

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HARRISON COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/26/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Chad Shireman	01-01-21 to 12-31-22
County Treasurer	Debbie Dones	01-01-21 to 12-31-22
Clerk of the Circuit Court	Sherry Brown	01-01-21 to 12-31-22
County Sheriff	Nicholas Smith	01-01-21 to 12-31-22
County Recorder	Debbie Dennison	01-01-21 to 12-31-22
President of the Board of County Commissioners	Charlie Crawford	01-01-21 to 12-31-22
President of the County Council	Donald Hussung	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HARRISON COUNTY, INDIANA

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Harrison County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

July 28, 2022

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

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

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

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

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

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
County General	\$ 6,809,658	\$ 11,654,106	\$ 11,530,337	\$ 6,933,427
Accident Report	7,302	860	1,712	6,450
Campaign Finance Enf.-Co.	5,700	-	-	5,700
EDIT-County Share	818,455	11,250	829,705	-
Clerk's Records Perp.	45,650	15,645	666	60,629
Community Transition Program	46,000	7,850	-	53,850
Contrl Subst Excise Tax	17	-	-	17
Sales Disclosure-Co. Share	22,206	8,780	2,088	28,898
Cumulative Bridge	1,798,522	836,991	488,893	2,146,620
Cum Capital Development	1,342,536	425,482	19,496	1,748,522
Cumulative Courthouse	2,828,542	303,942	467,995	2,664,489
Community Drug Free	32,167	27,945	29,167	30,945
Electronic Map Generation	10,168	905	-	11,073
Emergency Medical Services	274,696	695,230	691,197	278,729
Emerg Planning / Right to Know	34,923	3,934	1,751	37,106
Recorder Enhanced Access	78,932	24,696	3,986	99,642
Extradition & Sheriff Assist.	48,183	2,750	98	50,835
Fire Arms Training	25,109	29,445	49,348	5,206
Health	898,503	961,512	795,555	1,064,460
Identification Security Protec	30,123	8,588	-	38,711
Local Health Maintenance	87,525	33,191	26,433	94,283
Local Road & Street	1,548,713	833,028	898,934	1,482,807
LIT Public Safety-County Share	628,047	2,241,581	1,648,296	1,221,332
Misdemeanant Fund	102,932	23,814	21,583	105,163
Motor Vehicle Highway	3,649,762	3,181,779	3,810,728	3,020,813
Park Non Reverting	10,000	-	7,000	3,000
Parks Non-revert Timber	425	-	-	425
Plat Book-Auditor	54,343	21,880	1,767	74,456
Rainy Day	679	3,500	-	4,179
Recorder's Records Perp.	661,785	138,799	39,220	761,364
Riverboat - County Share	16,739,817	23,058,471	15,908,517	23,889,771
Sex and Violent Offender Adm.	13,843	2,160	461	15,542
Sheriff Pension Trust	15,300	13,144	193,487	(165,043)
Supp. Public Defender Serv.	83,988	18,091	22,916	79,163
Surplus Tax	54,729	94,385	86,413	62,701
Surveyor Corner Perp.	151,810	42,940	-	194,750
Tax Sale Redemption	-	56,236	53,869	2,367
Tax Sale Surplus	787,311	501,145	764,888	523,568
Local Health Trust Account	95,987	23,268	101,857	17,398
Auditor Ineligible Deduction	18,434	-	-	18,434
County Elected Officials Train	41,193	8,588	-	49,781
Park & Recreation	604,792	1,140,899	1,238,378	507,313
County Offender Trans. Fund	52	-	-	52
Statewide 911	602,420	342,293	407,391	537,322
Juv.probatouserfees(circuit	56,359	2,210	1,304	57,265
Probation User Fees(superior)	302,109	127,057	78,151	351,015
Pretrial Diversion	451,200	122,273	116,338	457,135
Hoosier Hills Pact	2,415	-	-	2,415
Humane Society	11,347	-	-	11,347
K-9 Fund	50	1,500	-	1,550
Planning and Zoning Fines/Fees	3,925	-	-	3,925
Retainage	10,000	17,468	10,000	17,468
Payroll Clearing	-	220	220	-
PAYROLL-WTH CHILD SUPPORT	-	32,747	32,747	-
Payroll-Withholding Pepsco	-	10,375	10,375	-
PAYROLL-WTH FEDERAL	-	844,552	844,552	-
PAYROLL-WTH FICA & MEDICARE	-	814,819	814,819	-
PAYROLL-WTH LOCAL TAX	12,836	116,066	128,902	-
PAYROLL-WTH PROPERTY TAX	-	5,375	5,375	-
PAYROLL-WTH SHERIFF PENSION	124	74,321	74,321	124
PAYROLL-WTH STATE	38,238	353,862	392,100	-
Settlement	-	32,021,932	32,021,932	-
CVET Agency	-	149,827	149,827	-
Weed Lien Collections	-	632	-	632
Financial Institution Tax	-	308,262	308,262	-
State Fines & Forfeitures	1,666	2,899	2,064	2,501
Infraction Judgements	207	24,019	22,112	2,114
Special Death Benefits	1	4,280	3,716	565
Sales Disclosure-State Share	1,875	8,305	8,180	2,000
Coroners Training & Cont. Educ	999	5,456	5,764	691
Interstate Compact-State Share	149	4,551	4,113	587
Mortgage Recording Fee-State	2,246	5,922	6,815	1,353

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Sex&Violent Offender Adm-State	(30)	330	225	75
Child Restraint Violations	125	100	225	-
Education Plate	-	375	338	37
Riverboat Ord 98-12	2,823,788	22,220,088	22,091,650	2,952,226
Innkeeper Tax Collections	29,122	866,164	855,741	39,545
City/Town Ordinance Violations	6,009	6,188	-	12,197
93.563 ARRA CLERK IV-D INCEN	(1,950)	-	7,800	(9,750)
93.563 Title IV-D INCENTIVE	70,164	10,682	35,082	45,764
93.563 PROS. IV-D-POSTOCT99	75,276	51,148	31,785	94,639
93.563 CLERK IV-D-PRIOROCT99	10,836	-	-	10,836
93.563 CLERK IV-D-POSTOCT99	36,071	10,682	326	46,427
CAGIT-Co. Certified Shares	159,972	-	-	159,972
Clerk Child Support	3,150	278,302	277,542	3,910
After Settlement Collections	1,552,645	1,528,457	1,552,245	1,528,857
Sheriff's Inmate Trust	29,541	358,894	349,545	38,890
Commissary	25,067	401,987	392,731	34,323
Harrison County Tourism Commission	399,551	843,772	890,975	352,348
Clerk's Trust	914,464	1,809,622	1,472,943	1,251,143
County Law Enf Con't Education	3,956	121	199	3,878
MVH Restricted	-	2,332,822	1,071,056	1,261,766
Reassessment	663,052	328,492	330,720	660,824
Park Board Donations	13,559	25,575	8,627	30,507
Animal Control Donations	54,907	41,873	53,427	43,353
Casa Donations	300	-	-	300
Land Conservation Donation	878	-	-	878
Veterans Affairs Donations	-	1,000	-	1,000
Discovery Center Donations.	313	389	-	702
Prosecutor-Halloween donation	-	8,825	7,389	1,436
B.T. Park/camper/HCTC/Parks	1,116	-	920	196
Paint the Plow Program	217	-	-	217
Animal Control Fines & Fees	27,525	8,002	12,872	22,655
Family Health & Hoosier Hills	26,785	4,800	-	31,585
Discovery Center Revenues	137,228	8,324	-	145,552
Coroner Accident Report Fund	775	-	573	202
Casa User Fees	4,390	300	-	4,690
Work Release	817	30,990	-	31,807
Parks Endowment Fund	960	-	-	960
MCH Fees and Reimb. ord 2012-2	5,994	4,472	3,686	6,780
Sheriff Asset Forfeiture	981	137,881	79,467	59,395
Home Detention	293,457	109,613	46,958	356,112
Payroll - Insur Aflac	(290)	32,161	32,188	(317)
Payroll - Insur Health	25,149	524,432	524,817	24,764
Payroll - Insur Boston Mutual	(14)	15,730	15,762	(46)
Payroll - Insur Colonial	-	235	235	-
Payroll - Insur Liberty Nat	-	3,962	3,962	-
Payroll - Insur Pre-paid Legal	1	371	372	-
Payroll - Insur TransAmerica	(1)	13,148	13,147	-
Payroll - Humana Voluntary	(12)	3,331	3,331	(12)
Payroll-Perf Vol. Post-tax	-	23,188	23,188	-
Payroll-Perf Voluntary pre-tax	-	4,197	4,197	-
Payroll-chase insur wth	-	1,200	1,200	-
Payroll-office standing trust	-	7,178	7,178	-
LIT - Certified Shares	170,402	8,283,435	8,453,837	-
LIT Public Safety	(169,652)	2,642,231	2,472,579	-
Ema Planning Grant	3,369	-	727	2,642
Clerk Non Reverting Sect 101	7,867	-	-	7,867
1997-FEMA DISASTER	217	-	-	217
FY15/ Title V Block Grant	-	661	661	-
Spanish Inter.-Superior Court	576	-	-	576
S.H. Water SystemWW-16-111	930	-	-	930
2018 HSGP/Equipment	12,000	-	-	12,000
Title V/SUID/FIMR/EARLY START	(2,929)	35,022	30,144	1,949
19/20 PHEP - CFDA 93.069	(1,511)	-	-	(1,511)
Opioid Response	45,469	-	3,334	42,135
2020 5311 Transportation Grant	-	233,904	233,904	-
20/21 PHEP	(9,043)	22,620	12,685	892
Coroner's Grant	(88)	-	-	(88)
Coronavirus testing site	71,999	42,115	113,697	417
Opioid Response 2021	60,000	-	8,998	51,002
Coroner's grant/\$1000.00	-	862	862	-
2020 General Election	-	9,995	9,995	-
Immunization/vaccines grant	-	34,920	34,920	-

HARRISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
2020 EMPG-Salary	-	30,000	30,000	-
FY21-Vaccine Clinic	-	16,535	16,535	-
Immunization/vacc. 2021/2022	-	17,932	21,447	(3,515)
5339-Trans.-two mini vans	-	88,272	88,272	-
21/22 PHEP	-	274	10,718	(10,444)
2021 5311 Transportation	-	259,206	259,206	-
Covid Testing Site	-	10,700	15,533	(4,833)
Opioid Response 2022	-	60,000	-	60,000
Title V - 2021-2023	-	-	498	(498)
Coronavirus Relief Fund/millio	(236,115)	75,250	75,276	(236,141)
American Rescue Plan Act	-	3,934,782	775,619	3,159,163
Casa (in St) Grant Fund	62,504	15,700	19,824	58,380
Gov. Facilities Plan	5,056	-	-	5,056
2016 JDAI 1004	100	-	-	100
Community Corrections 2020	45,846	-	12,134	33,712
Community Corrections 2021	-	242,957	232,588	10,369
CASA-2019 Statewide PR campaig	17	-	-	17
Veterans Treatment Court	-	4,500	4,500	-
OCRA GRANT	-	256,250	256,250	-
Comm. Crossing Grant 20/21	-	1,282,675	1,182,565	100,110
Comm. Crossing Grant 21/22	-	1,600,000	1,561,329	38,671
vaccine reimbursements	-	149,521	16	149,505
STATE-Pros. Asset Forfeiture	198,646	21,511	8,279	211,878
Morvin's Landing Lease Fund	77,654	2,336	-	79,990
PHEP-16505261	56	-	-	56
MCH - 16519101 & 18527114	(476)	-	-	(476)
Parks - Indian Creek Trail	(30,252)	-	-	(30,252)
Totals	<u>\$ 49,715,511</u>	<u>\$ 133,291,602</u>	<u>\$ 121,337,677</u>	<u>\$ 61,669,436</u>

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

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Financial Report

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

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

Contributions

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

HARRISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

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

Note 8. Subsequent Events

The County received funding from the American Rescue Plan Act of 2021 (ARPA). The total amount allotted to the County was \$7,869,564. The County received \$3,934,782 as of December 31, 2021, and the remaining \$3,934,782 was received in June of 2022. The funds are held in a separate fund. A plan on how the County will use the ARPA funds will be prepared and approved by the Board of County Commissioners.

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REQUIRED SUPPLEMENTARY INFORMATION

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County General	Accident Report	Campaign Finance Enf.-Co.	EDIT-County Share	Clerk's Records Perp.
Cash and investments - beginning	\$ 6,809,658	\$ 7,302	\$ 5,700	\$ 818,455	\$ 45,650
Receipts:					
Taxes	8,984,567	-	-	-	-
Licenses and permits	101,315	-	-	-	-
Intergovernmental receipts	596,014	-	-	-	-
Charges for services	309,698	860	-	-	-
Fines and forfeits	82,570	-	-	-	15,405
Other receipts	1,579,942	-	-	11,250	240
Total receipts	11,654,106	860	-	11,250	15,645
Disbursements:					
Personal services	8,471,658	-	-	-	-
Supplies	233,609	1,712	-	-	-
Other services and charges	2,417,260	-	-	2,759	666
Capital outlay	272,877	-	-	-	-
Other disbursements	134,933	-	-	826,946	-
Total disbursements	11,530,337	1,712	-	829,705	666
Excess (deficiency) of receipts over disbursements	123,769	(852)	-	(818,455)	14,979
Cash and investments - ending	\$ 6,933,427	\$ 6,450	\$ 5,700	\$ -	\$ 60,629

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Transition Program	Contrl Subst Excise Tax	Sales Disclosure-Co. Share	Cumulative Bridge	Cum Capital Development
Cash and investments - beginning	\$ 46,000	\$ 17	\$ 22,206	\$ 1,798,522	\$ 1,342,536
Receipts:					
Taxes	-	-	-	701,437	329,972
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	7,850	-	-	97,291	45,768
Charges for services	-	-	8,305	30,773	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	475	7,490	49,742
Total receipts	7,850	-	8,780	836,991	425,482
Disbursements:					
Personal services	-	-	-	184,474	-
Supplies	-	-	-	80,788	-
Other services and charges	-	-	-	223,631	19,496
Capital outlay	-	-	1,613	-	-
Other disbursements	-	-	475	-	-
Total disbursements	-	-	2,088	488,893	19,496
Excess (deficiency) of receipts over disbursements	7,850	-	6,692	348,098	405,986
Cash and investments - ending	\$ 53,850	\$ 17	\$ 28,898	\$ 2,146,620	\$ 1,748,522

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cumulative Courthouse	Community Drug Free	Electronic Map Generation	Emergency Medical Services	Emerg Planning / Right to Know
Cash and investments - beginning	\$ 2,828,542	\$ 32,167	\$ 10,168	\$ 274,696	\$ 34,923
Receipts:					
Taxes	266,744	-	-	610,546	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	36,998	-	-	84,684	3,931
Charges for services	-	-	905	-	-
Fines and forfeits	-	27,945	-	-	-
Other receipts	200	-	-	-	3
Total receipts	<u>303,942</u>	<u>27,945</u>	<u>905</u>	<u>695,230</u>	<u>3,934</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	1,489
Other services and charges	467,995	29,167	-	691,197	262
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>467,995</u>	<u>29,167</u>	<u>-</u>	<u>691,197</u>	<u>1,751</u>
Excess (deficiency) of receipts over disbursements	<u>(164,053)</u>	<u>(1,222)</u>	<u>905</u>	<u>4,033</u>	<u>2,183</u>
Cash and investments - ending	<u>\$ 2,664,489</u>	<u>\$ 30,945</u>	<u>\$ 11,073</u>	<u>\$ 278,729</u>	<u>\$ 37,106</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Recorder Enhanced Access	Extradition & Sheriff Assist.	Fire Arms Training	Health	Identification Security Protec
Cash and investments - beginning	\$ 78,932	\$ 48,183	\$ 25,109	\$ 898,503	\$ 30,123
Receipts:					
Taxes	-	-	-	792,328	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	109,897	-
Charges for services	24,696	-	29,445	-	8,588
Fines and forfeits	-	2,750	-	57,393	-
Other receipts	-	-	-	1,894	-
Total receipts	24,696	2,750	29,445	961,512	8,588
Disbursements:					
Personal services	3,986	-	-	729,978	-
Supplies	-	-	39,378	5,731	-
Other services and charges	-	98	-	59,746	-
Capital outlay	-	-	9,970	-	-
Other disbursements	-	-	-	100	-
Total disbursements	3,986	98	49,348	795,555	-
Excess (deficiency) of receipts over disbursements	20,710	2,652	(19,903)	165,957	8,588
Cash and investments - ending	\$ 99,642	\$ 50,835	\$ 5,206	\$ 1,064,460	\$ 38,711

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Local Health Maintenance	Local Road & Street	LIT Public Safety-County Share	Misdemeanant Fund	Motor Vehicle Highway
Cash and investments - beginning	\$ 87,525	\$ 1,548,713	\$ 628,047	\$ 102,932	\$ 3,649,762
Receipts:					
Taxes	-	-	2,241,151	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,139	827,083	-	-	2,096,225
Charges for services	-	-	-	23,814	-
Fines and forfeits	-	-	-	-	-
Other receipts	52	5,945	430	-	1,085,554
Total receipts	33,191	833,028	2,241,581	23,814	3,181,779
Disbursements:					
Personal services	19,325	-	308,854	-	2,394,695
Supplies	-	698,934	515,639	-	142,072
Other services and charges	7,108	200,000	541,221	-	997,364
Capital outlay	-	-	282,582	21,583	-
Other disbursements	-	-	-	-	276,597
Total disbursements	26,433	898,934	1,648,296	21,583	3,810,728
Excess (deficiency) of receipts over disbursements	6,758	(65,906)	593,285	2,231	(628,949)
Cash and investments - ending	\$ 94,283	\$ 1,482,807	\$ 1,221,332	\$ 105,163	\$ 3,020,813

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Park Non Reverting	Parks Non-revert Timber	Plat Book-Auditor	Rainy Day	Recorder's Records Perp.
Cash and investments - beginning	\$ 10,000	\$ 425	\$ 54,343	\$ 679	\$ 661,785
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	21,880	-	138,080
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	3,500	719
Total receipts	-	-	21,880	3,500	138,799
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	13
Other services and charges	-	-	-	-	-
Capital outlay	7,000	-	1,767	-	-
Other disbursements	-	-	-	-	39,207
Total disbursements	7,000	-	1,767	-	39,220
Excess (deficiency) of receipts over disbursements	(7,000)	-	20,113	3,500	99,579
Cash and investments - ending	\$ 3,000	\$ 425	\$ 74,456	\$ 4,179	\$ 761,364

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Riverboat - County Share	Sex and Violent Offender Adm.	Sheriff Pension Trust	Supp. Public Defender Serv.	Surplus Tax
Cash and investments - beginning	\$ 16,739,817	\$ 13,843	\$ 15,300	\$ 83,988	\$ 54,729
Receipts:					
Taxes	-	-	-	-	40,467
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	98,379	2,160	-	-	-
Fines and forfeits	-	-	13,144	18,091	-
Other receipts	22,960,092	-	-	-	53,918
Total receipts	23,058,471	2,160	13,144	18,091	94,385
Disbursements:					
Personal services	3,210,713	-	193,487	-	-
Supplies	179,842	136	-	-	-
Other services and charges	11,474,886	325	-	22,916	86,413
Capital outlay	1,037,656	-	-	-	-
Other disbursements	5,420	-	-	-	-
Total disbursements	15,908,517	461	193,487	22,916	86,413
Excess (deficiency) of receipts over disbursements	7,149,954	1,699	(180,343)	(4,825)	7,972
Cash and investments - ending	\$ 23,889,771	\$ 15,542	\$ (165,043)	\$ 79,163	\$ 62,701

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Surveyor Corner Perp.	Tax Sale Redemption	Tax Sale Surplus	Local Health Trust Account	Auditor Ineligible Deduction
Cash and investments - beginning	\$ 151,810	\$ -	\$ 787,311	\$ 95,987	\$ 18,434
Receipts:					
Taxes	-	-	501,145	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,628	-
Charges for services	42,940	-	-	640	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	56,236	-	-	-
Total receipts	<u>42,940</u>	<u>56,236</u>	<u>501,145</u>	<u>23,268</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	7,091	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,126	-
Capital outlay	-	-	-	-	-
Other disbursements	-	53,869	764,888	93,640	-
Total disbursements	<u>-</u>	<u>53,869</u>	<u>764,888</u>	<u>101,857</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>42,940</u>	<u>2,367</u>	<u>(263,743)</u>	<u>(78,589)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 194,750</u>	<u>\$ 2,367</u>	<u>\$ 523,568</u>	<u>\$ 17,398</u>	<u>\$ 18,434</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Elected Officials Train	Park & Recreation	County Offender Trans. Fund	Statewide 911	Juv.probatouserfees(circuit
Cash and investments - beginning	\$ 41,193	\$ 604,792	\$ 52	\$ 602,420	\$ 56,359
Receipts:					
Taxes	-	624,378	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	86,602	-	341,058	-
Charges for services	8,588	167,653	-	-	-
Fines and forfeits	-	-	-	-	2,210
Other receipts	-	262,266	-	1,235	-
Total receipts	8,588	1,140,899	-	342,293	2,210
Disbursements:					
Personal services	-	776,662	-	251,087	-
Supplies	-	123,116	-	-	-
Other services and charges	-	288,451	-	156,304	499
Capital outlay	-	25,800	-	-	805
Other disbursements	-	24,349	-	-	-
Total disbursements	-	1,238,378	-	407,391	1,304
Excess (deficiency) of receipts over disbursements	8,588	(97,479)	-	(65,098)	906
Cash and investments - ending	\$ 49,781	\$ 507,313	\$ 52	\$ 537,322	\$ 57,265

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Probation User Fees(superior)	Pretrial Diversion	Hoosier Hills Pact	Humane Society	K-9 Fund
Cash and investments - beginning	\$ 302,109	\$ 451,200	\$ 2,415	\$ 11,347	\$ 50
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	126,957	122,273	-	-	-
Other receipts	100	-	-	-	1,500
Total receipts	127,057	122,273	-	-	1,500
Disbursements:					
Personal services	-	39,496	-	-	-
Supplies	-	5,312	-	-	-
Other services and charges	75,185	64,046	-	-	-
Capital outlay	2,966	-	-	-	-
Other disbursements	-	7,484	-	-	-
Total disbursements	78,151	116,338	-	-	-
Excess (deficiency) of receipts over disbursements	48,906	5,935	-	-	1,500
Cash and investments - ending	\$ 351,015	\$ 457,135	\$ 2,415	\$ 11,347	\$ 1,550

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Planning and Zoning Fines/Fees	Retainage	Payroll Clearing	PAYROLL-WTH CHILD SUPPORT	Payroll-Withholding Pepsco
Cash and investments - beginning	\$ 3,925	\$ 10,000	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	17,468	220	32,747	10,375
Total receipts	-	17,468	220	32,747	10,375
Disbursements:					
Personal services	-	-	220	32,747	10,375
Supplies	-	-	-	-	-
Other services and charges	-	10,000	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	10,000	220	32,747	10,375
Excess (deficiency) of receipts over disbursements	-	7,468	-	-	-
Cash and investments - ending	\$ 3,925	\$ 17,468	\$ -	\$ -	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PAYROLL-WTH FEDERAL	PAYROLL-WTH FICA & MEDICARE	PAYROLL-WTH LOCAL TAX	PAYROLL-WTH PROPERTY TAX	PAYROLL-WTH SHERIFF PENSION
Cash and investments - beginning	\$ -	\$ -	\$ 12,836	\$ -	\$ 124
Receipts:					
Taxes	-	-	-	5,375	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	844,552	814,819	116,066	-	74,321
Total receipts	<u>844,552</u>	<u>814,819</u>	<u>116,066</u>	<u>5,375</u>	<u>74,321</u>
Disbursements:					
Personal services	844,552	814,819	128,902	5,375	74,321
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>844,552</u>	<u>814,819</u>	<u>128,902</u>	<u>5,375</u>	<u>74,321</u>
Excess (deficiency) of receipts over disbursements	-	-	(12,836)	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PAYROLL-WTH STATE	Settlement	CVET Agency	Weed Lien Collections	Financial Institution Tax
Cash and investments - beginning	\$ 38,238	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	26,758,813	-	632	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,263,119	149,827	-	308,262
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	353,862	-	-	-	-
Total receipts	353,862	32,021,932	149,827	632	308,262
Disbursements:					
Personal services	392,100	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	32,021,932	149,827	-	308,262
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	392,100	32,021,932	149,827	-	308,262
Excess (deficiency) of receipts over disbursements	(38,238)	-	-	632	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 632	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	State Fines & Forfeitures	Infraction Judgements	Special Death Benefits	Sales Disclosure-State Share	Coroners Training & Cont. Educ
Cash and investments - beginning	\$ 1,666	\$ 207	\$ 1	\$ 1,875	\$ 999
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	2,006	6,644	5,456
Fines and forfeits	2,899	21,081	1,670	-	-
Other receipts	-	2,938	604	1,661	-
Total receipts	2,899	24,019	4,280	8,305	5,456
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,064	22,112	3,716	7,365	5,600
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	815	164
Total disbursements	2,064	22,112	3,716	8,180	5,764
Excess (deficiency) of receipts over disbursements	835	1,907	564	125	(308)
Cash and investments - ending	\$ 2,501	\$ 2,114	\$ 565	\$ 2,000	\$ 691

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Interstate Compact-State Share	Mortgage Recording Fee-State	Sex&Violent Offender Adm-State	Child Restraint Violations	Education Plate
Cash and investments - beginning	\$ 149	\$ 2,246	\$ (30)	\$ 125	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	5,922	240	-	375
Fines and forfeits	3,692	-	-	100	-
Other receipts	859	-	90	-	-
Total receipts	4,551	5,922	330	100	375
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,113	6,035	225	125	338
Capital outlay	-	-	-	-	-
Other disbursements	-	780	-	100	-
Total disbursements	4,113	6,815	225	225	338
Excess (deficiency) of receipts over disbursements	438	(893)	105	(125)	37
Cash and investments - ending	\$ 587	\$ 1,353	\$ 75	\$ -	\$ 37

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Riverboat Ord 98-12	Innkeeper Tax Collections	City/Town Ordinance Violations	93.563 ARRA CLERK IV-D INCEN	93.563 Title IV-D INCENTIVE
Cash and investments - beginning	\$ 2,823,788	\$ 29,122	\$ 6,009	\$ (1,950)	\$ 70,164
Receipts:					
Taxes	22,220,088	866,164	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	6,188	-	-
Other receipts	-	-	-	-	10,682
Total receipts	<u>22,220,088</u>	<u>866,164</u>	<u>6,188</u>	<u>-</u>	<u>10,682</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,871,177	853,900	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>18,220,473</u>	<u>1,841</u>	<u>-</u>	<u>7,800</u>	<u>35,082</u>
Total disbursements	<u>22,091,650</u>	<u>855,741</u>	<u>-</u>	<u>7,800</u>	<u>35,082</u>
Excess (deficiency) of receipts over disbursements	<u>128,438</u>	<u>10,423</u>	<u>6,188</u>	<u>(7,800)</u>	<u>(24,400)</u>
Cash and investments - ending	<u>\$ 2,952,226</u>	<u>\$ 39,545</u>	<u>\$ 12,197</u>	<u>\$ (9,750)</u>	<u>\$ 45,764</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.563 PROS. IV-D-POSTOCT99	93.563 CLERK IV-D-PRIOROCT99	CAGIT-Co. Certified Shares	93.563 CLERK IV-D-POSTOCT99	Clerk Child Support
Cash and investments - beginning	\$ 75,276	\$ 10,836	\$ 159,972	\$ 36,071	\$ 3,150
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	35,082	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	278,302
Other receipts	16,066	-	-	10,682	-
Total receipts	51,148	-	-	10,682	278,302
Disbursements:					
Personal services	26,230	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,555	-	-	326	277,542
Total disbursements	31,785	-	-	326	277,542
Excess (deficiency) of receipts over disbursements	19,363	-	-	10,356	760
Cash and investments - ending	\$ 94,639	\$ 10,836	\$ 159,972	\$ 46,427	\$ 3,910

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	After Settlement Collections	Sheriff's Inmate Trust	Commissary	Harrison County Tourism Commission	Clerk's Trust
Cash and investments - beginning	\$ 1,552,645	\$ 29,541	\$ 25,067	\$ 399,551	\$ 914,464
Receipts:					
Taxes	1,528,457	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	358,894	401,987	-	-
Fines and forfeits	-	-	-	-	1,809,622
Other receipts	-	-	-	843,772	-
Total receipts	<u>1,528,457</u>	<u>358,894</u>	<u>401,987</u>	<u>843,772</u>	<u>1,809,622</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,552,245	349,545	392,731	890,975	1,472,943
Total disbursements	<u>1,552,245</u>	<u>349,545</u>	<u>392,731</u>	<u>890,975</u>	<u>1,472,943</u>
Excess (deficiency) of receipts over disbursements	<u>(23,788)</u>	<u>9,349</u>	<u>9,256</u>	<u>(47,203)</u>	<u>336,679</u>
Cash and investments - ending	<u>\$ 1,528,857</u>	<u>\$ 38,890</u>	<u>\$ 34,323</u>	<u>\$ 352,348</u>	<u>\$ 1,251,143</u>

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Law Enf Con't Education	MVH Restricted	Reassessment	Park Board Donations	Animal Control Donations
Cash and investments - beginning	\$ 3,956	\$ -	\$ 663,052	\$ 13,559	\$ 54,907
Receipts:					
Taxes	-	-	288,479	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,056,225	40,013	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	121	-	-	-	-
Other receipts	-	276,597	-	25,575	41,873
Total receipts	121	2,332,822	328,492	25,575	41,873
Disbursements:					
Personal services	-	-	40,500	-	-
Supplies	-	-	1,000	51	12,943
Other services and charges	199	-	289,220	8,576	40,484
Capital outlay	-	-	-	-	-
Other disbursements	-	1,071,056	-	-	-
Total disbursements	199	1,071,056	330,720	8,627	53,427
Excess (deficiency) of receipts over disbursements	(78)	1,261,766	(2,228)	16,948	(11,554)
Cash and investments - ending	\$ 3,878	\$ 1,261,766	\$ 660,824	\$ 30,507	\$ 43,353

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Casa Donations	Land Conservation Donation	Veterans Affairs Donations	Discovery Center Donations.	Prosecutor-Halloween donation
Cash and investments - beginning	\$ 300	\$ 878	\$ -	\$ 313	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,000	389	8,825
Total receipts	-	-	1,000	389	8,825
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	7,389
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	7,389
Excess (deficiency) of receipts over disbursements	-	-	1,000	389	1,436
Cash and investments - ending	\$ 300	\$ 878	\$ 1,000	\$ 702	\$ 1,436

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	B.T. Park/camper/HCTC/Parks	Paint the Plow Program	Animal Control Fines & Fees	Family Health & Hoosier Hills	Discovery Center Revenues
Cash and investments - beginning	\$ 1,116	\$ 217	\$ 27,525	\$ 26,785	\$ 137,228
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	4,800	4,735
Fines and forfeits	-	-	8,002	-	-
Other receipts	-	-	-	-	3,589
Total receipts	-	-	8,002	4,800	8,324
Disbursements:					
Personal services	-	-	9,716	-	-
Supplies	920	-	1,385	-	-
Other services and charges	-	-	1,771	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	920	-	12,872	-	-
Excess (deficiency) of receipts over disbursements	(920)	-	(4,870)	4,800	8,324
Cash and investments - ending	\$ 196	\$ 217	\$ 22,655	\$ 31,585	\$ 145,552

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Coroner Accident Report Fund	Casa User Fees	Work Release	Parks Endowment Fund	MCH Fees and Reimb. ord 2012-2
Cash and investments - beginning	\$ 775	\$ 4,390	\$ 817	\$ 960	\$ 5,994
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	30,990	-	639
Fines and forfeits	-	300	-	-	3,833
Other receipts	-	-	-	-	-
Total receipts	-	300	30,990	-	4,472
Disbursements:					
Personal services	-	-	-	-	-
Supplies	573	-	-	-	2,233
Other services and charges	-	-	-	-	1,398
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	55
Total disbursements	573	-	-	-	3,686
Excess (deficiency) of receipts over disbursements	(573)	300	30,990	-	786
Cash and investments - ending	\$ 202	\$ 4,690	\$ 31,807	\$ 960	\$ 6,780

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Asset Forfeiture	Home Detention	Payroll - Insur Aflac	Payroll - Insur Health	Payroll - Insur Boston Mutual
Cash and investments - beginning	\$ 981	\$ 293,457	\$ (290)	\$ 25,149	\$ (14)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	137,881	-	-	-	-
Fines and forfeits	-	109,288	-	-	-
Other receipts	-	325	32,161	524,432	15,730
Total receipts	137,881	109,613	32,161	524,432	15,730
Disbursements:					
Personal services	-	27,390	32,188	524,817	15,762
Supplies	-	949	-	-	-
Other services and charges	76,716	18,619	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,751	-	-	-	-
Total disbursements	79,467	46,958	32,188	524,817	15,762
Excess (deficiency) of receipts over disbursements	58,414	62,655	(27)	(385)	(32)
Cash and investments - ending	\$ 59,395	\$ 356,112	\$ (317)	\$ 24,764	\$ (46)

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Payroll - Insur Colonial	Payroll - Insur Liberty Nat	Payroll - Insur Pre-paid Legal	Payroll - Insur TransAmerica	Payroll - Humana Voluntary
Cash and investments - beginning	\$ -	\$ -	\$ 1	\$ (1)	\$ (12)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	235	3,962	371	13,148	3,331
Total receipts	235	3,962	371	13,148	3,331
Disbursements:					
Personal services	235	3,962	372	13,147	3,331
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	235	3,962	372	13,147	3,331
Excess (deficiency) of receipts over disbursements	-	-	(1)	1	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (12)

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Payroll-Perf Vol. Post-tax	Payroll-Perf Voluntary pre-tax	Payroll-chase insur wth	Payroll-office standing trust	LIT - Certified Shares
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 170,402
Receipts:					
Taxes	-	-	-	-	8,283,435
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	23,188	4,197	1,200	7,178	-
Total receipts	23,188	4,197	1,200	7,178	8,283,435
Disbursements:					
Personal services	23,188	4,197	1,200	7,178	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	8,453,837
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	23,188	4,197	1,200	7,178	8,453,837
Excess (deficiency) of receipts over disbursements	-	-	-	-	(170,402)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Public Safety	Ema Planning Grant	Clerk Non Reverting Sect 101	1997-FEMA DISASTER	FY15/ Title V Block Grant
Cash and investments - beginning	\$ (169,652)	\$ 3,369	\$ 7,867	\$ 217	\$ -
Receipts:					
Taxes	2,472,579	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	169,652	-	-	-	661
Total receipts	2,642,231	-	-	-	661
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	661
Other services and charges	2,467,813	727	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,766	-	-	-	-
Total disbursements	2,472,579	727	-	-	661
Excess (deficiency) of receipts over disbursements	169,652	(727)	-	-	-
Cash and investments - ending	\$ -	\$ 2,642	\$ 7,867	\$ 217	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Spanish Inter.-Superior Court	S.H. Water SystemWW-16-111	2018 HSGP/Equipment	Title V/SUID/FIMR/EARLY START	19/20 PHEP - CFDA 93.069
Cash and investments - beginning	\$ 576	\$ 930	\$ 12,000	\$ (2,929)	\$ (1,511)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	34,903	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	119	-
Total receipts	-	-	-	35,022	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	2,899	-
Other services and charges	-	-	-	27,245	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	30,144	-
Excess (deficiency) of receipts over disbursements	-	-	-	4,878	-
Cash and investments - ending	\$ 576	\$ 930	\$ 12,000	\$ 1,949	\$ (1,511)

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Opioid Response	2020 5311 Transportation Grant	20/21 PHEP	Coroner's Grant	Coronavirus testing site
Cash and investments - beginning	\$ 45,469	\$ -	\$ (9,043)	\$ (88)	\$ 71,999
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	233,904	20,956	-	40,320
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,664	-	1,795
Total receipts	-	233,904	22,620	-	42,115
Disbursements:					
Personal services	-	-	8,241	-	-
Supplies	-	-	-	-	5,475
Other services and charges	3,334	233,904	4,444	-	97,842
Capital outlay	-	-	-	-	10,380
Other disbursements	-	-	-	-	-
Total disbursements	3,334	233,904	12,685	-	113,697
Excess (deficiency) of receipts over disbursements	(3,334)	-	9,935	-	(71,582)
Cash and investments - ending	\$ 42,135	\$ -	\$ 892	\$ (88)	\$ 417

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Opioid Response 2021	Coroner's grant/\$1000.00	2020 General Election	Immunization/vaccines grant	2020 EMPG-Salary
Cash and investments - beginning	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	862	-	34,920	30,000
Charges for services	-	-	9,995	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	862	9,995	34,920	30,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	116	862	-	-	-
Other services and charges	8,882	-	-	34,920	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	9,995	-	30,000
Total disbursements	8,998	862	9,995	34,920	30,000
Excess (deficiency) of receipts over disbursements	(8,998)	-	-	-	-
Cash and investments - ending	\$ 51,002	\$ -	\$ -	\$ -	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	FY21-Vaccine Clinic	Immunization/vacc. 2021/2022	5339-Trans.-two mini vans	21/22 PHEP	2021 5311 Transportation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	11,966	17,932	88,272	-	259,206
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,569	-	-	274	-
Total receipts	16,535	17,932	88,272	274	259,206
Disbursements:					
Personal services	-	-	-	8,240	-
Supplies	447	-	-	-	-
Other services and charges	14,198	21,447	88,272	2,478	259,206
Capital outlay	1,890	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	16,535	21,447	88,272	10,718	259,206
Excess (deficiency) of receipts over disbursements	-	(3,515)	-	(10,444)	-
Cash and investments - ending	\$ -	\$ (3,515)	\$ -	\$ (10,444)	\$ -

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Covid Testing Site	Opioid Response 2022	Title V - 2021-2023	Coronavirus Relief Fund/millio	American Rescue Plan Act
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (236,115)	\$ -
Receipts:					
Taxes	-	-	-	69,000	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	10,700	60,000	-	-	-
Charges for services	-	-	-	-	3,934,782
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	6,250	-
Total receipts	10,700	60,000	-	75,250	3,934,782
Disbursements:					
Personal services	-	-	-	-	-
Supplies	75	-	-	-	-
Other services and charges	15,458	-	498	6,224	775,619
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	69,052	-
Total disbursements	15,533	-	498	75,276	775,619
Excess (deficiency) of receipts over disbursements	(4,833)	60,000	(498)	(26)	3,159,163
Cash and investments - ending	\$ (4,833)	\$ 60,000	\$ (498)	\$ (236,141)	\$ 3,159,163

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Casa (in St) Grant Fund	Gov. Facilities Plan	2016 JDAI 1004	Community Corrections 2020	Community Corrections 2021
Cash and investments - beginning	\$ 62,504	\$ 5,056	\$ 100	\$ 45,846	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	15,620	-	-	-	222,710
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	80	-	-	-	20,247
Total receipts	15,700	-	-	-	242,957
Disbursements:					
Personal services	-	-	-	-	149,320
Supplies	-	-	-	291	864
Other services and charges	16,546	-	-	11,843	82,404
Capital outlay	3,278	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	19,824	-	-	12,134	232,588
Excess (deficiency) of receipts over disbursements	(4,124)	-	-	(12,134)	10,369
Cash and investments - ending	\$ 58,380	\$ 5,056	\$ 100	\$ 33,712	\$ 10,369

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CASA-2019 Statewide PR campaig	Veterans Treatment Court	OCRA GRANT	Comm. Crossing Grant 20/21
Cash and investments - beginning	\$ 17	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	4,500	250,000	882,675
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	6,250	400,000
Total receipts	-	4,500	256,250	1,282,675
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	256,250	1,182,565
Capital outlay	-	-	-	-
Other disbursements	-	4,500	-	-
Total disbursements	-	4,500	256,250	1,182,565
Excess (deficiency) of receipts over disbursements	-	-	-	100,110
Cash and investments - ending	\$ 17	\$ -	\$ -	\$ 100,110

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Comm. Crossing Grant 21/22	vaccine reimbursements	STATE-Pros. Asset Forfeiture	Morvin's Landing Lease Fund
Cash and investments - beginning	\$ -	\$ -	\$ 198,646	\$ 77,654
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	1,000,000	149,505	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	600,000	16	21,511	2,336
Total receipts	1,600,000	149,521	21,511	2,336
Disbursements:				
Personal services	-	-	-	-
Supplies	-	16	-	-
Other services and charges	1,561,329	-	8,279	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	1,561,329	16	8,279	-
Excess (deficiency) of receipts over disbursements	38,671	149,505	13,232	2,336
Cash and investments - ending	\$ 38,671	\$ 149,505	\$ 211,878	\$ 79,990

HARRISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PHEP-16505261	MCH - 16519101 & 18527114	Parks - Indian Creek Trail	Totals
Cash and investments - beginning	\$ 56	\$ (476)	\$ (30,252)	\$ 49,715,511
Receipts:				
Taxes	-	-	-	77,585,757
Licenses and permits	-	-	-	101,315
Intergovernmental receipts	-	-	-	15,610,647
Charges for services	-	-	-	5,822,750
Fines and forfeits	-	-	-	2,713,836
Other receipts	-	-	-	31,457,297
Total receipts	-	-	-	133,291,602
Disbursements:				
Personal services	-	-	-	19,794,131
Supplies	-	-	-	2,066,920
Other services and charges	-	-	-	71,167,459
Capital outlay	-	-	-	1,680,167
Other disbursements	-	-	-	26,629,000
Total disbursements	-	-	-	121,337,677
Excess (deficiency) of receipts over disbursements	-	-	-	11,953,925
Cash and investments - ending	<u>\$ 56</u>	<u>\$ (476)</u>	<u>\$ (30,252)</u>	<u>\$ 61,669,436</u>

OTHER INFORMATION

HARRISON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 930,676</u>	<u>\$ 481,713</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/>.