

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

ANNUAL FINANCIAL REPORT

2010

JASPER COUNTY, INDIANA



FILED

08/23/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Donya Jordan	01-01-09 to 12-31-12
Treasurer	Carla Anderson	01-01-09 to 12-31-12
Clerk	Kara Fishburn Vicki Bozell	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Orville Perry Terry Risner	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Phyllis Lanoue	01-01-09 to 12-31-12
President of the Board of County Commissioners	Kendell Culp	01-01-10 to 12-31-11
President of the County Council	Ronald Siphema	01-01-10 to 12-31-11



STATE OF INDIANA
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**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

TO: THE OFFICIALS OF JASPER COUNTY, INDIANA

We have audited the accompanying financial statement of Jasper County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express opinions on the 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

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, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated May 18, 2011, 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement is the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt 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.

This report is intended solely for the information and use of the County's management, the County Commissioners, the County Council and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

May 18, 2011



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF JASPER COUNTY, INDIANA

We have audited the financial statement of Jasper County (County), for the year ended December 31, 2010, and have issued our report thereon dated May 18, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

May 18, 2011

FINANCIAL STATEMENT(S)

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
County General	\$ 4,619,111	\$ 9,747,366	\$ 10,375,225	\$ 3,991,252
Local Road & Streets	130,567	342,780	399,980	73,367
Aviation	250,117	42,415	69,939	222,593
Accident Report	1,570	2,774	2,875	1,469
Firearms Training	9,307	14,320	18,626	5,001
Health Department	72,342	395,219	233,660	233,901
Animal Shelter Donations	12,113	3,995	11,115	4,993
Law Enforcement Cont. Ed.	62,497	9,118	216	71,399
Deferral & Diversion Fund	93,243	63,186	108,570	47,859
Co. Drug Free Community	57,980	39,116	53,438	43,658
Ditch Maintenance	759,398	558,215	1,010,393	307,220
Local Emerg & R To K	66,909	3,746	5,390	65,265
Highway	962,954	2,328,912	2,878,157	413,709
Reassessment	318,197	175,827	177,666	316,358
Extradition Fund	46,841	21,716	3,964	64,593
Recorder's Perp.	86,819	42,891	61,056	68,654
Users Fees	28,960	75,612	73,639	30,933
Weed Eradication	12,536	3,075	-	15,611
Local Health Maintenance	4,964	33,139	33,342	4,761
County Misdemeanant	65,867	18,489	4,617	79,739
Surveyor's Corner Perp.	55,627	6,500	10,525	51,602
Jury Pay Fund	10,219	5,224	9,859	5,584
Rainy Day Fund	7,294,402	1,455,109	-	8,749,511
Co. Sales Disclosure Fund	37,530	3,060	-	40,590
Sheriff's Police K-9 Fund	281	10,545	9,613	1,213
1000 Local Law Enforcement	21	-	-	21
Riverboat/Wagering Rev Sharing	732,995	188,011	101,827	819,179
County Cedit	1,785,310	1,470,085	1,364,245	1,891,150
Levy Excess	1,825,837	30,164	-	1,856,001
Coroners Education Fund	217	2,896	2,749	364
Recorder's Identity Theft Fee	52,107	11,482	-	63,589
Homeland Security Grant	-	3,000	-	3,000
Suppl. Public Defenders	14,815	22,696	31,633	5,878
In Supr Court-Court Interpreter	4,415	11,749	12,065	4,099
Public Safety	-	1,575,799	1,575,799	-
Comm. Corr. State Grant	76,925	110,835	159,066	28,694
Comm. Corr. Project Income	376,631	251,820	309,837	318,614
Comm. Corr. Work Release	82,419	37,537	4,544	115,412
Local Health Mtc.#3	10,263	20,148	9,466	20,945
Bio Terror/Preparedness	9,962	5,500	1,915	13,547
E-911 Surcharge Ground Line	264,529	297,775	359,934	202,370
Warning Sirens	21,023	-	-	21,023
Sheriff/Smoking Cessation	38	-	-	38
Airport/Indot	3	289,920	289,923	-
Sup Ct Suppl Juvenile Fee	35,175	9,301	-	44,476
Sup Ct Suppl Adult	459,018	98,867	37,959	519,926
Congressional School Principal	68,621	-	1,272	67,349
Jail Property Proceeds	123,412	-	-	123,412
Commissioners' Cert Tax Sale	1,000	-	-	1,000
Jasper Co Public Safety Fund	713,465	1,246,795	971,232	989,028
Jch Victims Of Crime	-	29,770	29,770	-
Overweight Vehicles	-	1,811	1,811	-
H1N1	-	21,614	21,494	120
E911 Wireless Surcharge	114,510	127,709	-	242,219
Final Hea 1001-07/08 Ptrc & Hsc	-	158,042	158,042	-
Homeland Security Grant 2	-	4,234	-	4,234
Cum. Capital Development (Co.)	2,609,062	613,431	766,253	2,456,240
Cum. Bridge	2,560,586	738,681	95,608	3,203,659
Cum. Jail	354,376	59,086	98,817	314,645
Cumulative Capital Improvement	-	235,564	118,254	117,310

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

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General Ditch Improvement	410,685	61,577	254,073	218,189
Cops Universal Grant	1,180	-	-	1,180
City & Town Court Costs	81,457	11,642	-	93,099
Cong. School/Interest	149,739	2,317	2,694	149,362
Tax Sale Redemption	6,107	42,521	48,628	-
Surplus Of Property Tax	188,534	60,685	71,033	178,186
Fines & Forfeitures	2,513	14,960	14,847	2,626
State Sales Disclosure	235	3,060	3,090	205
Infractions	4,587	40,749	43,747	1,589
Inheritance Tax	187,757	1,091,859	748,196	531,420
Payroll	141,815	3,061,953	3,043,205	160,563
Employees Benefit	191,118	3,469,832	2,707,135	953,815
Special Death Benefit	275	2,865	2,950	190
Ambulance	316,353	798,561	597,138	517,776
Education Plate Fee Fund	-	1,031	1,031	-
Co Economic Devel. Income Tax	-	1,609,328	1,609,328	-
Financial Institute Tax	-	199,728	199,728	-
Mortgage Fee Fund	3,464	8,849	12,053	260
Child Restraint	150	1,325	1,225	250
Interstate Compact Fee Fund	-	463	425	38
Commercial Cvet Excise Tax	-	388,447	388,447	-
Local Option/Certified Shares	-	4,727,398	4,727,398	-
Hea 1001-2008 State Hmstd Credit	8,196	256,499	263,107	1,588
Local Option Income Tax (Loit)	172,664	6,483,923	6,378,217	278,370
Loit Freeze Fund	-	1,890,959	1,890,959	-
Loit Stabilization	646,431	648,446	-	1,294,877
Tax Distribution	-	24,060,945	24,060,945	-
Car Treasurer	3,539,665	225,681	3,039,682	725,664
Tax Sale Surplus	359,237	33,929	261,685	131,481
Tax Sale Fee Fund	2,290	3,948	6,238	-
Excess Balance Credit Fund	-	312,784	312,784	-
Local Option/Prop. Tax Repl.	-	1,575,799	1,575,799	-
Jail Special Cagit	1,866,109	1,933,476	863,183	2,936,402
Excess Balance Cagit Fund	-	2,590,407	2,590,407	-
Administrative Fee	192,950	32,354	72,529	152,775
Comprehensive Dev Ctr Fund (Grant)	6,129	-	-	6,129
Co. Share Iv-D	97,318	-	-	97,318
Clerk's Iv-D (PI263-99)	83,433	18,068	14,068	87,433
Prosecutor's Iv-D (PI263-99)	103,162	39,660	11,533	131,289
Clerk's Record Perp. Fund	10,815	13,322	8,206	15,931
D. E. A. Fund	183	-	-	183
Partners/Drug Free County	1,130	4,000	2,711	2,419
Pers Prop Judgement Collections	47	848	848	47
Prosecutor Arra	-	125	-	125
Clerks Arra	-	5,879	-	5,879
Car-Sheriff	-	153,814	153,814	-
Car-Sheriff's Inmate Trust	3,163	134,947	137,306	804
Car-Sheriff's Commissary	26,638	102,985	102,275	27,348
Sheriff's Pension Retirement Fund	1,433,830	141,462	109,679	1,465,613
Sheriff's Pension Benefit Fund	109,977	15,987	11,764	114,200
Car-Clerk	646,747	5,943,371	5,814,162	775,956
Car-Com Corrections	76,627	229,217	282,382	23,462
Car-Probation	10,333	140,004	139,479	10,858
Car-Recorder	11,937	141,028	139,146	13,819
Car-Plan & Dev	-	33,177	32,677	500
Car-Health	25	-	-	25
Car-Prosecutor	5,316	9,984	5,513	9,787
Totals	\$ 38,457,407	\$ 85,852,849	\$ 84,832,849	\$ 39,477,407

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

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT(S)

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(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the 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. Receipts are recorded when received and disbursements are recorded when paid.

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 statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are 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 statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are 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.

F. Interfund Transfers

The County may, from time to time, transfer money 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 money 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 money 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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. 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.

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

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.

State statutes authorize the County to invest in securities including, but not limited to, 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plan(s)

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and 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:

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

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. 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. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Jasper County's Annual Report(s) can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	County General	Local Road & Streets	Aviation	Accident Report	Firearms Training	Health Department	Animal Shelter Donations
Cash and investments - beginning	\$ 4,619,111	\$ 130,567	\$ 250,117	\$ 1,570	\$ 9,307	\$ 72,342	\$ 12,113
Receipts:							
Taxes	7,517,470	-	-	-	-	299,156	-
Intergovernmental	748,645	-	-	-	-	42,412	-
Charges for services	267,053	-	-	-	-	53,599	-
Fines and forfeits	170,351	-	-	-	-	-	-
Other receipts	<u>1,043,847</u>	<u>342,780</u>	<u>42,415</u>	<u>2,774</u>	<u>14,320</u>	<u>52</u>	<u>3,995</u>
Total receipts	<u>9,747,366</u>	<u>342,780</u>	<u>42,415</u>	<u>2,774</u>	<u>14,320</u>	<u>395,219</u>	<u>3,995</u>
Disbursements:							
Personal services	7,942,083	-	4,420	-	-	223,450	-
Supplies	497,630	-	754	-	-	4,025	-
Other services and charges	1,861,027	399,980	38,613	-	-	5,864	-
Capital outlay	12,716	-	26,152	-	-	-	11,115
Other disbursements	<u>61,769</u>	<u>-</u>	<u>-</u>	<u>2,875</u>	<u>18,626</u>	<u>321</u>	<u>-</u>
Total disbursements	<u>10,375,225</u>	<u>399,980</u>	<u>69,939</u>	<u>2,875</u>	<u>18,626</u>	<u>233,660</u>	<u>11,115</u>
Excess (deficiency) of receipts over disbursements	<u>(627,859)</u>	<u>(57,200)</u>	<u>(27,524)</u>	<u>(101)</u>	<u>(4,306)</u>	<u>161,559</u>	<u>(7,120)</u>
Cash and investments - ending	<u>\$ 3,991,252</u>	<u>\$ 73,367</u>	<u>\$ 222,593</u>	<u>\$ 1,469</u>	<u>\$ 5,001</u>	<u>\$ 233,901</u>	<u>\$ 4,993</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Law Enforcement Cont. Ed.	Deferral & Diversion Fund	Co. Drug Free Community	Ditch Maintenance	Local Emerg & R To K	Highway	Reassessment
Cash and investments - beginning	\$ 62,497	\$ 93,243	\$ 57,980	\$ 759,398	\$ 66,909	\$ 962,954	\$ 318,197
Receipts:							
Taxes	-	-	-	354,536	-	-	152,673
Intergovernmental	-	-	-	-	-	2,304,643	21,646
Charges for services	-	-	-	-	-	4,990	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,118	63,186	39,116	203,679	3,746	19,279	1,508
Total receipts	9,118	63,186	39,116	558,215	3,746	2,328,912	175,827
Disbursements:							
Personal services	-	90,252	8,400	-	-	1,289,309	156,645
Supplies	-	457	2,221	-	-	1,202,401	5,086
Other services and charges	216	-	42,317	952,408	350	240,388	15,771
Capital outlay	-	-	-	-	5,040	146,059	-
Other disbursements	-	17,861	500	57,985	-	-	164
Total disbursements	216	108,570	53,438	1,010,393	5,390	2,878,157	177,666
Excess (deficiency) of receipts over disbursements	8,902	(45,384)	(14,322)	(452,178)	(1,644)	(549,245)	(1,839)
Cash and investments - ending	\$ 71,399	\$ 47,859	\$ 43,658	\$ 307,220	\$ 65,265	\$ 413,709	\$ 316,358

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Extradition Fund	Recorder's Perp.	Users Fees	Weed Eradication	Local Health Maintenance	County Misdemeanant	Surveyor's Corner Perp.
Cash and investments - beginning	\$ 46,841	\$ 86,819	\$ 28,960	\$ 12,536	\$ 4,964	\$ 65,867	\$ 55,627
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	21,716	-	-	-	-	-	-
Other receipts	-	42,891	75,612	3,075	33,139	18,489	6,500
Total receipts	<u>21,716</u>	<u>42,891</u>	<u>75,612</u>	<u>3,075</u>	<u>33,139</u>	<u>18,489</u>	<u>6,500</u>
Disbursements:							
Personal services	-	23,758	-	-	32,770	-	-
Supplies	-	-	1,180	-	339	4,617	2,459
Other services and charges	3,964	-	70,719	-	233	-	-
Capital outlay	-	-	280	-	-	-	8,066
Other disbursements	-	37,298	1,460	-	-	-	-
Total disbursements	<u>3,964</u>	<u>61,056</u>	<u>73,639</u>	<u>-</u>	<u>33,342</u>	<u>4,617</u>	<u>10,525</u>
Excess (deficiency) of receipts over disbursements	<u>17,752</u>	<u>(18,165)</u>	<u>1,973</u>	<u>3,075</u>	<u>(203)</u>	<u>13,872</u>	<u>(4,025)</u>
Cash and investments - ending	<u>\$ 64,593</u>	<u>\$ 68,654</u>	<u>\$ 30,933</u>	<u>\$ 15,611</u>	<u>\$ 4,761</u>	<u>\$ 79,739</u>	<u>\$ 51,602</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Jury Pay Fund	Rainy Day Fund	Co. Sales Disclosure Fund	Sheriff's Police K-9 Fund	1000 Local Law Enforcement	Riverboat/Wagering Rev Sharing	County Cedit
Cash and investments - beginning	\$ 10,219	\$ 7,294,402	\$ 37,530	\$ 281	\$ 21	\$ 732,995	\$ 1,785,310
Receipts:							
Taxes	-	-	-	-	-	-	1,274,016
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,224	1,455,109	3,060	10,545	-	188,011	196,069
Total receipts	5,224	1,455,109	3,060	10,545	-	188,011	1,470,085
Disbursements:							
Personal services	9,859	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	104,085
Other services and charges	-	-	-	9,613	-	35,348	1,244,230
Capital outlay	-	-	-	-	-	-	15,930
Other disbursements	-	-	-	-	-	66,479	-
Total disbursements	9,859	-	-	9,613	-	101,827	1,364,245
Excess (deficiency) of receipts over disbursements	(4,635)	1,455,109	3,060	932	-	86,184	105,840
Cash and investments - ending	\$ 5,584	\$ 8,749,511	\$ 40,590	\$ 1,213	\$ 21	\$ 819,179	\$ 1,891,150

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Levy Excess	Coroners Education Fund	Recorder's Identity Theft Fee	Homeland Security Grant	Suppl. Public Defenders	In Supr Court-Court Interpreter
Cash and investments - beginning	\$ 1,825,837	\$ 217	\$ 52,107	\$ -	\$ 14,815	\$ 4,415
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	3,000	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>30,164</u>	<u>2,896</u>	<u>11,482</u>	<u>-</u>	<u>22,696</u>	<u>11,749</u>
Total receipts	<u>30,164</u>	<u>2,896</u>	<u>11,482</u>	<u>3,000</u>	<u>22,696</u>	<u>11,749</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,450	4,565
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>2,749</u>	<u>-</u>	<u>-</u>	<u>28,183</u>	<u>7,500</u>
Total disbursements	<u>-</u>	<u>2,749</u>	<u>-</u>	<u>-</u>	<u>31,633</u>	<u>12,065</u>
Excess (deficiency) of receipts over disbursements	<u>30,164</u>	<u>147</u>	<u>11,482</u>	<u>3,000</u>	<u>(8,937)</u>	<u>(316)</u>
Cash and investments - ending	<u>\$ 1,856,001</u>	<u>\$ 364</u>	<u>\$ 63,589</u>	<u>\$ 3,000</u>	<u>\$ 5,878</u>	<u>\$ 4,099</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Public Safety	Comm. Corr. State Grant	Comm. Corr. Project Income	Comm. Corr. Work Release	Local Health Mtc.#3	Bio Terror/Preparedness
Cash and investments - beginning	\$ -	\$ 76,925	\$ 376,631	\$ 82,419	\$ 10,263	\$ 9,962
Receipts:						
Taxes	1,575,799	-	-	-	-	-
Intergovernmental	-	-	-	-	20,148	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	110,835	251,820	37,537	-	5,500
Total receipts	<u>1,575,799</u>	<u>110,835</u>	<u>251,820</u>	<u>37,537</u>	<u>20,148</u>	<u>5,500</u>
Disbursements:						
Personal services	-	56,160	221,411	-	-	1,915
Supplies	-	35,281	15,863	-	9,466	-
Other services and charges	-	24,880	71,993	-	-	-
Capital outlay	-	42,745	-	4,544	-	-
Other disbursements	1,575,799	-	570	-	-	-
Total disbursements	<u>1,575,799</u>	<u>159,066</u>	<u>309,837</u>	<u>4,544</u>	<u>9,466</u>	<u>1,915</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(48,231)</u>	<u>(58,017)</u>	<u>32,993</u>	<u>10,682</u>	<u>3,585</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 28,694</u>	<u>\$ 318,614</u>	<u>\$ 115,412</u>	<u>\$ 20,945</u>	<u>\$ 13,547</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	E-911 Surcharge Ground Line	Warning Sirens	Sheriff/Smoking Cessation	Airport/Indot	Sup Ct Suppl Juvenile Fee	Sup Ct Suppl Adult
Cash and investments - beginning	\$ 264,529	\$ 21,023	\$ 38	\$ 3	\$ 35,175	\$ 459,018
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>297,775</u>	<u>-</u>	<u>-</u>	<u>289,920</u>	<u>9,301</u>	<u>98,867</u>
Total receipts	<u>297,775</u>	<u>-</u>	<u>-</u>	<u>289,920</u>	<u>9,301</u>	<u>98,867</u>
Disbursements:						
Personal services	136,539	-	-	-	-	2,250
Supplies	-	-	-	-	-	297
Other services and charges	223,395	-	-	-	-	23,424
Capital outlay	-	-	-	-	-	11,358
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>289,923</u>	<u>-</u>	<u>630</u>
Total disbursements	<u>359,934</u>	<u>-</u>	<u>-</u>	<u>289,923</u>	<u>-</u>	<u>37,959</u>
Excess (deficiency) of receipts over disbursements	<u>(62,159)</u>	<u>-</u>	<u>-</u>	<u>(3)</u>	<u>9,301</u>	<u>60,908</u>
Cash and investments - ending	<u>\$ 202,370</u>	<u>\$ 21,023</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ 44,476</u>	<u>\$ 519,926</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Congressional School Principal	Jail Property Proceeds	Commissioners' Cert Tax Sale	Jasper Co Public Safety Fund	Jch Victims Of Crime	Overweight Vehicles
Cash and investments - beginning	\$ 68,621	\$ 123,412	\$ 1,000	\$ 713,465	\$ -	\$ -
Receipts:						
Taxes	-	-	-	1,246,795	-	-
Intergovernmental	-	-	-	-	29,770	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,811
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	1,246,795	29,770	1,811
Disbursements:						
Personal services	-	-	-	971,232	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	29,770	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,272	-	-	-	-	1,811
Total disbursements	1,272	-	-	971,232	29,770	1,811
Excess (deficiency) of receipts over disbursements	(1,272)	-	-	275,563	-	-
Cash and investments - ending	<u>\$ 67,349</u>	<u>\$ 123,412</u>	<u>\$ 1,000</u>	<u>\$ 989,028</u>	<u>\$ -</u>	<u>\$ -</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	H1N1	E911 Wireless Surcharge	Final Hea 1001-07/08 Ptrc & Hsc	Homeland Security Grant 2	Cum. Capital Development (Co.)	Cum. Bridge
Cash and investments - beginning	\$ -	\$ 114,510	\$ -	\$ -	\$ 2,609,062	\$ 2,560,586
Receipts:						
Taxes	-	-	-	-	-	598,312
Intergovernmental	21,614	-	158,042	4,234	-	84,823
Charges for services	-	127,709	-	-	-	42,842
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	613,431	12,704
Total receipts	<u>21,614</u>	<u>127,709</u>	<u>158,042</u>	<u>4,234</u>	<u>613,431</u>	<u>738,681</u>
Disbursements:						
Personal services	5,305	-	-	-	-	-
Supplies	1,610	-	-	-	24,929	-
Other services and charges	12,299	-	-	-	346,504	-
Capital outlay	2,280	-	-	-	394,333	94,966
Other disbursements	-	-	158,042	-	487	642
Total disbursements	<u>21,494</u>	<u>-</u>	<u>158,042</u>	<u>-</u>	<u>766,253</u>	<u>95,608</u>
Excess (deficiency) of receipts over disbursements	<u>120</u>	<u>127,709</u>	<u>-</u>	<u>4,234</u>	<u>(152,822)</u>	<u>643,073</u>
Cash and investments - ending	<u>\$ 120</u>	<u>\$ 242,219</u>	<u>\$ -</u>	<u>\$ 4,234</u>	<u>\$ 2,456,240</u>	<u>\$ 3,203,659</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cum. Jail	Cumulative Capital Improvement	General Ditch Improvement	Cops Universal Grant	City & Town Court Costs	Cong. School/Interest
Cash and investments - beginning	\$ 354,376	\$ -	\$ 410,685	\$ 1,180	\$ 81,457	\$ 149,739
Receipts:						
Taxes	51,579	206,314	7,056	-	-	-
Intergovernmental	7,312	29,250	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	195	-	54,521	-	11,642	2,317
Total receipts	<u>59,086</u>	<u>235,564</u>	<u>61,577</u>	<u>-</u>	<u>11,642</u>	<u>2,317</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	118,033	-	-	-	-
Other services and charges	98,761	-	54,073	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	56	221	200,000	-	-	2,694
Total disbursements	<u>98,817</u>	<u>118,254</u>	<u>254,073</u>	<u>-</u>	<u>-</u>	<u>2,694</u>
Excess (deficiency) of receipts over disbursements	<u>(39,731)</u>	<u>117,310</u>	<u>(192,496)</u>	<u>-</u>	<u>11,642</u>	<u>(377)</u>
Cash and investments - ending	<u>\$ 314,645</u>	<u>\$ 117,310</u>	<u>\$ 218,189</u>	<u>\$ 1,180</u>	<u>\$ 93,099</u>	<u>\$ 149,362</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tax Sale Redemption	Surplus Of Property Tax	Fines & Forfeitures	State Sales Disclosure	Infractions	Inheritance Tax
Cash and investments - beginning	\$ 6,107	\$ 188,534	\$ 2,513	\$ 235	\$ 4,587	\$ 187,757
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	42,521	60,685	14,960	3,060	40,749	1,091,859
Total receipts	<u>42,521</u>	<u>60,685</u>	<u>14,960</u>	<u>3,060</u>	<u>40,749</u>	<u>1,091,859</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	48,628	71,033	14,847	3,090	43,747	748,196
Total disbursements	<u>48,628</u>	<u>71,033</u>	<u>14,847</u>	<u>3,090</u>	<u>43,747</u>	<u>748,196</u>
Excess (deficiency) of receipts over disbursements	<u>(6,107)</u>	<u>(10,348)</u>	<u>113</u>	<u>(30)</u>	<u>(2,998)</u>	<u>343,663</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 178,186</u>	<u>\$ 2,626</u>	<u>\$ 205</u>	<u>\$ 1,589</u>	<u>\$ 531,420</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Payroll	Employees Benefit	Special Death Benefit	Ambulance	Education Plate Fee Fund	Co Economic Devel. Income Tax
Cash and investments - beginning	\$ 141,815	\$ 191,118	\$ 275	\$ 316,353	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>3,061,953</u>	<u>3,469,832</u>	<u>2,865</u>	<u>798,561</u>	<u>1,031</u>	<u>1,609,328</u>
Total receipts	<u>3,061,953</u>	<u>3,469,832</u>	<u>2,865</u>	<u>798,561</u>	<u>1,031</u>	<u>1,609,328</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>3,043,205</u>	<u>2,707,135</u>	<u>2,950</u>	<u>597,138</u>	<u>1,031</u>	<u>1,609,328</u>
Total disbursements	<u>3,043,205</u>	<u>2,707,135</u>	<u>2,950</u>	<u>597,138</u>	<u>1,031</u>	<u>1,609,328</u>
Excess (deficiency) of receipts over disbursements	<u>18,748</u>	<u>762,697</u>	<u>(85)</u>	<u>201,423</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 160,563</u>	<u>\$ 953,815</u>	<u>\$ 190</u>	<u>\$ 517,776</u>	<u>\$ -</u>	<u>\$ -</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Financial Institute Tax	Mortgage Fee Fund	Child Restraint	Interstate Compact Fee Fund	Commercial Cvet Excise Tax	Local Option/Certified Shares
Cash and investments - beginning	\$ -	\$ 3,464	\$ 150	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>199,728</u>	<u>8,849</u>	<u>1,325</u>	<u>463</u>	<u>388,447</u>	<u>4,727,398</u>
Total receipts	<u>199,728</u>	<u>8,849</u>	<u>1,325</u>	<u>463</u>	<u>388,447</u>	<u>4,727,398</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>199,728</u>	<u>12,053</u>	<u>1,225</u>	<u>425</u>	<u>388,447</u>	<u>4,727,398</u>
Total disbursements	<u>199,728</u>	<u>12,053</u>	<u>1,225</u>	<u>425</u>	<u>388,447</u>	<u>4,727,398</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(3,204)</u>	<u>100</u>	<u>38</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 260</u>	<u>\$ 250</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ -</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Hea 1001-2008 State Hmstd Credit	Local Option Income Tax (Loit)	Loit Freeze Fund	Loit Stabilization	Tax Distribution	Car Treasurer
Cash and investments - beginning	\$ 8,196	\$ 172,664	\$ -	\$ 646,431	\$ -	\$ 3,539,665
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>256,499</u>	<u>6,483,923</u>	<u>1,890,959</u>	<u>648,446</u>	<u>24,060,945</u>	<u>225,681</u>
Total receipts	<u>256,499</u>	<u>6,483,923</u>	<u>1,890,959</u>	<u>648,446</u>	<u>24,060,945</u>	<u>225,681</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>263,107</u>	<u>6,378,217</u>	<u>1,890,959</u>	<u>-</u>	<u>24,060,945</u>	<u>3,039,682</u>
Total disbursements	<u>263,107</u>	<u>6,378,217</u>	<u>1,890,959</u>	<u>-</u>	<u>24,060,945</u>	<u>3,039,682</u>
Excess (deficiency) of receipts over disbursements	<u>(6,608)</u>	<u>105,706</u>	<u>-</u>	<u>648,446</u>	<u>-</u>	<u>(2,814,001)</u>
Cash and investments - ending	<u>\$ 1,588</u>	<u>\$ 278,370</u>	<u>\$ -</u>	<u>\$ 1,294,877</u>	<u>\$ -</u>	<u>\$ 725,664</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tax Sale Surplus	Tax Sale Fee Fund	Excess Balance Cedit Fund	Local Option/Prop. Tax Repl.	Jail Special Cagit	Excess Balance Cagit Fund
Cash and investments - beginning	\$ 359,237	\$ 2,290	\$ -	\$ -	\$ 1,866,109	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>33,929</u>	<u>3,948</u>	<u>312,784</u>	<u>1,575,799</u>	<u>1,933,476</u>	<u>2,590,407</u>
Total receipts	<u>33,929</u>	<u>3,948</u>	<u>312,784</u>	<u>1,575,799</u>	<u>1,933,476</u>	<u>2,590,407</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>261,685</u>	<u>6,238</u>	<u>312,784</u>	<u>1,575,799</u>	<u>863,183</u>	<u>2,590,407</u>
Total disbursements	<u>261,685</u>	<u>6,238</u>	<u>312,784</u>	<u>1,575,799</u>	<u>863,183</u>	<u>2,590,407</u>
Excess (deficiency) of receipts over disbursements	<u>(227,756)</u>	<u>(2,290)</u>	<u>-</u>	<u>-</u>	<u>1,070,293</u>	<u>-</u>
Cash and investments - ending	<u>\$ 131,481</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,936,402</u>	<u>\$ -</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Administrative Fee	Comprehensive Dev Ctr Fund (Grant)	Co. Share lv-D	Clerk's lv-D (PI263-99)	Prosecutor's lv-D (PI263-99)	Clerk's Record Perp. Fund
Cash and investments - beginning	\$ 192,950	\$ 6,129	\$ 97,318	\$ 83,433	\$ 103,162	\$ 10,815
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>32,354</u>	<u>-</u>	<u>-</u>	<u>18,068</u>	<u>39,660</u>	<u>13,322</u>
Total receipts	<u>32,354</u>	<u>-</u>	<u>-</u>	<u>18,068</u>	<u>39,660</u>	<u>13,322</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>72,529</u>	<u>-</u>	<u>-</u>	<u>14,068</u>	<u>11,533</u>	<u>8,206</u>
Total disbursements	<u>72,529</u>	<u>-</u>	<u>-</u>	<u>14,068</u>	<u>11,533</u>	<u>8,206</u>
Excess (deficiency) of receipts over disbursements	<u>(40,175)</u>	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>28,127</u>	<u>5,116</u>
Cash and investments - ending	<u>\$ 152,775</u>	<u>\$ 6,129</u>	<u>\$ 97,318</u>	<u>\$ 87,433</u>	<u>\$ 131,289</u>	<u>\$ 15,931</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	D. E. A. Fund	Partners/Drug Free County	Pers Prop Judgement Collections	Prosecutor Arra	Clerks Arra	Car-Sheriff
Cash and investments - beginning	\$ 183	\$ 1,130	\$ 47	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,000	848	125	5,879	153,814
Total receipts	-	4,000	848	125	5,879	153,814
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,711	848	-	-	153,814
Total disbursements	-	2,711	848	-	-	153,814
Excess (deficiency) of receipts over disbursements	-	1,289	-	125	5,879	-
Cash and investments - ending	\$ 183	\$ 2,419	\$ 47	\$ 125	\$ 5,879	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Car-Sheriff's Inmate Trust	Car-Sheriff's Commissary	Sheriff's Pension Retirement Fund	Sheriff's Pension Benefit Fund	Car-Clerk	Car-Com Corrections
Cash and investments - beginning	\$ 3,163	\$ 26,638	\$ 1,433,830	\$ 109,977	\$ 646,747	\$ 76,627
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>134,947</u>	<u>102,985</u>	<u>141,462</u>	<u>15,987</u>	<u>5,943,371</u>	<u>229,217</u>
Total receipts	<u>134,947</u>	<u>102,985</u>	<u>141,462</u>	<u>15,987</u>	<u>5,943,371</u>	<u>229,217</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>137,306</u>	<u>102,275</u>	<u>109,679</u>	<u>11,764</u>	<u>5,814,162</u>	<u>282,382</u>
Total disbursements	<u>137,306</u>	<u>102,275</u>	<u>109,679</u>	<u>11,764</u>	<u>5,814,162</u>	<u>282,382</u>
Excess (deficiency) of receipts over disbursements	<u>(2,359)</u>	<u>710</u>	<u>31,783</u>	<u>4,223</u>	<u>129,209</u>	<u>(53,165)</u>
Cash and investments - ending	<u>\$ 804</u>	<u>\$ 27,348</u>	<u>\$ 1,465,613</u>	<u>\$ 114,200</u>	<u>\$ 775,956</u>	<u>\$ 23,462</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Car-Probation	Car-Recorder	Car-Plan & Dev	Car-Health	Car-Prosecutor	Totals
Cash and investments - beginning	\$ 10,333	\$ 11,937	\$ -	\$ 25	\$ 5,316	\$ 38,457,407
Receipts:						
Taxes	-	-	-	-	-	13,283,706
Intergovernmental	-	-	-	-	-	3,475,539
Charges for services	-	-	-	-	-	496,193
Fines and forfeits	-	-	-	-	-	193,878
Other receipts	<u>140,004</u>	<u>141,028</u>	<u>33,177</u>	<u>-</u>	<u>9,984</u>	<u>68,403,533</u>
Total receipts	<u>140,004</u>	<u>141,028</u>	<u>33,177</u>	<u>-</u>	<u>9,984</u>	<u>85,852,849</u>
Disbursements:						
Personal services	-	-	-	-	-	11,175,758
Supplies	-	-	-	-	-	2,030,733
Other services and charges	-	-	-	-	-	5,814,155
Capital outlay	-	-	-	-	-	775,584
Other disbursements	<u>139,479</u>	<u>139,146</u>	<u>32,677</u>	<u>-</u>	<u>5,513</u>	<u>65,036,619</u>
Total disbursements	<u>139,479</u>	<u>139,146</u>	<u>32,677</u>	<u>-</u>	<u>5,513</u>	<u>84,832,849</u>
Excess (deficiency) of receipts over disbursements	<u>525</u>	<u>1,882</u>	<u>500</u>	<u>-</u>	<u>4,471</u>	<u>1,020,000</u>
Cash and investments - ending	<u>\$ 10,858</u>	<u>\$ 13,819</u>	<u>\$ 500</u>	<u>\$ 25</u>	<u>\$ 9,787</u>	<u>\$ 39,477,407</u>

JASPER COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 625,381
Buildings	18,980,424
Improvements other than buildings	9,587,517
Machinery and equipment	<u>8,442,422</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 37,635,744</u>

JASPER COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Jasper County Detention Center	\$ 7,820,000	\$ 861,083
Total governmental activities debt	<u>\$ 7,820,000</u>	<u>\$ 861,083</u>

JASPER COUNTY
OTHER REPORT(S)

The annual report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) listed below:

County Auditor
Clerk of the Circuit Court
County Sheriff
Planning Commission
County E-911

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF JASPER COUNTY, INDIANA

Compliance

We have audited the compliance of the Jasper County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2010. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2010-1 and 2010-2.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there is no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2010-1 and 2010-2 to be material weaknesses.

The County's response to the findings identified in our audit is described in the accompanying and Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the County's management, County Commissioners, County Council and others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

May 18, 2011

JASPER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF CRIMINAL JUSTICE</u>			
Pass-Through Indiana Department of Criminal Justice Crime Victim Assistance	16.575	09VA058	\$ <u>23,593</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Direct Grant Airport Improvement Program	20.106	3-18-0070-06	<u>243,351</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Pass-Through Office of Lieutenant Governor ARRA Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	A302-10-EECGB-02-014	<u>81,775</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069		
		136-66	14,750
		136-67	<u>6,754</u>
Total for program			<u>21,504</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	FY 2010	207,619
ARRA Child Support Enforcement	93.563	FY 2010	<u>119,358</u>
Total for program			<u>326,977</u>
Total for federal grantor agency			<u>348,481</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	FY 2010	<u>15,944</u>
Total federal awards expended			<u>\$ 713,144</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

JASPER COUNTY
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Jasper County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

JASPER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement(s):

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
81.128	Energy Efficiency and Conservation Block Grant Program (EECBG)
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

JASPER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2010-1, SPECIAL TESTS AND PROVISIONS

Federal Agency: U.S. Department of Energy
Federal Program: Energy Efficiency and Conservation Block Grant Program (EECBG)
CFDA: 81.128
Pass-Through: Indiana Office of Lieutenant Governor

Jasper County did not comply with the special tests and provisions compliance requirements related to the accounting records for the Energy Efficiency and Conservation Block Grant Program (EECBG). These provisions required ARRA funds to be accounted for in a fund separate from Non-ARRA funds. A test of this requirement determined that for the program listed above, ARRA receipts and disbursements were comingled with non ARRA funds in the accounting records. Records indicate that ARRA revenues were deposited to and expenditures were paid from the CEDIT and or the Cumulative Capital Development funds. A special fund was set up for the ARRA program, however, it was not used.

2CFR 176.210(a) states in part: "To maximize the transparency and accountability authorized under the American Recovery and Reinvestment Act of 2009 (Pub. L, 111-5) (Recovery Act) . . . recipients agree to maintain records that identify adequately the source and application of Recovery Act funds."

Failure to separately account for receipts and expenditures could allow noncompliance with program requirements to occur and not be discovered in a timely manner. Noncompliance with program requirements could jeopardize future funding or cause the grantor agencies to request a refund of grant monies already received.

We recommended that County officials implement procedures to adequately monitor receipts and expenditures for ARRA funds. These procedures should ensure that ARRA funds are accounted for in a separate fund.

FINDING 2010-2, SPECIAL TESTS AND PROVISIONS

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement/ARRA
CFDA: 93.563
Pass-Through: Indiana Department of Child Services

Jasper County did not comply with the special tests and provisions compliance requirements related to the accounting records for the Child Support Enforcement ARRA grant. These provisions required ARRA funds to be accounted for in a fund separate from Non-ARRA funds. A test of this requirement determined that for the program listed above, ARRA receipts and disbursements were comingled with non ARRA funds in the accounting records.

JASPER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Failure to separately account for receipts and expenditures could allow noncompliance with program requirements to occur and not be discovered in a timely manner. Noncompliance with program requirements could jeopardize future funding or cause the grantor agencies to request a refund of grant monies already received.

2CFR 176.210(a) states in part: "To maximize the transparency and accountability authorized under the American Recovery and Reinvestment Act of 2009 (Pub. L, 111-5) (Recovery Act) . . . recipients agree to maintain records that identify adequately the source and application of Recovery Act funds."

We recommended that County officials implement procedures to adequately monitor receipts and expenditures for ARRA funds. These procedures should ensure that ARRA funds are accounted for in a separate fund and program transactions are the only activity in those funds.

JASPER COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



Donya G. Jordan

Auditor of Jasper County

CORRECTIVE ACTION PLAN

May 18, 2011

FINDING 2010-1, SPECIAL TESTS AND PROVISIONS

Federal Agency: U.S. DEPARTMENT OF ENERGY
Federal Program: State Energy Program/Recovery
CFDA: 81.041
Pass-Through: Indiana Office of Lieutenant Governor

Jasper County did not comply with directives of compliance requirement for CFDA No. 84.041 State Energy Program/Recovery for special tests and provisions. Jasper County was required to separate ARRA receipts and disbursements from Non-ARRA funds in the accounting records. A test of this requirement determined that for the program listed above, ARRA receipts and disbursements were not separated in the accounting records. Records indicate that expenditures were paid from the CEDIT fund or the Cumulative Capital Development fund. A special fund was set up for the program, however, it was not used.

Jasper County officials have implemented procedures to adequately monitor receipts and expenditures for ARRA funds. These procedures should ensure that ARRA funds are accounted for in a separate fund and program transactions are the only activity in those funds.

FINDING 2010-2, SPECIAL TESTS AND PROVISIONS

Federal Agency: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Federal Program: Child Support Enforcement/ARRA
CFDA: 93.563
Pass-Through: Indiana Division of Child Services

Jasper County did not comply with directives of the grant agreement for Child Support Enforcement/ARRA Grant by receipting incentive monies received from the American Recovery and Reinvestment Act into a separate fund. The compliance requirements state that all ARRA monies must to be receipted into a separate fund.

Jasper County officials have implemented procedures to adequately monitor receipts and expenditures for ARRA funds. These procedures should ensure that ARRA funds are accounted for in a separate fund and program transactions are the only activity in those funds.

Sincerely,

Donya Jordan
Donya Jordan
Auditor of Jasper County

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JASPER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 18, 2011, with Donya Jordan, Auditor, and Kendell Culp, President of the Board of County Commissioners. The officials concurred with our audit findings.