

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

JASPER COUNTY, INDIANA

January 1, 2015 to December 31, 2017



FILED
05/23/2018

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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 Donya Jordan	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Vickie Bozell	01-01-15 to 12-31-18
County Sheriff	Terry J. Risner	01-01-15 to 12-31-18
President of the County Council	Rein O. Bontreger	01-01-15 to 12-31-18
President of the Board of County Commissioners	Kendell Culp	01-01-15 to 12-31-18



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JASPER COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of Jasper County (County), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

As discussed in Note 1 to the financial statements, the County prepares its financial statements 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 statements 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 statements referred to above do 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 period of January 1, 2015 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules 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 statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

April 23, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16		
CASH - Treasurer	\$ 1,028,426	\$ 946,834	\$ 1,028,426	\$ 946,834	\$ 887,650	\$ 946,834	\$ 887,650		
CAR - CLERK	694,280	2,809,442	2,759,211	744,511	3,258,026	2,991,557	1,010,980		
General	4,330,252	7,130,577	7,889,723	3,571,106	7,342,088	8,260,860	2,652,334		
Accident Report	2,298	5,801	4,527	3,572	5,567	7,263	1,876		
CAGIT - Special Legislation	3,079,770	1,043,001	1,385,932	2,736,839	1,215,606	1,521,847	2,430,598		
CAGIT Co Certified Shares	2,318,838	3,110,082	3,724,678	1,704,242	3,631,500	4,012,687	1,323,055		
CEDIT County Share	2,312,763	1,361,359	1,353,112	2,321,010	1,556,396	1,238,761	2,638,645		
City And Town Court Costs	36,493	7,994	-	44,487	7,103	-	51,590		
Clerk's Records Perpetuation	53,397	16,219	-	69,616	19,619	1,225	88,010		
Community Corrections Proj Inc	480,474	232,585	180,353	532,706	325,196	301,273	556,629		
Congressional School Interest	140,268	235	2,694	137,809	767	2,694	135,882		
Congressional School Principal	67,350	-	-	67,350	-	-	67,350		
Sales Disclosure-County Share	15,411	3,785	8	19,188	4,035	-	23,223		
Cumulative Bridge	3,176,730	393,867	86,235	3,484,362	280,466	141,656	3,623,172		
Cumulative Capital Development	2,079,689	543,121	634,749	1,988,061	562,384	246,251	2,304,194		
Cumulative Capital Improvement	400,780	1,016,542	1,100,722	316,600	1,008,121	662,686	662,035		
Drug Free Community	39,534	23,906	29,839	33,601	25,712	29,170	30,143		
Emergency Medical Services	93,733	993,721	1,000,820	86,634	1,007,007	1,011,135	82,506		
Emer Planning/Right To Know	69,994	4,280	3,973	70,301	4,740	9,912	65,129		
Extradition	52,398	4,862	16,077	41,183	2,148	8,946	34,385		
Firearms Training	16,164	14,935	14,435	16,664	23,820	31,879	8,605		
General Drain Improvement	454,995	85,160	93,378	446,777	113,765	85,822	474,720		
Health	133,399	271,745	258,775	146,369	248,414	277,857	116,926		
Identification Security Protec	39,183	2,737	18,299	23,621	2,872	25,100	1,393		
Levy Excess	216,796	-	-	216,796	113,545	218,904	111,437		
Gen Local Health Maint 2015	-	44,387	19,861	24,526	49,709	28,638	45,597		
Local Road and Street	300,931	357,751	55,620	603,062	356,107	356,503	602,666		
LOIT Public Safety-Cnty Share	1,207,196	1,372,321	1,305,106	1,274,411	1,585,649	1,381,120	1,478,940		
Misdemeanant	69,386	17,934	-	87,320	17,934	61,657	43,597		
Motor Vehicle Highway	2,358,627	3,292,414	2,728,829	2,922,212	3,870,009	3,013,977	3,778,244		
Rainy Day	7,744,216	350,000	350,000	7,744,216	350,000	350,000	7,744,216		
Recorder's Recds Perpetuation	46,752	50,141	38,878	58,015	53,388	31,634	79,769		
Riverboat	1,139,381	128,946	-	1,268,327	128,941	-	1,397,268		
Suppl Public Defender Services	15,124	18,440	23,730	9,834	15,254	4,836	20,252		
Surplus Tax	95,519	100,314	38,069	157,764	39,202	86,188	110,778		
Surveyor's Corner Perpetuation	62,899	7,010	2	69,907	7,655	241	77,321		
Tax Sale Fees	-	8,090	8,090	-	4,265	4,265	-		
Tax Sale Redemption	218	25,285	25,285	218	2,068	364	1,922		
Tax Sale Surplus	126,826	178,472	94,825	210,473	134,565	1,111	343,927		
Local Health Maintenance Trust	-	24,116	20,755	3,361	31,110	20,692	13,779		
Crossroads GAL/CASA 2016 St Ma	-	-	-	-	10,546	1,837	8,709		
2015 GAL/CASA Grant	-	16,494	3,841	12,653	2,513	283	14,883		
Auditor's Ineligible Deduction	32,439	2,071	-	34,510	-	-	34,510		
Cnty Elected Officials Trainin	7,049	2,737	1,058	8,728	2,872	400	11,200		
Co Transportation Fund	-	750	-	750	1,500	-	2,250		
Statewide 911	461,374	447,618	615,723	293,269	505,212	411,830	386,651		
Adult Probation Administrative	108,863	4,815	-	113,678	-	-	113,678		
Suppl Adult Probation Services	676,799	75,814	208,211	544,402	75,487	155,513	464,376		
Suppl Juvenile Prob Services	40,740	3,421	3,071	41,090	3,207	5,131	39,166		
County User Fee	15,682	44,323	53,897	6,108	44,999	49,833	1,274		
Drainage Maintenance	1,503,318	668,151	389,967	1,781,502	733,631	592,489	1,922,644		

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
K-9	282	400	-	682	1,773	417	2,038
Drug Free Donation Fund	-	-	-	-	970	-	970
Court Interpreters	1,201	6,638	1,575	6,264	4,590	8,460	2,394
CASA Donations	-	210	-	210	-	-	210
Payroll Clearing	5,412	3,322,063	3,308,916	18,559	2,583,498	2,602,841	(784)
Settlement	-	35,190,162	35,190,162	-	36,195,447	36,195,447	-
LOIT Prop Tax Oper Levies Repl	-	2,108,073	2,108,073	-	2,814,854	2,814,854	-
LOIT Public Safety	-	1,738,108	1,738,108	-	2,016,924	2,016,924	-
LOIT Stabilization	3,144,087	316,960	-	3,461,047	1,356,835	-	4,817,882
CVET Agency	-	416,012	416,012	-	370,592	370,592	-
Sewer and Water Service	-	600	-	600	-	-	600
Financial Institution Tax	-	321,834	321,834	-	346,949	346,949	-
LOIT PTRC	166,419	6,627,040	6,641,714	151,745	6,857,543	6,852,221	157,067
State Fines And Forfeitures	1,218	7,232	7,067	1,383	6,879	7,274	988
Infraction Judgements	713	12,156	12,327	542	6,596	6,537	601
Overweight Vehicle Fines	-	925	925	-	2	2	-
Special Death Benefit	140	2,190	2,135	195	2,395	2,590	-
Sales Disclosure-State Share	360	3,785	3,575	570	4,180	4,525	225
Coroners Training & Con't Educ	706	3,198	3,406	498	3,092	3,278	312
Mortg Record Fees-State Share	228	3,028	3,010	246	3,103	3,349	-
Child Restr Violations Fines	175	6,700	6,300	575	3,500	4,075	-
Inheritance Tax	2,288	19,983	22,070	201	4,153	4,349	5
Education Plate Fees Agency	-	469	469	-	488	450	38
Riverboat Revenue Sharing	-	198,321	198,321	-	198,314	198,314	-
Innkeepers Tax Fund	206,585	138,277	99,299	245,563	170,540	131,905	284,198
CAGIT Distribution	-	6,952,149	6,952,149	-	8,067,697	8,067,697	-
CEDIT Distribution	-	1,754,340	1,754,340	-	2,030,182	2,030,182	-
LOIT 2016 Special Distribution	-	-	-	-	10,443,188	10,443,188	-
Cash Balance Clerk ARRA IV-D	1,263	-	1,212	51	-	-	51
Title IV-D Incentive Fund	195,073	18,290	4,702	208,661	17,851	-	226,512
Prosecutor Incentive Fund	193,580	26,540	453	219,667	26,855	16,185	230,337
Clerk Incentive Fund	162,979	17,640	8,450	172,169	17,851	11,006	179,014
General Local Health Maint.	11,248	-	11,248	-	-	-	-
Community Transition Program	4,124	1,900	-	6,024	8,875	-	14,899
Cumulative Jail	269,104	-	25	269,079	-	-	269,079
GAL/CASA	7,565	1,061	7,565	1,061	-	1,061	-
PP Judgment Collections	370	442	442	370	82	82	370
Sheriff Smoking Cessation	38	-	-	38	-	-	38
IN LOCAL HEALTH DEPT TRUST ACT	3,377	-	3,377	-	-	-	-
LOCAL HEALTH TRUST 2015	-	10,370	10,370	-	-	-	-
Local Jail Prop Proceeds	123,412	-	-	123,412	-	-	123,412
INTERESTATE COMPACT-ST SHARE	62	-	62	-	-	-	-
81.041 COMPREHEN DEV BLOCK	23,381	-	-	23,381	-	-	23,381
07.218 COMPREHEN DEV BLOCK	6,129	-	-	6,129	-	-	6,129
COPS UNIVERSAL GRANT	464	-	-	464	-	-	464
LOCAL LAW ENFORCEMENT	21	-	-	21	-	-	21
IROQUOIS RIVER DEBRIS REM	895	-	-	895	-	-	895
93.073 PHEP A70-5-0532383	6,654	-	6,654	-	-	-	-
H1N1	120	-	-	120	-	-	120
Total Monies	-	200	200	-	-	-	-
CAR-COM COR COMMISSARY	24,117	31,301	22,101	33,317	43,140	37,217	39,240

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
CAR-PROS-DRUG RECOVERY	56,231	7,490	3,422	60,299	7,760	68,059	-
CAR-COM COR-PROJECT INCOME	22,975	233,041	232,496	23,520	305,134	308,278	20,376
CAR-PROS FF	59,517	-	734	58,783	-	58,783	-
CAR-PROBATION	8,330	16,655	24,985	-	-	-	-
CAR-SHERIFF	26,495	102,344	109,956	18,883	124,669	115,161	28,391
CAR-SHERIFF-INMATE TRUST	1,390	156,322	154,502	3,210	169,000	162,419	9,791
97.042 EMPC-PROJECT	-	8,485	8,485	-	-	-	-
20.205-FED BRIDGE REIM PHASE 1	-	62,627	62,627	-	-	-	-
COMM CORR STATE GRANT	89	-	89	-	-	-	-
Comm Corr-Work Release	31,457	2,500	7,010	26,947	1,648	6,524	22,071
Partners/Drug Free Community	1,443	2,000	2,520	923	3,320	3,069	1,174
Reimbursement per Court Order	50	2,024	-	2,074	3,965	1,000	5,039
County's Law Enforc Cont Ed	97,590	6,044	424	103,210	5,201	474	107,937
Jury Pay	9,370	3,672	2,166	10,876	4,736	3,985	11,627
Marijuana Eradication	29,597	1,888	-	31,485	2,460	-	33,945
Pretrial Diversion	45,170	45,705	21,188	69,687	37,654	17,172	90,169
Reassessment Fund	694,707	268,995	177,211	786,491	267,806	182,948	871,349
Comms Cert Tax Sale Surplus	-	-	-	-	3,424	-	3,424
2016 LOIT Special Distrb	-	-	-	-	6,141,833	1,352,767	4,789,066
DEA Fund	440,229	1,699	135,146	306,782	12,671	237,734	81,719
Prosecutor Federal Forfeiture	-	-	-	-	58,777	590	58,187
Prosecutor State Drug Recovery	-	-	-	-	70,702	1,876	68,826
Donations Warning Sirens	14,530	-	-	14,530	-	4,140	10,390
Donations Animal Shelter	23,952	3,907	2,846	25,013	2,799	3,465	24,347
Local Comms Cert Tax Sale	1,000	-	-	1,000	45,940	45,940	1,000
Jasper Co Redev Commission	19,695	47,140	47,001	19,834	49,552	37,164	32,222
Employee Benefits	638,414	4,070,539	3,319,881	1,389,072	4,373,227	3,783,144	1,979,155
CAGIT - Certified Shares	-	316,960	-	316,960	-	316,960	-
93.069 Public Health Emer Prev	-	15,461	14,332	1,129	9,768	10,897	-
93.074 PHEP A70-5-0532362	-	24,954	24,954	-	-	-	-
97.088 EMERG PROTECT MEASURES	-	28,271	28,271	-	-	-	-
93.074 Ebola Grant Fund	-	9,023	-	9,023	9,023	-	18,046
93.074 City Readiness Initiat	-	-	-	-	38,829	38,829	-
93.074 Preparedness Base Grant	-	-	-	-	23,929	11,932	11,997
Indiana Youth Institute	-	-	-	-	750	750	-
97.042 Emerg Mgmt Salary Reimb	-	-	-	-	17,749	17,749	-
97.042 EMA Perf Grnt -Project	-	-	-	-	4,999	4,999	-
Comm Correct State Grant (1)	-	83,088	46,307	36,781	51,522	88,303	-
Comm Correct State Grant (2)	-	-	-	-	188,915	118,274	70,641
Comm Corr State Grant FY14-15	33,444	51,522	84,882	84	-	-	84
Benton Community Foundation Gr	5,000	-	3,683	1,317	-	83	1,234
16.575 VOCA Grant EDS D3-15-97	-	22,824	22,824	-	-	-	-
Jasper Foundation-Animal Shelt	-	170	-	170	300	380	90
IN 1st Lady Charitable Found G	-	-	-	-	500	-	500
2016 Special LOIT Distr (25%)	-	-	-	-	1,535,458	1,535,458	-
Totals	\$ 44,171,219	\$ 92,118,552	\$ 90,977,374	\$ 45,312,397	\$ 116,855,328	\$ 109,314,138	\$ 52,853,587

The notes to the financial statements 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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
CASH - Treasurer	\$ 887,650	\$ 1,053,033	\$ 887,650	\$ 1,053,033
CAR-SHERIFF-INMATE TRUST	9,791	176,340	174,311	11,820
General	2,652,334	14,094,702	10,705,760	6,041,276
Accident Report	1,876	4,578	4,901	1,553
CAGIT - Special Legislation	2,430,598	9	1,463,921	966,686
CAGIT Co Certified Shares	1,323,055	-	1,323,055	-
CEDIT County Share	2,638,645	1,463,552	1,651,649	2,450,548
City And Town Court Costs	51,590	7,482	-	59,072
Clerk's Records Perpetuation	88,010	19,895	1,802	106,103
Community Corrections Proj Inc	556,629	271,485	273,591	554,523
Community Transition Program	14,899	850	15,749	-
Congressional School Interest	135,882	1,235	2,694	134,423
Congressional School Principal	67,350	-	-	67,350
Sales Disclosure-County Share	23,223	4,358	-	27,581
Cumulative Bridge	3,623,172	345,259	427,468	3,540,963
Cumulative Capital Development	2,304,194	561,351	483,445	2,382,100
Cumulative Capital Improvement	662,035	1,010,247	910,290	761,992
Cumulative Jail	269,079	-	269,079	-
Drug Free Community	30,143	35,067	26,000	39,210
Emergency Medical Services	82,506	997,525	1,001,017	79,014
Emer Planning/Right To Know	65,129	4,987	7,150	62,966
Extradition	34,385	6,798	17,852	23,331
Firearms Training	8,605	13,305	20,026	1,884
General Drain Improvement	474,720	51,018	205,157	320,581
Health	116,926	273,186	273,223	116,889
Identification Security Protec	1,393	3,935	-	5,328
Levy Excess	111,437	2,108	113,545	-
Gen Local Health Maint 2015	45,597	16,570	22,271	39,896
Local Road and Street	602,666	454,423	219,444	837,645
LOIT Public Safety-Cnty Share	1,478,940	1,500,135	1,462,996	1,516,079
Misdemeanant	43,597	17,934	5,085	56,446
Motor Vehicle Highway	3,778,244	3,638,496	3,429,172	3,987,568
Rainy Day	7,744,216	350,000	350,000	7,744,216
Recorder's Recds Perpetuation	79,769	69,938	37,248	112,459
Riverboat	1,397,268	128,946	1,526,214	-
Suppl Public Defender Services	20,252	18,987	8,900	30,339
Surplus Tax	110,778	64,903	18,370	157,311
Surveyor's Corner Perpetuation	77,321	15,205	15,060	77,466
Tax Sale Fees	-	2,550	2,550	-
Tax Sale Redemption	1,922	41,720	43,424	218
Tax Sale Surplus	343,927	17,288	256,058	105,157
Local Health Maintenance Trust	13,779	10,370	20,696	3,453
Crossroads GAL/CASA 2016 St Ma	8,709	-	8,709	-
GAL/CASA	-	38,639	11,263	27,376
Auditor's Ineligible Deduction	34,510	-	-	34,510
Cnty Elected Officials Trainin	11,200	3,935	753	14,382

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Co Transportation Fund	2,250	875	-	3,125
Statewide 911	386,651	501,812	358,152	530,311
Adult Probation Administrative	113,678	15,986	-	129,664
Juvenile Probation Admin	-	1,625	-	1,625
Suppl Adult Probation Services	464,376	69,410	156,360	377,426
Suppl Juvenile Prob Services	39,166	2,851	2,805	39,212
County User Fee	1,274	56,004	51,989	5,289
Drainage Maintenance	1,922,644	756,682	469,814	2,209,512
K-9	2,038	9,000	5,606	5,432
Court Interpreters	2,394	4,425	5,113	1,706
CASA Donations	210	1,540	-	1,750
Payroll Clearing	(784)	2,779,027	2,776,673	1,570
Settlement	-	37,639,248	37,639,248	-
LOIT Prop Tax Oper Levies Repl	-	2,719,795	2,719,795	-
LOIT Stabilization	4,817,882	823,028	-	5,640,910
CVET Agency	-	359,315	359,315	-
Sewer and Water Service	600	-	-	600
Financial Institution Tax	-	312,192	312,192	-
LOIT PTRC	157,067	-	157,067	-
State Fines And Forfeitures	988	7,543	6,796	1,735
Infraction Judgements	601	8,140	8,741	-
Special Death Benefit	-	2,545	2,545	-
Sales Disclosure-State Share	225	4,358	4,343	240
Coroners Training & Con't Educ	312	2,760	2,946	126
Interstate Compact-State Share	-	3,840	3,840	-
Mortg Record Fees-State Share	-	3,115	3,115	-
Child Restr Violations Fines	-	1,250	1,250	-
Inheritance Tax	5	-	-	5
Education Plate Fees Agency	38	506	544	-
Riverboat Revenue Sharing	-	198,321	198,321	-
Innkeepers Tax Fund	284,198	204,860	105,337	383,721
LIT CERTIFIED SHARES	-	10,191,760	10,191,760	-
LIT PUBLIC SAFETY	-	1,867,991	1,867,991	-
LIT ECONOMIC DEVELOPMENT-EDIT	-	1,878,254	1,878,254	-
Cash Balance Clerk ARRA IV-D	51	-	51	-
Title IV-D Incentive Fund	226,512	18,580	15,908	229,184
Prosecutor Incentive Fund	230,337	27,951	11,471	246,817
Clerk Incentive Fund	179,014	18,580	6,509	191,085
CAR-COM COR COMMISSARY	39,240	35,016	31,554	42,702
CAR-COM CORR-PROJECT INCOME	20,376	253,891	255,520	18,747
CAR - CLERK	1,010,980	2,883,711	3,270,436	624,255
CAR-SHERIFF	28,391	131,927	133,015	27,303
2017 GAL/CASA Capacity Building Grant	-	11,920	8,551	3,369
LIT - SPECIAL PURPOSE	-	1,120,795	-	1,120,795
Reimbursement per Court Order	5,039	2,217	2,500	4,756
Comm Corr/ Drug Free Counsel	-	1,500	1,500	-

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
County's Law Enforc Cont Ed	107,937	4,973	424	112,486
Jury Pay	11,627	2,906	5,768	8,765
Marijuana Eradication	33,945	3,992	-	37,937
Pretrial Diversion	90,169	39,734	22,776	107,127
PP Judgment Collections	370	470	470	370
Reassessment Fund	871,349	133,237	167,809	836,777
Commrs Cert Tax Sale Surplus	3,424	-	-	3,424
2016 LOIT Special Distrb	4,789,066	-	560,537	4,228,529
DEA Fund	81,719	48	51,334	30,433
Sheriff Smoking Cessation	38	-	-	38
Prosecutor Federal Forfeiture	58,187	-	2,056	56,131
Prosecutor State Drug Recovery	68,826	7,864	3,854	72,836
Community Corrections Work Release	22,071	-	4,148	17,923
Donations Warning Sirens	10,390	-	4,000	6,390
Donations Animal Shelter	24,347	3,691	3,210	24,828
Drug Free Donation Fund	970	-	-	970
Local Commrs Cert Tax Sale	1,000	-	-	1,000
Local Jail Prop Proceeds	123,412	-	-	123,412
Partners/Drug Free Community	1,174	2,000	2,866	308
Jasper Co Redev Commission	32,222	50,314	16,163	66,373
Employee Benefits	1,979,155	2,838,358	4,611,607	205,906
LIT/PROPERTY TAX RELIEF	-	7,461,318	7,172,710	288,608
81.041 Comprehen Dev Block	23,381	-	-	23,381
07.218 Comprehen Dev Block	6,129	-	-	6,129
Cops Universal Grant	464	-	-	464
Local Law Enforcem	21	-	-	21
Iroquois River Debris Rem	895	-	-	895
93.074 Ebola Grant Fund	18,046	-	-	18,046
93.074 Preparedness Base Grant	11,997	36,943	48,940	-
Fed. Bridge Reimb/ph 11 20.205	-	57,355	57,355	-
93.074 PP Base Grant/ 17-18	-	31,499	16,339	15,160
97.042 Emerg Mgmt Salary Reimb	-	18,039	18,039	-
Comm Correct State Grant (2)	70,641	113,349	183,990	-
H1N1	120	-	-	120
Comm Corr State Grant FY14-15	84	188,915	132,185	56,814
Benton Community Foundation Gr	1,234	-	-	1,234
Jasper Foundation-Animal Shelt	90	-	-	90
IN 1st Lady Charitable Found G	500	-	-	500
2015 GAL/CASA Grant	14,883	-	14,883	-
Community Crossings Grant	-	1,000,000	1,000,000	-
Totals	<u>\$ 52,853,587</u>	<u>\$ 103,721,495</u>	<u>\$ 104,825,938</u>	<u>\$ 51,749,144</u>

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

JASPER COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. The aggregate receipts include the following sources:

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

Licenses and permits. Amounts received from businesses, occupations, or non-businesses 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.

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

JASPER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 statements. The aggregate disbursements include the following uses:

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

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

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

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

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

JASPER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

F. 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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

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.

JASPER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 5. Risk Management

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

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

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

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

JASPER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 statements. 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 statements. 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. Holding Corporation

The County has entered into a capital lease with Jasper County Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2015, 2016, and 2017 totaled \$871,000, \$869,000, and \$850,000, respectively.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports 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 statements contained in this report and the financial information presented in the County's Annual Financial Reports 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, 2015

	CASH - Treasurer	CAR - CLERK	General	Accident Report	CAGIT - Special Legislation	CAGIT Co Certified Shares	CEDIT County Share	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections Proj Inc
Cash and investments - beginning	\$ 1,028,426	\$ 694,280	\$ 4,330,252	\$ 2,298	\$ 3,079,770	\$ 2,318,838	\$ 2,312,763	\$ 36,493	\$ 53,397	\$ 480,474
Receipts:										
Taxes	246,780	-	5,480,478	-	1,042,958	3,110,082	1,308,117	-	-	-
Licenses and permits	-	-	42,837	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	460,161	-	-	-	820	-	-	-
Charges for services	-	-	483,664	5,801	-	-	-	-	-	37,064
Fines and forfeits	-	2,809,442	120,339	-	-	-	-	7,994	16,219	195,521
Other receipts	700,054	-	543,098	-	43	-	52,422	-	-	-
Total receipts	946,834	2,809,442	7,130,577	5,801	1,043,001	3,110,082	1,361,359	7,994	16,219	232,585
Disbursements:										
Personal services	-	-	5,424,446	-	-	-	-	-	-	52,626
Supplies	-	-	351,094	-	164,092	-	112,746	-	-	43,040
Other services and charges	-	-	1,128,538	-	1,221,840	3,724,678	979,798	-	-	84,587
Capital outlay	-	-	96,567	-	-	-	14,970	-	-	-
Other disbursements	1,028,426	2,759,211	889,078	4,527	-	-	245,598	-	-	100
Total disbursements	1,028,426	2,759,211	7,889,723	4,527	1,385,932	3,724,678	1,353,112	-	-	180,353
Excess (deficiency) of receipts over disbursements	(81,592)	50,231	(759,146)	1,274	(342,931)	(614,596)	8,247	7,994	16,219	52,232
Cash and investments - ending	\$ 946,834	\$ 744,511	\$ 3,571,106	\$ 3,572	\$ 2,736,839	\$ 1,704,242	\$ 2,321,010	\$ 44,487	\$ 69,616	\$ 532,706

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Congressional School Interest	Congressional School Principal	Sales Disclosure- County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Capital Improvement	Drug Free Community	Emergency Medical Services	Emer Planning/Right To Know	Extradition
Cash and investments - beginning	\$ 140,268	\$ 67,350	\$ 15,411	\$ 3,176,730	\$ 2,079,689	\$ 400,780	\$ 39,534	\$ 93,733	\$ 69,994	\$ 52,398
Receipts:										
Taxes	-	-	-	241,722	485,886	925,380	-	585,993	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	23,813	47,866	91,162	-	57,728	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	23,906	-	-	3,354
Other receipts	235	-	3,785	128,332	9,369	-	-	350,000	4,280	1,508
Total receipts	235	-	3,785	393,867	543,121	1,016,542	23,906	993,721	4,280	4,862
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	12,300	195	1,100,722	339	-	120	-
Other services and charges	-	-	-	37,935	523,310	-	29,500	650,820	2,576	16,077
Capital outlay	-	-	-	36,000	90,871	-	-	-	1,277	-
Other disbursements	2,694	-	8	-	20,373	-	-	350,000	-	-
Total disbursements	2,694	-	8	86,235	634,749	1,100,722	29,839	1,000,820	3,973	16,077
Excess (deficiency) of receipts over disbursements	(2,459)	-	3,777	307,632	(91,628)	(84,180)	(5,933)	(7,099)	307	(11,215)
Cash and investments - ending	\$ 137,809	\$ 67,350	\$ 19,188	\$ 3,484,362	\$ 1,988,061	\$ 316,600	\$ 33,601	\$ 86,634	\$ 70,301	\$ 41,183

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Firearms Training	General Drain Improvement	Health	Identification Security Protec	Levy Excess	Gen Local Health Maint 2015	Local Road and Street	LOIT Public Safety-Cnty Share	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 16,164	\$ 454,995	\$ 133,399	\$ 39,183	\$ 216,796	\$ -	\$ 300,931	\$ 1,207,196	\$ 69,386	\$ 2,358,627
Receipts:										
Taxes	-	85,160	205,098	-	-	-	-	-	-	-
Licenses and permits	-	-	46,442	-	-	-	-	-	-	9,222
Intergovernmental receipts	-	-	20,205	-	-	-	349,851	1,326,524	-	3,279,459
Charges for services	14,935	-	-	2,737	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	44,387	7,900	45,797	17,934	3,733
Total receipts	14,935	85,160	271,745	2,737	-	44,387	357,751	1,372,321	17,934	3,292,414
Disbursements:										
Personal services	-	-	235,609	-	-	17,711	-	1,216,589	-	1,321,973
Supplies	-	-	12,487	-	-	-	-	-	-	594,162
Other services and charges	-	93,378	3,727	18,299	-	423	55,620	-	-	358,772
Capital outlay	-	-	115	-	-	-	-	-	-	369,237
Other disbursements	14,435	-	6,837	-	-	1,727	-	88,517	-	84,685
Total disbursements	14,435	93,378	258,775	18,299	-	19,861	55,620	1,305,106	-	2,728,829
Excess (deficiency) of receipts over disbursements	500	(8,218)	12,970	(15,562)	-	24,526	302,131	67,215	17,934	563,585
Cash and investments - ending	\$ 16,664	\$ 446,777	\$ 146,369	\$ 23,621	\$ 216,796	\$ 24,526	\$ 603,062	\$ 1,274,411	\$ 87,320	\$ 2,922,212

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Rainy Day	Recorder's Recds Perpetuation	Riverboat	Suppl Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Maintenance Trust
Cash and investments - beginning	\$ 7,744,216	\$ 46,752	\$ 1,139,381	\$ 15,124	\$ 95,519	\$ 62,899	\$ -	\$ 218	\$ 126,826	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	20,740
Charges for services	-	50,141	-	-	-	7,010	-	-	-	-
Fines and forfeits	-	-	-	13,734	-	-	-	-	-	-
Other receipts	350,000	-	128,946	4,706	100,314	-	8,090	25,285	178,472	3,376
Total receipts	350,000	50,141	128,946	18,440	100,314	7,010	8,090	25,285	178,472	24,116
Disbursements:										
Personal services	-	16,754	-	-	-	-	-	-	-	7,820
Supplies	-	20,948	-	-	-	2	-	-	-	-
Other services and charges	-	-	-	7,769	-	-	-	-	-	12,425
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	350,000	1,176	-	15,961	38,069	-	8,090	25,285	94,825	510
Total disbursements	350,000	38,878	-	23,730	38,069	2	8,090	25,285	94,825	20,755
Excess (deficiency) of receipts over disbursements	-	11,263	128,946	(5,290)	62,245	7,008	-	-	83,647	3,361
Cash and investments - ending	\$ 7,744,216	\$ 58,015	\$ 1,268,327	\$ 9,834	\$ 157,764	\$ 69,907	\$ -	\$ 218	\$ 210,473	\$ 3,361

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Crossroads GAL/CASA 2016 St Ma	2015 GAL/CASA Grant	Auditor's Ineligible Deduction	Cnty Elected Officials Trainin	Co Transportation Fund	Statewide 911	Adult Probation Administrative	Suppl Adult Probation Services	Suppl Juvenile Prob Services	County User Fee
Cash and investments - beginning	\$ -	\$ -	\$ 32,439	\$ 7,049	\$ -	\$ 461,374	\$ 108,863	\$ 676,799	\$ 40,740	\$ 15,682
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	8,929	-	-	-	-	-	-	-	-
Charges for services	-	-	-	2,737	-	445,296	-	-	-	-
Fines and forfeits	-	-	-	-	750	-	4,815	75,814	3,421	43,938
Other receipts	-	7,565	2,071	-	-	2,322	-	-	-	385
Total receipts	-	16,494	2,071	2,737	750	447,618	4,815	75,814	3,421	44,323
Disbursements:										
Personal services	-	-	-	-	-	286,182	-	-	2,358	-
Supplies	-	-	-	-	-	-	-	1,023	-	-
Other services and charges	-	1,586	-	1,058	-	311,056	-	47,980	560	53,897
Capital outlay	-	-	-	-	-	-	-	7,366	-	-
Other disbursements	-	2,255	-	-	-	18,485	-	151,842	153	-
Total disbursements	-	3,841	-	1,058	-	615,723	-	208,211	3,071	53,897
Excess (deficiency) of receipts over disbursements	-	12,653	2,071	1,679	750	(168,105)	4,815	(132,397)	350	(9,574)
Cash and investments - ending	\$ -	\$ 12,653	\$ 34,510	\$ 8,728	\$ 750	\$ 293,269	\$ 113,678	\$ 544,402	\$ 41,090	\$ 6,108

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Drainage Maintenance	K-9	Drug Free Donation Fund	Court Interpreters	CASA Donations	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Repl	LOIT Public Safety	LOIT Stabilization
Cash and investments - beginning	\$ 1,503,318	\$ 282	\$ -	\$ 1,201	\$ -	\$ 5,412	\$ -	\$ -	\$ -	\$ 3,144,087
Receipts:										
Taxes	647,717	-	-	-	-	-	24,663,523	2,108,073	-	316,960
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,638	-	-	10,526,639	-	1,738,108	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	20,434	400	-	-	210	3,322,063	-	-	-	-
Total receipts	668,151	400	-	6,638	210	3,322,063	35,190,162	2,108,073	1,738,108	316,960
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	329,219	-	-	1,575	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	60,748	-	-	-	-	3,308,916	35,190,162	2,108,073	1,738,108	-
Total disbursements	389,967	-	-	1,575	-	3,308,916	35,190,162	2,108,073	1,738,108	-
Excess (deficiency) of receipts over disbursements	278,184	400	-	5,063	210	13,147	-	-	-	316,960
Cash and investments - ending	\$ 1,781,502	\$ 682	\$ -	\$ 6,264	\$ 210	\$ 18,559	\$ -	\$ -	\$ -	\$ 3,461,047

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	CVET Agency	Sewer and Water Service	Financial Institution Tax	LOIT PTRC	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	\$ -	\$ -	\$ -	\$ 166,419	\$ 1,218	\$ 713	\$ -	\$ 140	\$ 360	\$ 706
Receipts:										
Taxes	-	-	-	6,627,040	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	416,012	-	321,834	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	3,198
Fines and forfeits	-	-	-	-	7,232	12,156	925	2,190	-	-
Other receipts	-	600	-	-	-	-	-	-	3,785	-
Total receipts	416,012	600	321,834	6,627,040	7,232	12,156	925	2,190	3,785	3,198
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	416,012	-	321,834	6,641,714	7,067	12,327	925	2,135	3,575	3,406
Total disbursements	416,012	-	321,834	6,641,714	7,067	12,327	925	2,135	3,575	3,406
Excess (deficiency) of receipts over disbursements	-	600	-	(14,674)	165	(171)	-	55	210	(208)
Cash and investments - ending	\$ -	\$ 600	\$ -	\$ 151,745	\$ 1,383	\$ 542	\$ -	\$ 195	\$ 570	\$ 498

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Mortg Record Fees-State Share	Child Restr Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Fund	CAGIT Distribution	CEDIT Distribution	LOIT 2016 Special Distribution	Cash Balance Clerk ARRA IV-D
Cash and investments - beginning	\$ 228	\$ 175	\$ 2,288	\$ -	\$ -	\$ 206,585	\$ -	\$ -	\$ -	\$ 1,263
Receipts:										
Taxes	-	-	-	-	-	-	6,952,149	1,754,340	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	3,028	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	6,700	-	-	-	-	-	-	-	-
Other receipts	-	-	19,983	469	198,321	138,277	-	-	-	-
Total receipts	3,028	6,700	19,983	469	198,321	138,277	6,952,149	1,754,340	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	95,999	-	-	-	-
Capital outlay	-	-	-	-	-	3,300	-	-	-	-
Other disbursements	3,010	6,300	22,070	469	198,321	-	6,952,149	1,754,340	-	1,212
Total disbursements	3,010	6,300	22,070	469	198,321	99,299	6,952,149	1,754,340	-	1,212
Excess (deficiency) of receipts over disbursements	18	400	(2,087)	-	-	38,978	-	-	-	(1,212)
Cash and investments - ending	\$ 246	\$ 575	\$ 201	\$ -	\$ -	\$ 245,563	\$ -	\$ -	\$ -	\$ 51

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Title IV-D Incentive Fund	Prosecutor Incentive Fund	Clerk Incentive Fund	General Local Health Maint.	Community Transition Program	Cumulative Jail	GAL/CASA	PP Judgment Collections	Sheriff Smoking Cessation	IN LOCAL HEALTH DEPT TRUST ACT
Cash and investments - beginning	\$ 195,073	\$ 193,580	\$ 162,979	\$ 11,248	\$ 4,124	\$ 269,104	\$ 7,565	\$ 370	\$ 38	\$ 3,377
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,061	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	18,290	26,540	17,640	-	1,900	-	-	442	-	-
Total receipts	18,290	26,540	17,640	-	1,900	-	1,061	442	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	93	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	4,702	360	8,450	11,248	-	25	7,565	442	-	3,377
Total disbursements	4,702	453	8,450	11,248	-	25	7,565	442	-	3,377
Excess (deficiency) of receipts over disbursements	13,588	26,087	9,190	(11,248)	1,900	(25)	(6,504)	-	-	(3,377)
Cash and investments - ending	\$ 208,661	\$ 219,667	\$ 172,169	\$ -	\$ 6,024	\$ 269,079	\$ 1,061	\$ 370	\$ 38	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	LOCAL HEALTH TRUST 2015	Local Jail Prop Proceeds	INTERSTATE COMPACT-ST SHARE	81.041 COMPREHEN DEV BLOCK	07.218 COMPREHEN DEV BLOCK	COPS UNIVERSAL GRANT	LOCAL LAW ENFORCEMENT	IROQUOIS RIVER DEBRIS REM	93.073 PHEP A70-5-0532383	H1N1
Cash and investments - beginning	\$ -	\$ 123,412	\$ 62	\$ 23,381	\$ 6,129	\$ 464	\$ 21	\$ 895	\$ 6,654	\$ 120
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	10,370	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	10,370	-	-	-	-	-	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	6,419	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	10,370	-	62	-	-	-	-	-	235	-
Total disbursements	10,370	-	62	-	-	-	-	-	6,654	-
Excess (deficiency) of receipts over disbursements	-	-	(62)	-	-	-	-	-	(6,654)	-
Cash and investments - ending	\$ -	\$ 123,412	\$ -	\$ 23,381	\$ 6,129	\$ 464	\$ 21	\$ 895	\$ -	\$ 120

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Total Monies	CAR-COM COR COMMISSARY	CAR- PROS-DRUG RECOVERY	CAR-COM COR-PROJECT INCOME	CAR-PROS FF	CAR- PROBATION	CAR-SHERIFF	CAR- SHERIFF- INMATE TRUST	97.042 EMPC-PROJECT	20.205-FED BRIDGE REIM PHASE 1
Cash and investments - beginning	\$ -	\$ 24,117	\$ 56,231	\$ 22,975	\$ 59,517	\$ 8,330	\$ 26,495	\$ 1,390	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	8,485	62,627
Charges for services	-	-	-	-	-	-	102,344	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	200	31,301	7,490	233,041	-	16,655	-	156,322	-	-
Total receipts	200	31,301	7,490	233,041	-	16,655	102,344	156,322	8,485	62,627
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	8,485	62,627
Other disbursements	200	22,101	3,422	232,496	734	24,985	109,956	154,502	-	-
Total disbursements	200	22,101	3,422	232,496	734	24,985	109,956	154,502	8,485	62,627
Excess (deficiency) of receipts over disbursements	-	9,200	4,068	545	(734)	(8,330)	(7,612)	1,820	-	-
Cash and investments - ending	\$ -	\$ 33,317	\$ 60,299	\$ 23,520	\$ 58,783	\$ -	\$ 18,883	\$ 3,210	\$ -	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	COMM CORR STATE GRANT	Comm Corr-Work Release	Partners/Drug Free Community	Reimbursement per Court Order	County's Law Enforc Cont Ed	Jury Pay	Marijuana Eradication	Pretrial Diversion	Reassessment Fund	Commrs Cert Tax Sale Surplus
Cash and investments - beginning	\$ 89	\$ 31,457	\$ 1,443	\$ 50	\$ 97,590	\$ 9,370	\$ 29,597	\$ 45,170	\$ 694,707	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	244,164	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	24,053	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,024	6,044	3,499	1,888	45,705	-	-
Other receipts	-	2,500	2,000	-	-	173	-	-	778	-
Total receipts	-	2,500	2,000	2,024	6,044	3,672	1,888	45,705	268,995	-
Disbursements:										
Personal services	-	-	2,359	-	-	2,166	-	19,517	161,225	-
Supplies	-	3,668	-	-	-	-	-	460	3,573	-
Other services and charges	-	2,500	-	-	424	-	-	-	2,360	-
Capital outlay	-	842	-	-	-	-	-	-	-	-
Other disbursements	89	-	161	-	-	-	-	1,211	10,053	-
Total disbursements	89	7,010	2,520	-	424	2,166	-	21,188	177,211	-
Excess (deficiency) of receipts over disbursements	(89)	(4,510)	(520)	2,024	5,620	1,506	1,888	24,517	91,784	-
Cash and investments - ending	\$ -	\$ 26,947	\$ 923	\$ 2,074	\$ 103,210	\$ 10,876	\$ 31,485	\$ 69,687	\$ 786,491	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	2016 LOIT Special Distrb	DEA Fund	Prosecutor Federal Forfeiture	Prosecutor State Drug Recovery	Donations Warning Sirens	Donations Animal Shelter	Local Commrs Cert Tax Sale	Jasper Co Redev Commission	Employee Benefits	CAGIT - Certified Shares
Cash and investments - beginning	\$ -	\$ 440,229	\$ -	\$ -	\$ 14,530	\$ 23,952	\$ 1,000	\$ 19,695	\$ 638,414	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	47,140	-	316,960
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,699	-	-	-	3,907	-	-	4,070,539	-
Total receipts	-	1,699	-	-	-	3,907	-	47,140	4,070,539	316,960
Disbursements:										
Personal services	-	2,633	-	-	-	-	-	-	-	-
Supplies	-	2,000	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,350	-	-	3,319,881	-
Capital outlay	-	-	-	-	-	1,000	-	-	-	-
Other disbursements	-	130,513	-	-	-	496	-	47,001	-	-
Total disbursements	-	135,146	-	-	-	2,846	-	47,001	3,319,881	-
Excess (deficiency) of receipts over disbursements	-	(133,447)	-	-	-	1,061	-	139	750,658	316,960
Cash and investments - ending	\$ -	\$ 306,782	\$ -	\$ -	\$ 14,530	\$ 25,013	\$ 1,000	\$ 19,834	\$ 1,389,072	\$ 316,960

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	93.069 Public Health Emer Prev	93.074 PHEP A70-5-0532362	97.088 EMERG PROTECT MEASURES	93.074 Ebola Grant Fund	93.074 City Readiness Initiat	93.074 Preparedness Base Grant	Indiana Youth Institute	97.042 Emerg Mgmt Salary Reimb	97.042 EMA Perf Gmt -Project
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	15,461	24,954	28,271	9,023	-	-	-	-	-
Total receipts	15,461	24,954	28,271	9,023	-	-	-	-	-
Disbursements:									
Personal services	8,401	22,938	-	-	-	-	-	-	-
Supplies	5,071	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	860	2,016	28,271	-	-	-	-	-	-
Total disbursements	14,332	24,954	28,271	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	1,129	-	-	9,023	-	-	-	-	-
Cash and investments - ending	\$ 1,129	\$ -	\$ -	\$ 9,023	\$ -	\$ -	\$ -	\$ -	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Comm Correct State Grant (1)	Comm Correct State Grant (2)	Comm Corr State Grant FY14-15	Benton Community Foundation Gr	16.575 VOCA Grant EDS D3-15-97	Jasper Foundation- Animal Shelt	IN 1st Lady Charitable Found G	2016 Special LOIT Distr (25%)	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 33,444	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 44,171,219
Receipts:									
Taxes	-	-	-	-	-	-	-	-	57,395,720
Licenses and permits	-	-	-	-	-	-	-	-	98,501
Intergovernmental receipts	31,566	-	-	-	-	-	-	-	18,834,651
Charges for services	-	-	-	-	-	-	-	-	1,157,955
Fines and forfeits	-	-	-	-	-	-	-	-	3,407,610
Other receipts	51,522	-	51,522	-	22,824	170	-	-	11,224,115
Total receipts	83,088	-	51,522	-	22,824	170	-	-	92,118,552
Disbursements:									
Personal services	43,700	-	76,598	-	-	-	-	-	8,928,024
Supplies	-	-	905	-	-	-	-	-	2,428,947
Other services and charges	-	-	7,379	3,683	-	-	-	-	13,130,672
Capital outlay	-	-	-	-	-	-	-	-	692,657
Other disbursements	2,607	-	-	-	22,824	-	-	-	65,797,074
Total disbursements	46,307	-	84,882	3,683	22,824	-	-	-	90,977,374
Excess (deficiency) of receipts over disbursements	36,781	-	(33,360)	(3,683)	-	170	-	-	1,141,178
Cash and investments - ending	\$ 36,781	\$ -	\$ 84	\$ 1,317	\$ -	\$ 170	\$ -	\$ -	\$ 45,312,397

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CASH - Treasurer	CAR - CLERK	General	Accident Report	CAGIT - Special Legislation	CAGIT Co Certified Shares	CEDIT County Share	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections Proj Inc
Cash and investments - beginning	\$ 946,834	\$ 744,511	\$ 3,571,106	\$ 3,572	\$ 2,736,839	\$ 1,704,242	\$ 2,321,010	\$ 44,487	\$ 69,616	\$ 532,706
Receipts:										
Taxes	296,763	-	5,105,222	-	1,210,155	3,621,500	1,514,257	-	-	-
Licenses and permits	-	-	42,564	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,186,723	-	-	-	-	-	-	-
Charges for services	-	-	424,624	4,839	-	-	-	-	9	138,813
Fines and forfeits	-	3,258,026	141,371	-	-	-	-	7,103	19,610	169,464
Other receipts	590,887	-	441,584	728	5,451	10,000	42,139	-	-	16,919
Total receipts	887,650	3,258,026	7,342,088	5,567	1,215,606	3,631,500	1,556,396	7,103	19,619	325,196
Disbursements:										
Personal services	-	-	6,162,680	-	-	4,000,000	-	-	-	116,866
Supplies	-	-	396,649	-	187,686	-	118,452	-	-	57,123
Other services and charges	-	-	1,589,273	-	1,334,161	12,687	1,105,559	-	1,225	97,928
Capital outlay	-	-	24,929	-	-	-	4,750	-	-	28,693
Other disbursements	946,834	2,991,557	87,329	7,263	-	-	10,000	-	-	663
Total disbursements	946,834	2,991,557	8,260,860	7,263	1,521,847	4,012,687	1,238,761	-	1,225	301,273
Excess (deficiency) of receipts over disbursements	(59,184)	266,469	(918,772)	(1,696)	(306,241)	(381,187)	317,635	7,103	18,394	23,923
Cash and investments - ending	\$ 887,650	\$ 1,010,980	\$ 2,652,334	\$ 1,876	\$ 2,430,598	\$ 1,323,055	\$ 2,638,645	\$ 51,590	\$ 88,010	\$ 556,629

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Congressional School Interest	Congressional School Principal	Sales Disclosure- County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Capital Improvement	Drug Free Community	Emergency Medical Services	Emer Planning/Right To Know	Extradition
Cash and investments - beginning	\$ 137,809	\$ 67,350	\$ 19,188	\$ 3,484,362	\$ 1,988,061	\$ 316,600	\$ 33,601	\$ 86,634	\$ 70,301	\$ 41,183
Receipts:										
Taxes	-	-	-	240,540	483,509	920,855	-	600,135	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,795	45,820	87,266	-	56,872	-	-
Charges for services	-	-	-	1,366	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	24,242	-	-	2,148
Other receipts	767	-	4,035	15,765	33,055	-	1,470	350,000	4,740	-
Total receipts	767	-	4,035	280,466	562,384	1,008,121	25,712	1,007,007	4,740	2,148
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	252	646,398	-	-	1,000	-
Other services and charges	-	-	-	-	117,204	-	28,200	650,820	1,414	8,946
Capital outlay	-	-	-	137,401	119,871	-	-	-	7,498	-
Other disbursements	2,694	-	-	4,255	8,924	16,288	970	360,315	-	-
Total disbursements	2,694	-	-	141,656	246,251	662,686	29,170	1,011,135	9,912	8,946
Excess (deficiency) of receipts over disbursements	(1,927)	-	4,035	138,810	316,133	345,435	(3,458)	(4,128)	(5,172)	(6,798)
Cash and investments - ending	\$ 135,882	\$ 67,350	\$ 23,223	\$ 3,623,172	\$ 2,304,194	\$ 662,035	\$ 30,143	\$ 82,506	\$ 65,129	\$ 34,385

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Firearms Training	General Drain Improvement	Health	Identification Security Protec	Levy Excess	Gen Local Health Maint 2015	Local Road and Street	LOIT Public Safety-Cnty Share	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 16,664	\$ 446,777	\$ 146,369	\$ 23,621	\$ 216,796	\$ 24,526	\$ 603,062	\$ 1,274,411	\$ 87,320	\$ 2,922,212
Receipts:										
Taxes	-	8,192	179,797	-	-	-	-	-	-	-
Licenses and permits	-	-	51,578	-	-	-	-	-	-	19,685
Intergovernmental receipts	-	-	17,039	-	-	-	356,107	1,535,353	-	3,253,689
Charges for services	23,820	-	-	2,872	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	105,573	-	-	113,545	49,709	-	50,296	17,934	596,635
Total receipts	23,820	113,765	248,414	2,872	113,545	49,709	356,107	1,585,649	17,934	3,870,009
Disbursements:										
Personal services	-	-	259,044	-	-	20,041	-	1,381,120	-	1,440,744
Supplies	-	-	9,364	-	-	193	-	-	-	512,733
Other services and charges	-	85,560	5,368	25,100	-	423	6,725	-	-	366,827
Capital outlay	-	-	471	-	-	7,981	349,778	-	-	693,673
Other disbursements	31,879	262	3,610	-	218,904	-	-	-	61,657	-
Total disbursements	31,879	85,822	277,857	25,100	218,904	28,638	356,503	1,381,120	61,657	3,013,977
Excess (deficiency) of receipts over disbursements	(8,059)	27,943	(29,443)	(22,228)	(105,359)	21,071	(396)	204,529	(43,723)	856,032
Cash and investments - ending	\$ 8,605	\$ 474,720	\$ 116,926	\$ 1,393	\$ 111,437	\$ 45,597	\$ 602,666	\$ 1,478,940	\$ 43,597	\$ 3,778,244

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Rainy Day	Recorder's Recds Perpetuation	Riverboat	Suppl Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Maintenance Trust
Cash and investments - beginning	\$ 7,744,216	\$ 58,015	\$ 1,268,327	\$ 9,834	\$ 157,764	\$ 69,907	\$ -	\$ 218	\$ 210,473	\$ 3,361
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	53,388	-	-	-	7,655	-	-	-	-
Fines and forfeits	-	-	-	15,254	-	-	-	-	-	-
Other receipts	350,000	-	128,941	-	39,202	-	4,265	2,068	134,565	31,110
Total receipts	350,000	53,388	128,941	15,254	39,202	7,655	4,265	2,068	134,565	31,110
Disbursements:										
Personal services	-	10,616	-	-	-	-	-	-	-	8,338
Supplies	-	21,018	-	-	-	-	-	-	-	34
Other services and charges	-	-	-	4,141	-	-	-	-	-	12,320
Capital outlay	-	-	-	-	-	241	-	-	-	-
Other disbursements	350,000	-	-	695	86,188	-	4,265	364	1,111	-
Total disbursements	350,000	31,634	-	4,836	86,188	241	4,265	364	1,111	20,692
Excess (deficiency) of receipts over disbursements	-	21,754	128,941	10,418	(46,986)	7,414	-	1,704	133,454	10,418
Cash and investments - ending	\$ 7,744,216	\$ 79,769	\$ 1,397,268	\$ 20,252	\$ 110,778	\$ 77,321	\$ -	\$ 1,922	\$ 343,927	\$ 13,779

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Crossroads GAL/CASA 2016 St Ma	2015 GAL/CASA Grant	Auditor's Ineligible Deduction	Cnty Elected Officials Trainin	Co Transportation Fund	Statewide 911	Adult Probation Administrative	Suppl Adult Probation Services	Suppl Juvenile Prob Services	County User Fee
Cash and investments - beginning	\$ -	\$ 12,653	\$ 34,510	\$ 8,728	\$ 750	\$ 293,269	\$ 113,678	\$ 544,402	\$ 41,090	\$ 6,108
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,513	-	-	-	-	-	-	-	-
Charges for services	-	-	-	2,872	-	504,622	-	-	-	-
Fines and forfeits	-	-	-	-	1,500	-	-	75,487	3,207	44,999
Other receipts	10,546	-	-	-	-	590	-	-	-	-
Total receipts	10,546	2,513	-	2,872	1,500	505,212	-	75,487	3,207	44,999
Disbursements:										
Personal services	-	-	-	-	-	262,709	-	-	2,146	-
Supplies	121	-	-	-	-	-	-	-	481	-
Other services and charges	1,716	-	-	400	-	149,121	-	13,740	2,504	49,833
Capital outlay	-	-	-	-	-	-	-	18,779	-	-
Other disbursements	-	283	-	-	-	-	-	122,994	-	-
Total disbursements	1,837	283	-	400	-	411,830	-	155,513	5,131	49,833
Excess (deficiency) of receipts over disbursements	8,709	2,230	-	2,472	1,500	93,382	-	(80,026)	(1,924)	(4,834)
Cash and investments - ending	\$ 8,709	\$ 14,883	\$ 34,510	\$ 11,200	\$ 2,250	\$ 386,651	\$ 113,678	\$ 464,376	\$ 39,166	\$ 1,274

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Drainage Maintenance	K-9	Drug Free Donation Fund	Court Interpreters	CASA Donations	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Repl	LOIT Public Safety	LOIT Stabilization
Cash and investments - beginning	\$ 1,781,502	\$ 682	\$ -	\$ 6,264	\$ 210	\$ 18,559	\$ -	\$ -	\$ -	\$ 3,461,047
Receipts:										
Taxes	201,016	-	-	-	-	-	10,735,153	2,814,854	-	693,250
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	2,016,924	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	532,615	1,773	970	4,590	-	2,583,498	25,460,294	-	-	663,585
Total receipts	733,631	1,773	970	4,590	-	2,583,498	36,195,447	2,814,854	2,016,924	1,356,835
Disbursements:										
Personal services	-	-	-	-	-	2,602,841	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	408,134	-	-	8,460	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	184,355	417	-	-	-	-	36,195,447	2,814,854	2,016,924	-
Total disbursements	592,489	417	-	8,460	-	2,602,841	36,195,447	2,814,854	2,016,924	-
Excess (deficiency) of receipts over disbursements	141,142	1,356	970	(3,870)	-	(19,343)	-	-	-	1,356,835
Cash and investments - ending	\$ 1,922,644	\$ 2,038	\$ 970	\$ 2,394	\$ 210	\$ (784)	\$ -	\$ -	\$ -	\$ 4,817,882

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CVET Agency	Sewer and Water Service	Financial Institution Tax	LOIT PTRC	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	\$ -	\$ 600	\$ -	\$ 151,745	\$ 1,383	\$ 542	\$ -	\$ 195	\$ 570	\$ 498
Receipts:										
Taxes	-	-	-	6,286,081	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	185,287	-	169,527	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	3,092
Fines and forfeits	-	-	-	-	6,879	6,596	2	2,395	-	-
Other receipts	185,305	-	177,422	571,462	-	-	-	-	4,180	-
Total receipts	370,592	-	346,949	6,857,543	6,879	6,596	2	2,395	4,180	3,092
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	370,592	-	346,949	6,852,221	7,274	6,537	2	2,590	4,525	3,278
Total disbursements	370,592	-	346,949	6,852,221	7,274	6,537	2	2,590	4,525	3,278
Excess (deficiency) of receipts over disbursements	-	-	-	5,322	(395)	59	-	(195)	(345)	(186)
Cash and investments - ending	\$ -	\$ 600	\$ -	\$ 157,067	\$ 988	\$ 601	\$ -	\$ -	\$ 225	\$ 312

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Mortg Record Fees-State Share	Child Restr Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Fund	CAGIT Distribution	CEDIT Distribution	LOIT 2016 Special Distribution	Cash Balance Clerk ARRA IV-D
Cash and investments - beginning	\$ 246	\$ 575	\$ 201	\$ -	\$ -	\$ 245,563	\$ -	\$ -	\$ -	\$ 51
Receipts:										
Taxes	-	-	-	-	-	-	8,067,697	2,030,182	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	3,103	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	3,500	-	-	-	-	-	-	-	-
Other receipts	-	-	4,153	488	198,314	170,540	-	-	10,443,188	-
Total receipts	3,103	3,500	4,153	488	198,314	170,540	8,067,697	2,030,182	10,443,188	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	113,887	-	-	-	-
Capital outlay	-	-	-	-	-	18,018	-	-	-	-
Other disbursements	3,349	4,075	4,349	450	198,314	-	8,067,697	2,030,182	10,443,188	-
Total disbursements	3,349	4,075	4,349	450	198,314	131,905	8,067,697	2,030,182	10,443,188	-
Excess (deficiency) of receipts over disbursements	(246)	(575)	(196)	38	-	38,635	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 5	\$ 38	\$ -	\$ 284,198	\$ -	\$ -	\$ -	\$ 51

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Title IV-D Incentive Fund	Prosecutor Incentive Fund	Clerk Incentive Fund	General Local Health Maint.	Community Transition Program	Cumulative Jail	GAL/CASA	PP Judgment Collections	Sheriff Smoking Cessation	IN LOCAL HEALTH DEPT TRUST ACT
Cash and investments - beginning	\$ 208,661	\$ 219,667	\$ 172,169	\$ -	\$ 6,024	\$ 269,079	\$ 1,061	\$ 370	\$ 38	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	17,851	26,855	17,851	-	8,875	-	-	82	-	-
Total receipts	17,851	26,855	17,851	-	8,875	-	-	82	-	-
Disbursements:										
Personal services	-	15,572	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	613	11,006	-	-	-	1,061	82	-	-
Total disbursements	-	16,185	11,006	-	-	-	1,061	82	-	-
Excess (deficiency) of receipts over disbursements	17,851	10,670	6,845	-	8,875	-	(1,061)	-	-	-
Cash and investments - ending	\$ 226,512	\$ 230,337	\$ 179,014	\$ -	\$ 14,899	\$ 269,079	\$ -	\$ 370	\$ 38	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	LOCAL HEALTH TRUST 2015	Local Jail Prop Proceeds	INTERSTATE COMPACT-ST SHARE	81.041 COMPREHEN DEV BLOCK	07.218 COMPREHEN DEV BLOCK	COPS UNIVERSAL GRANT	LOCAL LAW ENFORCEMENT	IROQUOIS RIVER DEBRIS REM	93.073 PHEP A70-5-0532383	H1N1
Cash and investments - beginning	\$ -	\$ 123,412	\$ -	\$ 23,381	\$ 6,129	\$ 464	\$ 21	\$ 895	\$ -	\$ 120
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 123,412	\$ -	\$ 23,381	\$ 6,129	\$ 464	\$ 21	\$ 895	\$ -	\$ 120

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Total Monies	CAR-COM COR COMMISSARY	CAR- PROS-DRUG RECOVERY	CAR-COM COR-PROJECT INCOME	CAR-PROS FF	CAR- PROBATION	CAR-SHERIFF	CAR- SHERIFF- INMATE TRUST	97.042 EMPC-PROJECT	20.205-FED BRIDGE REIM PHASE 1
Cash and investments - beginning	\$ -	\$ 33,317	\$ 60,299	\$ 23,520	\$ 58,783	\$ -	\$ 18,883	\$ 3,210	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	124,669	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	43,140	7,760	305,134	-	-	-	169,000	-	-
Total receipts	-	43,140	7,760	305,134	-	-	124,669	169,000	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	37,217	68,059	308,278	58,783	-	115,161	162,419	-	-
Total disbursements	-	37,217	68,059	308,278	58,783	-	115,161	162,419	-	-
Excess (deficiency) of receipts over disbursements	-	5,923	(60,299)	(3,144)	(58,783)	-	9,508	6,581	-	-
Cash and investments - ending	\$ -	\$ 39,240	\$ -	\$ 20,376	\$ -	\$ -	\$ 28,391	\$ 9,791	\$ -	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	COMM CORR STATE GRANT	Comm Corr-Work Release	Partners/Drug Free Community	Reimbursement per Court Order	County's Law Enforc Cont Ed	Jury Pay	Marijuana Eradication	Pretrial Diversion	Reassessment Fund	Comms Cert Tax Sale Surplus
Cash and investments - beginning	\$ -	\$ 26,947	\$ 923	\$ 2,074	\$ 103,210	\$ 10,876	\$ 31,485	\$ 69,687	\$ 786,491	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	242,970	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	23,025	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	3,465	5,201	3,001	2,460	37,654	-	-
Other receipts	-	1,648	3,320	500	-	1,735	-	-	1,811	3,424
Total receipts	-	1,648	3,320	3,965	5,201	4,736	2,460	37,654	267,806	3,424
Disbursements:										
Personal services	-	-	2,099	-	-	2,287	-	16,743	176,772	-
Supplies	-	4,534	-	-	-	-	-	429	1,420	-
Other services and charges	-	1,600	-	500	474	-	-	-	458	-
Capital outlay	-	342	-	-	-	-	-	-	-	-
Other disbursements	-	48	970	500	-	1,698	-	-	4,298	-
Total disbursements	-	6,524	3,069	1,000	474	3,985	-	17,172	182,948	-
Excess (deficiency) of receipts over disbursements	-	(4,876)	251	2,965	4,727	751	2,460	20,482	84,858	3,424
Cash and investments - ending	\$ -	\$ 22,071	\$ 1,174	\$ 5,039	\$ 107,937	\$ 11,627	\$ 33,945	\$ 90,169	\$ 871,349	\$ 3,424

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	2016 LOIT Special Distrb	DEA Fund	Prosecutor Federal Forfeiture	Prosecutor State Drug Recovery	Donations Warning Sirens	Donations Animal Shelter	Local Commrs Cert Tax Sale	Jasper Co Redev Commission	Employee Benefits	CAGIT - Certified Shares
Cash and investments - beginning	\$ -	\$ 306,782	\$ -	\$ -	\$ 14,530	\$ 25,013	\$ 1,000	\$ 19,834	\$ 1,389,072	\$ 316,960
Receipts:										
Taxes	-	-	-	-	-	-	-	32,870	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	6,141,833	12,671	58,777	70,702	-	2,799	45,940	16,682	4,373,227	-
Total receipts	6,141,833	12,671	58,777	70,702	-	2,799	45,940	49,552	4,373,227	-
Disbursements:										
Personal services	-	5,500	187	17	-	1,215	-	-	3,783,144	-
Supplies	926,634	-	-	-	-	-	-	-	-	-
Other services and charges	426,133	-	403	1,859	4,140	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,250	-	-	-	-
Other disbursements	-	232,234	-	-	-	-	45,940	37,164	-	316,960
Total disbursements	1,352,767	237,734	590	1,876	4,140	3,465	45,940	37,164	3,783,144	316,960
Excess (deficiency) of receipts over disbursements	4,789,066	(225,063)	58,187	68,826	(4,140)	(666)	-	12,388	590,083	(316,960)
Cash and investments - ending	\$ 4,789,066	\$ 81,719	\$ 58,187	\$ 68,826	\$ 10,390	\$ 24,347	\$ 1,000	\$ 32,222	\$ 1,979,155	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	93.069 Public Health Emer Prev	93.074 PHEP A70-5-0532362	97.088 EMERG PROTECT MEASURES	93.074 Ebola Grant Fund	93.074 City Readiness Initiat	93.074 Preparedness Base Grant	Indiana Youth Institute	97.042 Emerg Mgmt Salary Reimb	97.042 EMA Perf Gmt -Project
Cash and investments - beginning	\$ 1,129	\$ -	\$ -	\$ 9,023	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	38,829	8,447	-	17,749	4,999
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	9,768	-	-	9,023	-	15,482	750	-	-
Total receipts	9,768	-	-	9,023	38,829	23,929	750	17,749	4,999
Disbursements:									
Personal services	8,350	-	-	-	-	11,932	-	-	-
Supplies	275	-	-	-	44	-	-	-	-
Other services and charges	1,997	-	-	-	-	-	750	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	275	-	-	-	38,785	-	-	17,749	4,999
Total disbursements	10,897	-	-	-	38,829	11,932	750	17,749	4,999
Excess (deficiency) of receipts over disbursements	(1,129)	-	-	9,023	-	11,997	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 18,046	\$ -	\$ 11,997	\$ -	\$ -	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Comm Correct State Grant (1)	Comm Correct State Grant (2)	Comm Corr State Grant FY14-15	Benton Community Foundation Gr	16.575 VOCA Grant EDS D3-15-97	Jasper Foundation- Animal Shelt	IN 1st Lady Charitable Found G	2016 Special LOIT Distr (25%)	Totals
Cash and investments - beginning	\$ 36,781	\$ -	\$ 84	\$ 1,317	\$ -	\$ 170	\$ -	\$ -	\$ 45,312,397
Receipts:									
Taxes	-	-	-	-	-	-	-	-	45,284,998
Licenses and permits	-	-	-	-	-	-	-	-	113,827
Intergovernmental receipts	51,522	188,915	-	-	-	300	-	-	9,269,701
Charges for services	-	-	-	-	-	-	-	-	1,295,744
Fines and forfeits	-	-	-	-	-	-	-	-	3,833,564
Other receipts	-	-	-	-	-	-	500	1,535,458	57,057,494
Total receipts	51,522	188,915	-	-	-	300	500	1,535,458	116,855,328
Disbursements:									
Personal services	70,079	114,766	-	-	-	-	-	-	20,475,808
Supplies	1,338	-	-	-	-	-	-	-	2,886,178
Other services and charges	-	3,508	-	83	-	-	-	-	6,643,581
Capital outlay	16,845	-	-	-	-	380	-	-	1,431,900
Other disbursements	41	-	-	-	-	-	-	1,535,458	77,876,671
Total disbursements	88,303	118,274	-	83	-	380	-	1,535,458	109,314,138
Excess (deficiency) of receipts over disbursements	(36,781)	70,641	-	(83)	-	(80)	500	-	7,541,190
Cash and investments - ending	\$ -	\$ 70,641	\$ 84	\$ 1,234	\$ -	\$ 90	\$ 500	\$ -	\$ 52,853,587

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CASH - Treasurer	CAR- SHERIFF- INMATE TRUST	General	Accident Report	CAGIT - Special Legislation	CAGIT Co Certified Shares	CEDIT County Share	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections Proj Inc
Cash and investments - beginning	\$ 887,650	\$ 9,791	\$ 2,652,334	\$ 1,876	\$ 2,430,598	\$ 1,323,055	\$ 2,638,645	\$ 51,590	\$ 88,010	\$ 556,629
Receipts:										
Taxes	246,665	-	5,188,953	-	-	-	-	-	-	-
Licenses and permits	-	-	49,236	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,576,507	-	-	-	1,409,906	-	-	-
Charges for services	-	-	372,787	4,578	-	-	-	-	16	109,012
Fines and forfeits	-	-	138,487	-	-	-	-	7,482	19,879	146,508
Other receipts	806,368	176,340	3,768,732	-	9	-	53,646	-	-	15,965
Total receipts	1,053,033	176,340	14,094,702	4,578	9	-	1,463,552	7,482	19,895	271,485
Disbursements:										
Personal services	-	-	8,529,601	-	-	-	-	-	-	116,938
Supplies	-	-	418,381	-	196,330	-	185,518	-	-	56,164
Other services and charges	-	-	1,729,443	-	1,267,591	-	1,430,700	-	1,802	94,364
Capital outlay	-	-	24,334	-	-	-	35,431	-	-	5,714
Other disbursements	887,650	174,311	4,001	4,901	-	1,323,055	-	-	-	411
Total disbursements	887,650	174,311	10,705,760	4,901	1,463,921	1,323,055	1,651,649	-	1,802	273,591
Excess (deficiency) of receipts over disbursements	165,383	2,029	3,388,942	(323)	(1,463,912)	(1,323,055)	(188,097)	7,482	18,093	(2,106)
Cash and investments - ending	\$ 1,053,033	\$ 11,820	\$ 6,041,276	\$ 1,553	\$ 966,686	\$ -	\$ 2,450,548	\$ 59,072	\$ 106,103	\$ 554,523

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure- County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Capital Improvement	Cumulative Jail	Drug Free Community	Emergency Medical Services
Cash and investments - beginning	\$ 14,899	\$ 135,882	\$ 67,350	\$ 23,223	\$ 3,623,172	\$ 2,304,194	\$ 662,035	\$ 269,079	\$ 30,143	\$ 82,506
Receipts:										
Taxes	-	-	-	-	239,708	484,308	919,697	-	-	589,486
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	850	-	-	-	80,956	47,683	90,550	-	-	58,039
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	35,067	-
Other receipts	-	1,235	-	4,358	24,595	29,360	-	-	-	350,000
Total receipts	850	1,235	-	4,358	345,259	561,351	1,010,247	-	35,067	997,525
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	124	909,990	-	-	-
Other services and charges	-	-	-	-	-	258,885	-	-	26,000	650,820
Capital outlay	-	-	-	-	427,390	224,274	-	-	-	-
Other disbursements	15,749	2,694	-	-	78	162	300	269,079	-	350,197
Total disbursements	15,749	2,694	-	-	427,468	483,445	910,290	269,079	26,000	1,001,017
Excess (deficiency) of receipts over disbursements	(14,899)	(1,459)	-	4,358	(82,209)	77,906	99,957	(269,079)	9,067	(3,492)
Cash and investments - ending	\$ -	\$ 134,423	\$ 67,350	\$ 27,581	\$ 3,540,963	\$ 2,382,100	\$ 761,992	\$ -	\$ 39,210	\$ 79,014

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Emer Planning/Right To Know	Extradition	Firearms Training	General Drain Improvement	Health	Identification Security Protec	Levy Excess	Gen Local Health Maint 2015	Local Road and Street	LOIT Public Safety-Cnty Share
Cash and investments - beginning	\$ 65,129	\$ 34,385	\$ 8,605	\$ 474,720	\$ 116,926	\$ 1,393	\$ 111,437	\$ 45,597	\$ 602,666	\$ 1,478,940
Receipts:										
Taxes	-	-	-	49,301	198,126	-	-	-	-	-
Licenses and permits	-	-	-	-	55,553	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	19,507	-	-	16,570	454,423	1,417,935
Charges for services	-	-	13,305	-	-	3,935	-	-	-	-
Fines and forfeits	-	6,293	-	-	-	-	-	-	-	-
Other receipts	4,987	505	-	1,717	-	-	2,108	-	-	82,200
Total receipts	4,987	6,798	13,305	51,018	273,186	3,935	2,108	16,570	454,423	1,500,135
Disbursements:										
Personal services	-	-	-	-	259,226	-	-	19,434	-	1,462,996
Supplies	-	-	-	-	8,666	-	-	55	-	-
Other services and charges	688	17,852	-	112,071	5,267	-	-	423	219,444	-
Capital outlay	6,462	-	-	-	-	-	-	2,359	-	-
Other disbursements	-	-	20,026	93,086	64	-	113,545	-	-	-
Total disbursements	7,150	17,852	20,026	205,157	273,223	-	113,545	22,271	219,444	1,462,996
Excess (deficiency) of receipts over disbursements	(2,163)	(11,054)	(6,721)	(154,139)	(37)	3,935	(111,437)	(5,701)	234,979	37,139
Cash and investments - ending	\$ 62,966	\$ 23,331	\$ 1,884	\$ 320,581	\$ 116,889	\$ 5,328	\$ -	\$ 39,896	\$ 837,645	\$ 1,516,079

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Misdemeanant	Motor Vehicle Highway	Rainy Day	Recorder's Recds Perpetuation	Riverboat	Suppl Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 43,597	\$ 3,778,244	\$ 7,744,216	\$ 79,769	\$ 1,397,268	\$ 20,252	\$ 110,778	\$ 77,321	\$ -	\$ 1,922
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	15,865	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,570,321	-	-	-	-	-	-	-	-
Charges for services	17,934	-	-	69,938	-	-	-	15,205	-	-
Fines and forfeits	-	-	-	-	-	18,937	-	-	-	-
Other receipts	-	52,310	350,000	-	128,946	50	64,903	-	2,550	41,720
Total receipts	17,934	3,638,496	350,000	69,938	128,946	18,987	64,903	15,205	2,550	41,720
Disbursements:										
Personal services	-	1,569,246	-	18,114	-	-	-	-	-	-
Supplies	-	509,561	-	18,710	-	-	-	-	-	-
Other services and charges	-	687,243	-	424	-	2,649	-	14,350	-	-
Capital outlay	-	663,122	-	-	-	-	-	710	-	-
Other disbursements	5,085	-	350,000	-	1,526,214	6,251	18,370	-	2,550	43,424
Total disbursements	5,085	3,429,172	350,000	37,248	1,526,214	8,900	18,370	15,060	2,550	43,424
Excess (deficiency) of receipts over disbursements	12,849	209,324	-	32,690	(1,397,268)	10,087	46,533	145	-	(1,704)
Cash and investments - ending	\$ 56,446	\$ 3,987,568	\$ 7,744,216	\$ 112,459	\$ -	\$ 30,339	\$ 157,311	\$ 77,466	\$ -	\$ 218

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Surplus	Local Health Maintenance Trust	Crossroads GAL/CASA 2016 St Ma	GAL/CASA	Auditor's Ineligible Deduction	Cnty Elected Officials Trainin	Co Transportation Fund	Statewide 911	Adult Probation Administrative	Juvenile Probation Admin
Cash and investments - beginning	\$ 343,927	\$ 13,779	\$ 8,709	\$ -	\$ 34,510	\$ 11,200	\$ 2,250	\$ 386,651	\$ 113,678	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	10,370	-	15,047	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,935	-	501,812	-	-
Fines and forfeits	-	-	-	-	-	-	875	-	15,986	1,625
Other receipts	17,288	-	-	23,592	-	-	-	-	-	-
Total receipts	17,288	10,370	-	38,639	-	3,935	875	501,812	15,986	1,625
Disbursements:										
Personal services	-	8,329	-	1,890	-	-	-	253,554	-	-
Supplies	-	47	-	2,207	-	-	-	-	-	-
Other services and charges	-	12,320	-	7,166	-	753	-	104,598	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	256,058	-	8,709	-	-	-	-	-	-	-
Total disbursements	256,058	20,696	8,709	11,263	-	753	-	358,152	-	-
Excess (deficiency) of receipts over disbursements	(238,770)	(10,326)	(8,709)	27,376	-	3,182	875	143,660	15,986	1,625
Cash and investments - ending	\$ 105,157	\$ 3,453	\$ -	\$ 27,376	\$ 34,510	\$ 14,382	\$ 3,125	\$ 530,311	\$ 129,664	\$ 1,625

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Suppl Adult Probation Services	Suppl Juvenile Prob Services	County User Fee	Drainage Maintenance	K-9	Court Interpreters	CASA Donations	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Repl
Cash and investments - beginning	\$ 464,376	\$ 39,166	\$ 1,274	\$ 1,922,644	\$ 2,038	\$ 2,394	\$ 210	\$ (784)	\$ -	\$ -
Receipts:										
Taxes	-	-	-	592,886	-	-	-	-	25,439,118	2,719,795
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	4,425	-	-	4,260,570	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	68,855	2,851	53,504	-	-	-	-	-	-	-
Other receipts	555	-	2,500	163,796	9,000	-	1,540	2,779,027	7,939,560	-
Total receipts	69,410	2,851	56,004	756,682	9,000	4,425	1,540	2,779,027	37,639,248	2,719,795
Disbursements:										
Personal services	-	1,826	-	-	-	-	-	2,776,618	-	-
Supplies	800	-	-	-	-	-	-	-	-	-
Other services and charges	9,703	979	51,989	411,270	-	4,826	-	-	-	-
Capital outlay	8,948	-	-	-	-	-	-	-	-	-
Other disbursements	136,909	-	-	58,544	5,606	287	-	55	37,639,248	2,719,795
Total disbursements	156,360	2,805	51,989	469,814	5,606	5,113	-	2,776,673	37,639,248	2,719,795
Excess (deficiency) of receipts over disbursements	(86,950)	46	4,015	286,868	3,394	(688)	1,540	2,354	-	-
Cash and investments - ending	\$ 377,426	\$ 39,212	\$ 5,289	\$ 2,209,512	\$ 5,432	\$ 1,706	\$ 1,750	\$ 1,570	\$ -	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LOIT Stabilization	CVET Agency	Sewer and Water Service	Financial Institution Tax	LOIT PTRC	State Fines And Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure-State Share	Coroners Training & Con't Educ
Cash and investments - beginning	\$ 4,817,882	\$ -	\$ 600	\$ -	\$ 157,067	\$ 988	\$ 601	\$ -	\$ 225	\$ 312
Receipts:										
Taxes	823,028	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	359,315	-	312,192	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	2,760
Fines and forfeits	-	-	-	-	-	7,543	8,140	2,545	-	-
Other receipts	-	-	-	-	-	-	-	-	4,358	-
Total receipts	823,028	359,315	-	312,192	-	7,543	8,140	2,545	4,358	2,760
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	359,315	-	312,192	157,067	6,796	8,741	2,545	4,343	2,946
Total disbursements	-	359,315	-	312,192	157,067	6,796	8,741	2,545	4,343	2,946
Excess (deficiency) of receipts over disbursements	823,028	-	-	-	(157,067)	747	(601)	-	15	(186)
Cash and investments - ending	\$ 5,640,910	\$ -	\$ 600	\$ -	\$ -	\$ 1,735	\$ -	\$ -	\$ 240	\$ 126

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Interstate Compact-State Share	Mortg Record Fees-State Share	Child Restr Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Fund	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5	\$ 38	\$ -	\$ 284,198	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	204,860	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	10,191,760	1,867,991
Charges for services	-	3,115	-	-	-	-	-	-	-
Fines and forfeits	2,327	-	1,250	-	-	-	-	-	-
Other receipts	1,513	-	-	-	506	198,321	-	-	-
Total receipts	3,840	3,115	1,250	-	506	198,321	204,860	10,191,760	1,867,991
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	89,104	-	-
Capital outlay	-	-	-	-	-	-	16,229	-	-
Other disbursements	3,840	3,115	1,250	-	544	198,321	4	10,191,760	1,867,991
Total disbursements	3,840	3,115	1,250	-	544	198,321	105,337	10,191,760	1,867,991
Excess (deficiency) of receipts over disbursements	-	-	-	-	(38)	-	99,523	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ 383,721	\$ -	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LIT ECONOMIC DEVELOPMENT- EDIT	Cash Balance Clerk ARRA IV-D	Title IV-D Incentive Fund	Prosecutor Incentive Fund	Clerk Incentive Fund	CAR-COM COR COMMISSARY	CAR-COM CORR-PROJECT INCOME	CAR - CLERK	CAR-SHERIFF
Cash and investments - beginning	\$ -	\$ 51	\$ 226,512	\$ 230,337	\$ 179,014	\$ 39,240	\$ 20,376	\$ 1,010,980	\$ 28,391
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,878,254	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	2,883,711	-
Other receipts	-	-	18,580	27,951	18,580	35,016	253,891	-	131,927
Total receipts	1,878,254	-	18,580	27,951	18,580	35,016	253,891	2,883,711	131,927
Disbursements:									
Personal services	-	-	-	4,781	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,878,254	51	15,908	6,690	6,509	31,554	255,520	3,270,436	133,015
Total disbursements	1,878,254	51	15,908	11,471	6,509	31,554	255,520	3,270,436	133,015
Excess (deficiency) of receipts over disbursements	-	(51)	2,672	16,480	12,071	3,462	(1,629)	(386,725)	(1,088)
Cash and investments - ending	\$ -	\$ -	\$ 229,184	\$ 246,817	\$ 191,085	\$ 42,702	\$ 18,747	\$ 624,255	\$ 27,303

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	2017 GAL/CASA Capacity Building Grant	LIT - SPECIAL PURPOSE	Reimbursement per Court Order	Comm Corr/ Drug Free Counsel	County's Law Enforc Cont Ed	Jury Pay	Marijuana Eradication	Pretrial Diversion	PP Judgment Collections
Cash and investments - beginning	\$ -	\$ -	\$ 5,039	\$ -	\$ 107,937	\$ 11,627	\$ 33,945	\$ 90,169	\$ 370
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,120,795	-	-	-	-	-	-	-
Charges for services	11,920	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	2,217	-	4,973	2,906	3,992	39,734	-
Other receipts	-	-	-	1,500	-	-	-	-	470
Total receipts	11,920	1,120,795	2,217	1,500	4,973	2,906	3,992	39,734	470
Disbursements:									
Personal services	-	-	-	-	-	4,268	-	22,284	-
Supplies	5,551	-	-	-	-	-	-	492	-
Other services and charges	3,000	-	-	1,500	424	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	2,500	-	-	1,500	-	-	470
Total disbursements	8,551	-	2,500	1,500	424	5,768	-	22,776	470
Excess (deficiency) of receipts over disbursements	3,369	1,120,795	(283)	-	4,549	(2,862)	3,992	16,958	-
Cash and investments - ending	\$ 3,369	\$ 1,120,795	\$ 4,756	\$ -	\$ 112,486	\$ 8,765	\$ 37,937	\$ 107,127	\$ 370

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Reassessment Fund	Commrs Cert Tax Sale Surplus	2016 LOIT Special Distrb	DEA Fund	Sheriff Smoking Cessation	Prosecutor Federal Forfeiture	Prosecutor State Drug Recovery	Community Corrections Work Release	Donations Warning Sirens
Cash and investments - beginning	\$ 871,349	\$ 3,424	\$ 4,789,066	\$ 81,719	\$ 38	\$ 58,187	\$ 68,826	\$ 22,071	\$ 10,390
Receipts:									
Taxes	117,408	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	11,560	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	4,269	-	-	48	-	-	7,864	-	-
Total receipts	133,237	-	-	48	-	-	7,864	-	-
Disbursements:									
Personal services	166,639	-	-	-	-	-	-	-	-
Supplies	570	-	135,116	-	-	-	-	4,148	-
Other services and charges	493	-	425,421	-	-	1,611	3,854	-	4,000
Capital outlay	-	-	-	-	-	445	-	-	-
Other disbursements	107	-	-	51,334	-	-	-	-	-
Total disbursements	167,809	-	560,537	51,334	-	2,056	3,854	4,148	4,000
Excess (deficiency) of receipts over disbursements	(34,572)	-	(560,537)	(51,286)	-	(2,056)	4,010	(4,148)	(4,000)
Cash and investments - ending	\$ 836,777	\$ 3,424	\$ 4,228,529	\$ 30,433	\$ 38	\$ 56,131	\$ 72,836	\$ 17,923	\$ 6,390

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Donations Animal Shelter	Drug Free Donation Fund	Local Commrs Cert Tax Sale	Local Jail Prop Proceeds	Partners/Drug Free Community	Jasper Co Redev Commission	Employee Benefits	LIT/PROPERTY TAX RELIEF	81.041 Comprehen Dev Block
Cash and investments - beginning	\$ 24,347	\$ 970	\$ 1,000	\$ 123,412	\$ 1,174	\$ 32,222	\$ 1,979,155	\$ -	\$ 23,381
Receipts:									
Taxes	-	-	-	-	-	50,314	-	6,351,170	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	3,691	-	-	-	2,000	-	2,838,358	1,110,148	-
Total receipts	3,691	-	-	-	2,000	50,314	2,838,358	7,461,318	-
Disbursements:									
Personal services	540	-	-	-	2,866	-	4,611,516	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	2,670	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	16,163	91	7,172,710	-
Total disbursements	3,210	-	-	-	2,866	16,163	4,611,607	7,172,710	-
Excess (deficiency) of receipts over disbursements	481	-	-	-	(866)	34,151	(1,773,249)	288,608	-
Cash and investments - ending	\$ 24,828	\$ 970	\$ 1,000	\$ 123,412	\$ 308	\$ 66,373	\$ 205,906	\$ 288,608	\$ 23,381

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	07.218 Comprehen Dev Block	Cops Universal Grant	Local Law Enforcem	Iroquois River Debris Rem	93.074 Ebola Grant Fund	93.074 Preparedness Base Grant	Fed. Bridge Reimb/ph 11 20.205	93.074 PP Base Grant/ 17-18	97.042 Emerg Mgmt Salary Reimb
Cash and investments - beginning	\$ 6,129	\$ 464	\$ 21	\$ 895	\$ 18,046	\$ 11,997	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	36,943	57,355	23,714	18,039
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	7,785	-
Total receipts	-	-	-	-	-	36,943	57,355	31,499	18,039
Disbursements:									
Personal services	-	-	-	-	-	26,195	-	15,902	-
Supplies	-	-	-	-	-	260	-	437	-
Other services and charges	-	-	-	-	-	12,319	-	-	-
Capital outlay	-	-	-	-	-	2,381	-	-	-
Other disbursements	-	-	-	-	-	7,785	57,355	-	18,039
Total disbursements	-	-	-	-	-	48,940	57,355	16,339	18,039
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(11,997)	-	15,160	-
Cash and investments - ending	\$ 6,129	\$ 464	\$ 21	\$ 895	\$ 18,046	\$ -	\$ -	\$ 15,160	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Comm Correct State Grant (2)	H1N1	Comm Corr State Grant FY14-15	Benton Community Foundation Gr	Jasper Foundation-Animal Shelt	IN 1st Lady Charitable Found G	2015 GAL/CASA Grant	Community Crossings Grant	Totals
Cash and investments - beginning	\$ 70,641	\$ 120	\$ 84	\$ 1,234	\$ 90	\$ 500	\$ 14,883	\$ -	\$ 52,853,587
Receipts:									
Taxes	-	-	-	-	-	-	-	-	44,214,823
Licenses and permits	-	-	-	-	-	-	-	-	120,654
Intergovernmental receipts	113,349	-	188,915	-	-	-	-	1,000,000	33,213,841
Charges for services	-	-	-	-	-	-	-	-	1,130,252
Fines and forfeits	-	-	-	-	-	-	-	-	3,475,687
Other receipts	-	-	-	-	-	-	-	-	21,566,238
Total receipts	113,349	-	188,915	-	-	-	-	1,000,000	103,721,495
Disbursements:									
Personal services	159,343	-	111,003	-	-	-	-	-	20,143,109
Supplies	304	-	-	-	-	-	-	291,615	2,745,046
Other services and charges	24,343	-	21,097	-	-	-	-	708,385	8,419,171
Capital outlay	-	-	-	-	-	-	-	-	1,420,469
Other disbursements	-	-	85	-	-	-	14,883	-	72,098,143
Total disbursements	183,990	-	132,185	-	-	-	14,883	1,000,000	104,825,938
Excess (deficiency) of receipts over disbursements	(70,641)	-	56,730	-	-	-	(14,883)	-	(1,104,443)
Cash and investments - ending	\$ -	\$ 120	\$ 56,814	\$ 1,234	\$ 90	\$ 500	\$ -	\$ -	\$ 51,749,144

JASPER COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Jasper County Indiana Building Corporation	Jail Lease	<u>\$ 839,600</u>	02/01/2017	01/15/2022

JASPER COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 704,473
Infrastructure	63,610,300
Buildings	19,110,121
Improvements other than buildings	7,391,056
Machinery, equipment, and vehicles	7,151,377
Books and other	<u>1,528,882</u>
Total capital assets	<u>\$ 99,496,209</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/>.