Know	4,482	3,684	-	8,166
Emergency Telephone System	417,320	54,945	472,467	(202)
Extradition	94,941	9,187	9,917	94,211
Firearms Training	74,586	30,206	33,583	71,209
Health	110,470	731,999	695,318	147,151
Identification Security Protection	30,926	3,528	32,809	1,645
Levy Excess	359,735	102,559	359,735	102,559
Local Health Maintenance	139,406	32,672	41,173	130,905
Local Road and Street	1,224,801	435,737	366,866	1,293,672
Misdemeanant	54,625	24,550	41,513	37,662
Motor Vehicle Highway	1,459,712	2,478,202	2,994,071	943,843
Park Nonreverting Capital	20,000	-	-	20,000
Park Nonreverting Operating	425	-	-	425
Plat Book	9,601	7,575	-	17,176
Rainy Day	859,596	8	699,983	159,621
Reassessment - 2009	328,104	168,042	285,042	211,104
Reassessment - 2015	291,926	125,716	-	417,642
Recorder's Records Perpetuation	256,843	66,364	19,249	303,958
Sex and Violent Offender Administration	-	2,104	-	2,104
Sheriff's Pension Trust	10,090	17,853	21,348	6,595
Supplemental Public Defender Services	18,536	8,121	11,837	14,820
Surplus Tax	43,217	83,795	44,531	82,481
Surveyor's Corner Perpetuation	41,375	6,950	20,835	27,490
Tax Sale Redemption	102	175,610	173,970	1,742
Tax Sale Surplus	484,887	284,257	395,374	373,770
Local Health Department Trust Account	109,995	23,039	12,582	120,452
Wireless Emergency Telephone System	276,437	64,716	341,153	-
Auditors Ineligible Deductions	-	642	-	642
County Elected Officials Training	1,427	4,054	2,211	3,270
Park And Recreation	418,948	1,019,512	863,605	574,855
County Offender Transportation Fund	52	-	-	52
Statewide 911	-	777,170	116,337	660,833
Adult Probation Administrative	106	-	-	106
Supplemental Adult Probation Services	80,932	143,930	171,637	53,225
Supplemental Juvenile Probation Services	45,150	6,658	4,609	47,199
County User Fee	98,819	93,687	74,435	118,071
Humane Society	11,347	-	-	11,347
Drug Task Force	15,232	-	12,487	2,745
K-9	192	-	138	54
Payroll Clearing	56,545	407	2,429	54,523
Payroll Withholding - Donations	118	467	546	39

The notes to the financial statements 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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Payroll Withholding - Child Support	-	45,396	45,396	-
Payroll Withholding - Federal	-	739,524	739,524	-
Payroll Withholding - FICA & Medicare	-	435,551	435,551	-
Payroll Withholding - Local Tax	8,774	77,314	80,348	5,740
Payroll Withholding - PERF	-	131	419	(288)
Payroll Withholding - Property Taxes	-	11	11	-
Payroll Withholding - Sheriff Pension	-	27,646	27,646	-
Payroll Withholding - State	30,709	267,455	278,283	19,881
Payroll Withholding - Wage Garnishments	-	1,611	1,611	-
Settlement	-	24,253,043	24,253,043	-
CVET Agency	126,046	143,257	269,303	-
Weed Lien Collections	-	1,962	1,962	-
Sewage Collections	-	4,491	4,491	-
Financial Institution Tax	-	129,122	129,122	-
HEA 1001 State Homestead Credit	1,003	-	-	1,003
State Fines and Forfeitures	3,840	30,600	31,173	3,267
Infraction Judgements	2,834	17,643	18,012	2,465
Overweight Vehicle Fines	-	14,105	9,066	5,039
Special Death Benefit	765	3,605	3,675	695
Sales Disclosure - State Share	760	3,463	3,583	640
Coroners Training & Continuing Education	691	3,140	3,204	627
Interstate Compact - State Share	725	1,820	2,280	265
Mortgage Recording Fees - State Share	1,025	3,908	3,785	1,148
Sex and Violent Offender Administration - State	-	217	207	10
Child Restraint Violations Fines	25	350	317	58
Inheritance Tax	1,974,652	721,273	2,638,924	57,001
Education Plate Fees Agency	-	863	863	-
Riverboat Revenue Sharing	27,417,821	25,510,530	21,271,016	31,657,335
Innkeepers Tax Collections	18,141	880,541	859,600	39,082
CAGIT Distribution	-	6,120,276	6,120,276	-
CEDIT Distribution	-	2,045,833	2,045,833	-
City/Town Ordinance Violations Fines	17,117	7,924	-	25,041
93.563 ARRA Prosecutor IV-D Incentive	7,666	-	6,317	1,349
93.563 ARRA Clerk IV-D Incentive	15,642	-	-	15,642
93.563 Title IV-D Incentive	77,406	12,535	2,457	87,484
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	17	-	-	17
93.563 Prosecutor IV-D Incentive-Post Oct '99	43,822	18,860	19,466	43,216
93.563 Clerk IV-D Incentive-Prior To Oct '99	11,291	-	-	11,291
93.563 Clerk IV-D Incentive-Post Oct '99	27,224	10,902	11,022	27,104
Juvenile Justice Grant 03-JB-026	11	-	-	11
EMA Planning Grant	10,101	103	2,712	7,492
EMA HS CFDA	1,097	-	-	1,097
DUI Task Force Enforcement	882	-	-	882
2011-5311 Transportation Grant	-	99,838	99,838	-
Clerk Non-Reverting Sec. 101	52,780	10,000	34,550	28,230
FEMA Disaster	-	3,583	3,583	-
EMP - Generator	-	3,623	3,623	-
2012 5311 Transportation Grant	-	384,932	384,932	-
2011 EMP Salary Reimbursement	-	25,706	-	25,706
MCH 130-2 Title 5 Block Grant	-	5,515	5,515	-
EMA FEMA Boat	-	44,718	-	44,718
HCIJ Grants and Donation	14,812	78	78	14,812
Park Board Donations	5,945	8,534	8,907	5,572
Animal Control Donations	1,431	8,313	5,928	3,816
CASA Donations	300	-	-	300
Animal Control Fines and Fees	14,656	1,260	2,261	13,655
Land Conservation Donations	563	-	-	563
Veteran's Affairs Donations	-	1,521	-	1,521
Retainage - Government Facility Project	261,481	436	224,508	37,409
Coroner Accident Report Fund	250	-	-	250
CASA User Fees	3,090	200	-	3,290
Payroll-Aflac Voluntary Insurance	8,644	108,280	105,347	11,577

The notes to the financial statements 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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Work Release	101,081	10,586	29,548	82,119
Parks Endowment Fund	-	19,900	9,486	10,414
Asset Forfeiture	-	16,533	11,149	5,384
MCH Fees and Reimbursement	-	31,879	10,328	21,551
Payroll-Anthem Health Insurance	17,896	273,288	262,853	28,331
Payroll-Boston Mutual Voluntary Insurance	3,360	38,748	39,083	3,025
Payroll-Colonial Voluntary Insurance	104	1,380	1,392	92
Payroll-Guardian Voluntary Insurance	5,401	73,555	67,669	11,287
Payroll-Liberty National Voluntary Insurance	433	6,092	6,310	215
Payroll-Pre-paid Legal Voluntary Insurance	243	2,642	2,879	6
Payroll-TransAmerica Voluntary Insurance	2,242	26,629	26,621	2,250
Payroll-VSP Voluntary Insurance	2,734	38,420	35,431	5,723
Payroll-PERF Voluntary Post-tax	1,297	7,942	7,360	1,879
Payroll-PERF Voluntary Pre-tax	394	6,956	5,857	1,493
Payroll-Garnishment Office standing trust	-	2,375	2,375	-
Payroll-Chase insurance withholding	-	2,400	2,400	-
Trash Lien	-	4,549	4,549	-
MCH Grant 2008-2009	19,604	2,375	21,979	-
Payroll - Pepsco Deferred Compensation	-	36,226	35,850	376
MCH 130-3 Block Grant	-	-	351	(351)
County Law Enforcement Continuing Education	5,596	1,147	2,583	4,160
Hayswood Nature Reserve 2009-291	3,339	-	-	3,339
Renewal ETO (CASA)	-	550	550	-
2011-3469 MCH	(64)	4,030	3,966	-
Probation Diversion/Community Drug Free	3,868	-	-	3,868
CASA State Grant Fund	44,785	19,400	6,152	58,033
2009-2588 Maternal & Child Health	1,067	-	1,067	-
Government Facilities Plan	680,467	-	204,542	475,925
Clerk's Child Support	2,829	615,385	612,854	5,360
Totals	<u>\$ 48,453,315</u>	<u>\$ 89,391,537</u>	<u>\$ 89,925,258</u>	<u>\$ 47,919,594</u>

The notes to the financial statements 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 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. Receipts are recorded when received and disbursements are recorded when paid.

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.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

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,

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

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

Capital outlay 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.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 Capital 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.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Restatement of County Offices

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and these financial statements.

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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, 2012

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	Campaign Finance Enforcement - County
Cash and investments - beginning	\$ 868,903	\$ 39,233	\$ 91,414	\$ 684,463	\$ 219,090	\$ 5,605	\$ -
Receipts:							
Taxes	173,573	-	-	-	6,202,354	-	-
Licenses and permits	-	-	-	-	37,649	-	-
Intergovernmental	545,330	-	-	-	1,324,422	-	-
Charges for services	-	237,824	238,409	-	554,211	2,179	-
Fines and forfeits	-	-	-	1,863,562	131,801	-	250
Other receipts	-	-	-	-	3,528,617	432	-
Total receipts	<u>718,903</u>	<u>237,824</u>	<u>238,409</u>	<u>1,863,562</u>	<u>11,779,054</u>	<u>2,611</u>	<u>250</u>
Disbursements:							
Personal services	-	-	-	-	7,593,509	-	-
Supplies	-	-	-	-	635,416	2,762	-
Other services and charges	-	-	-	-	2,057,357	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	29,532	-	-
Other disbursements	868,903	236,390	216,872	1,811,307	903,009	-	-
Total disbursements	<u>868,903</u>	<u>236,390</u>	<u>216,872</u>	<u>1,811,307</u>	<u>11,218,823</u>	<u>2,762</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(150,000)</u>	<u>1,434</u>	<u>21,537</u>	<u>52,255</u>	<u>560,231</u>	<u>(151)</u>	<u>250</u>
Cash and investments - ending	<u>\$ 718,903</u>	<u>\$ 40,667</u>	<u>\$ 112,951</u>	<u>\$ 736,718</u>	<u>\$ 779,321</u>	<u>\$ 5,454</u>	<u>\$ 250</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CEDIT County Share	Child Advocacy	Clerk's Records Perpetuation	Community Corrections	Congressional School Interest	Congressional School Principal	Controlled Substance Excise Tax
Cash and investments - beginning	\$ 3,122,411	\$ 100	\$ 8,895	\$ -	\$ 16,580	\$ 34,536	\$ 17
Receipts:							
Taxes	2,186,995	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	577	-	-	-	-
Fines and forfeits	-	-	6,065	6,760	-	-	-
Other receipts	168	-	-	-	171	-	-
Total receipts	<u>2,187,163</u>	<u>-</u>	<u>6,642</u>	<u>6,760</u>	<u>171</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	764	-	-	-	-	-	-
Supplies	12,358	-	-	-	-	-	-
Other services and charges	1,330	-	2,081	6,162	-	-	-
Debt service - principal and interest	788,000	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,579,378	-	-	-	1,301	-	-
Total disbursements	<u>3,381,830</u>	<u>-</u>	<u>2,081</u>	<u>6,162</u>	<u>1,301</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,194,667)</u>	<u>-</u>	<u>4,561</u>	<u>598</u>	<u>(1,130)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,927,744</u>	<u>\$ 100</u>	<u>\$ 13,456</u>	<u>\$ 598</u>	<u>\$ 15,450</u>	<u>\$ 34,536</u>	<u>\$ 17</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Drug Free Community	Electronic Map Generation	Emergency Medical Services
Cash and investments - beginning	\$ 18,080	\$ 2,309,088	\$ 1,056,251	\$ 1,096,141	\$ 18,832	\$ 5,301	\$ 346,654
Receipts:							
Taxes	-	578,836	272,298	220,121	-	-	533,182
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	73,705	34,673	28,029	-	-	67,892
Charges for services	3,583	11,324	-	-	-	1,212	-
Fines and forfeits	-	-	-	-	21,147	-	-
Other receipts	430	31,033	-	248	-	-	-
Total receipts	<u>4,013</u>	<u>694,898</u>	<u>306,971</u>	<u>248,398</u>	<u>21,147</u>	<u>1,212</u>	<u>601,074</u>
Disbursements:							
Personal services	-	189,775	-	-	-	3,370	-
Supplies	-	65,960	-	-	-	-	-
Other services and charges	-	16,655	-	8,637	16,284	-	539,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,402,194	-	-	-	-	-
Other disbursements	410	-	-	-	-	-	-
Total disbursements	<u>410</u>	<u>1,674,584</u>	<u>-</u>	<u>8,637</u>	<u>16,284</u>	<u>3,370</u>	<u>539,000</u>
Excess (deficiency) of receipts over disbursements	<u>3,603</u>	<u>(979,686)</u>	<u>306,971</u>	<u>239,761</u>	<u>4,863</u>	<u>(2,158)</u>	<u>62,074</u>
Cash and investments - ending	<u>\$ 21,683</u>	<u>\$ 1,329,402</u>	<u>\$ 1,363,222</u>	<u>\$ 1,335,902</u>	<u>\$ 23,695</u>	<u>\$ 3,143</u>	<u>\$ 408,728</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Emergency Planning/Right To Know	Emergency Telephone System	Extradition	Firearms Training	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 4,482	\$ 417,320	\$ 94,941	\$ 74,586	\$ 110,470	\$ 30,926	\$ 359,735
Receipts:							
Taxes	-	-	-	-	507,093	-	641
Licenses and permits	-	-	-	-	41,965	-	-
Intergovernmental	3,684	-	-	-	64,690	-	101,918
Charges for services	-	54,905	-	26,770	-	3,528	-
Fines and forfeits	-	-	9,187	-	-	-	-
Other receipts	-	40	-	3,436	118,251	-	-
Total receipts	<u>3,684</u>	<u>54,945</u>	<u>9,187</u>	<u>30,206</u>	<u>731,999</u>	<u>3,528</u>	<u>102,559</u>
Disbursements:							
Personal services	-	92,986	-	-	633,914	-	-
Supplies	-	-	-	25,950	6,289	-	-
Other services and charges	-	4,496	9,917	-	55,065	32,809	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	4,197	-	-	-
Other disbursements	-	374,985	-	3,436	50	-	359,735
Total disbursements	<u>-</u>	<u>472,467</u>	<u>9,917</u>	<u>33,583</u>	<u>695,318</u>	<u>32,809</u>	<u>359,735</u>
Excess (deficiency) of receipts over disbursements	<u>3,684</u>	<u>(417,522)</u>	<u>(730)</u>	<u>(3,377)</u>	<u>36,681</u>	<u>(29,281)</u>	<u>(257,176)</u>
Cash and investments - ending	<u>\$ 8,166</u>	<u>\$ (202)</u>	<u>\$ 94,211</u>	<u>\$ 71,209</u>	<u>\$ 147,151</u>	<u>\$ 1,645</u>	<u>\$ 102,559</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book
Cash and investments - beginning	\$ 139,406	\$ 1,224,801	\$ 54,625	\$ 1,459,712	\$ 20,000	\$ 425	\$ 9,601
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	32,672	432,418	24,550	2,249,533	-	-	-
Charges for services	-	-	-	-	-	-	7,575
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,319	-	228,669	-	-	-
Total receipts	<u>32,672</u>	<u>435,737</u>	<u>24,550</u>	<u>2,478,202</u>	<u>-</u>	<u>-</u>	<u>7,575</u>
Disbursements:							
Personal services	30,913	-	-	2,085,673	-	-	-
Supplies	-	360,566	-	490,926	-	-	-
Other services and charges	10,260	6,300	1,874	412,639	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	39,639	4,806	-	-	-
Other disbursements	-	-	-	27	-	-	-
Total disbursements	<u>41,173</u>	<u>366,866</u>	<u>41,513</u>	<u>2,994,071</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(8,501)</u>	<u>68,871</u>	<u>(16,963)</u>	<u>(515,869)</u>	<u>-</u>	<u>-</u>	<u>7,575</u>
Cash and investments - ending	<u>\$ 130,905</u>	<u>\$ 1,293,672</u>	<u>\$ 37,662</u>	<u>\$ 943,843</u>	<u>\$ 20,000</u>	<u>\$ 425</u>	<u>\$ 17,176</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Rainy Day	Reassessment 2009	Reassessment 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 859,596	\$ 328,104	\$ 291,926	\$ 256,843	\$ -	\$ 10,090	\$ 18,536
Receipts:							
Taxes	8	153,374	104,249	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	14,668	18,136	-	-	-	-
Charges for services	-	-	-	65,472	2,104	-	-
Fines and forfeits	-	-	-	-	-	17,853	8,121
Other receipts	-	-	3,331	892	-	-	-
Total receipts	<u>8</u>	<u>168,042</u>	<u>125,716</u>	<u>66,364</u>	<u>2,104</u>	<u>17,853</u>	<u>8,121</u>
Disbursements:							
Personal services	-	45,512	-	-	-	21,348	11,837
Supplies	-	12,000	-	-	-	-	-
Other services and charges	-	221,961	-	19,249	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,238	-	-	-	-	-
Other disbursements	699,983	3,331	-	-	-	-	-
Total disbursements	<u>699,983</u>	<u>285,042</u>	<u>-</u>	<u>19,249</u>	<u>-</u>	<u>21,348</u>	<u>11,837</u>
Excess (deficiency) of receipts over disbursements	<u>(699,975)</u>	<u>(117,000)</u>	<u>125,716</u>	<u>47,115</u>	<u>2,104</u>	<u>(3,495)</u>	<u>(3,716)</u>
Cash and investments - ending	<u>\$ 159,621</u>	<u>\$ 211,104</u>	<u>\$ 417,642</u>	<u>\$ 303,958</u>	<u>\$ 2,104</u>	<u>\$ 6,595</u>	<u>\$ 14,820</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Wireless Emergency Telephone System	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 43,217	\$ 41,375	\$ 102	\$ 484,887	\$ 109,995	\$ 276,437	\$ -
Receipts:							
Taxes	83,725	-	175,610	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	22,628	-	-
Charges for services	-	6,950	-	-	-	64,716	642
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	70	-	-	284,257	411	-	-
Total receipts	<u>83,795</u>	<u>6,950</u>	<u>175,610</u>	<u>284,257</u>	<u>23,039</u>	<u>64,716</u>	<u>642</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	19,513	-	-	12,171	57,959	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,322	-	-	-	-	-
Other disbursements	44,531	-	173,970	395,374	411	283,194	-
Total disbursements	<u>44,531</u>	<u>20,835</u>	<u>173,970</u>	<u>395,374</u>	<u>12,582</u>	<u>341,153</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>39,264</u>	<u>(13,885)</u>	<u>1,640</u>	<u>(111,117)</u>	<u>10,457</u>	<u>(276,437)</u>	<u>642</u>
Cash and investments - ending	<u>\$ 82,481</u>	<u>\$ 27,490</u>	<u>\$ 1,742</u>	<u>\$ 373,770</u>	<u>\$ 120,452</u>	<u>\$ -</u>	<u>\$ 642</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County Elected Officials Training	Park And Recreation	County Offender Transportation Fund	Statewide 911	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 1,427	\$ 418,948	\$ 52	\$ -	\$ 106	\$ 80,932	\$ 45,150
Receipts:							
Taxes	-	619,600	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	78,896	-	-	-	-	-
Charges for services	4,054	278,746	-	119,059	-	1,000	-
Fines and forfeits	-	-	-	-	-	140,943	6,658
Other receipts	-	42,270	-	658,111	-	1,987	-
Total receipts	4,054	1,019,512	-	777,170	-	143,930	6,658
Disbursements:							
Personal services	-	551,767	-	83,408	-	67,551	-
Supplies	-	110,915	-	-	-	17,929	122
Other services and charges	2,211	159,265	-	31,562	-	86,100	4,407
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	28,865	-	1,367	-	57	-
Other disbursements	-	12,793	-	-	-	-	80
Total disbursements	2,211	863,605	-	116,337	-	171,637	4,609
Excess (deficiency) of receipts over disbursements	1,843	155,907	-	660,833	-	(27,707)	2,049
Cash and investments - ending	\$ 3,270	\$ 574,855	\$ 52	\$ 660,833	\$ 106	\$ 53,225	\$ 47,199

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County User Fee	Humane Society	Drug Task Force	K-9	Payroll Clearing	Payroll Withholding - Donations	Payroll Payroll Withholding - Child Support
Cash and investments - beginning	\$ 98,819	\$ 11,347	\$ 15,232	\$ 192	\$ 56,545	\$ 118	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	93,687	-	-	-	-	-	-
Other receipts	-	-	-	-	407	467	45,396
Total receipts	<u>93,687</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>407</u>	<u>467</u>	<u>45,396</u>
Disbursements:							
Personal services	17,349	-	-	-	-	-	-
Supplies	2,000	-	12,487	49	-	-	-
Other services and charges	51,602	-	-	89	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,484	-	-	-	2,429	546	45,396
Total disbursements	<u>74,435</u>	<u>-</u>	<u>12,487</u>	<u>138</u>	<u>2,429</u>	<u>546</u>	<u>45,396</u>
Excess (deficiency) of receipts over disbursements	<u>19,252</u>	<u>-</u>	<u>(12,487)</u>	<u>(138)</u>	<u>(2,022)</u>	<u>(79)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 118,071</u>	<u>\$ 11,347</u>	<u>\$ 2,745</u>	<u>\$ 54</u>	<u>\$ 54,523</u>	<u>\$ 39</u>	<u>\$ -</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Property Taxes	Payroll Withholding - Sheriff Pension	Payroll Withholding - State
Cash and investments - beginning	\$ -	\$ -	\$ 8,774	\$ -	\$ -	\$ -	\$ 30,709
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	739,524	435,551	77,314	131	11	27,646	267,455
Total receipts	739,524	435,551	77,314	131	11	27,646	267,455
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	739,524	435,551	80,348	419	11	27,646	278,283
Total disbursements	739,524	435,551	80,348	419	11	27,646	278,283
Excess (deficiency) of receipts over disbursements	-	-	(3,034)	(288)	-	-	(10,828)
Cash and investments - ending	\$ -	\$ -	\$ 5,740	\$ (288)	\$ -	\$ -	\$ 19,881

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	HEA 1001 State Homestead Credit
Cash and investments - beginning	\$ -	\$ -	\$ 126,046	\$ -	\$ -	\$ -	\$ 1,003
Receipts:							
Taxes	-	20,407,517	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	3,845,526	143,257	-	-	129,122	-
Charges for services	-	-	-	1,962	4,491	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,611	-	-	-	-	-	-
Total receipts	1,611	24,253,043	143,257	1,962	4,491	129,122	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,611	24,253,043	269,303	1,962	4,491	129,122	-
Total disbursements	1,611	24,253,043	269,303	1,962	4,491	129,122	-
Excess (deficiency) of receipts over disbursements	-	-	(126,046)	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,003

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Continuing Education	Interstate Compact - State Share
Cash and investments - beginning	\$ 3,840	\$ 2,834	\$ -	\$ 765	\$ 760	\$ 691	\$ 725
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	3,140	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	1,830	3,463	-	-
Fines and forfeits	30,600	17,643	14,105	1,775	-	-	1,820
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>30,600</u>	<u>17,643</u>	<u>14,105</u>	<u>3,605</u>	<u>3,463</u>	<u>3,140</u>	<u>1,820</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	31,173	18,012	9,066	3,675	3,583	3,204	2,280
Total disbursements	<u>31,173</u>	<u>18,012</u>	<u>9,066</u>	<u>3,675</u>	<u>3,583</u>	<u>3,204</u>	<u>2,280</u>
Excess (deficiency) of receipts over disbursements	<u>(573)</u>	<u>(369)</u>	<u>5,039</u>	<u>(70)</u>	<u>(120)</u>	<u>(64)</u>	<u>(460)</u>
Cash and investments - ending	<u>\$ 3,267</u>	<u>\$ 2,465</u>	<u>\$ 5,039</u>	<u>\$ 695</u>	<u>\$ 640</u>	<u>\$ 627</u>	<u>\$ 265</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Mortgage Recording Fees - State Share	Sex and Violent Offender Administration - State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 1,025	\$ -	\$ 25	\$ 1,974,652	\$ -	\$ 27,417,821	\$ 18,141
Receipts:							
Taxes	-	-	-	-	-	-	880,541
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	721,273	863	24,260,528	-
Charges for services	3,908	217	-	-	-	336,696	-
Fines and forfeits	-	-	350	-	-	-	-
Other receipts	-	-	-	-	-	913,306	-
Total receipts	3,908	217	350	721,273	863	25,510,530	880,541
Disbursements:							
Personal services	-	-	-	-	-	1,067,415	-
Supplies	-	-	-	-	-	3,797,454	-
Other services and charges	-	-	-	-	-	1,115,981	859,600
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,650,149	-
Other disbursements	3,785	207	317	2,638,924	863	11,640,017	-
Total disbursements	3,785	207	317	2,638,924	863	21,271,016	859,600
Excess (deficiency) of receipts over disbursements	123	10	33	(1,917,651)	-	4,239,514	20,941
Cash and investments - ending	<u>\$ 1,148</u>	<u>\$ 10</u>	<u>\$ 58</u>	<u>\$ 57,001</u>	<u>\$ -</u>	<u>\$ 31,657,335</u>	<u>\$ 39,082</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CAGIT Distribution	CEDIT Distribution	City/Town Ordinance Violations Fines	93.563 ARRA Prosecutor IV-D Incentive	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 17,117	\$ 7,666	\$ 15,642	\$ 77,406	\$ 17
Receipts:							
Taxes	4,079,899	2,045,833	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,040,054	-	-	-	-	10,902	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	7,924	-	-	-	-
Other receipts	323	-	-	-	-	1,633	-
Total receipts	6,120,276	2,045,833	7,924	-	-	12,535	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	927	-	-	-
Other services and charges	-	-	-	3,076	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,314	-	-	-
Other disbursements	6,120,276	2,045,833	-	-	-	2,457	-
Total disbursements	6,120,276	2,045,833	-	6,317	-	2,457	-
Excess (deficiency) of receipts over disbursements	-	-	7,924	(6,317)	-	10,078	-
Cash and investments - ending	\$ -	\$ -	\$ 25,041	\$ 1,349	\$ 15,642	\$ 87,484	\$ 17

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	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	Juvenile Justice Grant 03-JB-026	EMA Planning Grant	EMA HS CFDA	DUI Task Force Enforcement
Cash and investments - beginning	\$ 43,822	\$ 11,291	\$ 27,224	\$ 11	\$ 10,101	\$ 1,097	\$ 882
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	16,403	-	10,902	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,457	-	-	-	103	-	-
Total receipts	18,860	-	10,902	-	103	-	-
Disbursements:							
Personal services	14,208	-	-	-	-	-	-
Supplies	2,982	-	3,222	-	1,093	-	-
Other services and charges	643	-	7,800	-	1,619	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,633	-	-	-	-	-	-
Total disbursements	19,466	-	11,022	-	2,712	-	-
Excess (deficiency) of receipts over disbursements	(606)	-	(120)	-	(2,609)	-	-
Cash and investments - ending	\$ 43,216	\$ 11,291	\$ 27,104	\$ 11	\$ 7,492	\$ 1,097	\$ 882

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	2011-5311 Transportation Grant	Clerk Non-Reverting Sec. 101	FEMA Disaster	EMP - Generator	2012 5311 Transportation Grant	2011 EMP Salary Reimbursement	MCH 130-2 Title 5 Block Grant
Cash and investments - beginning	\$ -	\$ 52,780	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	99,838	10,000	3,583	3,623	384,932	25,706	5,515
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	99,838	10,000	3,583	3,623	384,932	25,706	5,515
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	3,211	-	-	-	-	3,478
Other services and charges	99,838	-	-	-	384,932	-	2,037
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	31,339	-	3,623	-	-	-
Other disbursements	-	-	3,583	-	-	-	-
Total disbursements	99,838	34,550	3,583	3,623	384,932	-	5,515
Excess (deficiency) of receipts over disbursements	-	(24,550)	-	-	-	25,706	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 28,230</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,706</u>	<u>\$ -</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	EMA FEMA Boat	HCII Grants and Donation	Park Board Donations	Animal Control Donations	CASA Donations	Animal Control Fines and Fees
Cash and investments - beginning	\$ -	\$ 14,812	\$ 5,945	\$ 1,431	\$ 300	\$ 14,656
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	44,718	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,260
Other receipts	-	78	8,534	8,313	-	-
Total receipts	<u>44,718</u>	<u>78</u>	<u>8,534</u>	<u>8,313</u>	<u>-</u>	<u>1,260</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	89	499	-	621
Other services and charges	-	-	3,500	5,379	-	1,640
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	5,318	-	-	-
Other disbursements	-	78	-	50	-	-
Total disbursements	<u>-</u>	<u>78</u>	<u>8,907</u>	<u>5,928</u>	<u>-</u>	<u>2,261</u>
Excess (deficiency) of receipts over disbursements	<u>44,718</u>	<u>-</u>	<u>(373)</u>	<u>2,385</u>	<u>-</u>	<u>(1,001)</u>
Cash and investments - ending	<u>\$ 44,718</u>	<u>\$ 14,812</u>	<u>\$ 5,572</u>	<u>\$ 3,816</u>	<u>\$ 300</u>	<u>\$ 13,655</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Land Conservation Donations	Veteran's Affairs Donations	Retainage - Government Facility Project	Coroner Accident Report Fund	CASA User Fees	Payroll-Aflac Voluntary Insurance
Cash and investments - beginning	\$ 563	\$ -	\$ 261,481	\$ 250	\$ 3,090	\$ 8,644
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	200	-
Other receipts	-	1,521	436	-	-	108,280
Total receipts	-	1,521	436	-	200	108,280
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	224,508	-	-	-
Other disbursements	-	-	-	-	-	105,347
Total disbursements	-	-	224,508	-	-	105,347
Excess (deficiency) of receipts over disbursements	-	1,521	(224,072)	-	200	2,933
Cash and investments - ending	<u>\$ 563</u>	<u>\$ 1,521</u>	<u>\$ 37,409</u>	<u>\$ 250</u>	<u>\$ 3,290</u>	<u>\$ 11,577</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Work Release	Parks Endowment Fund	Asset Forfeiture	MCH Fees and Reimbursement	Payroll-Anthem Health Insurance	Payroll-Boston Mutual Voluntary Insurance
Cash and investments - beginning	\$ 101,081	\$ -	\$ -	\$ -	\$ 17,896	\$ 3,360
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	10,586	-	-	12,607	-	-
Fines and forfeits	-	-	16,533	-	-	-
Other receipts	-	19,900	-	19,272	273,288	38,748
Total receipts	<u>10,586</u>	<u>19,900</u>	<u>16,533</u>	<u>31,879</u>	<u>273,288</u>	<u>38,748</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	5,847	-	-	641	-	-
Other services and charges	21,744	9,486	11,149	9,172	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,957	-	-	515	-	-
Other disbursements	-	-	-	-	262,853	39,083
Total disbursements	<u>29,548</u>	<u>9,486</u>	<u>11,149</u>	<u>10,328</u>	<u>262,853</u>	<u>39,083</u>
Excess (deficiency) of receipts over disbursements	<u>(18,962)</u>	<u>10,414</u>	<u>5,384</u>	<u>21,551</u>	<u>10,435</u>	<u>(335)</u>
Cash and investments - ending	<u>\$ 82,119</u>	<u>\$ 10,414</u>	<u>\$ 5,384</u>	<u>\$ 21,551</u>	<u>\$ 28,331</u>	<u>\$ 3,025</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Payroll-Colonial Voluntary Insurance	Payroll-Guardian Voluntary Insurance	Payroll-Liberty National Voluntary Insurance	Payroll-Pre-paid Legal Voluntary Insurance	Payroll-TransAmerica Voluntary Insurance	Payroll-VSP Voluntary Insurance
Cash and investments - beginning	\$ 104	\$ 5,401	\$ 433	\$ 243	\$ 2,242	\$ 2,734
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,380	73,555	6,092	2,642	26,629	38,420
Total receipts	<u>1,380</u>	<u>73,555</u>	<u>6,092</u>	<u>2,642</u>	<u>26,629</u>	<u>38,420</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,392	67,669	6,310	2,879	26,621	35,431
Total disbursements	<u>1,392</u>	<u>67,669</u>	<u>6,310</u>	<u>2,879</u>	<u>26,621</u>	<u>35,431</u>
Excess (deficiency) of receipts over disbursements	<u>(12)</u>	<u>5,886</u>	<u>(218)</u>	<u>(237)</u>	<u>8</u>	<u>2,989</u>
Cash and investments - ending	<u>\$ 92</u>	<u>\$ 11,287</u>	<u>\$ 215</u>	<u>\$ 6</u>	<u>\$ 2,250</u>	<u>\$ 5,723</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Payroll-PERF Voluntary Post-tax	Payroll-PERF Voluntary Pre-tax	Payroll-Garnishment Office standing trust	Payroll-Chase insurance withholding	Trash Lien	MCH Grant 2008-2009
Cash and investments - beginning	\$ 1,297	\$ 394	\$ -	\$ -	\$ -	\$ 19,604
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	4,549	1,308
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,942	6,956	2,375	2,400	-	1,067
Total receipts	<u>7,942</u>	<u>6,956</u>	<u>2,375</u>	<u>2,400</u>	<u>4,549</u>	<u>2,375</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	2,708
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,360	5,857	2,375	2,400	4,549	19,271
Total disbursements	<u>7,360</u>	<u>5,857</u>	<u>2,375</u>	<u>2,400</u>	<u>4,549</u>	<u>21,979</u>
Excess (deficiency) of receipts over disbursements	<u>582</u>	<u>1,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(19,604)</u>
Cash and investments - ending	<u>\$ 1,879</u>	<u>\$ 1,493</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, 2012
 (Continued)

	Payroll - Pebsco Deferred Compensation	MCH 130-3 Block Grant	County Law Enforcement Continuing Education	Hayswood Nature Reserve 2009-291	Renewal ETO (CASA)	2011-3469 MCH
Cash and investments - beginning	\$ -	\$ -	\$ 5,596	\$ 3,339	\$ -	\$ (64)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,952
Fines and forfeits	-	-	1,147	-	-	-
Other receipts	36,226	-	-	-	550	78
Total receipts	36,226	-	1,147	-	550	4,030
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	56	-	-	550	1,206
Other services and charges	-	295	2,583	-	-	1,536
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,224
Other disbursements	35,850	-	-	-	-	-
Total disbursements	35,850	351	2,583	-	550	3,966
Excess (deficiency) of receipts over disbursements	376	(351)	(1,436)	-	-	64
Cash and investments - ending	\$ 376	\$ (351)	\$ 4,160	\$ 3,339	\$ -	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Probation Diversion/Community Drug Free	CASA State Grant Fund	2009-2588 Maternal & Child Health	Government Facilities Plan	Clerk's Child Support	Totals
Cash and investments - beginning	\$ 3,868	\$ 44,785	\$ 1,067	\$ 680,467	\$ 2,829	\$ 48,453,315
Receipts:						
Taxes	-	-	-	-	-	39,225,449
Licenses and permits	-	-	-	-	-	82,754
Intergovernmental	-	19,400	-	-	-	36,893,989
Charges for services	-	-	-	-	-	2,070,409
Fines and forfeits	-	-	-	-	615,385	3,014,776
Other receipts	-	-	-	-	-	8,104,160
Total receipts	-	19,400	-	-	615,385	89,391,537
Disbursements:						
Personal services	-	-	-	-	-	12,511,299
Supplies	-	-	-	-	-	5,580,313
Other services and charges	-	5,752	-	204,542	-	6,599,259
Debt service - principal and interest	-	-	-	-	-	788,000
Capital outlay	-	400	-	-	-	5,435,564
Other disbursements	-	-	1,067	-	612,854	59,010,823
Total disbursements	-	6,152	1,067	204,542	612,854	89,925,258
Excess (deficiency) of receipts over disbursements	-	13,248	(1,067)	(204,542)	2,531	(533,721)
Cash and investments - ending	\$ 3,868	\$ 58,033	\$ -	\$ 475,925	\$ 5,360	\$ 47,919,594

HARRISON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,658,877</u>	<u>\$ 1,618,843</u>

HARRISON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date	
Governmental activities:					
Bank of New York Trust Company	Justice Center	\$ 788,000	01-15-03	01-15-13	*
Caterpillar Financial Services	Caterpillar Road Grader	<u>24,875</u>	12-28-06	12-28-14	
Total governmental activities		<u>812,875</u>			
Total of annual lease payments		<u><u>\$ 812,875</u></u>			

*The Justice Center Lease was paid off with the December 2012 payment.

HARRISON COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2012

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	43,745,288
Improvements other than buildings	2,295,720
Machinery, equipment, and vehicles	<u>10,318,158</u>
Total capital assets	<u>\$ 291,018,162</u>

HARRISON COUNTY
OTHER REPORTS

The Annual Report presented herein was prepared in addition to the other official reports prepared for the individual County offices listed below:

County Auditor
County Sheriff
County Animal Shelter

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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, 2012. 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, 2012.

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 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 type 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.

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

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

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.



Bruce Hartman
State Examiner

April 18, 2013

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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, 2012

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>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Highway Planning and Construction Cluster	Indiana Department of Transportation			
Highway Planning and Construction		20.205		
Crandall-Lanesville Road			0400028	\$ 298,579
Corydon Ramsy Road/Sival Road			0400142	4,854
Indian Creek Trail			0401069	33,263
Bridge Inventory			0901881	<u>11,324</u>
Total - Highway Planning and Construction Cluster				<u>348,020</u>
Formula Grants for Other Than Urbanized Areas	Indiana Department of Transportation	20.509		
5311 Transportation Grant 2012			EDS # A249-12-320294	256,622
5311 Transportation Grant 2011			EDS # A249-11-320256	<u>70,670</u>
Total - Formula Grants for Other Than Urbanized Areas				<u>327,292</u>
Total - U.S. Department of Transportation				<u>675,312</u>
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>				
Election Reform Payments	Indiana Secretary of State	39.011		
Election Reform Payments				<u>34,549</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Child Support Enforcement	Indiana Department of Child Services	93.563		
Child Support - Prosecutor				125,353
Child Support - Clerk				46,338
Child Support - Court Costs				17,012
Child Support - Indirect Costs				111,880
Child Support - Incentive - Prosecutor				17,832
Child Support - Incentive - Clerk				<u>11,022</u>
Total - Child Support Enforcement				<u>329,437</u>
Maternal and Child Health Services Block Grant	Indiana State Department of Health	93.994		
MCH 130-2			EDS # A70-2-069458	<u>5,480</u>
Total - U.S. Department of Health and Human Services				<u>334,917</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036		
			FIPS No. 061-99061-00	<u>3,583</u>
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042		
Interoperable Communications Equipment			C44P-2-096A	3,623
2011 EMPG - Salary Reimbursement			C44P-2-338A	<u>25,706</u>
Total - Emergency Management Performance Grants				<u>29,329</u>
Port Security Grant Program	Larry D. Allen, LLC			
All Hazards Response Boat		97.056	EMW-2011-PU-K00245-S01	<u>44,718</u>
Total - U.S. Department of Homeland Security				<u>77,630</u>
Total federal awards expended				<u>\$ 1,122,408</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 Harrison County (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, 2012:

Program Title	Federal CFDA Number	2012
Formula Grants for Other Than Urbanized Areas	20.509	<u>\$ 327,292</u>

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; Unqualified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	Highway Planning and Construction Cluster Formula Grants for Other Than Urbanized Areas

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

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

HARRISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 18, 2013, with Kenny Saulman, President of the Board of County Commissioners; Gary Davis, President of the County Council; and Karen Engleman, Auditor.