

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HARRISON COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
12/27/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Chad Shireman	01-01-20 to 12-31-21
County Treasurer	Debbie Dones	01-01-20 to 12-31-21
Clerk of the Circuit Court	Sherry Brown	01-01-20 to 12-31-21
County Sheriff	Nicholas Smith	01-01-20 to 12-31-21
County Recorder	Debbie Dennison	01-01-20 to 12-31-21
President of the Board of County Commissioners	Kenny Saulman Charlie Crawford	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Donald Hussung	01-01-20 to 12-31-21



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, 2020, 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, 2020.

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, 2020, 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 and Schedule of Payables and Receivables, 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 December 1, 2021, 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

December 1, 2021

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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
County General	\$ 6,045,884	\$ 11,516,327	\$ 10,752,553	\$ 6,809,658
Accident Report	9,686	40	2,424	7,302
Campaign Finance Enf.-Co.	6,920	-	1,220	5,700
EDIT-County Share	663,725	163,222	8,492	818,455
Clerk's Records Perp.	39,993	12,665	7,008	45,650
Community Transition Program	36,675	9,325	-	46,000
Contri Subst Excise Tax	17	-	-	17
Sales Disclosure-Co. Share	17,740	6,555	2,089	22,206
Cumulative Bridge	1,420,917	784,730	407,125	1,798,522
Cum Capital Development	1,651,751	348,792	658,007	1,342,536
Cumulative Courthouse	2,782,449	344,404	298,311	2,828,542
Community Drug Free	33,311	31,967	33,111	32,167
Electronic Map Generation	9,489	679	-	10,168
Emergency Medical Services	261,366	705,435	692,105	274,696
Emerg Planning / Right to Know	30,706	4,230	13	34,923
Recorder Enhanced Access	60,497	23,899	5,464	78,932
Extradition & Sheriff Assist.	42,599	9,186	3,602	48,183
Fire Arms Training	26,757	44,955	46,603	25,109
Health	809,831	896,024	807,352	898,503
Identification Security Protec	22,299	7,824	-	30,123
Local Health Maintenance	82,333	33,139	27,947	87,525
Local Road & Street	1,419,277	768,147	638,711	1,548,713
LIT Public Safety-County Share	-	2,211,445	1,583,398	628,047
Misdemeanant Fund	98,862	23,813	19,743	102,932
Motor Vehicle Highway	3,261,045	3,711,328	3,322,611	3,649,762
Park Non Reverting	10,000	-	-	10,000
Parks Non-revert Timber	425	-	-	425
Plat Book-Auditor	37,888	16,455	-	54,343
Rainy Day	679	-	-	679
Reassessment	689,228	307,020	333,196	663,052
Recorder's Records Perp.	571,280	116,501	25,996	661,785
Riverboat - County Share	19,864,376	15,602,510	18,727,069	16,739,817
Sex and Violent Offender Adm.	12,347	2,345	849	13,843
Sheriff Pension Trust	27,590	20,984	33,274	15,300
Supp. Public Defender Serv.	67,479	16,509	-	83,988
Surplus Tax	59,975	59,238	64,484	54,729
Surveyor Corner Perp.	118,837	38,885	5,912	151,810
Tax Sale Redemption	-	84,944	84,944	-
Tax Sale Surplus	418,910	948,751	580,350	787,311
Local Health Trust Account	94,831	25,976	24,820	95,987
Auditor Ineligible Deduction	18,434	-	-	18,434
County Elected Officials Train	33,852	7,824	483	41,193
Park & Recreation	492,840	1,497,928	1,385,976	604,792
County Offender Trans. Fund	52	-	-	52
Statewide 911	865,059	376,580	639,219	602,420
Juv. probationuserfees(circuit	54,470	3,935	2,047	56,358
Probation User Fees(superior)	256,862	123,282	78,035	302,109
Pretrial Diversion	426,605	111,142	86,546	451,201
Hoosier Hills Pact	2,415	75	75	2,415
Humane Society	11,347	-	-	11,347
K-9 Fund	50	-	-	50
Planning and Zoning Fines/Fees	-	4,975	1,050	3,925
Retainage	-	28,158	18,158	10,000
Payroll Clearing	-	110	110	-
PAYROLL-WTH CHILD SUPPORT	-	22,096	22,096	-
Payroll-Withholding Pepsco	-	12,390	12,390	-
PAYROLL-WTH FEDERAL	-	879,397	879,397	-
PAYROLL-WTH FICA & MEDICARE	-	789,053	789,053	-
PAYROLL-WTH LOCAL TAX	-	114,518	101,682	12,836
PAYROLL-WTH PROPERTY TAX	-	3,285	3,285	-
PAYROLL-WTH SHERIFF PENSION	124	69,938	69,938	124
PAYROLL-WTH STATE	-	338,983	300,745	38,238
PAYROLL-Garn. superior court	-	1,702	1,702	-
Settlement	-	30,684,751	30,684,751	-
CVET Agency	-	146,409	146,409	-
Sewage Collections	(275)	275	-	-
Financial Institution Tax	-	249,532	249,532	-
State Fines & Forfeitures	51	7,214	5,599	1,666
Infraction Judgements	3,771	13,985	17,549	207
Special Death Benefits	925	2,786	3,710	1
Sales Disclosure-State Share	970	6,355	5,450	1,875
Coroners Training & Cont. Educ	723	4,880	4,604	999
Interstate Compact-State Share	1,273	3,353	4,477	149
Mortgage Recording Fee-State	1,158	5,503	4,415	2,246
Sex&Violent Offender Adm-State	69	261	360	(30)
Child Restraint Violations	25	150	50	125
Education Plate	-	431	431	-
Riverboat Ord 98-12	2,814,043	17,651,363	17,641,618	2,823,788
Innkeeper Tax Collections	29,361	692,470	692,709	29,122
City/Town Ordinance Violations	16,276	5,127	15,394	6,009
93.563 ARRA CLERK IV-D INCEN	-	-	1,950	(1,950)
93.563 Title IV-D INCENTIVE	59,700	10,464	-	70,164
93.563 PROS. IV-D-POSTOCT99	91,045	15,747	31,516	75,276

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
93.563 CLERK IV-D-PRIOR OCT99	10,836	-	-	10,836
93.563 CLERK IV-D-POST OCT99	33,944	10,464	8,337	36,071
CAGIT-Co. Certified Shares	155,189	4,783	-	159,972
Clerk Child Support	4,449	255,960	257,259	3,150
After Settlement Collections	1,216,198	1,552,245	1,215,798	1,552,645
Sheriff's Inmate Trust	27,772	298,791	297,022	29,541
Commissary	11,992	296,348	283,273	25,067
Harrison County Tourism Commission	422,116	813,410	835,975	399,551
Clerk's Trust	1,078,246	1,731,420	1,895,202	914,464
County Law Enf Con't Education	2,291	1,665	-	3,956
MVH Restricted	-	1,825,603	1,825,603	-
Park Board Donations	10,499	12,875	9,815	13,559
Animal Control Donations	72,489	31,183	48,765	54,907
Casa Donations	300	-	-	300
Land Conservation Donation	878	-	-	878
Veterans Affairs Donations	4,775	1,044	5,819	-
Discovery Center Donations.	361	-	48	313
Prosecutor-Halloween donation	552	4,850	5,402	-
B.T. Park/camper/HCTC/Parks	1,116	-	-	1,116
Paint the Plow Program	217	-	-	217
Animal Control Fines & Fees	28,992	6,798	8,265	27,525
Family Health & Hoosier Hills	21,783	5,002	-	26,785
Discovery Center Revenues	121,043	16,185	-	137,228
Coroner Accident Report Fund	775	-	-	775
Casa User Fees	4,190	200	-	4,390
Work Release	(270)	1,087	-	817
Parks Endowment Fund	7,648	9,802	16,490	960
MCH Fees and Reimb. ord 2012-2	3,042	5,241	2,289	5,994
Sheriff Asset Forfeiture	69,330	35,558	103,907	981
Home Detention	307,794	95,846	110,183	293,457
Payroll - Insur Aflac	(290)	36,708	36,708	(290)
Payroll - Insur Health	23,837	497,402	496,090	25,149
Payroll - Insur Boston Mutual	(4)	16,928	16,938	(14)
Payroll - Insur Colonial	-	235	235	-
Payroll - Dental Insur	7,365	513	7,878	-
Payroll - Insur Liberty Nat	-	4,060	4,060	-
Payroll - Insur Pre-paid Legal	32	371	402	1
Payroll - Insur TransAmerica	(1)	14,282	14,282	(1)
Payroll - Humana Voluntary	(12)	3,839	3,839	(12)
Payroll-Perf Vol. Post-tax	-	17,909	17,909	-
Payroll-Perf Voluntary pre-tax	-	4,084	4,084	-
Payroll-chase insur wth	-	1,200	1,200	-
Payroll-office standing trust	-	8,851	8,851	-
LIT - Certified Shares	-	8,087,710	7,917,308	170,402
LIT Public Safety	-	2,536,829	2,706,481	(169,652)
Ema Planning Grant	4,097	-	728	3,369
Clerk Non Reverting Sect 101	7,867	254	254	7,867
1997-FEMA DISASTER	217	-	-	217
Spanish Inter.-Superior Court	576	-	-	576
S.H. Water System WW-16-111	930	-	-	930
Title II Truancy - 2019 Juveni	(33,478)	37,481	4,003	-
2018 HSGP/Equipment	12,000	-	-	12,000
2019 5311 Transportation Grant	-	108,666	108,666	-
Title V/SUID/FIMR/EARLY START	(482)	19,481	21,928	(2,929)
19/20 PHEP - CFDA 93.069	8,118	11,091	20,720	(1,511)
Opioid Response	-	60,000	14,531	45,469
2020 5311 Transportation Grant	-	405,075	405,075	-
20/21 PHEP	-	12,374	21,417	(9,043)
Sec.5339/replacement vans	-	115,780	115,780	-
Coroner's Grant	-	8,603	8,691	(88)
Coronavirus testing site	-	102,200	30,201	71,999
2019 EMPG-Salary	-	33,215	33,215	-
Opioid Response 2021	-	60,000	-	60,000
Coronavirus Relief Fund/millio	-	8,680	244,795	(236,115)
Casa (in St) Grant Fund	58,349	8,553	4,398	62,504
Gov. Facilities Plan	5,056	-	-	5,056
2016 JDAI 1004	100	-	-	100
JDAI - DOC -EDS#D25-17-575	-	15	15	-
Community Corrections 18/19	(12,784)	47,692	34,908	-
Community Corrections 2020	(2,275)	280,898	232,777	45,846
CASA-2019 Statewide PR campaign	2,021	-	2,004	17
Veterans Treatment Court	-	7,000	7,000	-
STATE-Pros. Asset Forfeiture	233,226	19,965	54,545	198,646
Morvin's Landing Lease Fund	57,886	19,768	-	77,654
PHEP-16505261	56	-	-	56
MCH - 16519101 & 18527114	-	-	476	(476)
Parks - Indian Creek Trail	(30,252)	-	-	(30,252)
Totals	\$ 49,949,901	\$ 112,398,748	\$ 112,633,138	\$ 49,715,511

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.

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 incorrect postings or the lack of timely reimbursement for reimbursable grants.

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, 2020

	County General	Accident Report	Campaign Finance Enf.-Co.	EDIT-County Share	Clerk's Records Perp.	Community Transition Program
Cash and investments - beginning	\$ 6,045,884	\$ 9,686	\$ 6,920	\$ 663,725	\$ 39,993	\$ 36,675
Receipts:						
Taxes	7,560,572	-	-	154,730	-	-
Licenses and permits	46,267	-	-	-	-	-
Intergovernmental receipts	1,537,329	-	-	-	-	9,325
Charges for services	1,610,078	40	-	-	-	-
Fines and forfeits	69,554	-	-	-	12,665	-
Other receipts	692,527	-	-	8,492	-	-
Total receipts	11,516,327	40	-	163,222	12,665	9,325
Disbursements:						
Personal services	7,569,339	-	-	-	-	-
Supplies	310,729	2,424	1,220	-	-	-
Other services and charges	2,601,003	-	-	8,492	7,008	-
Capital outlay	114,741	-	-	-	-	-
Other disbursements	156,741	-	-	-	-	-
Total disbursements	10,752,553	2,424	1,220	8,492	7,008	-
Excess (deficiency) of receipts over disbursements	763,774	(2,384)	(1,220)	154,730	5,657	9,325
Cash and investments - ending	\$ 6,809,658	\$ 7,302	\$ 5,700	\$ 818,455	\$ 45,650	\$ 46,000

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Contrl Subst Excise Tax	Sales Disclosure-Co. Share	Cumulative Bridge	Cum Capital Development	Cumulative Courthouse	Community Drug Free
Cash and investments - beginning	\$ 17	\$ 17,740	\$ 1,420,917	\$ 1,651,751	\$ 2,782,449	\$ 33,311
Receipts:						
Taxes	-	-	651,524	306,492	247,763	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	89,919	42,300	34,194	-
Charges for services	-	6,080	41,292	-	-	-
Fines and forfeits	-	-	-	-	-	31,967
Other receipts	-	475	1,995	-	62,447	-
Total receipts	-	6,555	784,730	348,792	344,404	31,967
Disbursements:						
Personal services	-	-	125,265	-	-	-
Supplies	-	-	35,120	-	-	-
Other services and charges	-	-	246,740	658,007	298,311	33,111
Capital outlay	-	1,599	-	-	-	-
Other disbursements	-	490	-	-	-	-
Total disbursements	-	2,089	407,125	658,007	298,311	33,111
Excess (deficiency) of receipts over disbursements	-	4,466	377,605	(309,215)	46,093	(1,144)
Cash and investments - ending	\$ 17	\$ 22,206	\$ 1,798,522	\$ 1,342,536	\$ 2,828,542	\$ 32,167

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Electronic Map Generation	Emergency Medical Services	Emerg Planning / Right to Know	Recorder Enhanced Access	Extradition & Sheriff Assist.	Fire Arms Training
Cash and investments - beginning	\$ 9,489	\$ 261,366	\$ 30,706	\$ 60,497	\$ 42,599	\$ 26,757
Receipts:						
Taxes	-	444,138	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	61,297	4,230	-	-	-
Charges for services	679	-	-	23,899	-	44,474
Fines and forfeits	-	-	-	-	9,186	-
Other receipts	-	200,000	-	-	-	481
Total receipts	679	705,435	4,230	23,899	9,186	44,955
Disbursements:						
Personal services	-	-	-	5,464	-	-
Supplies	-	-	-	-	-	38,606
Other services and charges	-	692,105	13	-	3,602	-
Capital outlay	-	-	-	-	-	7,997
Other disbursements	-	-	-	-	-	-
Total disbursements	-	692,105	13	5,464	3,602	46,603
Excess (deficiency) of receipts over disbursements	679	13,330	4,217	18,435	5,584	(1,648)
Cash and investments - ending	\$ 10,168	\$ 274,696	\$ 34,923	\$ 78,932	\$ 48,183	\$ 25,109

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Health	Identification Security Protec	Local Health Maintenance	Local Road & Street	LIT Public Safety-County Share	Misdemeanant Fund
Cash and investments - beginning	\$ 809,831	\$ 22,299	\$ 82,333	\$ 1,419,277	\$ -	\$ 98,862
Receipts:						
Taxes	739,618	-	-	-	2,143,951	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	102,077	-	33,139	766,111	-	-
Charges for services	-	7,824	-	-	-	23,813
Fines and forfeits	53,664	-	-	-	-	-
Other receipts	665	-	-	2,036	67,494	-
Total receipts	896,024	7,824	33,139	768,147	2,211,445	23,813
Disbursements:						
Personal services	753,306	-	21,386	-	299,492	-
Supplies	7,333	-	-	600,338	483,728	-
Other services and charges	46,613	-	6,561	-	681,103	-
Capital outlay	-	-	-	38,373	118,865	19,743
Other disbursements	100	-	-	-	210	-
Total disbursements	807,352	-	27,947	638,711	1,583,398	19,743
Excess (deficiency) of receipts over disbursements	88,672	7,824	5,192	129,436	628,047	4,070
Cash and investments - ending	\$ 898,503	\$ 30,123	\$ 87,525	\$ 1,548,713	\$ 628,047	\$ 102,932

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Motor Vehicle Highway	Park Non Reverting	Parks Non-revert Timber	Plat Book-Auditor	Rainy Day	Reassessment
Cash and investments - beginning	\$ 3,261,045	\$ 10,000	\$ 425	\$ 37,888	\$ 679	\$ 689,228
Receipts:						
Taxes	-	-	-	-	-	269,786
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,865,603	-	-	-	-	37,234
Charges for services	-	-	-	16,455	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,845,725	-	-	-	-	-
Total receipts	3,711,328	-	-	16,455	-	307,020
Disbursements:						
Personal services	2,365,036	-	-	-	-	44,900
Supplies	156,800	-	-	-	-	-
Other services and charges	710,775	-	-	-	-	288,296
Capital outlay	90,000	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,322,611	-	-	-	-	333,196
Excess (deficiency) of receipts over disbursements	388,717	-	-	16,455	-	(26,176)
Cash and investments - ending	\$ 3,649,762	\$ 10,000	\$ 425	\$ 54,343	\$ 679	\$ 663,052

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Recorder's Records Perp.	Riverboat - County Share	Sex and Violent Offender Adm.	Sheriff Pension Trust	Supp. Public Defender Serv.	Surplus Tax
Cash and investments - beginning	\$ 571,280	\$ 19,864,376	\$ 12,347	\$ 27,590	\$ 67,479	\$ 59,975
Receipts:						
Taxes	-	-	-	-	-	39,393
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	114,935	461,359	2,345	-	-	-
Fines and forfeits	-	-	-	20,984	16,509	-
Other receipts	1,566	15,141,151	-	-	-	19,845
Total receipts	116,501	15,602,510	2,345	20,984	16,509	59,238
Disbursements:						
Personal services	1,010	4,064,592	-	33,274	-	-
Supplies	-	276,480	316	-	-	-
Other services and charges	-	12,511,512	-	-	-	64,484
Capital outlay	-	1,874,351	533	-	-	-
Other disbursements	24,986	134	-	-	-	-
Total disbursements	25,996	18,727,069	849	33,274	-	64,484
Excess (deficiency) of receipts over disbursements	90,505	(3,124,559)	1,496	(12,290)	16,509	(5,246)
Cash and investments - ending	\$ 661,785	\$ 16,739,817	\$ 13,843	\$ 15,300	\$ 83,988	\$ 54,729

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Surveyor Corner Perp.	Tax Sale Redemption	Tax Sale Surplus	Local Health Trust Account	Auditor Ineligible Deduction	County Elected Officials Train
Cash and investments - beginning	\$ 118,837	\$ -	\$ 418,910	\$ 94,831	\$ 18,434	\$ 33,852
Receipts:						
Taxes	-	-	948,751	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,628	-	-
Charges for services	38,885	-	-	80	-	7,824
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	84,944	-	3,268	-	-
Total receipts	38,885	84,944	948,751	25,976	-	7,824
Disbursements:						
Personal services	-	-	-	23,167	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,500	-	-	-	-	483
Capital outlay	412	-	-	-	-	-
Other disbursements	-	84,944	580,350	1,653	-	-
Total disbursements	5,912	84,944	580,350	24,820	-	483
Excess (deficiency) of receipts over disbursements	32,973	-	368,401	1,156	-	7,341
Cash and investments - ending	\$ 151,810	\$ -	\$ 787,311	\$ 95,987	\$ 18,434	\$ 41,193

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Park & Recreation	County Offender Trans. Fund	Statewide 911	Juv.probatouserfees(circuit)	Probation User Fees(superior)	Pretrial Diversion
Cash and investments - beginning	\$ 492,840	\$ 52	\$ 865,059	\$ 54,470	\$ 256,862	\$ 426,605
Receipts:						
Taxes	523,055	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	72,189	-	375,544	-	-	-
Charges for services	397,121	-	-	-	-	-
Fines and forfeits	-	-	-	3,565	123,282	110,842
Other receipts	505,563	-	1,036	370	-	300
Total receipts	1,497,928	-	376,580	3,935	123,282	111,142
Disbursements:						
Personal services	695,823	-	228,763	-	-	28,588
Supplies	106,525	-	-	-	-	3,164
Other services and charges	255,900	-	158,771	1,087	74,152	49,436
Capital outlay	4,436	-	251,685	565	3,883	-
Other disbursements	323,292	-	-	395	-	5,358
Total disbursements	1,385,976	-	639,219	2,047	78,035	86,546
Excess (deficiency) of receipts over disbursements	111,952	-	(262,639)	1,888	45,247	24,596
Cash and investments - ending	\$ 604,792	\$ 52	\$ 602,420	\$ 56,358	\$ 302,109	\$ 451,201

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Hoosier Hills Pact	Humane Society	K-9 Fund	Planning and Zoning Fines/Fees	Retainage	Payroll Clearing
Cash and investments - beginning	\$ 2,415	\$ 11,347	\$ 50	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	4,975	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	75	-	-	-	-	-
Other receipts	-	-	-	-	28,158	110
Total receipts	<u>75</u>	<u>-</u>	<u>-</u>	<u>4,975</u>	<u>28,158</u>	<u>110</u>
Disbursements:						
Personal services	-	-	-	-	-	110
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,050	18,158	-
Capital outlay	-	-	-	-	-	-
Other disbursements	75	-	-	-	-	-
Total disbursements	<u>75</u>	<u>-</u>	<u>-</u>	<u>1,050</u>	<u>18,158</u>	<u>110</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,925</u>	<u>10,000</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,415</u>	<u>\$ 11,347</u>	<u>\$ 50</u>	<u>\$ 3,925</u>	<u>\$ 10,000</u>	<u>\$ -</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	PAYROLL-WTH CHILD SUPPORT	Payroll-Withholding Pebsco	PAYROLL-WTH FEDERAL	PAYROLL-WTH FICA & MEDICARE	PAYROLL-WTH LOCAL TAX	PAYROLL-WTH PROPERTY TAX
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	3,285
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,096	12,390	879,397	789,053	114,518	-
Total receipts	22,096	12,390	879,397	789,053	114,518	3,285
Disbursements:						
Personal services	22,096	12,390	879,397	789,053	101,682	3,285
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	22,096	12,390	879,397	789,053	101,682	3,285
Excess (deficiency) of receipts over disbursements	-	-	-	-	12,836	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 12,836	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	PAYROLL-WTH SHERIFF PENSION	PAYROLL-WTH STATE	PAYROLL-Garn. superior court	Settlement	CVET Agency	Sewage Collections
Cash and investments - beginning	\$ 124	\$ -	\$ -	\$ -	\$ -	\$ (275)
Receipts:						
Taxes	-	-	-	25,614,369	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,070,382	146,409	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	69,938	338,983	1,702	-	-	275
Total receipts	69,938	338,983	1,702	30,684,751	146,409	275
Disbursements:						
Personal services	69,938	300,745	1,702	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	30,684,751	146,409	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	69,938	300,745	1,702	30,684,751	146,409	-
Excess (deficiency) of receipts over disbursements	-	38,238	-	-	-	275
Cash and investments - ending	\$ 124	\$ 38,238	\$ -	\$ -	\$ -	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgements	Special Death Benefits	Sales Disclosure-State Share	Coroners Training & Cont. Educ
Cash and investments - beginning	\$ -	\$ 51	\$ 3,771	\$ 925	\$ 970	\$ 723
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	249,532	-	-	-	-	-
Charges for services	-	-	-	1,501	5,102	4,880
Fines and forfeits	-	7,214	13,985	1,285	-	-
Other receipts	-	-	-	-	1,253	-
Total receipts	249,532	7,214	13,985	2,786	6,355	4,880
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	249,532	5,599	17,549	3,710	5,450	4,604
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	249,532	5,599	17,549	3,710	5,450	4,604
Excess (deficiency) of receipts over disbursements	-	1,615	(3,564)	(924)	905	276
Cash and investments - ending	\$ -	\$ 1,666	\$ 207	\$ 1	\$ 1,875	\$ 999

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Interstate Compact-State Share	Mortgage Recording Fee-State	Sex&Violent Offender Adm-State	Child Restraint Violations	Education Plate	Riverboat Ord 98-12
Cash and investments - beginning	\$ 1,273	\$ 1,158	\$ 69	\$ 25	\$ -	\$ 2,814,043
Receipts:						
Taxes	-	-	-	-	-	17,651,363
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	5,503	261	-	431	-
Fines and forfeits	3,353	-	-	150	-	-
Other receipts	-	-	-	-	-	-
Total receipts	3,353	5,503	261	150	431	17,651,363
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,477	4,415	360	50	431	3,167,501
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	14,474,117
Total disbursements	4,477	4,415	360	50	431	17,641,618
Excess (deficiency) of receipts over disbursements	(1,124)	1,088	(99)	100	-	9,745
Cash and investments - ending	\$ 149	\$ 2,246	\$ (30)	\$ 125	\$ -	\$ 2,823,788

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Innkeeper Tax Collections	City/Town Ordinance Violations	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	\$ 29,361	\$ 16,276	\$ -	\$ 59,700	\$ 91,045	\$ 10,836
Receipts:						
Taxes	692,470	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	5,127	-	-	-	-
Other receipts	-	-	-	10,464	15,747	-
Total receipts	692,470	5,127	-	10,464	15,747	-
Disbursements:						
Personal services	-	-	-	-	27,679	-
Supplies	-	-	-	-	-	-
Other services and charges	692,709	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	15,394	1,950	-	3,837	-
Total disbursements	692,709	15,394	1,950	-	31,516	-
Excess (deficiency) of receipts over disbursements	(239)	(10,267)	(1,950)	10,464	(15,769)	-
Cash and investments - ending	\$ 29,122	\$ 6,009	\$ (1,950)	\$ 70,164	\$ 75,276	\$ 10,836

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.563 CLERK IV-D-POSTOCT99	CAGIT-Co. Certified Shares	Clerk Child Support	After Settlement Collections	Sheriff's Inmate Trust	Commissary
Cash and investments - beginning	\$ 33,944	\$ 155,189	\$ 4,449	\$ 1,216,198	\$ 27,772	\$ 11,992
Receipts:						
Taxes	-	-	-	1,552,245	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	298,791	296,348
Fines and forfeits	-	-	255,960	-	-	-
Other receipts	10,464	4,783	-	-	-	-
Total receipts	10,464	4,783	255,960	1,552,245	298,791	296,348
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,337	-	257,259	1,215,798	297,022	283,273
Total disbursements	8,337	-	257,259	1,215,798	297,022	283,273
Excess (deficiency) of receipts over disbursements	2,127	4,783	(1,299)	336,447	1,769	13,075
Cash and investments - ending	\$ 36,071	\$ 159,972	\$ 3,150	\$ 1,552,645	\$ 29,541	\$ 25,067

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Harrison County Tourism Commission	Clerk's Trust	County Law Enf Con't Education	MVH Restricted	Park Board Donations	Animal Control Donations
Cash and investments - beginning	\$ 422,116	\$ 1,078,246	\$ 2,291	\$ -	\$ 10,499	\$ 72,489
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,825,603	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	1,731,420	1,665	-	-	-
Other receipts	813,410	-	-	-	12,875	31,183
Total receipts	813,410	1,731,420	1,665	1,825,603	12,875	31,183
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	1,367	5,061
Other services and charges	-	-	-	-	8,448	43,704
Capital outlay	-	-	-	-	-	-
Other disbursements	835,975	1,895,202	-	1,825,603	-	-
Total disbursements	835,975	1,895,202	-	1,825,603	9,815	48,765
Excess (deficiency) of receipts over disbursements	(22,565)	(163,782)	1,665	-	3,060	(17,582)
Cash and investments - ending	\$ 399,551	\$ 914,464	\$ 3,956	\$ -	\$ 13,559	\$ 54,907

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Casa Donations	Land Conservation Donation	Veterans Affairs Donations	Discovery Center Donations.	Prosecutor-Halloween donation	B.T. Park/camper/HCTC/Parks
Cash and investments - beginning	\$ 300	\$ 878	\$ 4,775	\$ 361	\$ 552	\$ 1,116
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,044	-	4,850	-
Total receipts	-	-	1,044	-	4,850	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	5,402	-
Other services and charges	-	-	-	48	-	-
Capital outlay	-	-	5,819	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	5,819	48	5,402	-
Excess (deficiency) of receipts over disbursements	-	-	(4,775)	(48)	(552)	-
Cash and investments - ending	\$ 300	\$ 878	\$ -	\$ 313	\$ -	\$ 1,116

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Paint the Plow Program	Animal Control Fines & Fees	Family Health & Hoosier Hills	Discovery Center Revenues	Coroner Accident Report Fund	Casa User Fees
Cash and investments - beginning	\$ 217	\$ 28,992	\$ 21,783	\$ 121,043	\$ 775	\$ 4,190
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	5,002	16,185	-	-
Fines and forfeits	-	6,398	-	-	-	200
Other receipts	-	400	-	-	-	-
Total receipts	-	6,798	5,002	16,185	-	200
Disbursements:						
Personal services	-	5,458	-	-	-	-
Supplies	-	378	-	-	-	-
Other services and charges	-	2,429	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	8,265	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(1,467)	5,002	16,185	-	200
Cash and investments - ending	\$ 217	\$ 27,525	\$ 26,785	\$ 137,228	\$ 775	\$ 4,390

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Work Release	Parks Endowment Fund	MCH Fees and Reimb. ord 2012-2	Sheriff Asset Forfeiture	Home Detention	Payroll - Insur Aflac
Cash and investments - beginning	\$ (270)	\$ 7,648	\$ 3,042	\$ 69,330	\$ 307,794	\$ (290)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	750	-	-	35,558	-	-
Fines and forfeits	-	-	5,215	-	95,508	-
Other receipts	337	9,802	26	-	338	36,708
Total receipts	1,087	9,802	5,241	35,558	95,846	36,708
Disbursements:						
Personal services	-	-	-	-	5,103	36,708
Supplies	-	-	540	-	1,809	-
Other services and charges	-	11,515	1,749	103,907	16,545	-
Capital outlay	-	4,975	-	-	2,523	-
Other disbursements	-	-	-	-	84,203	-
Total disbursements	-	16,490	2,289	103,907	110,183	36,708
Excess (deficiency) of receipts over disbursements	1,087	(6,688)	2,952	(68,349)	(14,337)	-
Cash and investments - ending	\$ 817	\$ 960	\$ 5,994	\$ 981	\$ 293,457	\$ (290)

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll - Insur Health	Payroll - Insur Boston Mutual	Payroll - Insur Colonial	Payroll - Dental Insur	Payroll - Insur Liberty Nat	Payroll - Insur Pre-paid Legal
Cash and investments - beginning	\$ 23,837	\$ (4)	\$ -	\$ 7,365	\$ -	\$ 32
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	497,402	16,928	235	513	4,060	371
Total receipts	497,402	16,928	235	513	4,060	371
Disbursements:						
Personal services	496,090	16,938	235	7,878	4,060	402
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	496,090	16,938	235	7,878	4,060	402
Excess (deficiency) of receipts over disbursements	1,312	(10)	-	(7,365)	-	(31)
Cash and investments - ending	\$ 25,149	\$ (14)	\$ -	\$ -	\$ -	\$ 1

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll - Insur TransAmerica	Payroll - Humana Voluntary	Payroll-Perf Vol. Post-tax	Payroll-Perf Voluntary pre-tax	Payroll-chase insur wth	Payroll-office standing trust
Cash and investments - beginning	\$ (1)	\$ (12)	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	14,282	3,839	17,909	4,084	1,200	8,851
Total receipts	14,282	3,839	17,909	4,084	1,200	8,851
Disbursements:						
Personal services	14,282	3,839	17,909	4,084	1,200	8,851
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	14,282	3,839	17,909	4,084	1,200	8,851
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ (1)	\$ (12)	\$ -	\$ -	\$ -	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LIT - Certified Shares	LIT Public Safety	Ema Planning Grant	Clerk Non Reverting Sect 101	1997-FEMA DISASTER	Spanish Inter.-Superior Court
Cash and investments - beginning	\$ -	\$ -	\$ 4,097	\$ 7,867	\$ 217	\$ 576
Receipts:						
Taxes	8,087,710	2,536,829	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	254	-	-
Total receipts	8,087,710	2,536,829	-	254	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	7,917,308	2,706,481	728	-	-	-
Capital outlay	-	-	-	254	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,917,308	2,706,481	728	254	-	-
Excess (deficiency) of receipts over disbursements	170,402	(169,652)	(728)	-	-	-
Cash and investments - ending	\$ 170,402	\$ (169,652)	\$ 3,369	\$ 7,867	\$ 217	\$ 576

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	S.H. Water SystemWW-16-111	Title II Truancy - 2019 Juveni	2018 HSGP/Equipment	2019 5311 Transportation Grant	Title V/SUID/FIMR/EARLY START	19/20 PHEP - CFDA 93.069
Cash and investments - beginning	\$ 930	\$ (33,478)	\$ 12,000	\$ -	\$ (482)	\$ 8,118
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	35,972	-	108,666	19,018	11,091
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,509	-	-	463	-
Total receipts	-	37,481	-	108,666	19,481	11,091
Disbursements:						
Personal services	-	3,370	-	-	-	8,241
Supplies	-	50	-	-	3,079	1,164
Other services and charges	-	300	-	108,666	18,849	11,315
Capital outlay	-	283	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	4,003	-	108,666	21,928	20,720
Excess (deficiency) of receipts over disbursements	-	33,478	-	-	(2,447)	(9,629)
Cash and investments - ending	\$ 930	\$ -	\$ 12,000	\$ -	\$ (2,929)	\$ (1,511)

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Opioid Response	2020 5311 Transportation Grant	20/21 PHEP	Sec.5339/replacement vans	Coroner's Grant	Coronavirus testing site
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	60,000	405,075	12,374	115,780	8,603	100,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,200
Total receipts	60,000	405,075	12,374	115,780	8,603	102,200
Disbursements:						
Personal services	-	-	8,874	-	-	-
Supplies	703	-	-	-	811	3,754
Other services and charges	13,828	405,075	12,543	115,780	7,880	26,447
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	14,531	405,075	21,417	115,780	8,691	30,201
Excess (deficiency) of receipts over disbursements	45,469	-	(9,043)	-	(88)	71,999
Cash and investments - ending	\$ 45,469	\$ -	\$ (9,043)	\$ -	\$ (88)	\$ 71,999

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	2019 EMPG-Salary	Opioid Response 2021	Coronavirus Relief Fund/millio	Casa (in St) Grant Fund	Gov. Facilities Plan	2016 JDAI 1004
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 58,349	\$ 5,056	\$ 100
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	33,215	60,000	8,680	8,525	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	28	-	-
Total receipts	33,215	60,000	8,680	8,553	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	96,281	-	-	-
Other services and charges	-	-	77,203	4,398	-	-
Capital outlay	-	-	71,311	-	-	-
Other disbursements	33,215	-	-	-	-	-
Total disbursements	33,215	-	244,795	4,398	-	-
Excess (deficiency) of receipts over disbursements	-	60,000	(236,115)	4,155	-	-
Cash and investments - ending	\$ -	\$ 60,000	\$ (236,115)	\$ 62,504	\$ 5,056	\$ 100

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	JDAI DOC -EDS#D25-17-575	Community Corrections 18/19	Community Corrections 2020	CASA-2019 Statewide PR campaign	Veterans Treatment Court	STATE-Pros. Asset Forfeiture
Cash and investments - beginning	\$ -	\$ (12,784)	\$ (2,275)	\$ 2,021	\$ -	\$ 233,226
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	242,956	-	7,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15	47,692	37,942	-	-	19,965
Total receipts	15	47,692	280,898	-	7,000	19,965
Disbursements:						
Personal services	-	-	170,067	-	-	-
Supplies	-	28,504	888	-	-	95
Other services and charges	15	3,416	61,335	2,004	-	54,450
Capital outlay	-	2,821	487	-	-	-
Other disbursements	-	167	-	-	7,000	-
Total disbursements	15	34,908	232,777	2,004	7,000	54,545
Excess (deficiency) of receipts over disbursements	-	12,784	48,121	(2,004)	-	(34,580)
Cash and investments - ending	\$ -	\$ -	\$ 45,846	\$ 17	\$ -	\$ 198,646

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Morvin's Landing Lease Fund	PHEP-16505261	MCH - 16519101 & 18527114	Parks - Indian Creek Trail	Totals
Cash and investments - beginning	\$ 57,886	\$ 56	\$ -	\$ (30,252)	\$ 49,949,901
Receipts:					
Taxes	-	-	-	-	70,168,044
Licenses and permits	-	-	-	-	51,242
Intergovernmental receipts	-	-	-	-	13,582,000
Charges for services	19,768	-	-	-	3,487,263
Fines and forfeits	-	-	-	-	2,579,773
Other receipts	-	-	-	-	22,530,426
Total receipts	19,768	-	-	-	112,398,748
Disbursements:					
Personal services	-	-	-	-	19,281,071
Supplies	-	-	-	-	2,172,669
Other services and charges	-	-	476	-	66,146,662
Capital outlay	-	-	-	-	2,615,656
Other disbursements	-	-	-	-	22,417,080
Total disbursements	-	-	476	-	112,633,138
Excess (deficiency) of receipts over disbursements	19,768	-	(476)	-	(234,390)
Cash and investments - ending	\$ 77,654	\$ 56	\$ (476)	\$ (30,252)	\$ 49,715,511

HARRISON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 545,967</u>	<u>\$ 1,563,522</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/>.