

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

ANNUAL FINANCIAL REPORT

2010

HARRISON COUNTY, INDIANA



FILED

08/18/2011

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report on Financial Statements and Supplementary Schedule of Expenditures of Federal Awards	3-4
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	5-6
Financial Statement(s): Statement(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	8-9
Notes to Financial Statements	10-14
Supplementary Information: Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	16-37
Schedule of Capital Assets.....	38
Schedule of Long-Term Debt	39
Other Report(s)	40
Supplemental Audit of Federal Awards: 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.....	42-43
Schedule of Expenditures of Federal Awards	44-45
Note(s) to Schedule of Expenditures of Federal Awards	46
Schedule of Findings and Questioned Costs	47
Auditee Prepared Schedule(s): Summary Schedule of Prior Audit Findings	48
Exit Conference.....	49

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Patricia A. Wolfe Karen Engleman	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Carol A. Hauswald	01-01-07 to 12-31-14
Clerk	Sherry L. Brown	01-01-09 to 12-31-12
Sheriff	Mike Deatrick Rodney Seelye	01-01-07 to 12-31-10 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	01-01-10 to 12-31-11
President of the County Council	Chris Timberlake Gary Davis	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
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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 statement of Harrison County (County), for the year ended December 31, 2010. These financial statement(s) are the responsibility of the County's management. Our responsibility is to express opinions on these financial statement(s) 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(s) are 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(s). 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(s).

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. The basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statement(s) referred to above present fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated July 25, 2011, 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 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(s). Such information has been subjected to the auditing procedures applied in the audit of the financial statement(s) and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement(s) taken as a whole.

Included in the financial statement 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 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(s) taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement(s). The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statements. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, 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 financial statement(s) and, accordingly, we express no opinion on them.

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

July 25, 2011



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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 statement(s) of Harrison County (County), for the year ended December 31, 2010, and have issued our report thereon dated July 25, 2011. 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(s) 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(s) 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 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 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, 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

July 25, 2011

FINANCIAL STATEMENT(S)

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 135,647	\$ 9,745,757	\$ 9,396,617	\$ 484,787
Local Road And Street	1,082,300	439,860	507,082	1,015,078
Accident Report	4,437	2,670	2,170	4,937
Firearms Training	63,116	25,710	16,952	71,874
Health Operating	42,438	707,119	644,683	104,874
User Fee Alcohol And Drug	38,859	78,636	76,249	41,246
Probation Diversion/Community Drug Free	3,867	-	-	3,867
Emergency Ambulance	26,857	882,179	721,179	187,857
Harrison County Economic Development	4,787,206	2,013,300	3,490,996	3,309,510
Plan Commission	3,356	31,414	35,015	(245)
Animal Control	769	15,530	13,158	3,141
County Law Enforcement Continuing Education	5,635	2,294	2,772	5,157
Clerk's Records Perpetuation	4,615	8,532	7,049	6,098
Electronic Data Fund	5,199	994	-	6,193
Riverboat	26,517,916	23,182,253	20,754,576	28,945,593
E-911 Emergency Telephone	474,792	197,952	214,492	458,252
Community Drug Free	23,701	23,112	23,701	23,112
Drug Enforcement Fund	10,471	-	-	10,471
Emergency Planning/Right To Know	730	-	-	730
Highway	2,045,306	2,238,365	2,916,123	1,367,548
Park And Recreation Operating	175,310	1,013,801	806,790	382,321
Extradition	92,380	4,505	5,400	91,485
Juvenile Probation User Fees (Circuit)	31,838	11,179	1,941	41,076
Supplemental Adult Probation	106	-	-	106
Probation User Fees (Superior)	135,393	172,495	206,247	101,641
Recorder's Records Perpetuation	283,481	38,046	71,714	249,813
Health Maintenance	137,628	33,150	20,573	150,205
Pretrial Diversion	46,689	17,618	53,315	10,992
Casa User Fees	2,990	100	-	3,090
County Misdemeanor Fund	53,675	24,550	24,500	53,725
Supplemental Public Defender Service	10,659	7,580	-	18,239
Humane Society	11,347	-	-	11,347
Surveyor Coroner Perpetuation	79,422	6,025	22,024	63,423
Auditor's Plat Book Perpetuation	6,400	7,455	7,878	5,977
Jury Pay	16,731	3,894	14,907	5,718
Park Board Donations	5,945	-	-	5,945
Animal Control Donations	5,874	10,575	10,291	6,158
Casa Donations	-	100	-	100
Harrison County Land Conservation	278	154	-	432
06-Jb-118 Criminal Justice Institute	(10,251)	10,000	13,528	(13,779)
07-Dj-001 Criminal Justice - Lauren	(2,555)	3,000	445	-
Blue River Transportation Maintenance Facility	25,000	190,945	215,945	-
Transportation Grant 5311 2009	-	130,777	130,777	-
Retainage	84,627	44,930	96,048	33,509
Government Facilities Plan	383,034	9,107,711	4,866,928	4,623,817
21st Century Community Grant	-	12,655	15,043	(2,388)
Hcll Grants And Donations	14,812	-	-	14,812
Clerk Non Reverting Section 101	-	25,000	25,000	-
H1N1 Flu Vaccines	12,717	100,336	111,534	1,519
Rainy Day	932,660	533,326	305,786	1,160,200
Sales Disclosure Fund	18,764	3,325	10	22,079
Retainage-Government Facility Project	-	746,694	217,308	529,386
K-9 Fund	1,382	500	148	1,734
Law Enforcement User Fee	36,273	8,115	6,520	37,868
Infraction Deferral	4,765	18,319	2,498	20,586
Work Release	89,884	22,275	11,066	101,093
Rothrock Mill Bridge December 071110	-	4,900	4,900	-
Arra Transportation Contract	-	412,898	412,898	-
2010 5311 Transportation	-	439,431	439,431	-
Sheriff's Commissary	50,841	108,857	93,307	66,391
03-Jb-026 Juvenile Justice Grant	11	-	-	11
154He-2008-08-01-15	10,892	-	23,663	(12,771)
Community Corrections Program	-	750	375	375
Tobacco Settlement Health Department	110,738	29,879	36,606	104,011
Mch Grant 2008-2009	4,393	19,213	19,269	4,337
County Child Advocacy Fund	100	-	-	100
130-68 Department Of Health Immunizations	-	2,432	2,702	(270)
Letpp Homeland Security	-	19,875	19,875	-
2009 Empg Homeland Security	-	18,996	18,996	-
Levy Excess	278,781	80,954	-	359,735
Disaster Of 1795 (Fema) Ema	92,223	26,652	118,875	-
08-Jb-003 Juvenile Criminal Justice	-	11,125	7,163	3,962
2009S-2588-Maternal And Child Health	(1,875)	16,062	19,556	(5,369)
2009S-2578-Land Conservation Easements	-	19,171	19,171	-
Professor Popcorn-2009S-2591	36	745	781	-
Hayswood Nature Reserve 2009F-291	-	98,677	95,338	3,339
Log Cabin - Battle Of Corydon	-	2,174	2,258	(84)

The notes to the financial statement(s) 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, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Dui Task Force Enforcement Program	2,286	-	1,404	882
Security Protection Fund	52,059	11,412	3,780	59,691
Operation Pullover	(3,613)	4,500	6,292	(5,405)
Ena Homeland Security	1,096	-	-	1,096
Wireless 911 Distribution	127,577	142,287	69,889	199,975
Police Retirement Late Surrender Fees	15,815	19,433	21,291	13,957
Ena Planning Grant	11,677	-	566	11,111
Parks Non-Reverting Timber	425	-	-	425
Park Non-Reverting	20,000	-	-	20,000
Animal Control Fines And Fees	12,811	1,360	1,613	12,558
Control Substance Excise Tax	17	-	-	17
Casa State Grant Fund	34,598	10,454	8,799	36,253
Reassessment	631,248	244,869	270,715	605,402
Cumulative Capital Development	2,345,271	404,720	2,000,000	749,991
Cumulative Bridge	1,851,889	863,621	708,452	2,007,058
Cumulative Courthouse	1,555,758	327,789	1,000,000	883,547
Sheriff Pension	2,434,422	306,461	77,310	2,663,573
Congressional School Principal	32,536	-	-	32,536
City And Town Court Costs	4,511	9,647	4,511	9,647
Coroner's Training And Continuing Education	404	2,825	2,706	523
Congressional School Interest	20,842	910	-	21,752
County Circuit Court Clerk	688,013	2,835,519	2,691,542	831,990
Weed Cutting	-	2,604	2,604	-
Surplus Tax Sale	89,766	386,576	89,210	387,132
Tax Sale Redemption	102	14,334	14,334	102
Surplus Tax	19,354	42,605	23,445	38,514
State Fines And Forfeitures	4,412	43,340	37,067	10,685
State Sales Disclosure Fee	375	3,325	3,425	275
Sewage Collections	-	4,768	4,768	-
Overweight Vehicles Fine	1,005	2,681	2,908	778
Coroner Accident Report Fund	25	225	-	250
Recorder	-	150,035	134,690	15,345
Sheriff	-	96,287	96,287	-
Infraction Judgements	5,696	40,494	39,214	6,976
Inheritance Tax	164,159	1,130,986	885,126	410,019
Superior Court Probation	2,460	174,070	174,070	2,460
Hea1001-2007 2008 Ptrc And Homestead Credit	-	115,797	115,797	-
Payroll Clearing	(25,411)	5,594,647	5,696,816	(127,580)
Sheriff's Inmate Trust	41,727	236,715	229,802	48,640
Special Death Benefits	700	4,150	4,455	395
Parks And Recreation	(134)	260,638	259,363	1,141
Education Plate	562	1,388	1,950	-
Hotel/Motel Tax	16,057	837,185	890,000	(36,758)
Financial Institution Tax	-	125,283	125,283	-
Mortgage Fee Fund	678	3,487	3,860	305
Child Restraint Violations	225	525	700	50
Interstate Compact Fee	50	1,575	1,400	225
Commercial Vehicle Excise Tax	57,320	140,586	197,906	-
Hea 1001-2008 State Homestead	1,923	258,420	259,260	1,083
Prosecutor's Bad Check Fee	525	79,898	80,423	-
Health	6,799	48,571	55,270	100
Cagit	-	6,472,266	6,472,266	-
Cedit	-	2,166,182	2,166,182	-
Settlement-County Units	-	34,622,265	34,622,265	-
Treasurer	4,089,390	29,907,901	33,399,207	598,084
	<u>\$ 52,828,022</u>	<u>\$ 141,373,219</u>	<u>\$ 140,380,365</u>	<u>\$ 53,820,876</u>

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

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT(S)

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(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statements are 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 statements. The aggregate receipts may include, but are not limited to, 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.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

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, 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).

Utility fees which are comprised mostly of charges for current services.

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 statements. The aggregate disbursements may include, but are not limited to, 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.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

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

Utility operating expenses which include all outflows for operating the utilities.

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.

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.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

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.

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 and replacement items purchased.

Note 6. Pension Plan(s)

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 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 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.

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. That report may be obtained by contacting:

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

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Funding Policy and Annual Pension Cost

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

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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Harrison County's Annual Report(s) can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	General	Local Road And Street	Accident Report	Firearms Training	Health Operating	User Fee Alcohol And Drug	Probation Diversion/Community Drug Free
Cash and investments - beginning	\$ 135,647	\$ 1,082,300	\$ 4,437	\$ 63,116	\$ 42,438	\$ 38,859	\$ 3,867
Receipts:							
Taxes	7,368,765	-	-	-	598,394	-	-
Intergovernmental	903,467	435,595	-	-	85,885	-	-
Charges for services	52,945	-	2,670	1,250	21,197	-	-
Fines and forfeits	353,664	-	-	24,460	1,394	78,636	-
Other receipts	1,066,916	4,265	-	-	249	-	-
Total receipts	<u>9,745,757</u>	<u>439,860</u>	<u>2,670</u>	<u>25,710</u>	<u>707,119</u>	<u>78,636</u>	<u>-</u>
Disbursements:							
Personal services	6,600,187	-	-	-	512,461	-	-
Supplies	326,101	472,715	1,945	16,952	4,948	-	-
Other services and charges	1,622,531	34,367	-	-	27,274	70,743	-
Capital outlay	82,381	-	-	-	-	2,000	-
Other disbursements	765,417	-	225	-	100,000	3,506	-
Total disbursements	<u>9,396,617</u>	<u>507,082</u>	<u>2,170</u>	<u>16,952</u>	<u>644,683</u>	<u>76,249</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>349,140</u>	<u>(67,222)</u>	<u>500</u>	<u>8,758</u>	<u>62,436</u>	<u>2,387</u>	<u>-</u>
Cash and investments - ending	<u>\$ 484,787</u>	<u>\$ 1,015,078</u>	<u>\$ 4,937</u>	<u>\$ 71,874</u>	<u>\$ 104,874</u>	<u>\$ 41,246</u>	<u>\$ 3,867</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Emergency Ambulance	Harrison County Economic Development	Plan Commission	Animal Control	County Law Enforcement Continuing Education	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 26,857	\$ 4,787,206	\$ 3,356	\$ 769	\$ 5,635	\$ 4,615
Receipts:						
Taxes	773,066	1,984,686	-	-	-	-
Intergovernmental	109,113	-	-	-	-	-
Charges for services	-	-	-	-	-	68
Fines and forfeits	-	-	-	-	2,294	8,464
Other receipts	-	28,614	31,414	15,530	-	-
Total receipts	<u>882,179</u>	<u>2,013,300</u>	<u>31,414</u>	<u>15,530</u>	<u>2,294</u>	<u>8,532</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	299,019	-	-	-	-
Other services and charges	721,179	2,260,036	-	-	1,979	-
Capital outlay	-	788,000	-	-	-	-
Other disbursements	-	143,941	35,015	13,158	793	7,049
Total disbursements	<u>721,179</u>	<u>3,490,996</u>	<u>35,015</u>	<u>13,158</u>	<u>2,772</u>	<u>7,049</u>
Excess (deficiency) of receipts over disbursements	<u>161,000</u>	<u>(1,477,696)</u>	<u>(3,601)</u>	<u>2,372</u>	<u>(478)</u>	<u>1,483</u>
Cash and investments - ending	<u>\$ 187,857</u>	<u>\$ 3,309,510</u>	<u>\$ (245)</u>	<u>\$ 3,141</u>	<u>\$ 5,157</u>	<u>\$ 6,098</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Electronic Data Fund	Riverboat	E-911 Emergency Telephone	Community Drug Free	Drug Enforcement Fund	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 5,199	\$ 26,517,916	\$ 474,792	\$ 23,701	\$ 10,471	\$ 730
Receipts:						
Taxes	-	22,493,845	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	94	3,636	197,879	-	-	-
Fines and forfeits	900	-	-	23,112	-	-
Other receipts	-	684,772	73	-	-	-
Total receipts	994	23,182,253	197,952	23,112	-	-
Disbursements:						
Personal services	-	1,724,295	122,366	-	-	-
Supplies	-	3,731,861	-	-	-	-
Other services and charges	-	14,389,872	1,284	23,701	-	-
Capital outlay	-	882,897	15,633	-	-	-
Other disbursements	-	25,651	75,209	-	-	-
Total disbursements	-	20,754,576	214,492	23,701	-	-
Excess (deficiency) of receipts over disbursements	994	2,427,677	(16,540)	(589)	-	-
Cash and investments - ending	\$ 6,193	\$ 28,945,593	\$ 458,252	\$ 23,112	\$ 10,471	\$ 730

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Highway	Park And Recreation Operating	Extradition	Juvenile Probation User Fees (Circuit)	Supplemental Adult Probation	Probation User Fees (Superior)
Cash and investments - beginning	\$ 2,045,306	\$ 175,310	\$ 92,380	\$ 31,838	\$ 106	\$ 135,393
Receipts:						
Taxes	-	657,463	-	-	-	-
Intergovernmental	2,174,493	94,183	-	-	-	-
Charges for services	20,000	260,464	-	710	-	16,034
Fines and forfeits	-	-	4,505	10,310	-	156,461
Other receipts	43,872	1,691	-	159	-	-
Total receipts	<u>2,238,365</u>	<u>1,013,801</u>	<u>4,505</u>	<u>11,179</u>	<u>-</u>	<u>172,495</u>
Disbursements:						
Personal services	1,895,820	553,920	-	-	-	86,631
Supplies	460,788	100,333	-	713	-	15,316
Other services and charges	431,316	130,181	5,400	1,228	-	97,896
Capital outlay	124,997	9,767	-	-	-	2,494
Other disbursements	3,202	12,589	-	-	-	3,910
Total disbursements	<u>2,916,123</u>	<u>806,790</u>	<u>5,400</u>	<u>1,941</u>	<u>-</u>	<u>206,247</u>
Excess (deficiency) of receipts over disbursements	<u>(677,758)</u>	<u>207,011</u>	<u>(895)</u>	<u>9,238</u>	<u>-</u>	<u>(33,752)</u>
Cash and investments - ending	<u>\$ 1,367,548</u>	<u>\$ 382,321</u>	<u>\$ 91,485</u>	<u>\$ 41,076</u>	<u>\$ 106</u>	<u>\$ 101,641</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Recorder's Records Perpetuation	Health Maintenance	Pretrial Diversion	CASA User Fees	County Misdemeanant Fund	Supplemental Public Defender Service
Cash and investments - beginning	\$ 283,481	\$ 137,628	\$ 46,689	\$ 2,990	\$ 53,675	\$ 10,659
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	24,854	-	-	-	-
Charges for services	31,264	-	-	-	24,550	-
Fines and forfeits	4,546	-	17,618	100	-	7,580
Other receipts	<u>2,236</u>	<u>8,296</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>38,046</u>	<u>33,150</u>	<u>17,618</u>	<u>100</u>	<u>24,550</u>	<u>7,580</u>
Disbursements:						
Personal services	-	14,222	53,315	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	6,351	-	-	-	-
Capital outlay	66,614	-	-	-	24,500	-
Other disbursements	<u>5,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>71,714</u>	<u>20,573</u>	<u>53,315</u>	<u>-</u>	<u>24,500</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(33,668)</u>	<u>12,577</u>	<u>(35,697)</u>	<u>100</u>	<u>50</u>	<u>7,580</u>
Cash and investments - ending	<u>\$ 249,813</u>	<u>\$ 150,205</u>	<u>\$ 10,992</u>	<u>\$ 3,090</u>	<u>\$ 53,725</u>	<u>\$ 18,239</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Humane Society	Surveyor Coroner Perpetuation	Auditor's Plat Book Perpetuation	Jury Pay	Park Board Donations	Animal Control Donations
Cash and investments - beginning	\$ 11,347	\$ 79,422	\$ 6,400	\$ 16,731	\$ 5,945	\$ 5,874
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	6,025	7,455	3,894	-	-
Other receipts	-	-	-	-	-	10,575
Total receipts	-	6,025	7,455	3,894	-	10,575
Disbursements:						
Personal services	-	854	6,873	-	-	-
Supplies	-	1,170	-	-	-	-
Other services and charges	-	20,000	1,000	14,907	-	10,291
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	5	-	-	-
Total disbursements	-	22,024	7,878	14,907	-	10,291
Excess (deficiency) of receipts over disbursements	-	(15,999)	(423)	(11,013)	-	284
Cash and investments - ending	\$ 11,347	\$ 63,423	\$ 5,977	\$ 5,718	\$ 5,945	\$ 6,158

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	CASA Donations	Harrison County Land Conservation	06-JB-118 Criminal Justice Institute	07-DJ-001 Criminal Justice - Lauren	Blue River Transportation Maintenance Facility	Transportation Grant 5311 2009
Cash and investments - beginning	\$ -	\$ 278	\$ (10,251)	\$ (2,555)	\$ 25,000	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	10,000	3,000	160,770	130,777
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	100	154	-	-	30,175	-
Total receipts	<u>100</u>	<u>154</u>	<u>10,000</u>	<u>3,000</u>	<u>190,945</u>	<u>130,777</u>
Disbursements:						
Personal services	-	-	954	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	12,574	445	215,945	130,777
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>13,528</u>	<u>445</u>	<u>215,945</u>	<u>130,777</u>
Excess (deficiency) of receipts over disbursements	<u>100</u>	<u>154</u>	<u>(3,528)</u>	<u>2,555</u>	<u>(25,000)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 100</u>	<u>\$ 432</u>	<u>\$ (13,779)</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, 2010
 (Continued)

	Retainage	Government Facilities Plan	21st Century Community Grant	HCLL Grants And Donations	Clerk Non Reverting Section 101	H1N1 Flu Vaccines
Cash and investments - beginning	\$ 84,627	\$ 383,034	\$ -	\$ 14,812	\$ -	\$ 12,717
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	39,152	9,000,000	-	-	-	100,336
Charges for services	-	-	-	-	25,000	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,778	107,711	12,655	-	-	-
Total receipts	<u>44,930</u>	<u>9,107,711</u>	<u>12,655</u>	<u>-</u>	<u>25,000</u>	<u>100,336</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	96,048	4,452,041	15,043	-	-	111,534
Capital outlay	-	-	-	-	25,000	-
Other disbursements	-	414,887	-	-	-	-
Total disbursements	<u>96,048</u>	<u>4,866,928</u>	<u>15,043</u>	<u>-</u>	<u>25,000</u>	<u>111,534</u>
Excess (deficiency) of receipts over disbursements	<u>(51,118)</u>	<u>4,240,783</u>	<u>(2,388)</u>	<u>-</u>	<u>-</u>	<u>(11,198)</u>
Cash and investments - ending	<u>\$ 33,509</u>	<u>\$ 4,623,817</u>	<u>\$ (2,388)</u>	<u>\$ 14,812</u>	<u>\$ -</u>	<u>\$ 1,519</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Rainy Day	Sales Disclosure Fund	Retainage - Governmental Facility Project	K-9 Fund	Law Enforcement User Fee	Infraction Deferral
Cash and investments - beginning	\$ 932,660	\$ 18,764	\$ -	\$ 1,382	\$ 36,273	\$ 4,765
Receipts:						
Taxes	523,960	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	3,325	-	-	8,115	16,500
Other receipts	9,366	-	746,694	500	-	1,819
Total receipts	<u>533,326</u>	<u>3,325</u>	<u>746,694</u>	<u>500</u>	<u>8,115</u>	<u>18,319</u>
Disbursements:						
Personal services	32,315	-	-	-	-	1,819
Supplies	498	-	-	-	-	282
Other services and charges	272,973	-	217,308	148	6,520	397
Capital outlay	-	-	-	-	-	-
Other disbursements	-	10	-	-	-	-
Total disbursements	<u>305,786</u>	<u>10</u>	<u>217,308</u>	<u>148</u>	<u>6,520</u>	<u>2,498</u>
Excess (deficiency) of receipts over disbursements	<u>227,540</u>	<u>3,315</u>	<u>529,386</u>	<u>352</u>	<u>1,595</u>	<u>15,821</u>
Cash and investments - ending	<u>\$ 1,160,200</u>	<u>\$ 22,079</u>	<u>\$ 529,386</u>	<u>\$ 1,734</u>	<u>\$ 37,868</u>	<u>\$ 20,586</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Work Release	Rothrock Mill Bridge December 071110	Arra Transportation Contract	2010 5311 Transportation	Sheriff's Commissary	03-Jb-026 Juvenile Justice Grant
Cash and investments - beginning	\$ 89,884	\$ -	\$ -	\$ -	\$ 50,841	\$ 11
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	4,900	412,898	439,431	-	-
Charges for services	470	-	-	-	-	-
Fines and forfeits	21,786	-	-	-	-	-
Other receipts	19	-	-	-	108,857	-
Total receipts	<u>22,275</u>	<u>4,900</u>	<u>412,898</u>	<u>439,431</u>	<u>108,857</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	3,000	-	-	-	-	-
Other services and charges	7,066	4,900	412,898	439,431	-	-
Capital outlay	1,000	-	-	-	-	-
Other disbursements	-	-	-	-	93,307	-
Total disbursements	<u>11,066</u>	<u>4,900</u>	<u>412,898</u>	<u>439,431</u>	<u>93,307</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>11,209</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,550</u>	<u>-</u>
Cash and investments - ending	<u>\$ 101,093</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,391</u>	<u>\$ 11</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	154He-2008-08-01-15	Community Corrections Program	Tobacco Settlement Health Department	Mch Grant 2008-2009	County Child Advocacy Fund	130-68 Department Of Health Immunizations
Cash and investments - beginning	\$ 10,892	\$ -	\$ 110,738	\$ 4,393	\$ 100	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	29,879	15,376	-	2,432
Charges for services	-	-	-	3,837	-	-
Fines and forfeits	-	750	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	750	29,879	19,213	-	2,432
Disbursements:						
Personal services	6,068	-	12,167	8,332	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,262	375	16,154	10,937	-	2,702
Capital outlay	-	-	-	-	-	-
Other disbursements	7,333	-	8,285	-	-	-
Total disbursements	23,663	375	36,606	19,269	-	2,702
Excess (deficiency) of receipts over disbursements	(23,663)	375	(6,727)	(56)	-	(270)
Cash and investments - ending	\$ (12,771)	\$ 375	\$ 104,011	\$ 4,337	\$ 100	\$ (270)

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Letpp Homeland Security	2009 Empg Homeland Security	Levy Excess	Disaster Of 1795 (Fema) Ema	08-Jb-003 Juvenile Criminal Justice	2009S-2588-Maternal And Child Health
Cash and investments - beginning	\$ -	\$ -	\$ 278,781	\$ 92,223	\$ -	\$ (1,875)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	19,875	18,996	-	26,652	11,125	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	80,954	-	-	16,062
Total receipts	<u>19,875</u>	<u>18,996</u>	<u>80,954</u>	<u>26,652</u>	<u>11,125</u>	<u>16,062</u>
Disbursements:						
Personal services	-	-	-	-	7,163	-
Supplies	-	-	-	-	-	-
Other services and charges	19,875	-	-	-	-	19,556
Capital outlay	-	-	-	-	-	-
Other disbursements	-	18,996	-	118,875	-	-
Total disbursements	<u>19,875</u>	<u>18,996</u>	<u>-</u>	<u>118,875</u>	<u>7,163</u>	<u>19,556</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>80,954</u>	<u>(92,223)</u>	<u>3,962</u>	<u>(3,494)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 359,735</u>	<u>\$ -</u>	<u>\$ 3,962</u>	<u>\$ (5,369)</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	2009S-2578-Land Conservation Easements	Professor Popcorn-2009S-2591	Hayswood Nature Reserve 2009F-291	Log Cabin - Battle Of Corydon	Dui Task Force Enforcement Program	Security Protection Fund
Cash and investments - beginning	\$ -	\$ 36	\$ -	\$ -	\$ 2,286	\$ 52,059
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	25,362	2,174	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	11,412
Other receipts	19,171	745	73,315	-	-	-
Total receipts	<u>19,171</u>	<u>745</u>	<u>98,677</u>	<u>2,174</u>	<u>-</u>	<u>11,412</u>
Disbursements:						
Personal services	-	781	-	-	950	-
Supplies	-	-	-	-	-	-
Other services and charges	19,171	-	95,338	2,258	-	3,780
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	454	-
Total disbursements	<u>19,171</u>	<u>781</u>	<u>95,338</u>	<u>2,258</u>	<u>1,404</u>	<u>3,780</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(36)</u>	<u>3,339</u>	<u>(84)</u>	<u>(1,404)</u>	<u>7,632</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,339</u>	<u>\$ (84)</u>	<u>\$ 882</u>	<u>\$ 59,691</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Operation Pullover	Ema Homeland Security	Wireless 911 Distribution	Police Retirement Late Surrender Fees	Ema Planning Grant	Parks Non-Reverting Timber
Cash and investments - beginning	\$ (3,613)	\$ 1,096	\$ 127,577	\$ 15,815	\$ 11,677	\$ 425
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	4,500	-	-	-	-	-
Charges for services	-	-	142,287	-	-	-
Fines and forfeits	-	-	-	19,433	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>4,500</u>	<u>-</u>	<u>142,287</u>	<u>19,433</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	5,426	-	-	21,291	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	69,889	-	566	-
Capital outlay	-	-	-	-	-	-
Other disbursements	866	-	-	-	-	-
Total disbursements	<u>6,292</u>	<u>-</u>	<u>69,889</u>	<u>21,291</u>	<u>566</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,792)</u>	<u>-</u>	<u>72,398</u>	<u>(1,858)</u>	<u>(566)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (5,405)</u>	<u>\$ 1,096</u>	<u>\$ 199,975</u>	<u>\$ 13,957</u>	<u>\$ 11,111</u>	<u>\$ 425</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Park Non-Reverting	Animal Control Fines And Fees	Control Substance Excise Tax	Casa State Grant Fund	Reassessment	Cumulative Capital Development
Cash and investments - beginning	\$ 20,000	\$ 12,811	\$ 17	\$ 34,598	\$ 631,248	\$ 2,345,271
Receipts:						
Taxes	-	-	-	-	214,132	353,659
Intergovernmental	-	-	-	10,454	30,732	51,061
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	1,360	-	-	-	-
Other receipts	-	-	-	-	5	-
Total receipts	-	1,360	-	10,454	244,869	404,720
Disbursements:						
Personal services	-	-	-	-	50,800	-
Supplies	-	746	-	-	-	-
Other services and charges	-	867	-	8,799	219,915	1,806,541
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	193,459
Total disbursements	-	1,613	-	8,799	270,715	2,000,000
Excess (deficiency) of receipts over disbursements	-	(253)	-	1,655	(25,846)	(1,595,280)
Cash and investments - ending	\$ 20,000	\$ 12,558	\$ 17	\$ 36,253	\$ 605,402	\$ 749,991

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cumulative Bridge	Cumulative Courthouse	Sheriff Pension	Congressional School Principal	City And Town Court Costs	Coroner's Training And Continuing Education
Cash and investments - beginning	\$ 1,851,889	\$ 1,555,758	\$ 2,434,422	\$ 32,536	\$ 4,511	\$ 404
Receipts:						
Taxes	751,790	285,892	-	-	-	-
Intergovernmental	108,543	41,276	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>3,288</u>	<u>621</u>	<u>306,461</u>	<u>-</u>	<u>9,647</u>	<u>2,825</u>
Total receipts	<u>863,621</u>	<u>327,789</u>	<u>306,461</u>	<u>-</u>	<u>9,647</u>	<u>2,825</u>
Disbursements:						
Personal services	169,601	-	52,194	-	-	-
Supplies	74,198	-	-	-	-	-
Other services and charges	464,653	941,372	8,696	-	4,511	2,706
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>58,628</u>	<u>16,420</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>708,452</u>	<u>1,000,000</u>	<u>77,310</u>	<u>-</u>	<u>4,511</u>	<u>2,706</u>
Excess (deficiency) of receipts over disbursements	<u>155,169</u>	<u>(672,211)</u>	<u>229,151</u>	<u>-</u>	<u>5,136</u>	<u>119</u>
Cash and investments - ending	<u>\$ 2,007,058</u>	<u>\$ 883,547</u>	<u>\$ 2,663,573</u>	<u>\$ 32,536</u>	<u>\$ 9,647</u>	<u>\$ 523</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Congressional School Interest	County Circuit Court Clerk	Weed Cutting	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax
Cash and investments - beginning	\$ 20,842	\$ 688,013	\$ -	\$ 89,766	\$ 102	\$ 19,354
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	910	2,835,519	2,604	386,576	14,334	42,605
Total receipts	910	2,835,519	2,604	386,576	14,334	42,605
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	2,604	89,210	14,334	21,785
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,691,542	-	-	-	1,660
Total disbursements	-	2,691,542	2,604	89,210	14,334	23,445
Excess (deficiency) of receipts over disbursements	910	143,977	-	297,366	-	19,160
Cash and investments - ending	\$ 21,752	\$ 831,990	\$ -	\$ 387,132	\$ 102	\$ 38,514

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State Fines And Forfeitures	State Sales Disclosure Fee	Sewage Collections	Overweight Vehicles Fine	Coroner Accident Report Fund	Recorder
Cash and investments - beginning	\$ 4,412	\$ 375	\$ -	\$ 1,005	\$ 25	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>43,340</u>	<u>3,325</u>	<u>4,768</u>	<u>2,681</u>	<u>225</u>	<u>150,035</u>
Total receipts	<u>43,340</u>	<u>3,325</u>	<u>4,768</u>	<u>2,681</u>	<u>225</u>	<u>150,035</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	37,067	3,425	4,768	2,908	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>134,690</u>
Total disbursements	<u>37,067</u>	<u>3,425</u>	<u>4,768</u>	<u>2,908</u>	<u>-</u>	<u>134,690</u>
Excess (deficiency) of receipts over disbursements	<u>6,273</u>	<u>(100)</u>	<u>-</u>	<u>(227)</u>	<u>225</u>	<u>15,345</u>
Cash and investments - ending	<u>\$ 10,685</u>	<u>\$ 275</u>	<u>\$ -</u>	<u>\$ 778</u>	<u>\$ 250</u>	<u>\$ 15,345</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff	Infraction Judgements	Inheritance Tax	Superior Court Probation	Hea1001-2007 2008 Ptrc And Homestead Credit	Payroll Clearing
Cash and investments - beginning	\$ -	\$ 5,696	\$ 164,159	\$ 2,460	\$ -	\$ (25,411)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	96,287	40,494	1,130,986	174,070	115,797	5,594,647
Total receipts	<u>96,287</u>	<u>40,494</u>	<u>1,130,986</u>	<u>174,070</u>	<u>115,797</u>	<u>5,594,647</u>
Disbursements:						
Personal services	-	-	-	-	-	5,696,816
Supplies	-	-	-	-	-	-
Other services and charges	-	39,214	885,126	-	115,797	-
Capital outlay	-	-	-	-	-	-
Other disbursements	96,287	-	-	174,070	-	-
Total disbursements	<u>96,287</u>	<u>39,214</u>	<u>885,126</u>	<u>174,070</u>	<u>115,797</u>	<u>5,696,816</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,280</u>	<u>245,860</u>	<u>-</u>	<u>-</u>	<u>(102,169)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 6,976</u>	<u>\$ 410,019</u>	<u>\$ 2,460</u>	<u>\$ -</u>	<u>\$ (127,580)</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff's Inmate Trust	Special Death Benefits	Parks And Recreation	Education Plate	Hotel/Motel Tax	Financial Institution Tax
Cash and investments - beginning	\$ 41,727	\$ 700	\$ (134)	\$ 562	\$ 16,057	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>236,715</u>	<u>4,150</u>	<u>260,638</u>	<u>1,388</u>	<u>837,185</u>	<u>125,283</u>
Total receipts	<u>236,715</u>	<u>4,150</u>	<u>260,638</u>	<u>1,388</u>	<u>837,185</u>	<u>125,283</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	4,455	-	1,950	890,000	125,283
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>229,802</u>	<u>-</u>	<u>259,363</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>229,802</u>	<u>4,455</u>	<u>259,363</u>	<u>1,950</u>	<u>890,000</u>	<u>125,283</u>
Excess (deficiency) of receipts over disbursements	<u>6,913</u>	<u>(305)</u>	<u>1,275</u>	<u>(562)</u>	<u>(52,815)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 48,640</u>	<u>\$ 395</u>	<u>\$ 1,141</u>	<u>\$ -</u>	<u>\$ (36,758)</u>	<u>\$ -</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Mortgage Fee Fund	Child Restraint Violations	Interstate Compact Fee	Commercial Vehicle Excise Tax	Hea 1001-2008 State Homestead	Prosecutor's Bad Check Fee
Cash and investments - beginning	\$ 678	\$ 225	\$ 50	\$ 57,320	\$ 1,923	\$ 525
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,487	525	1,575	140,586	258,420	79,898
Total receipts	3,487	525	1,575	140,586	258,420	79,898
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,860	700	1,400	197,906	259,260	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	80,423
Total disbursements	3,860	700	1,400	197,906	259,260	80,423
Excess (deficiency) of receipts over disbursements	(373)	(175)	175	(57,320)	(840)	(525)
Cash and investments - ending	\$ 305	\$ 50	\$ 225	\$ -	\$ 1,083	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Health	CAGIT	CEDIT	Settlement-County Units	Treasurer	Totals
Cash and investments - beginning	\$ 6,799	\$ -	\$ -	\$ -	\$ 4,089,390	\$ 52,828,022
Receipts:						
Taxes	-	-	-	-	-	36,005,652
Intergovernmental	-	-	-	-	-	14,527,291
Charges for services	-	-	-	-	-	804,355
Fines and forfeits	-	-	-	-	-	794,099
Other receipts	48,571	6,472,266	2,166,182	34,622,265	29,907,901	89,241,822
Total receipts	<u>48,571</u>	<u>6,472,266</u>	<u>2,166,182</u>	<u>34,622,265</u>	<u>29,907,901</u>	<u>141,373,219</u>
Disbursements:						
Personal services	-	-	-	-	-	17,637,621
Supplies	-	-	-	-	-	5,510,585
Other services and charges	-	6,472,266	2,166,182	34,622,265	-	75,958,272
Capital outlay	-	-	-	-	-	2,025,283
Other disbursements	55,270	-	-	-	33,399,207	39,248,604
Total disbursements	<u>55,270</u>	<u>6,472,266</u>	<u>2,166,182</u>	<u>34,622,265</u>	<u>33,399,207</u>	<u>140,380,365</u>
Excess (deficiency) of receipts over disbursements	<u>(6,699)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,491,306)</u>	<u>992,854</u>
Cash and investments - ending	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 598,084</u>	<u>\$ 53,820,876</u>

HARRISON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

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

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

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 927,457
Infrastructure	101,270,318
Buildings	29,686,198
Improvements other than buildings	2,271,220
Machinery and equipment	<u>9,971,453</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 144,126,646</u>

HARRISON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

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	\$ 1,495,000	\$ 788,000
Highway equipment	<u>94,015</u>	<u>24,875</u>
Total governmental activities debt	<u>\$ 1,589,015</u>	<u>\$ 812,875</u>

HARRISON COUNTY
OTHER REPORT(S)

The annual audit report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) listed below:

County Auditor
County Sheriff
County Animal Shelter
Board of County Commissioners

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 program(s) for the year ended December 31, 2010. The County's major federal program(s) 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 program(s) 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 program(s) for the year ended December 31, 2010.

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
APPLICABLE TO 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, the Board of County Commissioners, the County Council, 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 25, 2011

HARRISON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

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 HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of and Community and Rural Affairs CDBG - State-Administered Small Cities Program Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	CF-08-119	\$ 160,770
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	07-JB-011 08-JB-003	10,000 <u>7,163</u>
Total for program			<u>17,163</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	08(a)-DJ-002	<u>3,000</u>
Total for federal grantor agency			<u>20,163</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety	20.600	K8-2010-03-03-12	<u>796</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	PT-10-04-04-40	<u>3,634</u>
Total for cluster			<u>4,430</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	18027300 18028300	84,815 <u>296,824</u>
Total for program			<u>381,639</u>
ARRA - Formula Grants for Other Than Urbanized Areas Section 5311 Grant	20.509	10803530	<u>412,898</u>
Total for federal grantor agency			<u>798,967</u>
<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 H1N1 130-67	35,438 <u>76,096</u>
Total for program			<u>111,534</u>
Immunization Grants	93.268	IP 130-68	<u>2,432</u>

The accompanying note(s) 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, 2010
(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 (continued)</u>			
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
Child Support - Prosecutor			159,847
Child Support - Court Costs & Clerk			70,494
Child Support - Incentive			8,593
Child Support - Indirect Costs			<u>49,145</u>
Total			<u>288,079</u>
ARRA - Child Support Enforcement	93.563		
Child Support - Incentive			<u>7,605</u>
Total for Program			<u>295,684</u>
Pass-Through Indiana State Department of Health			
Maternal and Child Health Services Block Grant to the States 10-01-09 to 09-30-10	93.994	130-2	<u>14,255</u>
Total for federal grantor agency			<u>423,905</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	<u>26,652</u>
Emergency Management Performance Grants	97.042	C44P-0-281A	<u>18,996</u>
State Homeland Security Program (SHSP)	97.073	C44P-0-190A	<u>14,885</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	C44P-1-033A	<u>4,990</u>
Total for federal grantor agency			<u>65,523</u>
Total federal awards expended			<u>\$ 1,469,328</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

HARRISON COUNTY
NOTE(S) 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 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.

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, 2010:

Program Title	Federal CFDA Number	2010
Formula Grants for Other Than Urbanized Areas	20.509	\$ 381,639
ARRA – Formula Grants for Other Than Urbanized Areas	20.509	412,898

HARRISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement(s):

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficienc(y)(ies) identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficienc(y)(ies) 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
20.509	ARRA – Formula Grants For Other Than Urbanized Areas

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

HARRISON COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

HARRISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 25, 2011, with Karen Engleman, Auditor; James M. Klinestiver, member of the Board of County Commissioners; and Gary Davis, President of the County Council.