

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
JASPER COUNTY, INDIANA
January 1, 2014 to December 31, 2014



FILED
01/06/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kimberly K. Grow	01-01-13 to 12-31-20
County Treasurer	Carla S. Anderson	01-01-13 to 12-31-16
Clerk of the Circuit Court	Vickie Bozell	01-01-11 to 12-31-18
County Sheriff	Terry J. Risner	01-01-11 to 12-31-18
County Recorder	Beth A. Warren	01-01-13 to 12-31-16
President of the Board of County Commissioners	Kendell Culp	01-01-14 to 12-31-16
President of the County Council	Rein O. Bontreger	01-01-14 to 12-31-16



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JASPER COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Jasper County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2014.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 21, 2016, 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* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

November 21, 2016



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF JASPER COUNTY, INDIANA

We have audited, 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, the financial statement of Jasper County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement, and have issued our report thereon dated November 21, 2016, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001, 2014-002, 2014-003, and 2014-004 to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2014-004.

Jasper County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

November 21, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
General	\$ 5,171,116	\$ 6,857,015	\$ 7,697,879	\$ 4,330,252
Accident Report	1,384	7,889	6,975	2,298
CAGIT - Special Legislation	3,633,407	1,123,773	1,677,410	3,079,770
CEDIT County Share	2,199,819	1,432,551	1,319,607	2,312,763
City And Town Court Costs	28,862	7,631	-	36,493
Clerk's Records Perpetuation	42,068	11,329	-	53,397
Community Corrections Proj Inc	449,374	288,392	257,292	480,474
Community Transition Program	20,889	3,235	20,000	4,124
Congressional School Interest	142,778	184	2,694	140,268
Congressional School Principal	67,350	-	-	67,350
Sales Disclosure-County Share	12,038	3,373	-	15,411
Cumulative Bridge	2,979,326	263,847	66,443	3,176,730
Cumulative Capital Development	2,392,320	574,212	886,843	2,079,689
Cumulative Capital Improvement	384,126	958,315	941,661	400,780
Cumulative Jail	269,003	101	-	269,104
Drug Free Community	43,491	32,742	36,699	39,534
Emergency Medical Services	48,583	979,456	934,306	93,733
Emer Planning/Right To Know	66,979	4,859	1,844	69,994
Extradition	59,308	3,974	10,884	52,398
Firearms Training	13,416	13,157	10,409	16,164
General Drain Improvement	401,081	100,636	46,722	454,995
Health	123,396	257,012	247,009	133,399
Identification Security Protec	53,196	2,682	16,695	39,183
Levy Excess	177,892	38,904	-	216,796
Local Road and Street	206,433	351,402	256,904	300,931
LOIT Public Safety-County Share	1,127,656	1,346,672	1,267,132	1,207,196
Misdemeanant	52,054	18,489	1,157	69,386
Motor Vehicle Highway	1,677,893	3,419,344	2,738,610	2,358,627
Rainy Day	7,744,216	350,000	350,000	7,744,216
Recorder's Records Perpetuation	30,249	47,064	30,561	46,752
Riverboat	1,084,435	130,946	76,000	1,139,381
Suppl Public Defender Services	17,251	17,180	19,307	15,124
Surplus Tax	86,487	44,359	35,327	95,519
Surveyor's Corner Perpetuation	56,763	6,625	489	62,899
Tax Sale Fees	-	4,340	4,340	-
Tax Sale Redemption	9,942	31,031	40,755	218
Tax Sale Surplus	97,672	73,681	44,527	126,826
Auditor's Ineligible Deduction	28,270	4,169	-	32,439
County Elected Officials Training	5,703	2,682	1,336	7,049
Statewide 911	427,120	452,323	418,069	461,374
Reassessment Fund	300,000	533,232	138,525	694,707
Adult Probation Administrative	231,037	20,473	142,647	108,863
Suppl Adult Probation Services	648,571	72,831	44,603	676,799
Suppl Juvenile Probation Services	47,295	3,340	9,895	40,740

The notes to the financial statement 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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
County User Fee	5,131	68,234	57,683	15,682
Drainage Maintenance	984,811	764,301	245,794	1,503,318
K-9	271	11	-	282
Court Interpreters	6,185	-	4,984	1,201
Payroll Clearing	20,542	3,770,170	3,785,300	5,412
Settlement	-	33,419,633	33,419,633	-
LOIT Prop Tax Oper Levies Repl	-	2,061,756	2,061,756	-
LOIT Public Safety	-	1,755,991	1,755,991	-
LOIT Stabilization	2,484,131	659,956	-	3,144,087
CVET Agency	-	370,434	370,434	-
Financial Institution Tax	-	302,820	302,820	-
HEA 1001 St Homestead Credit	2,410	-	2,410	-
LOIT PTRC	88,766	6,672,765	6,595,112	166,419
State Fines and Forfeits	1,702	9,309	9,793	1,218
Infraction Judgements	1,131	13,703	14,121	713
Special Death Benefit	170	2,175	2,205	140
Sales Disclosure-State Share	345	3,373	3,358	360
Coroners Training & Con't Educ	530	3,410	3,234	706
Interstate Compact-State Share	-	500	438	62
Mortg Record Fees-State Share	228	2,758	2,758	228
Child Restr Violations Fines	325	8,275	8,425	175
Inheritance Tax	29,731	45,680	73,123	2,288
Education Plate Fees Agency	-	544	544	-
Riverboat Revenue Sharing	-	198,321	198,321	-
Innkeepers Tax Fund	134,377	137,877	65,669	206,585
CAGIT Distribution	-	7,023,331	7,023,331	-
CEDIT Distribution	-	1,797,465	1,797,465	-
Cash Account Prosecutor ARRA	8	-	8	-
Cash Balance Clerk ARRA IV-D	6,408	-	5,145	1,263
Cash Account Title IV-D Incent	183,094	19,129	7,150	195,073
Cash Account Prosecutor IV-D I	176,585	28,782	11,787	193,580
Cash Account Clerk IV-D Incent	146,325	19,129	2,475	162,979
After Settlement Collections	1,019,766	1,028,426	1,019,766	1,028,426
CAR-Clerk	789,064	3,543,441	3,638,225	694,280
Comcor Commissary	20,303	25,435	21,621	24,117
CAR-Community Corrections	21,476	253,440	251,941	22,975
CAR-Prosecutor Drug Recovery	112,389	15,586	71,744	56,231
CAR-Probation	5,793	99,448	96,911	8,330
CAR-Sheriff	19,786	118,238	111,529	26,495
CAR-Sh Inmate Trust	1,443	139,689	139,742	1,390
CAR-Prosecutor Fed Forfeiture	-	62,142	2,625	59,517
General Local Health Maint.	2,500	33,139	24,391	11,248
CAGIT Co Certified Shares	2,100,934	3,218,565	3,000,661	2,318,838
Reimbursement per Court Order	-	50	-	50

The notes to the financial statement 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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
County's Law Enforc Contin Ed	92,451	5,596	457	97,590
Jury Pay	6,192	3,178	-	9,370
Marijuana Eradication	26,067	3,530	-	29,597
Pretrial Diversion	22,818	39,857	17,505	45,170
Reassessment - 2015	216,176	181,980	398,156	-
GAL/CASA	1,155	6,410	-	7,565
PP Judgment Collections	370	-	-	370
DEA Fund	498,682	247,685	306,138	440,229
Partners/Drug Free Community	651	3,850	3,058	1,443
Sheriff Smoking Cessation	38	-	-	38
IN Local Health Dept Trust Act	2,748	20,740	20,111	3,377
Comm Corr-Work Release	40,735	-	9,278	31,457
Donations Warning Sirens	14,530	-	-	14,530
Donations Animal Shelter	20,591	5,702	2,341	23,952
Local Commrs Cert Tax Sale	1,000	-	-	1,000
Local Jail Prop Proceeds	123,412	-	-	123,412
Jasper Co Redev Commission	-	32,196	12,501	19,695
Employee Benefits	293,302	3,120,484	2,775,372	638,414
81.041 Comprehen Dev Block	23,381	-	-	23,381
07.218 Comprehen Dev Block	6,129	-	-	6,129
93.069 Public Health Emer Prev	11,383	24,619	36,002	-
20.106 Airport Improvement Grt	3,274	-	3,274	-
Cops Universal Grant	464	-	-	464
1999 Local Law Enforcem	21	-	-	21
Iroquois River Debris Rem	895	-	-	895
93.074 PHEP A70-5-0532383	-	15,461	8,807	6,654
20.205 Fed Bridge Reim Phase 1	-	3,296	3,296	-
Comm Correct State Grant (1)	35	-	35	-
Comm Correct State Grant (2)	7,250	47,819	54,980	89
10-CRG-018 Jasper Court Reform	-	9,613	9,613	-
09VA058 VOCA Grant	-	22,824	22,824	-
H1N1	120	-	-	120
Comm Corr State Grant FY14-15	-	66,242	32,798	33,444
Benton Community Foundation Gr	-	5,000	-	5,000
Totals	\$ 42,440,779	\$ 91,458,965	\$ 89,728,525	\$ 44,171,219

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

JASPER 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, which can include one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits, 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 the following: peddler licenses, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of 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, 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).

Other receipts, which include 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. Disbursement

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

Personal services, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

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.

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

This usually only occurs between funds 1151 Medical Emergency Services and 1186 Rainy Day.

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
(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, 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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing 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 Indiana Public Retirement System (INPRS) 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.

INPRS 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:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

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. Combined Funds

The Reassessment - 2009 fund and Reassessment - 2015 fund were reported individually in the 2013 financial statement, but were combined into one fund for the current financial statement.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Gateway 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.

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	General	Accident Report	CAGIT - Special Legislation	CEDIT County Share	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections Proj Inc
Cash and investments - beginning	\$ 5,171,116	\$ 1,384	\$ 3,633,407	\$ 2,199,819	\$ 28,862	\$ 42,068	\$ 449,374
Receipts:							
Taxes	5,298,413	-	1,053,595	1,239,653	-	-	-
Licenses and permits	1,943	-	-	-	-	-	-
Intergovernmental receipts	412,120	-	-	-	-	-	-
Charges for services	645,835	5,827	-	5,950	-	-	251,941
Fines and forfeits	809	-	-	-	7,631	11,329	-
Other receipts	497,895	2,062	70,178	186,948	-	-	36,451
Total receipts	<u>6,857,015</u>	<u>7,889</u>	<u>1,123,773</u>	<u>1,432,551</u>	<u>7,631</u>	<u>11,329</u>	<u>288,392</u>
Disbursements:							
Personal services	5,733,915	-	-	-	-	-	54,612
Supplies	397,644	-	165,087	247,411	-	-	54,752
Other services and charges	1,469,235	-	1,311,520	1,020,005	-	-	77,230
Capital outlay	34,712	-	10,589	52,191	-	-	69,990
Other disbursements	62,373	6,975	190,214	-	-	-	708
Total disbursements	<u>7,697,879</u>	<u>6,975</u>	<u>1,677,410</u>	<u>1,319,607</u>	<u>-</u>	<u>-</u>	<u>257,292</u>
Excess (deficiency) of receipts over disbursements	<u>(840,864)</u>	<u>914</u>	<u>(553,637)</u>	<u>112,944</u>	<u>7,631</u>	<u>11,329</u>	<u>31,100</u>
Cash and investments - ending	<u>\$ 4,330,252</u>	<u>\$ 2,298</u>	<u>\$ 3,079,770</u>	<u>\$ 2,312,763</u>	<u>\$ 36,493</u>	<u>\$ 53,397</u>	<u>\$ 480,474</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure- County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Capital Improvement
Cash and investments - beginning	\$ 20,889	\$ 142,778	\$ 67,350	\$ 12,038	\$ 2,979,326	\$ 2,392,320	\$ 384,126
Receipts:							
Taxes	-	-	-	-	229,095	477,084	880,952
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,535	-	-	-	26,949	41,896	77,363
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	700	184	-	3,373	7,803	55,232	-
Total receipts	<u>3,235</u>	<u>184</u>	<u>-</u>	<u>3,373</u>	<u>263,847</u>	<u>574,212</u>	<u>958,315</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	930	936,243
Other services and charges	-	-	-	-	-	578,282	-
Capital outlay	-	-	-	-	65,034	304,698	-
Other disbursements	20,000	2,694	-	-	1,409	2,933	5,418
Total disbursements	<u>20,000</u>	<u>2,694</u>	<u>-</u>	<u>-</u>	<u>66,443</u>	<u>886,843</u>	<u>941,661</u>
Excess (deficiency) of receipts over disbursements	<u>(16,765)</u>	<u>(2,510)</u>	<u>-</u>	<u>3,373</u>	<u>197,404</u>	<u>(312,631)</u>	<u>16,654</u>
Cash and investments - ending	<u>\$ 4,124</u>	<u>\$ 140,268</u>	<u>\$ 67,350</u>	<u>\$ 15,411</u>	<u>\$ 3,176,730</u>	<u>\$ 2,079,689</u>	<u>\$ 400,780</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Cumulative Jail	Drug Free Community	Emergency Medical Services	Emer Planning/ Right To Know	Extradition	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 269,003	\$ 43,491	\$ 48,583	\$ 66,979	\$ 59,308	\$ 13,416	\$ 401,081
Receipts:							
Taxes	-	-	578,641	-	-	-	75,636
Licenses and permits	-	-	-	-	-	8,665	-
Intergovernmental receipts	-	-	50,815	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	30,555	-	-	125	-	-
Other receipts	101	2,187	350,000	4,859	3,849	4,492	25,000
Total receipts	101	32,742	979,456	4,859	3,974	13,157	100,636
Disbursements:							
Personal services	-	8,667	-	-	-	-	-
Supplies	-	1,241	-	-	-	-	-
Other services and charges	-	26,791	580,820	1,844	10,884	-	46,722
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	353,486	-	-	10,409	-
Total disbursements	-	36,699	934,306	1,844	10,884	10,409	46,722
Excess (deficiency) of receipts over disbursements	101	(3,957)	45,150	3,015	(6,910)	2,748	53,914
Cash and investments - ending	\$ 269,104	\$ 39,534	\$ 93,733	\$ 69,994	\$ 52,398	\$ 16,164	\$ 454,995

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Health	Identification Security Protec	Levy Excess	Local Road and Street	LOIT Public Safety-County Share	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 123,396	\$ 53,196	\$ 177,892	\$ 206,433	\$ 1,127,656	\$ 52,054	\$ 1,677,893
Receipts:							
Taxes	188,944	-	38,445	-	-	-	-
Licenses and permits	-	-	-	-	-	-	4,800
Intergovernmental receipts	16,593	-	-	351,402	1,346,672	18,489	3,095,279
Charges for services	51,475	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,682	459	-	-	-	319,265
Total receipts	<u>257,012</u>	<u>2,682</u>	<u>38,904</u>	<u>351,402</u>	<u>1,346,672</u>	<u>18,489</u>	<u>3,419,344</u>
Disbursements:							
Personal services	235,731	-	-	-	1,267,132	-	1,414,384
Supplies	5,041	-	-	-	-	-	526,757
Other services and charges	2,952	16,695	-	256,904	-	-	199,382
Capital outlay	2,254	-	-	-	-	-	590,981
Other disbursements	1,031	-	-	-	-	1,157	7,106
Total disbursements	<u>247,009</u>	<u>16,695</u>	<u>-</u>	<u>256,904</u>	<u>1,267,132</u>	<u>1,157</u>	<u>2,738,610</u>
Excess (deficiency) of receipts over disbursements	<u>10,003</u>	<u>(14,013)</u>	<u>38,904</u>	<u>94,498</u>	<u>79,540</u>	<u>17,332</u>	<u>680,734</u>
Cash and investments - ending	<u>\$ 133,399</u>	<u>\$ 39,183</u>	<u>\$ 216,796</u>	<u>\$ 300,931</u>	<u>\$ 1,207,196</u>	<u>\$ 69,386</u>	<u>\$ 2,358,627</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Rainy Day	Recorder's Records Perpetuation	Riverboat	Suppl Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 7,744,216	\$ 30,249	\$ 1,084,435	\$ 17,251	\$ 86,487	\$ 56,763	\$ -
Receipts:							
Taxes	-	-	-	-	44,359	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	17,180	-	-	-
Other receipts	350,000	47,064	130,946	-	-	6,625	4,340
Total receipts	<u>350,000</u>	<u>47,064</u>	<u>130,946</u>	<u>17,180</u>	<u>44,359</u>	<u>6,625</u>	<u>4,340</u>
Disbursements:							
Personal services	-	28,173	-	-	-	-	-
Supplies	-	-	-	-	-	489	-
Other services and charges	-	2,388	70,000	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	350,000	-	6,000	19,307	35,327	-	4,340
Total disbursements	<u>350,000</u>	<u>30,561</u>	<u>76,000</u>	<u>19,307</u>	<u>35,327</u>	<u>489</u>	<u>4,340</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>16,503</u>	<u>54,946</u>	<u>(2,127)</u>	<u>9,032</u>	<u>6,136</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,744,216</u>	<u>\$ 46,752</u>	<u>\$ 1,139,381</u>	<u>\$ 15,124</u>	<u>\$ 95,519</u>	<u>\$ 62,899</u>	<u>\$ -</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Tax Sale Redemption	Tax Sale Surplus	Auditor's Ineligible Deduction	County Elected Officials Training	Statewide 911	Reassessment Fund	Adult Probation Administrative
Cash and investments - beginning	\$ 9,942	\$ 97,672	\$ 28,270	\$ 5,703	\$ 427,120	\$ 300,000	\$ 231,037
Receipts:							
Taxes	-	-	-	-	452,323	314,120	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	37,218	-
Charges for services	-	-	-	-	-	-	20,473
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	31,031	73,681	4,169	2,682	-	181,894	-
Total receipts	<u>31,031</u>	<u>73,681</u>	<u>4,169</u>	<u>2,682</u>	<u>452,323</u>	<u>533,232</u>	<u>20,473</u>
Disbursements:							
Personal services	-	-	-	-	301,759	134,073	-
Supplies	-	-	-	-	-	1,473	-
Other services and charges	-	-	-	1,336	116,310	319	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	40,755	44,527	-	-	-	2,660	142,647
Total disbursements	<u>40,755</u>	<u>44,527</u>	<u>-</u>	<u>1,336</u>	<u>418,069</u>	<u>138,525</u>	<u>142,647</u>
Excess (deficiency) of receipts over disbursements	<u>(9,724)</u>	<u>29,154</u>	<u>4,169</u>	<u>1,346</u>	<u>34,254</u>	<u>394,707</u>	<u>(122,174)</u>
Cash and investments - ending	<u>\$ 218</u>	<u>\$ 126,826</u>	<u>\$ 32,439</u>	<u>\$ 7,049</u>	<u>\$ 461,374</u>	<u>\$ 694,707</u>	<u>\$ 108,863</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Suppl Adult Probation Services	Suppl Juvenile Probation Services	County User Fee	Drainage Maintenance	K-9	Court Interpreters	Payroll Clearing
Cash and investments - beginning	\$ 648,571	\$ 47,295	\$ 5,131	\$ 984,811	\$ 271	\$ 6,185	\$ 20,542
Receipts:							
Taxes	-	-	-	757,367	-	-	-
Licenses and permits	-	-	-	-	11	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	72,097	3,340	-	-	-	-	-
Fines and forfeits	734	-	46,841	-	-	-	-
Other receipts	-	-	21,393	6,934	-	-	3,770,170
Total receipts	<u>72,831</u>	<u>3,340</u>	<u>68,234</u>	<u>764,301</u>	<u>11</u>	<u>-</u>	<u>3,770,170</u>
Disbursements:							
Personal services	-	173	-	-	-	-	-
Supplies	1,134	1,925	-	-	-	-	-
Other services and charges	12,375	7,797	57,471	245,672	-	4,984	-
Capital outlay	9,435	-	212	-	-	-	-
Other disbursements	21,659	-	-	122	-	-	3,785,300
Total disbursements	<u>44,603</u>	<u>9,895</u>	<u>57,683</u>	<u>245,794</u>	<u>-</u>	<u>4,984</u>	<u>3,785,300</u>
Excess (deficiency) of receipts over disbursements	<u>28,228</u>	<u>(6,555)</u>	<u>10,551</u>	<u>518,507</u>	<u>11</u>	<u>(4,984)</u>	<u>(15,130)</u>
Cash and investments - ending	<u>\$ 676,799</u>	<u>\$ 40,740</u>	<u>\$ 15,682</u>	<u>\$ 1,503,318</u>	<u>\$ 282</u>	<u>\$ 1,201</u>	<u>\$ 5,412</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Settlement	LOIT Prop Tax Oper Levies Repl	LOIT Public Safety	LOIT Stabilization	CVET Agency	Financial Institution Tax	HEA 1001 St Homestead Credit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,484,131	\$ -	\$ -	\$ 2,410
Receipts:							
Taxes	29,161,342	2,061,756	-	659,956	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,974,564	-	1,755,991	-	-	302,820	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	283,727	-	-	-	370,434	-	-
Total receipts	<u>33,419,633</u>	<u>2,061,756</u>	<u>1,755,991</u>	<u>659,956</u>	<u>370,434</u>	<u>302,820</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	33,419,633	2,061,756	1,755,991	-	370,434	302,820	2,410
Total disbursements	<u>33,419,633</u>	<u>2,061,756</u>	<u>1,755,991</u>	<u>-</u>	<u>370,434</u>	<u>302,820</u>	<u>2,410</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>659,956</u>	<u>-</u>	<u>-</u>	<u>(2,410)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,144,087</u>	<u>\$ -</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, 2014
 (Continued)

	LOIT PTRC	State Fines and Forfeits	Infraction Judgements	Special Death Benefit	Sales Disclosure- State Share	Coroners Training & Con't Educ	Interstate Compact- State Share
Cash and investments - beginning	\$ 88,766	\$ 1,702	\$ 1,131	\$ 170	\$ 345	\$ 530	\$ -
Receipts:							
Taxes	6,672,765	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,410	-
Fines and forfeits	-	9,309	13,703	2,175	-	-	500
Other receipts	-	-	-	-	3,373	-	-
Total receipts	<u>6,672,765</u>	<u>9,309</u>	<u>13,703</u>	<u>2,175</u>	<u>3,373</u>	<u>3,410</u>	<u>500</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,595,112	9,793	14,121	2,205	3,358	3,234	438
Total disbursements	<u>6,595,112</u>	<u>9,793</u>	<u>14,121</u>	<u>2,205</u>	<u>3,358</u>	<u>3,234</u>	<u>438</u>
Excess (deficiency) of receipts over disbursements	<u>77,653</u>	<u>(484)</u>	<u>(418)</u>	<u>(30)</u>	<u>15</u>	<u>176</u>	<u>62</u>
Cash and investments - ending	<u>\$ 166,419</u>	<u>\$ 1,218</u>	<u>\$ 713</u>	<u>\$ 140</u>	<u>\$ 360</u>	<u>\$ 706</u>	<u>\$ 62</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Mortg Record Fees-State Share	Child Restr Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Fund	CAGIT Distribution
Cash and investments - beginning	\$ 228	\$ 325	\$ 29,731	\$ -	\$ -	\$ 134,377	\$ -
Receipts:							
Taxes	-	-	37,153	-	-	-	7,023,331
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	2,758	-	-	-	-	-	-
Fines and forfeits	-	8,275	-	-	-	-	-
Other receipts	-	-	8,527	544	198,321	137,877	-
Total receipts	<u>2,758</u>	<u>8,275</u>	<u>45,680</u>	<u>544</u>	<u>198,321</u>	<u>137,877</u>	<u>7,023,331</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	65,669	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,758	8,425	73,123	544	198,321	-	7,023,331
Total disbursements	<u>2,758</u>	<u>8,425</u>	<u>73,123</u>	<u>544</u>	<u>198,321</u>	<u>65,669</u>	<u>7,023,331</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(150)</u>	<u>(27,443)</u>	<u>-</u>	<u>-</u>	<u>72,208</u>	<u>-</u>
Cash and investments - ending	<u>\$ 228</u>	<u>\$ 175</u>	<u>\$ 2,288</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 206,585</u>	<u>\$ -</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CEDIT Distribution	Cash Account Prosecutor ARRA	Cash Balance Clerk ARRA IV-D	Cash Account Title IV-D Incent	Cash Account Prosecutor IV-D I	Cash Account Clerk IV-D Incent	After Settlement Collections
Cash and investments - beginning	\$ -	\$ 8	\$ 6,408	\$ 183,094	\$ 176,585	\$ 146,325	\$ 1,019,766
Receipts:							
Taxes	1,797,465	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	19,129	28,782	19,129	1,028,426
Total receipts	<u>1,797,465</u>	<u>-</u>	<u>-</u>	<u>19,129</u>	<u>28,782</u>	<u>19,129</u>	<u>1,028,426</u>
Disbursements:							
Personal services	-	-	-	-	2,783	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,033	2,475	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,797,465</u>	<u>8</u>	<u>5,145</u>	<u>7,150</u>	<u>3,971</u>	<u>-</u>	<u>1,019,766</u>
Total disbursements	<u>1,797,465</u>	<u>8</u>	<u>5,145</u>	<u>7,150</u>	<u>11,787</u>	<u>2,475</u>	<u>1,019,766</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(8)</u>	<u>(5,145)</u>	<u>11,979</u>	<u>16,995</u>	<u>16,654</u>	<u>8,660</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,263</u>	<u>\$ 195,073</u>	<u>\$ 193,580</u>	<u>\$ 162,979</u>	<u>\$ 1,028,426</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CAR-Clerk	Comcor Commissary	CAR-Community Corrections	CAR-Prosecutor Drug Recovery	CAR-Probation	CAR-Sheriff	CAR-Sh Inmate Trust
Cash and investments - beginning	\$ 789,064	\$ 20,303	\$ 21,476	\$ 112,389	\$ 5,793	\$ 19,786	\$ 1,443
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	3,543,441	-	-	-	-	-	-
Other receipts	-	25,435	253,440	15,586	99,448	118,238	139,689
Total receipts	<u>3,543,441</u>	<u>25,435</u>	<u>253,440</u>	<u>15,586</u>	<u>99,448</u>	<u>118,238</u>	<u>139,689</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,638,225	21,621	251,941	71,744	96,911	111,529	139,742
Total disbursements	<u>3,638,225</u>	<u>21,621</u>	<u>251,941</u>	<u>71,744</u>	<u>96,911</u>	<u>111,529</u>	<u>139,742</u>
Excess (deficiency) of receipts over disbursements	<u>(94,784)</u>	<u>3,814</u>	<u>1,499</u>	<u>(56,158)</u>	<u>2,537</u>	<u>6,709</u>	<u>(53)</u>
Cash and investments - ending	<u>\$ 694,280</u>	<u>\$ 24,117</u>	<u>\$ 22,975</u>	<u>\$ 56,231</u>	<u>\$ 8,330</u>	<u>\$ 26,495</u>	<u>\$ 1,390</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CAR-Prosecutor Fed Forfeiture	General Local Health Maint.	CAGIT Co Certified Shares	Reimbursement per Court Order	County's Law Enforc Contin Ed	Jury Pay	Marijuana Eradication
Cash and investments - beginning	\$ -	\$ 2,500	\$ 2,100,934	\$ -	\$ 92,451	\$ 6,192	\$ 26,067
Receipts:							
Taxes	-	-	3,218,565	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	50	5,596	3,160	3,530
Other receipts	62,142	33,139	-	-	-	18	-
Total receipts	62,142	33,139	3,218,565	50	5,596	3,178	3,530
Disbursements:							
Personal services	-	23,464	3,000,000	-	-	-	-
Supplies	-	407	-	-	-	-	-
Other services and charges	-	520	661	-	457	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,625	-	-	-	-	-	-
Total disbursements	2,625	24,391	3,000,661	-	457	-	-
Excess (deficiency) of receipts over disbursements	59,517	8,748	217,904	50	5,139	3,178	3,530
Cash and investments - ending	\$ 59,517	\$ 11,248	\$ 2,318,838	\$ 50	\$ 97,590	\$ 9,370	\$ 29,597

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Pretrial Diversion	Reassessment - 2015	GAL/CASA	PP Judgment Collections	DEA Fund	Partners/Drug Free Community	Sheriff Smoking Cessation
Cash and investments - beginning	\$ 22,818	\$ 216,176	\$ 1,155	\$ 370	\$ 498,682	\$ 651	\$ 38
Receipts:							
Taxes	-	167,887	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,292	5,722	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	39,857	-	-	-	-	-	-
Other receipts	-	801	688	-	247,685	3,850	-
Total receipts	<u>39,857</u>	<u>181,980</u>	<u>6,410</u>	<u>-</u>	<u>247,685</u>	<u>3,850</u>	<u>-</u>
Disbursements:							
Personal services	17,028	35,123	-	-	51,930	3,058	-
Supplies	477	172	-	-	-	-	-
Other services and charges	-	30	-	-	6,200	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	362,831	-	-	248,008	-	-
Total disbursements	<u>17,505</u>	<u>398,156</u>	<u>-</u>	<u>-</u>	<u>306,138</u>	<u>3,058</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>22,352</u>	<u>(216,176)</u>	<u>6,410</u>	<u>-</u>	<u>(58,453)</u>	<u>792</u>	<u>-</u>
Cash and investments - ending	<u>\$ 45,170</u>	<u>\$ -</u>	<u>\$ 7,565</u>	<u>\$ 370</u>	<u>\$ 440,229</u>	<u>\$ 1,443</u>	<u>\$ 38</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	IN Local Health Dept Trust Act	Comm Corr-Work Release	Donations Warning Sirens	Donations Animal Shelter	Local Comms Cert Tax Sale	Local Jail Prop Proceeds	Jasper Co Redev Commission
Cash and investments - beginning	\$ 2,748	\$ 40,735	\$ 14,530	\$ 20,591	\$ 1,000	\$ 123,412	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	32,196
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	10,370	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	10,370	-	-	5,702	-	-	-
Total receipts	20,740	-	-	5,702	-	-	32,196
Disbursements:							
Personal services	8,304	-	-	-	-	-	-
Supplies	120	4,331	-	-	-	-	-
Other services and charges	11,687	3,698	-	-	-	-	-
Capital outlay	-	1,249	-	-	-	-	-
Other disbursements	-	-	-	2,341	-	-	12,501
Total disbursements	20,111	9,278	-	2,341	-	-	12,501
Excess (deficiency) of receipts over disbursements	629	(9,278)	-	3,361	-	-	19,695
Cash and investments - ending	\$ 3,377	\$ 31,457	\$ 14,530	\$ 23,952	\$ 1,000	\$ 123,412	\$ 19,695

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Employee Benefits	81.041 Comprehen Dev Block	07.218 Comprehen Dev Block	93.069 Public Health Emer Prev	20.106 Airport Improvement Grt	Cops Universal Grant
Cash and investments - beginning	\$ 293,302	\$ 23,381	\$ 6,129	\$ 11,383	\$ 3,274	\$ 464
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	24,619	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,120,484	-	-	-	-	-
Total receipts	<u>3,120,484</u>	<u>-</u>	<u>-</u>	<u>24,619</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	2,774,711	-	-	28,321	-	-
Supplies	-	-	-	75	-	-
Other services and charges	661	-	-	488	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	7,118	3,274	-
Total disbursements	<u>2,775,372</u>	<u>-</u>	<u>-</u>	<u>36,002</u>	<u>3,274</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>345,112</u>	<u>-</u>	<u>-</u>	<u>(11,383)</u>	<u>(3,274)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 638,414</u>	<u>\$ 23,381</u>	<u>\$ 6,129</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 464</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	1999 Local Law Enforcem	Iroquois River Debris Rem	93.074 PHEP A70-5-0532383	20.205 Fed Bridge Reim Phase 1	Comm Correct State Grant (1)	Comm Correct State Grant (2)
Cash and investments - beginning	\$ 21	\$ 895	\$ -	\$ -	\$ 35	\$ 7,250
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	15,461	3,296	-	47,819
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	15,461	3,296	-	47,819
Disbursements:						
Personal services	-	-	8,531	-	-	54,980
Supplies	-	-	-	-	-	-
Other services and charges	-	-	276	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	3,296	35	-
Total disbursements	-	-	8,807	3,296	35	54,980
Excess (deficiency) of receipts over disbursements	-	-	6,654	-	(35)	(7,161)
Cash and investments - ending	\$ 21	\$ 895	\$ 6,654	\$ -	\$ -	\$ 89

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	10-CRG-018 Jasper Court Reform	09VA058 VOCA Grant	H1N1	Comm Corr State Grant FY14-15	Benton Community Foundation Gr	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ 42,440,779
Receipts:						
Taxes	-	-	-	-	-	62,461,043
Licenses and permits	-	-	-	-	-	15,419
Intergovernmental receipts	9,613	22,824	-	-	-	11,663,722
Charges for services	-	-	-	-	-	1,063,106
Fines and forfeits	-	-	-	-	-	3,744,800
Other receipts	-	-	-	66,242	5,000	12,510,875
Total receipts	<u>9,613</u>	<u>22,824</u>	<u>-</u>	<u>66,242</u>	<u>5,000</u>	<u>91,458,965</u>
Disbursements:						
Personal services	-	-	-	32,798	-	15,219,650
Supplies	-	-	-	-	-	2,345,709
Other services and charges	-	22,824	-	-	-	6,238,597
Capital outlay	9,613	-	-	-	-	1,150,958
Other disbursements	-	-	-	-	-	64,773,611
Total disbursements	<u>9,613</u>	<u>22,824</u>	<u>-</u>	<u>32,798</u>	<u>-</u>	<u>89,728,525</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,444</u>	<u>5,000</u>	<u>1,730,440</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 33,444</u>	<u>\$ 5,000</u>	<u>\$ 44,171,219</u>

JASPER COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2014

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Jasper County Detention Center	<u>\$ 5,185,000</u>	<u>\$ 429,791</u>

JASPER COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2014

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

	Ending Balance
Governmental activities:	
Land	\$ 625,381
Infrastructure	63,610,300
Buildings	19,110,121
Improvements other than buildings	7,391,056
Machinery, equipment, and vehicles	6,185,563
Books and other	867,924
Total capital assets	\$ 97,790,345

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF JASPER COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Jasper County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Report on Internal Control over Compliance


Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for 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 material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not 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 over compliance 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 2014-005 and 2014-006 to be material weaknesses.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

November 21, 2016

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

JASPER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Justice					
Crime Victim Assistance Jasper County VOCO Grant	Indiana Criminal Justice Institute	16.575	EDS#D3-14-8486	\$ -	\$ 22,824
Equitable Sharing Program Asset Forfeiture Fund	Direct Grant	16.922	NCIC/ORI TRACKING IN	-	306,138
Total - Department of Justice				-	328,962
Department of Transportation					
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspection Phase 1	Indiana Department of Transportation	20.205	EDS#A249-14-320379	-	3,296
Total - Highway Planning and Construction Cluster				-	3,296
Total - Department of Transportation				-	3,296
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074	BPRS136-70 BPRS 136-71 EDS#A70-5-0532383	-	12,055 12,564 8,343
Total -Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	32,962
Child Support Enforcement County General Incentive County Clerk Incentive County Prosecutor Incentive Indirect Cost County IV-D Reimbursement	Indiana Department of Child Services	93.563	2014 2014 2014 2014 2014	-	7,150 2,475 11,787 51,196 198,990
Total - Child Support Enforcement				-	271,598
ARRA - Child Support Enforcement County Prosecutor Incentive County Clerk Incentive		93.563	2014 2014	-	8 5,145
Total - ARRA Child Support Enforcement				-	5,153
Total - Department of Health and Human Services				-	309,713
Department of Homeland Security					
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Emergency Protective Measures	Indiana Department of Homeland Security	97.036	073-0337A-00	-	25,066
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	EDS#C44P-5-494B	-	17,074
Total - Department of Homeland Security				-	42,140
Total federal awards expended				\$ -	\$ 684,111

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

JASPER COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, 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:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

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:	Unmodified

Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133? yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
16.922	Equitable Sharing Program
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

FINDING 2014-001 - FINANCIAL TRANSACTIONS AND REPORTING - COUNTY AUDITOR

Condition

There were deficiencies in the internal control system of the County Auditor (Auditor) related to financial transactions and reporting. The Auditor had not separated incompatible activities related to payroll disbursements. There were no controls in place to ensure that payroll claims entered into the accounting system were accurate. After the claims were entered into the accounting system by the appropriate deputy, there was no review of the information for accuracy.

JASPER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

Cause

Management of the County had not established a proper system of internal control. Management also had not conducted a risk assessment related to the Auditor's financial reporting and transactions.

Effect

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the Auditor at risk that controls may not have been either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-002 - FINANCIAL TRANSACTIONS AND REPORTING - COUNTY TREASURER

Condition

There were deficiencies in the internal control system of the County Treasurer (Treasurer) related to financial transactions and reporting. The Treasurer had not separated incompatible activities related to receipts. The same employee recorded tax collections, prepared the deposit, and took the deposit to the bank.

Criteria

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

JASPER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of the County had not established a proper system of internal control. Management also had not conduct a risk assessment related to the Treasurer's financial reporting and transactions.

Effect

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the Treasurer at risk that controls may not have been either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-003 - FINANCIAL TRANSACTIONS AND REPORTING - CLERK OF THE CIRCUIT COURT

Condition

There were deficiencies in the internal control system of the Clerk of the Circuit Court (Clerk) related to financial transactions and reporting. The Clerk had not separated incompatible activities related to bank reconciliations, receipts and disbursements.

One employee performed the bank reconciliations without controls in place to ensure their accuracy.

After the cut-off time to enter receipts in the accounting system, the Clerk's office, the Small Claims office, and the Superior Court office personnel prepared manual receipts that were recorded the next business day. There was no oversight or review to ensure that the manual receipts were entered properly and completely.

The same individual who reconciled the daily collections in the software system also prepared the checks to be distributed with no oversight or review for accuracy.

One primary employee in the Clerk's office received collections, took the collections to the depository, recorded receipts and disbursements, and completed the bank reconciliation for the Child Support payments.

Criteria

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

JASPER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of the County had not established a proper system of internal control. Management also had not conducted a risk assessment related to the Clerk's financial reporting and transactions.

Effect

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the Clerk at risk that controls may not have been either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-004 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The SEFA was prepared by the Auditor and a review was performed by a Deputy; however, there was no documentation of this review.

The SEFA presented for audit included the following errors:

1. ARRA funds of \$5,153 were not reported on the SEFA.
2. Child Support Enforcement program expenditures were overstated \$55,708.
3. Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements program expenditures were overstated \$7,118.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

JASPER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with section .310. . . ."

OMB Circular A-133, Subpart C, section .310(b) states in part:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. . . ."

Cause

Management had not established a system of internal control that would have ensured proper reporting of federal expenditures on the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

FINDING 2014-005 - ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 2014
Pass-Through Entity: Indiana Department of Child Services

JASPER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

A consultant prepared the Cost Allocation Plan for indirect costs charged to the program. There were no controls in place to ensure that the Cost Allocation Plan was properly or accurately prepared.

Context

Based on the initial assessment of the Child Support Enforcement grant, the lack of controls over the Allowable Costs/Cost Principles was a systemic problem. There were no controls during the audit period.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the compliance requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirement and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

JASPER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2014-006 - ACTIVITIES ALLOWED OR UNALLOWED AND REPORTING

Federal Agency: Department of Justice
Federal Program: Equitable Sharing Program
CFDA Number: 16.922
Federal Award Number and Year (or Other Identifying Number): NCIC/ORI Tracking IN
Pass-Through Entity: Direct Grant

Condition

An effective internal control system, which would include segregation of duties, was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed and Reporting compliance requirements.

Activities Allowed or Unallowed

There were no controls in place to ensure that expenditures were for only activities allowable for the program. The Sheriff's Department received Budget and Financial Account Ledger History reports from the Auditor, but there was no documentation of a review that would have verified that the expenditures recorded in the DEA Fund were for allowable activities.

Reporting

There were no controls to ensure that required reports were accurate prior to submission. One employee prepared and submitted the required reports without oversight, review, or approval.

Context

The lack of internal controls was a systemic problem.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed the County at risk of non-compliance with the grant agreement and the compliance requirement. A lack of segregation of duties within an internal control system could also allow noncompliance with the compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

JASPER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the Activities Allowed or Unallowed and the Reporting compliance requirement.

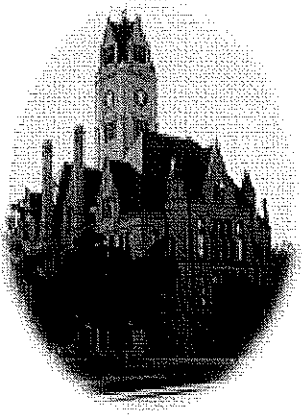
Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



Kimberly K. Grow
Auditor of Jasper County

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2013-003 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: 2013

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Justice

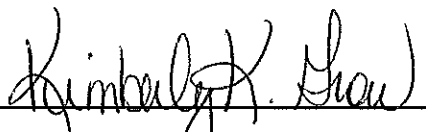
Contact Person Responsible for Corrective Action: Sheriff Terry Risner

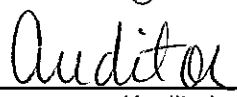
Contact Phone Number: (219) 866-4956


Status of Audit Finding

We are taking measures to ensure that the money is being spent on allowable expenditures and that we have all paperwork in my office.

As of the end of 2014 we are continuing to work with the Jasper County Sheriff on establishing greater standards of internal controls between the Auditor and Sheriff Department.

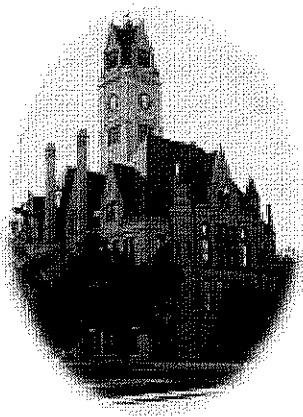


(Kimberly K Grow)


(Auditor)


(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



Kimberly K. Grow
Auditor of Jasper County

CORRECTIVE ACTION PLAN

Findings 2014-001

Contact Person Responsible for Corrective Action: Kimberly K Grow
Contact Phone Number: (219)866-4930

Views of Responsible Official: This finding is something I have been working on over the year and I'm working hard in getting these items into compliance.

Description of Corrective Action Plan:
2014-001

Since this has been brought to my attention the following steps have been taken to insure that we are in compliance with the regulations.

- 1) I have been reviewing and initialing all claims vouchers.
- 2) I now have an employee reviewing the payroll vouchers and checking all salaries and deductions to verify what is in the system matches the vouchers and are in compliance with the salary ordinance.

Anticipated Completion Date: 11/21/2016

Kimberly K. Grow

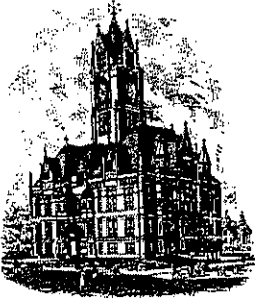
Kimberly K Grow

Auditor

(Title)

11/21/2016

(Date)



CARLA S. ANDERSON
TREASURER OF JASPER COUNTY
115 W. WASHINGTON ST
SUITE 201
RENSSELAER, INDIANA 47978

PHONE (219) 866-4938
FAX (219) 866-9455

11/21/2016

Corrective Action Plan
Finding 2014-002-

Contact Person Responsible for Corrective Action ~ Carla S Anderson
Contact Phone Number 219-866-9433

We Concur With the Finding but also want to emphasize that with a small office many things are difficult to implement.

Treasurer will download and print all bank statements
Bank Reconciliation will be completed by 1st Deputy
Bank Reconciliation will be checked and initialed by Treasurer
Tax collection/Quietus balancing and posting done by 1st Deputy
Check listing done by 2nd Deputy
Cash drawer pulled and counted by Treasurer
Bank deposit is reviewed and initialed by Treasurer
1st Deputy after approval takes deposit to bank.
Treasurer reviews receipt from bank to make sure it agrees with initial deposit. Treasurer initials deposit receipt from the bank

Anticipated Completion Date: 12/15/2016

Carla S Anderson

Treasurer

11/21/2016

OFFICE OF THE CLERK

Jasper County Courthouse
115 West Washington Street, Suite 204
Rensselaer Indiana 47978
(219) 866-4926

VICKIE BOZELL

Clerk of Jasper Circuit Court

CORRECTIVE ACTION PLAN

FINDING 2014-003

Contact Person Responsible for Corrective Action: Vickie Bozell, Jasper County Clerk
Contact Phone Number: 219-866-4927

Views of Responsible Official: We concur with the findings.

Corrective Action Plan:

*2 Deputy Clerk's will now be reviewing the bank statement and initialing it.

*The Deputy Clerk will manually write the receipt number and date of the transaction on the hand written receipt in the receipt book. This will also be double checked by a Deputy Clerk daily.

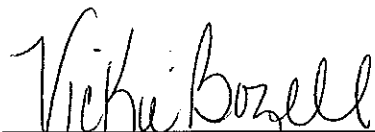
*A Deputy Clerk other than the one doing the books for the day will double check, compare and initial the print out report for all checks printed.

*2 Deputy Clerk's will now be reviewing the bank statement, depository receipts and disbursement for Child Support.

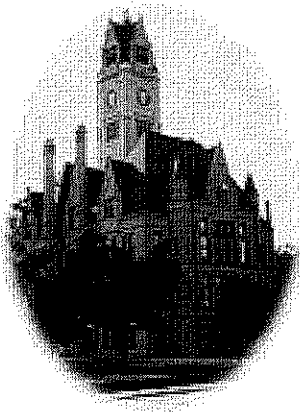
Anticipated Completion Date:

*The issues concerning the receipts/receipt book and the double checking of the printed checks, and disbursement of Child Support was taken care of immediately 11-21-2016.

*The issue with the bank statements being double checked will be taken care of at the end of 11-30-2016 upon receiving the bank statement.



Vickie Bozell, Jasper County Clerk



Kimberly K. Grow
Auditor of Jasper County

CORRECTIVE ACTION PLAN

Findings: 2014-004

Contact Person Responsible for Corrective Action: Kimberly K Grow
Contact Phone Number: (219)866-4930

Views of Responsible Official: This finding is something I have been working on over the year and I'm working hard in getting these items into compliance.

Description of Corrective Action Plan:

Since this has been brought to my attention the following steps have been taken to insure that we are in compliance with the regulations.

2014-004

- 1) As Auditor along with my Deputy Auditor will be working together to ensure accurate reporting on the SEFA.

Anticipated Completion Date: 11/21/2016



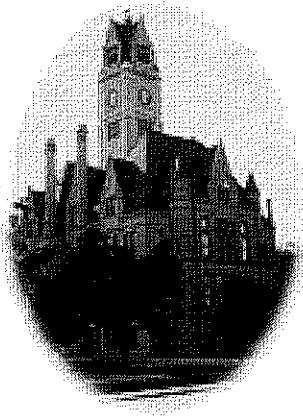
Kimberly K Grow

Auditor

(Title)

11/21/2016

(Date)



Kimberly K. Grow
Auditor of Jasper County

CORRECTIVE ACTION PLAN

Findings 2014-005

Contact Person Responsible for Corrective Action: Kimberly K Grow
Contact Phone Number: (219)866-4930

Views of Responsible Official: This finding is something I have been working on over the year and I'm working hard in getting these items into compliance.

Description of Corrective Action Plan:

Since this has been brought to my attention the following steps have been taken to insure that we are in compliance with the regulations.

2014-005

- 1) As Auditor along with my Deputy Auditor we will be reviewing the Cost Allocation Plan for indirect costs.

Anticipated Completion Date: 11/21/2016


Kimberly K Grow

Auditor

(Title)

11/21/2016

(Date)



Jasper County Sheriff's Office

Terry J. Risner, Sheriff

2171 N. McKinley Avenue – Box 296 – Rensselaar, Indiana 47978



Emergency Numbers

Dial 911
(219) 866-7344
E-Mail: sheriff@netnitco.net

www.JasperCountyPolice.com

Administrative Numbers

(219) 866-7344
(219) 956-3606
Fax (219) 866-4949

CORRECTIVE ACTION PLAN

FINDING 2014-006

Sheriff Terry J. Risner
219-866-7344

We concur with the finding.

Description of Corrective Action Plan:

The Sheriff's Administrative Assistant or designee will continue to maintain control of expenditure receipts and deposits from the forfeiture fund and keep an accurate record of such. The Administrative Assistant or designee will ensure each expenditure is approved by the Sheriff or his designee by affixing his/her signature to the receipt.

The Chief Deputy will continue to audit the Administrative Assistant's accounting by comparing all expenditures and deposits and signing off that he has done so.

The Administrative Assistant will compare accounting reports from the Auditors Office with the Administrative Assistant's accounting to be viewed and signed by the Sheriff or his designee.

Anticipated Completion Date: November 21, 2016

(Title)

Protecting & Serving The Citizens of Jasper County

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/>.