

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HARRISON COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
10/29/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Chad Shireman	01-01-19 to 12-31-20
County Treasurer	Debbie Dones	01-01-19 to 12-31-20
Clerk of the Circuit Court	Sherry Brown	01-01-19 to 12-31-20
County Sheriff	Nicholas Smith	01-01-19 to 12-31-20
County Recorder	Debbie Dennison	01-01-19 to 12-31-20
President of the Board of County Commissioners	Kenny Saulman	01-01-19 to 12-31-20
President of the County Council	Holli Castetter Donnie Hussung	01-01-19 to 06-23-19 06-24-19 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HARRISON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Harrison County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2019.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated October 15, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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.


Paul D. Joyce, CPA
State Examiner

October 15, 2020

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
County General	\$ 4,905,725	\$ 11,625,526	\$ 10,485,367	\$ 6,045,884
Accident Report	174,213	2,287	166,814	9,686
CAGIT-Co. Certified Shares	155,106	83	-	155,189
Campaign Finance Enf.-Co.	6,920	-	-	6,920
EDIT-County Share	2,101,847	2,169,951	3,608,073	663,725
Clerk's Records Perpetuation	35,795	18,998	14,800	39,993
Community Transition Program	35,150	1,525	-	36,675
Controlled Substance Excise Tax	17	-	-	17
Sales Disclosure-Co. Share	36,034	5,585	23,879	17,740
Cumulative Bridge	2,561,871	814,585	1,955,539	1,420,917
Cumulative Capital Development	1,443,111	364,631	155,991	1,651,751
Cumulative Courthouse	2,615,831	276,525	109,907	2,782,449
Community Drug Free	33,569	32,653	32,911	33,311
Electronic Map Generation	8,601	888	-	9,489
Emergency Medical Services	12,229	956,479	707,342	261,366
Emergency Planning/Right to Know	26,747	3,971	12	30,706
Recorder Enhanced Access	45,359	15,138	-	60,497
Extradition & Sheriff Assist.	33,752	13,927	5,080	42,599
Fire Arms Training	48,938	26,464	48,645	26,757
Health	649,128	898,205	737,502	809,831
Identification Security Protection	15,461	6,838	-	22,299
Local Health Maintenance	77,391	33,139	28,197	82,333
Local Road & Street	1,313,238	801,487	695,448	1,419,277
Misdemeanant Fund	78,420	23,813	3,371	98,862
Motor Vehicle Highway	3,215,947	5,293,873	5,248,775	3,261,045
Park Nonreverting	10,000	-	-	10,000
Parks Nonreverting Timber	425	-	-	425
Plat Book-Auditor	45,603	14,600	22,315	37,888
Rainy Day	679	-	-	679
Reassessment	760,071	304,778	375,621	689,228
Recorder's Records Perpetuation	532,844	103,461	65,026	571,279
Riverboat - County Share	21,130,956	17,367,125	18,633,705	19,864,376
Sex and Violent Offender Adm.	11,679	2,493	1,825	12,347
Sheriff Pension Trust	21,902	34,510	28,822	27,590
Supplemental Public Defender Services	46,680	20,799	-	67,479
Surplus Tax	59,082	40,327	39,434	59,975
Surveyor Corner Perpetuation	84,992	33,845	-	118,837
Tax Sale Redemption	-	16,484	16,484	-
Tax Sale Surplus	455,451	444,457	480,998	418,910
Local Health Trust Account	91,315	31,148	27,632	94,831
Auditor Ineligible Deduction	44,749	-	26,315	18,434
County Elected Officials Training	28,103	6,839	1,090	33,852
Park & Recreation	526,067	1,076,291	1,109,518	492,840
County Offender Trans. Fund	52	-	-	52
Statewide 911	854,038	362,072	351,051	865,059
Juvenile Probation User Fees (Circuit)	52,797	6,423	4,750	54,470
Probation User Fees (Superior)	227,034	111,835	82,007	256,862
Pretrial Diversion	341,551	176,591	91,537	426,605
Hoosier Hills Pact	2,280	135	-	2,415
Humane Society	11,347	-	-	11,347
K-9 Fund	-	50	-	50
Payroll Clearing	-	165	165	-
Payroll W/H - Child Support	-	26,060	26,060	-
Payroll W/H - Pepsco	-	13,535	13,535	-
Payroll W/H - Federal	-	822,821	822,821	-

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Payroll W/H - FICA & Medicare	-	751,506	751,506	-
Payroll W/H - Local Tax	-	108,343	108,343	-
Payroll W/H - Property Tax	-	3,535	3,535	-
Payroll W/H - Sheriff Pension	-	66,706	66,582	124
Payroll W/H - State	-	322,652	322,652	-
Payroll W/H - Garnishment Superior Court	-	982	982	-
Settlement	-	29,795,953	29,795,953	-
CVET Agency	-	153,950	153,950	-
Sewage Collections	-	1,374	1,649	(275)
Financial Institution Tax	-	229,805	229,805	-
State Fines & Forfeitures	2,004	6,457	8,410	51
Infraction Judgements	2,744	30,175	29,148	3,771
Overweight Vehicles Fine	-	7	7	-
Special Death Benefits	585	4,542	4,202	925
Sales Disclosure-State Share	455	5,245	4,730	970
Coroners Training & Continuing Education	918	4,199	4,394	723
Interstate Compact-State Share	428	4,370	3,525	1,273
Mortgage Recording Fee-State	593	4,183	3,618	1,158
Sex & Violent Offender Adm-State	65	277	273	69
Child Restraint Violations	50	150	175	25
Education Plate	-	469	469	-
Riverboat Ordinance 98-12	2,636,226	20,324,795	20,146,978	2,814,043
Innkeeper Tax Collections	37,242	870,607	878,488	29,361
City/Town Ordinance Violations	8,518	7,758	-	16,276
93.563 Title IV-D Incentive	96,731	11,334	48,365	59,700
93.563 Prosecutor IV-D Post Oct 99	52,868	65,415	27,238	91,045
93.563 Clerk IV-D Prior Oct 99	10,836	-	-	10,836
93.563 Clerk IV-D Post Oct 99	29,994	11,334	7,384	33,944
Clerk Child Support	7,181	420,609	423,341	4,449
After Settlement Collections	1,221,890	1,215,798	1,221,490	1,216,198
Sheriff's Inmate Trust	34,342	296,488	303,058	27,772
Commissary	27,703	401,778	417,489	11,992
Harrison County Tourism Commission	408,923	889,352	875,975	422,300
Clerk's Trust	1,110,385	2,347,824	2,379,963	1,078,246
County Law Enforcement Continuing Education	1,031	1,900	640	2,291
MVH Restricted	-	1,919,504	1,919,504	-
Park Board Donations	23	14,933	4,457	10,499
Animal Control Donations	98,662	56,871	83,044	72,489
Casa Donations	300	-	-	300
Land Conservation Donation	776	102	-	878
Veterans Affairs Donations	4,575	200	-	4,775
Concerts/Parks Donation	350	-	350	-
Hayswood Veterans Memorial Donation	1,720	3,500	5,220	-
Discovery Center Donations	311	50	-	361
Parks Annual Meeting Donations	273	-	273	-
Indian Creek Loop Woods Trail	7	-	7	-
Prosecutor-Halloween Donation	-	4,750	4,198	552
Merry Country Christmas Donation	2,753	2,568	3,017	2,304
B.T. Park/camper/ HCTC/Parks	1,116	-	-	1,116
Paint the Plow Program	-	500	283	217
Animal Control Fines & Fees	26,070	13,315	10,393	28,992
Family Health & Hoosier Hills	16,983	4,800	-	21,783
Discovery Center Revenues	86,037	35,129	123	121,043
Coroner Accident Report Fund	750	25	-	775
Casa User Fees	4,190	-	-	4,190

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Work Release	1,494	1,646	3,410	(270)
Parks Endowment Fund	13,048	-	5,400	7,648
Prosecutor Asset Forfeiture	37,071	95,679	132,750	-
MCH Fees and Reimbursement Ordinance 2012-2	9,248	7,483	13,689	3,042
Sheriff Asset Forfeiture	109,010	77,399	117,079	69,330
Home Detention	203,989	128,942	25,137	307,794
Payroll - Insurance Aflac	(429)	41,994	41,855	(290)
Payroll - Insurance Health	22,633	370,069	368,865	23,837
Payroll - Insurance Boston Mutual	1,604	17,979	19,587	(4)
Payroll - Insurance Colonial	20	235	255	-
Payroll - Dental Insurance	(389)	99,220	91,466	7,365
Payroll - Insurance Libery National	-	4,060	4,060	-
Payroll - Insurance Pre-paid Legal	46	491	505	32
Payroll - Insurance TransAmerica	-	14,959	14,960	(1)
Payroll - Humana Voluntary	(12)	4,058	4,058	(12)
Payroll-Perf Voluntary Post-tax	-	16,444	16,444	-
Payroll-Perf Voluntary Pre-tax	-	3,991	3,991	-
Payroll-Chase Insurand Wth	-	1,200	1,200	-
Payroll-office standing trust	-	9,172	9,172	-
BPP Late Assessment Penalty	2,034	-	2,034	-
LIT - Certified Shares	-	7,190,533	7,190,533	-
LIT - Economic Development	-	2,400,213	2,400,213	-
EMA Planning Grant	4,972	-	875	4,097
Clerk Nonreverting Sect 101	7,867	-	-	7,867
1997-FEMA Disaster	-	2,940	2,723	217
Spanish Inter.-Superior Court	576	-	-	576
Title II Truancy-Juvenile	(28,775)	35,293	6,518	-
2018 5311 Transportation Grant	-	58,531	58,531	-
South Harrison Water System WW-16-111	(224,654)	549,148	323,564	930
Title II Truancy - 2019 Juvenile	-	68,168	101,646	(33,478)
2018 HSGP/Equipment	-	12,000	-	12,000
2019 5311 Transportation Grant	-	426,575	426,575	-
HPP/PHEP - U90TP000521	-	16,100	16,100	-
5311 Discretionary cap.-survei	-	6,397	6,397	-
5339/Med Van/2 Small Vehicle	-	120,596	120,596	-
Title V/SUID/FIMR/Early Start	-	-	482	(482)
19/20 PHEP - CFDA 93.069	-	16,831	8,713	8,118
2018 EMPG - SALARY	-	33,947	33,947	-
Casa (in St) Grant Fund	58,696	17,191	17,538	58,349
Gov. Facilities Plan	5,056	-	-	5,056
2016 JDAI 1004	100	-	-	100
Community Corrections 18/19	40,135	206,500	259,419	(12,784)
Community Corrections 17/18	1,745	-	4,020	(2,275)
CASA-2019 Statewide PR campaign	-	10,601	8,580	2,021
STATE-Pros. Asset Forfeiture	294,403	74,142	135,319	233,226
Morvin's Landing Lease Fund	46,377	11,509	-	57,886
PHEP-16505261	7,586	-	7,530	56
MCH - 16519101 & 18527114	(1,153)	10,266	9,113	-
Parks - Indian Creek Trail	(2,280,898)	2,647,338	396,692	(30,252)
Totals	<u>\$ 49,238,105</u>	<u>\$ 119,629,374</u>	<u>\$ 118,915,091</u>	<u>\$ 49,952,388</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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the 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.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

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:

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. The deficits in five funds are a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2019. The deficits in five other funds are the result of timing issues due to the funds being set up for payroll deductions. The expenditures for employee benefits were made prior to amounts being deducted from employees' paychecks and transferred to the respective funds. The deficit in the other fund is due to a posting error that had not been corrected as of December 31, 2019.

OTHER INFORMATION - UNAUDITED

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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	County General	Accident Report	CAGIT- Co. Certified Shares	Campaign Finance Enf.-Co.	EDIT- County Share
Cash and investments - beginning	\$ 4,905,725	\$ 174,213	\$ 155,106	\$ 6,920	\$ 2,101,847
Receipts:					
Taxes	7,431,048	-	-	-	2,169,951
Licenses and permits	49,399	-	-	-	-
Intergovernmental receipts	1,502,788	-	-	-	-
Charges for services	358,095	2,287	-	-	-
Fines and forfeits	119,864	-	-	-	-
Other receipts	2,164,332	-	83	-	-
Total receipts	<u>11,625,526</u>	<u>2,287</u>	<u>83</u>	<u>-</u>	<u>2,169,951</u>
Disbursements:					
Personal services	7,108,533	-	-	-	1,162,768
Supplies	579,111	1,814	-	-	13,386
Other services and charges	2,686,714	-	-	-	727,995
Capital outlay	3,569	-	-	-	1,701,861
Other disbursements	107,440	165,000	-	-	2,063
Total disbursements	<u>10,485,367</u>	<u>166,814</u>	<u>-</u>	<u>-</u>	<u>3,608,073</u>
Excess (deficiency) of receipts over disbursements	<u>1,140,159</u>	<u>(164,527)</u>	<u>83</u>	<u>-</u>	<u>(1,438,122)</u>
Cash and investments - ending	<u>\$ 6,045,884</u>	<u>\$ 9,686</u>	<u>\$ 155,189</u>	<u>\$ 6,920</u>	<u>\$ 663,725</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Clerk's Records Perpetuation	Community Transition Program	Controlled Substance Excise Tax	Sales Disclosure- Co. Share	Cumulative Bridge
Cash and investments - beginning	\$ 35,795	\$ 35,150	\$ 17	\$ 36,034	\$ 2,561,871
Receipts:					
Taxes	-	-	-	-	638,098
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,525	-	-	88,052
Charges for services	-	-	-	5,245	86,156
Fines and forfeits	18,998	-	-	-	-
Other receipts	-	-	-	340	2,279
Total receipts	18,998	1,525	-	5,585	814,585
Disbursements:					
Personal services	-	-	-	-	175,237
Supplies	-	-	-	-	83,970
Other services and charges	14,800	-	-	-	146,332
Capital outlay	-	-	-	23,509	-
Other disbursements	-	-	-	370	1,550,000
Total disbursements	14,800	-	-	23,879	1,955,539
Excess (deficiency) of receipts over disbursements	4,198	1,525	-	(18,294)	(1,140,954)
Cash and investments - ending	\$ 39,993	\$ 36,675	\$ 17	\$ 17,740	\$ 1,420,917

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Cumulative Capital Development	Cumulative Courthouse	Community Drug Free	Electronic Map Generation	Emergency Medical Services
Cash and investments - beginning	\$ 1,443,111	\$ 2,615,831	\$ 33,569	\$ 8,601	\$ 12,229
Receipts:					
Taxes	300,176	242,657	-	-	440,378
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	41,422	33,485	-	-	60,768
Charges for services	-	-	-	888	-
Fines and forfeits	-	-	32,653	-	-
Other receipts	23,033	383	-	-	455,333
Total receipts	<u>364,631</u>	<u>276,525</u>	<u>32,653</u>	<u>888</u>	<u>956,479</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	155,991	109,907	32,911	-	707,342
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>155,991</u>	<u>109,907</u>	<u>32,911</u>	<u>-</u>	<u>707,342</u>
Excess (deficiency) of receipts over disbursements	<u>208,640</u>	<u>166,618</u>	<u>(258)</u>	<u>888</u>	<u>249,137</u>
Cash and investments - ending	<u>\$ 1,651,751</u>	<u>\$ 2,782,449</u>	<u>\$ 33,311</u>	<u>\$ 9,489</u>	<u>\$ 261,366</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Emergency Planning/ Right to Know	Recorder Enhanced Access	Extradition & Sheriff Assist.	Fire Arms Training	Health
Cash and investments - beginning	\$ 26,747	\$ 45,359	\$ 33,752	\$ 48,938	\$ 649,128
Receipts:					
Taxes	-	-	-	-	733,364
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,971	-	-	-	101,198
Charges for services	-	15,138	-	26,464	-
Fines and forfeits	-	-	13,925	-	62,765
Other receipts	-	-	2	-	878
Total receipts	3,971	15,138	13,927	26,464	898,205
Disbursements:					
Personal services	-	-	-	-	675,353
Supplies	-	-	-	38,702	6,933
Other services and charges	12	-	5,080	-	55,116
Capital outlay	-	-	-	9,943	-
Other disbursements	-	-	-	-	100
Total disbursements	12	-	5,080	48,645	737,502
Excess (deficiency) of receipts over disbursements	3,959	15,138	8,847	(22,181)	160,703
Cash and investments - ending	\$ 30,706	\$ 60,497	\$ 42,599	\$ 26,757	\$ 809,831

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Identification Security Protection	Local Health Maintenance	Local Road & Street	Misdemeanant Fund	Motor Vehicle Highway
Cash and investments - beginning	\$ 15,461	\$ 77,391	\$ 1,313,238	\$ 78,420	\$ 3,215,947
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	33,139	798,017	-	3,350,897
Charges for services	6,838	-	-	23,813	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	3,470	-	1,942,976
Total receipts	<u>6,838</u>	<u>33,139</u>	<u>801,487</u>	<u>23,813</u>	<u>5,293,873</u>
Disbursements:					
Personal services	-	18,117	-	-	2,324,580
Supplies	-	-	695,448	-	714,410
Other services and charges	-	9,634	-	-	798,392
Capital outlay	-	-	-	3,371	-
Other disbursements	-	446	-	-	1,411,393
Total disbursements	<u>-</u>	<u>28,197</u>	<u>695,448</u>	<u>3,371</u>	<u>5,248,775</u>
Excess (deficiency) of receipts over disbursements	<u>6,838</u>	<u>4,942</u>	<u>106,039</u>	<u>20,442</u>	<u>45,098</u>
Cash and investments - ending	<u>\$ 22,299</u>	<u>\$ 82,333</u>	<u>\$ 1,419,277</u>	<u>\$ 98,862</u>	<u>\$ 3,261,045</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Park Nonreverting	Parks Nonreverting Timber	Plat Book- Auditor	Rainy Day	Reassessment
Cash and investments - beginning	\$ 10,000	\$ 425	\$ 45,603	\$ 679	\$ 760,071
Receipts:					
Taxes	-	-	-	-	267,821
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	36,957
Charges for services	-	-	14,600	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>14,600</u>	<u>-</u>	<u>304,778</u>
Disbursements:					
Personal services	-	-	22,315	-	37,954
Supplies	-	-	-	-	360
Other services and charges	-	-	-	-	337,307
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>22,315</u>	<u>-</u>	<u>375,621</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(7,715)</u>	<u>-</u>	<u>(70,843)</u>
Cash and investments - ending	<u>\$ 10,000</u>	<u>\$ 425</u>	<u>\$ 37,888</u>	<u>\$ 679</u>	<u>\$ 689,228</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Recorder's Records Perpetuation	Riverboat - County Share	Sex and Violent Offender Adm.	Sheriff Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 532,844	\$ 21,130,956	\$ 11,679	\$ 21,902	\$ 46,680
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	102,082	-	2,493	-	-
Fines and forfeits	-	-	-	34,510	20,799
Other receipts	1,379	17,367,125	-	-	-
Total receipts	103,461	17,367,125	2,493	34,510	20,799
Disbursements:					
Personal services	18,687	2,854,875	-	28,822	-
Supplies	-	213,889	500	-	-
Other services and charges	-	13,009,744	499	-	-
Capital outlay	-	2,205,197	826	-	-
Other disbursements	46,339	350,000	-	-	-
Total disbursements	65,026	18,633,705	1,825	28,822	-
Excess (deficiency) of receipts over disbursements	38,435	(1,266,580)	668	5,688	20,799
Cash and investments - ending	\$ 571,279	\$ 19,864,376	\$ 12,347	\$ 27,590	\$ 67,479

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Trust Account
Cash and investments - beginning	\$ 59,082	\$ 84,992	\$ -	\$ 455,451	\$ 91,315
Receipts:					
Taxes	27,525	-	-	444,457	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	22,628
Charges for services	-	33,845	-	-	8,520
Fines and forfeits	-	-	-	-	-
Other receipts	12,802	-	16,484	-	-
Total receipts	<u>40,327</u>	<u>33,845</u>	<u>16,484</u>	<u>444,457</u>	<u>31,148</u>
Disbursements:					
Personal services	-	-	-	-	9,521
Supplies	-	-	-	-	-
Other services and charges	39,434	-	-	-	2,709
Capital outlay	-	-	-	-	-
Other disbursements	-	-	16,484	480,998	15,402
Total disbursements	<u>39,434</u>	<u>-</u>	<u>16,484</u>	<u>480,998</u>	<u>27,632</u>
Excess (deficiency) of receipts over disbursements	<u>893</u>	<u>33,845</u>	<u>-</u>	<u>(36,541)</u>	<u>3,516</u>
Cash and investments - ending	<u>\$ 59,975</u>	<u>\$ 118,837</u>	<u>\$ -</u>	<u>\$ 418,910</u>	<u>\$ 94,831</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Auditor Ineligible Deduction	County Elected Officials Training	Park & Recreation	County Offender Trans. Fund	Statewide 911
Cash and investments - beginning	\$ 44,749	\$ 28,103	\$ 526,067	\$ 52	\$ 854,038
Receipts:					
Taxes	-	-	519,466	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	71,682	-	358,648
Charges for services	-	6,838	266,904	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1	218,239	-	3,424
Total receipts	-	6,839	1,076,291	-	362,072
Disbursements:					
Personal services	-	-	662,519	-	177,919
Supplies	-	-	99,306	-	-
Other services and charges	-	1,090	280,286	-	148,637
Capital outlay	26,315	-	19,447	-	24,495
Other disbursements	-	-	47,960	-	-
Total disbursements	26,315	1,090	1,109,518	-	351,051
Excess (deficiency) of receipts over disbursements	(26,315)	5,749	(33,227)	-	11,021
Cash and investments - ending	\$ 18,434	\$ 33,852	\$ 492,840	\$ 52	\$ 865,059

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Juvenile Probation User Fees (Circuit)	Probation User Fees (Superior)	Pretrial Diversion	Hoosier Hills Pact	Humane Society
Cash and investments - beginning	\$ 52,797	\$ 227,034	\$ 341,551	\$ 2,280	\$ 11,347
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	6,423	111,275	175,411	135	-
Other receipts	-	560	1,180	-	-
Total receipts	6,423	111,835	176,591	135	-
Disbursements:					
Personal services	-	-	27,434	-	-
Supplies	-	-	-	-	-
Other services and charges	3,923	80,700	60,673	-	-
Capital outlay	827	1,307	-	-	-
Other disbursements	-	-	3,430	-	-
Total disbursements	4,750	82,007	91,537	-	-
Excess (deficiency) of receipts over disbursements	1,673	29,828	85,054	135	-
Cash and investments - ending	\$ 54,470	\$ 256,862	\$ 426,605	\$ 2,415	\$ 11,347

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	K-9 Fund	Payroll Clearing	Payroll W/H - Child Support	Payroll W/H - Pebsco	Payroll W/H - Federal
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	50	165	26,060	13,535	822,821
Total receipts	<u>50</u>	<u>165</u>	<u>26,060</u>	<u>13,535</u>	<u>822,821</u>
Disbursements:					
Personal services	-	165	26,060	13,535	822,821
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>165</u>	<u>26,060</u>	<u>13,535</u>	<u>822,821</u>
Excess (deficiency) of receipts over disbursements	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 50</u>	<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, 2019

	Payroll W/H - FICA & Medicare	Payroll W/H - Local Tax	Payroll W/H - Property Tax	Payroll W/H - Sheriff Pension	Payroll W/H - State
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	3,535	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	751,506	108,343	-	66,706	322,652
Total receipts	751,506	108,343	3,535	66,706	322,652
Disbursements:					
Personal services	751,506	108,343	3,535	66,582	322,652
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	751,506	108,343	3,535	66,582	322,652
Excess (deficiency) of receipts over disbursements	-	-	-	124	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 124	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll W/H - Garnishment Superior Court	Settlement	CVET Agency	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	24,848,455	-	1,374	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,947,498	153,950	-	229,805
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	982	-	-	-	-
Total receipts	982	29,795,953	153,950	1,374	229,805
Disbursements:					
Personal services	982	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	29,795,953	153,950	1,649	229,805
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	982	29,795,953	153,950	1,649	229,805
Excess (deficiency) of receipts over disbursements	-	-	-	(275)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (275)	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicles Fine	Special Death Benefits	Sales Disclosure-State Share
Cash and investments - beginning	\$ 2,004	\$ 2,744	\$ -	\$ 585	\$ 455
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	2,547	4,223
Fines and forfeits	6,457	30,175	7	1,995	-
Other receipts	-	-	-	-	1,022
Total receipts	<u>6,457</u>	<u>30,175</u>	<u>7</u>	<u>4,542</u>	<u>5,245</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	8,410	29,148	7	4,202	4,730
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>8,410</u>	<u>29,148</u>	<u>7</u>	<u>4,202</u>	<u>4,730</u>
Excess (deficiency) of receipts over disbursements	<u>(1,953)</u>	<u>1,027</u>	<u>-</u>	<u>340</u>	<u>515</u>
Cash and investments - ending	<u>\$ 51</u>	<u>\$ 3,771</u>	<u>\$ -</u>	<u>\$ 925</u>	<u>\$ 970</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Coroners Training & Continuing Education	Interstate Compact-State Share	Mortgage Recording Fee-State	Sex & Violent Offender Adm-State	Child Restraint Violations
Cash and investments - beginning	\$ 918	\$ 428	\$ 593	\$ 65	\$ 50
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,199	-	4,183	277	-
Fines and forfeits	-	4,370	-	-	150
Other receipts	-	-	-	-	-
Total receipts	<u>4,199</u>	<u>4,370</u>	<u>4,183</u>	<u>277</u>	<u>150</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,394	3,525	3,618	273	175
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>4,394</u>	<u>3,525</u>	<u>3,618</u>	<u>273</u>	<u>175</u>
Excess (deficiency) of receipts over disbursements	<u>(195)</u>	<u>845</u>	<u>565</u>	<u>4</u>	<u>(25)</u>
Cash and investments - ending	<u>\$ 723</u>	<u>\$ 1,273</u>	<u>\$ 1,158</u>	<u>\$ 69</u>	<u>\$ 25</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Education Plate	Riverboat Ordinance 98-12	Innkeeper Tax Collections	City/Town Ordinance Violations	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ 2,636,226	\$ 37,242	\$ 8,518	\$ 96,731
Receipts:					
Taxes	-	20,324,795	865,748	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	4,859	-	-
Charges for services	469	-	-	-	-
Fines and forfeits	-	-	-	7,758	-
Other receipts	-	-	-	-	11,334
Total receipts	469	20,324,795	870,607	7,758	11,334
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	469	3,480,646	878,488	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	16,666,332	-	-	48,365
Total disbursements	469	20,146,978	878,488	-	48,365
Excess (deficiency) of receipts over disbursements	-	177,817	(7,881)	7,758	(37,031)
Cash and investments - ending	\$ -	\$ 2,814,043	\$ 29,361	\$ 16,276	\$ 59,700

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93.563 Prosecutor IV-D Post Oct 99	93.563 Clerk IV-D Prior Oct 99	93.563 Clerk IV-D Post Oct 99	Clerk Child Support	After Settlement Collections
Cash and investments - beginning	\$ 52,868	\$ 10,836	\$ 29,994	\$ 7,181	\$ 1,221,890
Receipts:					
Taxes	-	-	-	-	1,215,798
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	420,609	-
Other receipts	65,415	-	11,334	-	-
Total receipts	65,415	-	11,334	420,609	1,215,798
Disbursements:					
Personal services	26,919	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	319	-	7,384	423,341	1,221,490
Total disbursements	27,238	-	7,384	423,341	1,221,490
Excess (deficiency) of receipts over disbursements	38,177	-	3,950	(2,732)	(5,692)
Cash and investments - ending	\$ 91,045	\$ 10,836	\$ 33,944	\$ 4,449	\$ 1,216,198

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff's Inmate Trust	Commissary	Harrison County Tourism Commission	Clerk's Trust	County Law Enforcement Continuing Education
Cash and investments - beginning	\$ 34,342	\$ 27,703	\$ 408,923	\$ 1,110,385	\$ 1,031
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	401,778	-	-	-
Fines and forfeits	-	-	-	2,347,824	1,900
Other receipts	296,488	-	889,352	-	-
Total receipts	<u>296,488</u>	<u>401,778</u>	<u>889,352</u>	<u>2,347,824</u>	<u>1,900</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	640
Capital outlay	-	-	-	-	-
Other disbursements	303,058	417,489	875,975	2,379,963	-
Total disbursements	<u>303,058</u>	<u>417,489</u>	<u>875,975</u>	<u>2,379,963</u>	<u>640</u>
Excess (deficiency) of receipts over disbursements	<u>(6,570)</u>	<u>(15,711)</u>	<u>13,377</u>	<u>(32,139)</u>	<u>1,260</u>
Cash and investments - ending	<u>\$ 27,772</u>	<u>\$ 11,992</u>	<u>\$ 422,300</u>	<u>\$ 1,078,246</u>	<u>\$ 2,291</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	MVH Restricted	Park Board Donations	Animal Control Donations	Casa Donations	Land Conservation Donation
Cash and investments - beginning	\$ -	\$ 23	\$ 98,662	\$ 300	\$ 776
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,919,504	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	14,933	56,871	-	102
Total receipts	1,919,504	14,933	56,871	-	102
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	926	17,073	-	-
Other services and charges	-	3,531	65,971	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,919,504	-	-	-	-
Total disbursements	1,919,504	4,457	83,044	-	-
Excess (deficiency) of receipts over disbursements	-	10,476	(26,173)	-	102
Cash and investments - ending	\$ -	\$ 10,499	\$ 72,489	\$ 300	\$ 878

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Veterans Affairs Donations	Concerts/Parks Donation	Hayswood Veterans Memorial Donation	Discovery Center Donations	Parks Annual Meeting Donations
Cash and investments - beginning	\$ 4,575	\$ 350	\$ 1,720	\$ 311	\$ 273
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	200	-	3,500	50	-
Total receipts	200	-	3,500	50	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	99	-	-
Other services and charges	-	-	569	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	350	4,552	-	273
Total disbursements	-	350	5,220	-	273
Excess (deficiency) of receipts over disbursements	200	(350)	(1,720)	50	(273)
Cash and investments - ending	\$ 4,775	\$ -	\$ -	\$ 361	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Indian Creek Loop Woods Trail	Prosecutor- Halloween Donation	Merry Country Christmas Donation	B.T. Park/camper/ HCTC/Parks	Paint the Plow Program
Cash and investments - beginning	\$ 7	\$ -	\$ 2,753	\$ 1,116	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,750	2,568	-	500
Total receipts	-	4,750	2,568	-	500
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	4,198	218	-	283
Other services and charges	-	-	449	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7	-	2,350	-	-
Total disbursements	7	4,198	3,017	-	283
Excess (deficiency) of receipts over disbursements	(7)	552	(449)	-	217
Cash and investments - ending	\$ -	\$ 552	\$ 2,304	\$ 1,116	\$ 217

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Animal Control Fines & Fees	Family Health & Hoosier Hills	Discovery Center Revenues	Coroner Accident Report Fund	Casa User Fees
Cash and investments - beginning	\$ 26,070	\$ 16,983	\$ 86,037	\$ 750	\$ 4,190
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	4,800	35,129	25	-
Fines and forfeits	13,315	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>13,315</u>	<u>4,800</u>	<u>35,129</u>	<u>25</u>	<u>-</u>
Disbursements:					
Personal services	6,790	-	-	-	-
Supplies	343	-	-	-	-
Other services and charges	3,260	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	123	-	-
Total disbursements	<u>10,393</u>	<u>-</u>	<u>123</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,922</u>	<u>4,800</u>	<u>35,006</u>	<u>25</u>	<u>-</u>
Cash and investments - ending	<u>\$ 28,992</u>	<u>\$ 21,783</u>	<u>\$ 121,043</u>	<u>\$ 775</u>	<u>\$ 4,190</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Work Release	Parks Endowment Fund	Prosecutor Asset Forfeiture	MCH Fees and Reimbursement Ordinance 2012-2	Sheriff Asset Forfeiture
Cash and investments - beginning	\$ 1,494	\$ 13,048	\$ 37,071	\$ 9,248	\$ 109,010
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,601
Charges for services	1,646	-	-	-	70,950
Fines and forfeits	-	-	-	7,440	-
Other receipts	-	-	95,679	43	848
Total receipts	1,646	-	95,679	7,483	77,399
Disbursements:					
Personal services	-	-	-	-	-
Supplies	2,320	5,000	-	5,483	-
Other services and charges	1,090	400	58,608	8,206	114,550
Capital outlay	-	-	-	-	-
Other disbursements	-	-	74,142	-	2,529
Total disbursements	3,410	5,400	132,750	13,689	117,079
Excess (deficiency) of receipts over disbursements	(1,764)	(5,400)	(37,071)	(6,206)	(39,680)
Cash and investments - ending	\$ (270)	\$ 7,648	\$ -	\$ 3,042	\$ 69,330

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Home Detention	Payroll - Insurance Aflac	Payroll - Insurance Health	Payroll - Insurance Boston Mutual	Payroll - Insurance Colonial
Cash and investments - beginning	\$ 203,989	\$ (429)	\$ 22,633	\$ 1,604	\$ 20
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	128,068	-	-	-	-
Other receipts	874	41,994	370,069	17,979	235
Total receipts	128,942	41,994	370,069	17,979	235
Disbursements:					
Personal services	-	41,855	368,865	19,587	255
Supplies	1,765	-	-	-	-
Other services and charges	23,047	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	325	-	-	-	-
Total disbursements	25,137	41,855	368,865	19,587	255
Excess (deficiency) of receipts over disbursements	103,805	139	1,204	(1,608)	(20)
Cash and investments - ending	\$ 307,794	\$ (290)	\$ 23,837	\$ (4)	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll - Dental Insurance	Payroll - Insurance Liberty National	Payroll - Insurance Pre-paid Legal	Payroll - Insurance TransAmerica	Payroll - Humana Voluntary
Cash and investments - beginning	\$ (389)	\$ -	\$ 46	\$ -	\$ (12)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	99,220	4,060	491	14,959	4,058
Total receipts	99,220	4,060	491	14,959	4,058
Disbursements:					
Personal services	91,466	4,060	505	14,960	4,058
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	91,466	4,060	505	14,960	4,058
Excess (deficiency) of receipts over disbursements	7,754	-	(14)	(1)	-
Cash and investments - ending	\$ 7,365	\$ -	\$ 32	\$ (1)	\$ (12)

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll-Perf Voluntary Post-tax	Payroll-Perf Voluntary Pre-tax	Payroll-Chase Insurance Wth	Payroll-office standing trust	BPP Late Assessment Penalty
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 2,034
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,444	3,991	1,200	9,172	-
Total receipts	<u>16,444</u>	<u>3,991</u>	<u>1,200</u>	<u>9,172</u>	<u>-</u>
Disbursements:					
Personal services	16,444	3,991	1,200	9,172	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	2,034
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>16,444</u>	<u>3,991</u>	<u>1,200</u>	<u>9,172</u>	<u>2,034</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	(2,034)
Cash and investments - ending	<u>\$ -</u>	<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, 2019

	LIT - Certified Shares	LIT - Economic Development	EMA Planning Grant	Clerk Nonreverting Sect 101	1997-FEMA Disaster
Cash and investments - beginning	\$ -	\$ -	\$ 4,972	\$ 7,867	\$ -
Receipts:					
Taxes	7,190,533	2,400,213	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	2,940
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>7,190,533</u>	<u>2,400,213</u>	<u>-</u>	<u>-</u>	<u>2,940</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	164	-	-
Other services and charges	7,190,533	2,400,213	711	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	2,723
Total disbursements	<u>7,190,533</u>	<u>2,400,213</u>	<u>875</u>	<u>-</u>	<u>2,723</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(875)</u>	<u>-</u>	<u>217</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,097</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, 2019

	Spanish Inter-Superior Court	Title II Truancy-Juvenile	2018 5311 Transportation Grant	South Harrison Water System WW-16-111	Title II Truancy - 2019 Juvenile
Cash and investments - beginning	\$ 576	\$ (28,775)	\$ -	\$ (224,654)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	28,489	58,531	186,158	68,125
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	6,804	-	362,990	43
Total receipts	-	35,293	58,531	549,148	68,168
Disbursements:					
Personal services	-	6,418	-	-	88,527
Supplies	-	100	-	-	3,496
Other services and charges	-	-	58,531	323,564	6,603
Capital outlay	-	-	-	-	3,020
Other disbursements	-	-	-	-	-
Total disbursements	-	6,518	58,531	323,564	101,646
Excess (deficiency) of receipts over disbursements	-	28,775	-	225,584	(33,478)
Cash and investments - ending	\$ 576	\$ -	\$ -	\$ 930	\$ (33,478)

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	2018 HSGP/Equipment	2019 5311 Transportation Grant	HPP/PHEP - U90TP000521	5311 Discretionary cap.-survei	5339/Med Van/2 Small Vehicle
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,000	426,575	15,722	6,397	120,596
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	378	-	-
Total receipts	<u>12,000</u>	<u>426,575</u>	<u>16,100</u>	<u>6,397</u>	<u>120,596</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	3,756	-	-
Other services and charges	-	426,575	1,362	6,397	120,596
Capital outlay	-	-	10,982	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>426,575</u>	<u>16,100</u>	<u>6,397</u>	<u>120,596</u>
Excess (deficiency) of receipts over disbursements	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 12,000</u>	<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, 2019

	Title V/ SUID/FIMR/ Early Start	19/20 PHEP - CFDA 93.069	2018 EMPG - SALARY	Casa (in St) Grant Fund	Gov. Facilities Plan
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 58,696	\$ 5,056
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	16,831	33,947	17,191	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	16,831	33,947	17,191	-
Disbursements:					
Personal services	-	8,241	-	-	-
Supplies	379	-	-	-	-
Other services and charges	103	472	-	6,937	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	33,947	10,601	-
Total disbursements	482	8,713	33,947	17,538	-
Excess (deficiency) of receipts over disbursements	(482)	8,118	-	(347)	-
Cash and investments - ending	\$ (482)	\$ 8,118	\$ -	\$ 58,349	\$ 5,056

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	2016 JDAI 1004	Community Corrections 18/19	Community Corrections 17/18	CASA-2019 Statewide PR campaign	STATE- Pros. Asset Forfeiture
Cash and investments - beginning	\$ 100	\$ 40,135	\$ 1,745	\$ -	\$ 294,403
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	206,500	-	10,601	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	74,142
Total receipts	-	206,500	-	10,601	74,142
Disbursements:					
Personal services	-	161,343	-	-	-
Supplies	-	21,120	-	-	-
Other services and charges	-	75,098	-	8,580	98,248
Capital outlay	-	1,858	-	-	-
Other disbursements	-	-	4,020	-	37,071
Total disbursements	-	259,419	4,020	8,580	135,319
Excess (deficiency) of receipts over disbursements	-	(52,919)	(4,020)	2,021	(61,177)
Cash and investments - ending	\$ 100	\$ (12,784)	\$ (2,275)	\$ 2,021	\$ 233,226

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Morvin's Landing Lease Fund	PHEP- 16505261	MCH - 16519101 & 18527114	Parks - Indian Creek Trail	Totals
Cash and investments - beginning	\$ 46,377	\$ 7,586	\$ (1,153)	\$ (2,280,898)	\$ 49,238,105
Receipts:					
Taxes	-	-	-	-	70,065,392
Licenses and permits	-	-	-	-	49,399
Intergovernmental receipts	-	-	10,266	-	14,984,323
Charges for services	11,509	-	-	-	1,504,881
Fines and forfeits	-	-	-	-	3,566,826
Other receipts	-	-	-	2,647,338	29,458,553
Total receipts	11,509	-	10,266	2,647,338	119,629,374
Disbursements:					
Personal services	-	-	-	-	18,295,471
Supplies	-	-	4,188	-	2,518,740
Other services and charges	-	7,530	4,925	396,692	65,430,695
Capital outlay	-	-	-	-	4,036,527
Other disbursements	-	-	-	-	28,633,658
Total disbursements	-	7,530	9,113	396,692	118,915,091
Excess (deficiency) of receipts over disbursements	11,509	(7,530)	1,153	2,250,646	714,283
Cash and investments - ending	\$ 57,886	\$ 56	\$ -	\$ (30,252)	\$ 49,952,388

HARRISON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 927,642</u>	<u>\$ 1,956,920</u>

HARRISON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	\$ 1,748,722
Infrastructure	139,755,045
Buildings	46,839,695
Improvements other than buildings	2,261,512
Machinery, equipment, and vehicles	<u>14,174,485</u>
Total governmental activities	<u>204,779,459</u>
Total capital assets	<u><u>\$ 204,779,459</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/>.