

**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, 2015 to December 31, 2015



**FILED**  
02/14/2019



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### SCHEDULE OF OFFICIALS

| <u>Office</u>                                     | <u>Official</u>                 | <u>Term</u>                                  |
|---|---------------------------------|--|
| County Auditor                                    | Karen Engleman<br>Chad Shireman | 01-01-15 to 11-26-16<br>11-27-16 to 12-31-18 |
| County Treasurer                                  | Debra Dones                     | 01-01-15 to 12-31-18                         |
| Clerk of the Circuit Court                        | Sally A. Whitis<br>Sherry Brown | 01-01-13 to 12-31-16<br>01-01-17 to 12-31-20 |
| County Sheriff                                    | Rodney Seelye                   | 01-01-15 to 12-31-18                         |
| County Recorder                                   | Barbara Best<br>Debbie Dennison | 01-01-13 to 12-31-16<br>01-01-17 to 12-31-20 |
| President of the Board of<br>County Commissioners | Kenny Saulman                   | 01-01-15 to 12-31-18                         |
| President of the<br>County Council                | Gary Davis                      | 01-01-15 to 12-31-18                         |



**STATE OF INDIANA**  
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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, 2015, and the related notes to the financial statement as listed in the Table of Contents.

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

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

***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, 2015.

***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, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.


*Other Information*

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, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the financial statement. It has not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on it.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 20, 2018, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

December 20, 2018



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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, 2015, and the related notes to the financial statement, and have issued our report thereon dated December 20, 2018, 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 County'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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001, that we consider to be a material weakness.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**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

December 20, 2018

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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, 2015

| Fund                              | Cash and<br>Investments<br>01-01-15 | Receipts   | Disbursements | Cash and<br>Investments<br>12-31-15 |
|-----------------------------------|-------------------------------------|------------|---------------|-------------------------------------|
| After Settlement Collections      | \$ 944,787                          | \$ 958,073 | \$ 944,387    | \$ 958,473                          |
| Sheriff's Inmate Trust            | 22,701                              | 222,263    | 216,857       | 28,107                              |
| Jail Commissary                   | 57,147                              | 209,304    | 212,350       | 54,101                              |
| Clerk's Trust                     | 612,740                             | 2,258,720  | 2,275,296     | 596,164                             |
| County General                    | 1,453,884                           | 10,190,135 | 8,966,982     | 2,677,037                           |
| Accident Report                   | 5,570                               | 1,603      | 413           | 6,760                               |
| CAGIT-Co. Certified Shares        | 242,205                             | 2,761,965  | 2,807,141     | 197,029                             |
| Campaign Finance Enf.-Co.         | 5,048                               | 1,280      | -             | 6,328                               |
| CEDIT-County Share                | 1,781,955                           | 1,730,893  | 1,781,954     | 1,730,894                           |
| County Child Advocacy Fund        | 100                                 | -          | 100           | -                                   |
| Clerk's Records Perp.             | 24,163                              | 9,558      | 2,533         | 31,188                              |
| Community Corrections Program     | 1,036                               | 1,608      | 2,128         | 516                                 |
| Contrl Subst Excise Tax           | 17                                  | -          | -             | 17                                  |
| Sales Disclosure-Co. Share        | 23,663                              | 5,310      | 446           | 28,527                              |
| Cumulative Bridge                 | 1,474,069                           | 726,586    | 177,613       | 2,023,042                           |
| Cum Capital Development           | 429,797                             | 318,804    | 214,751       | 533,850                             |
| Cumulative Courthouse             | 1,718,688                           | 296,884    | 235,510       | 1,780,062                           |
| Community Drug Free               | 24,577                              | 21,742     | 19,041        | 27,278                              |
| Electronic Map Generation         | 5,364                               | 1,278      | -             | 6,642                               |
| Emergency Medical Services        | 254,248                             | 411,499    | 590,225       | 75,522                              |
| Emerg Planning/ Right to Know     | 14,853                              | 3,289      | 1,500         | 16,642                              |
| Recorder Enhanced Access          | 11,002                              | 6,275      | 877           | 16,400                              |
| Extradition & Sheriff Assist.     | 80,694                              | 3,733      | 29,996        | 54,431                              |
| Fire Arms Training                | 35,861                              | 34,043     | 40,002        | 29,902                              |
| Health                            | 332,841                             | 755,380    | 772,786       | 315,435                             |
| Identification Security Protec    | 2,007                               | 3,270      | 1,500         | 3,777                               |
| Levy Excess                       | 1,003                               | -          | -             | 1,003                               |
| Local Health Maintenance          | 136,806                             | 33,139     | 33,505        | 136,440                             |
| Local Road & Street               | 1,391,002                           | 447,766    | 440,552       | 1,398,216                           |
| Misdemeanant Fund                 | 67,480                              | 23,813     | 23,671        | 67,622                              |
| Motor Vehicle Highway             | 1,516,077                           | 3,151,684  | 2,955,450     | 1,712,311                           |
| Park Non Reverting                | 20,000                              | -          | -             | 20,000                              |
| Parks Non-revert Timber           | 425                                 | -          | -             | 425                                 |
| Plat Book-Auditor                 | 11,641                              | 9,630      | 6,221         | 15,050                              |
| Rainy Day                         | 679                                 | -          | -             | 679                                 |
| Reassessment -2009                | 740                                 | -          | 740           | -                                   |
| Reassessment                      | 863,016                             | 262,276    | 255,044       | 870,248                             |
| Recorder's Records Perp.          | 369,943                             | 62,190     | 18,026        | 414,107                             |
| Riverboat - County Share          | 28,929,777                          | 14,369,695 | 21,031,000    | 22,268,472                          |
| Sex and Violent Offender Adm.     | 5,395                               | 2,799      | 1,612         | 6,582                               |
| Supp. Public Defender Serv.       | 9,250                               | 6,522      | -             | 15,772                              |
| Surplus Tax                       | 53,968                              | 84,607     | 79,390        | 59,185                              |
| Surveyor Corner Perp.             | 36,506                              | 8,680      | 5,742         | 39,444                              |
| Tax Sale Redemption               | 228                                 | 39,417     | 36,243        | 3,402                               |
| Tax Sale Surplus                  | 274,793                             | 151,526    | 185,794       | 240,525                             |
| Local Health Trust Account        | 93,523                              | 22,628     | 16,196        | 99,955                              |
| Auditor Ineligible Deduction      | 81,989                              | 2,957      | 27,262        | 57,684                              |
| County Elected Officials Train    | 9,539                               | 3,270      | -             | 12,809                              |
| Park & Recreation                 | 555,350                             | 810,516    | 907,877       | 457,989                             |
| Statewide 911                     | 667,774                             | 268,464    | 236,558       | 699,680                             |
| Juv. Probation User Fees(circuit) | 60,429                              | 10,537     | 9,678         | 61,288                              |
| Probation User Fees(superior)     | 18,598                              | 118,267    | 60,287        | 76,578                              |
| Pretrial Diversion                | 164,433                             | 116,807    | 90,975        | 190,265                             |
| Humane Society                    | 11,347                              | -          | -             | 11,347                              |
| K-9 Fund                          | 54                                  | 50         | 104           | -                                   |

HARRISON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2015

| Fund                           | Cash and<br>Investments<br>01-01-15 | Receipts   | Disbursements | Cash and<br>Investments<br>12-31-15 |
|--------------------------------|-------------------------------------|------------|---------------|-------------------------------------|
| Payroll Clearing               | -                                   | 110        | 110           | -                                   |
| PAYROLL-WTH CHILD SUPPORT      | -                                   | 33,656     | 33,656        | -                                   |
| Payroll-Withholding Pebsco     | -                                   | 30,705     | 30,705        | -                                   |
| PAYROLL-WTH FEDERAL            | -                                   | 776,657    | 776,657       | -                                   |
| PAYROLL-WTH FICA & MEDICARE    | -                                   | 620,335    | 620,335       | -                                   |
| PAYROLL-WTH LOCAL TAX          | -                                   | 83,245     | 83,245        | -                                   |
| PAYROLL-WTH PROPERTY TAX       | -                                   | 968        | 968           | -                                   |
| PAYROLL-WTH SHERIFF PENSION    | -                                   | 47,219     | 47,219        | -                                   |
| PAYROLL-WTH STATE              | -                                   | 272,502    | 272,502       | -                                   |
| Settlement                     | -                                   | 24,565,653 | 24,565,653    | -                                   |
| CVET Agency                    | -                                   | 150,952    | 150,952       | -                                   |
| Weed Lien Collections          | -                                   | 5,260      | 5,260         | -                                   |
| Sewage Collections             | -                                   | 3,744      | 3,744         | -                                   |
| Financial Institution Tax      | -                                   | 191,979    | 191,979       | -                                   |
| State Fines & Forfeitures      | 2,652                               | 3,622      | 5,743         | 531                                 |
| Infraction Judgements          | 4,693                               | 16,210     | 17,591        | 3,312                               |
| Overweight Vehicles Fine       | 1,489                               | 57         | 1,489         | 57                                  |
| Special Death Benefits         | 750                                 | 2,905      | 2,845         | 810                                 |
| Sales Disclosure-State Share   | 1,125                               | 4,880      | 5,155         | 850                                 |
| Coroners Training & Cont. Educ | 840                                 | 3,808      | 4,058         | 590                                 |
| Interstate Compact-State Share | 411                                 | 2,543      | 1,891         | 1,063                               |
| Mortgage Recording Fee-State   | 1,240                               | 3,810      | 4,005         | 1,045                               |
| DLGF Homestead Property Databa | -                                   | 358        | 356           | 2                                   |
| Sex&Violent Offender Adm-State | 45                                  | 311        | 270           | 86                                  |
| Child Restraint Violations     | 25                                  | 125        | 125           | 25                                  |
| Inheritance Tax                | 2,299                               | -          | 2,299         | -                                   |
| Education Plate                | -                                   | 525        | 525           | -                                   |
| Riverboat Ord 98-12            | -                                   | 21,617,332 | 17,591,654    | 4,025,678                           |
| Innkeeper Tax Collections      | 160,729                             | 899,304    | 875,000       | 185,033                             |
| CAGIT Distribution             | -                                   | 5,658,511  | 5,658,511     | -                                   |
| CEDIT Distribution             | -                                   | 1,894,514  | 1,894,514     | -                                   |
| City/Town Ordinance Violations | 3,894                               | 6,138      | 6,094         | 3,938                               |
| 93.563 ARRA Pros. IV-D Incenti | 876                                 | -          | -             | 876                                 |
| 93.563 ARRA CLERK IV-D INCEN   | 6,604                               | 16         | 6,620         | -                                   |
| 93.563 Title IV-D INCENTIVE    | 107,603                             | 9,823      | 55,345        | 62,081                              |
| 93.563 PROS. IV-D-POSTOCT99    | 30,009                              | 69,556     | 23,154        | 76,411                              |
| 93.563 CLERK IV-D-PRIOROCT99   | 10,836                              | -          | -             | 10,836                              |
| 93.563 CLERK IV-D-POSTOCT99    | 20,756                              | 9,822      | 5,743         | 24,835                              |
| County Offender Transportation | 52                                  | -          | -             | 52                                  |
| Sheriff's Pension Trust        | 6,411                               | 21,900     | 21,136        | 7,175                               |
| County Law Enf Con't Education | 3,813                               | 1,220      | 3,433         | 1,600                               |
| Adult PUF (CircuitCourt)       | 106                                 | -          | 106           | -                                   |
| Park Board Donations           | 3,205                               | 2,707      | 2,692         | 3,220                               |
| Animal Control Donations       | 11,162                              | 10,298     | 13,407        | 8,053                               |
| Casa Donations                 | 300                                 | 300        | 300           | 300                                 |
| Land Conservation Donation     | 763                                 | 13         | -             | 776                                 |
| Veterans Affairs Donations     | 6,727                               | 9,999      | 16,000        | 726                                 |
| South Harrison Pool Donation   | -                                   | 11,272     | 11,272        | -                                   |
| Animal Control Fines&Fees      | 22,323                              | 5,981      | 4,681         | 23,623                              |
| Family Health Center           | 3,654                               | 3,294      | 4,250         | 2,698                               |
| Coroner Accident Report Fund   | 250                                 | -          | -             | 250                                 |
| Casa User Fees                 | 3,990                               | -          | -             | 3,990                               |
| Work Release                   | 61,667                              | 7,231      | 31,998        | 36,900                              |
| Prosecutor Asset Forfeiture    | 286                                 | 499,598    | 490,150       | 9,734                               |
| MCH Fees and Reimb. ord 2012-2 | 22,759                              | 9,490      | 10,170        | 22,079                              |

HARRISON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2015

| Fund                            | Cash and<br>Investments<br>01-01-15 | Receipts              | Disbursements         | Cash and<br>Investments<br>12-31-15 |
|---------------------------------|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| Sheriff Asset Forfeiture        | 51,542                              | 57,198                | 45,787                | 62,953                              |
| Payroll- Donation United Way    | -                                   | 180                   | 180                   | -                                   |
| Payroll- Insur Aflac            | (510)                               | 86,732                | 86,616                | (394)                               |
| Payroll- Insur Humana           | (9,828)                             | 381,039               | 380,550               | (9,339)                             |
| Payroll- Insur Boston Mutual    | 2,393                               | 28,580                | 28,702                | 2,271                               |
| Payroll- Insur Colonial         | -                                   | 1,164                 | 1,164                 | -                                   |
| Payroll- Insur Guardian         | -                                   | 6,088                 | 6,319                 | (231)                               |
| Payroll- Insur Liberty Nat      | (62)                                | 7,151                 | 7,089                 | -                                   |
| Payroll- Insur Pre-paid Legal   | 118                                 | 1,049                 | 1,093                 | 74                                  |
| Payroll- Insur TransAmerica     | 6                                   | 25,905                | 25,911                | -                                   |
| Payroll- Humana Voluntary       | (54)                                | 20,257                | 20,201                | 2                                   |
| Payroll- Perf Vol. Post-tax     | -                                   | 5,819                 | 5,819                 | -                                   |
| Payroll- Perf Voluntary pre-tax | -                                   | 7,066                 | 7,066                 | -                                   |
| Payroll- chase insur wth        | -                                   | 1,700                 | 1,700                 | -                                   |
| Trash Lien                      | -                                   | 303                   | 303                   | -                                   |
| Ema Planning Grant              | 7,492                               | -                     | -                     | 7,492                               |
| 03-jb-026 Juv Justice Grant     | 11                                  | -                     | 11                    | -                                   |
| Ema Hs Cfda                     | 1,097                               | -                     | 1,097                 | -                                   |
| Dui Task Force Enforcement Pro  | 882                                 | -                     | 882                   | -                                   |
| Hayswood Nature Res. 2009f-291  | 3,339                               | -                     | 3,339                 | -                                   |
| Clerk Non Reverting Sect 101    | 20,310                              | -                     | 660                   | 19,650                              |
| 2012 Broadband Data Program     | -                                   | 2,000                 | 2,000                 | -                                   |
| FY15/ Title V Block Grant       | (773)                               | 10,333                | 9,560                 | -                                   |
| Title V/Infant Mortality        | -                                   | 731                   | 731                   | -                                   |
| HCI Grants & Donations          | 14,812                              | -                     | 14,812                | -                                   |
| Prob Diversion/comm Drug Free   | 3,868                               | -                     | 3,868                 | -                                   |
| Casa (inSt) Grant Fund          | 59,930                              | 12,295                | 11,196                | 61,029                              |
| Gov. Facilities Plan            | 92,587                              | -                     | 54,530                | 38,057                              |
| Corydon Deferral Fee            | 110                                 | -                     | 110                   | -                                   |
| Lanesville Deferral Fee         | 110                                 | -                     | 110                   | -                                   |
| Retainage -Highway Building     | -                                   | 134,475               | -                     | 134,475                             |
| Battle Park -Rectifying         | -                                   | 4,164                 | 4,164                 | -                                   |
| STATE-Pros. Asset Forfeiture    | -                                   | 491,000               | 96,887                | 394,113                             |
| Morvin's Landing Lease Fund     | -                                   | 15,459                | -                     | 15,459                              |
| Premiere Garnishment            | -                                   | 1,342                 | 1,342                 | -                                   |
| Ordinance Fund Violation Lien   | -                                   | 7,340                 | 7,340                 | -                                   |
| 2014 5311 Transportation Grant  | -                                   | 125,878               | 125,878               | -                                   |
| 2014 EMPG C44P-5-488B           | -                                   | 8,485                 | 8,485                 | -                                   |
| 2014 EMPG C44P-5-719B-SALARY    | -                                   | 22,676                | 22,676                | -                                   |
| 2014 SHSP C44P-5-589B           | -                                   | 10,250                | 10,250                | -                                   |
| 2015 5311 Transportation Grant  | -                                   | 363,873               | 363,873               | -                                   |
| 2014 SHSP C44P-5-828B           | -                                   | 685                   | 685                   | -                                   |
| PHEP-16505261                   | -                                   | 8,929                 | 568                   | 8,361                               |
| MCH - 16519101                  | -                                   | -                     | 31                    | (31)                                |
| MCH - CONTRACT#14460            | -                                   | -                     | 1,421                 | (1,421)                             |
| 2015E-5612 ANIMAL CONTROL TABL  | -                                   | 1,598                 | 1,598                 | -                                   |
| Parks/Foundation Museum Grant   | -                                   | 183,245               | 150,000               | 33,245                              |
| 50th Anniversary -parks dept.   | -                                   | 3,000                 | 3,000                 | -                                   |
| Drug Prosecution Fund           | -                                   | 2,000                 | -                     | 2,000                               |
| Parks -Indian Creek Trail       | -                                   | -                     | 33,245                | (33,245)                            |
| Totals                          | <u>\$ 45,662,506</u>                | <u>\$ 100,551,182</u> | <u>\$ 100,824,731</u> | <u>\$ 45,388,957</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.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants,

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing 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  
One North Capitol, 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. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. Three of the funds are a result of those funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2015. Three of the funds are a result of those funds being payroll withholding. The payroll withholding funds were due to timing and were resolved in January 2016.

HARRISON COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

**Note 8. Restatements**

For the year ended December 31, 2015, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

| Fund                            | Balance as of<br>December 31,<br>2014 | New Fund                        | Prior Period<br>Adjustment | Balance as of<br>January 1,<br>2015 |
|---------------------------------|---------------------------------------|---------------------------------|----------------------------|-------------------------------------|
| After Settlement<br>Collections | \$ 944,387                            | After Settlement<br>Collections | \$ 400                     | \$ 944,787                          |

#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | After<br>Settlement<br>Collections | Sheriff's<br>Inmate<br>Trust | Jail<br>Commissary | Clerk's<br>Trust  | County<br>General   | Accident<br>Report |
|---|------------------------------------|------------------------------|--------------------|-------------------|---------------------|--------------------|
| Cash and investments - beginning                      | \$ 944,787                         | \$ 22,701                    | \$ 57,147          | \$ 612,740        | \$ 1,453,884        | \$ 5,570           |
| Receipts:   |                                    |                              |                    |                   |                     |                    |
| Taxes   | 958,073                            | -                            | -                  | -                 | 3,439,946           | -                  |
| Licenses and permits                                  | -                                  | -                            | -                  | -                 | 50,638              | -                  |
| Intergovernmental receipts                            | -                                  | -                            | -                  | -                 | 1,215,634           | -                  |
| Charges for services                                  | -                                  | 222,263                      | 209,304            | -                 | 218,448             | 1,603              |
| Fines and forfeits                                    | -                                  | -                            | -                  | 2,258,720         | 118,506             | -                  |
| Other receipts  | -                                  | -                            | -                  | -                 | 5,146,963           | -                  |
| Total receipts  | <u>958,073</u>                     | <u>222,263</u>               | <u>209,304</u>     | <u>2,258,720</u>  | <u>10,190,135</u>   | <u>1,603</u>       |
| Disbursements:  |                                    |                              |                    |                   |                     |                    |
| Personal services                                     | -                                  | -                            | -                  | -                 | 5,999,382           | -                  |
| Supplies  | -                                  | -                            | -                  | -                 | 287,344             | 413                |
| Other services and charges                            | -                                  | -                            | -                  | -                 | 2,541,435           | -                  |
| Capital outlay  | -                                  | -                            | -                  | -                 | 6,076               | -                  |
| Other disbursements                                   | 944,387                            | 216,857                      | 212,350            | 2,275,296         | 132,745             | -                  |
| Total disbursements                                   | <u>944,387</u>                     | <u>216,857</u>               | <u>212,350</u>     | <u>2,275,296</u>  | <u>8,966,982</u>    | <u>413</u>         |
| Excess (deficiency) of receipts over<br>disbursements | <u>13,686</u>                      | <u>5,406</u>                 | <u>(3,046)</u>     | <u>(16,576)</u>   | <u>1,223,153</u>    | <u>1,190</u>       |
| Cash and investments - ending                         | <u>\$ 958,473</u>                  | <u>\$ 28,107</u>             | <u>\$ 54,101</u>   | <u>\$ 596,164</u> | <u>\$ 2,677,037</u> | <u>\$ 6,760</u>    |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | CAGIT-Co.<br>Certified<br>Shares | Campaign<br>Finance<br>Enf.-Co. | CEDIT-County<br>Share | County<br>Child<br>Advocacy<br>Fund | Clerk's<br>Records<br>Perp. | Community<br>Corrections<br>Program |
|---|----------------------------------|---------------------------------|-----------------------|-------------------------------------|-----------------------------|-------------------------------------|
| Cash and investments - beginning                      | \$ 242,205                       | \$ 5,048                        | \$ 1,781,955          | \$ 100                              | \$ 24,163                   | \$ 1,036                            |
| Receipts:   |                                  |                                 |                       |                                     |                             |                                     |
| Taxes   | 2,752,206                        | -                               | 1,730,893             | -                                   | -                           | -                                   |
| Licenses and permits                                  | -                                | -                               | -                     | -                                   | -                           | -                                   |
| Intergovernmental receipts                            | -                                | -                               | -                     | -                                   | -                           | -                                   |
| Charges for services                                  | -                                | -                               | -                     | -                                   | -                           | -                                   |
| Fines and forfeits                                    | -                                | 1,280                           | -                     | -                                   | 9,558                       | 1,608                               |
| Other receipts  | 9,759                            | -                               | -                     | -                                   | -                           | -                                   |
| Total receipts  | <u>2,761,965</u>                 | <u>1,280</u>                    | <u>1,730,893</u>      | <u>-</u>                            | <u>9,558</u>                | <u>1,608</u>                        |
| Disbursements:  |                                  |                                 |                       |                                     |                             |                                     |
| Personal services                                     | 2,189,203                        | -                               | -                     | -                                   | -                           | -                                   |
| Supplies  | 368,173                          | -                               | -                     | -                                   | -                           | -                                   |
| Other services and charges                            | 249,765                          | -                               | -                     | -                                   | 2,533                       | 2,128                               |
| Capital outlay  | -                                | -                               | -                     | -                                   | -                           | -                                   |
| Other disbursements                                   | -                                | -                               | 1,781,954             | 100                                 | -                           | -                                   |
| Total disbursements                                   | <u>2,807,141</u>                 | <u>-</u>                        | <u>1,781,954</u>      | <u>100</u>                          | <u>2,533</u>                | <u>2,128</u>                        |
| Excess (deficiency) of receipts over<br>disbursements | <u>(45,176)</u>                  | <u>1,280</u>                    | <u>(51,061)</u>       | <u>(100)</u>                        | <u>7,025</u>                | <u>(520)</u>                        |
| Cash and investments - ending                         | <u>\$ 197,029</u>                | <u>\$ 6,328</u>                 | <u>\$ 1,730,894</u>   | <u>\$ -</u>                         | <u>\$ 31,188</u>            | <u>\$ 516</u>                       |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | Contrl<br>Subst<br>Excise<br>Tax | Sales<br>Disclosure-Co.<br>Share | Cumulative<br>Bridge | Cum<br>Capital<br>Development | Cumulative<br>Courthouse | Community<br>Drug<br>Free |
|---|----------------------------------|----------------------------------|----------------------|-------------------------------|--------------------------|---------------------------|
| Cash and investments - beginning                      | \$ 17                            | \$ 23,663                        | \$ 1,474,069         | \$ 429,797                    | \$ 1,718,688             | \$ 24,577                 |
| Receipts:   |                                  |                                  |                      |                               |                          |                           |
| Taxes   | -                                | -                                | 598,618              | 281,603                       | 227,643                  | -                         |
| Licenses and permits                                  | -                                | -                                | -                    | -                             | -                        | -                         |
| Intergovernmental receipts                            | -                                | -                                | 79,079               | 37,201                        | 30,072                   | -                         |
| Charges for services                                  | -                                | 4,870                            | 47,069               | -                             | -                        | -                         |
| Fines and forfeits                                    | -                                | -                                | -                    | -                             | -                        | 17,874                    |
| Other receipts  | -                                | 440                              | 1,820                | -                             | 39,169                   | 3,868                     |
| Total receipts  | -                                | 5,310                            | 726,586              | 318,804                       | 296,884                  | 21,742                    |
| Disbursements:  |                                  |                                  |                      |                               |                          |                           |
| Personal services                                     | -                                | -                                | 109,036              | -                             | -                        | -                         |
| Supplies  | -                                | -                                | 7,089                | -                             | -                        | -                         |
| Other services and charges                            | -                                | -                                | 61,488               | 214,751                       | 235,510                  | 19,041                    |
| Capital outlay  | -                                | -                                | -                    | -                             | -                        | -                         |
| Other disbursements                                   | -                                | 446                              | -                    | -                             | -                        | -                         |
| Total disbursements                                   | -                                | 446                              | 177,613              | 214,751                       | 235,510                  | 19,041                    |
| Excess (deficiency) of receipts over<br>disbursements | -                                | 4,864                            | 548,973              | 104,053                       | 61,374                   | 2,701                     |
| Cash and investments - ending                         | \$ 17                            | \$ 28,527                        | \$ 2,023,042         | \$ 533,850                    | \$ 1,780,062             | \$ 27,278                 |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | Electronic<br>Map<br>Generation | Emergency<br>Medical<br>Services | Emerg<br>Planning/<br>Right<br>to<br>Know | Recorder<br>Enhanced<br>Access | Extradition<br>&<br>Sheriff<br>Assist. | Fire<br>Arms<br>Training |
|---|---------------------------------|----------------------------------|---|--------------------------------|--|--------------------------|
| Cash and investments - beginning                      | \$ 5,364                        | \$ 254,248                       | \$ 14,853                                 | \$ 11,002                      | \$ 80,694                              | \$ 35,861                |
| Receipts:   |                                 |                                  |   |                                |  |                          |
| Taxes   | -                               | 362,543                          | -   | -                              | -                                      | -                        |
| Licenses and permits                                  | -                               | -                                | -   | -                              | -                                      | -                        |
| Intergovernmental receipts                            | -                               | 47,893                           | 3,289                                     | -                              | -                                      | -                        |
| Charges for services                                  | 1,278                           | -                                | -   | 6,275                          | -                                      | 34,043                   |
| Fines and forfeits                                    | -                               | -                                | -   | -                              | 3,400                                  | -                        |
| Other receipts  | -                               | 1,063                            | -   | -                              | 333                                    | -                        |
| Total receipts  | <u>1,278</u>                    | <u>411,499</u>                   | <u>3,289</u>                              | <u>6,275</u>                   | <u>3,733</u>                           | <u>34,043</u>            |
| Disbursements:  |                                 |                                  |   |                                |  |                          |
| Personal services                                     | -                               | -                                | -   | -                              | -                                      | -                        |
| Supplies  | -                               | -                                | -   | -                              | -                                      | 39,802                   |
| Other services and charges                            | -                               | 590,225                          | 1,500                                     | 877                            | 29,996                                 | -                        |
| Capital outlay  | -                               | -                                | -   | -                              | -                                      | -                        |
| Other disbursements                                   | -                               | -                                | -   | -                              | -                                      | 200                      |
| Total disbursements                                   | <u>-</u>                        | <u>590,225</u>                   | <u>1,500</u>                              | <u>877</u>                     | <u>29,996</u>                          | <u>40,002</u>            |
| Excess (deficiency) of receipts over<br>disbursements | <u>1,278</u>                    | <u>(178,726)</u>                 | <u>1,789</u>                              | <u>5,398</u>                   | <u>(26,263)</u>                        | <u>(5,959)</u>           |
| Cash and investments - ending                         | <u>\$ 6,642</u>                 | <u>\$ 75,522</u>                 | <u>\$ 16,642</u>                          | <u>\$ 16,400</u>               | <u>\$ 54,431</u>                       | <u>\$ 29,902</u>         |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | Health            | Identification<br>Security<br>Protec | Levy<br>Excess  | Local<br>Health<br>Maintenance | Local<br>Road<br>&<br>Street | Misdemeanant<br>Fund |
|---|-------------------|--------------------------------------|-----------------|--------------------------------|------------------------------|----------------------|
| Cash and investments - beginning                      | \$ 332,841        | \$ 2,007                             | \$ 1,003        | \$ 136,806                     | \$ 1,391,002                 | \$ 67,480            |
| Receipts:   |                   |                                      |                 |                                |                              |                      |
| Taxes   | 634,029           | -                                    | -               | -                              | -                            | -                    |
| Licenses and permits                                  | -                 | -                                    | -               | -                              | -                            | -                    |
| Intergovernmental receipts                            | 83,757            | -                                    | -               | 33,139                         | 444,727                      | -                    |
| Charges for services                                  | -                 | 3,270                                | -               | -                              | -                            | 23,813               |
| Fines and forfeits                                    | 37,570            | -                                    | -               | -                              | -                            | -                    |
| Other receipts  | 24                | -                                    | -               | -                              | 3,039                        | -                    |
| Total receipts  | <u>755,380</u>    | <u>3,270</u>                         | <u>-</u>        | <u>33,139</u>                  | <u>447,766</u>               | <u>23,813</u>        |
| Disbursements:  |                   |                                      |                 |                                |                              |                      |
| Personal services                                     | 719,684           | -                                    | -               | 19,385                         | -                            | -                    |
| Supplies  | 5,472             | -                                    | -               | -                              | 406,963                      | -                    |
| Other services and charges                            | 47,530            | 1,500                                | -               | 7,167                          | 33,589                       | -                    |
| Capital outlay  | -                 | -                                    | -               | -                              | -                            | 23,671               |
| Other disbursements                                   | 100               | -                                    | -               | 6,953                          | -                            | -                    |
| Total disbursements                                   | <u>772,786</u>    | <u>1,500</u>                         | <u>-</u>        | <u>33,505</u>                  | <u>440,552</u>               | <u>23,671</u>        |
| Excess (deficiency) of receipts over<br>disbursements | <u>(17,406)</u>   | <u>1,770</u>                         | <u>-</u>        | <u>(366)</u>                   | <u>7,214</u>                 | <u>142</u>           |
| Cash and investments - ending                         | <u>\$ 315,435</u> | <u>\$ 3,777</u>                      | <u>\$ 1,003</u> | <u>\$ 136,440</u>              | <u>\$ 1,398,216</u>          | <u>\$ 67,622</u>     |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | Motor<br>Vehicle<br>Highway | Park<br>Non<br>Reverting | Parks<br>Non-revert<br>Timber | Plat<br>Book-Auditor | Rainy<br>Day | Reassessment<br>-2009 |
|---|-----------------------------|--------------------------|-------------------------------|----------------------|--------------|-----------------------|
| Cash and investments - beginning                      | \$ 1,516,077                | \$ 20,000                | \$ 425                        | \$ 11,641            | \$ 679       | \$ 740                |
| Receipts:   |                             |                          |                               |                      |              |                       |
| Taxes   | -                           | -                        | -                             | -                    | -            | -                     |
| Licenses and permits                                  | -                           | -                        | -                             | -                    | -            | -                     |
| Intergovernmental receipts                            | 3,118,466                   | -                        | -                             | -                    | -            | -                     |
| Charges for services                                  | -                           | -                        | -                             | 9,630                | -            | -                     |
| Fines and forfeits                                    | -                           | -                        | -                             | -                    | -            | -                     |
| Other receipts  | 33,218                      | -                        | -                             | -                    | -            | -                     |
| Total receipts  | 3,151,684                   | -                        | -                             | 9,630                | -            | -                     |
| Disbursements:  |                             |                          |                               |                      |              |                       |
| Personal services                                     | 2,148,124                   | -                        | -                             | 6,221                | -            | -                     |
| Supplies  | 420,207                     | -                        | -                             | -                    | -            | -                     |
| Other services and charges                            | 387,119                     | -                        | -                             | -                    | -            | -                     |
| Capital outlay  | -                           | -                        | -                             | -                    | -            | -                     |
| Other disbursements                                   | -                           | -                        | -                             | -                    | -            | 740                   |
| Total disbursements                                   | 2,955,450                   | -                        | -                             | 6,221                | -            | 740                   |
| Excess (deficiency) of receipts over<br>disbursements | 196,234                     | -                        | -                             | 3,409                | -            | (740)                 |
| Cash and investments - ending                         | \$ 1,712,311                | \$ 20,000                | \$ 425                        | \$ 15,050            | \$ 679       | \$ -                  |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | Reassessment      | Recorder's<br>Records<br>Perp. | Riverboat -<br>County<br>Share | Sex<br>and<br>Violent<br>Offender<br>Adm. | Supp.<br>Public<br>Defender<br>Serv. | Surplus<br>Tax   |
|---|-------------------|--------------------------------|--------------------------------|---|--------------------------------------|------------------|
| Cash and investments - beginning                      | \$ 863,016        | \$ 369,943                     | \$ 28,929,777                  | \$ 5,395                                  | \$ 9,250                             | \$ 53,968        |
| Receipts:   |                   |                                |                                |   |                                      |                  |
| Taxes   | 231,016           | -                              | -                              | -   | -                                    | 84,607           |
| Licenses and permits                                  | -                 | -                              | -                              | -   | -                                    | -                |
| Intergovernmental receipts                            | 30,519            | -                              | -                              | -   | -                                    | -                |
| Charges for services                                  | -                 | 61,470                         | 4,559                          | 2,799                                     | -                                    | -                |
| Fines and forfeits                                    | -                 | -                              | -                              | -   | 6,522                                | -                |
| Other receipts  | 741               | 720                            | 14,365,136                     | -   | -                                    | -                |
| Total receipts  | <u>262,276</u>    | <u>62,190</u>                  | <u>14,369,695</u>              | <u>2,799</u>                              | <u>6,522</u>                         | <u>84,607</u>    |
| Disbursements:  |                   |                                |                                |   |                                      |                  |
| Personal services                                     | 42,782            | -                              | 1,239,969                      | -   | -                                    | -                |
| Supplies  | -                 | -                              | 2,248,799                      | 457                                       | -                                    | -                |
| Other services and charges                            | 212,262           | -                              | 16,163,208                     | 230                                       | -                                    | 75,936           |
| Capital outlay  | -                 | -                              | 1,261,925                      | 925                                       | -                                    | -                |
| Other disbursements                                   | -                 | 18,026                         | 117,099                        | -   | -                                    | 3,454            |
| Total disbursements                                   | <u>255,044</u>    | <u>18,026</u>                  | <u>21,031,000</u>              | <u>1,612</u>                              | <u>-</u>                             | <u>79,390</u>    |
| Excess (deficiency) of receipts over<br>disbursements | <u>7,232</u>      | <u>44,164</u>                  | <u>(6,661,305)</u>             | <u>1,187</u>                              | <u>6,522</u>                         | <u>5,217</u>     |
| Cash and investments - ending                         | <u>\$ 870,248</u> | <u>\$ 414,107</u>              | <u>\$ 22,268,472</u>           | <u>\$ 6,582</u>                           | <u>\$ 15,772</u>                     | <u>\$ 59,185</u> |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | Surveyor<br>Corner<br>Perp. | Tax<br>Sale<br>Redemption | Tax<br>Sale<br>Surplus | Local<br>Health<br>Trust<br>Account | Auditor<br>Ineligible<br>Deduction | County<br>Elected<br>Officials<br>Train |
|---|-----------------------------|---------------------------|------------------------|-------------------------------------|------------------------------------|---|
| Cash and investments - beginning                      | \$ 36,506                   | \$ 228                    | \$ 274,793             | \$ 93,523                           | \$ 81,989                          | \$ 9,539                                |
| Receipts:   |                             |                           |                        |                                     |                                    |   |
| Taxes   | -                           | -                         | 151,526                | -                                   | 2,957                              | -                                       |
| Licenses and permits                                  | -                           | -                         | -                      | -                                   | -                                  | -                                       |
| Intergovernmental receipts                            | -                           | -                         | -                      | 22,628                              | -                                  | -                                       |
| Charges for services                                  | 8,680                       | -                         | -                      | -                                   | -                                  | 3,270                                   |
| Fines and forfeits                                    | -                           | -                         | -                      | -                                   | -                                  | -                                       |
| Other receipts  | -                           | 39,417                    | -                      | -                                   | -                                  | -                                       |
| Total receipts  | <u>8,680</u>                | <u>39,417</u>             | <u>151,526</u>         | <u>22,628</u>                       | <u>2,957</u>                       | <u>3,270</u>                            |
| Disbursements:  |                             |                           |                        |                                     |                                    |   |
| Personal services                                     | -                           | -                         | -                      | 14,256                              | -                                  | -                                       |
| Supplies  | 166                         | -                         | -                      | -                                   | -                                  | -                                       |
| Other services and charges                            | 5,180                       | -                         | -                      | 1,940                               | 14,014                             | -                                       |
| Capital outlay  | 396                         | -                         | -                      | -                                   | 11,956                             | -                                       |
| Other disbursements                                   | -                           | 36,243                    | 185,794                | -                                   | 1,292                              | -                                       |
| Total disbursements                                   | <u>5,742</u>                | <u>36,243</u>             | <u>185,794</u>         | <u>16,196</u>                       | <u>27,262</u>                      | <u>-</u>                                |
| Excess (deficiency) of receipts over<br>disbursements | <u>2,938</u>                | <u>3,174</u>              | <u>(34,268)</u>        | <u>6,432</u>                        | <u>(24,305)</u>                    | <u>3,270</u>                            |
| Cash and investments - ending                         | <u>\$ 39,444</u>            | <u>\$ 3,402</u>           | <u>\$ 240,525</u>      | <u>\$ 99,955</u>                    | <u>\$ 57,684</u>                   | <u>\$ 12,809</u>                        |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | Park<br>&<br>Recreation | Statewide<br>911 | Juv.<br>Probation<br>User<br>Fees(circuit) | Probation<br>User<br>Fees(superior) | Pretrial<br>Diversion | Humane<br>Society |
|---|-------------------------|------------------|--|-------------------------------------|-----------------------|-------------------|
| Cash and investments - beginning                      | \$ 555,350              | \$ 667,774       | \$ 60,429                                  | \$ 18,598                           | \$ 164,433            | \$ 11,347         |
| Receipts:   |                         |                  |  |                                     |                       |                   |
| Taxes   | 451,915                 | -                | -  | -                                   | -                     | -                 |
| Licenses and permits                                  | -                       | -                | -  | -                                   | -                     | -                 |
| Intergovernmental receipts                            | 59,699                  | 268,464          | -  | -                                   | -                     | -                 |
| Charges for services                                  | 278,973                 | -                | -  | -                                   | -                     | -                 |
| Fines and forfeits                                    | -                       | -                | 10,501                                     | 115,477                             | 115,775               | -                 |
| Other receipts  | 19,929                  | -                | 36   | 2,790                               | 1,032                 | -                 |
| Total receipts  | 810,516                 | 268,464          | 10,537                                     | 118,267                             | 116,807               | -                 |
| Disbursements:  |                         |                  |  |                                     |                       |                   |
| Personal services                                     | 572,799                 | 159,432          | -  | 16,899                              | 25,979                | -                 |
| Supplies  | 98,641                  | -                | 1,501                                      | 7,683                               | -                     | -                 |
| Other services and charges                            | 196,413                 | 76,727           | 6,410                                      | 28,797                              | 56,996                | -                 |
| Capital outlay  | 19,669                  | 399              | 1,752                                      | 6,208                               | 8,000                 | -                 |
| Other disbursements                                   | 20,355                  | -                | 15   | 700                                 | -                     | -                 |
| Total disbursements                                   | 907,877                 | 236,558          | 9,678                                      | 60,287                              | 90,975                | -                 |
| Excess (deficiency) of receipts over<br>disbursements | (97,361)                | 31,906           | 859  | 57,980                              | 25,832                | -                 |
| Cash and investments - ending                         | \$ 457,989              | \$ 699,680       | \$ 61,288                                  | \$ 76,578                           | \$ 190,265            | \$ 11,347         |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | K-9<br>Fund | Payroll<br>Clearing | PAYROLL-WTH<br>CHILD<br>SUPPORT | Payroll-Withholding<br>Pebasco | PAYROLL-WTH<br>FEDERAL |
|---|-------------|---------------------|---------------------------------|--------------------------------|------------------------|
| Cash and investments - beginning                      | \$ 54       | \$ -                | \$ -                            | \$ -                           | \$ -                   |
| Receipts:   |             |                     |                                 |                                |                        |
| Taxes   | -           | -                   | -                               | -                              | -                      |
| Licenses and permits                                  | -           | -                   | -                               | -                              | -                      |
| Intergovernmental receipts                            | -           | -                   | -                               | -                              | -                      |
| Charges for services                                  | -           | -                   | -                               | -                              | -                      |
| Fines and forfeits                                    | -           | -                   | -                               | -                              | -                      |
| Other receipts  | 50          | 110                 | 33,656                          | 30,705                         | 776,657                |
| Total receipts  | <u>50</u>   | <u>110</u>          | <u>33,656</u>                   | <u>30,705</u>                  | <u>776,657</u>         |
| Disbursements:  |             |                     |                                 |                                |                        |
| Personal services                                     | -           | 110                 | 33,656                          | 30,705                         | 776,657                |
| Supplies  | 104         | -                   | -                               | -                              | -                      |
| Other services and charges                            | -           | -                   | -                               | -                              | -                      |
| Capital outlay  | -           | -                   | -                               | -                              | -                      |
| Other disbursements                                   | -           | -                   | -                               | -                              | -                      |
| Total disbursements                                   | <u>104</u>  | <u>110</u>          | <u>33,656</u>                   | <u>30,705</u>                  | <u>776,657</u>         |
| Excess (deficiency) of receipts over<br>disbursements | <u>(54)</u> | <u>-</u>            | <u>-</u>                        | <u>-</u>                       | <u>-</u>               |
| Cash and investments - ending                         | <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, 2015

|   | PAYROLL-WTH<br>FICA<br>&<br>MEDICARE | PAYROLL-WTH<br>LOCAL<br>TAX | PAYROLL-WTH<br>PROPERTY<br>TAX | PAYROLL-WTH<br>SHERIFF<br>PENSION | PAYROLL-WTH<br>STATE |
|---|--------------------------------------|-----------------------------|--------------------------------|-----------------------------------|----------------------|
| Cash and investments - beginning                      | \$ -                                 | \$ -                        | \$ -                           | \$ -                              | \$ -                 |
| Receipts:   |                                      |                             |                                |                                   |                      |
| Taxes   | -                                    | -                           | 957                            | -                                 | -                    |
| Licenses and permits                                  | -                                    | -                           | -                              | -                                 | -                    |
| Intergovernmental receipts                            | -                                    | -                           | -                              | -                                 | -                    |
| Charges for services                                  | -                                    | -                           | -                              | -                                 | -                    |
| Fines and forfeits                                    | -                                    | -                           | -                              | -                                 | -                    |
| Other receipts  | 620,335                              | 83,245                      | 11                             | 47,219                            | 272,502              |
| Total receipts  | 620,335                              | 83,245                      | 968                            | 47,219                            | 272,502              |
| Disbursements:  |                                      |                             |                                |                                   |                      |
| Personal services                                     | 620,335                              | 83,245                      | 968                            | 47,219                            | 272,502              |
| Supplies  | -                                    | -                           | -                              | -                                 | -                    |
| Other services and charges                            | -                                    | -                           | -                              | -                                 | -                    |
| Capital outlay  | -                                    | -                           | -                              | -                                 | -                    |
| Other disbursements                                   | -                                    | -                           | -                              | -                                 | -                    |
| Total disbursements                                   | 620,335                              | 83,245                      | 968                            | 47,219                            | 272,502              |
| Excess (deficiency) of receipts over<br>disbursements | -                                    | -                           | -                              | -                                 | -                    |
| Cash and investments - ending                         | \$ -                                 | \$ -                        | \$ -                           | \$ -                              | \$ -                 |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|  | Settlement        | CVET<br>Agency | Weed<br>Lien<br>Collections | Sewage<br>Collections | Financial<br>Institution<br>Tax | State<br>Fines<br>&<br>Forfeitures |
|--|-------------------|----------------|-----------------------------|-----------------------|---------------------------------|------------------------------------|
| Cash and investments - beginning                   | \$ -              | \$ -           | \$ -                        | \$ -                  | \$ -                            | \$ 2,652                           |
| Receipts:  |                   |                |                             |                       |                                 |                                    |
| Taxes  | 20,698,426        | -              | 5,260                       | 3,744                 | -                               | -                                  |
| Licenses and permits                               | -                 | -              | -                           | -                     | -                               | -                                  |
| Intergovernmental receipts                         | 3,867,227         | 150,952        | -                           | -                     | 191,979                         | -                                  |
| Charges for services                               | -                 | -              | -                           | -                     | -                               | -                                  |
| Fines and forfeits                                 | -                 | -              | -                           | -                     | -                               | 3,622                              |
| Other receipts                                     | -                 | -              | -                           | -                     | -                               | -                                  |
| Total receipts                                     | <u>24,565,653</u> | <u>150,952</u> | <u>5,260</u>                | <u>3,744</u>          | <u>191,979</u>                  | <u>3,622</u>                       |
| Disbursements:                                     |                   |                |                             |                       |                                 |                                    |
| Personal services                                  | -                 | -              | -                           | -                     | -                               | -                                  |
| Supplies   | -                 | -              | -                           | -                     | -                               | -                                  |
| Other services and charges                         | 24,565,653        | 150,952        | 5,260                       | 3,744                 | 191,979                         | 5,743                              |
| Capital outlay                                     | -                 | -              | -                           | -                     | -                               | -                                  |
| Other disbursements                                | -                 | -              | -                           | -                     | -                               | -                                  |
| Total disbursements                                | <u>24,565,653</u> | <u>150,952</u> | <u>5,260</u>                | <u>3,744</u>          | <u>191,979</u>                  | <u>5,743</u>                       |
| Excess (deficiency) of receipts over disbursements | -                 | -              | -                           | -                     | -                               | (2,121)                            |
| Cash and investments - ending                      | <u>\$ -</u>       | <u>\$ -</u>    | <u>\$ -</u>                 | <u>\$ -</u>           | <u>\$ -</u>                     | <u>\$ 531</u>                      |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | Infraction<br>Judgements | Overweight<br>Vehicles<br>Fine | Special<br>Death<br>Benefits | Sales<br>Disclosure-State<br>Share | Coroners<br>Training<br>&<br>Cont.<br>Educ | Interstate<br>Compact-State<br>Share |
|---|--------------------------|--------------------------------|------------------------------|------------------------------------|--|--------------------------------------|
| Cash and investments - beginning                      | \$ 4,693                 | \$ 1,489                       | \$ 750                       | \$ 1,125                           | \$ 840                                     | \$ 411                               |
| Receipts:   |                          |                                |                              |                                    |  |                                      |
| Taxes   | -                        | -                              | -                            | -                                  | -  | -                                    |
| Licenses and permits                                  | -                        | -                              | -                            | -                                  | -  | -                                    |
| Intergovernmental receipts                            | -                        | -                              | -                            | -                                  | -  | -                                    |
| Charges for services                                  | -                        | -                              | 1,305                        | 3,904                              | 3,808                                      | -                                    |
| Fines and forfeits                                    | 16,210                   | 57                             | 1,600                        | -                                  | -  | 2,543                                |
| Other receipts  | -                        | -                              | -                            | 976                                | -  | -                                    |
| Total receipts  | <u>16,210</u>            | <u>57</u>                      | <u>2,905</u>                 | <u>4,880</u>                       | <u>3,808</u>                               | <u>2,543</u>                         |
| Disbursements:  |                          |                                |                              |                                    |  |                                      |
| Personal services                                     | -                        | -                              | -                            | -                                  | -  | -                                    |
| Supplies  | -                        | -                              | -                            | -                                  | -  | -                                    |
| Other services and charges                            | 17,591                   | 1,489                          | 2,845                        | 5,155                              | 4,058                                      | 1,891                                |
| Capital outlay  | -                        | -                              | -                            | -                                  | -  | -                                    |
| Other disbursements                                   | -                        | -                              | -                            | -                                  | -  | -                                    |
| Total disbursements                                   | <u>17,591</u>            | <u>1,489</u>                   | <u>2,845</u>                 | <u>5,155</u>                       | <u>4,058</u>                               | <u>1,891</u>                         |
| Excess (deficiency) of receipts over<br>disbursements | <u>(1,381)</u>           | <u>(1,432)</u>                 | <u>60</u>                    | <u>(275)</u>                       | <u>(250)</u>                               | <u>652</u>                           |
| Cash and investments - ending                         | <u>\$ 3,312</u>          | <u>\$ 57</u>                   | <u>\$ 810</u>                | <u>\$ 850</u>                      | <u>\$ 590</u>                              | <u>\$ 1,063</u>                      |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | Mortgage<br>Recording<br>Fee-State | DLGF<br>Homestead<br>Property<br>Databa | Sex&Violent<br>Offender<br>Adm-State | Child<br>Restraint<br>Violations | Inheritance<br>Tax | Education<br>Plate |
|---|------------------------------------|---|--------------------------------------|----------------------------------|--------------------|--------------------|
| Cash and investments - beginning                      | \$ 1,240                           | \$ -                                    | \$ 45                                | \$ 25                            | \$ 2,299           | \$ -               |
| Receipts:   |                                    |   |                                      |                                  |                    |                    |
| Taxes   | -                                  | 358                                     | -                                    | -                                | -                  | -                  |
| Licenses and permits                                  | -                                  | -                                       | -                                    | -                                | -                  | -                  |
| Intergovernmental receipts                            | -                                  | -                                       | -                                    | -                                | -                  | -                  |
| Charges for services                                  | 3,810                              | -                                       | 311                                  | -                                | -                  | 525                |
| Fines and forfeits                                    | -                                  | -                                       | -                                    | 125                              | -                  | -                  |
| Other receipts  | -                                  | -                                       | -                                    | -                                | -                  | -                  |
| Total receipts  | <u>3,810</u>                       | <u>358</u>                              | <u>311</u>                           | <u>125</u>                       | <u>-</u>           | <u>525</u>         |
| Disbursements:  |                                    |   |                                      |                                  |                    |                    |
| Personal services                                     | -                                  | -                                       | -                                    | -                                | -                  | -                  |
| Supplies  | -                                  | -                                       | -                                    | -                                | -                  | -                  |
| Other services and charges                            | 4,005                              | 356                                     | 270                                  | 125                              | 2,299              | 525                |
| Capital outlay  | -                                  | -                                       | -                                    | -                                | -                  | -                  |
| Other disbursements                                   | -                                  | -                                       | -                                    | -                                | -                  | -                  |
| Total disbursements                                   | <u>4,005</u>                       | <u>356</u>                              | <u>270</u>                           | <u>125</u>                       | <u>2,299</u>       | <u>525</u>         |
| Excess (deficiency) of receipts over<br>disbursements | <u>(195)</u>                       | <u>2</u>                                | <u>41</u>                            | <u>-</u>                         | <u>(2,299)</u>     | <u>-</u>           |
| Cash and investments - ending                         | <u>\$ 1,045</u>                    | <u>\$ 2</u>                             | <u>\$ 86</u>                         | <u>\$ 25</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, 2015

|   | Riverboat<br>Ord<br>98-12 | Innkeeper<br>Tax<br>Collections | CAGIT<br>Distribution | CEDIT<br>Distribution | City/Town<br>Ordinance<br>Violations | 93,563<br>ARRA<br>Pros.<br>IV-D<br>Incenti |
|---|---------------------------|---------------------------------|-----------------------|-----------------------|--------------------------------------|--|
| Cash and investments - beginning                      | \$ -                      | \$ 160,729                      | \$ -                  | \$ -                  | \$ 3,894                             | \$ 876                                     |
| Receipts:   |                           |                                 |                       |                       |                                      |  |
| Taxes   | 21,617,332                | 899,304                         | 5,658,511             | 1,894,514             | -                                    | -  |
| Licenses and permits                                  | -                         | -                               | -                     | -                     | -                                    | -  |
| Intergovernmental receipts                            | -                         | -                               | -                     | -                     | -                                    | -  |
| Charges for services                                  | -                         | -                               | -                     | -                     | -                                    | -  |
| Fines and forfeits                                    | -                         | -                               | -                     | -                     | 6,138                                | -  |
| Other receipts  | -                         | -                               | -                     | -                     | -                                    | -  |
| Total receipts  | <u>21,617,332</u>         | <u>899,304</u>                  | <u>5,658,511</u>      | <u>1,894,514</u>      | <u>6,138</u>                         | <u>-</u>                                   |
| Disbursements:  |                           |                                 |                       |                       |                                      |  |
| Personal services                                     | -                         | -                               | -                     | -                     | -                                    | -  |
| Supplies  | -                         | -                               | -                     | -                     | -                                    | -  |
| Other services and charges                            | -                         | 875,000                         | 5,658,511             | 1,894,514             | -                                    | -  |
| Capital outlay  | -                         | -                               | -                     | -                     | -                                    | -  |
| Other disbursements                                   | <u>17,591,654</u>         | <u>-</u>                        | <u>-</u>              | <u>-</u>              | <u>6,094</u>                         | <u>-</u>                                   |
| Total disbursements                                   | <u>17,591,654</u>         | <u>875,000</u>                  | <u>5,658,511</u>      | <u>1,894,514</u>      | <u>6,094</u>                         | <u>-</u>                                   |
| Excess (deficiency) of receipts over<br>disbursements | <u>4,025,678</u>          | <u>24,304</u>                   | <u>-</u>              | <u>-</u>              | <u>44</u>                            | <u>-</u>                                   |
| Cash and investments - ending                         | <u>\$ 4,025,678</u>       | <u>\$ 185,033</u>               | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ 3,938</u>                      | <u>\$ 876</u>                              |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|  | 93.563<br>ARRA<br>CLERK<br>IV-D<br>INCEN | 93.563<br>Title<br>IV-D<br>INCENTIVE | 93.563<br>PROS.<br>IV-D-POSTOCT99 | 93.563<br>CLERK<br>IV-D-PRIOROCT99 | 93.563<br>CLERK<br>IV-D-POSTOCT99 |
|--|--|--------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Cash and investments - beginning                   | \$ 6,604                                 | \$ 107,603                           | \$ 30,009                         | \$ 10,836                          | \$ 20,756                         |
| Receipts:  |  |                                      |                                   |                                    |                                   |
| Taxes  | -  | -                                    | -                                 | -                                  | -                                 |
| Licenses and permits                               | -  | -                                    | -                                 | -                                  | -                                 |
| Intergovernmental receipts                         | -  | -                                    | -                                 | -                                  | -                                 |
| Charges for services                               | -  | -                                    | -                                 | -                                  | -                                 |
| Fines and forfeits                                 | -  | -                                    | -                                 | -                                  | -                                 |
| Other receipts                                     | 16                                       | 9,823                                | 69,556                            | -                                  | 9,822                             |
| Total receipts                                     | 16                                       | 9,823                                | 69,556                            | -                                  | 9,822                             |
| Disbursements:                                     |  |                                      |                                   |                                    |                                   |
| Personal services                                  | -  | -                                    | 17,125                            | -                                  | -                                 |
| Supplies   | -  | -                                    | -                                 | -                                  | -                                 |
| Other services and charges                         | -  | -                                    | -                                 | -                                  | -                                 |
| Capital outlay                                     | -  | -                                    | -                                 | -                                  | -                                 |
| Other disbursements                                | 6,620                                    | 55,345                               | 6,029                             | -                                  | 5,743                             |
| Total disbursements                                | 6,620                                    | 55,345                               | 23,154                            | -                                  | 5,743                             |
| Excess (deficiency) of receipts over disbursements | (6,604)                                  | (45,522)                             | 46,402                            | -                                  | 4,079                             |
| Cash and investments - ending                      | \$ -                                     | \$ 62,081                            | \$ 76,411                         | \$ 10,836                          | \$ 24,835                         |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|  | County<br>Offender<br>Transportation | Sheriff's<br>Pension<br>Trust | County<br>Law<br>Enf<br>Con't<br>Education | Adult<br>PUF<br>(CircuitCourt) | Park<br>Board<br>Donations | Animal<br>Control<br>Donations |
|--|--------------------------------------|-------------------------------|--|--------------------------------|----------------------------|--------------------------------|
| Cash and investments - beginning                   | \$ 52                                | \$ 6,411                      | \$ 3,813                                   | \$ 106                         | \$ 3,205                   | \$ 11,162                      |
| Receipts:  |                                      |                               |  |                                |                            |                                |
| Taxes  | -                                    | -                             | -  | -                              | -                          | -                              |
| Licenses and permits                               | -                                    | -                             | -  | -                              | -                          | -                              |
| Intergovernmental receipts                         | -                                    | -                             | -  | -                              | -                          | -                              |
| Charges for services                               | -                                    | -                             | -  | -                              | -                          | -                              |
| Fines and forfeits                                 | -                                    | 21,900                        | 1,220                                      | -                              | -                          | -                              |
| Other receipts                                     | -                                    | -                             | -  | -                              | 2,707                      | 10,298                         |
| Total receipts                                     | -                                    | 21,900                        | 1,220                                      | -                              | 2,707                      | 10,298                         |
| Disbursements:                                     |                                      |                               |  |                                |                            |                                |
| Personal services                                  | -                                    | 21,136                        | -  | -                              | -                          | -                              |
| Supplies   | -                                    | -                             | -  | -                              | 1,103                      | 2,491                          |
| Other services and charges                         | -                                    | -                             | 3,433                                      | 106                            | 1,589                      | 10,410                         |
| Capital outlay                                     | -                                    | -                             | -  | -                              | -                          | 421                            |
| Other disbursements                                | -                                    | -                             | -  | -                              | -                          | 85                             |
| Total disbursements                                | -                                    | 21,136                        | 3,433                                      | 106                            | 2,692                      | 13,407                         |
| Excess (deficiency) of receipts over disbursements | -                                    | 764                           | (2,213)                                    | (106)                          | 15                         | (3,109)                        |
| Cash and investments - ending                      | \$ 52                                | \$ 7,175                      | \$ 1,600                                   | \$ -                           | \$ 3,220                   | \$ 8,053                       |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | Casa<br>Donations | Land<br>Conservation<br>Donation | Veterans<br>Affairs<br>Donations | South<br>Harrison<br>Pool<br>Donation | Animal<br>Control<br>Fines&Fees | Family<br>Health<br>Center |
|---|-------------------|----------------------------------|----------------------------------|---------------------------------------|---------------------------------|----------------------------|
| Cash and investments - beginning                      | \$ 300            | \$ 763                           | \$ 6,727                         | \$ -                                  | \$ 22,323                       | \$ 3,654                   |
| Receipts:   |                   |                                  |                                  |                                       |                                 |                            |
| Taxes   | -                 | -                                | -                                | -                                     | -                               | -                          |
| Licenses and permits                                  | -                 | -                                | -                                | -                                     | -                               | -                          |
| Intergovernmental receipts                            | -                 | -                                | -                                | -                                     | -                               | -                          |
| Charges for services                                  | -                 | -                                | -                                | -                                     | -                               | 3,294                      |
| Fines and forfeits                                    | -                 | -                                | -                                | -                                     | 5,981                           | -                          |
| Other receipts  | 300               | 13                               | 9,999                            | 11,272                                | -                               | -                          |
| Total receipts  | <u>300</u>        | <u>13</u>                        | <u>9,999</u>                     | <u>11,272</u>                         | <u>5,981</u>                    | <u>3,294</u>               |
| Disbursements:  |                   |                                  |                                  |                                       |                                 |                            |
| Personal services                                     | -                 | -                                | -                                | -                                     | -                               | -                          |
| Supplies  | 300               | -                                | -                                | -                                     | 1,256                           | -                          |
| Other services and charges                            | -                 | -                                | -                                | 11,272                                | 2,625                           | 4,250                      |
| Capital outlay  | -                 | -                                | 16,000                           | -                                     | -                               | -                          |
| Other disbursements                                   | -                 | -                                | -                                | -                                     | 800                             | -                          |
| Total disbursements                                   | <u>300</u>        | <u>-</u>                         | <u>16,000</u>                    | <u>11,272</u>                         | <u>4,681</u>                    | <u>4,250</u>               |
| Excess (deficiency) of receipts over<br>disbursements | <u>-</u>          | <u>13</u>                        | <u>(6,001)</u>                   | <u>-</u>                              | <u>1,300</u>                    | <u>(956)</u>               |
| Cash and investments - ending                         | <u>\$ 300</u>     | <u>\$ 776</u>                    | <u>\$ 726</u>                    | <u>\$ -</u>                           | <u>\$ 23,623</u>                | <u>\$ 2,698</u>            |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | Coroner<br>Accident<br>Report<br>Fund | Casa<br>User<br>Fees | Work<br>Release | Prosecutor<br>Asset<br>Forfeiture | MCH<br>Fees<br>and<br>Reimb.<br>ord 2012-2 | Sheriff<br>Asset<br>Forfeiture |
|---|---------------------------------------|----------------------|-----------------|-----------------------------------|--|--------------------------------|
| Cash and investments - beginning                      | \$ 250                                | \$ 3,990             | \$ 61,667       | \$ 286                            | \$ 22,759                                  | \$ 51,542                      |
| Receipts:   |                                       |                      |                 |                                   |  |                                |
| Taxes   | -                                     | -                    | -               | -                                 | -  | -                              |
| Licenses and permits                                  | -                                     | -                    | -               | -                                 | -  | -                              |
| Intergovernmental receipts                            | -                                     | -                    | -               | -                                 | -  | -                              |
| Charges for services                                  | -                                     | -                    | 6,181           | 9,598                             | -  | 57,198                         |
| Fines and forfeits                                    | -                                     | -                    | -               | -                                 | 9,465                                      | -                              |
| Other receipts  | -                                     | -                    | 1,050           | 490,000                           | 25   | -                              |
| Total receipts  | -                                     | -                    | 7,231           | 499,598                           | 9,490                                      | 57,198                         |
| Disbursements:  |                                       |                      |                 |                                   |  |                                |
| Personal services                                     | -                                     | -                    | -               | -                                 | -  | -                              |
| Supplies  | -                                     | -                    | 5,489           | -                                 | 4,534                                      | -                              |
| Other services and charges                            | -                                     | -                    | 21,245          | 150                               | 5,636                                      | 43,799                         |
| Capital outlay  | -                                     | -                    | 5,264           | -                                 | -  | -                              |
| Other disbursements                                   | -                                     | -                    | -               | 490,000                           | -  | 1,988                          |
| Total disbursements                                   | -                                     | -                    | 31,998          | 490,150                           | 10,170                                     | 45,787                         |
| Excess (deficiency) of receipts over<br>disbursements | -                                     | -                    | (24,767)        | 9,448                             | (680)                                      | 11,411                         |
| Cash and investments - ending                         | \$ 250                                | \$ 3,990             | \$ 36,900       | \$ 9,734                          | \$ 22,079                                  | \$ 62,953                      |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|  | Payroll-<br>Donation<br>United<br>Way | Payroll-<br>Insur<br>Aflac | Payroll-<br>Insur<br>Humana | Payroll-<br>Insur<br>Boston<br>Mutual | Payroll-<br>Insur<br>Colonial | Payroll-<br>Insur<br>Guardian |
|--|---------------------------------------|----------------------------|-----------------------------|---------------------------------------|-------------------------------|-------------------------------|
| Cash and investments - beginning                   | \$ -                                  | \$ (510)                   | \$ (9,828)                  | \$ 2,393                              | \$ -                          | \$ -                          |
| Receipts:  |                                       |                            |                             |                                       |                               |                               |
| Taxes  | -                                     | -                          | -                           | -                                     | -                             | -                             |
| Licenses and permits                               | -                                     | -                          | -                           | -                                     | -                             | -                             |
| Intergovernmental receipts                         | -                                     | -                          | -                           | -                                     | -                             | -                             |
| Charges for services                               | -                                     | -                          | -                           | -                                     | -                             | -                             |
| Fines and forfeits                                 | -                                     | -                          | -                           | -                                     | -                             | -                             |
| Other receipts                                     | 180                                   | 86,732                     | 381,039                     | 28,580                                | 1,164                         | 6,088                         |
| Total receipts                                     | <u>180</u>                            | <u>86,732</u>              | <u>381,039</u>              | <u>28,580</u>                         | <u>1,164</u>                  | <u>6,088</u>                  |
| Disbursements:                                     |                                       |                            |                             |                                       |                               |                               |
| Personal services                                  | 180                                   | 86,616                     | 380,550                     | 28,702                                | 1,164                         | 6,319                         |
| Supplies   | -                                     | -                          | -                           | -                                     | -                             | -                             |
| Other services and charges                         | -                                     | -                          | -                           | -                                     | -                             | -                             |
| Capital outlay                                     | -                                     | -                          | -                           | -                                     | -                             | -                             |
| Other disbursements                                | -                                     | -                          | -                           | -                                     | -                             | -                             |
| Total disbursements                                | <u>180</u>                            | <u>86,616</u>              | <u>380,550</u>              | <u>28,702</u>                         | <u>1,164</u>                  | <u>6,319</u>                  |
| Excess (deficiency) of receipts over disbursements | -                                     | 116                        | 489                         | (122)                                 | -                             | (231)                         |
| Cash and investments - ending                      | \$ -                                  | \$ (394)                   | \$ (9,339)                  | \$ 2,271                              | \$ -                          | \$ (231)                      |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | Payroll-<br>Insur<br>Liberty<br>Nat | Payroll-<br>Insur<br>Pre-paid<br>Legal | Payroll-<br>Insur<br>TransAmerica | Payroll-<br>Humana<br>Voluntary | Payroll-<br>Perf<br>Vol.<br>Post-tax | Payroll-<br>Perf<br>Voluntary<br>pre-tax |
|---|-------------------------------------|--|-----------------------------------|---------------------------------|--------------------------------------|--|
| Cash and investments - beginning                      | \$ (62)                             | \$ 118                                 | \$ 6                              | \$ (54)                         | \$ -                                 | \$ -                                     |
| Receipts:   |                                     |  |                                   |                                 |                                      |  |
| Taxes   | -                                   | -                                      | -                                 | -                               | -                                    | -  |
| Licenses and permits                                  | -                                   | -                                      | -                                 | -                               | -                                    | -  |
| Intergovernmental receipts                            | -                                   | -                                      | -                                 | -                               | -                                    | -  |
| Charges for services                                  | -                                   | -                                      | -                                 | -                               | -                                    | -  |
| Fines and forfeits                                    | -                                   | -                                      | -                                 | -                               | -                                    | -  |
| Other receipts  | 7,151                               | 1,049                                  | 25,905                            | 20,257                          | 5,819                                | 7,066                                    |
| Total receipts  | <u>7,151</u>                        | <u>1,049</u>                           | <u>25,905</u>                     | <u>20,257</u>                   | <u>5,819</u>                         | <u>7,066</u>                             |
| Disbursements:  |                                     |  |                                   |                                 |                                      |  |
| Personal services                                     | 7,089                               | 1,093                                  | 25,911                            | 20,201                          | 5,819                                | 7,066                                    |
| Supplies  | -                                   | -                                      | -                                 | -                               | -                                    | -  |
| Other services and charges                            | -                                   | -                                      | -                                 | -                               | -                                    | -  |
| Capital outlay  | -                                   | -                                      | -                                 | -                               | -                                    | -  |
| Other disbursements                                   | -                                   | -                                      | -                                 | -                               | -                                    | -  |
| Total disbursements                                   | <u>7,089</u>                        | <u>1,093</u>                           | <u>25,911</u>                     | <u>20,201</u>                   | <u>5,819</u>                         | <u>7,066</u>                             |
| Excess (deficiency) of receipts over<br>disbursements | <u>62</u>                           | <u>(44)</u>                            | <u>(6)</u>                        | <u>56</u>                       | <u>-</u>                             | <u>-</u>                                 |
| Cash and investments - ending                         | <u>\$ -</u>                         | <u>\$ 74</u>                           | <u>\$ -</u>                       | <u>\$ 2</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, 2015

|   | Payroll-<br>chase<br>insur<br>wth | Trash<br>Lien | Ema<br>Planning<br>Grant | 03-jb-026<br>Juv<br>Justice<br>Grant | Ema<br>Hs<br>Cfda |
|---|-----------------------------------|---------------|--------------------------|--------------------------------------|-------------------|
| Cash and investments - beginning                      | \$ -                              | \$ -          | \$ 7,492                 | \$ 11                                | \$ 1,097          |
| Receipts:   |                                   |               |                          |                                      |                   |
| Taxes   | -                                 | 303           | -                        | -                                    | -                 |
| Licenses and permits                                  | -                                 | -             | -                        | -                                    | -                 |
| Intergovernmental receipts                            | -                                 | -             | -                        | -                                    | -                 |
| Charges for services                                  | -                                 | -             | -                        | -                                    | -                 |
| Fines and forfeits                                    | -                                 | -             | -                        | -                                    | -                 |
| Other receipts  | 1,700                             | -             | -                        | -                                    | -                 |
| Total receipts  | 1,700                             | 303           | -                        | -                                    | -                 |
| Disbursements:  |                                   |               |                          |                                      |                   |
| Personal services                                     | 1,700                             | -             | -                        | -                                    | -                 |
| Supplies  | -                                 | -             | -                        | -                                    | -                 |
| Other services and charges                            | -                                 | 303           | -                        | -                                    | -                 |
| Capital outlay  | -                                 | -             | -                        | -                                    | -                 |
| Other disbursements                                   | -                                 | -             | -                        | 11                                   | 1,097             |
| Total disbursements                                   | 1,700                             | 303           | -                        | 11                                   | 1,097             |
| Excess (deficiency) of receipts over<br>disbursements | -                                 | -             | -                        | (11)                                 | (1,097)           |
| Cash and investments - ending                         | \$ -                              | \$ -          | \$ 7,492                 | \$ -                                 | \$ -              |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | Dui<br>Task<br>Force<br>Enforcement<br>Pro | Hayswood<br>Nature<br>Res.<br>2009f-291 | Clerk<br>Non<br>Reverting<br>Sect<br>101 | 2012<br>Broadband<br>Data<br>Program | FY15/<br>Title<br>V<br>Block<br>Grant | Title<br>V/Infant<br>Mortality |
|---|--|---|--|--------------------------------------|---------------------------------------|--------------------------------|
| Cash and investments - beginning                      | \$ 882                                     | \$ 3,339                                | \$ 20,310                                | \$ -                                 | \$ (773)                              | \$ -                           |
| Receipts:   |  |   |  |                                      |                                       |                                |
| Taxes   | -  | -                                       | -  | -                                    | -                                     | -                              |
| Licenses and permits                                  | -  | -                                       | -  | -                                    | -                                     | -                              |
| Intergovernmental receipts                            | -  | -                                       | -  | 2,000                                | 10,312                                | 731                            |
| Charges for services                                  | -  | -                                       | -  | -                                    | -                                     | -                              |
| Fines and forfeits                                    | -  | -                                       | -  | -                                    | -                                     | -                              |
| Other receipts  | -  | -                                       | -  | -                                    | 21                                    | -                              |
| Total receipts  | -  | -                                       | -  | 2,000                                | 10,333                                | 731                            |
| Disbursements:  |  |   |  |                                      |                                       |                                |
| Personal services                                     | -  | -                                       | -  | -                                    | -                                     | -                              |
| Supplies  | -  | -                                       | -  | -                                    | 4,681                                 | 731                            |
| Other services and charges                            | -  | -                                       | -  | 2,000                                | 4,879                                 | -                              |
| Capital outlay  | -  | -                                       | 660                                      | -                                    | -                                     | -                              |
| Other disbursements                                   | 882  | 3,339                                   | -  | -                                    | -                                     | -                              |
| Total disbursements                                   | 882  | 3,339                                   | 660                                      | 2,000                                | 9,560                                 | 731                            |
| Excess (deficiency) of receipts over<br>disbursements | (882)                                      | (3,339)                                 | (660)                                    | -                                    | 773                                   | -                              |
| Cash and investments - ending                         | \$ -                                       | \$ -                                    | \$ 19,650                                | \$ -                                 | \$ -                                  | \$ -                           |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | HCII<br>Grants<br>&<br>Donations | Prob<br>Diversion/comm<br>Drug<br>Free | Casa<br>(inSt)<br>Grant<br>Fund | Gov.<br>Facilities<br>Plan | Corydon<br>Deferral<br>Fee | Lanesville<br>Deferral<br>Fee |
|---|----------------------------------|--|---------------------------------|----------------------------|----------------------------|-------------------------------|
| Cash and investments - beginning                      | \$ 14,812                        | \$ 3,868                               | \$ 59,930                       | \$ 92,587                  | \$ 110                     | \$ 110                        |
| Receipts:   |                                  |  |                                 |                            |                            |                               |
| Taxes   | -                                | -                                      | -                               | -                          | -                          | -                             |
| Licenses and permits                                  | -                                | -                                      | -                               | -                          | -                          | -                             |
| Intergovernmental receipts                            | -                                | -                                      | 12,295                          | -                          | -                          | -                             |
| Charges for services                                  | -                                | -                                      | -                               | -                          | -                          | -                             |
| Fines and forfeits                                    | -                                | -                                      | -                               | -                          | -                          | -                             |
| Other receipts  | -                                | -                                      | -                               | -                          | -                          | -                             |
| Total receipts  | -                                | -                                      | 12,295                          | -                          | -                          | -                             |
| Disbursements:  |                                  |  |                                 |                            |                            |                               |
| Personal services                                     | -                                | -                                      | -                               | -                          | -                          | -                             |
| Supplies  | -                                | -                                      | -                               | -                          | -                          | -                             |
| Other services and charges                            | -                                | -                                      | 9,996                           | 54,530                     | -                          | -                             |
| Capital outlay  | -                                | -                                      | 1,200                           | -                          | -                          | -                             |
| Other disbursements                                   | 14,812                           | 3,868                                  | -                               | -                          | 110                        | 110                           |
| Total disbursements                                   | 14,812                           | 3,868                                  | 11,196                          | 54,530                     | 110                        | 110                           |
| Excess (deficiency) of receipts over<br>disbursements | (14,812)                         | (3,868)                                | 1,099                           | (54,530)                   | (110)                      | (110)                         |
| Cash and investments - ending                         | \$ -                             | \$ -                                   | \$ 61,029                       | \$ 38,057                  | \$ -                       | \$ -                          |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | Retainage<br>-Highway<br>Building | Battle<br>Park<br>-Rectifying | STATE-Pros.<br>Asset<br>Forfeiture | Morvin's<br>Landing<br>Lease<br>Fund | Premiere<br>Garnishment | Ordinance<br>Fund<br>Violation<br>Lien |
|---|-----------------------------------|-------------------------------|------------------------------------|--------------------------------------|-------------------------|--|
| Cash and investments - beginning                      | \$ -                              | \$ -                          | \$ -                               | \$ -                                 | \$ -                    | \$ -                                   |
| Receipts:   |                                   |                               |                                    |                                      |                         |  |
| Taxes   | -                                 | -                             | -                                  | -                                    | -                       | 7,340                                  |
| Licenses and permits                                  | -                                 | -                             | -                                  | -                                    | -                       | -                                      |
| Intergovernmental receipts                            | -                                 | -                             | -                                  | -                                    | -                       | -                                      |
| Charges for services                                  | -                                 | -                             | -                                  | 15,459                               | -                       | -                                      |
| Fines and forfeits                                    | -                                 | -                             | -                                  | -                                    | -                       | -                                      |
| Other receipts  | 134,475                           | 4,164                         | 491,000                            | -                                    | 1,342                   | -                                      |
| Total receipts  | <u>134,475</u>                    | <u>4,164</u>                  | <u>491,000</u>                     | <u>15,459</u>                        | <u>1,342</u>            | <u>7,340</u>                           |
| Disbursements:  |                                   |                               |                                    |                                      |                         |  |
| Personal services                                     | -                                 | -                             | -                                  | -                                    | 1,342                   | -                                      |
| Supplies  | -                                 | -                             | -                                  | -                                    | -                       | -                                      |
| Other services and charges                            | -                                 | -                             | 96,887                             | -                                    | -                       | 7,340                                  |
| Capital outlay  | -                                 | -                             | -                                  | -                                    | -                       | -                                      |
| Other disbursements                                   | -                                 | 4,164                         | -                                  | -                                    | -                       | -                                      |
| Total disbursements                                   | <u>-</u>                          | <u>4,164</u>                  | <u>96,887</u>                      | <u>-</u>                             | <u>1,342</u>            | <u>7,340</u>                           |
| Excess (deficiency) of receipts over<br>disbursements | <u>134,475</u>                    | <u>-</u>                      | <u>394,113</u>                     | <u>15,459</u>                        | <u>-</u>                | <u>-</u>                               |
| Cash and investments - ending                         | <u>\$ 134,475</u>                 | <u>\$ -</u>                   | <u>\$ 394,113</u>                  | <u>\$ 15,459</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, 2015

|  | 2014<br>5311<br>Transportation<br>Grant | 2014<br>EMPG<br>C44P-5-488B | 2014<br>EMPG<br>C44P-5-719B-SALARY | 2014<br>SHSP<br>C44P-5-589B | 2015<br>5311<br>Transportation<br>Grant |
|--|---|-----------------------------|------------------------------------|-----------------------------|---|
| Cash and investments - beginning                   | \$ -                                    | \$ -                        | \$ -                               | \$ -                        | \$ -                                    |
| Receipts:  |   |                             |                                    |                             |   |
| Taxes  | -                                       | -                           | -                                  | -                           | -                                       |
| Licenses and permits                               | -                                       | -                           | -                                  | -                           | -                                       |
| Intergovernmental receipts                         | 125,878                                 | 8,485                       | 22,676                             | 10,250                      | 363,873                                 |
| Charges for services                               | -                                       | -                           | -                                  | -                           | -                                       |
| Fines and forfeits                                 | -                                       | -                           | -                                  | -                           | -                                       |
| Other receipts                                     | -                                       | -                           | -                                  | -                           | -                                       |
| Total receipts                                     | <u>125,878</u>                          | <u>8,485</u>                | <u>22,676</u>                      | <u>10,250</u>               | <u>363,873</u>                          |
| Disbursements:                                     |   |                             |                                    |                             |   |
| Personal services                                  | -                                       | -                           | -                                  | -                           | -                                       |
| Supplies   | -                                       | -                           | -                                  | -                           | -                                       |
| Other services and charges                         | 125,878                                 | 1,833                       | -                                  | -                           | 363,873                                 |
| Capital outlay                                     | -                                       | 6,652                       | -                                  | 10,250                      | -                                       |
| Other disbursements                                | -                                       | -                           | 22,676                             | -                           | -                                       |
| Total disbursements                                | <u>125,878</u>                          | <u>8,485</u>                | <u>22,676</u>                      | <u>10,250</u>               | <u>363,873</u>                          |
| Excess (deficiency) of receipts over disbursements | -                                       | -                           | -                                  | -                           | -                                       |
| Cash and investments - ending                      | \$ -                                    | \$ -                        | \$ -                               | \$ -                        | \$ -                                    |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|  | 2014<br>SHSP<br>C44P-5-828B | PHEP-16505261   | MCH<br>-<br>16519101 | MCH<br>-<br>CONTRACT#14460 | 2015E-5612<br>ANIMAL<br>CONTROL<br>TABL |
|--|-----------------------------|-----------------|----------------------|----------------------------|---|
| Cash and investments - beginning                   | \$ -                        | \$ -            | \$ -                 | \$ -                       | \$ -                                    |
| Receipts:  |                             |                 |                      |                            |   |
| Taxes  | -                           | -               | -                    | -                          | -                                       |
| Licenses and permits                               | -                           | -               | -                    | -                          | -                                       |
| Intergovernmental receipts                         | 685                         | 8,929           | -                    | -                          | -                                       |
| Charges for services                               | -                           | -               | -                    | -                          | -                                       |
| Fines and forfeits                                 | -                           | -               | -                    | -                          | -                                       |
| Other receipts                                     | -                           | -               | -                    | -                          | 1,598                                   |
| Total receipts                                     | <u>685</u>                  | <u>8,929</u>    | <u>-</u>             | <u>-</u>                   | <u>1,598</u>                            |
| Disbursements:                                     |                             |                 |                      |                            |   |
| Personal services                                  | -                           | -               | -                    | -                          | -                                       |
| Supplies   | -                           | -               | 31                   | 221                        | -                                       |
| Other services and charges                         | -                           | 568             | -                    | 1,200                      | -                                       |
| Capital outlay                                     | 685                         | -               | -                    | -                          | 1,598                                   |
| Other disbursements                                | -                           | -               | -                    | -                          | -                                       |
| Total disbursements                                | <u>685</u>                  | <u>568</u>      | <u>31</u>            | <u>1,421</u>               | <u>1,598</u>                            |
| Excess (deficiency) of receipts over disbursements | <u>-</u>                    | <u>8,361</u>    | <u>(31)</u>          | <u>(1,421)</u>             | <u>-</u>                                |
| Cash and investments - ending                      | <u>\$ -</u>                 | <u>\$ 8,361</u> | <u>\$ (31)</u>       | <u>\$ (1,421)</u>          | <u>\$ -</u>                             |

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|   | Parks/Foundation<br>Museum<br>Grant | 50th<br>Anniversary<br>-parks<br>dept. | Drug<br>Prosecution<br>Fund | Parks<br>-Indian<br>Creek<br>Trail | Totals        |
|---|-------------------------------------|--|-----------------------------|------------------------------------|---------------|
| Cash and investments - beginning                      | \$ -                                | \$ -                                   | \$ -                        | \$ -                               | \$ 45,662,506 |
| Receipts:   |                                     |  |                             |                                    |               |
| Taxes   | -                                   | -                                      | -                           | -                                  | 62,693,624    |
| Licenses and permits                                  | -                                   | -                                      | -                           | -                                  | 50,638        |
| Intergovernmental receipts                            | -                                   | -                                      | 2,000                       | -                                  | 10,252,839    |
| Charges for services                                  | -                                   | -                                      | -                           | -                                  | 1,247,010     |
| Fines and forfeits                                    | -                                   | -                                      | -                           | -                                  | 2,765,652     |
| Other receipts  | 183,245                             | 3,000                                  | -                           | -                                  | 23,541,419    |
| Total receipts  | 183,245                             | 3,000                                  | 2,000                       | -                                  | 100,551,182   |
| Disbursements:  |                                     |  |                             |                                    |               |
| Personal services                                     | -                                   | -                                      | -                           | -                                  | 15,740,561    |
| Supplies  | -                                   | -                                      | -                           | -                                  | 3,913,651     |
| Other services and charges                            | 150,000                             | 3,000                                  | -                           | 33,245                             | 55,616,279    |
| Capital outlay  | -                                   | -                                      | -                           | -                                  | 1,383,707     |
| Other disbursements                                   | -                                   | -                                      | -                           | -                                  | 24,170,533    |
| Total disbursements                                   | 150,000                             | 3,000                                  | -                           | 33,245                             | 100,824,731   |
| Excess (deficiency) of receipts over<br>disbursements | 33,245                              | -                                      | 2,000                       | (33,245)                           | (273,549)     |
| Cash and investments - ending                         | \$ 33,245                           | \$ -                                   | \$ 2,000                    | \$ (33,245)                        | \$ 45,388,957 |

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF HARRISON COUNTY, INDIANA

**Report on Compliance for the Major Federal Program**

We have audited Harrison County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2015. The County's major federal program is 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the County's major federal program 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 the major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on the 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 its major federal program for the year ended December 31, 2015.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE 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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

December 20, 2018

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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, 2015

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title   | Pass-Through Entity or Direct Grant     | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number   | Passed Through<br>to Subrecipient    | Total<br>Federal Awards<br>Expended                                      |
|---|---|---------------------------|--|--------------------------------------|--|
| <u>Department of Commerce</u>   |   |                           |  |                                      |  |
| State Broadband Data and Development Grant Program<br>2012 Broadband Data Program   | Indiana Office of Technology            | 11.558                    | EDS #D20-13-8409   | \$ -                                 | \$ 2,000   |
| Total - Department of Commerce  |   |                           |  | -                                    | 2,000  |
| <u>Department of Justice</u>  |   |                           |  |                                      |  |
| Equitable Sharing Program   | Direct Grant                            | 16.922                    |  |                                      |  |
| Prosecutor Asset Forfeiture   |   |                           | 2015   | -                                    | 150  |
| Sheriff Asset Forfeiture  |   |                           | 2015   | -                                    | 43,799   |
| Total - Equitable Sharing Program   |   |                           |  | -                                    | 43,949   |
| Total - Department of Justice   |   |                           |  | -                                    | 43,949   |
| <u>Department of Transportation</u>   |   |                           |  |                                      |  |
| Highway Planning and Construction Cluster<br>Highway Planning and Construction<br>14811403 Engineer Bridge Inspections & Preliminary  | Indiana Department of Transportation    | 20.205                    | DES# 1382112   | -                                    | 47,069   |
| Total - Highway Planning and Construction Cluster   |   |                           |  | -                                    | 47,069   |
| Formula Grants for Rural Areas<br>2014 5311 Transportation Grant<br>2015 5311 Transportation Grant  | Indiana Department of Transportation    | 20.509                    | EDS #A249-14-320411<br>EDS #A249-15-320472                   | 79,088<br>234,074                    | 79,088<br>234,074  |
| Total - Formula Grants for Rural Areas  |   |                           |  | 313,162                              | 313,162  |
| Total - Department of Transportation  |   |                           |  | 313,162                              | 360,231  |
| <u>General Services Administration</u>  |   |                           |  |                                      |  |
| Election Reform Payments<br>Clerk Non-Reverting Section 101   | Indiana Secretary of State              | 39.011                    | 2015   | -                                    | 660  |
| Total - General Services Administration   |   |                           |  | -                                    | 660  |
| <u>Department of Health and Human Services</u>  |   |                           |  |                                      |  |
| Hospital Preparedness Program (HPP) and Public Health Emergency<br>Preparedness (PHEP) Aligned Cooperative Agreements<br>PHEP-16505261  | Indiana Department of Health            | 93.074                    | PHEP-16505261  | -                                    | 568  |
| Total - Hospital Preparedness Program (HPP) and Public Health Emergency<br>Preparedness (PHEP) Aligned Cooperative Agreements   |   |                           |  | -                                    | 568  |
| Child Support Enforcement<br>ARRA Clerk-IV-D Incentive<br>Child Support Court Costs<br>Prosecutor Incentive<br>Child Support Clerk<br>Child Support Indirect Costs<br>Clerk Incentive<br>Child Support Prosecutor<br>County Incentive | Indiana Department of Child Services    | 93.563                    | 2015<br>2015<br>2015<br>2015<br>2015<br>2015<br>2015<br>2015 | -<br>-<br>-<br>-<br>-<br>-<br>-<br>- | 6,620<br>14,179<br>23,154<br>56,794<br>56,756<br>5,743<br>136,291<br>559 |
| Total - Child Support Enforcement   |   |                           |  | -                                    | 300,096  |
| Maternal and Child Health Services Block Grant to the States<br>Title V MCH Grant FY15<br>Title V/Infant Mortality  | Indiana State Department of Health      | 93.994                    | EDS #A70-4-069705<br>EDS #A70-4-069744                       | -<br>-                               | 10,312<br>731  |
| Total - Maternal and Child Health Services Block Grant to the States  |   |                           |  | -                                    | 11,043   |
| Total - Department of Health and Human Services   |   |                           |  | -                                    | 311,707  |
| <u>Department of Homeland Security</u>  |   |                           |  |                                      |  |
| Emergency Management Performance Grants<br>2014 EMPG-C44P-5-488B<br>2014 EMPG-Salary  | Indiana Department of Homeland Security | 97.042                    | EDS #C44P-5-488B<br>EDS #C44P-5-719B                         | -<br>-                               | 8,485<br>22,676  |
| Total - Emergency Management Performance Grants   |   |                           |  | -                                    | 31,161   |
| Homeland Security Grant Program<br>2014 SHSP-C44P-5-828B<br>2014 SHSP-C44P-5-589B   | Indiana Department of Homeland Security | 97.067                    | EDS #C44P-5-828B<br>EDS #C44P-5-589B                         | -<br>-                               | 685<br>10,250  |
| Total - Homeland Security Grant Program   |   |                           |  | -                                    | 10,935   |
| Total - Department of Homeland Security   |   |                           |  | -                                    | 42,096   |
| Total federal awards expended   |   |                           |  | \$ 313,162                           | \$ 760,643   |

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 (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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 weakness identified?                        | yes   |
| Significant deficiency identified?                   | none reported   |
| Noncompliance material to financial statement noted? | no  |

Federal Awards:

|   |               |
|---|---------------|
| Internal control over major program:  |               |
| Material weakness identified?   | no            |
| Significant deficiency identified?  | none reported |
| Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? | no            |

Identification of Major Program and type of auditor's report issued on compliance for it:

| CFDA<br>Number | Name of Federal Program or Cluster | Opinion<br>Issued |
|----------------|------------------------------------|-------------------|
| 20.509         | Formula Grants for Rural Areas     | Unmodified        |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

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

**Section II - Financial Statement Findings**

**FINDING 2015-001**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Finding: Material Weakness

*Repeat Finding*

This is a repeat of Finding 2014-001 from the immediately prior audit.

*Condition*

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 federal award information within the County's Annual Report on the Indiana Gateway for Government Units financial reporting system, which was used to generate the County's SEFA, was entered by the County Auditor without a control process in place to ensure its accuracy before submission.

HARRISON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

The lack of controls over the preparation of the SEFA was a systemic issue during the audit period.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards*. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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 must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.

HARRISON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*Cause*

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

*Effect*

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA could have remained undetected.

*Recommendation*

We recommended that the County's management establish controls related to the preparation of the SEFA.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

#### AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.

# HARRISON COUNTY AUDITOR

245 ATWOOD STREET • STE. 211

CORYDON, INDIANA 47112

(812) 738-8241

## Summary Schedule of Prior Audit Findings

Finding 2014-001 Preparation of the Schedule of Expenditures of Federal Awards

Fiscal Year in which the finding initially occurred: 2014

Contact Person Responsible for Corrective Action: Karen Engleman/Chad Shireman

Contact Phone Number: 812-738-8241

### Status of Audit Finding:

The audit finding is currently in the process of being addressed. Due to a change in elected official, some of the old practices of reporting the Schedule of Expenditures of Federal Award were continued. Errors on the SEFA were primarily a result of incorrect reporting and not absence of internal controls/formal review process. With that being said, I am currently interviewing for another employee to be a part of the financial team in the office. After someone is hired and trained, Brenda Arnold will be relieved of some of her A/P duties in order to provide necessary oversight for all financial reporting, including but not limited to the SEFA and other financial reporting.

Finding 2014-002 Internal Controls Over Financial Transactions and Reporting

Fiscal Year in which the finding initially occurred: 2014

Contact Person Responsible for Corrective Action: Karen Engleman/Chad Shireman

Contact Phone Number: 812-738-8241

### Status of Audit Finding:

The audit finding was initially addressed by the prior auditor. A third employee was added to the financial team and reconciled all receipts and disbursements to ensure accuracy. When the office was vacated and I was appointed, my former position in the office became vacant. Shortly after, the aforementioned additional employee for the financial team left for a better opportunity elsewhere. Her absence has reverted us back to where we were. As previously stated, I am in the process of hiring to fill this position. The new employee will likely be doing accounts payable and disbursements only. Once training is complete, Brenda Arnold will lose rights to make disbursements in order to provide the needed oversight for all financials transactions and reporting. This will help prevent errors and reduce the opportunity for fraud to occur.

CHAD SHIREMAN, AUDITOR

All disbursements that are made are now reviewed and approved by the county commissioners. This was to address the concern of some disbursements made between meetings not being subsequently certified by the county auditor and authorized by the Board of County Commissioners.

Chad A.:

(Signature)

Harrison County Auditor

(Title)

11-28-2018

(Date)

# HARRISON COUNTY AUDITOR

245 ATWOOD STREET • STE. 211  
CORYDON, INDIANA 47112  
(812) 738-8241

## CORRECTIVE ACTION PLAN

### FINDING 2015-001

Contact Person Responsible for Corrective Action: Chad Shireman  
Contact Phone Number: 812-738-8241

Views of Responsible Official: We concur with the finding. More concentration was given to the deadline of a timely submission of the Schedule of Expenditures of Federal Awards than the internal controls needed to ensure accuracy. There was also a misunderstanding of how the information should be entered for reporting, which lead to an ongoing trend of the same errors with SEFA submissions. Due to this misunderstanding, it would have been unlikely that any secondary oversight would have caught and corrected this error prior to submission.

Description of Corrective Action Plan: It is now understood how the federal award information should be reported. The auditor will continue to prepare the Schedule of Expenditures of Federal Awards in the future. Accounts receivable personnel that have the duty of documenting all federal awards will verify that the information entered matches the monies received and disbursed by the County. An additional employee will be hired in accounts payable, allowing the seniors accounts payable employee to provide additional oversight for the reporting of federal awards and all other financial transactions. Once any needed corrections have been made, the auditor will submit the County's annual report on the Indiana Gateway financial reporting system.

Anticipated Completion Date: The current three-year audit will be wrapping up by the end of the calendar year (2018). At that time, I will review all corrections made to the SEFA for the years that were audited. With a better understanding of what is expected with federal awards reporting, this corrective action plan will be implemented during the next annual report submission with a due date of March 1, 2019.

Chad Shireman

(Signature)

Harrison County Auditor

(Title)

12-10-2018

(Date)

CHAD SHIREMAN, AUDITOR

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.