

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT

OF

HARRISON COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
08/01/2012



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Karen Engleman	01-01-11 to 12-31-14
Treasurer	Carol A. Hauswald	01-01-11 to 12-31-14
Clerk	Sherry L. Brown	01-01-09 to 12-31-12
Sheriff	Rodney Seelye	01-01-11 to 12-31-14
Recorder	Barbara Best	01-01-09 to 12-31-12
President of the Board of County Commissioners	James Goldman	01-01-11 to 12-31-12
President of the County Council	Gary Davis	01-01-11 to 12-31-12



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HARRISON COUNTY, INDIANA

We have audited the accompanying financial statement of Harrison County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated July 16, 2012, 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.

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

Included in the financial statement is 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, 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

July 16, 2012



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

TO: THE OFFICIALS OF HARRISON COUNTY, INDIANA

We have audited the financial statement of Harrison County (County), for the year ended December 31, 2011, and have issued our report thereon dated July 16, 2012. 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 opinion on the financial statement, 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, 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

July 16, 2012

## FINANCIAL STATEMENT

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

HARRISON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 484,788	\$ 8,942,970	\$ 9,208,669	\$ 219,089
Highway	1,367,548	2,275,099	2,182,935	1,459,712
Local Road & Street	1,015,078	427,930	218,208	1,224,800
Accident Report	4,937	2,548	1,880	5,605
Firearms Training	71,874	22,160	19,448	74,586
Health	104,874	590,530	584,934	110,470
User Fee Alcohol & Drug	41,246	52,158	66,897	26,507
Emergency Ambulance	187,857	697,006	538,209	346,654
Harrison County Economic Development	3,309,510	1,386,928	1,574,027	3,122,411
Animal Control Checking	3,141	14,941	16,115	1,967
County Law Enforcement Continuing Education	5,157	2,371	1,931	5,597
Clerk's Records Perpetuation	6,098	12,610	9,812	8,896
Electronic Data Fund	6,193	763	1,655	5,301
Riverboat Ordinance 98-12	28,945,593	23,004,064	24,531,836	27,417,821
E-911 Emergency Telephone	458,252	105,730	146,663	417,319
Community Drug Free	23,112	18,831	23,111	18,832
Emergency Planning/Right To Know	730	3,751	-	4,481
Park & Recreation	382,321	865,999	829,373	418,947
Extradition	91,485	10,846	7,390	94,941
Juvenile Probation User Fees	41,076	6,604	2,530	45,150
Supplemental Adult Probation	106	-	-	106
Recorder's Records Perpetuation	249,812	55,143	48,111	256,844
Health Maintenance	150,205	33,139	43,937	139,407
Pretrial Diversion	10,992	21,182	16,550	15,624
CASA User Fees	3,090	-	-	3,090
County Misdemeanant Fund	53,725	24,910	24,010	54,625
Supplemental Public Defender Services	18,239	6,347	6,050	18,536
Surveyor Corner Perpetuation	63,423	7,235	29,284	41,374
Jury Pay	5,718	2,986	8,617	87
Rainy Day	1,160,200	88,622	389,226	859,596
Sales Disclosure Fund	22,080	3,010	7,010	18,080
K-9 Fund	1,734	400	1,942	192
Community Corrections Program	375	5,088	5,463	-
Tobacco Settlement Health Department	104,011	21,594	15,610	109,995
County Child Advocacy Fund	100	-	-	100
Levy Excess	359,735	-	-	359,735
Security Protection Fund	59,691	8,676	37,440	30,927
Wireless 911 Distribution	199,975	143,343	66,880	276,438
Animal Control Fines & Fees	12,558	4,130	2,032	14,656
Control Substance Excise Tax	17	-	-	17
CASA State Grant Fund	36,253	20,889	12,357	44,785
Reassessment	605,402	3,984	281,282	328,104
Reassessment 2015	-	291,979	53	291,926
Cumulative Capital Development	749,991	306,315	55	1,056,251
Cumulative Bridge	2,007,058	700,450	398,420	2,309,088
Cumulative Courthouse	883,547	248,084	35,490	1,096,141
Sheriff Pension	2,663,573	321,657	116,843	2,868,387
Congressional School Principal	32,536	-	-	32,536
City & Town Court Costs	9,647	7,470	-	17,117
Coroner's Training & Continuing Education	523	3,028	2,860	691
Congressional School Interest	21,752	732	3,904	18,580
County Clerk's Trust Fund	828,129	2,062,414	2,206,080	684,463
Weed Cutting	-	1,564	1,564	-
Surplus Tax Sale	387,132	528,369	430,614	484,887
Tax Sale Redemption	102	140,950	140,950	102
Surplus Tax	38,514	89,833	85,130	43,217
State Fines & Forfeitures	10,685	43,651	50,496	3,840
State's Sales Disclosure Fee	275	3,350	2,865	760
Sewage Collections	-	2,583	2,583	-
Overweight Vehicles Fine	778	-	778	-
Sheriff's Cashbook	-	701,530	701,571	(41)
Infraction Judgements	6,976	24,743	28,885	2,834

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

HARRISON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Inheritance Tax	410,019	2,419,964	855,331	1,974,652
Sheriff's Inmate Trust	48,641	187,947	197,355	39,233
Special Death Benefits	395	3,821	3,451	765
Education Plate	-	1,031	1,031	-
Hotel/Motel Tax	(36,758)	829,503	774,604	18,141
Financial Institution Tax	-	129,203	129,203	-
Mortgage Fee Fund	305	4,028	3,308	1,025
Child Restraint Violations	50	400	425	25
Interstate Compact Fee	225	2,643	2,143	725
Commercial Vehicle Excise Tax	-	269,580	143,534	126,046
HEA 1001-2008 State Homestead	1,083	-	80	1,003
Prosecutor's Bad Check Fees	-	58,333	57,368	965
CAGIT	-	4,939,361	4,939,361	-
CEDIT	-	1,652,283	1,652,283	-
Settlement-County Units	-	23,412,574	23,412,574	-
Treasurer	597,684	23,995,481	23,724,262	868,903
H1N1 130-68	-	37,425	37,425	-
2010 EMPG-Salary	-	37,164	37,164	-
County Offender Transport	-	52	-	52
Elected Officials Training Fund	-	1,506	79	1,427
Parks Endowment Fund	-	9,900	9,900	-
Payroll-Donation United Way	-	118	-	118
Payroll - Insurance Aflac	-	17,464	8,821	8,643
Payroll - Insurance Anthem	-	45,417	27,521	17,896
Payroll - Boston Mutual	-	6,791	3,431	3,360
Payroll - Colonial	-	313	209	104
Payroll-Insurance Guardian	-	16,229	10,828	5,401
Payroll-Insurance Liberty National	-	866	433	433
Payroll-Prepaid Legal	-	730	486	244
Payroll-Insurance TransAmerica	-	6,692	4,450	2,242
Payroll-Insurance VSP	-	8,259	5,525	2,734
Payroll-Child Support	-	2,760	2,760	-
Payroll-Federal Withholding	-	86,597	86,597	-
Payroll-Social Security & Medicare	-	49,840	49,840	-
Payroll-Local Tax Withholding	-	8,774	-	8,774
Payroll-Sheriff Pension	-	3,270	3,270	-
Payroll-State Tax Withholding	-	30,709	-	30,709
Payroll-Garnishments	-	100	100	-
Payroll-Pebsco	-	2,987	2,987	-
Payroll-PERF Voluntary Post-Tax	-	1,297	-	1,297
Payroll-PERF Voluntary Pre-Tax	-	394	-	394
Payroll-Chase Insurance Withholding	-	200	200	-
Payroll-Office Standing Trust	-	317	317	-
Trash Lien Collections	-	82	82	-
Homeland Security EMP 2010	-	3,694	3,694	-
2011-5311 Transportation Grant	-	420,266	420,266	-
93.563 ARRA Prosecutor IV-D	-	7,666	-	7,666
93.563 ARRA Clerk IV-D	-	15,642	-	15,642
93.563 County IV-D Incentive	-	101,018	23,612	77,406
93.563 Prosecutor IV-D Prior Oct. '99	-	17	-	17
93.563 Prosecutor IV-D Post Oct. '99	-	74,327	30,506	43,821
93.563 Clerk IV-D Prior Oct. '99	-	11,291	-	11,291
93.563 Clerk IV-D Post Oct. '99	-	31,774	4,550	27,224
HCCF Grant Building Project	-	8,000,000	8,000,000	-
HCCF Grant Extension - Healthy People	-	1,072	1,072	-
HCCF Grant-MCH	-	4,231	4,294	(63)
Superior Court Probation	2,460	159,106	161,566	-
Plan Commission	(245)	11,296	11,051	-
Probation Diversion/Community Drug Free	3,868	-	-	3,868
Drug Enforcement Fund	10,471	4,761	-	15,232
Probation User Fees(Superior)	101,641	174,755	195,465	80,931
Humane Society	11,347	-	-	11,347

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

HARRISON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Auditor's Plat Book Perpetuation	5,977	7,370	3,746	9,601
Park Board Donations	5,945	-	-	5,945
Animal Control Donations	6,158	13,292	18,019	1,431
CASA Donations	100	200	-	300
Harrison County Land Conservation	432	131	-	563
06-Jb-118 Criminal Justice Institute	(13,779)	16,779	3,000	-
Retainage	33,509	-	33,509	-
Government Facilities Plan	4,623,817	113,053	4,056,403	680,467
21st Century Community Grant	(2,388)	2,388	-	-
HCLL Grants & Donations	14,812	-	-	14,812
Clerk Nonreverting Section 101	-	54,263	1,483	52,780
H1N1 Flu Vaccines	1,519	-	1,519	-
Retainage - Government Facilities Project	529,386	365,684	633,589	261,481
Law Enforcement User Fee	37,868	5,264	6,488	36,644
Infraction Deferral	20,586	11,900	12,529	19,957
Work Release	101,093	14,220	14,232	101,081
Rothrock Mill Bridge Dec071110	-	200	200	-
ARRA Transportation Contract	-	67,474	67,474	-
2010 5311 Transportation	-	141,655	141,655	-
Sheriff's Commissary	66,390	157,421	132,397	91,414
03-Jb-026 Juvenile Justice Grant	11	-	-	11
154 HE-2008-08-01-15	(12,771)	12,771	-	-
MCH Grant 2008-2009	4,337	35,922	20,655	19,604
130-68 Department of Health Immunization	(270)	270	-	-
08-Jb-003 Juvenile Criminal Justice	3,962	8,876	12,838	-
2009s-2588 Maternal & Child Health	(5,368)	11,715	5,280	1,067
2009S-2588 Land Conservation Easements	-	13,902	13,902	-
Hayswood Nature Reserve 2009F-291	3,339	811	811	3,339
Log Cabin - Battle of Corydon	(84)	81,137	81,053	-
DUI Task Force Enforcement Program	882	-	-	882
Operation Pullover	(5,405)	6,445	1,040	-
EMS Homeland Security CFDA	1,097	-	-	1,097
Police Retirement Late Surrender Fees	13,957	14,039	17,907	10,089
EMA Planning Grant	11,111	-	1,010	10,101
Parks Nonreverting Timber	425	-	-	425
Parks Nonreverting	20,000	-	-	20,000
Coroner Accident Report Fund	250	-	-	250
Recorder	15,345	151,067	166,312	100
HEA 1001-2007 2008 PTRC & HSC	-	11,688	11,688	-
Treasurer Change Fund	400	-	-	400
Payroll Clearing	(127,581)	2,123,996	1,939,871	56,544
Parks Checking & Petty Cash	1,141	269,559	270,376	324
Clerk's Child Support	3,861	635,524	636,556	2,829
Health CAR-1	100	73,851	73,851	100
Totals	<u>\$ 53,820,879</u>	<u>\$ 116,099,407</u>	<u>\$ 118,594,772</u>	<u>\$ 51,325,514</u>

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

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

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

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

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

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

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

*E. Disbursements*

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

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

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

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

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

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

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

HARRISON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. 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.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011

	County General	Highway	Local Road & Street	Accident Report	Firearms Training	Health	User Fee Alcohol & Drug
Cash and investments - beginning	\$ 484,788	\$ 1,367,548	\$ 1,015,078	\$ 4,937	\$ 71,874	\$ 104,874	\$ 41,246
Receipts:							
Taxes	5,817,291	-	-	-	-	471,963	-
Licenses and permits	32,071	-	-	-	-	-	-
Intergovernmental	343,424	2,207,478	424,750	-	-	56,199	-
Charges for services	559,673	20,000	-	2,548	22,160	46,663	-
Fines and forfeits	130,626	-	-	-	-	-	52,158
Other receipts	2,059,885	47,621	3,180	-	-	15,705	-
Total receipts	<u>8,942,970</u>	<u>2,275,099</u>	<u>427,930</u>	<u>2,548</u>	<u>22,160</u>	<u>590,530</u>	<u>52,158</u>
Disbursements:							
Personal services	6,791,097	1,679,853	-	-	-	546,502	-
Supplies	366,485	158,855	196,568	1,880	19,448	6,966	-
Other services and charges	1,649,842	335,540	21,640	-	-	31,370	64,296
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	72,522	8,687	-	-	-	-	-
Other disbursements	328,723	-	-	-	-	96	2,601
Total disbursements	<u>9,208,669</u>	<u>2,182,935</u>	<u>218,208</u>	<u>1,880</u>	<u>19,448</u>	<u>584,934</u>	<u>66,897</u>
Excess (deficiency) of receipts over disbursements	<u>(265,699)</u>	<u>92,164</u>	<u>209,722</u>	<u>668</u>	<u>2,712</u>	<u>5,596</u>	<u>(14,739)</u>
Cash and investments - ending	<u>\$ 219,089</u>	<u>\$ 1,459,712</u>	<u>\$ 1,224,800</u>	<u>\$ 5,605</u>	<u>\$ 74,586</u>	<u>\$ 110,470</u>	<u>\$ 26,507</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Emergency Ambulance	Harrison County Economic Development	Animal Control Checking	County Law Enforcement Continuing Education	Clerk's Records Perpetuation	Electronic Data Fund	Riverboat Ordinance 98-12
Cash and investments - beginning	\$ 187,857	\$ 3,309,510	\$ 3,141	\$ 5,157	\$ 6,098	\$ 6,193	\$ 28,945,593
Receipts:							
Taxes	622,729	1,386,506	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	74,151	-	-	-	-	-	22,128,014
Charges for services	-	-	-	-	-	763	233,519
Fines and forfeits	-	-	14,941	2,371	12,610	-	-
Other receipts	126	422	-	-	-	-	642,531
Total receipts	697,006	1,386,928	14,941	2,371	12,610	763	23,004,064
Disbursements:							
Personal services	-	21,068	-	-	-	1,655	2,045,790
Supplies	-	238,017	-	-	-	-	4,384,923
Other services and charges	538,083	526,942	-	1,931	9,812	-	7,196,331
Debt service - principal and interest	-	788,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,340,810
Other disbursements	126	-	16,115	-	-	-	9,563,982
Total disbursements	538,209	1,574,027	16,115	1,931	9,812	1,655	24,531,836
Excess (deficiency) of receipts over disbursements	158,797	(187,099)	(1,174)	440	2,798	(892)	(1,527,772)
Cash and investments - ending	\$ 346,654	\$ 3,122,411	\$ 1,967	\$ 5,597	\$ 8,896	\$ 5,301	\$ 27,417,821

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	E-911 Emergency Telephone	Community Drug Free	Emergency Planning/Right To Know	Park & Recreation	Extradition	Juvenile Probation User Fees	Supplemental Adult Probation
Cash and investments - beginning	\$ 458,252	\$ 23,112	\$ 730	\$ 382,321	\$ 91,485	\$ 41,076	\$ 106
Receipts:							
Taxes	-	-	-	529,319	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	63,028	-	-	-
Charges for services	105,730	-	3,751	267,908	-	-	-
Fines and forfeits	-	18,831	-	-	9,838	6,604	-
Other receipts	-	-	-	5,744	1,008	-	-
Total receipts	<u>105,730</u>	<u>18,831</u>	<u>3,751</u>	<u>865,999</u>	<u>10,846</u>	<u>6,604</u>	<u>-</u>
Disbursements:							
Personal services	145,727	-	-	545,580	-	-	-
Supplies	-	-	-	107,882	-	-	-
Other services and charges	140	23,111	-	140,339	7,390	2,530	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	796	-	-	26,009	-	-	-
Other disbursements	-	-	-	9,563	-	-	-
Total disbursements	<u>146,663</u>	<u>23,111</u>	<u>-</u>	<u>829,373</u>	<u>7,390</u>	<u>2,530</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(40,933)</u>	<u>(4,280)</u>	<u>3,751</u>	<u>36,626</u>	<u>3,456</u>	<u>4,074</u>	<u>-</u>
Cash and investments - ending	<u>\$ 417,319</u>	<u>\$ 18,832</u>	<u>\$ 4,481</u>	<u>\$ 418,947</u>	<u>\$ 94,941</u>	<u>\$ 45,150</u>	<u>\$ 106</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Recorder's Records Perpetuation	Health Maintenance	Pretrial Diversion	CASA User Fees	County Misdemeanant Fund	Supplemental Public Defender Services	Surveyor Corner Perpetuation
Cash and investments - beginning	\$ 249,812	\$ 150,205	\$ 10,992	\$ 3,090	\$ 53,725	\$ 18,239	\$ 63,423
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	53,476	33,139	-	-	24,550	-	7,235
Fines and forfeits	-	-	21,182	-	-	6,347	-
Other receipts	1,667	-	-	-	360	-	-
Total receipts	<u>55,143</u>	<u>33,139</u>	<u>21,182</u>	<u>-</u>	<u>24,910</u>	<u>6,347</u>	<u>7,235</u>
Disbursements:							
Personal services	-	20,984	16,550	-	-	6,050	1,088
Supplies	-	15,289	-	-	-	-	2,337
Other services and charges	48,111	7,664	-	-	4,500	-	25,859
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	19,510	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>48,111</u>	<u>43,937</u>	<u>16,550</u>	<u>-</u>	<u>24,010</u>	<u>6,050</u>	<u>29,284</u>
Excess (deficiency) of receipts over disbursements	<u>7,032</u>	<u>(10,798)</u>	<u>4,632</u>	<u>-</u>	<u>900</u>	<u>297</u>	<u>(22,049)</u>
Cash and investments - ending	<u>\$ 256,844</u>	<u>\$ 139,407</u>	<u>\$ 15,624</u>	<u>\$ 3,090</u>	<u>\$ 54,625</u>	<u>\$ 18,536</u>	<u>\$ 41,374</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Jury Pay	Rainy Day	Sales Disclosure Fund	K-9 Fund	Community Corrections Program	Tobacco Settlement Health Department	County Child Advocacy Fund
Cash and investments - beginning	\$ 5,718	\$ 1,160,200	\$ 22,080	\$ 1,734	\$ 375	\$ 104,011	\$ 100
Receipts:							
Taxes	-	1,226	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	3,010	-	-	21,594	-
Fines and forfeits	2,819	-	-	-	5,088	-	-
Other receipts	167	87,396	-	400	-	-	-
Total receipts	<u>2,986</u>	<u>88,622</u>	<u>3,010</u>	<u>400</u>	<u>5,088</u>	<u>21,594</u>	<u>-</u>
Disbursements:							
Personal services	-	11,643	-	-	-	7,958	-
Supplies	-	499	-	-	-	-	-
Other services and charges	8,617	377,084	7,000	1,942	5,463	7,652	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	10	-	-	-	-
Total disbursements	<u>8,617</u>	<u>389,226</u>	<u>7,010</u>	<u>1,942</u>	<u>5,463</u>	<u>15,610</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,631)</u>	<u>(300,604)</u>	<u>(4,000)</u>	<u>(1,542)</u>	<u>(375)</u>	<u>5,984</u>	<u>-</u>
Cash and investments - ending	<u>\$ 87</u>	<u>\$ 859,596</u>	<u>\$ 18,080</u>	<u>\$ 192</u>	<u>\$ -</u>	<u>\$ 109,995</u>	<u>\$ 100</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Levy Excess	Security Protection Fund	Wireless 911 Distribution	Animal Control Fines & Fees	Control Substance Excise Tax	CASA State Grant Fund	Reassessment
Cash and investments - beginning	\$ 359,735	\$ 59,691	\$ 199,975	\$ 12,558	\$ 17	\$ 36,253	\$ 605,402
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	3,331
Charges for services	-	8,676	143,343	4,130	-	20,889	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	653
Total receipts	-	8,676	143,343	4,130	-	20,889	3,984
Disbursements:							
Personal services	-	-	-	-	-	-	44,844
Supplies	-	-	-	723	-	-	12,353
Other services and charges	-	37,440	66,880	1,309	-	11,297	224,085
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,060	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	37,440	66,880	2,032	-	12,357	281,282
Excess (deficiency) of receipts over disbursements	-	(28,764)	76,463	2,098	-	8,532	(277,298)
Cash and investments - ending	\$ 359,735	\$ 30,927	\$ 276,438	\$ 14,656	\$ 17	\$ 44,785	\$ 328,104

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Reassessment 2015	Cumulative Capital Development	Cumulative Bridge	Cumulative Courthouse	Sheriff Pension	Congressional School Principal	City & Town Court Costs
Cash and investments - beginning	\$ -	\$ 749,991	\$ 2,007,058	\$ 883,547	\$ 2,663,573	\$ 32,536	\$ 9,647
Receipts:							
Taxes	263,840	273,673	581,760	221,233	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	28,086	32,587	69,273	26,343	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	7,470
Other receipts	53	55	49,417	508	321,657	-	-
Total receipts	<u>291,979</u>	<u>306,315</u>	<u>700,450</u>	<u>248,084</u>	<u>321,657</u>	<u>-</u>	<u>7,470</u>
Disbursements:							
Personal services	-	-	143,623	-	-	-	-
Supplies	-	-	60,179	-	-	-	-
Other services and charges	-	-	194,500	35,445	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	53	55	118	45	116,843	-	-
Total disbursements	<u>53</u>	<u>55</u>	<u>398,420</u>	<u>35,490</u>	<u>116,843</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>291,926</u>	<u>306,260</u>	<u>302,030</u>	<u>212,594</u>	<u>204,814</u>	<u>-</u>	<u>7,470</u>
Cash and investments - ending	<u>\$ 291,926</u>	<u>\$ 1,056,251</u>	<u>\$ 2,309,088</u>	<u>\$ 1,096,141</u>	<u>\$ 2,868,387</u>	<u>\$ 32,536</u>	<u>\$ 17,117</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Coroner's Training & Continuing Education	Congressional School Interest	County Clerk's Trust Fund	Weed Cutting	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax
Cash and investments - beginning	\$ 523	\$ 21,752	\$ 828,129	\$ -	\$ 387,132	\$ 102	\$ 38,514
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	3,028	-	-	-	-	-	-
Fines and forfeits	-	-	2,062,414	1,564	-	-	-
Other receipts	-	732	-	-	528,369	140,950	89,833
Total receipts	<u>3,028</u>	<u>732</u>	<u>2,062,414</u>	<u>1,564</u>	<u>528,369</u>	<u>140,950</u>	<u>89,833</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,860	3,904	2,206,080	1,564	430,614	140,950	85,130
Total disbursements	<u>2,860</u>	<u>3,904</u>	<u>2,206,080</u>	<u>1,564</u>	<u>430,614</u>	<u>140,950</u>	<u>85,130</u>
Excess (deficiency) of receipts over disbursements	<u>168</u>	<u>(3,172)</u>	<u>(143,666)</u>	<u>-</u>	<u>97,755</u>	<u>-</u>	<u>4,703</u>
Cash and investments - ending	<u>\$ 691</u>	<u>\$ 18,580</u>	<u>\$ 684,463</u>	<u>\$ -</u>	<u>\$ 484,887</u>	<u>\$ 102</u>	<u>\$ 43,217</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	State Fines & Forfeitures	State's Sales Disclosure Fee	Sewage Collections	Overweight Vehicles Fine	Sheriff's Cashbook	Infraction Judgements	Inheritance Tax
Cash and investments - beginning	\$ 10,685	\$ 275	\$ -	\$ 778	\$ -	\$ 6,976	\$ 410,019
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	2,419,964
Charges for services	-	3,350	-	-	701,530	-	-
Fines and forfeits	43,651	-	2,583	-	-	24,743	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>43,651</u>	<u>3,350</u>	<u>2,583</u>	<u>-</u>	<u>701,530</u>	<u>24,743</u>	<u>2,419,964</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	50,496	2,865	2,583	778	701,571	28,885	855,331
Total disbursements	<u>50,496</u>	<u>2,865</u>	<u>2,583</u>	<u>778</u>	<u>701,571</u>	<u>28,885</u>	<u>855,331</u>
Excess (deficiency) of receipts over disbursements	<u>(6,845)</u>	<u>485</u>	<u>-</u>	<u>(778)</u>	<u>(41)</u>	<u>(4,142)</u>	<u>1,564,633</u>
Cash and investments - ending	<u>\$ 3,840</u>	<u>\$ 760</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (41)</u>	<u>\$ 2,834</u>	<u>\$ 1,974,652</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Sheriff's Inmate Trust	Special Death Benefits	Education Plate	Hotel/Motel Tax	Financial Institution Tax	Mortgage Fee Fund	Child Restraint Violations
Cash and investments - beginning	\$ 48,641	\$ 395	\$ -	\$ (36,758)	\$ -	\$ 305	\$ 50
Receipts:							
Taxes	-	-	-	829,503	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	129,203	-	-
Charges for services	187,947	-	-	-	-	4,028	-
Fines and forfeits	-	3,821	-	-	-	-	400
Other receipts	-	-	1,031	-	-	-	-
Total receipts	<u>187,947</u>	<u>3,821</u>	<u>1,031</u>	<u>829,503</u>	<u>129,203</u>	<u>4,028</u>	<u>400</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	774,604	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	197,355	3,451	1,031	-	129,203	3,308	425
Total disbursements	<u>197,355</u>	<u>3,451</u>	<u>1,031</u>	<u>774,604</u>	<u>129,203</u>	<u>3,308</u>	<u>425</u>
Excess (deficiency) of receipts over disbursements	<u>(9,408)</u>	<u>370</u>	<u>-</u>	<u>54,899</u>	<u>-</u>	<u>720</u>	<u>(25)</u>
Cash and investments - ending	<u>\$ 39,233</u>	<u>\$ 765</u>	<u>\$ -</u>	<u>\$ 18,141</u>	<u>\$ -</u>	<u>\$ 1,025</u>	<u>\$ 25</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Interstate Compact Fee	Commercial Vehicle Excise Tax	HEA 1001-2008 State Homestead	Prosecutor's Bad Check Fees	CAGIT	CEDIT	Settlement-County Units
Cash and investments - beginning	\$ 225	\$ -	\$ 1,083	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	126,046	-	-	4,939,361	1,652,283	19,939,611
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	142,837	-	-	-	-	3,470,762
Charges for services	-	-	-	58,333	-	-	-
Fines and forfeits	2,643	-	-	-	-	-	-
Other receipts	-	697	-	-	-	-	2,201
Total receipts	<u>2,643</u>	<u>269,580</u>	<u>-</u>	<u>58,333</u>	<u>4,939,361</u>	<u>1,652,283</u>	<u>23,412,574</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,143	143,534	80	57,368	4,939,361	1,652,283	23,412,574
Total disbursements	<u>2,143</u>	<u>143,534</u>	<u>80</u>	<u>57,368</u>	<u>4,939,361</u>	<u>1,652,283</u>	<u>23,412,574</u>
Excess (deficiency) of receipts over disbursements	<u>500</u>	<u>126,046</u>	<u>(80)</u>	<u>965</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 725</u>	<u>\$ 126,046</u>	<u>\$ 1,003</u>	<u>\$ 965</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Treasurer	H1N1 130-68	2010 EMPG-Salary	County Offender Transport	Elected Officials Training Fund	Parks Endowment Fund	Payroll-Donation United Way
Cash and investments - beginning	\$ 597,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	20,228,994	-	-	-	-	9,556	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,766,487	-	-	-	-	-	-
Charges for services	-	37,425	37,164	-	1,506	-	-
Fines and forfeits	-	-	-	52	-	-	-
Other receipts	-	-	-	-	-	344	118
Total receipts	<u>23,995,481</u>	<u>37,425</u>	<u>37,164</u>	<u>52</u>	<u>1,506</u>	<u>9,900</u>	<u>118</u>
Disbursements:							
Personal services	-	-	37,164	-	-	-	-
Supplies	-	-	-	-	-	4,156	-
Other services and charges	-	-	-	-	79	5,400	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	37,425	-	-	-	-	-
Other disbursements	<u>23,724,262</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>344</u>	<u>-</u>
Total disbursements	<u>23,724,262</u>	<u>37,425</u>	<u>37,164</u>	<u>-</u>	<u>79</u>	<u>9,900</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>271,219</u>	<u>-</u>	<u>-</u>	<u>52</u>	<u>1,427</u>	<u>-</u>	<u>118</u>
Cash and investments - ending	<u>\$ 868,903</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52</u>	<u>\$ 1,427</u>	<u>\$ -</u>	<u>\$ 118</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Payroll - Insurance Aflac	Payroll - Insurance Anthem	Payroll - Boston Mutual	Payroll - Colonial	Payroll-Insurance Guardian	Payroll-Insurance Liberty National	Payroll-Prepaid Legal
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>17,464</u>	<u>45,417</u>	<u>6,791</u>	<u>313</u>	<u>16,229</u>	<u>866</u>	<u>730</u>
Total receipts	<u>17,464</u>	<u>45,417</u>	<u>6,791</u>	<u>313</u>	<u>16,229</u>	<u>866</u>	<u>730</u>
Disbursements:							
Personal services	8,821	27,521	3,431	209	10,828	433	486
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>8,821</u>	<u>27,521</u>	<u>3,431</u>	<u>209</u>	<u>10,828</u>	<u>433</u>	<u>486</u>
Excess (deficiency) of receipts over disbursements	<u>8,643</u>	<u>17,896</u>	<u>3,360</u>	<u>104</u>	<u>5,401</u>	<u>433</u>	<u>244</u>
Cash and investments - ending	<u>\$ 8,643</u>	<u>\$ 17,896</u>	<u>\$ 3,360</u>	<u>\$ 104</u>	<u>\$ 5,401</u>	<u>\$ 433</u>	<u>\$ 244</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Payroll-Insurance TransAmerica	Payroll-Insurance VSP	Payroll-Child Support	Payroll-Federal Withholding	Payroll - Social Security & Medicare	Payroll-Local Tax Withholding	Payroll-Sheriff Pension
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,692	8,259	2,760	86,597	49,840	8,774	3,270
Total receipts	6,692	8,259	2,760	86,597	49,840	8,774	3,270
Disbursements:							
Personal services	4,450	5,525	2,760	86,597	49,840	-	3,270
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	4,450	5,525	2,760	86,597	49,840	-	3,270
Excess (deficiency) of receipts over disbursements	2,242	2,734	-	-	-	8,774	-
Cash and investments - ending	\$ 2,242	\$ 2,734	\$ -	\$ -	\$ -	\$ 8,774	\$ -

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Payroll-State Tax Withholding	Payroll - Garnishments	Payroll-Pebsco	Payroll-PERF Voluntary Post-Tax	Payroll-PERF Voluntary Pre-Tax	Payroll-Chase Insurance Withholding	Payroll-Office Standing Trust
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	30,709	100	2,987	1,297	394	200	317
Total receipts	30,709	100	2,987	1,297	394	200	317
Disbursements:							
Personal services	-	100	2,987	-	-	200	317
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	100	2,987	-	-	200	317
Excess (deficiency) of receipts over disbursements	30,709	-	-	1,297	394	-	-
Cash and investments - ending	\$ 30,709	\$ -	\$ -	\$ 1,297	\$ 394	\$ -	\$ -

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Trash Lien Collections	Homeland Security EMP 2010	2011-5311 Transportation Grant	93.563 ARRA Prosecutor IV-D	93.563 ARRA Clerk IV-D	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Prior Oct. '99
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	3,694	420,266	7,666	15,642	101,018	17
Fines and forfeits	82	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>82</b>	<b>3,694</b>	<b>420,266</b>	<b>7,666</b>	<b>15,642</b>	<b>101,018</b>	<b>17</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	3,694	-	-	-	-	-
Other disbursements	82	-	420,266	-	-	23,612	-
<b>Total disbursements</b>	<b>82</b>	<b>3,694</b>	<b>420,266</b>	<b>-</b>	<b>-</b>	<b>23,612</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	-	7,666	15,642	77,406	17
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,666</u>	<u>\$ 15,642</u>	<u>\$ 77,406</u>	<u>\$ 17</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	93.563 Prosecutor IV-D Post Oct. '99	93.563 Clerk IV-D Prior Oct. '99	93.563 Clerk IV-D Post Oct. '99	HCCF Grant Building Project	HCCF Grant-Extension Healthy People	HCCF Grant-MCH	Superior Court Probation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,460
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	74,327	11,291	31,774	8,000,000	1,072	4,231	-
Fines and forfeits	-	-	-	-	-	-	159,106
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>74,327</u>	<u>11,291</u>	<u>31,774</u>	<u>8,000,000</u>	<u>1,072</u>	<u>4,231</u>	<u>159,106</u>
Disbursements:							
Personal services	2,892	-	-	-	1,072	-	-
Supplies	-	-	-	-	-	2,438	-
Other services and charges	-	-	-	-	-	1,856	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	8,000,000	-	-	-
Other disbursements	27,614	-	4,550	-	-	-	161,566
Total disbursements	<u>30,506</u>	<u>-</u>	<u>4,550</u>	<u>8,000,000</u>	<u>1,072</u>	<u>4,294</u>	<u>161,566</u>
Excess (deficiency) of receipts over disbursements	<u>43,821</u>	<u>11,291</u>	<u>27,224</u>	<u>-</u>	<u>-</u>	<u>(63)</u>	<u>(2,460)</u>
Cash and investments - ending	<u>\$ 43,821</u>	<u>\$ 11,291</u>	<u>\$ 27,224</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (63)</u>	<u>\$ -</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Plan Commission	Probation Diversion/ Community Drug Free	Drug Enforcement Fund	Probation User Fees (Superior)	Humane Society	Auditor's Plat Book Perpetuation	Park Board Donations
Cash and investments - beginning	\$ (245)	\$ 3,868	\$ 10,471	\$ 101,641	\$ 11,347	\$ 5,977	\$ 5,945
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	11,296	-	336	1,435	-	7,370	-
Fines and forfeits	-	-	-	159,034	-	-	-
Other receipts	-	-	4,425	14,286	-	-	-
Total receipts	<u>11,296</u>	<u>-</u>	<u>4,761</u>	<u>174,755</u>	<u>-</u>	<u>7,370</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	70,941	-	2,746	-
Supplies	-	-	-	12,874	-	-	-
Other services and charges	-	-	-	98,956	-	1,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	10,814	-	-	-
Other disbursements	11,051	-	-	1,880	-	-	-
Total disbursements	<u>11,051</u>	<u>-</u>	<u>-</u>	<u>195,465</u>	<u>-</u>	<u>3,746</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>245</u>	<u>-</u>	<u>4,761</u>	<u>(20,710)</u>	<u>-</u>	<u>3,624</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,868</u>	<u>\$ 15,232</u>	<u>\$ 80,931</u>	<u>\$ 11,347</u>	<u>\$ 9,601</u>	<u>\$ 5,945</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Animal Control Donations	CASA Donations	Harrison County Land Conservation	06-Jb-118 Criminal Justice Institute	Retainage	Government Facilities Plan	21st Century Community Grant
Cash and investments - beginning	\$ 6,158	\$ 100	\$ 432	\$ (13,779)	\$ 33,509	\$ 4,623,817	\$ (2,388)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	4,252	-	113,053	2,388
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,292	200	131	12,527	-	-	-
Total receipts	<u>13,292</u>	<u>200</u>	<u>131</u>	<u>16,779</u>	<u>-</u>	<u>113,053</u>	<u>2,388</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,946	-	-	-	-	-	-
Other services and charges	16,073	-	-	3,000	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	33,509	4,056,403	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>18,019</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>33,509</u>	<u>4,056,403</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,727)</u>	<u>200</u>	<u>131</u>	<u>13,779</u>	<u>(33,509)</u>	<u>(3,943,350)</u>	<u>2,388</u>
Cash and investments - ending	<u>\$ 1,431</u>	<u>\$ 300</u>	<u>\$ 563</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 680,467</u>	<u>\$ -</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	HCLL Grants & Donations	Clerk Nonreverting Section 101	H1N1 Flu Vaccines	Retainage - Government Facilities Project	Law Enforcement User Fee	Infraction Deferral
Cash and investments - beginning	\$ 14,812	\$ -	\$ 1,519	\$ 529,386	\$ 37,868	\$ 20,586
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	54,263	-	-	-	-
Fines and forfeits	-	-	-	-	5,264	11,900
Other receipts	-	-	-	365,684	-	-
Total receipts	-	54,263	-	365,684	5,264	11,900
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,800
Other services and charges	-	-	-	-	6,488	10,729
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,483	-	633,589	-	-
Other disbursements	-	-	1,519	-	-	-
Total disbursements	-	1,483	1,519	633,589	6,488	12,529
Excess (deficiency) of receipts over disbursements	-	52,780	(1,519)	(267,905)	(1,224)	(629)
Cash and investments - ending	<u>\$ 14,812</u>	<u>\$ 52,780</u>	<u>\$ -</u>	<u>\$ 261,481</u>	<u>\$ 36,644</u>	<u>\$ 19,957</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Work Release	Rothrock Mill Bridge Dec071110	ARRA Transportation Contract	2010 5311 Transportation	Sheriff's Commissary	03-Jb-026 Juvenile Justice Grant
Cash and investments - beginning	\$ 101,093	\$ -	\$ -	\$ -	\$ 66,390	\$ 11
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	14,220	200	67,474	141,655	157,421	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>14,220</u>	<u>200</u>	<u>67,474</u>	<u>141,655</u>	<u>157,421</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	2,999	-	-	-	-	-
Other services and charges	10,276	200	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	957	-	-	-	-	-
Other disbursements	-	-	67,474	141,655	132,397	-
Total disbursements	<u>14,232</u>	<u>200</u>	<u>67,474</u>	<u>141,655</u>	<u>132,397</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(12)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,024</u>	<u>-</u>
Cash and investments - ending	<u>\$ 101,081</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,414</u>	<u>\$ 11</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	154 HE- 2008-08-01-15	MCH Grant 2008-2009	130-68 Department of Health Immunization	08-Jb-003 Juvenile Criminal Justice	2009S-2588 Maternal & Child Health	2009S-2578 Land Conservation Easements
Cash and investments - beginning	\$ (12,771)	\$ 4,337	\$ (270)	\$ 3,962	\$ (5,368)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	35,922	270	8,876	10,026	13,902
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,771	-	-	-	1,689	-
Total receipts	<u>12,771</u>	<u>35,922</u>	<u>270</u>	<u>8,876</u>	<u>11,715</u>	<u>13,902</u>
Disbursements:						
Personal services	-	3,294	-	311	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	17,361	-	-	5,280	13,902
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	12,527	-	-
Total disbursements	<u>-</u>	<u>20,655</u>	<u>-</u>	<u>12,838</u>	<u>5,280</u>	<u>13,902</u>
Excess (deficiency) of receipts over disbursements	<u>12,771</u>	<u>15,267</u>	<u>270</u>	<u>(3,962)</u>	<u>6,435</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 19,604</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,067</u>	<u>\$ -</u>

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Hayswood Nature Reserve 2009F-291	Log Cabin - Battle of Corydon	DUI Task Force Enforcement Program	Operation Pullover	EMA Homeland Security CFDA	Police Retirement Late Surrender Fees
Cash and investments - beginning	\$ 3,339	\$ (84)	\$ 882	\$ (5,405)	\$ 1,097	\$ 13,957
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	81,137	-	2,800	-	-
Fines and forfeits	-	-	-	-	-	14,039
Other receipts	811	-	-	3,645	-	-
Total receipts	811	81,137	-	6,445	-	14,039
Disbursements:						
Personal services	-	-	-	1,040	-	17,907
Supplies	-	-	-	-	-	-
Other services and charges	-	81,053	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	811	-	-	-	-	-
Total disbursements	811	81,053	-	1,040	-	17,907
Excess (deficiency) of receipts over disbursements	-	84	-	5,405	-	(3,868)
Cash and investments - ending	\$ 3,339	\$ -	\$ 882	\$ -	\$ 1,097	\$ 10,089

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	EMA Planning Grant	Parks Nonreverting Timber	Parks Nonreverting	Coroner Accident Report Fund	Recorder	HEA 1001-2007 2008 PTRC & HSC
Cash and investments - beginning	\$ 11,111	\$ 425	\$ 20,000	\$ 250	\$ 15,345	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	151,067	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	11,688
Total receipts	-	-	-	-	151,067	11,688
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,010	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	166,312	11,688
Total disbursements	1,010	-	-	-	166,312	11,688
Excess (deficiency) of receipts over disbursements	(1,010)	-	-	-	(15,245)	-
Cash and investments - ending	\$ 10,101	\$ 425	\$ 20,000	\$ 250	\$ 100	\$ -

HARRISON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Treasurer Change Fund	Payroll Clearing	Parks Checking & Petty Cash	Clerk's Child Support	Health CAR-1	Totals
Cash and investments - beginning	\$ 400	\$ (127,581)	\$ 1,141	\$ 3,861	\$ 100	\$ 53,820,879
Receipts:						
Taxes	-	-	-	-	-	57,894,894
Licenses and permits	-	-	-	-	-	32,071
Intergovernmental	-	-	-	-	-	35,385,917
Charges for services	-	-	269,559	635,524	73,851	13,146,363
Fines and forfeits	-	-	-	-	-	2,782,181
Other receipts	-	2,123,996	-	-	-	6,857,981
Total receipts	-	2,123,996	269,559	635,524	73,851	116,099,407
Disbursements:						
Personal services	-	-	-	-	-	12,375,154
Supplies	-	-	-	-	-	5,598,617
Other services and charges	-	-	-	-	-	12,661,412
Debt service - principal and interest	-	-	-	-	-	788,000
Capital outlay	-	-	-	-	-	14,247,268
Other disbursements	-	1,939,871	270,376	636,556	73,851	72,924,321
Total disbursements	-	1,939,871	270,376	636,556	73,851	118,594,772
Excess (deficiency) of receipts over disbursements	-	184,125	(817)	(1,032)	-	(2,495,365)
Cash and investments - ending	\$ 400	\$ 56,544	\$ 324	\$ 2,829	\$ 100	\$ 51,325,514

HARRISON COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2011

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Build Justice Center	\$ 765,000	\$ 787,624
Notes and loans payable	Caterpillar Grader	<u>74,347</u>	<u>24,875</u>
Total governmental activities		<u><u>839,347</u></u>	<u><u>812,499</u></u>

HARRISON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2011

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.

	Ending Balance
Governmental activities:	
Land	\$ 927,457
Infrastructure	226,850,179
Buildings	43,714,294
Improvements other than buildings	2,295,720
Machinery, equipment and vehicles	9,931,589
Total governmental activities	283,719,239
Total capital assets	\$ 283,719,239

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

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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](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 the 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, 2011. 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, 2011.

Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

A deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, 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

July 16, 2012

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

HARRISON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2011

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 JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants 08-JB-FX-4403	16.523	08-JB-003	\$ <u>12,837</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspections	20.205	BR-NBIS (570)	<u>374</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	PT-11-04-04-42	<u>2,800</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas Section 5311 and PMTF Operating Assistance Grant Section 5311 and PMTF Operating Assistance Grant	20.509	18028300 18029300	98,072 <u>280,178</u>
Total for program			<u>378,250</u>
Total for federal grantor agency			<u>381,424</u>
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through Indiana Secretary of State Election Reform Payments	39.011		<u>1,483</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Immunization Cluster Immunization Grants	93.268	IP 130-68	<u>270</u>
Total for cluster			<u>270</u>
Public Health Emergency Preparedness	93.069	H1N1 130-68	<u>37,425</u>

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, 2011  
(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
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
Child Support - Prosecutor			133,003
Child Support - Court Costs			17,449
Child Support - Clerk			41,472
Child Support - Incentive - Prosecutor			30,505
Child Support - Incentive - County			23,612
Child Support - Incentive - Clerk			4,550
Child Support - Indirect Costs			<u>113,607</u>
Total for program			<u>364,198</u>
Pass-Through Indiana State Department of Health			
Maternal and Child Health Services Block Grant to the States	93.994		
10-01-10 to 09-30-11		130-2	<u>17,192</u>
Total for federal grantor agency			<u>419,355</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Emergency Management Performance Grants	97.042		
		EDS# C44P-1-118A	3,694
		EDS# C44P-1-320A	<u>37,164</u>
Total for program			<u>40,858</u>
Total federal awards expended			<u>\$ 855,687</u>

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

HARRISON COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

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

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

Program Title	Federal CFDA Number	2011
Formula Grants for Other Than Urbanized Areas	20.509	<u>\$ 378,250</u>

HARRISON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

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

Identification of Major Programs:

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

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

Auditee qualified as low-risk auditee?	no
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**Section II – Financial Statement Findings**

No matters are reportable.

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

No matters are reportable.

HARRISON COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

HARRISON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 16, 2012, with James Goldman, President of the Board of County Commissioners; Gary Davis, President of the County Council; and Karen Engleman, Auditor.