

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JASPER COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
11/01/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kimberly K. Grow	01-01-17 to 12-31-20
County Treasurer	Donya Jordan	01-01-17 to 12-31-20
Clerk of the Circuit Court	Vickie Bozell Kara Fishburn	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Coroner	Diana Boersma	01-01-17 to 12-31-20
County Sheriff	Terry J. Risner Patrick M. Williamson, Sr.	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the County Council	Rein O. Bontreger	01-01-18 to 12-31-19
President of the Board of County Commissioners	Kendell Culp	01-01-18 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JASPER COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Jasper County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2018, 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 statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

September 17, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
General	\$ 6,041,276	\$ 11,558,309	\$ 11,658,057	\$ 5,941,528
Accident Report	1,553	5,314	4,236	2,631
CAGIT - Special Legislation	966,686	-	966,686	-
LIT Co Share Econ. Development	2,450,548	1,391,424	1,273,623	2,568,349
City And Town Court Costs	59,072	7,573	-	66,645
Clerk's Records Perpetuation	106,103	20,256	399	125,960
Community Corrections Proj Inc	554,523	277,027	268,125	563,425
Community Transition Program	-	3,000	-	3,000
Congressional School Interest	134,423	2,696	2,694	134,425
Congressional School Principal	67,350	-	-	67,350
Sales Disclosure-County Share	27,581	4,463	23,866	8,178
Cumulative Bridge	3,540,963	313,594	81,589	3,772,968
Cumulative Capital Development	2,382,100	560,269	1,098,237	1,844,132
Cumulative Capital Improvement	761,992	1,020,019	590,151	1,191,860
Drug Free Community	39,210	32,552	32,800	38,962
Emergency Medical Services	79,014	1,041,769	985,324	135,459
Emer Planning/Right To Know	62,966	5,340	295	68,011
Extradition	23,331	2,509	10,939	14,901
Firearms Training	1,884	13,720	11,363	4,241
General Drain Improvement	320,581	1,455,503	1,626,108	149,976
Health	116,889	309,726	267,900	158,715
Identification Security Protec	5,328	5,528	-	10,856
Gen Local Health Maint 2015	39,896	33,139	31,513	41,522
Local Road and Street	837,645	619,685	59,141	1,398,189
LIT Public Safety - Co. Share	1,516,079	1,449,201	1,475,891	1,489,389
Misdemeanant	56,446	17,934	22,805	51,575
Motor Vehicle Highway	3,987,568	4,486,835	5,675,933	2,798,470
Rainy Day	7,744,216	350,000	1,963,400	6,130,816
Recorder's Recds Perpetuation	112,459	95,622	43,950	164,131
Suppl Public Defender Services	30,339	21,614	12,454	39,499
Surplus Tax	157,311	43,887	73,624	127,574
Surveyor's Corner Perpetuation	77,466	26,960	300	104,126
Tax Sale Fees	-	5,165	5,165	-
Tax Sale Redemption	218	8,399	8,399	218
Tax Sale Surplus	105,157	151,058	60,051	196,164
Local Health Maintenance Trust	3,453	20,740	20,582	3,611
Crossroads CASA 2017	27,376	-	27,376	-
Auditor's Ineligible Deduction	34,510	-	-	34,510
Cnty Elected Officials Trainin	14,382	5,578	1,787	18,173
Co Offenders Transport Fund	3,125	500	-	3,625
Statewide 911	530,311	508,847	402,335	636,823
Adult Probation Administrative	129,664	16,119	130,390	15,393
Juvenile Probation Admin	1,625	1,800	1,625	1,800
Suppl Adult Probation Services	377,426	60,457	39,541	398,342
Suppl Juvenile Prob Services	39,212	2,313	2,998	38,527
County User Fee	5,289	45,964	47,436	3,817
Drainage Maintenance	2,209,512	592,140	737,881	2,063,771
K-9	5,432	9,100	113	14,419
Court Interpreters	1,706	2,142	3,755	93
CASA Donations	1,750	-	-	1,750
Payroll Clearing	1,570	2,826,382	2,826,317	1,635
Settlement	-	39,602,587	39,602,587	-
LIT Prop Tax Oper Levies Repl	-	2,603,569	2,603,569	-
LOIT Stabilization	5,640,910	733,781	-	6,374,691
CVET Agency	-	348,530	348,530	-
Sewer and Water Service	600	-	-	600
Financial Institution Tax	-	295,072	295,072	-
State Fines And Forfeitures	1,735	5,204	5,841	1,098
Infraction Judgements	-	10,221	9,418	803
Overweight Vehicle Fines	-	1,038	1,038	-
Special Death Benefit	-	2,415	2,255	160
Sales Disclosure-State Share	240	4,383	4,103	520
Coroners Training & Con't Educ	126	3,388	2,907	607
Interstate Compact-State Share	-	500	438	62
Mortg Record Fees-State Share	-	2,998	2,753	245
Child Restr Violations Fines	-	875	850	25
Inheritance Tax	5	-	-	5

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18
Education Plate Fees Agency	-	977	413	564
Riverboat Revenue Sharing	-	198,321	198,321	-
Innkeepers Tax Fund	383,721	209,371	259,642	333,450
LIT CERTIFIED SHARES	-	9,857,321	9,857,321	-
LIT PUBLIC SAFETY	-	1,806,694	1,806,694	-
LIT ECONOMIC DEVELOPMENT- EDIT	-	1,819,792	1,819,792	-
Title IV-D Incentive Fund	229,184	17,591	18,916	227,859
Prosecutor Incentive Fund	246,817	26,468	8,685	264,600
Clerk Incentive Fund	191,085	17,591	9,696	198,980
1234 2017 GAL/CASA CAP BLDG GRANT	3,369	5,000	-	8,369
CROSSROAD CASA 2018 MATCHING	-	51,991	14,445	37,546
2018CAR CLERK	624,255	2,986,272	2,924,561	685,966
2018CC COMMISSARY COMMUNITY CORRECTION	42,702	30,644	38,857	34,489
2018 CAR PROJECT INCOME	18,747	263,181	258,806	23,122
2018 Inmate Commissary Trust Fund	11,820	194,912	192,698	14,034
2018CAR JAIL COMMISSARY	27,303	131,998	112,892	46,409
PHEP CRI BASE 18-19	-	4,646	3,509	1,137
LIT - SPECIAL PURPOSE	1,120,795	2,051,521	1,471,006	1,701,310
Reimbursement per Court Order	4,756	2,851	3,000	4,607
Comm Corr/ Drug Free Counsel	-	2,000	2,000	-
County's Law Enforc Cont Ed	112,486	4,830	421	116,895
Jury Pay	8,765	2,891	6,446	5,210
Marijuana Eradication	37,937	4,787	-	42,724
Pretrial Diversion	107,127	39,844	23,225	123,746
PP Judgment Collections	370	-	-	370
Reassessment Fund	836,777	120,617	311,430	645,964
Commrs Cert Tax Sale Surplus	3,424	-	-	3,424
2016 LOIT Special Distrib	4,228,529	-	1,985,735	2,242,794
DEA Fund	30,433	41,155	28,906	42,682
Sheriff Smoking Cessation	38	-	-	38
Prosecutor Federal Forfeiture	56,131	-	8,662	47,469
Prosecutor State Drug Recovery	72,836	3,863	10,269	66,430
Comm Corr-Work Release	17,923	-	5,453	12,470
Donations Warning Sirens	6,390	-	4,000	2,390
Donations Animal Shelter	24,828	3,895	11,779	16,944
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	308	2,800	898	2,210
Jasper Co Redev Commission	66,373	42,287	53,288	55,372
Employee Benefits	205,906	3,714,983	3,793,643	127,246
LIT/PROPERTY TAX RELIEF	288,608	7,136,867	7,229,403	196,072
81.041 Comprehen Dev Block	23,381	-	-	23,381
07.218 Comprehen Dev Block	6,129	-	-	6,129
Cops Universal Grant	464	-	-	464
1999 Local Law Enforcem	21	-	-	21
Iroquois River Debris Rem	895	-	-	895
93.074 Ebola Grant Fund	18,046	-	-	18,046
Fed. Bridge Reimb/ph 11 20.205	-	1,366	1,366	-
93.074 PP Base Grant/ 17-18	15,160	1,500	16,660	-
8139 PHEP CRI BASE	-	40,629	40,629	-
93.074 PP Base Grant//18-19	-	30,805	15,028	15,777
97.042 Emerg Mgmt Salary Reimb	-	18,489	18,489	-
Comm Correct State Grant 18-19	-	188,915	117,743	71,172
H1N1	120	-	-	120
Comm Corr State Grant FY17-18	56,814	113,349	164,903	5,260
Benton Community Foundation Gr	1,234	-	-	1,234
Jasper Foundation-Animal Shelt	90	-	-	90
IN 1st Lady Charitable Found G	500	-	-	500
Community Crossings Grant	-	411,743	-	411,743
Cash - Treasurer	1,053,033	1,153,808	1,053,033	1,153,808
Totals	\$ 51,749,144	\$ 105,805,298	\$ 109,359,178	\$ 48,195,264

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

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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 STATEMENT
(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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

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 STATEMENT
(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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

Financial Report

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

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

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. *Holding Corporation*

The County has entered into a capital lease with the 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 year 2018 totaled \$840,500.

Note 8. *Subsequent Event*

In April of 2019, County was awarded a Federal Emergency Management Agency (FEMA) grant in the amount of \$2,685,351 to restore the Kankakee River bank to pre-disaster flooding condition. The flooding originally occurred in 2018, which eroded the embankment path. The restoration work is not expected to begin until 2020.

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OTHER INFORMATION - UNAUDITED

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

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

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

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	General	Accident Report	CAGIT - Special Legislation	LIT Co Share Econ. Development	City And Town Court Costs
Cash and investments - beginning	\$ 6,041,276	\$ 1,553	\$ 966,686	\$ 2,450,548	\$ 59,072
Receipts:					
Taxes	5,499,161	-	-	-	-
Licenses and permits	49,647	-	-	-	-
Intergovernmental receipts	4,459,799	-	-	1,347,306	-
Charges for services	497,600	5,314	-	4,936	-
Fines and forfeits	135,814	-	-	-	7,573
Other receipts	916,288	-	-	39,182	-
Total receipts	<u>11,558,309</u>	<u>5,314</u>	<u>-</u>	<u>1,391,424</u>	<u>7,573</u>
Disbursements:					
Personal services	9,356,524	-	-	-	-
Supplies	427,088	-	-	115,597	-
Other services and charges	1,836,125	-	-	1,149,913	-
Capital outlay	25,932	-	-	8,113	-
Other disbursements	12,388	4,236	966,686	-	-
Total disbursements	<u>11,658,057</u>	<u>4,236</u>	<u>966,686</u>	<u>1,273,623</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(99,748)</u>	<u>1,078</u>	<u>(966,686)</u>	<u>117,801</u>	<u>7,573</u>
Cash and investments - ending	<u>\$ 5,941,528</u>	<u>\$ 2,631</u>	<u>\$ -</u>	<u>\$ 2,568,349</u>	<u>\$ 66,645</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clerk's Records Perpetuation	Community Corrections Proj Inc	Community Transition Program	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 106,103	\$ 554,523	\$ -	\$ 134,423	\$ 67,350
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	3,000	-	-
Charges for services	7	124,430	-	-	-
Fines and forfeits	20,249	134,376	-	-	-
Other receipts	-	18,221	-	2,696	-
Total receipts	<u>20,256</u>	<u>277,027</u>	<u>3,000</u>	<u>2,696</u>	<u>-</u>
Disbursements:					
Personal services	-	112,509	-	-	-
Supplies	-	54,041	-	-	-
Other services and charges	399	84,015	-	-	-
Capital outlay	-	17,107	-	-	-
Other disbursements	-	453	-	2,694	-
Total disbursements	<u>399</u>	<u>268,125</u>	<u>-</u>	<u>2,694</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>19,857</u>	<u>8,902</u>	<u>3,000</u>	<u>2</u>	<u>-</u>
Cash and investments - ending	<u>\$ 125,960</u>	<u>\$ 563,425</u>	<u>\$ 3,000</u>	<u>\$ 134,425</u>	<u>\$ 67,350</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sales Disclosure-County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Capital Improvement	Drug Free Community
Cash and investments - beginning	\$ 27,581	\$ 3,540,963	\$ 2,382,100	\$ 761,992	\$ 39,210
Receipts:					
Taxes	-	241,771	488,477	927,612	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	25,450	48,661	92,407	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	32,552
Other receipts	4,463	46,373	23,131	-	-
Total receipts	4,463	313,594	560,269	1,020,019	32,552
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	590,151	-
Other services and charges	23,866	-	97,139	-	32,800
Capital outlay	-	81,589	1,001,098	-	-
Other disbursements	-	-	-	-	-
Total disbursements	23,866	81,589	1,098,237	590,151	32,800
Excess (deficiency) of receipts over disbursements	(19,403)	232,005	(537,968)	429,868	(248)
Cash and investments - ending	\$ 8,178	\$ 3,772,968	\$ 1,844,132	\$ 1,191,860	\$ 38,962

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Emergency Medical Services	Emer Planning/Right To Know	Extradition	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 79,014	\$ 62,966	\$ 23,331	\$ 1,884	\$ 320,581
Receipts:					
Taxes	629,099	-	-	-	155,212
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	62,670	-	-	-	-
Charges for services	-	-	-	13,720	-
Fines and forfeits	-	-	2,509	-	-
Other receipts	350,000	5,340	-	-	1,300,291
Total receipts	1,041,769	5,340	2,509	13,720	1,455,503
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	635,324	295	10,939	-	463,068
Capital outlay	-	-	-	-	-
Other disbursements	350,000	-	-	11,363	1,163,040
Total disbursements	985,324	295	10,939	11,363	1,626,108
Excess (deficiency) of receipts over disbursements	56,445	5,045	(8,430)	2,357	(170,605)
Cash and investments - ending	\$ 135,459	\$ 68,011	\$ 14,901	\$ 4,241	\$ 149,976

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Health	Identification Security Protec	Gen Local Health Maint 2015	Local Road and Street	LIT Public Safety - Co. Share
Cash and investments - beginning	\$ 116,889	\$ 5,328	\$ 39,896	\$ 837,645	\$ 1,516,079
Receipts:					
Taxes	209,700	-	-	-	-
Licenses and permits	79,067	-	-	-	-
Intergovernmental receipts	20,890	-	33,139	619,685	1,364,409
Charges for services	-	5,528	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	69	-	-	-	84,792
Total receipts	<u>309,726</u>	<u>5,528</u>	<u>33,139</u>	<u>619,685</u>	<u>1,449,201</u>
Disbursements:					
Personal services	254,831	-	31,086	-	1,475,441
Supplies	8,870	-	86	-	-
Other services and charges	4,199	-	341	59,141	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	450
Total disbursements	<u>267,900</u>	<u>-</u>	<u>31,513</u>	<u>59,141</u>	<u>1,475,891</u>
Excess (deficiency) of receipts over disbursements	<u>41,826</u>	<u>5,528</u>	<u>1,626</u>	<u>560,544</u>	<u>(26,690)</u>
Cash and investments - ending	<u>\$ 158,715</u>	<u>\$ 10,856</u>	<u>\$ 41,522</u>	<u>\$ 1,398,189</u>	<u>\$ 1,489,389</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Misdemeanant	Motor Vehicle Highway	Rainy Day	Recorder's Recds Perpetuation	Suppl Public Defender Services
Cash and investments - beginning	\$ 56,446	\$ 3,987,568	\$ 7,744,216	\$ 112,459	\$ 30,339
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	19,199	-	-	-
Intergovernmental receipts	-	4,436,086	-	-	-
Charges for services	17,934	-	-	95,622	-
Fines and forfeits	-	-	-	-	21,614
Other receipts	-	31,550	350,000	-	-
Total receipts	17,934	4,486,835	350,000	95,622	21,614
Disbursements:					
Personal services	-	1,694,890	-	20,514	-
Supplies	-	1,102,076	-	20,351	-
Other services and charges	-	2,199,868	-	338	3,521
Capital outlay	-	679,099	1,613,400	2,747	-
Other disbursements	22,805	-	350,000	-	8,933
Total disbursements	22,805	5,675,933	1,963,400	43,950	12,454
Excess (deficiency) of receipts over disbursements	(4,871)	(1,189,098)	(1,613,400)	51,672	9,160
Cash and investments - ending	\$ 51,575	\$ 2,798,470	\$ 6,130,816	\$ 164,131	\$ 39,499

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 157,311	\$ 77,466	\$ -	\$ 218	\$ 105,157
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	26,930	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	43,887	30	5,165	8,399	151,058
Total receipts	<u>43,887</u>	<u>26,960</u>	<u>5,165</u>	<u>8,399</u>	<u>151,058</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	300	-	-	-
Other disbursements	73,624	-	5,165	8,399	60,051
Total disbursements	<u>73,624</u>	<u>300</u>	<u>5,165</u>	<u>8,399</u>	<u>60,051</u>
Excess (deficiency) of receipts over disbursements	<u>(29,737)</u>	<u>26,660</u>	<u>-</u>	<u>-</u>	<u>91,007</u>
Cash and investments - ending	<u>\$ 127,574</u>	<u>\$ 104,126</u>	<u>\$ -</u>	<u>\$ 218</u>	<u>\$ 196,164</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Health Maintenance Trust	Crossroads CASA 2017	Auditor's Ineligible Deduction	Cnty Elected Officials Trainin	Co Offenders Transport Fund
Cash and investments - beginning	\$ 3,453	\$ 27,376	\$ 34,510	\$ 14,382	\$ 3,125
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	20,740	-	-	-	-
Charges for services	-	-	-	5,528	-
Fines and forfeits	-	-	-	-	500
Other receipts	-	-	-	50	-
Total receipts	20,740	-	-	5,578	500
Disbursements:					
Personal services	8,215	849	-	-	-
Supplies	47	-	-	-	-
Other services and charges	12,320	-	-	1,787	-
Capital outlay	-	-	-	-	-
Other disbursements	-	26,527	-	-	-
Total disbursements	20,582	27,376	-	1,787	-
Excess (deficiency) of receipts over disbursements	158	(27,376)	-	3,791	500
Cash and investments - ending	\$ 3,611	\$ -	\$ 34,510	\$ 18,173	\$ 3,625

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Statewide 911	Adult Probation Administrative	Juvenile Probation Admin	Suppl Adult Probation Services	Suppl Juvenile Prob Services
Cash and investments - beginning	\$ 530,311	\$ 129,664	\$ 1,625	\$ 377,426	\$ 39,212
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	508,733	-	-	-	-
Fines and forfeits	-	16,119	1,800	60,324	2,313
Other receipts	114	-	-	133	-
Total receipts	508,847	16,119	1,800	60,457	2,313
Disbursements:					
Personal services	261,036	-	-	-	2,197
Supplies	-	-	-	-	-
Other services and charges	141,299	-	-	10,764	801
Capital outlay	-	-	-	11,222	-
Other disbursements	-	130,390	1,625	17,555	-
Total disbursements	402,335	130,390	1,625	39,541	2,998
Excess (deficiency) of receipts over disbursements	106,512	(114,271)	175	20,916	(685)
Cash and investments - ending	\$ 636,823	\$ 15,393	\$ 1,800	\$ 398,342	\$ 38,527

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County User Fee	Drainage Maintenance	K-9	Court Interpreters	CASA Donations
Cash and investments - beginning	\$ 5,289	\$ 2,209,512	\$ 5,432	\$ 1,706	\$ 1,750
Receipts:					
Taxes	-	592,140	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	42,964	-	-	-	-
Other receipts	3,000	-	9,100	2,142	-
Total receipts	<u>45,964</u>	<u>592,140</u>	<u>9,100</u>	<u>2,142</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	47,436	635,278	-	3,755	-
Capital outlay	-	-	-	-	-
Other disbursements	-	102,603	113	-	-
Total disbursements	<u>47,436</u>	<u>737,881</u>	<u>113</u>	<u>3,755</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,472)</u>	<u>(145,741)</u>	<u>8,987</u>	<u>(1,613)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,817</u>	<u>\$ 2,063,771</u>	<u>\$ 14,419</u>	<u>\$ 93</u>	<u>\$ 1,750</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll Clearing	Settlement	LIT Prop Tax Oper Levies Repl	LOIT Stabilization	CVET Agency
Cash and investments - beginning	\$ 1,570	\$ -	\$ -	\$ 5,640,910	\$ -
Receipts:					
Taxes	-	30,094,837	2,603,569	733,781	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,589,978	-	-	348,530
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	<u>2,826,382</u>	<u>4,917,772</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>2,826,382</u>	<u>39,602,587</u>	<u>2,603,569</u>	<u>733,781</u>	<u>348,530</u>
Disbursements:					
Personal services	2,826,207	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>110</u>	<u>39,602,587</u>	<u>2,603,569</u>	<u>-</u>	<u>348,530</u>
Total disbursements	<u>2,826,317</u>	<u>39,602,587</u>	<u>2,603,569</u>	<u>-</u>	<u>348,530</u>
Excess (deficiency) of receipts over disbursements	<u>65</u>	<u>-</u>	<u>-</u>	<u>733,781</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,635</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,374,691</u>	<u>\$ -</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sewer and Water Service	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ 600	\$ -	\$ 1,735	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	295,072	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	5,204	10,221	1,038
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>295,072</u>	<u>5,204</u>	<u>10,221</u>	<u>1,038</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	295,072	5,841	9,418	1,038
Total disbursements	<u>-</u>	<u>295,072</u>	<u>5,841</u>	<u>9,418</u>	<u>1,038</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(637)</u>	<u>803</u>	<u>-</u>
Cash and investments - ending	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 1,098</u>	<u>\$ 803</u>	<u>\$ -</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Special Death Benefit	Sales Disclosure-State Share	Coroners Training & Con't Educ	Interstate Compact-State Share	Mortg Record Fees-State Share
Cash and investments - beginning	\$ -	\$ 240	\$ 126	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	3,388	-	2,998
Fines and forfeits	2,415	-	-	500	-
Other receipts	-	4,383	-	-	-
Total receipts	2,415	4,383	3,388	500	2,998
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,255	4,103	2,907	438	2,753
Total disbursements	2,255	4,103	2,907	438	2,753
Excess (deficiency) of receipts over disbursements	160	280	481	62	245
Cash and investments - ending	\$ 160	\$ 520	\$ 607	\$ 62	\$ 245

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Child Restr Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Fund
Cash and investments - beginning	\$ -	\$ 5	\$ -	\$ -	\$ 383,721
Receipts:					
Taxes	-	-	-	-	199,371
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	875	-	564	-	-
Other receipts	-	-	413	198,321	10,000
Total receipts	<u>875</u>	<u>-</u>	<u>977</u>	<u>198,321</u>	<u>209,371</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	148,587
Capital outlay	-	-	-	-	111,055
Other disbursements	850	-	413	198,321	-
Total disbursements	<u>850</u>	<u>-</u>	<u>413</u>	<u>198,321</u>	<u>259,642</u>
Excess (deficiency) of receipts over disbursements	<u>25</u>	<u>-</u>	<u>564</u>	<u>-</u>	<u>(50,271)</u>
Cash and investments - ending	<u>\$ 25</u>	<u>\$ 5</u>	<u>\$ 564</u>	<u>\$ -</u>	<u>\$ 333,450</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT- EDIT	Title IV-D Incentive Fund	Prosecutor Incentive Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 229,184	\$ 246,817
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	9,857,321	1,806,694	1,819,792	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	17,591	26,468
Total receipts	9,857,321	1,806,694	1,819,792	17,591	26,468
Disbursements:					
Personal services	-	-	-	-	7,397
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,857,321	1,806,694	1,819,792	18,916	1,288
Total disbursements	9,857,321	1,806,694	1,819,792	18,916	8,685
Excess (deficiency) of receipts over disbursements	-	-	-	(1,325)	17,783
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 227,859	\$ 264,600

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clerk Incentive Fund	1234 2017 GAL/CASA CAP BLDG GRANT	CROSSROAD CASA 2018 MATCHING	2018CAR CLERK	2018CC COMMISSARY COMMUNITY CORRECTION
Cash and investments - beginning	\$ 191,085	\$ 3,369	\$ -	\$ 624,255	\$ 42,702
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,500	14,141	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	2,986,272	-
Other receipts	17,591	2,500	37,850	-	30,644
Total receipts	17,591	5,000	51,991	2,986,272	30,644
Disbursements:					
Personal services	-	-	1,675	-	-
Supplies	-	-	525	-	-
Other services and charges	-	-	7,909	-	-
Capital outlay	-	-	236	-	-
Other disbursements	9,696	-	4,100	2,924,561	38,857
Total disbursements	9,696	-	14,445	2,924,561	38,857
Excess (deficiency) of receipts over disbursements	7,895	5,000	37,546	61,711	(8,213)
Cash and investments - ending	\$ 198,980	\$ 8,369	\$ 37,546	\$ 685,966	\$ 34,489

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	2018 CAR PROJECT INCOME	2018 Inmate Commissary Trust Fund	2018CAR JAIL COMMISSARY	PHEP CRI BASE 18-19	LIT - SPECIAL PURPOSE
Cash and investments - beginning	\$ 18,747	\$ 11,820	\$ 27,303	\$ -	\$ 1,120,795
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,646	1,084,016
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	263,181	194,912	131,998	-	967,505
Total receipts	263,181	194,912	131,998	4,646	2,051,521
Disbursements:					
Personal services	-	-	-	3,252	-
Supplies	-	-	-	-	183,417
Other services and charges	-	-	-	257	1,287,589
Capital outlay	-	-	-	-	-
Other disbursements	258,806	192,698	112,892	-	-
Total disbursements	258,806	192,698	112,892	3,509	1,471,006
Excess (deficiency) of receipts over disbursements	4,375	2,214	19,106	1,137	580,515
Cash and investments - ending	\$ 23,122	\$ 14,034	\$ 46,409	\$ 1,137	\$ 1,701,310

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Reimbursement per Court Order	Comm Corr/ Drug Free Counsel	County's Law Enforc Cont Ed	Jury Pay	Marijuana Eradication
Cash and investments - beginning	\$ 4,756	\$ -	\$ 112,486	\$ 8,765	\$ 37,937
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	2,851	-	4,830	2,830	4,787
Other receipts	-	2,000	-	61	-
Total receipts	<u>2,851</u>	<u>2,000</u>	<u>4,830</u>	<u>2,891</u>	<u>4,787</u>
Disbursements:					
Personal services	-	-	-	6,135	-
Supplies	-	-	-	-	-
Other services and charges	-	2,000	421	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,000	-	-	311	-
Total disbursements	<u>3,000</u>	<u>2,000</u>	<u>421</u>	<u>6,446</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(149)</u>	<u>-</u>	<u>4,409</u>	<u>(3,555)</u>	<u>4,787</u>
Cash and investments - ending	<u>\$ 4,607</u>	<u>\$ -</u>	<u>\$ 116,895</u>	<u>\$ 5,210</u>	<u>\$ 42,724</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Pretrial Diversion	PP Judgment Collections	Reassessment Fund	Comms Cert Tax Sale Surplus	2016 LOIT Special Distrb
Cash and investments - beginning	\$ 107,127	\$ 370	\$ 836,777	\$ 3,424	\$ 4,228,529
Receipts:					
Taxes	-	-	101,149	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	10,076	-	-
Charges for services	164	-	-	-	-
Fines and forfeits	39,680	-	-	-	-
Other receipts	-	-	9,392	-	-
Total receipts	39,844	-	120,617	-	-
Disbursements:					
Personal services	22,732	-	179,391	-	-
Supplies	493	-	500	-	121,881
Other services and charges	-	-	131,539	-	1,863,854
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	23,225	-	311,430	-	1,985,735
Excess (deficiency) of receipts over disbursements	16,619	-	(190,813)	-	(1,985,735)
Cash and investments - ending	\$ 123,746	\$ 370	\$ 645,964	\$ 3,424	\$ 2,242,794

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	DEA Fund	Sheriff Smoking Cessation	Prosecutor Federal Forfeiture	Prosecutor State Drug Recovery	Comm Corr-Work Release
Cash and investments - beginning	\$ 30,433	\$ 38	\$ 56,131	\$ 72,836	\$ 17,923
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	41,155	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	3,863	-
Total receipts	41,155	-	-	3,863	-
Disbursements:					
Personal services	-	-	-	473	-
Supplies	-	-	-	-	5,453
Other services and charges	-	-	7,412	9,796	-
Capital outlay	-	-	1,250	-	-
Other disbursements	28,906	-	-	-	-
Total disbursements	28,906	-	8,662	10,269	5,453
Excess (deficiency) of receipts over disbursements	12,249	-	(8,662)	(6,406)	(5,453)
Cash and investments - ending	\$ 42,682	\$ 38	\$ 47,469	\$ 66,430	\$ 12,470

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Donations Warning Sirens	Donations Animal Shelter	Drug Free Donation Fund	Local Commrs Cert Tax Sale	Local Jail Prop Proceeds
Cash and investments - beginning	\$ 6,390	\$ 24,828	\$ 970	\$ 1,000	\$ 123,412
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,895	-	-	-
Total receipts	-	3,895	-	-	-
Disbursements:					
Personal services	-	324	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,000	-	-	-	-
Capital outlay	-	11,455	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,000	11,779	-	-	-
Excess (deficiency) of receipts over disbursements	(4,000)	(7,884)	-	-	-
Cash and investments - ending	\$ 2,390	\$ 16,944	\$ 970	\$ 1,000	\$ 123,412

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Partners/Drug Free Community	Jasper Co Redev Commission	Employee Benefits	LIT/PROPERTY TAX RELIEF	81.041 Comprehen Dev Block
Cash and investments - beginning	\$ 308	\$ 66,373	\$ 205,906	\$ 288,608	\$ 23,381
Receipts:					
Taxes	-	42,287	-	6,142,759	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,800	-	3,714,983	994,108	-
Total receipts	2,800	42,287	3,714,983	7,136,867	-
Disbursements:					
Personal services	898	-	3,793,643	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	53,288	-	7,229,403	-
Total disbursements	898	53,288	3,793,643	7,229,403	-
Excess (deficiency) of receipts over disbursements	1,902	(11,001)	(78,660)	(92,536)	-
Cash and investments - ending	\$ 2,210	\$ 55,372	\$ 127,246	\$ 196,072	\$ 23,381

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	07.218 Comprehen Dev Block	Cops Universal Grant	1999 Local Law Enforcem	Iroquois River Debris Rem	93.074 Ebola Grant Fund
Cash and investments - beginning	\$ 6,129	\$ 464	\$ 21	\$ 895	\$ 18,046
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	\$ 6,129	\$ 464	\$ 21	\$ 895	\$ 18,046

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Fed. Bridge Reimb/ph 11 20.205	93.074 PP Base Grant/ 17-18	8139 PHEP CRI BASE	93.074 PP Base Grant//18-19	97.042 Emerg Mgmt Salary Reimb
Cash and investments - beginning	\$ -	\$ 15,160	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,366	1,500	39,129	13,786	18,489
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,500	17,019	-
Total receipts	1,366	1,500	40,629	30,805	18,489
Disbursements:					
Personal services	-	1,469	29,933	14,899	-
Supplies	-	381	-	-	-
Other services and charges	-	581	4,688	129	-
Capital outlay	-	1,717	-	-	-
Other disbursements	1,366	12,512	6,008	-	18,489
Total disbursements	1,366	16,660	40,629	15,028	18,489
Excess (deficiency) of receipts over disbursements	-	(15,160)	-	15,777	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 15,777	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Comm Correct State Grant 18-19	H1N1	Comm Corr State Grant FY17-18	Benton Community Foundation Gr	Jasper Foundation-Animal Shelt
Cash and investments - beginning	\$ -	\$ 120	\$ 56,814	\$ 1,234	\$ 90
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	188,915	-	113,349	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	188,915	-	113,349	-	-
Disbursements:					
Personal services	106,100	-	145,930	-	-
Supplies	721	-	994	-	-
Other services and charges	10,922	-	17,979	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	117,743	-	164,903	-	-
Excess (deficiency) of receipts over disbursements	71,172	-	(51,554)	-	-
Cash and investments - ending	\$ 71,172	\$ 120	\$ 5,260	\$ 1,234	\$ 90

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	IN 1st Lady Charitable Found G	Community Crossings Grant	Cash - Treasurer	Totals
Cash and investments - beginning	\$ 500	\$ -	\$ 1,053,033	\$ 51,749,144
Receipts:				
Taxes	-	-	232,237	48,893,162
Licenses and permits	-	-	-	147,913
Intergovernmental receipts	-	411,743	-	33,155,285
Charges for services	-	-	-	1,353,987
Fines and forfeits	-	-	-	3,540,774
Other receipts	-	-	921,571	18,714,177
Total receipts	-	411,743	1,153,808	105,805,298
Disbursements:				
Personal services	-	-	-	20,358,550
Supplies	-	-	-	2,632,672
Other services and charges	-	-	-	10,952,394
Capital outlay	-	-	-	3,566,320
Other disbursements	-	-	1,053,033	71,849,242
Total disbursements	-	-	1,053,033	109,359,178
Excess (deficiency) of receipts over disbursements	-	411,743	100,775	(3,553,880)
Cash and investments - ending	\$ 500	\$ 411,743	\$ 1,153,808	\$ 48,195,264

JASPER COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Jasper County Indiana Building Corporation	Jail Lease	<u>\$ 846,000</u>	02/01/2017	01/15/2022

JASPER COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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

	Ending Balance
	<u> </u>
Governmental activities:	
Land	\$ 704,473
Infrastructure	68,863,300
Buildings	19,572,720
Improvements other than buildings	7,391,056
Machinery, equipment, and vehicles	14,846,656
Books and other	<u>1,528,882</u>
 Total capital assets	 <u><u>\$ 112,907,087</u></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/>.