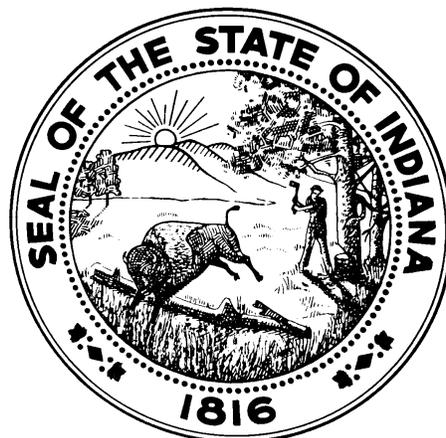


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

ANNUAL FINANCIAL REPORT

2008

HARRISON COUNTY, INDIANA



**FILED**  
11/19/2009



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Patricia A. Wolfe	01-01-07 to 12-31-10
Treasurer	Carol A. Hauswald	01-01-07 to 12-31-10
Clerk	Sherry L. Brown	01-01-05 to 12-31-12
Sheriff	Mike Deatrick	01-01-07 to 12-31-10
Recorder	Barbara Mathes Barbara Best	01-01-05 to 12-31-08 01-01-09 to 12-31-12
President of the Board of County Commissioners	James Goldman	01-01-08 to 12-31-09
President of the County Council	Carl L. Mathes Chris Timberlake	01-01-08 to 12-31-08 01-01-09 to 12-31-09



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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF HARRISON COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Harrison County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2008, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated November 4, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

November 4, 2009



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF HARRISON COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Harrison County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 4, 2009. The opinions to the financial statements were qualified due to omission of component units. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are 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.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

November 4, 2009

HARRISON COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2008

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursements)/ Receipts and Changes in Net Assets</u>
	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	
Primary government:					
Governmental activities:					
General government	\$ 28,224,921	\$ 435,625	\$ 11,765	\$ -	\$ (27,777,531)
Public safety	3,817,191	809,664	455,484	151,364	(2,400,679)
Highways and streets	3,633,419	-	2,761,716	456,642	(415,061)
Health and welfare	3,931,988	796	25,467	-	(3,905,725)
Economic development	686,883	-	-	98,643	(588,240)
Culture and recreation	760,896	263,599	-	-	(497,297)
Principal and interest on indebtedness	788,000	-	-	-	(788,000)
	<u>\$ 41,843,298</u>	<u>\$ 1,509,684</u>	<u>\$ 3,254,432</u>	<u>\$ 706,649</u>	<u>(36,372,533)</u>
Total primary government					
General receipts:					
Property taxes					5,054,020
Intergovernmental					958,646
Other local sources					28,918,780
Grants and contributions not restricted to specific programs					29,782
Investment earnings					1,146,508
					<u>36,107,736</u>
					Change in net assets (264,797)
					Net assets - beginning 44,051,549
					Net assets - ending \$ 43,786,752
<u>Assets</u>					
Cash and investments					\$ 31,588,624
Restricted assets:					
Cash and investments					12,198,128
					<u>\$ 43,786,752</u>
<u>Net Assets</u>					
Restricted for:					
General government					\$ 1,035,114
Public safety					1,824,507
Highways and streets					3,516,876
Health and welfare					641,264
Culture and recreation					492,750
Capital outlay					4,687,617
Unrestricted					31,588,624
					Total net assets \$ 43,786,752

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

HARRISON COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2008

	County General	Riverboat	County Economic Development Income Tax	Other Governmental Funds	Totals
<b>Receipts:</b>					
Taxes	\$ 4,735,481	\$ 21,806,813	\$ 1,570,322	\$ 3,378,605	\$ 31,491,221
Licenses and permits	-	-	-	31,450	31,450
Intergovernmental	223,043	-	-	4,717,378	4,940,421
Charges for services	343,633	-	-	411,966	755,599
Fines and forfeits	206,846	-	-	515,789	722,635
Interfund loans	-	-	-	725,000	725,000
Other	1,119,850	-	-	187,330	1,307,180
<b>Total receipts</b>	<b>6,628,853</b>	<b>21,806,813</b>	<b>1,570,322</b>	<b>9,967,518</b>	<b>39,973,506</b>
<b>Disbursements:</b>					
General government	6,242,213	19,369,954	-	1,383,846	26,996,013
Public safety	2,392,418	-	-	1,398,514	3,790,932
Highways and streets	-	-	-	3,623,284	3,623,284
Health and welfare	130,714	-	-	3,800,624	3,931,338
Economic development	-	-	686,883	-	686,883
Culture and recreation	-	-	-	739,360	739,360
Interfund loans	-	725,000	-	-	725,000
<b>Debt service:</b>					
Principal	-	-	645,000	-	645,000
Interest	-	-	143,000	-	143,000
<b>Capital outlay:</b>					
General government	36,299	1,170,964	-	21,645	1,228,908
Public safety	-	-	-	26,259	26,259
Highways and streets	-	-	-	10,135	10,135
Health and welfare	650	-	-	-	650
Culture and recreation	-	-	-	21,536	21,536
<b>Total disbursements</b>	<b>8,802,294</b>	<b>21,265,918</b>	<b>1,474,883</b>	<b>11,025,203</b>	<b>42,568,298</b>
Excess (deficiency) of receipts over disbursements	(2,173,441)	540,895	95,439	(1,057,685)	(2,594,792)
<b>Other financing sources (uses):</b>					
Transfers in	36,245	-	-	35,450	71,695
Transfers out	(308)	-	-	(71,387)	(71,695)
Other receipts	781,261	643,015	5,964	899,755	2,329,995
<b>Total other financing sources (uses)</b>	<b>817,198</b>	<b>643,015</b>	<b>5,964</b>	<b>863,818</b>	<b>2,329,995</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,356,243)	1,183,910	101,403	(193,867)	(264,797)
Cash and investment fund balance - beginning	2,259,453	23,865,888	4,859,000	13,067,208	44,051,549
Cash and investment fund balance - ending	\$ 903,210	\$ 25,049,798	\$ 4,960,403	\$ 12,873,341	\$ 43,786,752
<b><u>Cash and Investment Assets - Ending</u></b>					
Cash and investments	\$ 903,210	\$ 25,049,798	\$ 4,960,403	\$ 675,213	\$ 31,588,624
<b>Restricted assets:</b>					
Cash and investments	-	-	-	12,198,128	12,198,128
<b>Total cash and investment assets - ending</b>	<b>\$ 903,210</b>	<b>\$ 25,049,798</b>	<b>\$ 4,960,403</b>	<b>\$ 12,873,341</b>	<b>\$ 43,786,752</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>					
<b>Restricted for:</b>					
General government	\$ -	\$ -	\$ -	\$ 1,035,114	\$ 1,035,114
Public safety	-	-	-	1,824,507	1,824,507
Highways and streets	-	-	-	3,516,876	3,516,876
Health and welfare	-	-	-	641,264	641,264
Culture and recreation	-	-	-	492,750	492,750
Capital outlay	-	-	-	4,687,617	4,687,617
Unrestricted	903,210	25,049,798	4,960,403	675,213	31,588,624
<b>Total cash and investment fund balance - ending</b>	<b>\$ 903,210</b>	<b>\$ 25,049,798</b>	<b>\$ 4,960,403</b>	<b>\$ 12,873,341</b>	<b>\$ 43,786,752</b>

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

HARRISON COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2008

	Pension Trust Fund	Private-Purpose Trust Fund	Agency Funds
Additions:			
Contributions:			
Employer	\$ 130,393	\$ -	
Plan members	25,766	-	
Total contributions	156,159	-	
Investment earnings:			
Interest, dividends and investment earnings and losses	25,474	-	
Total additions	181,633	-	
Deductions:			
Benefits	62,373	-	
Administrative and general	24,583	-	
Total deductions	86,956	-	
Excess of total additions over total deductions	94,677	-	
Cash and investment fund balance - beginning	2,178,111	32,536	
Cash and investment fund balance - ending	\$ 2,272,788	\$ 32,536	\$ 11,278,419

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

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government: Harrison County

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Harrison County Hospital, the Harrison County Solid Waste Management District, and the Harrison County Tourism Commission, discretely presented component units, have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

Related Organizations

The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. There are no business-type activities to report at this time.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The riverboat fund was established to account for revenues received pursuant to the development agreement with RDI Caesar's Riverboat Casino, L.L.C. Money in the fund may be used for any legal or corporate purpose of Harrison County.

The county economic development income tax (CEDIT) fund was established to account for collection of taxes imposed on the adjusted gross income of county taxpayers. CEDIT funds may be used for any lawful purpose for which money in any other County fund may be used. The County must adopt a plan for the uses of CEDIT collections.

Additionally, the County reports the following fund types:

The pension trust fund accounts for the activities of the County Police Retirement Trust Plan and the County Police Benefit Trust Plan which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which income benefits the school corporations of the County.

Agency funds account for assets held by the County as an agent for a variety of entities and serve as a control of accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

D. Assets and Cash and Investment Balances

1. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as interest receipts in the year of the sale of the investment.

2. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% 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 become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed on or prior to December 31 of the year collected.

3. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

4. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

5. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance.

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

E. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
2. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2008, the County had deposit balances in the amount of \$55,123,839. The deposit balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2008, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
Mutual funds	\$ <u><u>2,246,656</u></u>

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The investment policy for the Sheriff's Retirement and Benefit Pension Plans was adopted by the Sheriff's Merit Board on June 12, 2003. Authorized investments include common or preferred stocks, or options to purchase stocks, bonds, debentures, notes or other evidences of indebtedness or ownership, or other securities, in any corporation, mutual investment fund, investment company, association or business trust; bonds, or other obligations or securities issued by the United States of America or any State or governmental subdivision or instrumentality thereof; shares in any common trust fund operated by the Trustee; individual, or group annuity contracts or any other insurance contracts with legal reserve life insurance company authorized to do business in the State of Indiana; and real and personal property of all kinds, including leaseholds on improved and unimproved real estate.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2008	
	In the Government's Name	Not in the Government's Name
Mutual funds	\$ 2,246,656	\$ -

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)	
	Less Than 1	More Than 2
Mutual funds	\$ 1,946,317	\$ -
Mutual bond funds*	-	300,339
Totals	\$ 1,946,317	\$ 300,339

\*The mutual bond funds had a weighted average maturity of 7 years.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board has not adopted a policy for credit risk.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments	
		Mutual Funds	Mutual Bond Funds
Unrated	Unrated	\$ 1,946,317	\$ 300,339

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2008, were as follows:

Transfer From	Transfer To	2008
General Fund	Other governmental funds	\$ 308
Other governmental funds	General Fund	36,245
Other governmental funds	Other governmental funds	35,142
Total		\$ 71,695

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

IV. Other Information

A. Risk Management

The County is 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; and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters are covered by commercial insurance from independent third parties. In 2008, the County paid \$13,138 as their deductible to settle lawsuits. In June 2009, the amount of \$375,500 was paid by the County's insurance carrier to settle alleged charges against the County Sheriff. There were no significant reductions in insurance by major category of risk.

Job Related Illnesses or Injuries to Employees

During 1993, the County joined a public entity risk pool, the Indiana Public Employer's Plan, currently operating as a common risk management and insurance program for governmental member entities. This risk pool was formed in 1989 for the purpose of providing a medium for the

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

funding and administration of workers compensation claims. The County pays an annual premium to the risk pool for its workers compensation coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event.

B. Holding Corporation

The County has entered into a capital lease with Harrison County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$788,000.

C. Riverboat Gaming Development Agreement

A Riverboat Gaming Development Agreement between Harrison County and RDI/Caesar's Riverboat Casino, L.L.C. was signed on May 15, 1996. The purpose of the agreement was to set out amounts to compensate the County for the costs which the County might reasonably expect to incur now and in the future as a result of authorized various gaming activities taking place in and on a duly licensed riverboat on the Ohio River in Harrison County. All contributions made by the Developer shall be allocated seventy-five percent to the County for the benefit of the Harrison County Community Foundation for the general betterment of Harrison County and twenty-five percent to the CRC Foundation, which was established to support and benefit Floyd County, the City of New Albany and other cities and towns located in Floyd County. The total aggregate amount that was to be contributed to the County for the benefit of the Community Foundation under the 75% allocation shall not exceed \$50,000,000. The \$50,000,000 aggregate amount limitation was met in the year 2005. At this time, the County elected that payments still be made directly to the Harrison County Foundation under the following allocation method: (1) Twenty-five percent for the benefit of the Harrison County Foundation and (2) Seventy-five percent to an endowment created and managed by the Harrison County Foundation for the benefit of Harrison County Government with the purpose of lessening burdens of government, maintenance and/or erection of public buildings, monuments or works, or any other municipal purposes within the stated purposes of the Harrison County Foundation. All earnings from such endowment shall be paid to Harrison County for such purposes and shall be subject to the executive and legislative authority of the County Commissioners and fiscal authority of the Harrison County Council. As reported by the Harrison County Community Fund to the Harrison County Board of County Commissioners, the balance of earnings available to the County from the endowment fund as of July 31, 2009, was \$2,410,799.76. The total principal value of the endowment at July 31, 2009, was reported to be \$35,185,259.20

D. Donation of Old Hospital Facilities

During 2008, Harrison County Hospital finalized construction of a new hospital facility. The old hospital facility and old medical office buildings located at 245 Atwood Street were abandoned as of February 2008. Harrison County officials accepted these facilities in June 2008. Harrison County officials are currently in the process of developing plans to convert the old county hospital into a government office complex. Costs to perform this renovation are estimated to be \$15,000,000.

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

E. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent Program, Medical Assistance to Wards, and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

F. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF 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 member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF 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. The report may be obtained by contacting:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

disability benefits to plan members and beneficiaries. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which 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. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 400,130	\$ 115,734	\$ 14,659
Interest on net pension obligation	(13,761)	4,606	-
Adjustment to annual required contribution	<u>15,682</u>	<u>(7,114)</u>	<u>-</u>
Annual pension cost	402,051	113,226	14,659
Contributions made	<u>387,586</u>	<u>115,734</u>	<u>14,659</u>
Increase (decrease) in net pension obligation	14,465	(2,508)	-
Net pension obligation, beginning of year	<u>(189,808)</u>	<u>65,802</u>	<u>-</u>
Net pension obligation, end of year	<u>\$ (175,343)</u>	<u>\$ 63,294</u>	<u>\$ -</u>

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	6.75%	16%	2%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-08	01-01-09	01-01-09
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed 30 years	Level percentage of projected payroll, closed 30 years	Level percentage of projected payroll, closed 30 years
Amortization period			
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

<u>Actuarial Assumptions</u>	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ 320,917	103%	\$ (211,996)
	06-30-07	375,705	94%	(189,808)
	06-30-08	402,051	96%	(175,343)
County Police Retirement Plan	12-31-06	120,052	100%	68,408
	12-31-07	116,499	100%	65,802
	12-31-08	113,226	100%	63,294
County Police Benefit Plan	12-31-06	13,677	100%	-
	12-31-07	15,722	100%	-
	12-31-08	14,659	100%	-

HARRISON COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 4,173,382	\$ 4,657,281	\$ (483,899)	90%	\$ 5,485,306	(9%)
07-01-07	4,764,724	5,338,464	(573,740)	89%	5,653,317	(10%)
07-01-08	5,279,703	6,009,716	(730,013)	88%	5,858,336	(12%)

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-04	\$ 1,255,864	\$ 1,255,864	-	100%	\$ 672,147	0%
01-01-05	1,421,124	1,421,124	-	100%	637,781	0%
01-01-06	1,679,355	1,679,355	-	100%	714,627	0%
01-01-07	1,969,189	1,969,189	-	100%	742,971	0%
01-01-08	2,248,366	2,248,366	-	100%	794,355	0%
01-01-09	2,191,572	2,254,524	(62,952)	97%	817,686	(8%)

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008

	Local Road And Street	Accident Report	Firearms Training	Park Nonreverting Operating	Health	Emergency Ambulance
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 286,105	\$ 329,726
Licenses and permits	-	-	31,450	-	-	-
Intergovernmental	456,642	-	-	-	29,741	34,224
Charges for services	-	2,814	-	-	92,332	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	175,000	-
Other	9,774	-	-	-	-	-
<b>Total receipts</b>	<b>466,416</b>	<b>2,814</b>	<b>31,450</b>	<b>-</b>	<b>583,178</b>	<b>363,950</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	3,419	9,941	-	-	489,952
Highways and streets	292,106	-	-	-	-	-
Health and welfare	-	-	-	-	602,360	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>292,106</b>	<b>3,419</b>	<b>9,941</b>	<b>-</b>	<b>602,360</b>	<b>489,952</b>
Excess (deficiency) of receipts over disbursements	174,310	(605)	21,509	-	(19,182)	(126,002)
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(50)	-
Other receipts	-	2,013	-	-	152	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>2,013</b>	<b>-</b>	<b>-</b>	<b>102</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	174,310	1,408	21,509	-	(19,080)	(126,002)
Cash and investment fund balance - beginning	1,093,329	2,291	19,878	20,000	174,245	527,037
Cash and investment fund balance - ending	<u>\$ 1,267,639</u>	<u>\$ 3,699</u>	<u>\$ 41,387</u>	<u>\$ 20,000</u>	<u>\$ 155,165</u>	<u>\$ 401,035</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	1,267,639	3,699	41,387	20,000	155,165	401,035
<b>Total cash and investment assets - ending</b>	<u>\$ 1,267,639</u>	<u>\$ 3,699</u>	<u>\$ 41,387</u>	<u>\$ 20,000</u>	<u>\$ 155,165</u>	<u>\$ 401,035</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	3,699	41,387	-	-	401,035
Highways and streets	1,267,639	-	-	-	-	-
Health and welfare	-	-	-	-	155,165	-
Culture and recreation	-	-	-	20,000	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 1,267,639</u>	<u>\$ 3,699</u>	<u>\$ 41,387</u>	<u>\$ 20,000</u>	<u>\$ 155,165</u>	<u>\$ 401,035</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Federal Transportation Grant IN-80-2005-15	Law Enforcement Continuing Education	Clerk's Records Perpetuation	Electronic Data Fund	E-911 Emergency Telephone	Drug Free Community
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	239,450	-	-	-	-	-
Charges for services	-	-	-	721	-	-
Fines and forfeits	-	3,207	9,225	-	125,089	23,014
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>239,450</b>	<b>3,207</b>	<b>9,225</b>	<b>721</b>	<b>125,089</b>	<b>23,014</b>
<b>Disbursements:</b>						
General government	239,450	-	53,366	-	-	-
Public safety	-	1,988	-	-	175,016	18,377
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>239,450</b>	<b>1,988</b>	<b>53,366</b>	<b>-</b>	<b>175,016</b>	<b>18,377</b>
Excess (deficiency) of receipts over disbursements	-	1,219	(44,141)	721	(49,927)	4,637
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	136,184	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136,184</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,219	(44,141)	721	86,257	4,637
Cash and investment fund balance - beginning	-	3,183	49,289	3,365	441,389	23,896
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 4,402</u>	<u>\$ 5,148</u>	<u>\$ 4,086</u>	<u>\$ 527,646</u>	<u>\$ 28,533</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	4,402	5,148	4,086	527,646	28,533
<b>Total cash and investment assets - ending</b>	<u>\$ -</u>	<u>\$ 4,402</u>	<u>\$ 5,148</u>	<u>\$ 4,086</u>	<u>\$ 527,646</u>	<u>\$ 28,533</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ 5,148	\$ 4,086	\$ -	\$ -
Public safety	-	4,402	-	-	527,646	28,533
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ -</u>	<u>\$ 4,402</u>	<u>\$ 5,148</u>	<u>\$ 4,086</u>	<u>\$ 527,646</u>	<u>\$ 28,533</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Emergency Planning and Right to Know	County Highway	Parks And Recreation	Property Reassessment	Extradition	Juvenile Probation User Fees (Circuit)
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ 327,160	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	2,226,369	33,957	-	-	-
Charges for services	-	21,345	223,741	-	-	-
Fines and forfeits	-	-	-	15	13,260	18,440
Interfund loans	-	-	250,000	-	-	-
Other	-	25,348	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>2,273,062</b>	<b>834,858</b>	<b>15</b>	<b>13,260</b>	<b>18,440</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	5,090	23,121
Highways and streets	-	2,665,441	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	739,360	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	10,135	-	-	-	-
Culture and recreation	-	-	21,536	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>2,675,576</b>	<b>760,896</b>	<b>-</b>	<b>5,090</b>	<b>23,121</b>
Excess (deficiency) of receipts over disbursements	-	(402,514)	73,962	15	8,170	(4,681)
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(15)	-	-
Other receipts	-	4,934	56,282	-	-	330
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>4,934</b>	<b>56,282</b>	<b>(15)</b>	<b>-</b>	<b>330</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(397,580)	130,244	-	8,170	(4,351)
Cash and investment fund balance - beginning	730	2,646,817	329,094	-	82,540	47,707
Cash and investment fund balance - ending	\$ 730	\$ 2,249,237	\$ 459,338	\$ -	\$ 90,710	\$ 43,356
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	730	2,249,237	459,338	-	90,710	43,356
<b>Total cash and investment assets - ending</b>	<b>\$ 730</b>	<b>\$ 2,249,237</b>	<b>\$ 459,338</b>	<b>\$ -</b>	<b>\$ 90,710</b>	<b>\$ 43,356</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	730	-	-	-	90,710	43,356
Highways and streets	-	2,249,237	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	459,338	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 730</b>	<b>\$ 2,249,237</b>	<b>\$ 459,338</b>	<b>\$ -</b>	<b>\$ 90,710</b>	<b>\$ 43,356</b>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Supplemental Adult Probation	Probation User Fees (Superior)	Recorder's Records Perpetuation	Family and Children	Health Maintenance	Pretrial Diversion
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 1,346,059	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	508,922	-	-
Charges for services	-	-	7,203	-	24,854	-
Fines and forfeits	-	141,765	-	-	-	18,157
Interfund loans	-	-	-	300,000	-	-
Other	-	30	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>141,795</b>	<b>7,203</b>	<b>2,154,981</b>	<b>24,854</b>	<b>18,157</b>
<b>Disbursements:</b>						
General government	-	-	2,867	-	-	-
Public safety	-	155,662	-	-	-	51,141
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	3,060,474	19,671	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	1,201	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>156,863</b>	<b>2,867</b>	<b>3,060,474</b>	<b>19,671</b>	<b>51,141</b>
Excess (deficiency) of receipts over disbursements	-	(15,068)	4,336	(905,493)	5,183	(32,984)
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	77,152	304	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,152</b>	<b>304</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(15,068)	4,336	(828,341)	5,487	(32,984)
Cash and investment fund balance - beginning	437	114,889	236,311	1,034,431	118,950	114,374
Cash and investment fund balance - ending	\$ 437	\$ 99,821	\$ 240,647	\$ 206,090	\$ 124,437	\$ 81,390
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	437	99,821	240,647	206,090	124,437	81,390
<b>Total cash and investment assets - ending</b>	<b>\$ 437</b>	<b>\$ 99,821</b>	<b>\$ 240,647</b>	<b>\$ 206,090</b>	<b>\$ 124,437</b>	<b>\$ 81,390</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ 240,647	\$ -	\$ -	\$ -
Public safety	437	99,821	-	-	-	81,390
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	206,090	124,437	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 437</b>	<b>\$ 99,821</b>	<b>\$ 240,647</b>	<b>\$ 206,090</b>	<b>\$ 124,437</b>	<b>\$ 81,390</b>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	CASA User Fees	County Misdemeanant	Supplemental Public Defender Services	Surveyor's Corner Perpetuation	Auditor's Plat Book Perpetuation	Jury Pay
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	24,550	-	1,840	8,095	-
Fines and forfeits	890	-	6,671	-	-	6,003
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>890</b>	<b>24,550</b>	<b>6,671</b>	<b>1,840</b>	<b>8,095</b>	<b>6,003</b>
Disbursements:						
General government	-	-	-	556	11,852	8,000
Public safety	-	-	4,692	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	854	-
Public safety	-	23,608	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>23,608</b>	<b>4,692</b>	<b>556</b>	<b>12,706</b>	<b>8,000</b>
Excess (deficiency) of receipts over disbursements	890	942	1,979	1,284	(4,611)	(1,997)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	79
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	890	942	1,979	1,284	(4,611)	(1,918)
Cash and investment fund balance - beginning	1,400	31,871	6,440	90,488	14,116	15,492
Cash and investment fund balance - ending	<u>\$ 2,290</u>	<u>\$ 32,813</u>	<u>\$ 8,419</u>	<u>\$ 91,772</u>	<u>\$ 9,505</u>	<u>\$ 13,574</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	2,290	32,813	8,419	91,772	9,505	13,574
<b>Total cash and investment assets - ending</b>	<u>\$ 2,290</u>	<u>\$ 32,813</u>	<u>\$ 8,419</u>	<u>\$ 91,772</u>	<u>\$ 9,505</u>	<u>\$ 13,574</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ 2,290	\$ -	\$ -	\$ 91,772	\$ 9,505	\$ 13,574
Public safety	-	32,813	8,419	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 2,290</u>	<u>\$ 32,813</u>	<u>\$ 8,419</u>	<u>\$ 91,772</u>	<u>\$ 9,505</u>	<u>\$ 13,574</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Park Board Donations	Lifelong Learning Donations	EMA Planning Grant	BPRS-A-31 Health Department	04-ST-025 Southern Indiana Domestic Violence Grant	03-JB-026 Juvenile Justice Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	100	-	-	-	-	-
<b>Total receipts</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	-	-	944	1,552	-
Public safety	-	-	789	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>789</b>	<b>944</b>	<b>1,552</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	100	-	(789)	(944)	(1,552)	-
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	100	-	(789)	(944)	(1,552)	-
Cash and investment fund balance - beginning	5,795	14,812	13,171	5,209	1,552	11
Cash and investment fund balance - ending	<u>\$ 5,895</u>	<u>\$ 14,812</u>	<u>\$ 12,382</u>	<u>\$ 4,265</u>	<u>\$ -</u>	<u>\$ 11</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	5,895	14,812	12,382	4,265	-	11
<b>Total cash and investment assets - ending</b>	<u>\$ 5,895</u>	<u>\$ 14,812</u>	<u>\$ 12,382</u>	<u>\$ 4,265</u>	<u>\$ -</u>	<u>\$ 11</u>
<b>Cash and Investment Fund Balance - Ending</b>						
<b>Restricted for:</b>						
General government	\$ -	\$ 14,812	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	12,382	-	-	11
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	4,265	-	-
Culture and recreation	5,895	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 5,895</u>	<u>\$ 14,812</u>	<u>\$ 12,382</u>	<u>\$ 4,265</u>	<u>\$ -</u>	<u>\$ 11</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Probation Drug Free Grant	CASA State Grant	CASA CAPTA Federal Grant	Property Reassessment #2	EMA Grant Homeland Security	Rainy Day
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 101,355	\$ -	\$ 64,454
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,200	25,185	-	10,520	11,765	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>1,200</b>	<b>25,185</b>	<b>-</b>	<b>111,875</b>	<b>11,765</b>	<b>64,454</b>
<b>Disbursements:</b>						
General government	-	4,462	1,984	163,680	-	9,571
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	3,915	-	13,960	1,390	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>8,377</b>	<b>1,984</b>	<b>177,640</b>	<b>1,390</b>	<b>9,571</b>
Excess (deficiency) of receipts over disbursements	1,200	16,808	(1,984)	(65,765)	10,375	54,883
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	15	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	1,390	618,827
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>1,390</b>	<b>618,827</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,200	16,808	(1,984)	(65,750)	11,765	673,710
Cash and investment fund balance - beginning	3,935	11,871	1,984	665,812	(10,669)	10,584
Cash and investment fund balance - ending	<u>\$ 5,135</u>	<u>\$ 28,679</u>	<u>\$ -</u>	<u>\$ 600,062</u>	<u>\$ 1,096</u>	<u>\$ 684,294</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 684,294
Restricted assets:						
Cash and investments	5,135	28,679	-	600,062	1,096	-
<b>Total cash and investment assets - ending</b>	<u>\$ 5,135</u>	<u>\$ 28,679</u>	<u>\$ -</u>	<u>\$ 600,062</u>	<u>\$ 1,096</u>	<u>\$ 684,294</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ 28,679	\$ -	\$ 600,062	\$ -	\$ -
Public safety	5,135	-	-	-	1,096	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	684,294
<b>Total cash and investment fund balance - ending</b>	<u>\$ 5,135</u>	<u>\$ 28,679</u>	<u>\$ -</u>	<u>\$ 600,062</u>	<u>\$ 1,096</u>	<u>\$ 684,294</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Sales Disclosure	K-9	Humane Society	Law Enforcement User Fee	Infraction Deferral	Work Release
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	3,675	-	-	-	-	-
Fines and forfeits	-	-	-	7,174	18,109	27,873
Interfund loans	-	-	-	-	-	-
Other	-	2,638	-	-	-	-
<b>Total receipts</b>	<b>3,675</b>	<b>2,638</b>	<b>-</b>	<b>7,174</b>	<b>18,109</b>	<b>27,873</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	622	-	3,885	29,673	4,494
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	1,000
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>622</b>	<b>-</b>	<b>3,885</b>	<b>29,673</b>	<b>5,494</b>
Excess (deficiency) of receipts over disbursements	3,675	2,016	-	3,289	(11,564)	22,379
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	382	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>382</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,675	2,016	-	3,289	(11,182)	22,379
Cash and investment fund balance - beginning	20,672	67	11,347	33,193	19,446	45,316
Cash and investment fund balance - ending	\$ 24,347	\$ 2,083	\$ 11,347	\$ 36,482	\$ 8,264	\$ 67,695
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	24,347	2,083	11,347	36,482	8,264	67,695
<b>Total cash and investment assets - ending</b>	<b>\$ 24,347</b>	<b>\$ 2,083</b>	<b>\$ 11,347</b>	<b>\$ 36,482</b>	<b>\$ 8,264</b>	<b>\$ 67,695</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ 24,347	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	2,083	11,347	36,482	8,264	67,695
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 24,347</b>	<b>\$ 2,083</b>	<b>\$ 11,347</b>	<b>\$ 36,482</b>	<b>\$ 8,264</b>	<b>\$ 67,695</b>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	State Welfare Excise Tax	Domestic Violence Grant 05-ST-022	Health Terrorism Grant BPRS-130-4	EMA Grant PSF-5-58	Sheriff's Commissary	Tobacco Settlement Health Department
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	15,640	-	22,626	-	-	21,621
Charges for services	-	-	-	-	-	796
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	1,553	-	-	130,113	-
<b>Total receipts</b>	<b>15,640</b>	<b>1,553</b>	<b>22,626</b>	<b>-</b>	<b>130,113</b>	<b>22,417</b>
<b>Disbursements:</b>						
General government	-	-	7,036	-	-	-
Public safety	-	-	-	-	150,825	-
Highways and streets	-	-	-	-	-	-
Health and welfare	15,640	-	-	-	-	26,356
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>15,640</b>	<b>-</b>	<b>7,036</b>	<b>-</b>	<b>150,825</b>	<b>26,356</b>
Excess (deficiency) of receipts over disbursements	-	1,553	15,590	-	(20,712)	(3,939)
<b>Other financing sources (uses):</b>						
Transfers in	-	92	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	25
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,645	15,590	-	(20,712)	(3,914)
Cash and investment fund balance - beginning	-	(1,645)	(15,590)	4	44,153	109,562
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ 4	\$ 23,441	\$ 105,648
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	4	23,441	105,648
<b>Total cash and investment assets - ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4</b>	<b>\$ 23,441</b>	<b>\$ 105,648</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	4	23,441	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	105,648
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4</b>	<b>\$ 23,441</b>	<b>\$ 105,648</b>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Child Advocacy	Emergency Gas Award	JABG Grant Prosecutor	ICWS ARN A305-6-106	JAG Grant 07-DCCAP-059	Criminal Justice 05-JB-008
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	72,949	22,130	4,615
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,949</b>	<b>22,130</b>	<b>4,615</b>
<b>Disbursements:</b>						
General government	-	950	-	72,949	-	-
Public safety	-	-	10,345	-	10,605	4,615
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>950</b>	<b>10,345</b>	<b>72,949</b>	<b>10,605</b>	<b>4,615</b>
Excess (deficiency) of receipts over disbursements	-	(950)	(10,345)	-	11,525	-
<b>Other financing sources (uses):</b>						
Transfers in	-	-	34,948	-	-	-
Transfers out	-	-	-	-	-	(20,000)
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>34,948</b>	<b>-</b>	<b>-</b>	<b>(20,000)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(950)	24,603	-	11,525	(20,000)
Cash and investment fund balance - beginning	100	950	(24,603)	-	(11,525)	20,000
Cash and investment fund balance - ending	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	100	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	100	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	ICJI 06-DJ-036	154 HE- 2008-08-01-15	07-DJ-001 Criminal Justice Institute	Levy Excess Special Revenue	Operation Pullover	2006 HSG EDS C44P-7-356
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	4,055	11,305	16,220	-	8,381	61,765
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>4,055</b>	<b>11,305</b>	<b>16,220</b>	<b>-</b>	<b>8,381</b>	<b>61,765</b>
<b>Disbursements:</b>						
General government	-	4,616	-	284,670	-	-
Public safety	12,165	-	15,580	-	8,741	63,155
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>12,165</b>	<b>4,616</b>	<b>15,580</b>	<b>284,670</b>	<b>8,741</b>	<b>63,155</b>
Excess (deficiency) of receipts over disbursements	(8,110)	6,689	640	(284,670)	(360)	(1,390)
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(640)	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(640)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,110)	6,689	-	(284,670)	(360)	(1,390)
Cash and investment fund balance - beginning	8,110	-	-	284,670	1,432	-
Cash and investment fund balance - ending	\$ -	\$ 6,689	\$ -	\$ -	\$ 1,072	\$ (1,390)
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,390)
Restricted assets:						
Cash and investments	-	6,689	-	-	1,072	-
<b>Total cash and investment assets - ending</b>	<b>\$ -</b>	<b>\$ 6,689</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,072</b>	<b>\$ (1,390)</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	6,689	-	-	1,072	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	(1,390)
<b>Total cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ 6,689</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,072</b>	<b>\$ (1,390)</b>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	2006 HS EDS #C44P-855A	06-JB-008 Juvenile Criminal Justice	Transportation Grant 5311 2008	MCH Grant 2008-2009	HD-007-029 Wyandotte House	06-JB-101 Indiana Criminal Justice
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	16,753	10,000	412,788	2,841	98,643	10,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>16,753</b>	<b>10,000</b>	<b>412,788</b>	<b>2,841</b>	<b>98,643</b>	<b>10,000</b>
Disbursements:						
General government	-	-	412,788	-	98,643	-
Public safety	-	10,345	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	6,120	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>10,345</b>	<b>412,788</b>	<b>6,120</b>	<b>98,643</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	16,753	(345)	-	(3,279)	-	10,000
Other financing sources (uses):						
Transfers in	-	345	-	50	-	-
Transfers out	(16,753)	-	-	-	-	(10,000)
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(16,753)</b>	<b>345</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>(10,000)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(3,229)	-	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ (3,229)	\$ -	\$ -
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ (3,229)	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,229)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	(3,229)	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,229)</b>	<b>\$ -</b>	<b>\$ -</b>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	DUI Task Force Enforcement Program	2007 EMPG Disaster Preparednes	HCCF 2007S-1749	HCCF CASA Grant 2005F-1353	Healthy Community Grant	County Children's PRTS
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,828
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,500	19,491	1,526	1,526	1,475	8,390
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>2,500</b>	<b>19,491</b>	<b>1,526</b>	<b>1,526</b>	<b>1,475</b>	<b>89,218</b>
<b>Disbursements:</b>						
General government	-	-	1,526	-	1,499	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	70,003
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	1,526	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>1,526</b>	<b>1,526</b>	<b>1,499</b>	<b>70,003</b>
Excess (deficiency) of receipts over disbursements	2,500	19,491	-	-	(24)	19,215
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	(19,491)	-	-	-	-
Other receipts	-	-	-	-	-	40
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(19,491)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,500	-	-	-	(24)	19,255
Cash and investment fund balance - beginning	-	-	-	-	-	26,153
Cash and investment fund balance - ending	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (24)</u>	<u>\$ 45,408</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ (24)	\$ -
Restricted assets:						
Cash and investments	2,500	-	-	-	-	45,408
<b>Total cash and investment assets - ending</b>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (24)</u>	<u>\$ 45,408</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	2,500	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	45,408
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	(24)	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (24)</u>	<u>\$ 45,408</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	2007 PSIC Grant Program EDS #C44P-9-271A	06-JB-118 Criminal Justice Institute	Controlled Substance Excise Tax	Coroner Accident Report	Animal Shelter	Harrison County Land Conservation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	181,440	-	64	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	16,016	57
<b>Total receipts</b>	<b>181,440</b>	<b>-</b>	<b>64</b>	<b>-</b>	<b>16,016</b>	<b>57</b>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	47	-	24,063	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>47</b>	<b>-</b>	<b>24,063</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	181,440	-	17	-	(8,047)	57
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(4,438)	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(4,438)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	181,440	(4,438)	17	-	(8,047)	57
Cash and investment fund balance - beginning	-	-	-	25	9,537	110
Cash and investment fund balance - ending	<u>\$ 181,440</u>	<u>\$ (4,438)</u>	<u>\$ 17</u>	<u>\$ 25</u>	<u>\$ 1,490</u>	<u>\$ 167</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ (4,438)	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	181,440	-	17	25	1,490	167
<b>Total cash and investment assets - ending</b>	<u>\$ 181,440</u>	<u>\$ (4,438)</u>	<u>\$ 17</u>	<u>\$ 25</u>	<u>\$ 1,490</u>	<u>\$ 167</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ 167
Public safety	181,440	-	17	-	1,490	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	(4,438)	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 181,440</u>	<u>\$ (4,438)</u>	<u>\$ 17</u>	<u>\$ 25</u>	<u>\$ 1,490</u>	<u>\$ 167</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Security Protection	Animal Control Fines and Fees	Meth Lab Prevention	Alcohol and Drug Services	South Harrison Park Nonreverting	Parks Non Reverting Timber
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	3,797	2,111	-	90,989	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>3,797</b>	<b>2,111</b>	<b>-</b>	<b>90,989</b>	<b>-</b>	<b>-</b>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	8,237	-	613	101,316	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	450	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>8,237</b>	<b>-</b>	<b>613</b>	<b>101,766</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(4,440)	2,111	(613)	(10,777)	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	1,166	-	495
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,166</b>	<b>-</b>	<b>495</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,440)	2,111	(613)	(9,611)	-	495
Cash and investment fund balance - beginning	32,234	8,492	613	70,095	7,022	-
Cash and investment fund balance - ending	\$ 27,794	\$ 10,603	\$ -	\$ 60,484	\$ 7,022	\$ 495
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	27,794	10,603	-	60,484	7,022	495
<b>Total cash and investment assets - ending</b>	<b>\$ 27,794</b>	<b>\$ 10,603</b>	<b>\$ -</b>	<b>\$ 60,484</b>	<b>\$ 7,022</b>	<b>\$ 495</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	27,794	10,603	-	60,484	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	7,022	495
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 27,794</b>	<b>\$ 10,603</b>	<b>\$ -</b>	<b>\$ 60,484</b>	<b>\$ 7,022</b>	<b>\$ 495</b>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Family Violence and Victim Assistance	Cumulative Capital Development	Cumulative Bridge	Cumulative Courthouse	Totals
<b>Receipts:</b>					
Taxes	\$ -	\$ 214,258	\$ 455,458	\$ 173,202	\$ 3,378,605
Licenses and permits	-	-	-	-	31,450
Intergovernmental	-	22,239	70,442	17,978	4,717,378
Charges for services	-	-	-	-	411,966
Fines and forfeits	-	-	-	-	515,789
Interfund loans	-	-	-	-	725,000
Other	-	-	373	1,328	187,330
<b>Total receipts</b>	<b>-</b>	<b>236,497</b>	<b>526,273</b>	<b>192,508</b>	<b>9,967,518</b>
<b>Disbursements:</b>					
General government	-	885	-	-	1,383,846
Public safety	-	-	-	-	1,398,514
Highways and streets	-	-	665,737	-	3,623,284
Health and welfare	-	-	-	-	3,800,624
Culture and recreation	-	-	-	-	739,360
Capital outlay:					
General government	-	-	-	-	21,645
Public safety	-	-	-	-	26,259
Highways and streets	-	-	-	-	10,135
Culture and recreation	-	-	-	-	21,536
<b>Total disbursements</b>	<b>-</b>	<b>885</b>	<b>665,737</b>	<b>-</b>	<b>11,025,203</b>
Excess (deficiency) of receipts over disbursements	-	235,612	(139,464)	192,508	(1,057,685)
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	35,450
Transfers out	-	-	-	-	(71,387)
Other receipts	-	-	-	-	899,755
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>863,818</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	235,612	(139,464)	192,508	(193,867)
Cash and investment fund balance - beginning	251	1,783,351	1,516,892	1,098,718	13,067,208
Cash and investment fund balance - ending	<u>\$ 251</u>	<u>\$ 2,018,963</u>	<u>\$ 1,377,428</u>	<u>\$ 1,291,226</u>	<u>\$ 12,873,341</u>
<b><u>Cash and Investment Assets - Ending</u></b>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 675,213
Restricted assets:					
Cash and investments	251	2,018,963	1,377,428	1,291,226	12,198,128
<b>Total cash and investment assets - ending</b>	<u>\$ 251</u>	<u>\$ 2,018,963</u>	<u>\$ 1,377,428</u>	<u>\$ 1,291,226</u>	<u>\$ 12,873,341</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 1,035,114
Public safety	-	-	-	-	1,824,507
Highways and streets	-	-	-	-	3,516,876
Health and welfare	251	-	-	-	641,264
Culture and recreation	-	-	-	-	492,750
Capital outlay	-	2,018,963	1,377,428	1,291,226	4,687,617
Unrestricted	-	-	-	-	675,213
<b>Total cash and investment fund balance - ending</b>	<u>\$ 251</u>	<u>\$ 2,018,963</u>	<u>\$ 1,377,428</u>	<u>\$ 1,291,226</u>	<u>\$ 12,873,341</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008

	City And Town Court Costs	Congressional School Interest	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Fair Board	State Fines And Forfeitures
Additions:							
Agency fund additions	\$ 10,309	\$ 1,180	\$ 126,396	\$ 76,528	\$ 92,771	\$ 11,094	\$ 34,951
Deductions:							
Agency fund deductions	-	2,603	444,968	76,718	76,723	11,094	52,364
Excess (deficiency) of total additions over total deductions	10,309	(1,423)	(318,572)	(190)	16,048	-	(17,413)
Cash and investment fund balance - beginning	52,233	21,377	444,281	2,500	87,700	-	23,170
Cash and investment fund balance - ending	<u>\$ 62,542</u>	<u>\$ 19,954</u>	<u>\$ 125,709</u>	<u>\$ 2,310</u>	<u>\$ 103,748</u>	<u>\$ -</u>	<u>\$ 5,757</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	State Sales Disclosure Fee	State Forestry Tax	Sewage Collections	Overweight Vehicle Fines	County Recorder	Infraction Judgements	Inheritance Tax
Additions:							
Agency fund additions	\$ 3,675	\$ 22,187	\$ 1,236	\$ 902	\$ 154,402	\$ 72,736	\$ 501,586
Deductions:							
Agency fund deductions	1,670	22,187	1,236	335	154,454	29,863	640,079
Excess (deficiency) of total additions over total deductions	2,005	-	-	567	(52)	42,873	(138,493)
Cash and investment fund balance - beginning	320	-	-	154	52	8,884	251,709
Cash and investment fund balance - ending	<u>\$ 2,325</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 721</u>	<u>\$ -</u>	<u>\$ 51,757</u>	<u>\$ 113,216</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Treasurer	Payroll Clearing Account	Special Death Benefit	Education Plate Fees Agency	Cagit Agency	Cedit Agency	Tax Sale Fees
Additions:							
Agency fund additions	\$ 33,290,432	\$ 5,488,041	\$ 4,894	\$ 2,325	\$ 5,894,477	\$ 1,947,531	\$ -
Deductions:							
Agency fund deductions	24,145,241	5,489,801	2,329	2,213	5,894,477	1,947,531	-
Excess (deficiency) of total additions over total deductions	9,145,191	(1,760)	2,565	112	-	-	-
Cash and investment fund balance - beginning	509,200	171,021	729	450	-	-	1,750
Cash and investment fund balance - ending	<u>\$ 9,654,391</u>	<u>\$ 169,261</u>	<u>\$ 3,294</u>	<u>\$ 562</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,750</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Hotel/Motel Tax	Financial Institution Tax	Mortgage Fees-State Share	Child Restraint Violations Fines	Interstate Compact	Cvet Agency	Welfare Trust
Additions:							
Agency fund additions	\$ 902,969	\$ 188,216	\$ 1,325	\$ 720	\$ 890	\$ 258,836	\$ 300
Deductions:							
Agency fund deductions	881,000	188,216	2,868	203	450	258,836	14,322
Excess (deficiency) of total additions over total deductions	21,969	-	(1,543)	517	440	-	(14,022)
Cash and investment fund balance - beginning	8,804	-	1,543	23	112	-	18,952
Cash and investment fund balance - ending	<u>\$ 30,773</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 540</u>	<u>\$ 552</u>	<u>\$ -</u>	<u>\$ 4,930</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Homestead Credit Rebate	Hea 1001 State Homestead Credit	Settlement School Special Education Preschool	Settlement Library	Settlement Corporation	Settlement Fire Districts	Settlement Solid Waste
Additions:							
Agency fund additions	\$ 117	\$ 2,462,748	\$ 22,581	\$ 789,028	\$ 470,444	\$ 176,152	\$ 170,563
Deductions:							
Agency fund deductions	1,200,413	2,451,517	22,581	789,028	470,444	176,152	170,563
Excess (deficiency) of total additions over total deductions	(1,200,296)	11,231	-	-	-	-	-
Cash and investment fund balance - beginning	1,200,296	-	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 11,231</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Settlement School Bus Replacement	Settlement School Pension Debt	Police Retirement Late Surrender Fees	Plan Commission Account	Animal Control Collections	County Health	Clerk of the Circuit Court
Additions:							
Agency fund additions	\$ 664,203	\$ 951,123	\$ 29,842	\$ 41,217	\$ 19,547	\$ 57,910	\$ 3,237,024
Deductions:							
Agency fund deductions	664,203	951,123	28,979	41,217	18,187	55,029	3,330,991
Excess (deficiency) of total additions over total deductions	-	-	863	-	1,360	2,881	(93,967)
Cash and investment fund balance - beginning	-	-	17,380	-	6	8,226	923,359
Cash and investment fund balance - ending	\$ -	\$ -	\$ 18,243	\$ -	\$ 1,366	\$ 11,107	\$ 829,392

HARRISON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	County Prosecutor	County Sheriff	Sheriff's Inmate Trust	Park And Recreation Collections	Coroner's Training And Continuing Education	Superior Court Probation	Totals
Additions:							
Agency fund additions	\$ 210,259	\$ 1,227,833	\$ 218,036	\$ 221,788	\$ 2,501	\$ 144,053	\$ 60,207,878
Deductions:							
Agency fund deductions	210,435	1,230,339	223,476	223,748	1,705	142,655	52,744,566
Excess (deficiency) of total additions over total deductions	(176)	(2,506)	(5,440)	(1,960)	796	1,398	7,463,312
Cash and investment fund balance - beginning	1,133	4,533	45,323	2,734	264	6,889	3,815,107
Cash and investment fund balance - ending	<u>\$ 957</u>	<u>\$ 2,027</u>	<u>\$ 39,883</u>	<u>\$ 774</u>	<u>\$ 1,060</u>	<u>\$ 8,287</u>	<u>\$ 11,278,419</u>

HARRISON COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For The Year Ended December 31, 2008

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

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 927,457
Infrastructure	101,270,318
Buildings	29,684,648
Improvements other than buildings	2,220,052
Machinery and equipment	<u>8,921,162</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 143,023,637</u>

Note: The County Hospital buildings and land were donated to the County in 2008. Estimated insurable value was set at \$11,000,000 for the hospital building, two adjacent office buildings and building perimeters. The Hospital grounds land value was set at an assessed value of \$172,660.

HARRISON COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2008

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Harrison County Justice Center	\$ 3,210,000	\$ 1,171,401
Highway Equipment	<u>317,904</u>	<u>122,875</u>
Total governmental activities debt	<u>\$ 3,527,904</u>	<u>\$ 1,294,276</u>

HARRISON COUNTY  
OTHER REPORTS

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

County Auditor  
County Sheriff  
Clerk of the Circuit Court  
County Animal Shelter

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF HARRISON COUNTY, INDIANA

Compliance

We have audited the compliance of Harrison County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2008. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

A control deficiency in a County's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

November 4, 2009

HARRISON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2008

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
Pass-Through Indiana Housing and Community Development Authority Community Development Block Grants/State's Program	14.228	HD-007-029	\$ 98,643
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	06-JB-118 06-JB-008	10,000 <u>10,000</u>
Total for program			<u>20,000</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	07-DJ-001 06-DJ-036	16,220 <u>10,605</u>
Total for program			<u>26,825</u>
Total for federal grantor agency			<u>46,825</u>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	BRN-BIS-5702	<u>17,552</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants 1	20.601	PT-08-04-01-46 PT-09-04-01-46	3,880 <u>1,668</u>
Total for cluster			<u>5,548</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas Section 5311 and PMTF Operating Assistance Grant	20.509	18025300	<u>340,424</u>
Total for federal grantor agency			<u>363,524</u>
<b><u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u></b>			
Pass-Through Indiana Department of Environmental Management Water Quality Management Planning	66.454	ARN A305-6-106	<u>72,949</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness 11-1-07 to 08-09-08	93.069	BPRS 130-4	<u>7,036</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		<u>177,936</u>
Pass-Through Indiana State Department of Health Maternal and Child Health Services Block Grant to the States 10-01-07 to 09-30-08 10-01-08 to 09-30-09	93.994	130-2 130-2	12,859 4,342
Pass-Through Indiana Family Health Council Maternal and Child Health Services Block Grant to the States 10-01-07 to 09-30-08 10-01-08 to 09-30-09	93.994	130-2 130-2	35,864 <u>8,947</u>
Total for program			<u>62,012</u>
Total for federal grantor agency			<u>246,984</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
Pass-Through Indiana Department of Homeland Security State Homeland Security Program (SHSP)	97.073	C44-P-7-356	<u>63,155</u>
Total federal awards expended			<u>\$ 892,080</u>

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

HARRISON COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Harrison County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2008:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>2008</u>
Formula Grants for Other Than Urbanized Areas	20.509	\$ 340,424
Community Development Block Grants/States Programs	14.228	98,643

HARRISON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted?	no
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Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no
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Identification of Major Programs:

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

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

Auditee qualified as low-risk auditee?	yes
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Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

HARRISON COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

HARRISON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 4, 2009, with James Goldman, President of the Board of County Commissioners; Chris Timberlake, President of the County Council; and Patricia A. Wolfe, Auditor.