

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HARRISON COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

08/23/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Chad Shireman	01-01-22 to 12-31-23
County Treasurer	Debbie Dones Christa Day	01-01-22 to 12-31-22 01-01-23 to 12-31-23
Clerk of the Circuit Court	Sherry Brown	01-01-22 to 12-31-23
County Sheriff	Nicholas Smith	01-01-22 to 12-31-23
County Recorder	Debbie Dennison	01-01-22 to 12-31-23
President of the Board of County Commissioners	Charlie Crawford Nelson Stepro	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Donald Hussung	01-01-22 to 12-31-23
Superintendent of Parks	Larry Shickles	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HARRISON COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Harrison County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 8, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 8, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

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

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

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

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments		Cash and Investments	
	01-01-22	Receipts	Disbursements	12-31-22
County General	\$ 6,933,427	\$ 10,343,257	\$ 12,452,276	\$ 4,824,408
Accident Report	6,450	3,221	2,281	7,390
Campaign Finance Enf.-Co.	5,700	-	1,160	4,540
EDIT-County Share	-	987	862	125
Clerk's Records Perp.	53,850	-	-	53,850
Clerk's Records Perp.	60,629	16,077	-	76,706
Contrl Subst Excise Tax	17	-	-	17
Sales Disclosure-Co. Share	28,898	11,100	380	39,618
Cumulative Bridge	2,146,620	933,411	448,442	2,631,589
Cum Capital Development	1,748,522	396,216	-	2,144,738
Cumulative Courthouse	2,664,489	320,586	1,373,251	1,611,824
Community Drug Free	30,945	28,458	30,945	28,458
Electronic Map Generation	11,073	881	-	11,954
Emergency Medical Services	278,729	937,862	782,162	434,429
Emerg Planning / Right to Know	37,106	3,907	2,551	38,462
Recorder Enhanced Access	99,642	24,249	6,478	117,413
Extradition & Sheriff Assist.	50,835	14,055	-	64,890
Fire Arms Training	5,206	95,126	44,966	55,366
Health	1,064,460	1,092,154	905,278	1,251,336
Identification Security Protec	38,711	7,114	-	45,825
Local Health Maintenance	94,283	33,139	20,264	107,158
Local Road & Street	1,482,807	871,200	1,242,048	1,111,959
LIT Public Safety-County Share	1,221,332	2,346,197	1,837,803	1,729,726
Misdemeanant Fund	105,163	98,040	21,227	181,976
Motor Vehicle Highway	3,020,813	3,757,209	4,246,667	2,531,355
Park Non Reverting	3,000	-	-	3,000
Parks Non-revert Timber	425	-	-	425
Plat Book-Auditor	74,456	21,610	-	96,066
Rainy Day	4,179	-	-	4,179
Recorder's Records Perp.	761,364	112,998	118,359	756,003
Riverboat - County Share	23,889,771	20,365,816	15,126,688	29,128,899
Sex and Violent Offender Adm.	15,542	2,160	1,502	16,200
Sheriff Pension Trust	(165,043)	191,017	8,854	17,120
Supp. Public Defender Serv.	79,163	22,940	12,647	89,456
Surplus Tax	62,701	56,994	65,671	54,024
Surveyor Corner Perp.	194,750	35,570	10,000	220,320
Tax Sale Redemption	2,367	30,279	32,646	-
Tax Sale Surplus	523,568	447,548	340,471	630,645
Local Health Trust Account	17,398	24,320	17,113	24,605
Auditor Ineligible Deduction	18,434	-	-	18,434
County Elected Officials Train	49,781	7,114	373	56,522
Park & Recreation	507,313	1,416,867	1,471,191	452,989
County Offender Trans. Fund	52	-	-	52
Statewide 911	537,322	338,064	408,270	467,116
Juv.probatonuserfees(circuit)	57,265	3,595	166	60,694
Probation User Fees(superior)	351,015	106,947	79,555	378,407
Pretrial Diversion	457,135	123,726	129,529	451,332
Hoosier Hills Pact	2,415	-	-	2,415
Humane Society	11,347	-	-	11,347
K-9 Fund	1,550	-	-	1,550
Planning and Zoning Fines/Fees	3,925	-	-	3,925
Retainage	17,468	60,810	-	78,278
Payroll Clearing	-	220	220	-
Payroll- co paid health	-	-	-	-
PAYROLL-WTH CHILD SUPPORT	-	60,242	60,242	-
Payroll-Withholding Pebsco	-	10,175	10,175	-
PAYROLL-WTH FEDERAL	-	895,667	895,667	-
PAYROLL-WTH FICA & MEDICARE	-	889,957	889,957	-
PAYROLL-WTH LOCAL TAX	-	125,739	125,739	-
PAYROLL-WTH PROPERTY TAX	-	3,161	3,161	-
PAYROLL-WTH SHERIFF PENSION	124	80,767	80,767	124
PAYROLL-WTH STATE	-	380,571	380,571	-
PAYROLL-Garn. superior court	-	8,820	8,820	-
Settlement	-	32,891,539	32,891,539	-
CVET Agency	-	154,875	154,875	-
Weed Lien Collections	632	-	-	632

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Financial Institution Tax	-	348,339	348,339	-
State Fines & Forfeitures	2,501	7,357	7,307	2,551
Infraction Judgements	2,114	22,722	20,347	4,489
Special Death Benefits	565	3,456	3,330	691
Sales Disclosure-State Share	2,000	10,540	10,820	1,720
Coroners Training & Cont. Educ	691	5,182	5,029	844
Interstate Compact-State Share	587	2,563	2,463	687
Mortgage Recording Fee-State	1,353	4,228	4,720	861
Sex&Violent Offender Adm-State	75	240	285	30
Child Restraint Violations	-	55	50	5
Education Plate	37	469	469	37
Riverboat Ord 98-12	2,952,226	22,061,037	22,062,454	2,950,809
Innkeeper Tax Collections	39,545	978,175	925,000	92,720
City/Town Ordinance Violations	12,197	6,540	12,197	6,540
93.563 ARRA CLERK IV-D INCEN	(9,750)	-	1,950	(11,700)
93.563 Title IV-D INCENTIVE	45,764	10,305	-	56,069
93.563 PROS. IV-D-POSTOCT99	94,639	15,502	37,770	72,371
93.563 CLERK IV-D-PRIOROCT99	10,836	-	1,209	9,627
93.563 CLERK IV-D-POSTOCT99	46,427	10,330	7,281	49,476
Clerk Child Support	3,910	283,047	282,332	4,625
After Settlement Collections	1,528,857	1,254,898	1,528,457	1,255,298
Sheriff's Inmate Trust	38,890	391,339	357,817	72,412
Commissary	34,323	397,188	422,626	8,885
Harrison County Tourism Commission	352,348	994,557	875,975	470,930
Clerk's Trust	1,251,143	2,022,276	1,803,696	1,469,723
County Law Enf Con't Education	3,878	2,361	1,500	4,739
MVH Restricted	1,261,766	2,168,417	1,553,306	1,876,877
Reassessment	660,824	348,765	334,192	675,397
Opioid Restricted Funds	-	210,913	-	210,913
Opioid Unrestricted Funds	-	51,199	-	51,199
Park Board Donations	30,507	16,800	28,892	18,415
Animal Control Donations	43,353	50,316	66,469	27,200
Casa Donations	300	-	-	300
Land Conservation Donation	878	250	-	1,128
Veterans Affairs Donations	1,000	-	-	1,000
Discovery Center Donations.	702	-	-	702
Prosecutor-Halloween donation	1,436	10,255	10,985	706
B.T. Park/camper/HCTC/Parks	196	-	-	196
Paint the Plow Program	217	500	200	517
Animal Control Fines & Fees	22,655	15,497	4,460	33,692
Family Health & Hoosier Hills	31,585	3,200	-	34,785
Discovery Center Revenues	145,552	15,392	-	160,944
Coroner Accident Report Fund	202	-	202	-
Casa User Fees	4,690	-	-	4,690
Work Release	31,807	18,350	17,515	32,642
Parks Endowment Fund	960	11,000	10,870	1,090
MCH Fees and Reimb. ord 2012-2	6,780	7,136	6,240	7,676
Sheriff Asset Forfeiture	59,395	488,668	120,182	427,881
Home Detention	356,112	79,360	57,592	377,880
Payroll - Insur Aflac	(317)	26,406	26,238	(149)
Payroll - Health Insurance	24,764	510,832	510,450	25,146
Payroll - Insur Boston Mutual	(46)	13,006	12,960	-
Payroll - Insur Colonial	-	235	235	-
Payroll - Insur Libery Nat	-	3,766	3,766	-
Payroll - Insur Pre-paid Legal	-	371	371	-
Payroll - Insur TransAmerica	-	11,832	11,832	-
Payroll - Voluntary Insurance	(12)	3,197	3,197	(12)
Payroll-Perf Vol. Post-tax	-	23,366	23,366	-
Payroll-Perf Voluntary pre-tax	-	1,764	1,764	-
Payroll-chase insur wth	-	1,200	1,200	-
LIT - Certified Shares	-	7,822,589	7,822,589	-
LIT Public Safety	-	2,431,307	2,431,307	-
2022 5311 Transportation Grant	-	343,131	343,131	-
ema planning grant	2,642	66,430	67,158	1,914
Coroner SUID/SDY case registry	-	-	333	(333)
Public Health Emerg. Response	-	1,000	631	369

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
5311 Emerg. Relief -ARP	-	37,608	37,608	-
5311/Operating Assistance	-	92,501	92,501	-
2022 Covid-19 testing site	-	50,000	3,021	46,979
2021-EMPG-SALARY	-	33,215	33,215	-
Clerk Non Reverting Sect 101	7,867	-	-	7,867
1997-FEMA DISASTER	217	-	-	217
Spanish Inter.-Superior Court	576	-	-	576
S.H. Water SystemWW-16-111	930	-	-	930
2018 HSGP/Equipment	12,000	-	-	12,000
Title V/SUID/FIMR/EARLY START	1,949	852	968	1,833
19/20 PHEP - CFDA 93.069	(1,511)	-	-	(1,511)
Opioid Response	42,135	1	21,704	20,432
20/21 PHEP	892	-	-	892
Coroner's Grant	(88)	88	-	-
Coronavirus testing site	417	-	-	417
Opioid Response 2021	51,002	220	19,110	32,112
Immunization/vaccines grant	-	-	478	(478)
Pre-Disaster Mitigation Grant	-	-	9,000	(9,000)
FY21-Vaccine Clinic	-	-	(33)	33
Immunization/vacc. 2021/2022	(3,515)	53,512	49,997	-
21/22 PHEP	(10,444)	31,094	13,213	7,437
2021 5311 Transportation	-	361,526	361,526	-
Covid Testing Site	(4,833)	92,583	87,750	-
Opioid Response 2022	60,000	17,902	68,928	8,974
Title V - 2021-2023	(498)	34,749	39,662	(5,411)
SIM GRANT-22-5JC89-C31-4-1	-	7,500	79	7,421
Coronavirus Relief Fund/millio	(236,141)	170,767	139,664	(205,038)
American Rescue Plan Act	3,159,163	3,934,782	642,827	6,451,118
Best Friends Animal Society	-	5,003	1,885	3,118
Casa (in St) Grant Fund	58,380	17,034	28,867	46,547
DUKE ENERGY GRANT-EMA	-	2,659	2,659	-
Gov. Facilities Plan	5,056	-	-	5,056
2016 JDAI 1004	100	-	-	100
Vet. Treatment-2022	-	18,500	9,426	9,074
Community Corrections 2022	-	258,155	228,250	29,905
Community Corrections 2023	33,712	-	33,712	-
Community Corrections 2021	10,369	-	5,236	5,133
CASA-2019 Statewide PR campaig	17	-	-	17
Comm. Crossing Grant 20/21	100,110	-	-	100,110
Comm. Crossing Grant 21/22	38,671	-	-	38,671
vaccine reimbursements	149,505	430,638	-	580,143
Veteran's Court 2022	-	42,758	38,527	4,231
HCCF Radio Systems Grant	-	465,200	465,200	-
Comm. Crossing Grant 22/23	-	1,333,333	1,333,333	-
STATE-Pros. Asset Forfeiture	211,878	5,187	15,140	201,925
Morvin's Landing Lease Fund	79,990	18,930	50,948	47,972
PHEP-16505261	56	-	-	56
MCH - 16519101 & 18527114	(476)	12	-	(464)
Parks - Indian Creek Trail	(30,252)	-	-	(30,252)
CAGIT-Co. Certified Shares	159,972	-	-	159,972
Totals	<u>\$ 61,669,436</u>	<u>\$ 131,310,019</u>	<u>\$ 122,773,266</u>	<u>\$ 70,206,189</u>

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

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

E. Disbursements

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

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

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

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

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

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

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statements. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statements. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Negative Receipts and Disbursements

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of a refund on an expense recorded in the prior audit period.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of incorrectly posting to the wrong funds or lack of timely reimbursements for reimbursable grants.

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REQUIRED SUPPLEMENTARY INFORMATION

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County General	Accident Report	Campaign Finance Enf.-Co.	EDIT-County Share	Clerk's Records Perp.
Cash and investments - beginning	\$ 6,933,427	\$ 6,450	\$ 5,700	\$ -	\$ 60,629
Receipts:					
Taxes	8,629,489	-	-	-	-
Licenses and permits	101,102	-	-	-	-
Intergovernmental receipts	583,003	-	-	-	-
Charges for services	202,006	3,221	-	-	-
Fines and forfeits	95,552	-	-	-	16,077
Other receipts	732,105	-	-	987	-
Total receipts	10,343,257	3,221	-	987	16,077
Disbursements:					
Personal services	9,442,669	-	-	-	-
Supplies	295,566	2,281	1,160	-	-
Other services and charges	2,473,136	-	-	862	-
Capital outlay	4,117	-	-	-	-
Other disbursements	236,788	-	-	-	-
Total disbursements	12,452,276	2,281	1,160	862	-
Excess (deficiency) of receipts over disbursements	(2,109,019)	940	(1,160)	125	16,077
Cash and investments - ending	\$ 4,824,408	\$ 7,390	\$ 4,540	\$ 125	\$ 76,706

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Transition Program	Contrl Subst Excise Tax	Sales Disclosure-Co. Share	Cumulative Bridge	Cum Capital Development
Cash and investments - beginning	\$ 53,850	\$ 17	\$ 28,898	\$ 2,146,620	\$ 1,748,522
Receipts:					
Taxes	-	-	-	745,198	350,558
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	117,057	45,658
Charges for services	-	-	10,720	67,513	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	380	3,643	-
Total receipts	-	-	11,100	933,411	396,216
Disbursements:					
Personal services	-	-	-	201,394	-
Supplies	-	-	-	47,790	-
Other services and charges	-	-	-	199,258	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	380	-	-
Total disbursements	-	-	380	448,442	-
Excess (deficiency) of receipts over disbursements	-	-	10,720	484,969	396,216
Cash and investments - ending	\$ 53,850	\$ 17	\$ 39,618	\$ 2,631,589	\$ 2,144,738

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Cumulative Courtthouse	Community Drug Free	Electronic Map Generation	Emergency Medical Services	Emerg Planning / Right to Know
Cash and investments - beginning	\$ 2,664,489	\$ 30,945	\$ 11,073	\$ 278,729	\$ 37,106
Receipts:					
Taxes	283,385	-	-	652,835	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	36,909	-	-	85,027	3,907
Charges for services	-	-	881	-	-
Fines and forfeits	-	28,458	-	-	-
Other receipts	292	-	-	200,000	-
Total receipts	320,586	28,458	881	937,862	3,907
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,373,251	30,945	-	782,162	2,551
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,373,251	30,945	-	782,162	2,551
Excess (deficiency) of receipts over disbursements	(1,052,665)	(2,487)	881	155,700	1,356
Cash and investments - ending	\$ 1,611,824	\$ 28,458	\$ 11,954	\$ 434,429	\$ 38,462

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Recorder Enhanced Access	Extradition & Sheriff Assist.	Fire Arms Training	Health	Identification Security Protec
Cash and investments - beginning	\$ 99,642	\$ 50,835	\$ 5,206	\$ 1,064,460	\$ 38,711
Receipts:					
Taxes	-	-	-	848,056	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	93,606	110,453	-
Charges for services	24,249	-	1,520	-	7,114
Fines and forfeits	-	14,055	-	82,724	-
Other receipts	-	-	-	50,921	-
Total receipts	24,249	14,055	95,126	1,092,154	7,114
Disbursements:					
Personal services	6,478	-	-	817,940	-
Supplies	-	-	38,799	7,060	-
Other services and charges	-	-	-	69,445	-
Capital outlay	-	-	6,167	10,623	-
Other disbursements	-	-	-	210	-
Total disbursements	6,478	-	44,966	905,278	-
Excess (deficiency) of receipts over disbursements	17,771	14,055	50,160	186,876	7,114
Cash and investments - ending	\$ 117,413	\$ 64,890	\$ 55,366	\$ 1,251,336	\$ 45,825

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Local Health Maintenance	Local Road & Street	LIT Public Safety-County Share	Misdemeanant Fund	Motor Vehicle Highway
Cash and investments - beginning	\$ 94,283	\$ 1,482,807	\$ 1,221,332	\$ 105,163	\$ 3,020,813
Receipts:					
Taxes	-	-	2,324,767	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,139	856,721	-	-	2,188,417
Charges for services	-	-	-	98,040	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	14,479	21,430	-	1,568,792
Total receipts	33,139	871,200	2,346,197	98,040	3,757,209
Disbursements:					
Personal services	14,636	-	306,989	-	2,601,650
Supplies	-	1,018,352	682,984	-	191,841
Other services and charges	5,628	223,696	571,746	-	1,401,476
Capital outlay	-	-	276,084	21,227	51,700
Other disbursements	-	-	-	-	-
Total disbursements	20,264	1,242,048	1,837,803	21,227	4,246,667
Excess (deficiency) of receipts over disbursements	12,875	(370,848)	508,394	76,813	(489,458)
Cash and investments - ending	\$ 107,158	\$ 1,111,959	\$ 1,729,726	\$ 181,976	\$ 2,531,355

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Park Non Reverting	Parks Non-revert Timber	Plat Book-Auditor	Rainy Day	Recorder's Records Perp.
Cash and investments - beginning	\$ 3,000	\$ 425	\$ 74,456	\$ 4,179	\$ 761,364
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	21,610	-	111,946
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,052
Total receipts	-	-	21,610	-	112,998
Disbursements:					
Personal services	-	-	-	-	73,180
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	45,179
Total disbursements	-	-	-	-	118,359
Excess (deficiency) of receipts over disbursements	-	-	21,610	-	(5,361)
Cash and investments - ending	\$ 3,000	\$ 425	\$ 96,066	\$ 4,179	\$ 756,003

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Riverboat - County Share	Sex and Violent Offender Adm.	Sheriff Pension Trust	Supp. Public Defender Serv.	Surplus Tax
Cash and investments - beginning	\$ 23,889,771	\$ 15,542	\$ (165,043)	\$ 79,163	\$ 62,701
Receipts:					
Taxes	-	-	-	-	36,022
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	111,482	-	-	7,012	-
Charges for services	268,391	2,160	-	-	-
Fines and forfeits	-	-	25,974	15,261	-
Other receipts	19,985,943	-	165,043	667	20,972
Total receipts	20,365,816	2,160	191,017	22,940	56,994
Disbursements:					
Personal services	3,354,583	-	8,854	-	-
Supplies	174,514	415	-	-	-
Other services and charges	10,747,602	437	-	12,607	65,671
Capital outlay	849,989	650	-	40	-
Other disbursements	-	-	-	-	-
Total disbursements	15,126,688	1,502	8,854	12,647	65,671
Excess (deficiency) of receipts over disbursements	5,239,128	658	182,163	10,293	(8,677)
Cash and investments - ending	\$ 29,128,899	\$ 16,200	\$ 17,120	\$ 89,456	\$ 54,024

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Surveyor Corner Perp.	Tax Sale Redemption	Tax Sale Surplus	Local Health Trust Account	Auditor Ineligible Deduction
Cash and investments - beginning	\$ 194,750	\$ 2,367	\$ 523,568	\$ 17,398	\$ 18,434
Receipts:					
Taxes	-	-	447,548	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,155	-
Charges for services	35,570	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	30,279	-	2,165	-
Total receipts	35,570	30,279	447,548	24,320	-
Disbursements:					
Personal services	-	-	-	15,987	-
Supplies	-	-	-	-	-
Other services and charges	10,000	-	-	1,126	-
Capital outlay	-	-	-	-	-
Other disbursements	-	32,646	340,471	-	-
Total disbursements	10,000	32,646	340,471	17,113	-
Excess (deficiency) of receipts over disbursements	25,570	(2,367)	107,077	7,207	-
Cash and investments - ending	\$ 220,320	\$ -	\$ 630,645	\$ 24,605	\$ 18,434

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County Elected Officials Train	Park & Recreation	County Offender Trans. Fund	Statewide 911
Cash and investments - beginning	\$ 49,781	\$ 507,313	\$ 52	\$ 537,322
Receipts:				
Taxes	-	667,530	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	86,941	-	338,064
Charges for services	7,114	291,606	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	370,790	-	-
Total receipts	<u>7,114</u>	<u>1,416,867</u>	<u>-</u>	<u>338,064</u>
Disbursements:				
Personal services	-	856,885	-	254,098
Supplies	-	166,284	-	-
Other services and charges	373	307,205	-	154,172
Capital outlay	-	131,670	-	-
Other disbursements	-	9,147	-	-
Total disbursements	<u>373</u>	<u>1,471,191</u>	<u>-</u>	<u>408,270</u>
Excess (deficiency) of receipts over disbursements	<u>6,741</u>	<u>(54,324)</u>	<u>-</u>	<u>(70,206)</u>
Cash and investments - ending	<u>\$ 56,522</u>	<u>\$ 452,989</u>	<u>\$ 52</u>	<u>\$ 467,116</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Juv. probation user fees (circuit)	Probation User Fees (superior)	Pretrial Diversion	Hoosier Hills Pact
Cash and investments - beginning	\$ 57,265	\$ 351,015	\$ 457,135	\$ 2,415
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	3,595	106,947	123,726	-
Other receipts	-	-	-	-
Total receipts	<u>3,595</u>	<u>106,947</u>	<u>123,726</u>	<u>-</u>
Disbursements:				
Personal services	-	-	40,601	-
Supplies	-	-	5,226	-
Other services and charges	166	79,555	80,479	-
Capital outlay	-	-	-	-
Other disbursements	-	-	3,223	-
Total disbursements	<u>166</u>	<u>79,555</u>	<u>129,529</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,429</u>	<u>27,392</u>	<u>(5,803)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 60,694</u>	<u>\$ 378,407</u>	<u>\$ 451,332</u>	<u>\$ 2,415</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Humane Society	K-9 Fund	Planning and Zoning Fines/Fees	Retainage	Payroll Clearing
Cash and investments - beginning	\$ 11,347	\$ 1,550	\$ 3,925	\$ 17,468	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	60,810	220
Total receipts	-	-	-	60,810	220
Disbursements:					
Personal services	-	-	-	-	220
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	220
Excess (deficiency) of receipts over disbursements	-	-	-	60,810	-
Cash and investments - ending	\$ 11,347	\$ 1,550	\$ 3,925	\$ 78,278	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Payroll- co paid health	PAYROLL-WTH CHILD SUPPORT	Payroll-Withholding Pebsco	PAYROLL-WTH FEDERAL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	60,242	10,175	895,667
Total receipts	-	60,242	10,175	895,667
Disbursements:				
Personal services	-	60,242	10,175	895,667
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	60,242	10,175	895,667
Excess (deficiency) of receipts over disbursements	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PAYROLL-WTH FICA & MEDICARE	PAYROLL-WTH LOCAL TAX	PAYROLL-WTH PROPERTY TAX	PAYROLL-WTH SHERIFF PENSION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 124
Receipts:				
Taxes	-	-	3,161	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	889,957	125,739	-	80,767
Total receipts	<u>889,957</u>	<u>125,739</u>	<u>3,161</u>	<u>80,767</u>
Disbursements:				
Personal services	889,957	125,739	3,161	80,767
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>889,957</u>	<u>125,739</u>	<u>3,161</u>	<u>80,767</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PAYROLL-WTH STATE	PAYROLL-Garn. superior court	Settlement	CVET Agency	Weed Lien Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 632
Receipts:					
Taxes	-	-	27,843,931	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	5,047,608	154,875	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	380,571	8,820	-	-	-
Total receipts	<u>380,571</u>	<u>8,820</u>	<u>32,891,539</u>	<u>154,875</u>	<u>-</u>
Disbursements:					
Personal services	380,571	8,820	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	32,891,539	154,875	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>380,571</u>	<u>8,820</u>	<u>32,891,539</u>	<u>154,875</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 632</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgements	Special Death Benefits	Sales Disclosure-State Share
Cash and investments - beginning	\$ -	\$ 2,501	\$ 2,114	\$ 565	\$ 2,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	348,339	-	-	-	-
Charges for services	-	363	-	1,546	8,390
Fines and forfeits	-	6,994	22,722	1,910	-
Other receipts	-	-	-	-	2,150
Total receipts	<u>348,339</u>	<u>7,357</u>	<u>22,722</u>	<u>3,456</u>	<u>10,540</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	348,339	7,307	20,347	3,330	10,820
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>348,339</u>	<u>7,307</u>	<u>20,347</u>	<u>3,330</u>	<u>10,820</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>50</u>	<u>2,375</u>	<u>126</u>	<u>(280)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,551</u>	<u>\$ 4,489</u>	<u>\$ 691</u>	<u>\$ 1,720</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Coroners Training & Cont. Educ	Interstate Compact-State Share	Mortgage Recording Fee-State	Sex&Violent Offender Adm-State	Child Restraint Violations
Cash and investments - beginning	\$ 691	\$ 587	\$ 1,353	\$ 75	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5,182	-	4,228	240	-
Fines and forfeits	-	2,563	-	-	55
Other receipts	-	-	-	-	-
Total receipts	<u>5,182</u>	<u>2,563</u>	<u>4,228</u>	<u>240</u>	<u>55</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,029	2,463	4,720	285	50
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,029</u>	<u>2,463</u>	<u>4,720</u>	<u>285</u>	<u>50</u>
Excess (deficiency) of receipts over disbursements	<u>153</u>	<u>100</u>	<u>(492)</u>	<u>(45)</u>	<u>5</u>
Cash and investments - ending	<u>\$ 844</u>	<u>\$ 687</u>	<u>\$ 861</u>	<u>\$ 30</u>	<u>\$ 5</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Education Plate	Riverboat Ord 98-12	Innkeeper Tax Collections	City/Town Ordinance Violations	93.563 ARRA CLERK IV-D INCEN
Cash and investments - beginning	\$ 37	\$ 2,952,226	\$ 39,545	\$ 12,197	\$ (9,750)
Receipts:					
Taxes	-	22,061,037	978,175	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	469	-	-	-	-
Fines and forfeits	-	-	-	6,540	-
Other receipts	-	-	-	-	-
Total receipts	469	22,061,037	978,175	6,540	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	469	3,972,404	925,000	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	18,090,050	-	12,197	1,950
Total disbursements	469	22,062,454	925,000	12,197	1,950
Excess (deficiency) of receipts over disbursements	-	(1,417)	53,175	(5,657)	(1,950)
Cash and investments - ending	\$ 37	\$ 2,950,809	\$ 92,720	\$ 6,540	\$ (11,700)

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.563 Title IV-D INCENTIVE	93.563 PROS. IV-D-POSTOCT99	93.563 CLERK IV-D-PRIOROCT99	93.563 CLERK IV-D-POSTOCT99
Cash and investments - beginning	\$ 45,764	\$ 94,639	\$ 10,836	\$ 46,427
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	10,305	15,502	-	10,330
Total receipts	<u>10,305</u>	<u>15,502</u>	<u>-</u>	<u>10,330</u>
Disbursements:				
Personal services	-	27,279	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	10,491	1,209	7,281
Total disbursements	<u>-</u>	<u>37,770</u>	<u>1,209</u>	<u>7,281</u>
Excess (deficiency) of receipts over disbursements	<u>10,305</u>	<u>(22,268)</u>	<u>(1,209)</u>	<u>3,049</u>
Cash and investments - ending	<u>\$ 56,069</u>	<u>\$ 72,371</u>	<u>\$ 9,627</u>	<u>\$ 49,476</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Clerk Child Support	After Settlement Collections	Sheriff's Inmate Trust	Commissary	Harrison County Tourism Commission
Cash and investments - beginning	\$ 3,910	\$ 1,528,857	\$ 38,890	\$ 34,323	\$ 352,348
Receipts:					
Taxes	-	1,254,898	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	391,339	397,188	-
Fines and forfeits	283,047	-	-	-	-
Other receipts	-	-	-	-	994,557
Total receipts	283,047	1,254,898	391,339	397,188	994,557
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	282,332	1,528,457	357,817	422,626	875,975
Total disbursements	282,332	1,528,457	357,817	422,626	875,975
Excess (deficiency) of receipts over disbursements	715	(273,559)	33,522	(25,438)	118,582
Cash and investments - ending	\$ 4,625	\$ 1,255,298	\$ 72,412	\$ 8,885	\$ 470,930

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Clerk's Trust	County Law Enf Con't Education	MVH Restricted	Reassessment	Opioid Restricted Funds
Cash and investments - beginning	\$ 1,251,143	\$ 3,878	\$ 1,261,766	\$ 660,824	\$ -
Receipts:					
Taxes	-	-	-	308,575	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,168,417	40,190	210,913
Charges for services	-	-	-	-	-
Fines and forfeits	2,022,276	2,361	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>2,022,276</u>	<u>2,361</u>	<u>2,168,417</u>	<u>348,765</u>	<u>210,913</u>
Disbursements:					
Personal services	-	-	-	41,573	-
Supplies	-	-	-	1,082	-
Other services and charges	-	1,500	-	291,537	-
Capital outlay	-	-	-	-	-
Other disbursements	1,803,696	-	1,553,306	-	-
Total disbursements	<u>1,803,696</u>	<u>1,500</u>	<u>1,553,306</u>	<u>334,192</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>218,580</u>	<u>861</u>	<u>615,111</u>	<u>14,573</u>	<u>210,913</u>
Cash and investments - ending	<u>\$ 1,469,723</u>	<u>\$ 4,739</u>	<u>\$ 1,876,877</u>	<u>\$ 675,397</u>	<u>\$ 210,913</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Opioid Unrestricted Funds	Park Board Donations	Animal Control Donations	Casa Donations	Land Conservation Donation
Cash and investments - beginning	\$ -	\$ 30,507	\$ 43,353	\$ 300	\$ 878
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	51,199	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	16,800	50,316	-	250
Total receipts	51,199	16,800	50,316	-	250
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	4,431	12,665	-	-
Other services and charges	-	24,461	52,589	-	-
Capital outlay	-	-	1,215	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	28,892	66,469	-	-
Excess (deficiency) of receipts over disbursements	51,199	(12,092)	(16,153)	-	250
Cash and investments - ending	\$ 51,199	\$ 18,415	\$ 27,200	\$ 300	\$ 1,128

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Veterans Affairs Donations	Discovery Center Donations	Prosecutor-Halloween donation	B.T. Park/camper/HCTC/Parks
Cash and investments - beginning	\$ 1,000	\$ 702	\$ 1,436	\$ 196
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	10,255	-
Total receipts	-	-	10,255	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	10,985	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	-	10,985	-
Excess (deficiency) of receipts over disbursements	-	-	(730)	-
Cash and investments - ending	\$ 1,000	\$ 702	\$ 706	\$ 196

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Paint the Plow Program	Animal Control Fines & Fees	Family Health & Hoosier Hills	Discovery Center Revenues	Coroner Accident Report Fund
Cash and investments - beginning	\$ 217	\$ 22,655	\$ 31,585	\$ 145,552	\$ 202
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	3,200	15,214	-
Fines and forfeits	-	15,497	-	-	-
Other receipts	500	-	-	178	-
Total receipts	500	15,497	3,200	15,392	-
Disbursements:					
Personal services	-	623	-	-	-
Supplies	200	847	-	-	202
Other services and charges	-	2,990	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	200	4,460	-	-	202
Excess (deficiency) of receipts over disbursements	300	11,037	3,200	15,392	(202)
Cash and investments - ending	\$ 517	\$ 33,692	\$ 34,785	\$ 160,944	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Casa User Fees	Work Release	Parks Endowment Fund	MCH Fees and Reimb. ord 2012-2	Sheriff Asset Forfeiture
Cash and investments - beginning	\$ 4,690	\$ 31,807	\$ 960	\$ 6,780	\$ 59,395
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	18,350	-	-	452,198
Fines and forfeits	-	-	-	7,136	-
Other receipts	-	-	11,000	-	36,470
Total receipts	-	18,350	11,000	7,136	488,668
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	1,410	2,337	-
Other services and charges	-	7,424	9,460	3,784	120,182
Capital outlay	-	10,091	-	-	-
Other disbursements	-	-	-	119	-
Total disbursements	-	17,515	10,870	6,240	120,182
Excess (deficiency) of receipts over disbursements	-	835	130	896	368,486
Cash and investments - ending	\$ 4,690	\$ 32,642	\$ 1,090	\$ 7,676	\$ 427,881

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Home Detention	Payroll - Insur Aflac	Payroll - Health Insurance	Payroll - Insur Boston Mutual	Payroll - Insur Colonial
Cash and investments - beginning	\$ 356,112	\$ (317)	\$ 24,764	\$ (46)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	79,360	-	-	-	-
Other receipts	-	26,406	510,832	13,006	235
Total receipts	79,360	26,406	510,832	13,006	235
Disbursements:					
Personal services	41,912	26,238	510,450	12,960	235
Supplies	563	-	-	-	-
Other services and charges	11,870	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,247	-	-	-	-
Total disbursements	57,592	26,238	510,450	12,960	235
Excess (deficiency) of receipts over disbursements	21,768	168	382	46	-
Cash and investments - ending	\$ 377,880	\$ (149)	\$ 25,146	\$ -	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Payroll - Insur Liberty Nat	Payroll - Insur Pre-paid Legal	Payroll - Insur TransAmerica	Payroll - Voluntary Insurance	Payroll-Perf Vol. Post-tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (12)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,766	371	11,832	3,197	23,366
Total receipts	3,766	371	11,832	3,197	23,366
Disbursements:					
Personal services	3,766	340	11,832	3,197	23,366
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	31	-	-	-
Total disbursements	3,766	371	11,832	3,197	23,366
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (12)	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Payroll-Perf Voluntary pre-tax	Payroll-chase insur wth	LIT - Certified Shares	LIT Public Safety	2022 5311 Transportation Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	7,822,589	2,431,307	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	343,131
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,764	1,200	-	-	-
Total receipts	1,764	1,200	7,822,589	2,431,307	343,131
Disbursements:					
Personal services	1,764	1,200	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	7,822,589	2,431,307	343,131
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,764	1,200	7,822,589	2,431,307	343,131
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ema planning grant	Coroner SUID/SDY case registry	Public Health Emerg. Response	5311 Emerg. Relief -ARP	5311/Operating Assistance
Cash and investments - beginning	\$ 2,642	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,215	-	1,000	37,608	92,501
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,215	-	-	-	-
Total receipts	66,430	-	1,000	37,608	92,501
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	333	-	-	-
Other services and charges	728	-	631	37,608	92,501
Capital outlay	-	-	-	-	-
Other disbursements	66,430	-	-	-	-
Total disbursements	67,158	333	631	37,608	92,501
Excess (deficiency) of receipts over disbursements	(728)	(333)	369	-	-
Cash and investments - ending	\$ 1,914	\$ (333)	\$ 369	\$ -	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	2022 Covid-19 testing site	2021-EMPG-SALARY	Clerk Non Reverting Sect 101	1997-FEMA DISASTER
Cash and investments - beginning	\$ -	\$ -	\$ 7,867	\$ 217
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	50,000	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	33,215	-	-
Total receipts	<u>50,000</u>	<u>33,215</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	3,021	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	33,215	-	-
Total disbursements	<u>3,021</u>	<u>33,215</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>46,979</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 46,979</u>	<u>\$ -</u>	<u>\$ 7,867</u>	<u>\$ 217</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Spanish Inter.-Superior Court	S.H. Water SystemWW-16-111	2018 HSGP/Equipment	Title V/SUID/FIMR/EARLY START
Cash and investments - beginning	\$ 576	\$ 930	\$ 12,000	\$ 1,949
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	852
Total receipts	-	-	-	852
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	458
Other services and charges	-	-	-	510
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	-	-	968
Excess (deficiency) of receipts over disbursements	-	-	-	(116)
Cash and investments - ending	\$ 576	\$ 930	\$ 12,000	\$ 1,833

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	19/20 PHEP -	CFDA 93,069	Opioid Response	20/21 PHEP	Coroner's Grant	Coronavirus testing site
Cash and investments - beginning		\$ (1,511)	\$ 42,135	\$ 892	\$ (88)	\$ 417
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1	-	-	88	-
Total receipts	-	1	1	-	88	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	521	-	-	-	-
Other services and charges	-	21,183	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	21,704	21,704	-	-	-
Excess (deficiency) of receipts over disbursements	-	(21,703)	(21,703)	-	88	-
Cash and investments - ending		\$ (1,511)	\$ 20,432	\$ 892	\$ -	\$ 417

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Opioid Response 2021	Immunization/vaccines grant	Pre-Disaster Mitigation Grant	FY21-Vaccine Clinic
Cash and investments - beginning	\$ 51,002	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	220	-	-	-
Total receipts	220	-	-	-
Disbursements:				
Personal services	-	-	-	(33)
Supplies	4,480	-	-	-
Other services and charges	14,630	478	9,000	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	19,110	478	9,000	(33)
Excess (deficiency) of receipts over disbursements	(18,890)	(478)	(9,000)	33
Cash and investments - ending	\$ 32,112	\$ (478)	\$ (9,000)	\$ 33

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Immunization/vacc. 2021/2022	21/22 PHEP	2021 5311 Transportation	Covid Testing Site
Cash and investments - beginning	\$ (3,515)	\$ (10,444)	\$ -	\$ (4,833)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	53,512	31,094	361,526	89,300
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	3,283
Total receipts	<u>53,512</u>	<u>31,094</u>	<u>361,526</u>	<u>92,583</u>
Disbursements:				
Personal services	-	2,092	-	-
Supplies	3,925	-	-	3,366
Other services and charges	46,072	11,121	361,526	77,760
Capital outlay	-	-	-	6,624
Other disbursements	-	-	-	-
Total disbursements	<u>49,997</u>	<u>13,213</u>	<u>361,526</u>	<u>87,750</u>
Excess (deficiency) of receipts over disbursements	<u>3,515</u>	<u>17,881</u>	<u>-</u>	<u>4,833</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 7,437</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, 2022

	Opioid Response 2022	Title V - 2021-2023	SIM GRANT-22-5JC89-C31-4-1	Coronavirus Relief Fund/millio
Cash and investments - beginning	\$ 60,000	\$ (498)	\$ -	\$ (236,141)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	33,311	7,500	170,767
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	17,902	1,438	-	-
Total receipts	17,902	34,749	7,500	170,767
Disbursements:				
Personal services	67,900	-	-	-
Supplies	856	17,306	-	-
Other services and charges	172	22,356	79	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	139,664
Total disbursements	68,928	39,662	79	139,664
Excess (deficiency) of receipts over disbursements	(51,026)	(4,913)	7,421	31,103
Cash and investments - ending	\$ 8,974	\$ (5,411)	\$ 7,421	\$ (205,038)

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	American Rescue Plan Act	Best Friends Animal Society	Casa (in St) Grant Fund	DUKE ENERGY GRANT-EMA	Gov. Facilities Plan
Cash and investments - beginning	\$ 3,159,163	\$ -	\$ 58,380	\$ -	\$ 5,056
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	17,034	-	-
Charges for services	3,934,782	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	5,003	-	2,659	-
Total receipts	3,934,782	5,003	17,034	2,659	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	1,885	-	56	-
Other services and charges	642,827	-	28,867	-	-
Capital outlay	-	-	-	2,444	-
Other disbursements	-	-	-	159	-
Total disbursements	642,827	1,885	28,867	2,659	-
Excess (deficiency) of receipts over disbursements	3,291,955	3,118	(11,833)	-	-
Cash and investments - ending	\$ 6,451,118	\$ 3,118	\$ 46,547	\$ -	\$ 5,056

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	2016 JDAI 1004	Vet. Treatment-2022	Community Corrections 2022	Community Corrections 2023	Community Corrections 2021
Cash and investments - beginning	\$ 100	\$ -	\$ -	\$ 33,712	\$ 10,369
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	18,500	224,444	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	33,711	-	-
Total receipts	-	18,500	258,155	-	-
Disbursements:					
Personal services	-	-	152,985	-	-
Supplies	-	7,539	2,558	-	2,279
Other services and charges	-	1,887	72,707	-	2,957
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	33,712	-
Total disbursements	-	9,426	228,250	33,712	5,236
Excess (deficiency) of receipts over disbursements	-	9,074	29,905	(33,712)	(5,236)
Cash and investments - ending	\$ 100	\$ 9,074	\$ 29,905	\$ -	\$ 5,133

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CASA-2019 Statewide PR campaig	Comm. Crossing Grant 20/21	Comm. Crossing Grant 21/22	vaccine reimbursements	Veteran's Court 2022
Cash and investments - beginning	\$ 17	\$ 100,110	\$ 38,671	\$ 149,505	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	430,638	42,758
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	430,638	42,758
Disbursements:					
Personal services	-	-	-	-	12,806
Supplies	-	-	-	-	5,485
Other services and charges	-	-	-	-	15,611
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	4,625
Total disbursements	-	-	-	-	38,527
Excess (deficiency) of receipts over disbursements	-	-	-	430,638	4,231
Cash and investments - ending	\$ 17	\$ 100,110	\$ 38,671	\$ 580,143	\$ 4,231

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	HCCF Radio Systems Grant	Comm. Crossing Grant 22/23	STATE-Pros. Asset Forfeiture	Morvin's Landing Lease Fund	PHEP-16505261
Cash and investments - beginning	\$ -	\$ -	\$ 211,878	\$ 79,990	\$ 56
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,000,000	-	-	-
Charges for services	-	-	-	18,480	-
Fines and forfeits	-	-	-	-	-
Other receipts	465,200	333,333	5,187	450	-
Total receipts	465,200	1,333,333	5,187	18,930	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	465,200	1,333,333	15,140	45,948	-
Capital outlay	-	-	-	5,000	-
Other disbursements	-	-	-	-	-
Total disbursements	465,200	1,333,333	15,140	50,948	-
Excess (deficiency) of receipts over disbursements	-	-	(9,953)	(32,018)	-
Cash and investments - ending	\$ -	\$ -	\$ 201,925	\$ 47,972	\$ 56

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	MCH - 16519101 & 18527114	Parks - Indian Creek Trail	CAGIT-Co. Certified Shares	Totals
Cash and investments - beginning	\$ (476)	\$ (30,252)	\$ 159,972	\$ 61,669,436
Receipts:				
Taxes	-	-	-	77,689,061
Licenses and permits	-	-	-	101,102
Intergovernmental receipts	-	-	-	15,778,931
Charges for services	-	-	-	6,404,830
Fines and forfeits	-	-	-	2,962,830
Other receipts	12	-	-	28,373,265
Total receipts	<u>12</u>	<u>-</u>	<u>-</u>	<u>131,310,019</u>
Disbursements:				
Personal services	-	-	-	21,393,748
Supplies	-	-	-	2,718,041
Other services and charges	-	-	-	71,387,203
Capital outlay	-	-	-	1,377,641
Other disbursements	-	-	-	25,896,633
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>122,773,266</u>
Excess (deficiency) of receipts over disbursements	<u>12</u>	<u>-</u>	<u>-</u>	<u>8,536,753</u>
Cash and investments - ending	<u>\$ (464)</u>	<u>\$ (30,252)</u>	<u>\$ 159,972</u>	<u>\$ 70,206,189</u>

OTHER INFORMATION

HARRISON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 884,006</u>	<u>\$ 1,025,154</u>

HARRISON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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	\$ 2,203,261
Infrastructure	81,247,998
Buildings	46,953,586
Improvements other than buildings	313,221
Machinery, equipment, and vehicles	<u>16,526,170</u>
Total governmental activities	<u>147,244,236</u>
Total capital assets	<u><u>\$ 147,244,236</u></u>

OTHER REPORTS

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