

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JASPER COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
09/29/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kimberly K. Grow	01-01-19 to 12-31-20
County Treasurer	Donya Jordan	01-01-19 to 12-31-20
Clerk of the Circuit Court	Kara Fishburn	01-01-19 to 12-31-20
County Sheriff	Patrick M. Williamson, Sr.	01-01-19 to 12-31-20
County Recorder	Beth Warren	01-01-19 to 12-31-20
President of the Board of County Commissioners	Kendell Culp	01-01-19 to 12-31-20
President of the County Council	Rein O. Bontreger	01-01-19 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JASPER COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Jasper County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2019.

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, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

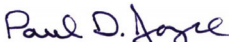
Other Matters

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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated September 22, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

September 22, 2020

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, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
Cash - Treasurer	\$ 1,153,808	\$ 1,192,713	\$ 1,153,808	\$ 1,192,713
General	5,941,529	11,836,520	11,920,549	5,857,500
Accident Report	2,630	5,965	3,876	4,719
LIT Co Share Econ. Development	2,568,348	1,361,339	1,277,256	2,652,431
City And Town Court Costs	66,645	8,035	-	74,680
Clerk's Records Perpetuation	125,961	20,709	527	146,143
Community Corrections Proj Inc	563,425	296,229	377,531	482,123
Community Transition Program	3,000	7,025	-	10,025
Congressional School Interest	134,424	4,104	1,347	137,181
Congressional School Principal	67,350	-	-	67,350
Convention Visitor and Tourism	333,450	186,296	185,860	333,886
Sales Disclosure-County Share	8,177	4,443	-	12,620
Cumulative Bridge	3,772,966	664,443	398,218	4,039,191
Cumulative Capital Development	1,844,134	559,918	701,018	1,703,034
Cumulative Capital Improvement	1,191,859	1,003,160	833,594	1,361,425
Drug Free Community	38,962	31,018	36,000	33,980
Emergency Medical Services	135,459	1,345,157	973,234	507,382
Emer Planning/Right To Know	68,011	6,073	552	73,532
Extradition	14,901	4,583	10,672	8,812
Firearms Training	4,241	11,000	8,521	6,720
General Drain Improvement	149,977	537,181	171,188	515,970
Health	158,713	478,756	259,234	378,235
Identification Security Protec	10,854	5,697	-	16,551
Gen Local Health Maint 2015	41,520	33,140	32,375	42,285
Local Road and Street	1,398,188	622,031	-	2,020,219
LIT Public Safety - Co. Share	1,489,389	1,490,614	1,596,113	1,383,890
Misdemeanant	51,574	17,934	16,877	52,631
Motor Vehicle Highway Restricted	-	2,509,158	2,396,776	112,382
Rainy Day	6,130,816	377,349	936,600	5,571,565
Recorder's Recds Perpetuation	164,132	93,684	79,201	178,615
Suppl Public Defender Services	39,499	20,665	7,911	52,253
Surplus Tax	127,575	68,262	43,396	152,441
Surveyor's Corner Perpetuation	104,126	28,070	380	131,816
Tax Sale Fees	-	5,100	5,100	-
Tax Sale Redemption	218	21,561	21,723	56
Tax Sale Surplus	196,163	278,289	98,671	375,781
Local Health Maintenance Trust	3,610	20,740	20,647	3,703
Crossroads CASA 2017	8,369	-	3,470	4,899
Auditor's Ineligible Deduction	34,511	-	-	34,511
Cnty Elected Officials Training	18,171	5,697	5,667	18,201
Co Offenders Transport Fund	3,625	2,341	-	5,966
Statewide 911	636,824	524,373	409,402	751,795
Adult Probation Administrative	15,393	17,747	-	33,140
Juvenile Probation Admin	1,800	1,181	-	2,981
Suppl Adult Probation Services	398,343	88,101	198,219	288,225
Suppl Juvenile Prob Services	38,529	1,508	2,987	37,050
County User Fee	3,819	48,153	51,972	-
Drainage Maintenance	2,063,768	644,684	353,396	2,355,056
K-9	14,419	5,377	15,279	4,517
Court Interpreters	94	5,102	3,299	1,897
CASA Donations	1,750	-	-	1,750
Payroll Clearing	1,635	2,896,026	2,888,871	8,790
Settlement	-	40,852,333	40,852,333	-
LIT Prop Tax Oper Levies Repl	-	2,605,159	2,605,159	-
LOIT Stabilization	6,374,690	708,393	-	7,083,083
CVET Agency	-	424,271	424,271	-
Sewer and Water Service	600	-	-	600
Financial Institution Tax	-	385,246	385,246	-
State Fines And Forfeitures	1,099	8,028	7,884	1,243
Infraction Judgements	804	12,268	12,202	870
Special Death Benefit	160	2,240	2,280	120
Sales Disclosure-State Share	520	4,443	4,558	405
Coroners Training & Con't Educ	608	3,431	3,614	425
Interstate Compact-State Share	63	750	750	63
Mortg Record Fees-State Share	245	2,985	2,983	247
Child Restr Violations Fines	25	550	575	-
Inheritance Tax	6	-	-	6
Education Plate Fees Agency	564	413	977	-

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments			Cash and Investments 12-31-19
	01-01-19	Receipts	Disbursements	
Riverboat Revenue Sharing	-	198,321	198,321	-
LIT Certified Shares	-	9,762,188	9,762,188	-
LIT Public Safety	-	1,789,257	1,789,257	-
LIT Economic Development-EDIT	-	1,789,844	1,789,844	-
Title IV-D Incentive Fund	227,859	17,739	6,000	239,598
Prosecutor Incentive Fund	264,600	26,694	13,625	277,669
Clerk Incentive Fund	198,980	17,739	7,038	209,681
2019 Community Corrections Commissary	34,489	35,175	23,528	46,136
2019 Community Corrections PI	23,122	302,126	294,424	30,824
2019 Clerk CAR Reporting	685,966	2,814,005	2,781,163	718,808
2019 Sheriff Commissary	46,408	152,366	135,873	62,901
2019 Inmate Trust Fund	14,032	216,017	217,569	12,480
9421 Community Crossings Grant	-	978,077	710,889	267,188
9124 Crossroads CASA Matching	37,546	16,111	13,486	40,171
9122 GAL/CASA GCSPR-Jasper	-	11,000	10,998	2
9419 Community Crossings Grant	-	978,077	978,077	-
1176 Motor Vehicle Highway	2,798,470	2,759,413	4,416,522	1,141,361
PHEP CRI Base 18-19	1,137	32,071	33,208	-
LIT - Special Purpose	1,701,310	1,076,410	1,159,673	1,618,047
Reimbursement per Court Order	4,608	377	643	4,342
Comm Corr/Drug Free Counsel	-	2,100	2,100	-
County's Law Enforc Cont Ed	116,895	5,415	430	121,880
Jury Pay	5,211	3,253	1,522	6,942
Marijuana Eradication	42,725	3,184	-	45,909
Pretrial Diversion	123,746	51,148	25,264	149,630
PP Judgment Collections	370	362	362	370
Reassessment Fund	645,967	407,013	281,255	771,725
Commrs Cert Tax Sale Surplus	3,424	-	-	3,424
2016 LOIT Special Distrb	2,242,794	-	383,500	1,859,294
DEA Fund	42,682	18,436	38,378	22,740
Sheriff Smoking Cessation	38	-	-	38
Prosecutor Federal Forfeiture	47,469	-	-	47,469
Prosecutor State Drug Recovery	66,430	3,375	5,753	64,052
Comm Corr-Work Release	12,471	-	4,800	7,671
Donations Warning Sirens	2,390	-	-	2,390
Donations Animal Shelter	16,946	5,207	5,719	16,434
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	2,210	3,100	2,314	2,996
Jasper Co Redev Commission	55,372	46,099	34,574	66,897
Employee Benefits	127,245	3,682,849	3,295,056	515,038
LIT/Property Tax Relief	196,073	7,098,511	7,125,905	168,679
81.041 Comprehen Dev Block	23,381	-	-	23,381
07.218 Comprehen Dev Block	6,129	-	-	6,129
xx.xxx Cops Universal Grant	464	-	-	464
xx.xxx 1999 Local Law Enforcem	21	-	-	21
Iroquois River Debris Rem	895	3,599	3,599	895
93.074 Ebola Grant Fund	18,045	-	-	18,045
Fed. Bridge Reimb/ph 11 20.205	-	76,445	76,445	-
93.074 PP Base Grant/ 17-18	-	17,595	17,595	-
93.074 PP Base Grant//18-19	15,777	7,500	23,277	-
PP Base Grant 19-20	-	39,385	19,385	20,000
97.042 Emerg Mgmt Salary Reimb	-	18,864	18,864	-
Comm Correct State Grant 18-19	71,172	113,349	178,311	6,210
H1N1	120	-	-	120
Comm Corr State Grant FY17-18	5,261	151,732	130,561	26,432
Benton Community Foundation Gr	1,234	-	-	1,234
Jasper Foundation-Animal Shelt	90	-	-	90
IN 1st Lady Charitable Found G	500	-	-	500
Drone Project 2019	-	4,000	1,648	2,352
Community Crossings Grant	411,743	62,144	422,753	51,134
Garden Project/Sheriff	-	5,000	4,582	418
Totals	<u>\$ 48,195,267</u>	<u>\$ 109,210,433</u>	<u>\$ 108,250,427</u>	<u>\$ 49,155,273</u>

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

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, 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. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

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.

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

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:

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

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 2019 totaled \$846,000.

Note 8. *Subsequent Events*

In April of 2019, the 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, which eroded the embankment path, originally occurred in 2018. Restoration work was started in 2020.

Note 9. *Other Postemployment Benefits*

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

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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, 2019

	Cash -		Accident Report	LIT Co Share Econ. Development	City And Town Court Costs	Clerk's Records Perpetuation
	Treasurer	General				
Cash and investments - beginning	\$ 1,153,808	\$ 5,941,529	\$ 2,630	\$ 2,568,348	\$ 66,645	\$ 125,961
Receipts:						
Taxes	1,192,713	5,058,910	-	-	-	-
Licenses and permits	-	46,658	-	-	-	-
Intergovernmental receipts	-	4,518,394	-	1,318,489	-	-
Charges for services	-	538,897	5,965	-	-	-
Fines and forfeits	-	135,143	-	-	8,035	20,709
Other receipts	-	1,538,518	-	42,850	-	-
Total receipts	1,192,713	11,836,520	5,965	1,361,339	8,035	20,709
Disbursements:						
Personal services	-	9,409,602	-	12,599	-	-
Supplies	-	389,915	-	105,141	-	-
Other services and charges	-	1,930,545	-	1,132,673	-	527
Capital outlay	-	122,125	-	26,843	-	-
Other disbursements	1,153,808	68,362	3,876	-	-	-
Total disbursements	1,153,808	11,920,549	3,876	1,277,256	-	527
Excess (deficiency) of receipts over disbursements	38,905	(84,029)	2,089	84,083	8,035	20,182
Cash and investments - ending	\$ 1,192,713	\$ 5,857,500	\$ 4,719	\$ 2,652,431	\$ 74,680	\$ 146,143

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Community Corrections Proj Inc	Community Transition Program	Congressional School Interest	Congressional School Principal	Convention Visitor and Tourism	Sales Disclosure-County Share
Cash and investments - beginning	\$ 563,425	\$ 3,000	\$ 134,424	\$ 67,350	\$ 333,450	\$ 8,177
Receipts:						
Taxes	-	-	-	-	186,296	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	7,025	-	-	-	-
Charges for services	157,569	-	-	-	-	-
Fines and forfeits	136,856	-	-	-	-	-
Other receipts	1,804	-	4,104	-	-	4,443
Total receipts	296,229	7,025	4,104	-	186,296	4,443
Disbursements:						
Personal services	172,763	-	-	-	-	-
Supplies	53,104	-	-	-	-	-
Other services and charges	106,903	-	-	-	154,125	-
Capital outlay	43,863	-	-	-	31,735	-
Other disbursements	898	-	1,347	-	-	-
Total disbursements	377,531	-	1,347	-	185,860	-
Excess (deficiency) of receipts over disbursements	(81,302)	7,025	2,757	-	436	4,443
Cash and investments - ending	\$ 482,123	\$ 10,025	\$ 137,181	\$ 67,350	\$ 333,886	\$ 12,620

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Cumulative Bridge	Cumulative Capital Development	Cumulative Capital Improvement	Drug Free Community	Emergency Medical Services	Emer Planning/Right To Know
Cash and investments - beginning	\$ 3,772,966	\$ 1,844,134	\$ 1,191,859	\$ 38,962	\$ 135,459	\$ 68,011
Receipts:						
Taxes	236,652	478,133	907,970	-	900,726	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	24,810	50,127	95,190	-	94,431	-
Charges for services	318,284	-	-	-	-	-
Fines and forfeits	-	-	-	30,724	-	-
Other receipts	84,697	31,658	-	294	350,000	6,073
Total receipts	<u>664,443</u>	<u>559,918</u>	<u>1,003,160</u>	<u>31,018</u>	<u>1,345,157</u>	<u>6,073</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	833,594	-	-	-
Other services and charges	1,998	380,612	-	36,000	623,234	552
Capital outlay	186,805	320,406	-	-	-	-
Other disbursements	209,415	-	-	-	350,000	-
Total disbursements	<u>398,218</u>	<u>701,018</u>	<u>833,594</u>	<u>36,000</u>	<u>973,234</u>	<u>552</u>
Excess (deficiency) of receipts over disbursements	<u>266,225</u>	<u>(141,100)</u>	<u>169,566</u>	<u>(4,982)</u>	<u>371,923</u>	<u>5,521</u>
Cash and investments - ending	<u>\$ 4,039,191</u>	<u>\$ 1,703,034</u>	<u>\$ 1,361,425</u>	<u>\$ 33,980</u>	<u>\$ 507,382</u>	<u>\$ 73,532</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Extradition	Firearms Training	General Drain Improvement	Health	Identification Security Protec	Gen Local Health Maint 2015
Cash and investments - beginning	\$ 14,901	\$ 4,241	\$ 149,977	\$ 158,713	\$ 10,854	\$ 41,520
Receipts:						
Taxes	-	-	309,645	350,148	-	-
Licenses and permits	-	-	-	91,859	-	-
Intergovernmental receipts	-	-	-	36,709	-	16,570
Charges for services	-	11,000	-	-	5,697	-
Fines and forfeits	4,583	-	-	-	-	-
Other receipts	-	-	227,536	40	-	16,570
Total receipts	4,583	11,000	537,181	478,756	5,697	33,140
Disbursements:						
Personal services	-	-	-	243,852	-	32,284
Supplies	-	-	-	9,589	-	-
Other services and charges	10,672	-	63,776	5,752	-	91
Capital outlay	-	-	-	41	-	-
Other disbursements	-	8,521	107,412	-	-	-
Total disbursements	10,672	8,521	171,188	259,234	-	32,375
Excess (deficiency) of receipts over disbursements	(6,089)	2,479	365,993	219,522	5,697	765
Cash and investments - ending	\$ 8,812	\$ 6,720	\$ 515,970	\$ 378,235	\$ 16,551	\$ 42,285

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Local Road and Street	LIT Public Safety - Co. Share	Misdemeanant	Motor Vehicle Highway Restricted	Rainy Day	Recorder's Recds Perpetuation
Cash and investments - beginning	\$ 1,398,188	\$ 1,489,389	\$ 51,574	\$ -	\$ 6,130,816	\$ 164,132
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	622,031	1,348,717	-	2,509,158	-	-
Charges for services	-	-	17,934	-	-	93,684
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	141,897	-	-	377,349	-
Total receipts	622,031	1,490,614	17,934	2,509,158	377,349	93,684
Disbursements:						
Personal services	-	1,596,113	-	-	-	21,108
Supplies	-	-	-	616,701	-	53,368
Other services and charges	-	-	-	1,780,075	-	2,066
Capital outlay	-	-	-	-	586,600	2,659
Other disbursements	-	-	16,877	-	350,000	-
Total disbursements	-	1,596,113	16,877	2,396,776	936,600	79,201
Excess (deficiency) of receipts over disbursements	622,031	(105,499)	1,057	112,382	(559,251)	14,483
Cash and investments - ending	\$ 2,020,219	\$ 1,383,890	\$ 52,631	\$ 112,382	\$ 5,571,565	\$ 178,615

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Suppl Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 39,499	\$ 127,575	\$ 104,126	\$ -	\$ 218	\$ 196,163
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	28,070	-	-	-
Fines and forfeits	20,465	-	-	-	-	-
Other receipts	200	68,262	-	5,100	21,561	278,289
Total receipts	20,665	68,262	28,070	5,100	21,561	278,289
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,630	-	-	-	-	-
Capital outlay	-	-	380	-	-	-
Other disbursements	3,281	43,396	-	5,100	21,723	98,671
Total disbursements	7,911	43,396	380	5,100	21,723	98,671
Excess (deficiency) of receipts over disbursements	12,754	24,866	27,690	-	(162)	179,618
Cash and investments - ending	\$ 52,253	\$ 152,441	\$ 131,816	\$ -	\$ 56	\$ 375,781

AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

	Local Health Maintenance Trust	Crossroads CASA 2017	Auditor's Ineligible Deduction	Cnty Elected Officials Training	Co Offenders Transport Fund	Statewide 911
Cash and investments - beginning	\$ 3,610	\$ 8,369	\$ 34,511	\$ 18,171	\$ 3,625	\$ 636,824
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	10,370	-	-	-	-	-
Charges for services	-	-	-	5,697	-	524,373
Fines and forfeits	-	-	-	-	2,341	-
Other receipts	10,370	-	-	-	-	-
Total receipts	20,740	-	-	5,697	2,341	524,373
Disbursements:						
Personal services	8,327	-	-	-	-	298,967
Supplies	-	3,470	-	-	-	-
Other services and charges	12,320	-	-	5,667	-	110,435
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	20,647	3,470	-	5,667	-	409,402
Excess (deficiency) of receipts over disbursements	93	(3,470)	-	30	2,341	114,971
Cash and investments - ending	\$ 3,703	\$ 4,899	\$ 34,511	\$ 18,201	\$ 5,966	\$ 751,795

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Adult Probation Administrative	Juvenile Probation Admin	Suppl Adult Probation Services	Suppl Juvenile Prob Services	County User Fee	Drainage Maintenance
Cash and investments - beginning	\$ 15,393	\$ 1,800	\$ 398,343	\$ 38,529	\$ 3,819	\$ 2,063,768
Receipts:						
Taxes	-	-	-	-	-	623,563
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	17,747	1,181	87,423	1,508	47,510	-
Other receipts	-	-	678	-	643	21,121
Total receipts	17,747	1,181	88,101	1,508	48,153	644,684
Disbursements:						
Personal services	-	-	-	2,088	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	14,248	899	51,972	198,425
Capital outlay	-	-	12,928	-	-	-
Other disbursements	-	-	171,043	-	-	154,971
Total disbursements	-	-	198,219	2,987	51,972	353,396
Excess (deficiency) of receipts over disbursements	17,747	1,181	(110,118)	(1,479)	(3,819)	291,288
Cash and investments - ending	\$ 33,140	\$ 2,981	\$ 288,225	\$ 37,050	\$ -	\$ 2,355,056

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	K-9	Court Interpreters	CASA Donations	Payroll Clearing	Settlement	LIT Prop Tax Oper Levies Repl
Cash and investments - beginning	\$ 14,419	\$ 94	\$ 1,750	\$ 1,635	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	35,068,079	2,605,159
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,737,764	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,377	5,102	-	2,896,026	1,046,490	-
Total receipts	5,377	5,102	-	2,896,026	40,852,333	2,605,159
Disbursements:						
Personal services	-	-	-	2,888,706	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,999	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	15,279	1,300	-	165	40,852,333	2,605,159
Total disbursements	15,279	3,299	-	2,888,871	40,852,333	2,605,159
Excess (deficiency) of receipts over disbursements	(9,902)	1,803	-	7,155	-	-
Cash and investments - ending	\$ 4,517	\$ 1,897	\$ 1,750	\$ 8,790	\$ -	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LOIT Stabilization	CVET Agency	Sewer and Water Service	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 6,374,690	\$ -	\$ 600	\$ -	\$ 1,099	\$ 804
Receipts:						
Taxes	708,393	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	424,271	-	385,246	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	7,517	12,268
Other receipts	-	-	-	-	511	-
Total receipts	<u>708,393</u>	<u>424,271</u>	<u>-</u>	<u>385,246</u>	<u>8,028</u>	<u>12,268</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	424,271	-	385,246	7,884	12,202
Total disbursements	<u>-</u>	<u>424,271</u>	<u>-</u>	<u>385,246</u>	<u>7,884</u>	<u>12,202</u>
Excess (deficiency) of receipts over disbursements	<u>708,393</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>144</u>	<u>66</u>
Cash and investments - ending	<u>\$ 7,083,083</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 1,243</u>	<u>\$ 870</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Special Death Benefit	Sales Disclosure-State Share	Coroners Training & Con't Educ	Interstate Compact-State Share	Mortg Record Fees-State Share	Child Restr Violations Fines
Cash and investments - beginning	\$ 160	\$ 520	\$ 608	\$ 63	\$ 245	\$ 25
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	3,431	-	2,985	-
Fines and forfeits	2,240	-	-	750	-	550
Other receipts	-	4,443	-	-	-	-
Total receipts	<u>2,240</u>	<u>4,443</u>	<u>3,431</u>	<u>750</u>	<u>2,985</u>	<u>550</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,280	4,558	3,614	750	2,983	575
Total disbursements	<u>2,280</u>	<u>4,558</u>	<u>3,614</u>	<u>750</u>	<u>2,983</u>	<u>575</u>
Excess (deficiency) of receipts over disbursements	<u>(40)</u>	<u>(115)</u>	<u>(183)</u>	<u>-</u>	<u>2</u>	<u>(25)</u>
Cash and investments - ending	<u>\$ 120</u>	<u>\$ 405</u>	<u>\$ 425</u>	<u>\$ 63</u>	<u>\$ 247</u>	<u>\$ -</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT Certified Shares	LIT Public Safety	LIT Economic Development-EDIT
Cash and investments - beginning	\$ 6	\$ 564	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,762,188	1,789,257	1,789,844
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	413	198,321	-	-	-
Total receipts	-	413	198,321	9,762,188	1,789,257	1,789,844
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	977	198,321	9,762,188	1,789,257	1,789,844
Total disbursements	-	977	198,321	9,762,188	1,789,257	1,789,844
Excess (deficiency) of receipts over disbursements	-	(564)	-	-	-	-
Cash and investments - ending	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Title IV-D Incentive Fund	Prosecutor Incentive Fund	Clerk Incentive Fund	2019 Community Corrections Commissary	2019 Community Corrections PI	2019 Clerk CAR Reporting
Cash and investments - beginning	\$ 227,859	\$ 264,600	\$ 198,980	\$ 34,489	\$ 23,122	\$ 685,966
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	296,900	2,814,005
Other receipts	17,739	26,694	17,739	35,175	5,226	-
Total receipts	17,739	26,694	17,739	35,175	302,126	2,814,005
Disbursements:						
Personal services	-	12,250	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,000	1,375	7,038	23,528	294,424	2,781,163
Total disbursements	6,000	13,625	7,038	23,528	294,424	2,781,163
Excess (deficiency) of receipts over disbursements	11,739	13,069	10,701	11,647	7,702	32,842
Cash and investments - ending	\$ 239,598	\$ 277,669	\$ 209,681	\$ 46,136	\$ 30,824	\$ 718,808

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	2019 Sheriff Commissary	2019 Inmate Trust Fund	9421 Community Crossings Grant	9124 Crossroads CASA Matching	9122 GAL/CASA GCSPR-Jasper	9419 Community Crossings Grant
Cash and investments - beginning	\$ 46,408	\$ 14,032	\$ -	\$ 37,546	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	978,077	16,111	11,000	978,077
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	152,366	216,017	-	-	-	-
Total receipts	<u>152,366</u>	<u>216,017</u>	<u>978,077</u>	<u>16,111</u>	<u>11,000</u>	<u>978,077</u>
Disbursements:						
Personal services	-	-	-	2,938	-	-
Supplies	-	-	-	1,217	-	-
Other services and charges	-	-	-	9,331	10,998	-
Capital outlay	-	-	-	-	-	-
Other disbursements	135,873	217,569	710,889	-	-	978,077
Total disbursements	<u>135,873</u>	<u>217,569</u>	<u>710,889</u>	<u>13,486</u>	<u>10,998</u>	<u>978,077</u>
Excess (deficiency) of receipts over disbursements	<u>16,493</u>	<u>(1,552)</u>	<u>267,188</u>	<u>2,625</u>	<u>2</u>	<u>-</u>
Cash and investments - ending	<u>\$ 62,901</u>	<u>\$ 12,480</u>	<u>\$ 267,188</u>	<u>\$ 40,171</u>	<u>\$ 2</u>	<u>\$ -</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	1176 Motor Vehicle Highway	PHEP CRI Base 18-19	LIT - Special Purpose	Reimbursement per Court Order	Comm Corr/Drug Free Counsel	County's Law Enforc Cont Ed
Cash and investments - beginning	\$ 2,798,470	\$ 1,137	\$ 1,701,310	\$ 4,608	\$ -	\$ 116,895
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	17,579	-	-	-	-	-
Intergovernmental receipts	2,644,886	32,071	1,073,554	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	377	-	5,415
Other receipts	96,948	-	2,856	-	2,100	-
Total receipts	2,759,413	32,071	1,076,410	377	2,100	5,415
Disbursements:						
Personal services	1,788,840	23,763	-	-	-	-
Supplies	503,774	-	231,220	-	-	-
Other services and charges	288,346	7,668	928,453	-	2,100	430
Capital outlay	855,233	1,777	-	-	-	-
Other disbursements	980,329	-	-	643	-	-
Total disbursements	4,416,522	33,208	1,159,673	643	2,100	430
Excess (deficiency) of receipts over disbursements	(1,657,109)	(1,137)	(83,263)	(266)	-	4,985
Cash and investments - ending	\$ 1,141,361	\$ -	\$ 1,618,047	\$ 4,342	\$ -	\$ 121,880

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Jury Pay	Marijuana Eradication	Pretrial Diversion	PP Judgment Collections	Reassessment Fund	Comms Cert Tax Sale Surplus
Cash and investments - beginning	\$ 5,211	\$ 42,725	\$ 123,746	\$ 370	\$ 645,967	\$ 3,424
Receipts:						
Taxes	-	-	-	-	357,392	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	37,469	-
Charges for services	-	-	71	-	-	-
Fines and forfeits	3,127	3,184	51,077	-	-	-
Other receipts	126	-	-	362	12,152	-
Total receipts	<u>3,253</u>	<u>3,184</u>	<u>51,148</u>	<u>362</u>	<u>407,013</u>	<u>-</u>
Disbursements:						
Personal services	1,522	-	23,682	-	138,979	-
Supplies	-	-	462	-	146	-
Other services and charges	-	-	-	-	142,130	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,120	362	-	-
Total disbursements	<u>1,522</u>	<u>-</u>	<u>25,264</u>	<u>362</u>	<u>281,255</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,731</u>	<u>3,184</u>	<u>25,884</u>	<u>-</u>	<u>125,758</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,942</u>	<u>\$ 45,909</u>	<u>\$ 149,630</u>	<u>\$ 370</u>	<u>\$ 771,725</u>	<u>\$ 3,424</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	2016 LOIT Special Distrb	DEA Fund	Sheriff Smoking Cessation	Prosecutor Federal Forfeiture	Prosecutor State Drug Recovery	Comm Corr-Work Release
Cash and investments - beginning	\$ 2,242,794	\$ 42,682	\$ 38	\$ 47,469	\$ 66,430	\$ 12,471
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	18,436	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	3,375	-
Total receipts	-	18,436	-	-	3,375	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	4,800
Other services and charges	383,500	-	-	-	5,753	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	38,378	-	-	-	-
Total disbursements	383,500	38,378	-	-	5,753	4,800
Excess (deficiency) of receipts over disbursements	(383,500)	(19,942)	-	-	(2,378)	(4,800)
Cash and investments - ending	\$ 1,859,294	\$ 22,740	\$ 38	\$ 47,469	\$ 64,052	\$ 7,671

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Donations Warning Sirens	Donations Animal Shelter	Drug Free Donation Fund	Local Commrs Cert Tax Sale	Local Jail Prop Proceeds	Partners/Drug Free Community
Cash and investments - beginning	\$ 2,390	\$ 16,946	\$ 970	\$ 1,000	\$ 123,412	\$ 2,210
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,207	-	-	-	3,100
Total receipts	-	5,207	-	-	-	3,100
Disbursements:						
Personal services	-	2,730	-	-	-	2,314
Supplies	-	-	-	-	-	-
Other services and charges	-	946	-	-	-	-
Capital outlay	-	2,043	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	5,719	-	-	-	2,314
Excess (deficiency) of receipts over disbursements	-	(512)	-	-	-	786
Cash and investments - ending	\$ 2,390	\$ 16,434	\$ 970	\$ 1,000	\$ 123,412	\$ 2,996

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Jasper Co Redev Commission	Employee Benefits	LIT/Property Tax Relief	81.041 Comprehen Dev Block	07.218 Comprehen Dev Block	xx.xxx Cops Universal Grant
Cash and investments - beginning	\$ 55,372	\$ 127,245	\$ 196,073	\$ 23,381	\$ 6,129	\$ 464
Receipts:						
Taxes	46,099	-	6,083,475	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,682,849	1,015,036	-	-	-
Total receipts	46,099	3,682,849	7,098,511	-	-	-
Disbursements:						
Personal services	-	3,295,056	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	34,574	-	7,125,905	-	-	-
Total disbursements	34,574	3,295,056	7,125,905	-	-	-
Excess (deficiency) of receipts over disbursements	11,525	387,793	(27,394)	-	-	-
Cash and investments - ending	\$ 66,897	\$ 515,038	\$ 168,679	\$ 23,381	\$ 6,129	\$ 464

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	xx.xxx 1999 Local Law Enforcem	Iroquois River Debris Rem	93.074 Ebola Grant Fund	Fed. Bridge Reimb/ph 11 20.205	93.074 PP Base Grant/ 17-18	93.074 PP Base Grant//18-19
Cash and investments - beginning	\$ 21	\$ 895	\$ 18,045	\$ -	\$ -	\$ 15,777
Receipts:						
Taxes	-	3,599	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	17,595	7,500
Charges for services	-	-	-	76,445	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	3,599	-	76,445	17,595	7,500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	229
Other services and charges	-	-	-	-	-	2,469
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,599	-	76,445	17,595	20,579
Total disbursements	-	3,599	-	76,445	17,595	23,277
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(15,777)
Cash and investments - ending	\$ 21	\$ 895	\$ 18,045	\$ -	\$ -	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PP Base Grant 19-20	97,042 Emerg Mgmt Salary Reimb	Comm Correct State Grant 18-19	H1N1	Comm Corr State Grant FY17-18	Benton Community Foundation Gr
Cash and investments - beginning	\$ -	\$ -	\$ 71,172	\$ 120	\$ 5,261	\$ 1,234
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	6,650	18,864	113,349	-	151,732	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	32,735	-	-	-	-	-
Total receipts	39,385	18,864	113,349	-	151,732	-
Disbursements:						
Personal services	19,132	-	149,355	-	123,727	-
Supplies	-	-	273	-	497	-
Other services and charges	253	-	28,683	-	1,076	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	18,864	-	-	5,261	-
Total disbursements	19,385	18,864	178,311	-	130,561	-
Excess (deficiency) of receipts over disbursements	20,000	-	(64,962)	-	21,171	-
Cash and investments - ending	\$ 20,000	\$ -	\$ 6,210	\$ 120	\$ 26,432	\$ 1,234

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Jasper Foundation-Animal Shelt	IN 1st Lady Charitable Found G	Drone Project 2019	Community Crossings Grant	Garden Project/Sheriff	Totals
Cash and investments - beginning	\$ 90	\$ 500	\$ -	\$ 411,743	\$ -	\$ 48,195,267
Receipts:						
Taxes	-	-	-	-	-	55,116,952
Licenses and permits	-	-	-	-	-	156,096
Intergovernmental receipts	-	-	4,000	62,144	-	35,693,670
Charges for services	-	-	-	-	-	1,808,538
Fines and forfeits	-	-	-	-	-	3,711,635
Other receipts	-	-	-	-	5,000	12,723,542
Total receipts	-	-	4,000	62,144	5,000	109,210,433
Disbursements:						
Personal services	-	-	-	-	-	20,270,697
Supplies	-	-	-	-	-	2,807,500
Other services and charges	-	-	-	360,609	-	8,802,941
Capital outlay	-	-	-	-	-	2,193,438
Other disbursements	-	-	1,648	62,144	4,582	74,175,851
Total disbursements	-	-	1,648	422,753	4,582	108,250,427
Excess (deficiency) of receipts over disbursements	-	-	2,352	(360,609)	418	960,006
Cash and investments - ending	\$ 90	\$ 500	\$ 2,352	\$ 51,134	\$ 418	\$ 49,155,273

JASPER COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Bank of America	Jail Equipment Lease/Purchase Agreement	\$ 84,025	11/22/2019	5/22/2035
Regions Bank	Jail Lease	<u>843,000</u>	2/1/2017	1/15/2022
Total governmental activities		<u>927,025</u>		
Total of annual lease payments		<u>\$ 927,025</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	Amsler Ditch Project	\$ 316,102	\$ 316,102
Totals		<u>\$ 316,102</u>	<u>\$ 316,102</u>

JASPER COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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

	Ending Balance
Governmental activities:	
Land	\$ 704,473
Infrastructure	68,863,300
Buildings	20,159,320
Improvements other than buildings	7,391,056
Machinery, equipment, and vehicles	15,635,704
Construction in progress	306,186
Books and other	<u>1,539,350</u>
Total capital assets	<u>\$ 114,599,389</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/>.