

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

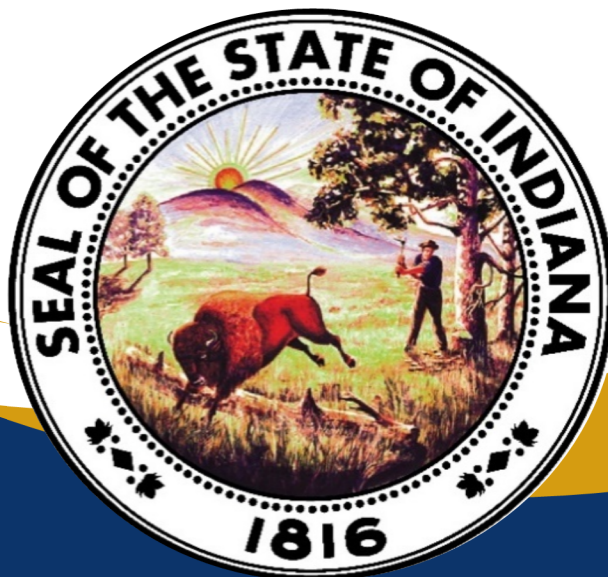
**Paul D. Joyce, CPA
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

JASPER COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
12/09/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Donya Jordan	01-01-23 to 12-31-24
County Treasurer	Tammy McEwan	01-01-23 to 12-31-24
Clerk of the Circuit Court	Kara Fishburn	01-01-23 to 12-31-24
County Sheriff	Patrick Williamson, Sr.	01-01-23 to 12-31-24
County Recorder	Kimberly K. Grow	01-01-23 to 12-31-24
President of the Board of County Commissioners	Rein Bontreger	01-01-23 to 12-31-24
President of the County Council	Stephen R. Jordan	01-01-23 to 12-31-24



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INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JASPER COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Jasper County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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



Beth Kelley, CPA, CFE
Deputy State Examiner

November 20, 2024



FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

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

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

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

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments			Cash and Investments
	01-01-23	Receipts	Disbursements	
General	\$ 9,632,373	\$ 15,454,094	\$ 12,557,726	\$ 12,528,741
Accident Report	11,815	6,977	4,053	14,739
LIT Co Share Econ. Development	2,849,872	2,172,633	2,008,528	3,013,977
City And Town Court Costs	94,670	6,843	-	101,513
Clerk's Records Perpetuation	186,229	18,758	2,234	202,753
Community Corrections Proj Inc	487,088	289,747	224,188	552,647
Community Transition Program	9,600	-	-	9,600
Congressional School Interest	132,296	4,961	2,694	134,563
Congressional School Principal	67,350	-	-	67,350
Convention Visitor and Tourism	633,633	347,264	217,185	763,712
Sales Disclosure-County Share	34,149	7,680	-	41,829
Cumulative Bridge	3,763,213	463,280	1,297,197	2,929,296
Cumulative Capital Development	1,220,134	911,447	1,662,693	468,888
Cumulative Capital Improvement	488,178	838,806	445,166	881,818
Drug Free Community	37,980	28,994	26,818	40,156
Motorola Solutions-EMPG	-	-	20,000	(20,000)
Emergency Medical Services	992,939	1,519,607	1,367,481	1,145,065
Emer Planning/Right To Know	48,937	5,472	11,000	43,409
Extradition	352	17,851	13,260	4,943
Firearms Training	54,353	29,289	30,344	53,298
General Drain Improvement	543,073	183,896	133,439	593,530
PUBLIC HEALTH COMMISSION	1,036,350	393,947	479,954	950,343
Identification Security Protec	10,314	4,839	-	15,153
General Local Health Maint.	43,367	33,139	41,514	34,992
Local Road and Street	2,760,852	728,741	951,616	2,537,977
LIT Public Safety - Co. Share	1,964,537	3,028,065	2,328,544	2,664,058
Misdemeanant	67,524	19,933	43,695	43,762
MVH Restricted	1,356,263	2,348,852	2,652,154	1,052,961
Rainy Day	5,602,907	362,725	350,000	5,615,632
Recorder's Recds Perpetuation	277,147	66,920	50,765	293,302
Sex/Violent Off Admin	5,047	1,220	-	6,267
Suppl Public Defender Services	77,919	24,395	10,602	91,712
Surplus Tax	172,067	123,224	83,319	211,972
Surveyor's Corner Perpetuation	211,994	24,195	7,814	228,375
Tax Sale Fees	-	-	6,855	(6,855)
Tax Sale Redemption	312	42,370	39,247	3,435
Tax Sale Surplus	643,807	374,352	598,325	419,834
Local Health Maintenance Trust	53,818	20,091	11,973	61,936
Auditor's Ineligible Deduction	34,511	-	-	34,511
Cnty Elected Officials Trainin	32,038	4,839	6,378	30,499
Co Offenders Transport Fund	7,778	500	-	8,278
Statewide 911	801,007	512,465	526,631	786,841
Adult Probation Administrative	84,233	20,328	-	104,561
Juvenile Probation Admin	7,765	3,600	-	11,365
Suppl Adult Probation Services	305,928	97,435	17,667	385,696
Suppl Juvenile Prob Services	35,354	9,246	6,625	37,975
County User Fee	4,475	832	-	5,307
Drainage Maintenance	3,519,427	1,026,053	599,335	3,946,145
K-9	6,734	3,591	3,998	6,327
Court Interpreters	2,364	13,438	9,408	6,394
Payroll Clearing	7,989	3,143,967	3,143,458	8,498
Settlement	-	45,577,502	45,577,502	-
LIT Prop Tax Oper Levies Repl	271,350	2,419,702	2,691,052	-
LOIT Stabilization	9,349,599	794,285	-	10,143,884
CVET Agency	-	443,514	443,530	(16)
Sewer and Water Service	370	-	-	370
Financial Institution Tax	-	502,269	502,269	-
State Fines And Forfeitures	2,123	8,085	8,460	1,748
Infraction Judgements	360	7,127	7,140	347
Overweight Vehicle Fines	-	718	-	718
Special Death Benefit	185	2,985	2,935	235
Sales Disclosure-State Share	790	7,680	7,870	600
Coroners Training & Con't Educ	410	6,352	6,424	338
Interstate Compact-State Share	125	563	625	63
Mortg Record Fees-State Share	265	2,783	2,823	225
Sex/Violent Off Admin-State	20	130	135	15
Child Restr Violations Fines	75	225	250	50
Education Plate Fees Agency	229	488	638	79
Riverboat Revenue Sharing	-	185,109	137,057	48,052
LIT CERTIFIED SHARES	-	12,644,130	12,644,130	-
LIT PUBLIC SAFETY	-	3,675,362	3,675,362	-

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments			Cash and Investments 12-31-23
	01-01-23	Receipts	Disbursements	
LIT ECONOMIC DEVELOPMENT-EDIT	-	2,556,107	2,556,107	-
Title IV-D Incentive Fund	256,192	15,895	6,293	265,794
Prosecutor Incentive Fund	277,434	23,909	15,579	285,764
Clerk Incentive Fund	225,161	15,895	8,196	232,860
SHERIFF DONATIONS	12,500	3,150	2,065	13,585
GAL/CASA CAP GRANT	3,040	4,967	1,109	6,898
CROSSROADS CASA MATCHING	33,393	8,175	16,535	25,033
GALA/CASAGCSPR-JASPER	2	-	-	2
911 SPECIALIZED TRAINING	-	600	-	600
Motor Vehicle Highway	918,783	2,526,443	2,238,279	1,206,947
CAR-COMMUNITY CORRECTIONS COMMISSARY	79,721	89,659	102,562	66,818
CAR-PROJECT INCOME	27,119	281,139	286,616	21,642
CAR-CLERK	1,276,214	3,785,766	4,337,120	724,860
CAR-SHERIFF CHECKING	93,239	166,283	205,220	54,302
CAR-TREASURER	1,356,885	1,217,244	1,356,885	1,217,244
CAR-SHERIFF JAIL COMMISARRY	12,843	238,478	237,655	13,666
CAR-TREASURER CASH FUND	500	-	-	500
LIT - SPECIAL PURPOSE	1,009,232	1,551,018	838,083	1,722,167
Reimbursement per Court Order	838	23	-	861
Comm Corr/ Drug Free Counsel	-	4,000	4,000	-
County's Law Enforc Cont Ed	126,720	4,127	2,067	128,780
Jury Pay	11,920	5,901	816	17,005
Marijuana Eradication	56,877	3,956	-	60,833
Pretrial Diversion	216,058	47,114	53,108	210,064
Reassessment Fund	951,062	354,554	324,742	980,874
OPIOID RESTRICTED FUNDS	161,905	44,892	-	206,797
OPIOID UNRESTRICTED FUNDS	68,771	13,481	68,771	13,481
DEA Fund	66,504	28,630	51,101	44,033
LPR CAMERAS	-	6,695	-	6,695
Prosecutor Federal Forfeiture	17,302	-	-	17,302
Prosecutor State Drug Recovery	65,398	-	2,169	63,229
Comm Corr-Work Release	605	796	2,835	(1,434)
Donations Warning Sirens	1,092	15,934	1,092	15,934
Donations Animal Shelter	31,028	6,042	9,928	27,142
Spillman Software	133,525	28,022	72,658	88,889
Local Jail Prop Proceeds	113,557	-	-	113,557
Partners/Drug Free Community	1,232	4,000	4,634	598
Jasper Co Redev Commission	119,950	47,630	35,723	131,857
Dunns Bridge Solar Project	1,351	-	-	1,351
Employee Benefits	406,933	3,526,235	2,956,292	976,876
LIT/PROPERTY TAX RELIEF	792,725	9,103,298	8,808,193	1,087,830
Iroquois River Debris Rem	895	-	-	895
93.074 Ebola Grant Fund	18,045	-	-	18,045
93.268 Children Covid-19 Grant	64,260	-	64,260	-
93.069 PP BASE 22-23	21,895	27,655	20,089	29,461
93.069 PHEP CRI 22-23	10,667	13,655	21,720	2,602
HEALTH DEPT IMMUNIZATION GRANT	(358)	52,677	38,099	14,220
WARRANT SERVICE ASST	-	3,339	-	3,339
IMMUNIZATION GRANT	-	940	6,448	(5,508)
93.788 Opioid Response Grant	57,447	-	-	57,447
Workforce Development CoAg	376,283	55,001	56,571	374,713
ARP Coronavirus Recovery Fund	4,705,129	-	1,699,359	3,005,770
Comm Correct State Grant (2)	1,379	-	1,379	-
Benton Community Foundation Gr	(9)	9	-	-
Comm Corr St Grant 2021	49,134	-	49,134	-
Comm Corr St Grant 2022	106,039	1,379	58,874	48,544
Jail Treatment Program-ICJI	25,250	-	-	25,250
Comm Corr St Grant 2023	-	479,407	454,602	24,805
Body Camera Grant	-	14,620	-	14,620
CCMG-2023-1	-	1,000,000	1,000,000	-
Enhanced Access	50,925	78,137	38,385	90,677
Social Impact Program (SIPP)	1,400	-	128	1,272
Garden Project / Sheriff	790	25	433	382
LIT EMER MED SERVICES	-	182,735	-	182,735
Totals	<u>\$ 64,464,745</u>	<u>\$ 128,659,547</u>	<u>\$ 125,817,999</u>	<u>\$ 67,306,293</u>

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

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

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

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

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

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

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

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2023.

Note 8. Other Postemployment Benefits

The County provides eligible retirees and their spouses the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) coverage until the age requirement for Medicare eligibility is met. This benefit poses a liability to the County for this year and in future years. Information regarding this benefit can be obtained by contacting the County.



OTHER INFORMATION

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	General	Accident Report	LIT Co Share Econ. Development	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections Proj Inc	Community Transition Program
Cash and investments - beginning	\$ 9,632,373	\$ 11,815	\$ 2,849,872	\$ 94,670	\$ 186,229	\$ 487,088	\$ 9,600
Receipts:							
Taxes	9,417,071	-	1,871,355	-	-	-	-
Licenses and permits	71,327	-	-	-	-	-	-
Intergovernmental receipts	2,817,293	-	-	-	-	-	-
Charges for services	637,716	6,977	-	-	-	128,639	-
Fines and forfeits	114,520	-	-	6,843	18,758	157,977	-
Other receipts	2,396,167	-	301,278	-	-	3,131	-
Total receipts	15,454,094	6,977	2,172,633	6,843	18,758	289,747	-
Disbursements:							
Personal services	10,052,888	-	28,908	-	-	32,236	-
Supplies	503,471	-	110,923	-	-	84,128	-
Other services and charges	1,987,974	4,053	1,599,129	-	2,234	92,385	-
Capital outlay	13,393	-	269,568	-	-	15,439	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	12,557,726	4,053	2,008,528	-	2,234	224,188	-
Excess (deficiency) of receipts over (under) disbursements	2,896,368	2,924	164,105	6,843	16,524	65,559	-
Cash and investments - ending	\$ 12,528,741	\$ 14,739	\$ 3,013,977	\$ 101,513	\$ 202,753	\$ 552,647	\$ 9,600

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Congressional School Interest	Congressional School Principal	Convention Visitor and Tourism	Sales Disclosure-County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Capital Improvement
Cash and investments - beginning	\$ 132,296	\$ 67,350	\$ 633,633	\$ 34,149	\$ 3,763,213	\$ 1,220,134	\$ 488,178
Receipts:							
Taxes	-	-	347,264	-	263,715	507,364	791,145
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	14,783	28,447	44,398
Charges for services	-	-	-	-	148,521	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,961	-	-	7,680	36,261	375,636	3,263
Total receipts	4,961	-	347,264	7,680	463,280	911,447	838,806
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	445,166
Other services and charges	2,694	-	123,506	-	31,693	1,531,466	-
Capital outlay	-	-	93,679	-	1,265,504	131,220	-
Other disbursements	-	-	-	-	-	7	-
Total disbursements	2,694	-	217,185	-	1,297,197	1,662,693	445,166
Excess (deficiency) of receipts over (under) disbursements	2,267	-	130,079	7,680	(833,917)	(751,246)	393,640
Cash and investments - ending	\$ 134,563	\$ 67,350	\$ 763,712	\$ 41,829	\$ 2,929,296	\$ 468,888	\$ 881,818

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drug Free Community	Motorola Solutions-EMPG	Emergency Medical Services	Emer Planning/Right To Know	Extradition	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 37,980	\$ -	\$ 992,939	\$ 48,937	\$ 352	\$ 54,353	\$ 543,073
Receipts:							
Taxes	-	-	-	-	-	-	87,305
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,519,607	-	-	-	-
Charges for services	-	-	-	-	-	29,289	-
Fines and forfeits	28,994	-	-	-	3,838	-	-
Other receipts	-	-	-	5,472	14,013	-	96,591
Total receipts	28,994	-	1,519,607	5,472	17,851	29,289	183,896
Disbursements:							
Personal services	-	-	97,481	-	-	-	-
Supplies	-	20,000	-	-	-	-	-
Other services and charges	26,818	-	1,270,000	11,000	13,260	30,344	133,439
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	26,818	20,000	1,367,481	11,000	13,260	30,344	133,439
Excess (deficiency) of receipts over (under) disbursements	2,176	(20,000)	152,126	(5,528)	4,591	(1,055)	50,457
Cash and investments - ending	\$ 40,156	\$ (20,000)	\$ 1,145,065	\$ 43,409	\$ 4,943	\$ 53,298	\$ 593,530

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PUBLIC HEALTH COMMISSION	Identification Security Protec	General Local Health Maint.	Local Road and Street	LIT Public Safety - Co. Share	Misdemeanant	MVH Restricted
Cash and investments - beginning	\$ 1,036,350	\$ 10,314	\$ 43,367	\$ 2,760,852	\$ 1,964,537	\$ 67,524	\$ 1,356,263
Receipts:							
Taxes	113,942	-	-	-	2,732,905	-	-
Licenses and permits	119,380	-	-	-	-	-	-
Intergovernmental receipts	107,547	-	-	701,302	-	-	2,333,679
Charges for services	-	4,839	-	-	-	19,933	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	53,078	-	33,139	27,439	295,160	-	15,173
Total receipts	393,947	4,839	33,139	728,741	3,028,065	19,933	2,348,852
Disbursements:							
Personal services	386,910	-	41,514	-	2,328,544	-	497,047
Supplies	9,780	-	-	-	-	-	2,144,464
Other services and charges	83,264	-	-	951,616	-	43,695	10,643
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	479,954	-	41,514	951,616	2,328,544	43,695	2,652,154
Excess (deficiency) of receipts over (under) disbursements	(86,007)	4,839	(8,375)	(222,875)	699,521	(23,762)	(303,302)
Cash and investments - ending	\$ 950,343	\$ 15,153	\$ 34,992	\$ 2,537,977	\$ 2,664,058	\$ 43,762	\$ 1,052,961

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Rainy Day	Recorder's Recds Perpetuation	Sex/Violent Off Admin	Suppl Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 5,602,907	\$ 277,147	\$ 5,047	\$ 77,919	\$ 172,067	\$ 211,994	\$ -
Receipts:							
Taxes	-	-	-	1,926	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	66,920	1,220	-	-	24,195	-
Fines and forfeits	-	-	-	21,970	-	-	-
Other receipts	362,725	-	-	499	123,224	-	-
Total receipts	362,725	66,920	1,220	24,395	123,224	24,195	-
Disbursements:							
Personal services	-	29,730	-	-	-	-	-
Supplies	-	1,023	-	-	-	-	-
Other services and charges	350,000	20,012	-	10,602	83,319	185	6,855
Capital outlay	-	-	-	-	-	7,629	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	350,000	50,765	-	10,602	83,319	7,814	6,855
Excess (deficiency) of receipts over (under) disbursements	12,725	16,155	1,220	13,793	39,905	16,381	(6,855)
Cash and investments - ending	\$ 5,615,632	\$ 293,302	\$ 6,267	\$ 91,712	\$ 211,972	\$ 228,375	\$ (6,855)

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Tax Sale Redemption	Tax Sale Surplus	Local Health Maintenance Trust	Auditor's Ineligible Deduction	Cnty Elected Officials Trainin	Co Offenders Transport Fund	Statewide 911
Cash and investments - beginning	\$ 312	\$ 643,807	\$ 53,818	\$ 34,511	\$ 32,038	\$ 7,778	\$ 801,007
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	10,856	-	-	-	-	-	-
Charges for services	-	-	-	-	4,839	-	512,465
Fines and forfeits	-	-	-	-	-	500	-
Other receipts	31,514	374,352	20,091	-	-	-	-
Total receipts	42,370	374,352	20,091	-	4,839	500	512,465
Disbursements:							
Personal services	-	-	-	-	-	-	408,492
Supplies	-	-	-	-	-	-	-
Other services and charges	39,247	598,325	-	-	6,378	-	118,139
Capital outlay	-	-	11,973	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	39,247	598,325	11,973	-	6,378	-	526,631
Excess (deficiency) of receipts over (under) disbursements	3,123	(223,973)	8,118	-	(1,539)	500	(14,166)
Cash and investments - ending	\$ 3,435	\$ 419,834	\$ 61,936	\$ 34,511	\$ 30,499	\$ 8,278	\$ 786,841

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Adult Probation Administrative	Juvenile Probation Admin	Suppl Adult Probation Services	Suppl Juvenile Prob Services	County User Fee	Drainage Maintenance	K-9
Cash and investments - beginning	\$ 84,233	\$ 7,765	\$ 305,928	\$ 35,354	\$ 4,475	\$ 3,519,427	\$ 6,734
Receipts:							
Taxes	-	-	-	-	-	879,834	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,925	-	-	-
Charges for services	-	-	-	-	-	47,500	-
Fines and forfeits	20,328	3,600	97,365	4,321	832	-	-
Other receipts	-	-	70	-	-	98,719	3,591
Total receipts	20,328	3,600	97,435	9,246	832	1,026,053	3,591
Disbursements:							
Personal services	-	-	-	1,300	-	-	-
Supplies	-	-	-	3,000	-	-	-
Other services and charges	-	-	14,333	2,325	-	599,335	3,998
Capital outlay	-	-	3,334	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	17,667	6,625	-	599,335	3,998
Excess (deficiency) of receipts over (under) disbursements	20,328	3,600	79,768	2,621	832	426,718	(407)
Cash and investments - ending	\$ 104,561	\$ 11,365	\$ 385,696	\$ 37,975	\$ 5,307	\$ 3,946,145	\$ 6,327

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Court Interpreters	Payroll Clearing	Settlement	LIT Prop Tax Oper Levies Repl	LOIT Stabilization	CVET Agency	Sewer and Water Service
Cash and investments - beginning	\$ 2,364	\$ 7,989	\$ -	\$ 271,350	\$ 9,349,599	\$ -	\$ 370
Receipts:							
Taxes	-	-	39,552,364	2,419,702	127,029	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	13,438	-	4,783,471	-	-	443,514	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,143,967	1,241,667	-	667,256	-	-
Total receipts	13,438	3,143,967	45,577,502	2,419,702	794,285	443,514	-
Disbursements:							
Personal services	-	3,140,875	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	9,408	-	45,577,502	2,691,052	-	443,530	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,583	-	-	-	-	-
Total disbursements	9,408	3,143,458	45,577,502	2,691,052	-	443,530	-
Excess (deficiency) of receipts over (under) disbursements	4,030	509	-	(271,350)	794,285	(16)	-
Cash and investments - ending	\$ 6,394	\$ 8,498	\$ -	\$ -	\$ 10,143,884	\$ (16)	\$ 370

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure-State Share	Coroners Training & Con't Educ
Cash and investments - beginning	\$ -	\$ 2,123	\$ 360	\$ -	\$ 185	\$ 790	\$ 410
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	502,269	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	6,352
Fines and forfeits	-	8,085	7,127	718	2,985	-	-
Other receipts	-	-	-	-	-	7,680	-
Total receipts	502,269	8,085	7,127	718	2,985	7,680	6,352
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	502,269	8,460	7,140	-	2,935	7,870	6,424
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	502,269	8,460	7,140	-	2,935	7,870	6,424
Excess (deficiency) of receipts over (under) disbursements	-	(375)	(13)	718	50	(190)	(72)
Cash and investments - ending	\$ -	\$ 1,748	\$ 347	\$ 718	\$ 235	\$ 600	\$ 338

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Interstate Compact-State Share	Mortg Record Fees-State Share	Sex/Violent Off Admin-State	Child Restr Violations Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT CERTIFIED SHARES
Cash and investments - beginning	\$ 125	\$ 265	\$ 20	\$ 75	\$ 229	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	12,644,130
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	2,783	130	-	-	-	-
Fines and forfeits	563	-	-	225	-	-	-
Other receipts	-	-	-	-	488	185,109	-
Total receipts	563	2,783	130	225	488	185,109	12,644,130
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	625	2,823	135	250	638	137,057	12,644,130
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	625	2,823	135	250	638	137,057	12,644,130
Excess (deficiency) of receipts over (under) disbursements	(62)	(40)	(5)	(25)	(150)	48,052	-
Cash and investments - ending	\$ 63	\$ 225	\$ 15	\$ 50	\$ 79	\$ 48,052	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT-EDIT	Title IV-D Incentive Fund	Prosecutor Incentive Fund	Clerk Incentive Fund	SHERIFF DONATIONS	GAL/CASA CAP GRANT
Cash and investments - beginning	\$ -	\$ -	\$ 256,192	\$ 277,434	\$ 225,161	\$ 12,500	\$ 3,040
Receipts:							
Taxes	3,675,362	2,556,107	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	15,895	23,909	15,895	3,150	4,967
Total receipts	<u>3,675,362</u>	<u>2,556,107</u>	<u>15,895</u>	<u>23,909</u>	<u>15,895</u>	<u>3,150</u>	<u>4,967</u>
Disbursements:							
Personal services	-	-	-	13,968	-	-	-
Supplies	-	-	-	-	-	-	75
Other services and charges	3,675,362	2,556,107	6,293	1,611	8,196	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,065	1,034
Total disbursements	<u>3,675,362</u>	<u>2,556,107</u>	<u>6,293</u>	<u>15,579</u>	<u>8,196</u>	<u>2,065</u>	<u>1,109</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	9,602	8,330	7,699	1,085	3,858
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 265,794</u>	<u>\$ 285,764</u>	<u>\$ 232,860</u>	<u>\$ 13,585</u>	<u>\$ 6,898</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CROSSROADS CASA MATCHING	GALA/CASAGCSPR-JASPER	911 SPECIALIZED TRAINING	Motor Vehicle Highway	CAR-COMMUNITY CORRECTIONS COMMISSARY
Cash and investments - beginning	\$ 33,393	\$ 2	\$ -	\$ 918,783	\$ 79,721
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	28,022	-
Intergovernmental receipts	7,061	-	-	2,443,176	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	89,659
Other receipts	1,114	-	600	55,245	-
Total receipts	<u>8,175</u>	<u>-</u>	<u>600</u>	<u>2,526,443</u>	<u>89,659</u>
Disbursements:					
Personal services	-	-	-	1,426,927	-
Supplies	2,676	-	-	359,267	-
Other services and charges	120	-	-	335,566	-
Capital outlay	139	-	-	7,022	-
Other disbursements	13,600	-	-	109,497	102,562
Total disbursements	<u>16,535</u>	<u>-</u>	<u>-</u>	<u>2,238,279</u>	<u>102,562</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(8,360)</u>	<u>-</u>	<u>600</u>	<u>288,164</u>	<u>(12,903)</u>
Cash and investments - ending	<u>\$ 25,033</u>	<u>\$ 2</u>	<u>\$ 600</u>	<u>\$ 1,206,947</u>	<u>\$ 66,818</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	<u>CAR-PROJECT INCOME</u>	<u>CAR-CLERK</u>	<u>CAR-SHERIFF CHECKING</u>	<u>CAR-TREASURER</u>	<u>CAR-SHERIFF JAIL COMMISARRY</u>	<u>CAR-TREASURER CASH FUND</u>
Cash and investments - beginning	\$ 27,119	\$ 1,276,214	\$ 93,239	\$ 1,356,885	\$ 12,843	\$ 500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	281,139	3,785,766	-	-	-	-
Other receipts	-	-	166,283	1,217,244	238,478	-
Total receipts	<u>281,139</u>	<u>3,785,766</u>	<u>166,283</u>	<u>1,217,244</u>	<u>238,478</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	286,616	4,337,120	205,220	1,356,885	237,655	-
Total disbursements	<u>286,616</u>	<u>4,337,120</u>	<u>205,220</u>	<u>1,356,885</u>	<u>237,655</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(5,477)</u>	<u>(551,354)</u>	<u>(38,937)</u>	<u>(139,641)</u>	<u>823</u>	<u>-</u>
Cash and investments - ending	<u>\$ 21,642</u>	<u>\$ 724,860</u>	<u>\$ 54,302</u>	<u>\$ 1,217,244</u>	<u>\$ 13,666</u>	<u>\$ 500</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT - SPECIAL PURPOSE	Reimbursement per Court Order	Comm Corr/ Drug Free Counsel	County's Law Enforc Cont Ed	Jury Pay	Marijuana Eradication	Pretrial Diversion
Cash and investments - beginning	\$ 1,009,232	\$ 838	\$ -	\$ 126,720	\$ 11,920	\$ 56,877	\$ 216,058
Receipts:							
Taxes	1,533,664	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	23	-	4,095	5,901	3,956	47,114
Other receipts	17,354	-	4,000	32	-	-	-
Total receipts	1,551,018	23	4,000	4,127	5,901	3,956	47,114
Disbursements:							
Personal services	-	-	-	-	816	-	22,684
Supplies	309,747	-	-	-	-	-	567
Other services and charges	528,336	-	4,000	2,067	-	-	-
Capital outlay	-	-	-	-	-	-	29,857
Other disbursements	-	-	-	-	-	-	-
Total disbursements	838,083	-	4,000	2,067	816	-	53,108
Excess (deficiency) of receipts over (under) disbursements	712,935	23	-	2,060	5,085	3,956	(5,994)
Cash and investments - ending	\$ 1,722,167	\$ 861	\$ -	\$ 128,780	\$ 17,005	\$ 60,833	\$ 210,064

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Reassessment Fund	OPIOID RESTRICTED FUNDS	OPIOID UNRESTRICTED FUNDS	DEA Fund	LPR CAMERAS	Prosecutor Federal Forfeiture	Prosecutor State Drug Recovery
Cash and investments - beginning	\$ 951,062	\$ 161,905	\$ 68,771	\$ 66,504	\$ -	\$ 17,302	\$ 65,398
Receipts:							
Taxes	171,694	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	166,541	-	-	-	-	-	-
Charges for services	-	-	-	28,075	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	16,319	44,892	13,481	555	6,695	-	-
Total receipts	354,554	44,892	13,481	28,630	6,695	-	-
Disbursements:							
Personal services	170,496	-	-	-	-	-	-
Supplies	571	-	-	-	-	-	-
Other services and charges	153,675	-	-	51,101	-	-	2,169
Capital outlay	-	-	68,771	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	324,742	-	68,771	51,101	-	-	2,169
Excess (deficiency) of receipts over (under) disbursements	29,812	44,892	(55,290)	(22,471)	6,695	-	(2,169)
Cash and investments - ending	\$ 980,874	\$ 206,797	\$ 13,481	\$ 44,033	\$ 6,695	\$ 17,302	\$ 63,229

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Comm Corr-Work Release	Donations Warning Sirens	Donations Animal Shelter	Spillman Software	Local Jail Prop Proceeds	Partners/Drug Free Community	Jasper Co Redev Commission
Cash and investments - beginning	\$ 605	\$ 1,092	\$ 31,028	\$ 133,525	\$ 113,557	\$ 1,232	\$ 119,950
Receipts:							
Taxes	-	-	-	-	-	-	47,630
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	796	15,934	6,042	28,022	-	4,000	-
Total receipts	796	15,934	6,042	28,022	-	4,000	47,630
Disbursements:							
Personal services	-	-	-	-	-	4,634	-
Supplies	2,835	-	-	-	-	-	-
Other services and charges	-	1,092	9,325	72,658	-	-	35,723
Capital outlay	-	-	603	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,835	1,092	9,928	72,658	-	4,634	35,723
Excess (deficiency) of receipts over (under) disbursements	(2,039)	14,842	(3,886)	(44,636)	-	(634)	11,907
Cash and investments - ending	\$ (1,434)	\$ 15,934	\$ 27,142	\$ 88,889	\$ 113,557	\$ 598	\$ 131,857

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Dunns Bridge Solar Project	Employee Benefits	LIT/PROPERTY TAX RELIEF	Iroquois River Debris Rem	93.074 Ebola Grant Fund	93.268 Children Covid-19 Grant	93.069 PP BASE 22-23
Cash and investments - beginning	\$ 1,351	\$ 406,933	\$ 792,725	\$ 895	\$ 18,045	\$ 64,260	\$ 21,895
Receipts:							
Taxes	-	-	8,690,765	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	21,210
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,526,235	412,533	-	-	-	6,445
Total receipts	-	3,526,235	9,103,298	-	-	-	27,655
Disbursements:							
Personal services	-	2,956,292	-	-	-	-	19,924
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	8,808,193	-	-	64,260	165
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	2,956,292	8,808,193	-	-	64,260	20,089
Excess (deficiency) of receipts over (under) disbursements	-	569,943	295,105	-	-	(64,260)	7,566
Cash and investments - ending	\$ 1,351	\$ 976,876	\$ 1,087,830	\$ 895	\$ 18,045	\$ -	\$ 29,461

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.069 PHEP CRI 22-23	HEALTH DEPT IMMUNIZATION GRANT	WARRANT SERVICE ASST	IMMUNIZATION GRANT	93.788 Opioid Response Grant	Workforce Development CoAg	ARP Coronavirus Recovery Fund
Cash and investments - beginning	\$ 10,667	\$ (358)	\$ -	\$ -	\$ 57,447	\$ 376,283	\$ 4,705,129
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	13,655	52,677	-	940	-	55,001	-
Charges for services	-	-	140	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	3,199	-	-	-	-
Total receipts	13,655	52,677	3,339	940	-	55,001	-
Disbursements:							
Personal services	21,720	-	-	5,508	-	48,819	-
Supplies	-	-	-	-	-	4,654	-
Other services and charges	-	38,099	-	940	-	-	340,495
Capital outlay	-	-	-	-	-	3,098	1,358,864
Other disbursements	-	-	-	-	-	-	-
Total disbursements	21,720	38,099	-	6,448	-	56,571	1,699,359
Excess (deficiency) of receipts over (under) disbursements	(8,065)	14,578	3,339	(5,508)	-	(1,570)	(1,699,359)
Cash and investments - ending	\$ 2,602	\$ 14,220	\$ 3,339	\$ (5,508)	\$ 57,447	\$ 374,713	\$ 3,005,770

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Comm Correct State Grant (2)	Benton Community Foundation Gr	Comm Corr St Grant 2021	Comm Corr St Grant 2022	Jail Treatment Program-ICJI	Comm Corr St Grant 2023	Body Camera Grant
Cash and investments - beginning	\$ 1,379	\$ (9)	\$ 49,134	\$ 106,039	\$ 25,250	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	430,273	14,620
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	9	-	1,379	-	49,134	-
Total receipts	-	9	-	1,379	-	479,407	14,620
Disbursements:							
Personal services	-	-	-	20,195	-	448,602	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,379	-	49,134	38,679	-	6,000	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,379	-	49,134	58,874	-	454,602	-
Excess (deficiency) of receipts over (under) disbursements	(1,379)	9	(49,134)	(57,495)	-	24,805	14,620
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 48,544	\$ 25,250	\$ 24,805	\$ 14,620

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CCMG-2023-1	Enhanced Access	Social Impact Program (SIPP)	Garden Project / Sheriff	LIT EMER MED SERVICES	Totals
Cash and investments - beginning	\$ -	\$ 50,925	\$ 1,400	\$ 790	\$ -	\$ 64,464,745
Receipts:						
Taxes	-	-	-	-	182,735	88,615,008
Licenses and permits	-	-	-	-	-	218,729
Intergovernmental receipts	1,000,000	-	-	-	-	17,530,683
Charges for services	-	78,129	-	-	-	1,748,662
Fines and forfeits	-	-	-	-	-	4,717,202
Other receipts	-	8	-	25	-	15,829,263
Total receipts	1,000,000	78,137	-	25	182,735	128,659,547
Disbursements:						
Personal services	-	-	-	-	-	22,206,510
Supplies	-	-	-	-	-	4,002,347
Other services and charges	1,000,000	38,385	128	433	-	89,674,205
Capital outlay	-	-	-	-	-	3,280,093
Other disbursements	-	-	-	-	-	6,654,844
Total disbursements	1,000,000	38,385	128	433	-	125,817,999
Excess (deficiency) of receipts over (under) disbursements	-	39,752	(128)	(408)	182,735	2,841,548
Cash and investments - ending	\$ -	\$ 90,677	\$ 1,272	\$ 382	\$ 182,735	\$ 67,306,293

JASPER COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Wells Fargo/Hebron Municipal Building Corporation	Infrastruture Projects	\$ 90,500	10/09/08	09/01/28
Total of annual lease payments		<u>\$ 90,500</u>		

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.