

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

ANNUAL FINANCIAL REPORT

2009

HARRISON COUNTY, INDIANA



FILED

09/30/2010

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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	01-01-09 to 12-31-12
Sheriff	Mike Deatrick	01-01-07 to 12-31-10
Recorder	Barbara Best	01-01-09 to 12-31-12
President of the Board of County Commissioners	James Goldman	01-01-09 to 12-31-10
President of the County Council	Chris Timberlake	01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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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, 2009, 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, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, 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 August 31, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual examination performed by State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, 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, Schedule of Contributions From the Employer and Other Contributing Entities, 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

August 31, 2010



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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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 31, 2010. The opinions to the financial statements were qualified due to the omission of the component units of the County which results in incomplete presentation. 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, the County Council, 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

August 31, 2010

HARRISON COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursements)/ Receipts and Changes in Net Assets</u>
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 32,229,491	\$ 754,802	\$ 18,368	\$ -	\$ (31,456,321)
Public safety	4,596,590	1,263,561	54,360	917,439	(2,361,230)
Highways and streets	3,658,314	-	2,855,856	424,690	(377,768)
Health and welfare	2,038,854	-	86,081	-	(1,952,773)
Economic development	717,355	-	-	201,350	(516,005)
Culture and recreation	1,144,881	105	-	-	(1,144,776)
Principal and interest on indebtedness	<u>1,182,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,182,000)</u>
Total governmental activities	<u>\$ 45,567,485</u>	<u>\$ 2,018,468</u>	<u>\$ 3,014,665</u>	<u>\$ 1,543,479</u>	<u>(38,990,873)</u>
General receipts:					
Property taxes					6,150,406
Intergovernmental					4,407,937
Other local sources					27,944,667
Grants and contributions not restricted to specific programs					1,112,375
Investment earnings					<u>653,723</u>
Total general receipts					<u>40,269,108</u>
Change in net assets					1,278,235
Net assets - beginning					<u>43,786,752</u>
Net assets - ending					<u>\$ 45,064,987</u>
 <u>Assets</u>					
Cash and investments					\$ 32,355,135
Restricted assets:					
Cash and investments					<u>12,709,852</u>
Total assets					<u>\$ 45,064,987</u>
 <u>Net Assets</u>					
Restricted for:					
General government					\$ 1,785,389
Public safety					1,534,345
Highways and streets					3,127,606
Health and welfare					307,914
Culture and recreation					201,680
Capital outlay					5,752,918
Unrestricted					<u>32,355,135</u>
Total net assets					<u>\$ 45,064,987</u>

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, 2009

	General	Riverboat	County Economic Development Income Tax	Other Governmental Funds	Totals
Receipts:					
Taxes	\$ 6,171,093	\$ 25,159,065	\$ 1,719,659	\$ 4,299,395	\$ 37,349,212
Licenses and permits	-	-	-	33,700	33,700
Intergovernmental	67,178	-	-	5,693,200	5,760,378
Charges for services	547,184	-	-	334,145	881,329
Fines and forfeits	169,983	-	-	798,690	968,673
Interfund loans	-	-	-	100,000	100,000
Other	658,888	-	-	594,538	1,253,426
Total receipts	7,614,326	25,159,065	1,719,659	11,853,668	46,346,718
Disbursements:					
General government	5,968,652	22,820,960	-	2,438,856	31,228,468
Public safety	2,654,123	-	-	1,903,817	4,557,940
Highways and streets	-	-	-	3,645,324	3,645,324
Health and welfare	135,474	-	-	1,899,115	2,034,589
Economic development	-	-	717,355	-	717,355
Culture and recreation	-	-	-	1,108,994	1,108,994
Interfund loans	-	100,000	-	-	100,000
Debt service:					
Principal	-	-	1,010,000	-	1,010,000
Interest	-	-	172,000	-	172,000
Capital outlay:					
General government	35,286	934,940	-	30,797	1,001,023
Public safety	32,785	-	-	5,865	38,650
Highways and streets	-	-	-	12,990	12,990
Health and welfare	-	-	-	4,265	4,265
Culture and recreation	-	-	-	35,887	35,887
Total disbursements	8,826,320	23,855,900	1,899,355	11,085,910	45,667,485
Excess (deficiency) of receipts over disbursements	(1,211,994)	1,303,165	(179,696)	767,758	679,233
Other financing sources (uses):					
Transfers in	18,368	164,953	-	729,397	912,718
Transfers out	(138,521)	-	-	(774,197)	(912,718)
Other receipts	564,584	-	6,499	27,919	599,002
Total other financing sources (uses)	444,431	164,953	6,499	(16,881)	599,002
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(767,563)	1,468,118	(173,197)	750,877	1,278,235
Cash and investment fund balance - beginning	903,210	25,049,798	4,960,403	12,873,341	43,786,752
Cash and investment fund balance - ending	<u>\$ 135,647</u>	<u>\$ 26,517,916</u>	<u>\$ 4,787,206</u>	<u>\$ 13,624,218</u>	<u>\$ 45,064,987</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ 135,647	\$ 26,517,916	\$ 4,787,206	\$ 914,366	\$ 32,355,135
Restricted assets:					
Cash and investments	-	-	-	12,709,852	12,709,852
Total cash and investment assets - ending	<u>\$ 135,647</u>	<u>\$ 26,517,916</u>	<u>\$ 4,787,206</u>	<u>\$ 13,624,218</u>	<u>\$ 45,064,987</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 1,785,389	\$ 1,785,389
Public safety	-	-	-	1,534,345	1,534,345
Highways and streets	-	-	-	3,127,606	3,127,606
Health and welfare	-	-	-	307,914	307,914
Culture and recreation	-	-	-	201,680	201,680
Capital outlay	-	-	-	5,752,918	5,752,918
Unrestricted	135,647	26,517,916	4,787,206	914,366	32,355,135
Total cash and investment fund balance - ending	<u>\$ 135,647</u>	<u>\$ 26,517,916</u>	<u>\$ 4,787,206</u>	<u>\$ 13,624,218</u>	<u>\$ 45,064,987</u>

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, 2009

	<u>Pension Trust Fund</u>	<u>Private-Purpose Trust Fund</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 148,517	\$ -	
Plan members	<u>27,359</u>	<u>-</u>	
Total contributions	<u>175,876</u>	<u>-</u>	
Investment earnings:			
Interest, dividends, and net earnings	<u>63,395</u>	<u>-</u>	
Total additions	<u>239,271</u>	<u>-</u>	
Deductions:			
Benefits	50,586	-	
Administrative and general	<u>27,051</u>	<u>-</u>	
Total deductions	<u>77,637</u>	<u>-</u>	
Excess of total additions over total deductions	161,634	-	
Cash and investment fund balance - beginning	<u>2,272,788</u>	<u>32,536</u>	
Cash and investment fund balance - ending	<u>\$ 2,434,422</u>	<u>\$ 32,536</u>	<u>\$ 5,296,077</u>

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
Discretely Presented Component Units:	Harrison County Hospital Harrison County Solid Waste Management District Harrison County Tourism Commission

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. However, 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,

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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 taxpayers. CEDIT funds may be used for any lawful purpose 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.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

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

Normally, 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. 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 may 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 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 a liability 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."

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 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 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.
3. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is 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

A. 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. Prior to November 1, the governing board, through the passage of a

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

B. Disbursements in Excess of Appropriations

For the year ended December 31, 2009, disbursements exceeded budgeted appropriations in the following fund by the amount below:

Fund	2009
Drug Free Community	\$ <u>5,641</u>

These disbursements were funded by available fund balances.

C. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2009
Operation Pullover	\$ 3,613
06-JB-118 Criminal Justice Institute	10,251
07-DJ-001 Criminal Justice Lauren	2,555
2009S-2588 Maternal and Child Health	1,875

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements; these deficits are to be repaid from future receipts.

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. IC 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

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$51,312,492. The bank 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, 2009, 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>2,543,130</u>

Statutory Authorization for Investments

IC 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 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 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,

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk. 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:

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2009	
	In the Government's Name	Not in the Government's Name
Mutual funds	\$ 2,543,130	\$ -

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.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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	\$ 2,200,007	\$ -
Mutual bond funds	-	343,123
Totals	<u>\$ 2,200,007</u>	<u>\$ 343,123</u>

*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	<u>\$ 2,200,007</u>	<u>\$ 343,123</u>

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.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

Transfer From	Transfer To	2009
General Fund	Other governmental funds	\$ 138,521
Other governmental funds	General Fund	18,368
	Riverboat Fund	164,953
	Other governmental funds	590,876
Total		\$ 912,718

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; medical benefits to; 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 the past three years settled claims exceeded commercial insurance coverage in the amount of \$13,138 and \$375,500 for the years 2008 and 2009, respectively. 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 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 \$1,182,000.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 December 31, 2009, was \$2,136,755.93. The total principal value of the endowment at December 31, 2009, was reported to be \$37,997,488.52.

D. 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:

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$429,876.

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 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

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$132,296.

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

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$16,221.

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)
07-01-07	\$ 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%)
07-01-09	4,889,962	6,174,084	(1,284,122)	79%	6,417,637	(20%)

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)
01-01-05	\$ 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%)
01-01-10	2,423,363	2,459,388	(36,025)	99%	837,611	(4%)

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, 2009

	Local Road and Street	Accident Report	Firearms Training	Park Nonreverting Operating	Health	Emergency Ambulance	Law Enforcement Continuing Education
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 507,272	\$ 593,384	\$ -
Licenses and permits	-	-	33,700	-	-	-	-
Intergovernmental	424,691	-	-	-	3,016	3,555	-
Charges for services	-	2,738	-	-	1,000	-	-
Fines and forfeits	-	-	-	-	31,177	-	3,121
Interfund loans	-	-	-	-	100,000	-	-
Other	5,610	-	-	-	-	-	-
Total receipts	430,301	2,738	33,700	-	642,465	596,939	3,121
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	2,000	11,971	-	-	957,165	1,888
Highways and streets	618,806	-	-	-	-	-	-
Health and welfare	-	-	-	-	744,951	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	618,806	2,000	11,971	-	744,951	957,165	1,888
Excess (deficiency) of receipts over disbursements	(188,505)	738	21,729	-	(102,486)	(360,226)	1,233
Other financing sources (uses):							
Transfers in	3,166	-	-	-	-	-	-
Transfers out	-	-	-	-	(12,106)	(13,952)	-
Other receipts	-	-	-	-	1,865	-	-
Total other financing sources (uses)	3,166	-	-	-	(10,241)	(13,952)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(185,339)	738	21,729	-	(112,727)	(374,178)	1,233
Cash and investment fund balance - beginning	1,267,639	3,699	41,387	20,000	155,165	401,035	4,402
Cash and investment fund balance - ending	\$ 1,082,300	\$ 4,437	\$ 63,116	\$ 20,000	\$ 42,438	\$ 26,857	\$ 5,635
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	1,082,300	4,437	63,116	20,000	42,438	26,857	5,635
Total cash and investment assets - ending	\$ 1,082,300	\$ 4,437	\$ 63,116	\$ 20,000	\$ 42,438	\$ 26,857	\$ 5,635
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	4,437	63,116	-	-	26,857	5,635
Highways and streets	1,082,300	-	-	-	-	-	-
Health and welfare	-	-	-	-	42,438	-	-
Culture and recreation	-	-	-	20,000	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 1,082,300	\$ 4,437	\$ 63,116	\$ 20,000	\$ 42,438	\$ 26,857	\$ 5,635

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, 2009
 (Continued)

	Clerk's Records Perpetuation	Electronic Data Fund	E-911 Emergency Management	Drug Free Community	Drug Enforcement Fund	Emergency Planning and Right to Know	County Highway
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	2,180,505
Charges for services	-	-	-	-	10,471	-	20,667
Fines and forfeits	8,757	1,113	132,783	22,567	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	20,631
Total receipts	8,757	1,113	132,783	22,567	10,471	-	2,221,803
Disbursements:							
General government	9,290	-	-	-	-	-	-
Public safety	-	-	185,311	27,399	-	-	-
Highways and streets	-	-	-	-	-	-	2,806,046
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	355	-	-	-	-
Highways and streets	-	-	-	-	-	-	12,990
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	9,290	-	185,666	27,399	-	-	2,819,036
Excess (deficiency) of receipts over disbursements	(533)	1,113	(52,883)	(4,832)	10,471	-	(597,233)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	391,452
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	29	-	-	-	1,850
Total other financing sources (uses)	-	-	29	-	-	-	393,302
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(533)	1,113	(52,854)	(4,832)	10,471	-	(203,931)
Cash and investment fund balance - beginning	5,148	4,086	527,646	28,533	-	730	2,249,237
Cash and investment fund balance - ending	<u>\$ 4,615</u>	<u>\$ 5,199</u>	<u>\$ 474,792</u>	<u>\$ 23,701</u>	<u>\$ 10,471</u>	<u>\$ 730</u>	<u>\$ 2,045,306</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	4,615	5,199	474,792	23,701	10,471	730	2,045,306
Total cash and investment assets - ending	<u>\$ 4,615</u>	<u>\$ 5,199</u>	<u>\$ 474,792</u>	<u>\$ 23,701</u>	<u>\$ 10,471</u>	<u>\$ 730</u>	<u>\$ 2,045,306</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ 4,615	\$ 5,199	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	474,792	23,701	10,471	730	-
Highways and streets	-	-	-	-	-	-	2,045,306
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 4,615</u>	<u>\$ 5,199</u>	<u>\$ 474,792</u>	<u>\$ 23,701</u>	<u>\$ 10,471</u>	<u>\$ 730</u>	<u>\$ 2,045,306</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, 2009
 (Continued)

	Parks and Recreation	Extradition	Juvenile Probation User Fees (Circuit)	Supplemental Adult Probation	Probation User Fees (Superior)	Recorder's Records Perpetuation	Family and Children
Receipts:							
Taxes	\$ 561,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 770,288
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,279	-	-	-	-	-	-
Charges for services	-	-	-	-	-	34,589	38,763
Fines and forfeits	223,915	6,463	14,240	-	180,565	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	246	-
Total receipts	<u>788,670</u>	<u>6,463</u>	<u>14,240</u>	<u>-</u>	<u>180,565</u>	<u>34,835</u>	<u>809,051</u>
Disbursements:							
General government	-	-	-	-	-	900	-
Public safety	-	4,793	26,083	331	144,719	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	965,396
Culture and recreation	1,108,994	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	15,658	-
Public safety	-	-	-	-	274	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	28,795	-	-	-	-	-	-
Total disbursements	<u>1,137,789</u>	<u>4,793</u>	<u>26,083</u>	<u>331</u>	<u>144,993</u>	<u>16,558</u>	<u>965,396</u>
Excess (deficiency) of receipts over disbursements	<u>(349,119)</u>	<u>1,670</u>	<u>(11,843)</u>	<u>(331)</u>	<u>35,572</u>	<u>18,277</u>	<u>(156,345)</u>
Other financing sources (uses):							
Transfers in	65,521	-	-	-	-	24,557	-
Transfers out	(13,843)	-	-	-	-	-	(53,366)
Other receipts	13,413	-	325	-	-	-	3,621
Total other financing sources (uses)	<u>65,091</u>	<u>-</u>	<u>325</u>	<u>-</u>	<u>-</u>	<u>24,557</u>	<u>(49,745)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(284,028)</u>	<u>1,670</u>	<u>(11,518)</u>	<u>(331)</u>	<u>35,572</u>	<u>42,834</u>	<u>(206,090)</u>
Cash and investment fund balance - beginning	<u>459,338</u>	<u>90,710</u>	<u>43,356</u>	<u>437</u>	<u>99,821</u>	<u>240,647</u>	<u>206,090</u>
Cash and investment fund balance - ending	<u>\$ 175,310</u>	<u>\$ 92,380</u>	<u>\$ 31,838</u>	<u>\$ 106</u>	<u>\$ 135,393</u>	<u>\$ 283,481</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	<u>175,310</u>	<u>92,380</u>	<u>31,838</u>	<u>106</u>	<u>135,393</u>	<u>283,481</u>	<u>-</u>
Total cash and investment assets - ending	<u>\$ 175,310</u>	<u>\$ 92,380</u>	<u>\$ 31,838</u>	<u>\$ 106</u>	<u>\$ 135,393</u>	<u>\$ 283,481</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 283,481	\$ -
Public safety	-	92,380	31,838	106	135,393	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	175,310	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 175,310</u>	<u>\$ 92,380</u>	<u>\$ 31,838</u>	<u>\$ 106</u>	<u>\$ 135,393</u>	<u>\$ 283,481</u>	<u>\$ -</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, 2009
 (Continued)

	Health Maintenance	Pretrial Diversion	CASA User Fees	County Misdemeanant	Supplemental Public Defender Services	Surveyor's Corner Perpetuation	Auditor's Plat Book Perpetuation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	33,139	-	-	-	-	-	-
Charges for services	-	-	-	24,549	-	6,645	-
Fines and forfeits	-	18,082	700	-	8,279	-	8,825
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	33,139	18,082	700	24,549	8,279	6,645	8,825
Disbursements:							
General government	-	-	-	-	-	21,656	11,930
Public safety	-	52,783	-	-	6,039	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	19,958	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	3,349	-
Public safety	-	-	-	3,687	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	19,958	52,783	-	3,687	6,039	25,005	11,930
Excess (deficiency) of receipts over disbursements	13,181	(34,701)	700	20,862	2,240	(18,360)	(3,105)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	6,010	-
Transfers out	-	-	-	-	-	-	-
Other receipts	10	-	-	-	-	-	-
Total other financing sources (uses)	10	-	-	-	-	6,010	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	13,191	(34,701)	700	20,862	2,240	(12,350)	(3,105)
Cash and investment fund balance - beginning	124,437	81,390	2,290	32,813	8,419	91,772	9,505
Cash and investment fund balance - ending	<u>\$ 137,628</u>	<u>\$ 46,689</u>	<u>\$ 2,990</u>	<u>\$ 53,675</u>	<u>\$ 10,659</u>	<u>\$ 79,422</u>	<u>\$ 6,400</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	137,628	46,689	2,990	53,675	10,659	79,422	6,400
Total cash and investment assets - ending	\$ 137,628	\$ 46,689	\$ 2,990	\$ 53,675	\$ 10,659	\$ 79,422	\$ 6,400
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ 2,990	\$ -	\$ -	\$ 79,422	\$ 6,400
Public safety	-	46,689	-	53,675	10,659	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	137,628	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 137,628	\$ 46,689	\$ 2,990	\$ 53,675	\$ 10,659	\$ 79,422	\$ 6,400

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, 2009
 (Continued)

	Jury Pay	Park Board Donations	Lifelong Learning Donations	EMA Planning Grant	BPRS-A-31 Health Department	03-JB-026 Juvenile Justice Grant	Probation Drug Free Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	5,856	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	50	-	-	-	-	-
Total receipts	5,856	50	-	-	-	-	-
Disbursements:							
General government	2,835	-	-	-	-	-	-
Public safety	-	-	-	705	-	-	1,268
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	4,265	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	2,835	-	-	705	4,265	-	1,268
Excess (deficiency) of receipts over disbursements	3,021	50	-	(705)	(4,265)	-	(1,268)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	136	-	-	-	-	-	-
Total other financing sources (uses)	136	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,157	50	-	(705)	(4,265)	-	(1,268)
Cash and investment fund balance - beginning	13,574	5,895	14,812	12,382	4,265	11	5,135
Cash and investment fund balance - ending	<u>\$ 16,731</u>	<u>\$ 5,945</u>	<u>\$ 14,812</u>	<u>\$ 11,677</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ 3,867</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	16,731	5,945	14,812	11,677	-	11	3,867
Total cash and investment assets - ending	\$ 16,731	\$ 5,945	\$ 14,812	\$ 11,677	\$ -	\$ 11	\$ 3,867
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ 16,731	\$ -	\$ 14,812	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	11,677	-	11	3,867
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	5,945	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 16,731	\$ 5,945	\$ 14,812	\$ 11,677	\$ -	\$ 11	\$ 3,867

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, 2009
 (Continued)

	CASA State Grant	Property Reassessment #2	EMA Grant Homeland Security	Rainy Day	Sales Disclosure	K-9	Humane Society
Receipts:							
Taxes	\$ -	\$ 180,839	\$ -	\$ 324,595	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	20,174	1,078	-	-	-	-	-
Charges for services	-	-	-	18,529	3,435	-	-
Fines and forfeits	-	25	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	284,400	-	-	-
Total receipts	20,174	181,942	-	627,524	3,435	-	-
Disbursements:							
General government	11,483	148,503	-	405,614	-	-	-
Public safety	-	-	-	-	-	701	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	2,772	-	-	-	9,018	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	14,255	148,503	-	405,614	9,018	701	-
Excess (deficiency) of receipts over disbursements	5,919	33,439	-	221,910	(5,583)	(701)	-
Other financing sources (uses):							
Transfers in	-	-	-	25,097	-	-	-
Transfers out	-	(4,289)	-	-	-	-	-
Other receipts	-	2,036	-	1,359	-	-	-
Total other financing sources (uses)	-	(2,253)	-	26,456	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,919	31,186	-	248,366	(5,583)	(701)	-
Cash and investment fund balance - beginning	28,679	600,062	1,096	684,294	24,347	2,083	11,347
Cash and investment fund balance - ending	<u>\$ 34,598</u>	<u>\$ 631,248</u>	<u>\$ 1,096</u>	<u>\$ 932,660</u>	<u>\$ 18,764</u>	<u>\$ 1,382</u>	<u>\$ 11,347</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ 932,660	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	34,598	631,248	1,096	-	18,764	1,382	11,347
Total cash and investment assets - ending	<u>\$ 34,598</u>	<u>\$ 631,248</u>	<u>\$ 1,096</u>	<u>\$ 932,660</u>	<u>\$ 18,764</u>	<u>\$ 1,382</u>	<u>\$ 11,347</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ 34,598	\$ 631,248	\$ -	\$ -	\$ 18,764	\$ -	\$ -
Public safety	-	-	1,096	-	-	1,382	11,347
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	932,660	-	-	-
Total cash and investment fund balance - ending	<u>\$ 34,598</u>	<u>\$ 631,248</u>	<u>\$ 1,096</u>	<u>\$ 932,660</u>	<u>\$ 18,764</u>	<u>\$ 1,382</u>	<u>\$ 11,347</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, 2009
 (Continued)

	Law Enforcement User Fee	Infraction Deferral	Work Release	EMA Grant PSF-5-58	2008S-2158 Land Conservation	Tobacco Settlement Health Department	Child Advocacy
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	15,000	-	-
Charges for services	-	-	30,689	-	-	-	-
Fines and forfeits	8,272	19,288	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	24,400	-
Total receipts	8,272	19,288	30,689	-	15,000	24,400	-
Disbursements:							
General government	-	-	-	-	15,000	-	-
Public safety	8,481	23,562	7,500	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	19,310	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	1,000	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	8,481	23,562	8,500	-	15,000	19,310	-
Excess (deficiency) of receipts over disbursements	(209)	(4,274)	22,189	-	-	5,090	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(4)	-	-	-
Other receipts	-	775	-	-	-	-	-
Total other financing sources (uses)	-	775	-	(4)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(209)	(3,499)	22,189	(4)	-	5,090	-
Cash and investment fund balance - beginning	36,482	8,264	67,695	4	-	105,648	100
Cash and investment fund balance - ending	<u>36,273</u>	<u>4,765</u>	<u>89,884</u>	<u>-</u>	<u>-</u>	<u>110,738</u>	<u>100</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	36,273	4,765	89,884	-	-	110,738	100
Total cash and investment assets - ending	<u>36,273</u>	<u>4,765</u>	<u>89,884</u>	<u>-</u>	<u>-</u>	<u>110,738</u>	<u>100</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	36,273	4,765	89,884	-	-	-	100
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	110,738	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>36,273</u>	<u>4,765</u>	<u>89,884</u>	<u>-</u>	<u>-</u>	<u>110,738</u>	<u>100</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, 2009
 (Continued)

	154 HE- 2008-08-01-15	Levy Excess	Operation Pullover	2006 Homeland Security Grant EDS C44P-7-356	Transportation Grant 2008	MCH Grant 2008-2009	HD-007-029 Wyandotte House
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	11,500	-	6,863	5,747	129,774	34,988	101,350
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	17,457	-
Interfund loans	-	-	-	-	-	-	-
Other	-	76,773	-	-	-	-	-
Total receipts	11,500	76,773	6,863	5,747	129,774	52,445	101,350
Disbursements:							
General government	-	-	-	-	129,774	-	101,350
Public safety	7,297	-	11,548	4,357	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	44,823	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	7,297	-	11,548	4,357	129,774	44,823	101,350
Excess (deficiency) of receipts over disbursements	4,203	76,773	(4,685)	1,390	-	7,622	-
Other financing sources (uses):							
Transfers in	-	202,008	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	202,008	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,203	278,781	(4,685)	1,390	-	7,622	-
Cash and investment fund balance - beginning	6,689	-	1,072	(1,390)	-	(3,229)	-
Cash and investment fund balance - ending	<u>\$ 10,892</u>	<u>\$ 278,781</u>	<u>\$ (3,613)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,393</u>	<u>\$ -</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ (3,613)	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	10,892	278,781	-	-	-	4,393	-
Total cash and investment assets - ending	<u>\$ 10,892</u>	<u>\$ 278,781</u>	<u>\$ (3,613)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,393</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ 278,781	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	10,892	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	4,393	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	(3,613)	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 10,892</u>	<u>\$ 278,781</u>	<u>\$ (3,613)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,393</u>	<u>\$ -</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, 2009
 (Continued)

	DUI Task Force Enforcement Program	Healthy Community Grant	County Children's PRTS	Wireless 911 Distribution	2007 PSIC Grant Program EDS #C44-9-271A	06-JB-118 Criminal Justice Institute	07-DJ-001 Criminal Justice Lauren
Receipts:							
Taxes	\$ -	\$ -	\$ 49,367	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,250	24	-	-	-	20,000	9,000
Charges for services	-	-	-	127,577	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	102	-	-	-	-	-
Total receipts	1,250	126	49,367	127,577	-	20,000	9,000
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	1,464	-	-	-	181,440	25,813	11,555
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	102	91,355	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	1,464	102	91,355	-	181,440	25,813	11,555
Excess (deficiency) of receipts over disbursements	(214)	24	(41,988)	127,577	(181,440)	(5,813)	(2,555)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(3,420)	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(3,420)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(214)	24	(45,408)	127,577	(181,440)	(5,813)	(2,555)
Cash and investment fund balance - beginning	2,500	(24)	45,408	-	181,440	(4,438)	-
Cash and investment fund balance - ending	<u>\$ 2,286</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,577</u>	<u>\$ -</u>	<u>\$ (10,251)</u>	<u>\$ (2,555)</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,251)	\$ (2,555)
Restricted assets:							
Cash and investments	2,286	-	-	127,577	-	-	-
Total cash and investment assets - ending	<u>\$ 2,286</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,577</u>	<u>\$ -</u>	<u>\$ (10,251)</u>	<u>\$ (2,555)</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	2,286	-	-	127,577	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	(10,251)	(2,555)
Total cash and investment fund balance - ending	<u>\$ 2,286</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,577</u>	<u>\$ -</u>	<u>\$ (10,251)</u>	<u>\$ (2,555)</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, 2009
 (Continued)

	Blue River Transportation Maintenance Facilities	Transportation Grant 2009	C44P-9-640A EMA Grant	H1N1 Flu Vaccines	IDGF-07-878 Norstram	Victim Assistance	Controlled Sustance Excise Tax
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	404,810	422,050	18,368	17,954	100,000	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	60,634	-	-	-	-	-	-
Total receipts	465,444	422,050	18,368	17,954	100,000	-	-
Disbursements:							
General government	440,444	422,050	-	-	100,000	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	5,237	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	440,444	422,050	-	5,237	100,000	-	-
Excess (deficiency) of receipts over disbursements	25,000	-	18,368	12,717	-	-	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(18,368)	-	-	(251)	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(18,368)	-	-	(251)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	25,000	-	-	12,717	-	(251)	-
Cash and investment fund balance - beginning	-	-	-	-	-	251	17
Cash and investment fund balance - ending	\$ 25,000	\$ -	\$ -	\$ 12,717	\$ -	\$ -	\$ 17
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	25,000	-	-	12,717	-	-	17
Total cash and investment assets - ending	\$ 25,000	\$ -	\$ -	\$ 12,717	\$ -	\$ -	\$ 17
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	17
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	12,717	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 25,000	\$ -	\$ -	\$ 12,717	\$ -	\$ -	\$ 17

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, 2009
 (Continued)

	Coroner Accident Report	Animal Control Donations	Harrison County Land Conservation	Security Protection	Sheriff's Commissary	Animal Control Fines and Fees	Alcohol and Drug Services
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	13,452	-	-	-
Fines and forfeits	-	-	-	-	-	2,757	84,448
Interfund loans	-	-	-	-	-	-	-
Other	-	15,488	111	-	104,594	-	-
Total receipts	-	15,488	111	13,452	104,594	2,757	84,448
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	11,104	-	773	77,194	-	106,073
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	549	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	11,104	-	773	77,194	549	106,073
Excess (deficiency) of receipts over disbursements	-	4,384	111	12,679	27,400	2,208	(21,625)
Other financing sources (uses):							
Transfers in	-	-	-	11,586	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	11,586	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	4,384	111	24,265	27,400	2,208	(21,625)
Cash and investment fund balance - beginning	25	1,490	167	27,794	23,441	10,603	60,484
Cash and investment fund balance - ending	<u>25</u>	<u>5,874</u>	<u>278</u>	<u>52,059</u>	<u>50,841</u>	<u>12,811</u>	<u>38,859</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	25	5,874	278	52,059	50,841	12,811	38,859
Total cash and investment assets - ending	<u>25</u>	<u>5,874</u>	<u>278</u>	<u>52,059</u>	<u>50,841</u>	<u>12,811</u>	<u>38,859</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ 278	\$ -	\$ -	\$ -	\$ -
Public safety	25	5,874	-	52,059	50,841	12,811	38,859
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>25</u>	<u>5,874</u>	<u>278</u>	<u>52,059</u>	<u>50,841</u>	<u>12,811</u>	<u>38,859</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, 2009
 (Continued)

	South Harrison Park Nonreverting	Parks Nonreverting Timber	Disaster Assistance 1795 FEMA Highway	Disaster Assistance 1795 FEMA Parks	Disaster Assistance 1795 FEMA EMA	2009S-2588 Maternal and Child Health	2009S-2578 Land Con. Easements
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	75,477	59,360	337,883	6,108	594
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	-	-	75,477	59,360	337,883	6,108	594
Disbursements:							
General government	-	-	-	-	-	-	594
Public safety	-	-	-	2,500	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	7,983	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	7,022	70	-	-	-	-	-
Total disbursements	7,022	70	-	2,500	-	7,983	594
Excess (deficiency) of receipts over disbursements	(7,022)	(70)	75,477	56,860	337,883	(1,875)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(75,477)	(59,360)	(245,660)	-	-
Other receipts	-	-	-	2,500	-	-	-
Total other financing sources (uses)	-	-	(75,477)	(56,860)	(245,660)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,022)	(70)	-	-	92,223	(1,875)	-
Cash and investment fund balance - beginning	7,022	495	-	-	-	-	-
Cash and investment fund balance - ending	\$ -	\$ 425	\$ -	\$ -	\$ 92,223	\$ (1,875)	\$ -
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,875)	\$ -
Restricted assets:							
Cash and investments	-	425	-	-	92,223	-	-
Total cash and investment assets - ending	\$ -	\$ 425	\$ -	\$ -	\$ 92,223	\$ (1,875)	\$ -
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	92,223	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	425	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	(1,875)	-
Total cash and investment fund balance - ending	\$ -	\$ 425	\$ -	\$ -	\$ 92,223	\$ (1,875)	\$ -

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, 2009
 (Continued)

	Professor Popcorn 2009S-2591	FEMA Declaration 1828	Government Facilities Plan	Cumulative Capital Development	Cumulative Bridge	Cumulative Courthouse	Totals
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 333,536	\$ 709,013	\$ 269,625	\$ 4,299,395
Licenses and permits	-	-	-	-	-	-	33,700
Intergovernmental	-	238,433	1,000,000	1,838	3,907	1,485	5,693,200
Charges for services	-	-	-	-	1,041	-	334,145
Fines and forfeits	-	-	-	-	-	-	798,690
Interfund loans	-	-	-	-	-	-	100,000
Other	503	-	-	-	245	751	594,538
Total receipts	503	238,433	1,000,000	335,374	714,206	271,861	11,853,668
Disbursements:							
General government	467	-	616,966	-	-	-	2,438,856
Public safety	-	-	-	-	-	-	1,903,817
Highways and streets	-	-	-	-	220,472	-	3,645,324
Health and welfare	-	-	-	-	-	-	1,899,115
Culture and recreation	-	-	-	-	-	-	1,108,994
Capital outlay:							
General government	-	-	-	-	-	-	30,797
Public safety	-	-	-	-	-	-	5,865
Highways and streets	-	-	-	-	-	-	12,990
Health and welfare	-	-	-	-	-	-	4,265
Culture and recreation	-	-	-	-	-	-	35,887
Total disbursements	467	-	616,966	-	220,472	-	11,085,910
Excess (deficiency) of receipts over disbursements	36	238,433	383,034	335,374	493,734	271,861	767,758
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	729,397
Transfers out	-	(238,433)	-	(9,066)	(19,273)	(7,329)	(774,197)
Other receipts	-	-	-	-	-	-	27,919
Total other financing sources (uses)	-	(238,433)	-	(9,066)	(19,273)	(7,329)	(16,881)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	36	-	383,034	326,308	474,461	264,532	750,877
Cash and investment fund balance - beginning	-	-	-	2,018,963	1,377,428	1,291,226	12,873,341
Cash and investment fund balance - ending	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ 383,034</u>	<u>\$ 2,345,271</u>	<u>\$ 1,851,889</u>	<u>\$ 1,555,758</u>	<u>\$ 13,624,218</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 914,366
Restricted assets:							
Cash and investments	36	-	383,034	2,345,271	1,851,889	1,555,758	12,709,852
Total cash and investment assets - ending	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ 383,034</u>	<u>\$ 2,345,271</u>	<u>\$ 1,851,889</u>	<u>\$ 1,555,758</u>	<u>\$ 13,624,218</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ 36	\$ -	\$ 383,034	\$ -	\$ -	\$ -	\$ 1,785,389
Public safety	-	-	-	-	-	-	1,534,345
Highways and streets	-	-	-	-	-	-	3,127,606
Health and welfare	-	-	-	-	-	-	307,914
Culture and recreation	-	-	-	-	-	-	201,680
Capital outlay	-	-	-	2,345,271	1,851,889	1,555,758	5,752,918
Unrestricted	-	-	-	-	-	-	914,366
Total cash and investment fund balance - ending	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ 383,034</u>	<u>\$ 2,345,271</u>	<u>\$ 1,851,889</u>	<u>\$ 1,555,758</u>	<u>\$ 13,624,218</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	City and Town Court Costs	Coroner's Training and Continuing Education	Congressional School Interest	Weed Cutting	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax
Additions:							
Agency fund additions	\$ 9,711	\$ 2,944	\$ 888	\$ 890	\$ 23	\$ 25,322	\$ 43,587
Deductions:							
Agency fund deductions	67,742	3,600	-	890	35,966	27,530	127,981
Excess (deficiency) of total additions over total deductions	(58,031)	(656)	888	-	(35,943)	(2,208)	(84,394)
Cash and investment fund balance - beginning	62,542	1,060	19,954	-	125,709	2,310	103,748
Cash and investment fund balance - ending	\$ 4,511	\$ 404	\$ 20,842	\$ -	\$ 89,766	\$ 102	\$ 19,354

HARRISON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	State Settlement	State Fair Board	State Fines and Forfeitures	State Sales Disclosure Fee	State Forestry Tax	Sewage Collections	Overweight Vehicle Fines
Additions:							
Agency fund additions	\$ 102,935	\$ 6,269	\$ 28,743	\$ 3,415	\$ 12,538	\$ 3,728	\$ 2,218
Deductions:							
Agency fund deductions	102,935	6,269	30,088	5,365	12,538	3,728	1,934
Excess (deficiency) of total additions over total deductions	-	-	(1,345)	(1,950)	-	-	284
Cash and investment fund balance - beginning	-	-	5,757	2,325	-	-	721
Cash and investment fund balance - ending	\$ -	\$ -	\$ 4,412	\$ 375	\$ -	\$ -	\$ 1,005

HARRISON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Sheriff	Infraction Judgements	Inheritance Tax	County Treasurer	Payroll	Special Death Benefit	Education Plate Fees
Additions:							
Agency fund additions	\$ 970,874	\$ 59,906	\$ 618,536	\$ 23,674,909	\$ 5,648,314	\$ 4,625	\$ 1,181
Deductions:							
Agency fund deductions	972,901	105,967	567,593	29,239,910	5,842,986	7,219	1,181
Excess (deficiency) of total additions over total deductions	(2,027)	(46,061)	50,943	(5,565,001)	(194,672)	(2,594)	-
Cash and investment fund balance - beginning	2,027	51,757	113,216	9,654,391	169,261	3,294	562
Cash and investment fund balance - ending	\$ -	\$ 5,696	\$ 164,159	\$ 4,089,390	\$ (25,411)	\$ 700	\$ 562

HARRISON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Adjusted Gross Income Tax	County Economic Development Income Tax	Tax Sale Fees	Hotel/Motel Tax	Financial Institution Tax	Mortgage Fees - State Share	Child Restraint Violations Fines
Additions:							
Agency fund additions	\$ 5,969,695	\$ 1,993,627	\$ -	\$ 838,437	\$ 131,161	\$ 8,213	\$ 540
Deductions:							
Agency fund deductions	<u>5,969,695</u>	<u>1,993,627</u>	<u>1,750</u>	<u>853,153</u>	<u>131,161</u>	<u>7,535</u>	<u>855</u>
Excess (deficiency) of total additions over total deductions	-	-	(1,750)	(14,716)	-	678	(315)
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>1,750</u>	<u>30,773</u>	<u>-</u>	<u>-</u>	<u>540</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,057</u>	<u>\$ -</u>	<u>\$ 678</u>	<u>\$ 225</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Interstate Compact	Commercial Vehicle Excise Tax	Welfare Trust	HEA 1001 State Homestead Credit	State Share Of Delinquent Tax	After Settlement Collections	Settlement Welfare
Additions:							
Agency fund additions	\$ 838	\$ 140,189	\$ -	\$ 452,159	\$ 8,220	\$ -	\$ 68,957
Deductions:							
Agency fund deductions	1,340	82,869	4,930	461,467	8,220	-	68,957
Excess (deficiency) of total additions over total deductions	(502)	57,320	(4,930)	(9,308)	-	-	-
Cash and investment fund balance - beginning	552	-	4,930	11,231	-	-	-
Cash and investment fund balance - ending	<u>\$ 50</u>	<u>\$ 57,320</u>	<u>\$ -</u>	<u>\$ 1,923</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, 2009
 (Continued)

	Tax Distributions	Retainage	Plan Commission	Animal Control	County Health	County Recorder	Clerk of the Circuit Court
Additions:							
Agency fund additions	\$ 27,541,183	\$ 84,627	\$ 41,592	\$ 17,648	\$ 59,043	\$ 161,602	\$ 3,120,530
Deductions:							
Agency fund deductions	<u>27,541,183</u>	<u>-</u>	<u>38,236</u>	<u>18,245</u>	<u>63,351</u>	<u>161,602</u>	<u>3,261,909</u>
Excess (deficiency) of total additions over total deductions	-	84,627	3,356	(597)	(4,308)	-	(141,379)
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,366</u>	<u>11,107</u>	<u>-</u>	<u>829,392</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 84,627</u>	<u>\$ 3,356</u>	<u>\$ 769</u>	<u>\$ 6,799</u>	<u>\$ -</u>	<u>\$ 688,013</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Prosecutor	Sheriff's Inmate Trust	Police Retirement Late Surrender Fees	Park and Recreation	State Welfare Excise Tax	Superior Court Probation	Totals
Additions:							
Agency fund additions	\$ 93,157	\$ 182,482	\$ 19,439	\$ 225,317	\$ 652,051	\$ 175,618	\$ 73,207,881
Deductions:							
Agency fund deductions	93,589	180,638	21,867	226,225	652,051	181,445	79,190,223
Excess (deficiency) of total additions over total deductions	(432)	1,844	(2,428)	(908)	-	(5,827)	(5,982,342)
Cash and investment fund balance - beginning	957	39,883	18,243	774	-	8,287	11,278,419
Cash and investment fund balance - ending	<u>\$ 525</u>	<u>\$ 41,727</u>	<u>\$ 15,815</u>	<u>\$ (134)</u>	<u>\$ -</u>	<u>\$ 2,460</u>	<u>\$ 5,296,077</u>

HARRISON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

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	99,050,167
Buildings	43,222,198
Improvements other than buildings	2,257,589
Machinery and equipment	<u>9,317,678</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 154,775,089</u>

HARRISON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

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	\$ 2,189,401	\$ 771,689
Highway equipment	<u>234,920</u>	<u>122,875</u>
Total governmental activities debt	<u>\$ 2,424,321</u>	<u>\$ 894,564</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
County Animal Shelter

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE 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, 2009. 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, 2009.

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, the County Council, 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

August 31, 2010

HARRISON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

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
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program	11.555	2007-GS-H7-0041	\$ 181,440
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs Community Development Block Grants/State's Program	14.228	CF-08-119	329,810
Pass-Through Indiana Housing and Community Development Authority Community Development Block Grants/State's Program	14.228	HD-007-029	92,750
Total for program			422,560
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	06-JB-118 06-JB-203	10,000 10,000
Total for program			20,000
Edward Byrne Memorial Justice Assistance Program	16.738	08(a)-DJ-002	9,000
Total for federal grantor agency			29,000
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety	20.600	K4-2009-08-01-07 K4-2010-08-07-08 K8-2009-03-03-12 K8-2010-03-03-12	6,340 957 1,392 72
Total for program			8,761
Alcohol Impaired Driving Countermeasures Incentive Grants 1	20.601	PT-09-04-01-44 PT-10-04-04-40	4,476 2,922
Total for program			7,398
Total for cluster			16,159
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas Section 5311 and PMTF Operating Assistance Grant	20.509	18027300	266,559
Total for federal grantor agency			282,718

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

HARRISON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009
(Continued)

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
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	H1N1 130-66	<u>5,237</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		<u>166,186</u>
Pass-Through Indiana State Department of Health Maternal and Child Health Services Block Grant to the States 10-01-08 to 09-30-09	93.994	130-2	20,552
Pass-Through Indiana Family Health Council Maternal and Child Health Services Block Grant to the States 10-01-08 to 09-30-09	93.994	130-2	<u>9,054</u>
Total for program			<u>29,606</u>
Total for federal grantor agency			<u>201,029</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR 1795 DR 1828	227,060 <u>484,094</u>
Total for program			<u>711,154</u>
Emergency Management Performance Grants	97.042	C44P-9-640A	<u>18,368</u>
State Homeland Security Program (SHSP)	97.073	C44P-7-356	<u>4,357</u>
Total for federal grantor agency			<u>733,879</u>
Total federal awards expended			<u>\$ 1,850,626</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 cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

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, 2009:

Program Title	Federal CFDA Number	2009
Community Development Block Grants/State's Program	14.228	\$ 92,750
Formula Grants for Other Than Urbanized Areas	20.509	266,559

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

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
14.228	Community Development Block Grants/State's Program
97.036	Disaster Grants - Public Assistance

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

Auditee qualified as low-risk auditee? yes

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 August 31, 2010, with James Goldman, President of the Board of County Commissioners; Chris Timberlake, President of the County Council; and Patricia A. Wolfe, Auditor.