

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JASPER COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
11/24/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kimberly K. Grow Donya Jordan	01-01-20 to 12-31-20 01-01-21 to 12-31-21
County Treasurer	Donya Jordan Tammy McEwan	01-01-20 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	Kara Fishburn	01-01-20 to 12-31-21
County Sheriff	Patrick M. Williamson, Sr.	01-01-20 to 12-31-21
County Recorder	Beth Warren Kimberly K. Grow	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the Board of County Commissioners	Kendell Culp	01-01-20 to 12-31-21
President of the County Council	Rein O. Bontreger	01-01-20 to 12-31-21



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, 2020, 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, 2020.

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, 2020, 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 November 16, 2021, 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

November 16, 2021

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, 2020

Fund	Cash and Investments			Cash and Investments 12-31-20
	01-01-20	Receipts	Disbursements	
General	\$ 5,857,500	\$ 12,317,477	\$ 10,988,542	\$ 7,186,435
Accident Report	4,719	4,324	4,837	4,206
LIT Co Share Econ. Development	2,652,431	1,447,654	1,283,258	2,816,827
City And Town Court Costs	74,680	6,212	-	80,892
Clerk's Records Perpetuation	146,143	15,915	1,305	160,753
Community Corrections Proj Inc	482,123	218,987	265,000	436,110
Community Transition Program	10,025	3,350	13,375	-
Congressional School Interest	137,181	2,854	4,041	135,994
Congressional School Principal	67,350	-	-	67,350
Convention Visitor and Tourism	333,886	180,566	180,306	334,146
Sales Disclosure-County Share	12,620	4,780	-	17,400
Cumulative Bridge	4,039,191	321,816	682,168	3,678,839
Cumulative Capital Development	1,703,034	546,574	821,606	1,428,002
Cumulative Capital Improvement	1,361,425	1,048,425	681,847	1,728,003
Drug Free Community	33,980	21,314	30,000	25,294
Emergency Medical Services	507,382	835,129	770,974	571,537
Emer Planning/Right To Know	73,532	5,858	5,624	73,766
Extradition	8,812	8,771	7,109	10,474
Firearms Training	6,720	26,670	8,832	24,558
General Drain Improvement	515,970	317,654	354,965	478,659
Health	378,235	485,891	296,030	568,096
Identification Security Protec	16,551	6,576	16,922	6,205
Gen Local Health Maint 2015	42,285	33,139	33,680	41,744
Local Road and Street	2,020,219	618,522	562,746	2,075,995
LIT Public Safety - Co. Share	1,383,890	1,565,517	1,602,741	1,346,666
Misdemeanant	52,631	17,934	62,966	7,599
MVH Restricted	112,382	1,956,793	1,591,659	477,516
Motor Vehicle Highway	1,141,361	1,983,509	2,698,708	426,162
Rainy Day	5,571,565	27,538	-	5,599,103
Recorder's Recds Perpetuation	178,615	95,208	97,454	176,369
Sex/Violent Off Admin	-	1,778	-	1,778
Suppl Public Defender Services	52,253	17,231	-	69,484
Surplus Tax	152,441	131,377	62,392	221,426
Surveyor's Corner Perpetuation	131,816	32,465	5,336	158,945
Tax Sale Fees	-	4,700	4,700	-
Tax Sale Redemption	56	68,580	68,580	56
Tax Sale Surplus	375,781	200,582	195,334	381,029
Local Health Maintenance Trust	3,703	20,740	1,748	22,695
Auditor's Ineligible Deduction	34,511	-	-	34,511
Cnty Elected Officials Trainin	18,201	6,576	1,534	23,243
Co Offenders Transport Fund	5,966	375	-	6,341
Statewide 911	751,795	539,188	596,933	694,050
Adult Probation Administrative	33,140	15,120	-	48,260
Juvenile Probation Admin	2,981	1,100	-	4,081
Suppl Adult Probation Services	288,225	75,976	208,326	155,875
Suppl Juvenile Prob Services	37,050	1,625	5,240	33,435
County User Fee	-	47,718	45,580	2,138
Drainage Maintenance	2,355,056	2,509,047	1,923,830	2,940,273
K-9	4,517	21,022	16,070	9,469
Court Interpreters	1,897	8,216	7,551	2,562
CASA Donations	1,750	-	-	1,750
Payroll Clearing	8,790	3,005,831	2,990,800	23,821
Settlement	-	43,434,157	43,434,157	-
LIT Prop Tax Oper Levies Repl	-	2,321,169	2,321,169	-
LOIT Stabilization	7,083,083	424,401	-	7,507,484
CVET Agency	-	403,492	403,492	-
Sewer and Water Service	600	-	-	600
Financial Institution Tax	-	418,316	418,316	-
State Fines And Forfeitures	1,243	7,634	4,412	4,465
Infraction Judgements	870	7,021	7,574	317
Overweight Vehicle Fines	-	485	485	-
Special Death Benefit	120	2,230	2,215	135
Sales Disclosure-State Share	405	4,780	4,855	330
Coroners Training & Con't Educ	425	4,145	3,771	799
Interstate Compact-State Share	63	1,062	937	188
Mortg Record Fees-State Share	247	4,375	4,172	450
Sex/Violent Off Admin-State	-	198	172	26
Child Restr Violations Fines	-	504	450	54
Inheritance Tax	6	-	-	6
Education Plate Fees Agency	-	450	431	19
Riverboat Revenue Sharing	-	198,321	198,321	-
LIT CERTIFIED SHARES	-	10,288,341	9,863,940	424,401
LIT PUBLIC SAFETY	-	1,885,693	1,885,693	-

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
LIT ECONOMIC DEVELOPMENT-EDIT	-	1,885,693	1,885,693	-
Title IV-D Incentive Fund	239,598	16,108	4,930	250,776
Prosecutor Incentive Fund	277,669	25,838	19,281	284,226
Clerk Incentive Fund	209,681	16,108	9,951	215,838
CAGIT-Special Legislation	-	715	715	-
CAR-Treasurer	1,192,713	1,418,687	1,192,713	1,418,687
CAR-Clerk	718,808	2,949,976	2,662,023	1,006,761
CAR-Inmate Trust Fund	12,480	175,445	175,151	12,774
CAR-Sheriff Jail Commissary	62,901	113,657	122,009	54,549
CAR-Community Corrections Commissary	46,136	26,923	18,161	54,898
CAR-CC Project Income	30,824	183,944	202,464	12,304
2017 GAL/CASA CAP BLDG GRANT	4,899	-	-	4,899
GAL/CASA GCSPPR-Jasper	2	20,578	-	20,580
Crossroads CASA 2021 Matching	40,171	1,070	23,276	17,965
LIT - SPECIAL PURPOSE	1,618,047	1,138,776	1,943,385	813,438
Reimbursement per Court Order	4,342	333	4,195	480
Comm Corr/ Drug Free Counsel	-	2,000	731	1,269
County's Law Enforc Cont Ed	121,880	3,956	2,514	123,322
Jury Pay	6,942	2,223	1,450	7,715
Marijuana Eradication	45,909	3,128	-	49,037
Pretrial Diversion	149,630	38,832	28,993	159,469
PP Judgment Collections	370	-	-	370
Reassessment Fund	771,725	357,101	282,852	845,974
Commrs Cert Tax Sale Surplus	3,424	-	-	3,424
2016 LOIT Special Distrib	1,859,294	16,829	1,727,215	148,908
DEA Fund	22,740	12,285	-	35,025
Sheriff Smoking Cessation	38	-	-	38
Prosecutor Federal Forfeiture	47,469	-	7,412	40,057
Prosecutor State Drug Recovery	64,052	7,541	3,346	68,247
Comm Corr-Work Release	7,671	-	4,402	3,269
Donations Warning Sirens	2,390	-	-	2,390
Donations Animal Shelter	16,434	10,696	1,901	25,229
Drug Free Donation Fund	970	-	-	970
Spillman Software	-	233,955	203,172	30,783
Local Commrs Cert Tax Sale	1,000	-	-	1,000
Local Jail Prop Proceeds	123,412	-	-	123,412
Partners/Drug Free Community	2,996	3,500	3,996	2,500
Jasper Co Redev Commission	66,897	46,822	17,558	96,161
Employee Benefits	515,038	2,213,126	2,539,637	188,527
LIT/PROPERTY TAX RELIEF	168,679	7,515,757	7,531,748	152,688
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	28,166	28,166	895
93.074 Ebola Grant Fund	18,045	-	-	18,045
PP Base Grant 19-20	20,000	2,073	5,516	16,557
PHEP CRI Base 19-20	-	15,500	14,665	835
PP BASE 7/1/2020	-	23,438	14,515	8,923
93.788 Opioid Response Grant	-	60,000	1,543	58,457
97.042 Emerg Mgmt Salary Reimb	-	19,430	19,430	-
20.703 FFY 19 HMEPT Grant	-	5,000	-	5,000
COVID19 CARES ACT	-	1,082,649	20,540	1,062,109
Comm Correct State Grant 18-19	6,210	865	7,075	-
Comm Correct State Grant (2)	-	317,219	311,216	6,003
H1N1	120	-	-	120
Comm Corr State Grant FY19-20	26,432	39,652	66,084	-
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	2,352	-	2,352	-
Jail Treatment Program-ICJI	-	25,250	-	25,250
Community Crossings Grant	51,134	-	51,134	-
9421 Community Crossings Grant	267,188	-	267,188	-
CCMG 2020	-	1,000,000	1,000,000	-
ENHANCED ACCESS	-	21,311	16,117	5,194
Garden Project / Sheriff	418	1,000	294	1,124
Totals	\$ 49,155,273	\$ 111,324,133	\$ 110,201,920	\$ 50,277,486

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.

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

JASPER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Holding Corporation

The County has entered into a capital lease with the Jasper County Indiana Building Corporation (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 2020 totaled \$1,266,000.

Note 8. Subsequent Events

In 2021, the County was awarded American Rescue Plan (ARPA) Act funds in the amount of \$6,519,025 in which the County has received \$3,259,512 in June that was receipted into American Rescue Plan Fund #8950. The County will receive the other half of this money in 2022. The monies are to be used following the guidelines listed in the ARPA. The County has since appropriated \$500,000 of this money to help fund the ambulance issues located in the central part of the county which do meet the ARPA Guidelines.

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, 2020

	General	Accident Report	LIT Co Share Econ. Development	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections Proj Inc
Cash and investments - beginning	\$ 5,857,500	\$ 4,719	\$ 2,652,431	\$ 74,680	\$ 146,143	\$ 482,123
Receipts:						
Taxes	5,732,038	-	-	-	-	-
Licenses and permits	66,127	-	-	-	-	-
Intergovernmental receipts	4,482,002	-	1,409,827	-	-	501
Charges for services	480,723	4,324	-	-	-	98,189
Fines and forfeits	98,726	-	-	6,212	15,915	104,275
Other receipts	1,457,861	-	37,827	-	-	16,022
Total receipts	12,317,477	4,324	1,447,654	6,212	15,915	218,987
Disbursements:						
Personal services	8,436,553	-	16,472	-	1,057	143,250
Supplies	442,105	-	130,885	-	-	47,691
Other services and charges	2,018,834	-	1,109,209	-	248	69,577
Capital outlay	31,217	-	26,408	-	-	68
Other disbursements	59,833	4,837	284	-	-	4,414
Total disbursements	10,988,542	4,837	1,283,258	-	1,305	265,000
Excess (deficiency) of receipts over disbursements	1,328,935	(513)	164,396	6,212	14,610	(46,013)
Cash and investments - ending	\$ 7,186,435	\$ 4,206	\$ 2,816,827	\$ 80,892	\$ 160,753	\$ 436,110

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Community Transition Program	Congressional School Interest	Congressional School Principal	Convention Vistor and Tourism	Sales Disclosure-County Share	Cumulative Bridge
Cash and investments - beginning	\$ 10,025	\$ 137,181	\$ 67,350	\$ 333,886	\$ 12,620	\$ 4,039,191
Receipts:						
Taxes	-	-	-	180,566	-	255,907
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,350	1,503	-	-	-	14,201
Charges for services	-	-	-	-	-	17,625
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,351	-	-	4,780	34,083
Total receipts	<u>3,350</u>	<u>2,854</u>	<u>-</u>	<u>180,566</u>	<u>4,780</u>	<u>321,816</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	119,911	-	6,077
Capital outlay	-	-	-	60,395	-	676,091
Other disbursements	13,375	4,041	-	-	-	-
Total disbursements	<u>13,375</u>	<u>4,041</u>	<u>-</u>	<u>180,306</u>	<u>-</u>	<u>682,168</u>
Excess (deficiency) of receipts over disbursements	<u>(10,025)</u>	<u>(1,187)</u>	<u>-</u>	<u>260</u>	<u>4,780</u>	<u>(360,352)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 135,994</u>	<u>\$ 67,350</u>	<u>\$ 334,146</u>	<u>\$ 17,400</u>	<u>\$ 3,678,839</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cumulative Capital Development	Cumulative Capital Improvement	Drug Free Community	Emergency Medical Services	Emer Planning/Right To Know	Extradition
Cash and investments - beginning	\$ 1,703,034	\$ 1,361,425	\$ 33,980	\$ 507,382	\$ 73,532	\$ 8,812
Receipts:						
Taxes	501,369	981,848	-	791,223	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	28,093	54,485	-	43,906	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	21,064	-	-	8,771
Other receipts	17,112	12,092	250	-	5,858	-
Total receipts	<u>546,574</u>	<u>1,048,425</u>	<u>21,314</u>	<u>835,129</u>	<u>5,858</u>	<u>8,771</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	256,478	681,847	-	-	-	-
Other services and charges	248,174	-	30,000	750,356	5,624	7,109
Capital outlay	316,954	-	-	-	-	-
Other disbursements	-	-	-	20,618	-	-
Total disbursements	<u>821,606</u>	<u>681,847</u>	<u>30,000</u>	<u>770,974</u>	<u>5,624</u>	<u>7,109</u>
Excess (deficiency) of receipts over disbursements	<u>(275,032)</u>	<u>366,578</u>	<u>(8,686)</u>	<u>64,155</u>	<u>234</u>	<u>1,662</u>
Cash and investments - ending	<u>\$ 1,428,002</u>	<u>\$ 1,728,003</u>	<u>\$ 25,294</u>	<u>\$ 571,537</u>	<u>\$ 73,766</u>	<u>\$ 10,474</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Firearms Training	General Drain Improvement	Health	Identification Security Protec	Gen Local Health Maint 2015	Local Road and Street
Cash and investments - beginning	\$ 6,720	\$ 515,970	\$ 378,235	\$ 16,551	\$ 42,285	\$ 2,020,219
Receipts:						
Taxes	-	216,216	368,193	-	-	-
Licenses and permits	-	-	96,546	-	-	-
Intergovernmental receipts	-	-	20,994	-	-	599,138
Charges for services	26,670	-	-	6,576	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	101,438	158	-	33,139	19,384
Total receipts	26,670	317,654	485,891	6,576	33,139	618,522
Disbursements:						
Personal services	-	-	282,899	-	33,406	-
Supplies	-	-	8,863	-	181	-
Other services and charges	-	4,058	4,200	-	93	562,746
Capital outlay	-	-	68	-	-	-
Other disbursements	8,832	350,907	-	16,922	-	-
Total disbursements	8,832	354,965	296,030	16,922	33,680	562,746
Excess (deficiency) of receipts over disbursements	17,838	(37,311)	189,861	(10,346)	(541)	55,776
Cash and investments - ending	\$ 24,558	\$ 478,659	\$ 568,096	\$ 6,205	\$ 41,744	\$ 2,075,995

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LIT Public Safety -	MVH Restricted	Motor Vehicle Highway	Rainy Day	Recorder's Recds Perpetuation	
	Co. Share	Misdemeanant				
Cash and investments - beginning	\$ 1,383,890	\$ 52,631	\$ 112,382	\$ 1,141,361	\$ 5,571,565	\$ 178,615
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	8,250	-	-
Intergovernmental receipts	1,417,619	-	1,956,793	1,956,793	-	-
Charges for services	-	17,934	-	9,937	-	95,208
Fines and forfeits	-	-	-	-	-	-
Other receipts	147,898	-	-	8,529	27,538	-
Total receipts	1,565,517	17,934	1,956,793	1,983,509	27,538	95,208
Disbursements:						
Personal services	1,602,741	-	-	1,874,621	-	15,048
Supplies	-	-	581,666	353,292	-	82,331
Other services and charges	-	-	1,009,993	350,575	-	75
Capital outlay	-	-	-	120,220	-	-
Other disbursements	-	62,966	-	-	-	-
Total disbursements	1,602,741	62,966	1,591,659	2,698,708	-	97,454
Excess (deficiency) of receipts over disbursements	(37,224)	(45,032)	365,134	(715,199)	27,538	(2,246)
Cash and investments - ending	\$ 1,346,666	\$ 7,599	\$ 477,516	\$ 426,162	\$ 5,599,103	\$ 176,369

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sex/Violent Off Admin	Suppl Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ -	\$ 52,253	\$ 152,441	\$ 131,816	\$ -	\$ 56
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,778	-	-	32,465	-	-
Fines and forfeits	-	17,231	-	-	-	-
Other receipts	-	-	131,377	-	4,700	68,580
Total receipts	1,778	17,231	131,377	32,465	4,700	68,580
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	40	-	-
Other services and charges	-	-	2,093	300	-	-
Capital outlay	-	-	-	4,996	-	-
Other disbursements	-	-	60,299	-	4,700	68,580
Total disbursements	-	-	62,392	5,336	4,700	68,580
Excess (deficiency) of receipts over disbursements	1,778	17,231	68,985	27,129	-	-
Cash and investments - ending	\$ 1,778	\$ 69,484	\$ 221,426	\$ 158,945	\$ -	\$ 56

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Tax Sale Surplus	Local Health Maintenance Trust	Auditor's Ineligible Deduction	Cnty Elected Officials Trainin	Co Offenders Transport Fund	Statewide 911
Cash and investments - beginning	\$ 375,781	\$ 3,703	\$ 34,511	\$ 18,201	\$ 5,966	\$ 751,795
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	6,576	-	539,188
Fines and forfeits	-	-	-	-	375	-
Other receipts	200,582	20,740	-	-	-	-
Total receipts	200,582	20,740	-	6,576	375	539,188
Disbursements:						
Personal services	-	1,748	-	-	-	303,309
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,534	-	293,624
Capital outlay	-	-	-	-	-	-
Other disbursements	195,334	-	-	-	-	-
Total disbursements	195,334	1,748	-	1,534	-	596,933
Excess (deficiency) of receipts over disbursements	5,248	18,992	-	5,042	375	(57,745)
Cash and investments - ending	\$ 381,029	\$ 22,695	\$ 34,511	\$ 23,243	\$ 6,341	\$ 694,050

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Adult Probation Administrative	Juvenile Probation Admin	Suppl Adult Probation Services	Suppl Juvenile Prob Services	County User Fee	Drainage Maintenance
Cash and investments - beginning	\$ 33,140	\$ 2,981	\$ 288,225	\$ 37,050	\$ -	\$ 2,355,056
Receipts:						
Taxes	-	-	-	-	-	792,192
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	400	-	-	-
Charges for services	-	-	-	-	-	1,594,692
Fines and forfeits	15,120	1,100	72,173	1,625	41,838	-
Other receipts	-	-	3,403	-	5,880	122,163
Total receipts	15,120	1,100	75,976	1,625	47,718	2,509,047
Disbursements:						
Personal services	-	-	-	215	-	-
Supplies	-	-	-	900	-	-
Other services and charges	-	-	4,356	225	45,580	1,821,135
Capital outlay	-	-	12,243	-	-	-
Other disbursements	-	-	191,727	3,900	-	102,695
Total disbursements	-	-	208,326	5,240	45,580	1,923,830
Excess (deficiency) of receipts over disbursements	15,120	1,100	(132,350)	(3,615)	2,138	585,217
Cash and investments - ending	\$ 48,260	\$ 4,081	\$ 155,875	\$ 33,435	\$ 2,138	\$ 2,940,273

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	<u>K-9</u>	<u>Court Interpreters</u>	<u>CASA Donations</u>	<u>Payroll Clearing</u>	<u>Settlement</u>	<u>LIT Prop Tax Oper Levies Repl</u>
Cash and investments - beginning	\$ 4,517	\$ 1,897	\$ 1,750	\$ 8,790	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	37,767,640	2,321,169
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,798,469	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	21,022	8,216	-	3,005,831	868,048	-
Total receipts	<u>21,022</u>	<u>8,216</u>	<u>-</u>	<u>3,005,831</u>	<u>43,434,157</u>	<u>2,321,169</u>
Disbursements:						
Personal services	-	-	-	2,963,250	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	7,551	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	16,070	-	-	27,550	43,434,157	2,321,169
Total disbursements	<u>16,070</u>	<u>7,551</u>	<u>-</u>	<u>2,990,800</u>	<u>43,434,157</u>	<u>2,321,169</u>
Excess (deficiency) of receipts over disbursements	<u>4,952</u>	<u>665</u>	<u>-</u>	<u>15,031</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9,469</u>	<u>\$ 2,562</u>	<u>\$ 1,750</u>	<u>\$ 23,821</u>	<u>\$ -</u>	<u>\$ -</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LOIT Stabilization	CVET Agency	Sewer and Water Service	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 7,083,083	\$ -	\$ 600	\$ -	\$ 1,243	\$ 870
Receipts:						
Taxes	424,401	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	403,492	-	418,316	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,930	7,021
Other receipts	-	-	-	-	3,704	-
Total receipts	<u>424,401</u>	<u>403,492</u>	<u>-</u>	<u>418,316</u>	<u>7,634</u>	<u>7,021</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	403,492	-	418,316	4,412	7,574
Total disbursements	<u>-</u>	<u>403,492</u>	<u>-</u>	<u>418,316</u>	<u>4,412</u>	<u>7,574</u>
Excess (deficiency) of receipts over disbursements	<u>424,401</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,222</u>	<u>(553)</u>
Cash and investments - ending	<u>\$ 7,507,484</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 4,465</u>	<u>\$ 317</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Overweight Vehicle Fines	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	\$ -	\$ 120	\$ 405	\$ 425	\$ 63	\$ 247
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	4,145	-	4,375
Fines and forfeits	485	2,230	-	-	1,062	-
Other receipts	-	-	4,780	-	-	-
Total receipts	485	2,230	4,780	4,145	1,062	4,375
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	485	2,215	4,855	3,771	937	4,172
Total disbursements	485	2,215	4,855	3,771	937	4,172
Excess (deficiency) of receipts over disbursements	-	15	(75)	374	125	203
Cash and investments - ending	\$ -	\$ 135	\$ 330	\$ 799	\$ 188	\$ 450

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sex/Violent Off Admin-State	Child Restr Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT CERTIFIED SHARES
Cash and investments - beginning	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	10,288,341
Charges for services	198	-	-	-	-	-
Fines and forfeits	-	504	-	-	-	-
Other receipts	-	-	-	450	198,321	-
Total receipts	198	504	-	450	198,321	10,288,341
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	172	450	-	431	198,321	9,863,940
Total disbursements	172	450	-	431	198,321	9,863,940
Excess (deficiency) of receipts over disbursements	26	54	-	19	-	424,401
Cash and investments - ending	\$ 26	\$ 54	\$ 6	\$ 19	\$ -	\$ 424,401

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT-EDIT	Title IV-D Incentive Fund	Prosecutor Incentive Fund	Clerk Incentive Fund	CAGIT-Special Legislation
Cash and investments - beginning	\$ -	\$ -	\$ 239,598	\$ 277,669	\$ 209,681	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,885,693	1,885,693	-	1,611	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	16,108	24,227	16,108	715
Total receipts	1,885,693	1,885,693	16,108	25,838	16,108	715
Disbursements:						
Personal services	-	-	-	12,814	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,885,693	1,885,693	4,930	6,467	9,951	715
Total disbursements	1,885,693	1,885,693	4,930	19,281	9,951	715
Excess (deficiency) of receipts over disbursements	-	-	11,178	6,557	6,157	-
Cash and investments - ending	\$ -	\$ -	\$ 250,776	\$ 284,226	\$ 215,838	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	<u>CAR-Treasurer</u>	<u>CAR-Clerk</u>	<u>CAR-Inmate Trust Fund</u>	<u>CAR-Sheriff Jail Commissary</u>	<u>CAR-Community Corrections Commissary</u>	<u>CAR-CC Project Income</u>
Cash and investments - beginning	\$ 1,192,713	\$ 718,808	\$ 12,480	\$ 62,901	\$ 46,136	\$ 30,824
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,418,687	2,949,976	175,445	113,657	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	26,923	183,944
Total receipts	<u>1,418,687</u>	<u>2,949,976</u>	<u>175,445</u>	<u>113,657</u>	<u>26,923</u>	<u>183,944</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,192,713	2,662,023	175,151	122,009	18,161	202,464
Total disbursements	<u>1,192,713</u>	<u>2,662,023</u>	<u>175,151</u>	<u>122,009</u>	<u>18,161</u>	<u>202,464</u>
Excess (deficiency) of receipts over disbursements	<u>225,974</u>	<u>287,953</u>	<u>294</u>	<u>(8,352)</u>	<u>8,762</u>	<u>(18,520)</u>
Cash and investments - ending	<u>\$ 1,418,687</u>	<u>\$ 1,006,761</u>	<u>\$ 12,774</u>	<u>\$ 54,549</u>	<u>\$ 54,898</u>	<u>\$ 12,304</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	2017 GAL/CASA CAP BLDG GRANT	GAL/CASA GCSPR-Jasper	Crossroads CASA 2021 Matching	LIT - SPECIAL PURPOSE	Reimbursement per Court Order	Comm Corr/ Drug Free Counsel
Cash and investments - beginning	\$ 4,899	\$ 2	\$ 40,171	\$ 1,618,047	\$ 4,342	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	20,578	1,070	1,131,641	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	333	-
Other receipts	-	-	-	7,135	-	2,000
Total receipts	-	20,578	1,070	1,138,776	333	2,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	196,226	-	-
Other services and charges	-	-	-	1,747,159	-	731
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	23,276	-	4,195	-
Total disbursements	-	-	23,276	1,943,385	4,195	731
Excess (deficiency) of receipts over disbursements	-	20,578	(22,206)	(804,609)	(3,862)	1,269
Cash and investments - ending	\$ 4,899	\$ 20,580	\$ 17,965	\$ 813,438	\$ 480	\$ 1,269

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	County's Law Enforc Cont Ed	Jury Pay	Marijuana Eradication	Pretrial Diversion	PP Judgment Collections	Reassessment Fund
Cash and investments - beginning	\$ 121,880	\$ 6,942	\$ 45,909	\$ 149,630	\$ 370	\$ 771,725
Receipts:						
Taxes	-	-	-	-	-	329,023
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	16,755
Charges for services	-	-	-	-	-	-
Fines and forfeits	3,956	2,223	3,128	38,832	-	-
Other receipts	-	-	-	-	-	11,323
Total receipts	3,956	2,223	3,128	38,832	-	357,101
Disbursements:						
Personal services	-	1,143	-	24,509	-	149,508
Supplies	-	-	-	236	-	1,138
Other services and charges	2,514	-	-	-	-	132,206
Capital outlay	-	-	-	-	-	-
Other disbursements	-	307	-	4,248	-	-
Total disbursements	2,514	1,450	-	28,993	-	282,852
Excess (deficiency) of receipts over disbursements	1,442	773	3,128	9,839	-	74,249
Cash and investments - ending	\$ 123,322	\$ 7,715	\$ 49,037	\$ 159,469	\$ 370	\$ 845,974

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Comms Cert Tax Sale Surplus	2016 LOIT Special Distrb	DEA Fund	Sheriff Smoking Cessation	Prosecutor Federal Forfeiture	Prosecutor State Drug Recovery
Cash and investments - beginning	\$ 3,424	\$ 1,859,294	\$ 22,740	\$ 38	\$ 47,469	\$ 64,052
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	10,735	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	16,829	1,550	-	-	7,541
Total receipts	-	16,829	12,285	-	-	7,541
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	808,522	-	-	-	-
Other services and charges	-	918,693	-	-	7,412	3,346
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,727,215	-	-	7,412	3,346
Excess (deficiency) of receipts over disbursements	-	(1,710,386)	12,285	-	(7,412)	4,195
Cash and investments - ending	\$ 3,424	\$ 148,908	\$ 35,025	\$ 38	\$ 40,057	\$ 68,247

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Comm Corr-Work Release	Donations Warning Sirens	Donations Animal Shelter	Drug Free Donation Fund	Spillman Software	Local Commrs Cert Tax Sale
Cash and investments - beginning	\$ 7,671	\$ 2,390	\$ 16,434	\$ 970	\$ -	\$ 1,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	10,696	-	233,955	-
Total receipts	-	-	10,696	-	233,955	-
Disbursements:						
Personal services	-	-	904	-	-	-
Supplies	4,402	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	997	-	-	-
Other disbursements	-	-	-	-	203,172	-
Total disbursements	4,402	-	1,901	-	203,172	-
Excess (deficiency) of receipts over disbursements	(4,402)	-	8,795	-	30,783	-
Cash and investments - ending	\$ 3,269	\$ 2,390	\$ 25,229	\$ 970	\$ 30,783	\$ 1,000

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Local Jail Prop Proceeds	Partners/Drug Free Community	Jasper Co Redev Commission	Employee Benefits	LIT/PROPERTY TAX RELIEF	81.041 Comprehen Dev Block
Cash and investments - beginning	\$ 123,412	\$ 2,996	\$ 66,897	\$ 515,038	\$ 168,679	\$ 23,381
Receipts:						
Taxes	-	-	46,822	-	6,967,321	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,500	-	2,213,126	548,436	-
Total receipts	-	3,500	46,822	2,213,126	7,515,757	-
Disbursements:						
Personal services	-	3,996	-	2,539,637	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	17,558	-	7,531,748	-
Total disbursements	-	3,996	17,558	2,539,637	7,531,748	-
Excess (deficiency) of receipts over disbursements	-	(496)	29,264	(326,511)	(15,991)	-
Cash and investments - ending	\$ 123,412	\$ 2,500	\$ 96,161	\$ 188,527	\$ 152,688	\$ 23,381

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	07.218 Comprehen Dev Block	xx.xxx Cops Universal Grant	xx.xxx 1999 Local Law Enforcem	Iroquois River Debris Rem	93.074 Ebola Grant Fund	PP Base Grant 19-20
Cash and investments - beginning	\$ 6,129	\$ 464	\$ 21	\$ 895	\$ 18,045	\$ 20,000
Receipts:						
Taxes	-	-	-	28,166	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	2,073
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	28,166	-	2,073
Disbursements:						
Personal services	-	-	-	-	-	1,236
Supplies	-	-	-	-	-	206
Other services and charges	-	-	-	-	-	3,662
Capital outlay	-	-	-	-	-	412
Other disbursements	-	-	-	28,166	-	-
Total disbursements	-	-	-	28,166	-	5,516
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(3,443)
Cash and investments - ending	\$ 6,129	\$ 464	\$ 21	\$ 895	\$ 18,045	\$ 16,557

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	PHEP CRI Base 19-20	PP BASE 7/1/2020	93,788 Opioid Response Grant	97,042 Emerg Mgmt Salary Reimb	20,703 FFY 19 HMEP Grant	COVID19 CARES ACT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	12,000	-	60,000	19,430	5,000	-
Charges for services	-	-	-	-	-	1,082,649
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,500	23,438	-	-	-	-
Total receipts	15,500	23,438	60,000	19,430	5,000	1,082,649
Disbursements:						
Personal services	11,526	14,072	-	-	-	-
Supplies	104	-	1,543	-	-	-
Other services and charges	3,035	443	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	19,430	-	20,540
Total disbursements	14,665	14,515	1,543	19,430	-	20,540
Excess (deficiency) of receipts over disbursements	835	8,923	58,457	-	5,000	1,062,109
Cash and investments - ending	\$ 835	\$ 8,923	\$ 58,457	\$ -	\$ 5,000	\$ 1,062,109

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Comm Correct State Grant 18-19	Comm Correct State Grant (2)	H1N1	Comm Corr State Grant FY19-20	Benton Community Foundation Gr
Cash and investments - beginning	\$ 6,210	\$ -	\$ 120	\$ 26,432	\$ 1,234
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	277,567	-	39,652	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	865	39,652	-	-	-
Total receipts	865	317,219	-	39,652	-
Disbursements:					
Personal services	-	269,375	-	748	-
Supplies	-	994	-	-	-
Other services and charges	-	40,847	-	18,418	-
Capital outlay	-	-	-	-	-
Other disbursements	7,075	-	-	46,918	-
Total disbursements	7,075	311,216	-	66,084	-
Excess (deficiency) of receipts over disbursements	(6,210)	6,003	-	(26,432)	-
Cash and investments - ending	\$ -	\$ 6,003	\$ 120	\$ -	\$ 1,234

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Jasper Foundation-Animal Shelt	IN 1st Lady Charitable Found G	DRONE PROJECT 2019	Jail Treatment Program-ICJI	Community Crossings Grant
Cash and investments - beginning	\$ 90	\$ 500	\$ 2,352	\$ -	\$ 51,134
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	25,250	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	25,250	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	51,134
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,352	-	-
Total disbursements	-	-	2,352	-	51,134
Excess (deficiency) of receipts over disbursements	-	-	(2,352)	25,250	(51,134)
Cash and investments - ending	\$ 90	\$ 500	\$ -	\$ 25,250	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	9421 Community Crossings Grant	CCMG 2020	ENHANCED ACCESS	Garden Project / Sherff	Totals
Cash and investments - beginning	\$ 267,188	\$ -	\$ -	\$ 418	\$ 49,155,273
Receipts:					
Taxes	-	-	-	-	57,704,094
Licenses and permits	-	-	-	-	170,923
Intergovernmental receipts	-	1,000,000	-	-	34,282,236
Charges for services	-	-	21,311	-	8,713,063
Fines and forfeits	-	-	-	-	468,129
Other receipts	-	-	-	1,000	9,985,688
Total receipts	-	1,000,000	21,311	1,000	111,324,133
Disbursements:					
Personal services	-	-	-	-	18,704,037
Supplies	-	-	-	-	3,599,650
Other services and charges	-	1,000,000	16,117	-	12,418,974
Capital outlay	-	-	-	-	1,250,069
Other disbursements	267,188	-	-	294	74,229,190
Total disbursements	267,188	1,000,000	16,117	294	110,201,920
Excess (deficiency) of receipts over disbursements	(267,188)	-	5,194	706	1,122,213
Cash and investments - ending	\$ -	\$ -	\$ 5,194	\$ 1,124	\$ 50,277,486

JASPER COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

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
Jasper County Indiana Building Corporation	Jail Lease	<u>843,000</u>	2/1/2017	1/15/2022
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 Kankakee River Project	\$ 155,605	\$ 155,605
Notes and loans payable	Kankakee River Basin	<u>723,088</u>	<u>723,088</u>
Totals		<u>\$ 878,693</u>	<u>\$ 878,693</u>

JASPER COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

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/>.