

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HARRISON COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

09/24/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Chad Shireman	01-01-23 to 12-31-24
County Treasurer	Christa Day	01-01-23 to 12-31-24
Clerk of the Circuit Court	Sherry Brown	01-01-23 to 12-31-24
County Sheriff	Nicholas Smith	01-01-23 to 12-31-24
County Recorder	Debbie Dennison	01-01-23 to 12-31-24
President of the Board of County Commissioners	Nelson Stepro	01-01-23 to 12-31-24
President of the County Council	Donald Hussung	01-01-23 to 12-31-24
Superintendent of County Parks	Larry Shickles	01-01-23 to 12-31-24



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, 2023, 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, 2023, 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, 2023, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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 September 11, 2024, 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

September 11, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
County General	\$ 4,824,408	\$ 14,374,963	\$ 13,269,311	\$ 5,930,060
Accident Report	7,390	4,371	600	11,161
CAGIT-Co Certified Shares	159,972	-	-	159,972
Campaign Finance Enf.-Co.	4,540	50	-	4,590
EDIT-County Share	125	-	-	125
Clerk's Records Perp.	76,706	15,165	-	91,871
Community Corrections Grant	-	465,239	60,629	404,610
Community Transition Program	53,850	-	-	53,850
Contrl Subst Excise Tax	17	-	-	17
Sales Disclosure-Co. Share	39,618	9,480	8,498	40,600
Cumulative Bridge	2,631,589	1,142,062	1,416,327	2,357,324
Cum Capital Development	2,144,738	527,552	86,518	2,585,772
Cumulative Courthouse	1,611,824	361,350	221,520	1,751,654
Community Drug Free	28,458	26,583	28,458	26,583
Electronic Map Generation	11,954	705	-	12,659
Emergency Medical Services	434,429	761,196	789,795	405,830
Emerg Planning / Right to Know	38,462	3,808	3,436	38,834
Recorder Enhanced Access	117,413	23,293	11,352	129,354
Extradition & Sheriff Assist.	64,890	140	2,550	62,480
Fire Arms Training	55,366	54,208	37,215	72,359
Health	1,251,336	1,665,109	1,038,481	1,877,964
Identification Security Protec	45,825	6,056	-	51,881
Local Health Maintenance	107,158	33,140	28,297	112,001
Local Road & Street	1,111,959	937,212	1,449,323	599,848
LIT Public Safety-County Share	1,729,726	2,429,884	1,826,925	2,332,685
Misdemeanant Fund	181,976	24,085	23,996	182,065
Motor Vehicle Highway	2,531,355	4,589,819	3,794,745	3,326,429
Park Non Reverting	3,000	-	-	3,000
Parks Non-revert Timber	425	-	-	425
Plat Book-Auditor	96,066	20,040	13,334	102,772
Rainy Day	4,179	-	-	4,179
Recorder's Records Perp.	756,003	98,647	112,540	742,110
Riverboat - County Share	29,128,899	19,256,018	18,521,845	29,863,072
Sex and Violent Offender Adm.	16,200	2,655	1,001	17,854
Sheriff Pension Trust	17,120	14,013	21,737	9,396
Supp. Public Defender Serv.	89,456	18,818	2,290	105,984
Surplus Tax	54,024	70,822	75,890	48,956
Surveyor Corner Perp.	220,320	30,280	20,700	229,900
Tax Sale Redemption	-	276,082	276,082	-
Tax Sale Surplus	630,645	449,213	619,071	460,787
Local Health Trust Account	24,605	24,603	7,046	42,162
Auditor Ineligible Deduction	18,434	-	3,872	14,562
County Elected Officials Train	56,522	6,056	1,640	60,938
Park & Recreation	452,989	2,473,679	1,564,788	1,361,880
County Offender Trans. Fund	52	-	-	52
Statewide 911	467,116	346,638	449,639	364,115
Juv. Probation User Fees (Circuit)	60,694	3,932	533	64,093
Probation User Fees(superior)	378,407	122,452	74,226	426,633
Pretrial Diversion	451,332	119,816	144,844	426,304
Hoosier Hills Pact	2,415	-	-	2,415
Humane Society	11,347	-	-	11,347
K-9 Fund	1,550	1,200	-	2,750
Planning and Zoning Fines/Fees	3,925	1,700	-	5,625
Retainage	78,278	10,071	-	88,349
Payroll Clearing	-	330	330	-
PAYROLL-WTH CHILD SUPPORT	-	60,224	60,224	-
Payroll-Withholding Pepsco	-	9,000	9,000	-
PAYROLL-WTH FEDERAL	-	924,659	924,659	-
PAYROLL-WTH FICA & MEDICARE	-	933,715	933,715	-
PAYROLL-WTH LOCAL TAX	-	132,801	132,801	-
PAYROLL-WTH PROPERTY TAX	-	6,235	6,235	-
PAYROLL-WTH SHERIFF PENSION	124	87,395	87,395	124
PAYROLL-WTH STATE	-	390,684	390,684	-
PAYROLL-Garn. superior court	-	12,688	12,688	-
Settlement	-	34,908,786	34,908,786	-
CVET Agency	-	160,933	160,933	-
Weed Lien Collections	632	-	-	632
Financial Institution Tax	-	299,611	299,611	-
State Fines & Forfeitures	2,551	603	2,552	602
Infraction Judgements	4,489	19,981	19,899	4,571
Overweight Vehicles Fine	-	7	-	7
Special Death Benefits	691	2,500	2,596	595

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Sales Disclosure-State Share	1,720	9,130	9,570	1,280
Coroners Training & Cont. Educ	844	4,803	5,159	488
Interstate Compact-State Share	687	5,313	3,945	2,055
Mortgage Recording Fee-State	861	3,448	3,543	766
Sex&Violent Offender Adm-State	30	295	230	95
Child Restraint Violations	5	75	80	-
Education Plate	37	469	469	37
Riverboat Ord 98-12	2,950,808	21,439,073	20,902,509	3,487,372
Innkeeper Tax Collections	92,720	1,010,395	925,000	178,115
City/Town Ordinance Violations	6,540	6,293	6,540	6,293
93.563 ARRA CLERK IV-D INCEN	(11,700)	-	-	(11,700)
93.563 Title IV-D INCENTIVE	56,069	10,562	31,194	35,437
93.563 PROS. IV-D-POSTOCT99	72,371	47,088	38,400	81,059
93.563 CLERK IV-D-PRIOROCT99	9,627	-	-	9,627
93.563 CLERK IV-D-POSTOCT99	49,476	10,562	9,388	50,650
Clerk Child Support	4,625	301,688	301,037	5,276
Clerk's Trust	1,469,723	1,746,997	2,117,520	1,099,200
After Settlement Collections	1,255,298	1,218,676	1,254,898	1,219,076
Harrison County Tourism Commission	470,930	960,587	910,000	521,517
Commissary	8,885	350,908	325,319	34,474
Sheriff's Inmate Trust	72,412	389,314	396,146	65,580
County Law Enf Con't Education	4,739	1,398	1,425	4,712
Local Public Health Services	-	27,647	27,647	-
MVH Restricted	1,876,877	2,255,950	2,275,065	1,857,762
Reassessment	675,397	360,567	341,788	694,176
Opioid Restricted Funds	210,913	42,311	114,416	138,808
Opioid Unrestricted Funds	51,199	629	-	51,828
Park Board Donations	18,415	27,750	20,673	25,492
Animal Control Donations	27,200	61,543	45,734	43,009
Casa Donations	300	-	-	300
Land Conservation Donation	1,128	-	-	1,128
Veterans Affairs Donations	1,000	1,500	-	2,500
Discovery Center Donations.	702	-	-	702
Prosecutor-Halloween donation	706	12,000	9,909	2,797
B.T. Park/camper/HCTC/Parks	196	-	-	196
Paint the Plow Program	517	-	-	517
EMA-Training Sup. Donation	-	7,968	5,250	2,718
Animal Control Fines & Fees	33,692	14,180	1,625	46,247
Family Health & Hoosier Hills	34,785	2,400	-	37,185
Discovery Center Revenues	160,944	53,610	-	214,554
Casa User Fees	4,690	-	4,503	187
Work Release	32,642	18,959	35,856	15,745
Parks Endowment Fund	1,090	69,250	69,380	960
Prosecutor Asset Forfeiture	-	13,867	13,867	-
MCH Fees and Reimb. ord 2012-2	7,676	11,842	6,410	13,108
Sheriff Asset Forfeiture	427,881	45,764	341,553	132,092
Home Detention	377,880	15,995	393,875	-
Payroll - Insur Aflac	(149)	22,973	22,973	(149)
Payroll - Health Insurance	25,146	556,285	585,669	(4,238)
Payroll - Insur Boston Mutual	-	11,878	11,878	-
Payroll - Insur Colonial	-	235	235	-
Payroll - Insur Liberty Nat	-	3,766	3,766	-
Payroll - Insur Pre-paid Legal	-	371	371	-
Payroll - Insur TransAmerica	-	12,109	12,109	-
Payroll - HUMANA voluntary	(12)	2,931	2,931	(12)
Payroll-Perf Vol. Post-tax	-	32,456	32,456	-
Payroll-Perf Voluntary pre-tax	-	439	439	-
Payroll-chase insur wth	-	1,200	1,200	-
LIT - Certified Shares	-	7,649,133	7,649,133	-
LIT Public Safety	-	2,549,711	2,549,711	-
2022 5311 Transportation Grant	-	182,834	182,834	-
ema planning grant	1,914	-	397	1,517
Coroner SUID/SDY case registry	(333)	333	-	-
Public Health Emerg. Response	369	-	-	369
5311/Operating Assistance	-	1,492	1,492	-
2022 Covid-19 testing site	46,979	-	28,435	18,544
2022 - EMPG - SALARY	-	33,215	33,215	-
Local Health/School Liaison Gr	-	-	6,964	(6,964)
2024 Hazardous Materials EPG	-	-	6,563	(6,563)
23/24 PHEP	-	-	2,415	(2,415)
Clerk Non Reverting Sect 101	7,867	-	49	7,818
1997-FEMA DISASTER	217	-	-	217

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
2023 5311 Transportation Grant	-	502,917	502,917	-
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	1,833	394	394	1,833
19/20 PHEP - CFDA 93.069	(1,511)	-	-	(1,511)
Opioid Response	20,432	-	-	20,432
20/21 PHEP	892	668	668	892
Coronavirus testing site	417	-	-	417
Opioid Response 2021	32,112	-	1,489	30,623
Immunization/vaccines grant	(478)	-	-	(478)
Pre-Disaster Mitigation Grant	(9,000)	-	1,457	(10,457)
FY21-Vaccine Clinic	33	-	-	33
21/22 PHEP	7,437	-	7,437	-
Covid Testing Site	-	135	135	-
Opioid Response 2022	8,974	-	-	8,974
Title V - 2021-2025	(5,411)	34,992	38,943	(9,362)
SIM GRANT-22-5JC89-C31-4-1	7,421	37,554	38,698	6,277
SIM GRANT-24-5JC89-31-4	-	16,250	-	16,250
Coronavirus Relief Fund/millio	(205,038)	-	-	(205,038)
American Rescue Plan Act	6,451,118	107	7,052,554	(601,329)
Best Friends Animal Society	3,118	-	-	3,118
Casa (in St) Grant Fund	46,547	15,035	23,959	37,623
Gov. Facilities Plan	5,056	-	-	5,056
2024 Duke Energy/EMA Grant	-	2,750	-	2,750
2023 Land Conservation	-	4,543	-	4,543
2016 JDAI 1004	100	-	-	100
Vet. Treatment-2022	9,074	-	9,074	-
Comm. Crossing grant 23/24	-	1,203,308	1,203,308	-
Community Corrections 2024	29,905	-	9,019	20,886
Community Corrections 2023	-	248,854	267,030	(18,176)
Community Corrections 2021	5,133	-	5,133	-
CASA-2019 Statewide PR campaign	17	-	-	17
OCRA GRANT	-	256,250	256,250	-
Comm. Crossing Grant 20/21	100,110	-	-	100,110
Comm. Crossing Grant 21/22	38,671	-	-	38,671
vaccine reimbursements	580,143	-	580,143	-
Veteran's Court 2024	4,231	-	1,092	3,139
Veteran's Court 2023	-	49,795	39,126	10,669
Veteran's Treatment Court 2023	-	18,500	7,394	11,106
Veteran's Prob. Solving Court	-	10,000	2,756	7,244
Mental Health Court 2023	-	19,110	14,110	5,000
STATE-Pros. Asset Forfeiture	201,925	14,047	52,698	163,274
Morvin's Landing Lease Fund	47,972	18,840	6,208	60,604
PHEP-16505261	56	-	-	56
MCH - 16519101 & 18527114	(464)	-	-	(464)
Parks - Indian Creek Trail	(30,252)	-	-	(30,252)
Totals	\$ 70,206,188	\$ 132,828,573	\$ 136,168,312	\$ 66,866,449

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 statement. 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 statement. 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. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of incorrectly posting disbursements to the wrong funds, reimbursements received after year end for reimbursable grants, and disbursements exceeding receipts due to the underestimate of current requirements for some funds.

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OTHER INFORMATION

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County General	Accident Report	CAGIT-Co Certified Shares	Campaign Finance Enf.-Co.	EDIT-County Share	Clerk's Records Perp.
Cash and investments - beginning	\$ 4,824,408	\$ 7,390	\$ 159,972	\$ 4,540	\$ 125	\$ 76,706
Receipts:						
Taxes	4,393,240	-	-	-	-	-
Licenses and permits	103,283	-	-	-	-	-
Intergovernmental receipts	4,789,929	-	-	-	-	-
Charges for services	268,422	3,995	-	-	-	-
Fines and forfeits	102,919	-	-	50	-	15,165
Other receipts	4,717,170	376	-	-	-	-
Total receipts	14,374,963	4,371	-	50	-	15,165
Disbursements:						
Personal services	9,811,342	-	-	-	-	-
Supplies	277,599	600	-	-	-	-
Other services and charges	2,922,639	-	-	-	-	-
Capital outlay	137,030	-	-	-	-	-
Other disbursements	120,701	-	-	-	-	-
Total disbursements	13,269,311	600	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	1,105,652	3,771	-	50	-	15,165
Cash and investments - ending	\$ 5,930,060	\$ 11,161	\$ 159,972	\$ 4,590	\$ 125	\$ 91,871

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Corrections Grant	Community Transition Program	Contrl Subst Excise Tax	Sales Disclosure-Co. Share	Cumulative Bridge
Cash and investments - beginning	\$ -	\$ 53,850	\$ 17	\$ 39,618	\$ 2,631,589
Receipts:					
Taxes	-	-	-	-	844,854
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	123,302
Charges for services	-	-	-	9,130	167,497
Fines and forfeits	77,806	-	-	-	-
Other receipts	387,433	-	-	350	6,409
Total receipts	465,239	-	-	9,480	1,142,062
Disbursements:					
Personal services	9,579	-	-	-	199,522
Supplies	5,249	-	-	-	66,493
Other services and charges	36,907	-	-	-	1,150,312
Capital outlay	3,765	-	-	8,158	-
Other disbursements	5,129	-	-	340	-
Total disbursements	60,629	-	-	8,498	1,416,327
Excess (deficiency) of receipts over (under) disbursements	404,610	-	-	982	(274,265)
Cash and investments - ending	\$ 404,610	\$ 53,850	\$ 17	\$ 40,600	\$ 2,357,324

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cum Capital Development	Cumulative Courthouse	Community Drug Free	Electronic Map Generation	Emergency Medical Services	Emerg Planning/ Right to Know
Cash and investments - beginning	\$ 2,144,738	\$ 1,611,824	\$ 28,458	\$ 11,954	\$ 434,429	\$ 38,462
Receipts:						
Taxes	397,438	321,283	-	-	678,263	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	48,596	39,284	-	-	82,933	3,808
Charges for services	-	-	-	705	-	-
Fines and forfeits	-	-	26,583	-	-	-
Other receipts	81,518	783	-	-	-	-
Total receipts	527,552	361,350	26,583	705	761,196	3,808
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	3,376
Other services and charges	86,518	221,520	28,458	-	789,795	60
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	86,518	221,520	28,458	-	789,795	3,436
Excess (deficiency) of receipts over (under) disbursements	441,034	139,830	(1,875)	705	(28,599)	372
Cash and investments - ending	\$ 2,585,772	\$ 1,751,654	\$ 26,583	\$ 12,659	\$ 405,830	\$ 38,834

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Recorder Enhanced Access	Extradition & Sheriff Assist.	Fire Arms Training	Health	Identification Security Protec	Local Health Maintenance
Cash and investments - beginning	\$ 117,413	\$ 64,890	\$ 55,366	\$ 1,251,336	\$ 45,825	\$ 107,158
Receipts:						
Taxes	-	-	-	882,932	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	46,803	108,958	-	16,570
Charges for services	23,293	-	7,405	-	6,056	-
Fines and forfeits	-	-	-	92,349	-	-
Other receipts	-	140	-	580,870	-	16,570
Total receipts	23,293	140	54,208	1,665,109	6,056	33,140
Disbursements:						
Personal services	11,352	-	-	923,649	-	23,282
Supplies	-	-	27,232	26,406	-	-
Other services and charges	-	2,550	-	80,625	-	5,015
Capital outlay	-	-	9,983	7,647	-	-
Other disbursements	-	-	-	154	-	-
Total disbursements	11,352	2,550	37,215	1,038,481	-	28,297
Excess (deficiency) of receipts over (under) disbursements	11,941	(2,410)	16,993	626,628	6,056	4,843
Cash and investments - ending	\$ 129,354	\$ 62,480	\$ 72,359	\$ 1,877,964	\$ 51,881	\$ 112,001

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Road & Street	LIT Public Safety-County Share	Misdemeanant Fund	Motor Vehicle Highway	Park Non Reverting
Cash and investments - beginning	\$ 1,111,959	\$ 1,729,726	\$ 181,976	\$ 2,531,355	\$ 3,000
Receipts:					
Taxes	-	2,306,513	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	894,424	-	-	2,275,950	-
Charges for services	-	-	24,085	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	42,788	123,371	-	2,313,869	-
Total receipts	937,212	2,429,884	24,085	4,589,819	-
Disbursements:					
Personal services	-	280,297	-	2,721,993	-
Supplies	902,693	656,691	-	337,201	-
Other services and charges	84,652	833,237	-	672,966	-
Capital outlay	461,978	56,700	23,996	62,585	-
Other disbursements	-	-	-	-	-
Total disbursements	1,449,323	1,826,925	23,996	3,794,745	-
Excess (deficiency) of receipts over (under) disbursements	(512,111)	602,959	89	795,074	-
Cash and investments - ending	\$ 599,848	\$ 2,332,685	\$ 182,065	\$ 3,326,429	\$ 3,000

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Parks Non-revert Timber	Plat Book-Auditor	Rainy Day	Recorder's Records Perp.	Riverboat - County Share	Sex and Violent Offender Adm.
Cash and investments - beginning	\$ 425	\$ 96,066	\$ 4,179	\$ 756,003	\$ 29,128,899	\$ 16,200
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	51,966	-
Charges for services	-	20,040	-	96,276	191,003	2,655
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	2,371	19,013,049	-
Total receipts	-	20,040	-	98,647	19,256,018	2,655
Disbursements:						
Personal services	-	13,334	-	78,969	3,787,101	-
Supplies	-	-	-	-	26,224	-
Other services and charges	-	-	-	-	12,220,471	100
Capital outlay	-	-	-	-	2,488,049	901
Other disbursements	-	-	-	33,571	-	-
Total disbursements	-	13,334	-	112,540	18,521,845	1,001
Excess (deficiency) of receipts over (under) disbursements	-	6,706	-	(13,893)	734,173	1,654
Cash and investments - ending	\$ 425	\$ 102,772	\$ 4,179	\$ 742,110	\$ 29,863,072	\$ 17,854

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff Pension Trust	Supp. Public Defender Serv.	Surplus Tax	Surveyor Corner Perp.	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 17,120	\$ 89,456	\$ 54,024	\$ 220,320	\$ -	\$ 630,645
Receipts:						
Taxes	-	-	42,239	-	-	449,213
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	4,031	-	-	-	-
Charges for services	-	-	-	30,280	-	-
Fines and forfeits	14,013	11,713	-	-	-	-
Other receipts	-	3,074	28,583	-	276,082	-
Total receipts	14,013	18,818	70,822	30,280	276,082	449,213
Disbursements:						
Personal services	21,737	-	-	-	-	-
Supplies	-	108	-	-	-	-
Other services and charges	-	1,560	75,890	20,700	-	-
Capital outlay	-	622	-	-	-	-
Other disbursements	-	-	-	-	276,082	619,071
Total disbursements	21,737	2,290	75,890	20,700	276,082	619,071
Excess (deficiency) of receipts over (under) disbursements	(7,724)	16,528	(5,068)	9,580	-	(169,858)
Cash and investments - ending	\$ 9,396	\$ 105,984	\$ 48,956	\$ 229,900	\$ -	\$ 460,787

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Health Trust Account	Auditor Ineligible Deduction	County Elected Officials Train	Park & Recreation	County Offender Trans. Fund	Statewide 911
Cash and investments - beginning	\$ 24,605	\$ 18,434	\$ 56,522	\$ 452,989	\$ 52	\$ 467,116
Receipts:						
Taxes	-	-	-	694,922	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	11,078	-	-	84,970	-	346,638
Charges for services	-	-	6,056	1,135,068	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,525	-	-	558,719	-	-
Total receipts	24,603	-	6,056	2,473,679	-	346,638
Disbursements:						
Personal services	5,920	-	-	986,542	-	279,771
Supplies	-	-	-	168,138	-	-
Other services and charges	1,126	-	1,640	276,897	-	169,868
Capital outlay	-	3,872	-	89,515	-	-
Other disbursements	-	-	-	43,696	-	-
Total disbursements	7,046	3,872	1,640	1,564,788	-	449,639
Excess (deficiency) of receipts over (under) disbursements	17,557	(3,872)	4,416	908,891	-	(103,001)
Cash and investments - ending	\$ 42,162	\$ 14,562	\$ 60,938	\$ 1,361,880	\$ 52	\$ 364,115

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Juv. Probation User Fees (Circuit)	Probation User Fees(superior)	Pretrial Diversion	Hoosier Hills Pact	Humane Society
Cash and investments - beginning	\$ 60,694	\$ 378,407	\$ 451,332	\$ 2,415	\$ 11,347
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	3,932	122,301	119,816	-	-
Other receipts	-	151	-	-	-
Total receipts	3,932	122,452	119,816	-	-
Disbursements:					
Personal services	-	-	57,906	-	-
Supplies	-	-	1,030	-	-
Other services and charges	533	73,316	80,857	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	910	5,051	-	-
Total disbursements	533	74,226	144,844	-	-
Excess (deficiency) of receipts over (under) disbursements	3,399	48,226	(25,028)	-	-
Cash and investments - ending	\$ 64,093	\$ 426,633	\$ 426,304	\$ 2,415	\$ 11,347

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	K-9 Fund	Planning and Zoning Fines/Fees	Retainage	Payroll Clearing	PAYROLL-WTH CHILD SUPPORT
Cash and investments - beginning	\$ 1,550	\$ 3,925	\$ 78,278	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	1,700	-	-	-
Other receipts	1,200	-	10,071	330	60,224
Total receipts	<u>1,200</u>	<u>1,700</u>	<u>10,071</u>	<u>330</u>	<u>60,224</u>
Disbursements:					
Personal services	-	-	-	330	60,224
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>330</u>	<u>60,224</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,200</u>	<u>1,700</u>	<u>10,071</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,750</u>	<u>\$ 5,625</u>	<u>\$ 88,349</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, 2023

	Payroll-Withholding Pebasco	PAYROLL-WTH FEDERAL	PAYROLL-WTH FICA & MEDICARE	PAYROLL-WTH LOCAL TAX
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	9,000	924,659	933,715	132,801
Total receipts	<u>9,000</u>	<u>924,659</u>	<u>933,715</u>	<u>132,801</u>
Disbursements:				
Personal services	9,000	924,659	933,715	132,801
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>9,000</u>	<u>924,659</u>	<u>933,715</u>	<u>132,801</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-
Cash and investments - ending	<u>\$ -</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, 2023

	PAYROLL-WTH PROPERTY TAX	PAYROLL-WTH SHERIFF PENSION	PAYROLL-WTH STATE	PAYROLL-Garn. superior court	Settlement
Cash and investments - beginning	\$ -	\$ 124	\$ -	\$ -	\$ -
Receipts:					
Taxes	6,235	-	-	-	29,792,758
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,116,028
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	87,395	390,684	12,688	-
Total receipts	<u>6,235</u>	<u>87,395</u>	<u>390,684</u>	<u>12,688</u>	<u>34,908,786</u>
Disbursements:					
Personal services	6,235	87,395	390,684	12,688	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	34,908,786
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>6,235</u>	<u>87,395</u>	<u>390,684</u>	<u>12,688</u>	<u>34,908,786</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 124</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, 2023

	CVET Agency	Weed Lien Collections	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicles Fine
Cash and investments - beginning	\$ -	\$ 632	\$ -	\$ 2,551	\$ 4,489	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	160,933	-	299,611	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	603	19,981	7
Other receipts	-	-	-	-	-	-
Total receipts	160,933	-	299,611	603	19,981	7
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	160,933	-	299,611	2,552	19,899	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	160,933	-	299,611	2,552	19,899	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(1,949)	82	7
Cash and investments - ending	\$ -	\$ 632	\$ -	\$ 602	\$ 4,571	\$ 7

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Special Death Benefits	Sales Disclosure-State Share	Coroners Training & Cont. Educ	Interstate Compact-State Share	Mortgage Recording Fee-State
Cash and investments - beginning	\$ 691	\$ 1,720	\$ 844	\$ 687	\$ 861
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	360	7,305	4,803	-	3,448
Fines and forfeits	2,140	-	-	5,313	-
Other receipts	-	1,825	-	-	-
Total receipts	2,500	9,130	4,803	5,313	3,448
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,596	9,570	5,159	3,945	3,543
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,596	9,570	5,159	3,945	3,543
Excess (deficiency) of receipts over (under) disbursements	(96)	(440)	(356)	1,368	(95)
Cash and investments - ending	\$ 595	\$ 1,280	\$ 488	\$ 2,055	\$ 766

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sex&Violent Offender Adm-State	Child Restraint Violations	Education Plate	Riverboat Ord 98-12	Innkeeper Tax Collections	City/Town Ordinance Violations
Cash and investments - beginning	\$ 30	\$ 5	\$ 37	\$ 2,950,808	\$ 92,720	\$ 6,540
Receipts:						
Taxes	-	-	-	21,439,073	1,010,395	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	295	-	469	-	-	-
Fines and forfeits	-	75	-	-	-	6,293
Other receipts	-	-	-	-	-	-
Total receipts	295	75	469	21,439,073	1,010,395	6,293
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	230	80	469	3,322,469	925,000	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	17,580,040	-	6,540
Total disbursements	230	80	469	20,902,509	925,000	6,540
Excess (deficiency) of receipts over (under) disbursements	65	(5)	-	536,564	85,395	(247)
Cash and investments - ending	\$ 95	\$ -	\$ 37	\$ 3,487,372	\$ 178,115	\$ 6,293

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.563 ARRA CLERK IV-D INCEN	93.563 Title IV-D INCENTIVE	93.563 PROS. IV-D-POSTOCT99	93.563 CLERK IV-D-PRIOROCT99
Cash and investments - beginning	\$ (11,700)	\$ 56,069	\$ 72,371	\$ 9,627
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	10,562	47,088	-
Total receipts	-	10,562	47,088	-
Disbursements:				
Personal services	-	-	28,596	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	31,194	9,804	-
Total disbursements	-	31,194	38,400	-
Excess (deficiency) of receipts over (under) disbursements	-	(20,632)	8,688	-
Cash and investments - ending	\$ (11,700)	\$ 35,437	\$ 81,059	\$ 9,627

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.563 CLERK IV-D-POSTOCT99	Clerk Child Support	Clerk's Trust	After Settlement Collections	Harrison County Tourism Commission
Cash and investments - beginning	\$ 49,476	\$ 4,625	\$ 1,469,723	\$ 1,255,298	\$ 470,930
Receipts:					
Taxes	-	-	-	1,218,676	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	301,688	1,746,997	-	-
Other receipts	10,562	-	-	-	960,587
Total receipts	10,562	301,688	1,746,997	1,218,676	960,587
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,388	301,037	2,117,520	1,254,898	910,000
Total disbursements	9,388	301,037	2,117,520	1,254,898	910,000
Excess (deficiency) of receipts over (under) disbursements	1,174	651	(370,523)	(36,222)	50,587
Cash and investments - ending	\$ 50,650	\$ 5,276	\$ 1,099,200	\$ 1,219,076	\$ 521,517

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Commissary	Sheriff's Inmate Trust	County Law Enf Con't Education	Local Public Health Services	MVH Restricted
Cash and investments - beginning	\$ 8,885	\$ 72,412	\$ 4,739	\$ -	\$ 1,876,877
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	27,647	2,255,950
Charges for services	350,908	389,314	-	-	-
Fines and forfeits	-	-	1,398	-	-
Other receipts	-	-	-	-	-
Total receipts	350,908	389,314	1,398	27,647	2,255,950
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,425	-	-
Capital outlay	-	-	-	-	-
Other disbursements	325,319	396,146	-	27,647	2,275,065
Total disbursements	325,319	396,146	1,425	27,647	2,275,065
Excess (deficiency) of receipts over (under) disbursements	25,589	(6,832)	(27)	-	(19,115)
Cash and investments - ending	\$ 34,474	\$ 65,580	\$ 4,712	\$ -	\$ 1,857,762

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Reassessment	Opioid Restricted Funds	Opioid Unrestricted Funds	Park Board Donations	Animal Control Donations
Cash and investments - beginning	\$ 675,397	\$ 210,913	\$ 51,199	\$ 18,415	\$ 27,200
Receipts:					
Taxes	321,283	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	39,284	42,311	629	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	27,750	61,543
Total receipts	<u>360,567</u>	<u>42,311</u>	<u>629</u>	<u>27,750</u>	<u>61,543</u>
Disbursements:					
Personal services	49,122	-	-	-	-
Supplies	-	-	-	707	5,196
Other services and charges	292,666	114,416	-	19,966	40,538
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>341,788</u>	<u>114,416</u>	<u>-</u>	<u>20,673</u>	<u>45,734</u>
Excess (deficiency) of receipts over (under) disbursements	<u>18,779</u>	<u>(72,105)</u>	<u>629</u>	<u>7,077</u>	<u>15,809</u>
Cash and investments - ending	<u>\$ 694,176</u>	<u>\$ 138,808</u>	<u>\$ 51,828</u>	<u>\$ 25,492</u>	<u>\$ 43,009</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Casa Donations	Land Conservation Donation	Veterans Affairs Donations	Discovery Center Donations	Prosecutor-Halloween donation
Cash and investments - beginning	\$ 300	\$ 1,128	\$ 1,000	\$ 702	\$ 706
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,500	-	12,000
Total receipts	-	-	1,500	-	12,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	9,909
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	9,909
Excess (deficiency) of receipts over (under) disbursements	-	-	1,500	-	2,091
Cash and investments - ending	\$ 300	\$ 1,128	\$ 2,500	\$ 702	\$ 2,797

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	B.T. Park/Camper/ HCTC/Parks	Paint the Plow Program	EMA-Training Sup. Donation	Animal Control Fines & Fees	Family Health & Hoosier Hills
Cash and investments - beginning	\$ 196	\$ 517	\$ -	\$ 33,692	\$ 34,785
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	2,400
Fines and forfeits	-	-	-	14,180	-
Other receipts	-	-	7,968	-	-
Total receipts	-	-	7,968	14,180	2,400
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	512	-
Other services and charges	-	-	5,250	1,113	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	5,250	1,625	-
Excess (deficiency) of receipts over (under) disbursements	-	-	2,718	12,555	2,400
Cash and investments - ending	\$ 196	\$ 517	\$ 2,718	\$ 46,247	\$ 37,185

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Discovery Center Revenues	Casa User Fees	Work Release	Parks Endowment Fund	Prosecutor Asset Forfeiture	MCH Fees and Reimb. ord 2012-2
Cash and investments - beginning	\$ 160,944	\$ 4,690	\$ 32,642	\$ 1,090	\$ -	\$ 7,676
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	50,359	-	8,650	-	-	-
Fines and forfeits	-	-	-	-	-	9,174
Other receipts	3,251	-	10,309	69,250	13,867	2,668
Total receipts	53,610	-	18,959	69,250	13,867	11,842
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	7,226	-	-	2,250
Other services and charges	-	4,503	16,476	130	-	4,160
Capital outlay	-	-	12,154	69,250	-	-
Other disbursements	-	-	-	-	13,867	-
Total disbursements	-	4,503	35,856	69,380	13,867	6,410
Excess (deficiency) of receipts over (under) disbursements	53,610	(4,503)	(16,897)	(130)	-	5,432
Cash and investments - ending	\$ 214,554	\$ 187	\$ 15,745	\$ 960	\$ -	\$ 13,108

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff Asset Forfeiture	Home Detention	Payroll - Insur Aflac	Payroll - Health Insurance	Payroll - Insur Boston Mutual	Payroll - Insur Colonial
Cash and investments - beginning	\$ 427,881	\$ 377,880	\$ (149)	\$ 25,146	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	45,764	-	-	-	-	-
Fines and forfeits	-	15,995	-	-	-	-
Other receipts	-	-	22,973	556,285	11,878	235
Total receipts	45,764	15,995	22,973	556,285	11,878	235
Disbursements:						
Personal services	-	-	22,973	585,669	11,866	235
Supplies	-	293	-	-	-	-
Other services and charges	341,553	2,759	-	-	-	-
Capital outlay	-	156	-	-	-	-
Other disbursements	-	390,667	-	-	12	-
Total disbursements	341,553	393,875	22,973	585,669	11,878	235
Excess (deficiency) of receipts over (under) disbursements	(295,789)	(377,880)	-	(29,384)	-	-
Cash and investments - ending	\$ 132,092	\$ -	\$ (149)	\$ (4,238)	\$ -	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Payroll - Insur Liberty Nat	Payroll - Insur Pre-paid Legal	Payroll - Insur TransAmerica	Payroll - HUMANA voluntary	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	12,109	2,931	32,456
Total receipts	3,766	371	12,109	2,931	32,456
Disbursements:					
Personal services	3,766	371	12,109	2,931	32,456
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,766	371	12,109	2,931	32,456
Excess (deficiency) of receipts over (under) 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, 2023

	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	-	-	7,649,133	2,549,711	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	182,834
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	439	1,200	-	-	-
Total receipts	439	1,200	7,649,133	2,549,711	182,834
Disbursements:					
Personal services	439	1,200	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	7,649,133	2,549,711	182,834
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	439	1,200	7,649,133	2,549,711	182,834
Excess (deficiency) of receipts over (under) 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, 2023

	ema planning grant	Coroner SUID/SDY case registry	Public Health Emerg. Response	5311/Operating Assistance	2022 Covid-19 testing site
Cash and investments - beginning	\$ 1,914	\$ (333)	\$ 369	\$ -	\$ 46,979
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	333	-	1,492	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	333	-	1,492	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	397	-	-	-	6,514
Other services and charges	-	-	-	1,492	20,873
Capital outlay	-	-	-	-	1,048
Other disbursements	-	-	-	-	-
Total disbursements	397	-	-	1,492	28,435
Excess (deficiency) of receipts over (under) disbursements	(397)	333	-	-	(28,435)
Cash and investments - ending	\$ 1,517	\$ -	\$ 369	\$ -	\$ 18,544

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2022 - EMPG - SALARY	Local Health/School Liaison Gr	2024 Hazardous Materials EPG	23/24 PHEP	Clerk Non Reverting Sect 101
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 7,867
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,215	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	33,215	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	6,964	-	-	-
Other services and charges	-	-	-	2,415	49
Capital outlay	-	-	6,563	-	-
Other disbursements	33,215	-	-	-	-
Total disbursements	33,215	6,964	6,563	2,415	49
Excess (deficiency) of receipts over (under) disbursements	-	(6,964)	(6,563)	(2,415)	(49)
Cash and investments - ending	\$ -	\$ (6,964)	\$ (6,563)	\$ (2,415)	\$ 7,818

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	1997-FEMA DISASTER	2023 5311 Transportation Grant	Spanish Inter.-Superior Court	S.H. Water SystemWW-16-111	2018 HSGP/Equipment
Cash and investments - beginning	\$ 217	\$ -	\$ 576	\$ 930	\$ 12,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	502,917	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	502,917	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	502,917	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	502,917	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	\$ 217	\$ -	\$ 576	\$ 930	\$ 12,000

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Title V/SUID/FIMR/EARLY START	19/20 PHEP - CFDA 93.069	Opioid Response	20/21 PHEP	Coronavirus testing site
Cash and investments - beginning	\$ 1,833	\$ (1,511)	\$ 20,432	\$ 892	\$ 417
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	394	-	-	668	-
Total receipts	394	-	-	668	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	394	-	-	668	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	394	-	-	668	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	\$ 1,833	\$ (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, 2023

	Opioid Response 2021	Immunization/vaccines grant	Pre-Disaster Mitigation Grant	FY21-Vaccine Clinic	21/22 PHEP
Cash and investments - beginning	\$ 32,112	\$ (478)	\$ (9,000)	\$ 33	\$ 7,437
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,304	-	-	-	-
Other services and charges	185	-	1,457	-	7,437
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,489	-	1,457	-	7,437
Excess (deficiency) of receipts over (under) disbursements	(1,489)	-	(1,457)	-	(7,437)
Cash and investments - ending	\$ 30,623	\$ (478)	\$ (10,457)	\$ 33	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Covid Testing Site	Opioid Response 2022	Title V - 2021-2025	SIM GRANT-22-5JC89-C31-4-1
Cash and investments - beginning	\$ -	\$ 8,974	\$ (5,411)	\$ 7,421
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	34,740	37,500
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	135	-	252	54
Total receipts	135	-	34,992	37,554
Disbursements:				
Personal services	-	-	-	37,538
Supplies	-	-	10,083	1,160
Other services and charges	135	-	28,860	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	135	-	38,943	38,698
Excess (deficiency) of receipts over (under) disbursements	-	-	(3,951)	(1,144)
Cash and investments - ending	\$ -	\$ 8,974	\$ (9,362)	\$ 6,277

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	SIM GRANT-24-5JC89-31-4	Coronavirus Relief Fund/millio	American Rescue Plan Act	Best Friends Animal Society	Casa (IN St) Grant Fund
Cash and investments - beginning	\$ -	\$ (205,038)	\$ 6,451,118	\$ 3,118	\$ 46,547
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	16,250	-	-	-	15,035
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	107	-	-
Total receipts	<u>16,250</u>	<u>-</u>	<u>107</u>	<u>-</u>	<u>15,035</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	150,000	-	-
Other services and charges	-	-	4,613,130	-	23,959
Capital outlay	-	-	2,289,424	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>7,052,554</u>	<u>-</u>	<u>23,959</u>
Excess (deficiency) of receipts over (under) disbursements	<u>16,250</u>	<u>-</u>	<u>(7,052,447)</u>	<u>-</u>	<u>(8,924)</u>
Cash and investments - ending	<u>\$ 16,250</u>	<u>\$ (205,038)</u>	<u>\$ (601,329)</u>	<u>\$ 3,118</u>	<u>\$ 37,623</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Gov. Facilities Plan	2024 Duke Energy/EMA Grant	2023 Land Conservation	2016 JDAI 1004	Vet. Treatment-2022
Cash and investments - beginning	\$ 5,056	\$ -	\$ -	\$ 100	\$ 9,074
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,750	4,543	-	-
Total receipts	-	2,750	4,543	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	3,513
Other services and charges	-	-	-	-	2,416
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	3,145
Total disbursements	-	-	-	-	9,074
Excess (deficiency) of receipts over (under) disbursements	-	2,750	4,543	-	(9,074)
Cash and investments - ending	\$ 5,056	\$ 2,750	\$ 4,543	\$ 100	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Comm. Crossing grant 23/24	Community Corrections 2024	Community Corrections 2023	Community Corrections 2021	CASA-2019 Statewide PR campaign	OCRA GRANT
Cash and investments - beginning	\$ -	\$ 29,905	\$ -	\$ 5,133	\$ 17	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,000,000	-	243,722	-	-	256,250
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	203,308	-	5,132	-	-	-
Total receipts	<u>1,203,308</u>	<u>-</u>	<u>248,854</u>	<u>-</u>	<u>-</u>	<u>256,250</u>
Disbursements:						
Personal services	-	-	215,591	-	-	-
Supplies	-	5,619	2,900	-	-	-
Other services and charges	1,203,308	3,400	48,539	-	-	256,250
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	5,133	-	-
Total disbursements	<u>1,203,308</u>	<u>9,019</u>	<u>267,030</u>	<u>5,133</u>	<u>-</u>	<u>256,250</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>(9,019)</u>	<u>(18,176)</u>	<u>(5,133)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 20,886</u>	<u>\$ (18,176)</u>	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ -</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Comm. Crossing Grant 20/21	Comm. Crossing Grant 21/22	vaccine reimbursements	Veteran's Court 2024	Veteran's Court 2023
Cash and investments - beginning	\$ 100,110	\$ 38,671	\$ 580,143	\$ 4,231	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	49,795
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	49,795
Disbursements:					
Personal services	-	-	-	-	15,825
Supplies	-	-	-	805	12,032
Other services and charges	-	-	-	287	11,269
Capital outlay	-	-	-	-	-
Other disbursements	-	-	580,143	-	-
Total disbursements	-	-	580,143	1,092	39,126
Excess (deficiency) of receipts over (under) disbursements	-	-	(580,143)	(1,092)	10,669
Cash and investments - ending	\$ 100,110	\$ 38,671	\$ -	\$ 3,139	\$ 10,669

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Veteran's Treatment Court 2023	Veteran's Prob. Solving Court	Mental Health Court 2023	STATE-Pros. Asset Forfeiture	Morvin's Landing Lease Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 201,925	\$ 47,972
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	18,500	10,000	10,000	-	-
Charges for services	-	-	-	-	18,840
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	9,110	14,047	-
Total receipts	18,500	10,000	19,110	14,047	18,840
Disbursements:					
Personal services	-	-	14,110	-	-
Supplies	6,862	2,756	-	-	-
Other services and charges	532	-	-	52,698	-
Capital outlay	-	-	-	-	5,848
Other disbursements	-	-	-	-	360
Total disbursements	7,394	2,756	14,110	52,698	6,208
Excess (deficiency) of receipts over (under) disbursements	11,106	7,244	5,000	(38,651)	12,632
Cash and investments - ending	\$ 11,106	\$ 7,244	\$ 5,000	\$ 163,274	\$ 60,604

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PHEP-16505261	MCH - 16519101 & 18527114	Parks - Indian Creek Trail	Totals
Cash and investments - beginning	\$ 56	\$ (464)	\$ (30,252)	\$ 70,206,188
Receipts:				
Taxes	-	-	-	74,998,161
Licenses and permits	-	-	-	103,283
Intergovernmental receipts	-	-	-	19,284,216
Charges for services	-	-	-	2,874,881
Fines and forfeits	-	-	-	2,712,191
Other receipts	-	-	-	32,855,841
Total receipts	-	-	-	132,828,573
Disbursements:				
Personal services	-	-	-	22,804,824
Supplies	-	-	-	2,737,104
Other services and charges	-	-	-	77,511,295
Capital outlay	-	-	-	5,739,244
Other disbursements	-	-	-	27,375,845
Total disbursements	-	-	-	136,168,312
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(3,339,739)
Cash and investments - ending	\$ 56	\$ (464)	\$ (30,252)	\$ 66,866,449

HARRISON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 875,380</u>	<u>\$ 358,407</u>

HARRISON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,203,261
Infrastructure	70,257,200
Buildings	46,953,586
Improvements other than buildings	313,221
Machinery, equipment, and vehicles	<u>16,740,242</u>
Total governmental activities	<u>136,467,510</u>
Total capital assets	<u>\$ 136,467,510</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/>.