

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF JASONVILLE

GREENE COUNTY, INDIANA

January 1, 2018 to December 31, 2020



FILED

12/22/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jane Landry	01-01-18 to 12-31-21
Mayor	Roy L. Terrell Larry L. Watters, Sr.	01-01-18 to 12-31-19 01-01-20 to 12-31-21
President of the Board of Public Works and Safety	Roy L. Terrell Larry L. Watters, Sr.	01-01-18 to 12-31-19 01-01-20 to 12-31-21
President of the Common Council	Peggy Sluder	01-01-18 to 12-31-21
Utility Superintendent	Robert West	01-01-18 to 12-31-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF JASONVILLE, GREENE COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the City of Jasonville (City), which comprise the financial position and results of operations for the period of January 1, 2018 to December 31, 2020, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2018 to December 31, 2020.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2018 to 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 City's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements, and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

December 16, 2021

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

CITY OF JASONVILLE
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	
HERITAGE MUSEUM GRANT	\$ 549	\$ 8	\$ -	\$ 557	\$ -	\$ -	\$ 557
GENERAL FUND	75,924	699,726	630,196	145,454	582,430	526,555	201,329
MVH	52,130	195,857	212,922	35,065	112,811	139,997	7,879
LRS	23,588	19,945	3,887	39,646	20,262	10,395	49,513
MVH RESTRICTED	-	-	-	-	47,819	-	47,819
POLICE CONTINUING EDUCATION	3,918	3,010	40	6,888	9,370	9,862	6,396
UNSAFE HOUSING FUND	-	-	-	-	1,000	-	1,000
PARK FUND	31,585	3,750	14,648	20,687	10,074	16,519	14,242
COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)	74,086	93,881	49,736	118,231	65,153	65,423	117,961
CUMULATIVE CAPITAL IMPROVEMENT FUND	20,429	6,194	4,500	22,123	3,168	10,000	15,291
CUMULATIVE CAPITAL DEVELOPMENT FUND	20,243	9,015	834	28,424	33,530	30,443	31,511
SIDEWALK REPLACEMENT	5,086	-	-	5,086	-	500	4,586
HERITAGE BLOCK	1,908	-	-	1,908	50	133	1,825
POLICE DONATION	772	3,023	1,880	1,915	2,200	150	3,965
NEW FIREHOUSE	114	-	-	114	-	-	114
JASONVILLE DEVELOPMENT	1,385	-	-	1,385	-	-	1,385
RIVERBOAT REVENUE SHARING	4,887	13,163	-	18,050	13,163	10,000	21,213
LOIT - PUBLIC SAFETY	-	124,319	51,154	73,165	135,512	84,435	124,242
SPECIAL FIRE FUND	4,002	23,506	-	27,508	5,505	26,620	6,393
LOCAL ROAD AND BRIDGE GRANT FUND	16,565	128,440	141,880	3,125	-	-	3,125
STATE UTILITY TRANS FUND	-	68,790	68,790	-	71,217	71,217	-
PARK FUND DONATIONS	691	2,000	500	2,191	-	172	2,019
PAYROLL FUND	12,505	1,206,805	1,204,410	14,900	1,212,785	1,206,507	21,178
SEWER OPERATING	92,058	523,844	496,556	119,346	474,278	491,199	102,425
SEWER CUSTOMER	22,976	7,520	7,737	22,759	7,840	9,098	21,501
SEWER DEPRECIATION	5,629	-	-	5,629	-	-	5,629
SEWAGE UTILITY BOND AND INTEREST	(52)	157,252	16,347	140,853	158,514	299,367	-
SEWER DEBT SERVICE	158,597	-	-	158,597	-	820	157,777
WATER OPERATING	272,737	957,010	812,861	416,886	955,444	879,624	492,706
WATER CUSTOMER DEPOSIT	20,175	6,165	7,387	18,953	6,100	6,893	18,160
WATER DEPRECIATION FUND	37,917	-	-	37,917	-	-	37,917
WATER BOND AND INTEREST - FF	41,231	105,600	106,093	40,738	156,000	175,143	21,595
WATER BOND AND INTEREST - BONYM	37,876	65,342	48,497	54,721	115,276	108,409	61,588
WATER DEBT SERVICE RESERVE	46,886	30,021	-	76,907	30,882	-	107,789
WATER IMPROVEMENT FUND	86,036	65,160	61	151,135	65,160	26,574	189,721
WATER CONSTRUCTION	-	741,261	741,261	-	33,536	33,536	-
JASONVILLE UTILITY FUND	9,631	139,294	135,957	12,968	146,318	145,542	13,744
GAS OPERATING	252,978	820,437	794,113	279,302	826,139	834,365	271,076
GAS CUSTOMER DEPOSIT	35,067	9,750	14,558	30,259	10,950	10,536	30,673
GAS SPECIAL UTILITY	425	-	-	425	-	-	425
CITY OF JASONVILLE TRASH FUND	-	130,981	109,781	21,200	135,222	114,187	42,235
Totals	\$ 1,470,534	\$ 6,361,069	\$ 5,676,586	\$ 2,155,017	\$ 5,447,708	\$ 5,344,221	\$ 2,258,504

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

CITY OF JASONVILLE
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	
	01-01-20	Receipts	Disbursements	12-31-20
HERITAGE MUSEUM GRANT	\$ 557	\$ -	\$ -	\$ 557
GENERAL FUND	201,329	570,165	519,513	251,981
MVH	7,879	179,460	154,044	33,295
LRS	49,513	19,733	6,410	62,836
MVH RESTRICTED	47,819	42,173	28,737	61,255
POLICE CONTINUING EDUCATION	6,396	3,535	4,457	5,474
UNSAFE HOUSING FUND	1,000	-	-	1,000
RIVERBOAT REVENUE SHARING	21,213	13,163	12,000	22,376
PARK FUND	14,242	9,286	15,740	7,788
COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CREDIT)	117,961	62,160	104,939	75,182
CUMULATIVE CAPITAL IMPROVEMENT FUND	15,291	4,818	5,000	15,109
CUMULATIVE CAPITAL DEVELOPMENT FUND	31,511	8,542	10,162	29,891
SIDEWALK REPLACEMENT	4,586	-	-	4,586
HERITAGE BLOCK	1,825	-	47	1,778
POLICE DONATION	3,965	-	2,065	1,900
NEW FIREHOUSE	114	-	-	114
JASONVILLE DEVELOPMENT	1,385	-	-	1,385
CARES ACT FUND	-	69,364	69,364	-
LOIT - PUBLIC SAFETY	124,242	127,368	133,670	117,940
SPECIAL FIRE FUND	6,393	38,000	-	44,393
LOCAL ROAD AND BRIDGE GRANT FUND	3,125	90,218	86,210	7,133
STATE UTILITY TRANS FUND	-	42,655	42,655	-
PARK FUND DONATIONS	2,019	-	976	1,043
PAYROLL FUND	21,178	1,325,598	1,346,025	751
SEWER OPERATING	102,425	442,163	489,876	54,712
SEWER CUSTOMER	21,501	6,831	5,462	22,870
SEWER DEPRECIATION	5,629	-	-	5,629
SEWAGE UTILITY BOND AND INTEREST	-	166,080	158,227	7,853
SEWER DEBT SERVICE	157,777	-	-	157,777
WATER OPERATING	492,706	923,528	849,399	566,835
WATER CUSTOMER DEPOSIT	18,160	5,050	4,127	19,083
WATER DEPRECIATION FUND	37,917	-	-	37,917
WATER BOND AND INTEREST - FF	21,595	156,000	135,368	42,227
WATER BOND AND INTEREST - BONYM	61,588	115,348	110,480	66,456
WATER DEBT SERVICE RESERVE	107,789	29,607	-	137,396
WATER IMPROVEMENT FUND	189,721	65,160	36,350	218,531
WATER CONSTRUCTION	-	6,290	6,290	-
JASONVILLE UTILITY FUND	13,744	196,443	190,816	19,371
GAS OPERATING	271,076	744,313	830,689	184,700
GAS CUSTOMER DEPOSIT	30,673	9,300	6,825	33,148
GAS SPECIAL UTILITY	425	-	-	425
CITY OF JASONVILLE TRASH FUND	42,235	132,773	128,425	46,583
Totals	\$ 2,258,504	\$ 5,605,124	\$ 5,494,348	\$ 2,369,280

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

CITY OF JASONVILLE
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statements present the financial information for the City.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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.

CITY OF JASONVILLE
NOTES TO FINANCIAL STATEMENTS
(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).

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

CITY OF JASONVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

The City 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 City. 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 City. 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 City 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 City 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 City 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 City 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.

CITY OF JASONVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the City 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 City 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 City to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund 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 City 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.

New employees hired have a one-time election to join the PERF Hybrid.

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:

CITY OF JASONVILLE
NOTES TO FINANCIAL STATEMENTS
(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 the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid 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. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

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

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

CITY OF JASONVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 7. Restatements

For the year ended December 31, 2018, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the City. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2017	Prior Period Adjustment	Balance as of January 1, 2018
Water Bond and Interest - BONYM	\$ -	\$ 37,876	\$ 37,876
Water Debt Service Reserve	-	46,886	46,886

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OTHER INFORMATION - UNAUDITED

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

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

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

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

	HERITAGE MUSEUM GRANT	GENERAL FUND	MVH	LRS	MVH RESTRICTED	POLICE CONTINUING EDUCATION	UNSAFE HOUSING FUND
Cash and investments - beginning	\$ 549	\$ 75,924	\$ 52,130	\$ 23,588	\$ -	\$ 3,918	\$ -
Receipts:							
Taxes	-	500,998	42,757	-	-	-	-
Licenses and permits	-	850	-	-	-	1,920	-
Intergovernmental receipts	-	67,535	151,107	18,255	-	-	-
Charges for services	-	4,000	1,993	-	-	-	-
Fines and forfeits	-	100	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	8	126,243	-	1,690	-	1,090	-
Total receipts	8	699,726	195,857	19,945	-	3,010	-
Disbursements:							
Personal services	-	386,293	110,585	-	-	-	-
Supplies	-	29,010	14,359	3,887	-	-	-
Other services and charges	-	212,405	42,978	-	-	40	-
Debt service - principal and interest	-	390	-	-	-	-	-
Capital outlay	-	1,102	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	996	45,000	-	-	-	-
Total disbursements	-	630,196	212,922	3,887	-	40	-
Excess (deficiency) of receipts over disbursements	8	69,530	(17,065)	16,058	-	2,970	-
Cash and investments - ending	\$ 557	\$ 145,454	\$ 35,065	\$ 39,646	\$ -	\$ 6,888	\$ -

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

	PARK FUND	COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CREDIT)	CUMULATIVE CAPITAL IMPROVEMENT FUND	CUMULATIVE CAPITAL DEVELOPMENT FUND	SIDEWALK REPLACEMENT	HERITAGE BLOCK	POLICE DONATION
Cash and investments - beginning	\$ 31,585	\$ 74,086	\$ 20,429	\$ 20,243	\$ 5,086	\$ 1,908	\$ 772
Receipts:							
Taxes	-	93,881	-	7,456	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,194	1,559	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	3,750	-	-	-	-	-	3,023
Total receipts	3,750	93,881	6,194	9,015	-	-	3,023
Disbursements:							
Personal services	3,014	-	-	-	-	-	-
Supplies	244	-	-	-	-	-	-
Other services and charges	10,640	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	750	-	4,500	834	-	-	1,880
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	49,736	-	-	-	-	-
Total disbursements	14,648	49,736	4,500	834	-	-	1,880
Excess (deficiency) of receipts over disbursements	(10,898)	44,145	1,694	8,181	-	-	1,143
Cash and investments - ending	\$ 20,687	\$ 118,231	\$ 22,123	\$ 28,424	\$ 5,086	\$ 1,908	\$ 1,915

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

	NEW FIREHOUSE	JASONVILLE DEVELOPMENT	RIVERBOAT REVENUE SHARING	LOIT - PUBLIC SAFETY	SPECIAL FIRE FUND	LOCAL ROAD AND BRIDGE GRANT FUND	STATE UTILITY TRANS FUND
Cash and investments - beginning	\$ 114	\$ 1,385	\$ 4,887	\$ -	\$ 4,002	\$ 16,565	\$ -
Receipts:							
Taxes	-	-	13,163	124,319	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	128,440	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	23,506	-	68,790
Total receipts	-	-	13,163	124,319	23,506	128,440	68,790
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	51,154	-	141,880	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	68,790
Total disbursements	-	-	-	51,154	-	141,880	68,790
Excess (deficiency) of receipts over disbursements	-	-	13,163	73,165	23,506	(13,440)	-
Cash and investments - ending	\$ 114	\$ 1,385	\$ 18,050	\$ 73,165	\$ 27,508	\$ 3,125	\$ -

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

	PARK FUND DONATIONS	PAYROLL FUND	SEWER OPERATING	SEWER CUSTOMER	SEWER DEPRECIATION	SEWAGE UTILITY BOND AND INTEREST	SEWER DEBT SERVICE
Cash and investments - beginning	\$ 691	\$ 12,505	\$ 92,058	\$ 22,976	\$ 5,629	\$ (52)	\$ 158,597
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	523,844	7,520	-	-	-
Other receipts	2,000	1,206,805	-	-	-	157,252	-
Total receipts	<u>2,000</u>	<u>1,206,805</u>	<u>523,844</u>	<u>7,520</u>	<u>-</u>	<u>157,252</u>	<u>-</u>
Disbursements:							
Personal services	-	134,891	81,365	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	16,347	-
Capital outlay	500	-	-	-	-	-	-
Utility operating expenses	-	-	415,191	7,737	-	-	-
Other disbursements	-	1,069,519	-	-	-	-	-
Total disbursements	<u>500</u>	<u>1,204,410</u>	<u>496,556</u>	<u>7,737</u>	<u>-</u>	<u>16,347</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,500</u>	<u>2,395</u>	<u>27,288</u>	<u>(217)</u>	<u>-</u>	<u>140,905</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,191</u>	<u>\$ 14,900</u>	<u>\$ 119,346</u>	<u>\$ 22,759</u>	<u>\$ 5,629</u>	<u>\$ 140,853</u>	<u>\$ 158,597</u>

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

	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER DEPRECIATION FUND	WATER BOND AND INTEREST - FF	WATER BOND AND INTEREST - BONYM	WATER DEBT SERVICE RESERVE	WATER IMPROVEMENT FUND
Cash and investments - beginning	\$ 272,737	\$ 20,175	\$ 37,917	\$ 41,231	\$ 37,876	\$ 46,886	\$ 86,036
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	957,010	6,165	-	-	-	-	-
Other receipts	-	-	-	105,600	65,342	30,021	65,160
Total receipts	957,010	6,165	-	105,600	65,342	30,021	65,160
Disbursements:							
Personal services	121,405	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	106,093	48,497	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	691,456	7,387	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	61
Total disbursements	812,861	7,387	-	106,093	48,497	-	61
Excess (deficiency) of receipts over disbursements	144,149	(1,222)	-	(493)	16,845	30,021	65,099
Cash and investments - ending	\$ 416,886	\$ 18,953	\$ 37,917	\$ 40,738	\$ 54,721	\$ 76,907	\$ 151,135

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

	WATER CONSTRUCTION	JASONVILLE UTILITY FUND	GAS OPERATING	GAS CUSTOMER DEPOSIT	GAS SPECIAL UTILITY	CITY OF JASONVILLE TRASH FUND	Totals
Cash and investments - beginning	\$ -	\$ 9,631	\$ 252,978	\$ 35,067	\$ 425	\$ -	\$ 1,470,534
Receipts:							
Taxes	-	-	-	-	-	-	782,574
Licenses and permits	-	-	-	-	-	-	2,770
Intergovernmental receipts	-	-	-	-	-	-	373,090
Charges for services	-	-	-	-	-	130,981	136,974
Fines and forfeits	-	-	-	-	-	-	100
Utility fees	-	-	820,437	9,750	-	-	2,324,726
Other receipts	741,261	139,294	-	-	-	-	2,740,835
Total receipts	741,261	139,294	820,437	9,750	-	130,981	6,361,069
Disbursements:							
Personal services	-	-	-	-	-	-	837,553
Supplies	-	-	-	-	-	-	47,500
Other services and charges	-	-	-	-	-	-	459,097
Debt service - principal and interest	-	-	-	-	-	-	171,327
Capital outlay	-	-	-	-	-	-	9,566
Utility operating expenses	-	-	794,113	14,558	-	-	1,930,442
Other disbursements	741,261	135,957	-	-	-	109,781	2,221,101
Total disbursements	741,261	135,957	794,113	14,558	-	109,781	5,676,586
Excess (deficiency) of receipts over disbursements	-	3,337	26,324	(4,808)	-	21,200	684,483
Cash and investments - ending	\$ -	\$ 12,968	\$ 279,302	\$ 30,259	\$ 425	\$ 21,200	\$ 2,155,017

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

	HERITAGE MUSEUM GRANT	GENERAL FUND	MVH	LRS	MVH RESTRICTED	POLICE CONTINUING EDUCATION	UNSAFE HOUSING FUND
Cash and investments - beginning	\$ 557	\$ 145,454	\$ 35,065	\$ 39,646	\$ -	\$ 6,888	\$ -
Receipts:							
Taxes	-	484,023	39,384	-	-	-	-
Licenses and permits	-	850	-	-	-	950	-
Intergovernmental receipts	-	67,823	50,158	20,262	47,819	-	-
Charges for services	-	4,000	23,269	-	-	-	-
Fines and forfeits	-	217	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	25,517	-	-	-	8,420	1,000
Total receipts	-	582,430	112,811	20,262	47,819	9,370	1,000
Disbursements:							
Personal services	-	397,000	116,370	-	-	-	-
Supplies	-	29,971	13,850	10,395	-	-	-
Other services and charges	-	95,535	9,268	-	-	9,862	-
Debt service - principal and interest	-	850	-	-	-	-	-
Capital outlay	-	2,260	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	939	509	-	-	-	-
Total disbursements	-	526,555	139,997	10,395	-	9,862	-
Excess (deficiency) of receipts over disbursements	-	55,875	(27,186)	9,867	47,819	(492)	1,000
Cash and investments - ending	\$ 557	\$ 201,329	\$ 7,879	\$ 49,513	\$ 47,819	\$ 6,396	\$ 1,000

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

	PARK FUND	COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CREDIT)	CUMULATIVE CAPITAL IMPROVEMENT FUND	CUMULATIVE CAPITAL DEVELOPMENT FUND	SIDEWALK REPLACEMENT	HERITAGE BLOCK	POLICE DONATION
Cash and investments - beginning	\$ 20,687	\$ 118,231	\$ 22,123	\$ 28,424	\$ 5,086	\$ 1,908	\$ 1,915
Receipts:							
Taxes	5,579	65,153	-	32,055	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,150	-	3,168	1,475	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	3,345	-	-	-	-	50	2,200
Total receipts	10,074	65,153	3,168	33,530	-	50	2,200
Disbursements:							
Personal services	4,306	-	-	-	-	-	-
Supplies	243	-	-	-	-	-	-
Other services and charges	11,125	-	-	-	500	133	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	845	-	10,000	30,443	-	-	150
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	65,423	-	-	-	-	-
Total disbursements	16,519	65,423	10,000	30,443	500	133	150
Excess (deficiency) of receipts over disbursements	(6,445)	(270)	(6,832)	3,087	(500)	(83)	2,050
Cash and investments - ending	\$ 14,242	\$ 117,961	\$ 15,291	\$ 31,511	\$ 4,586	\$ 1,825	\$ 3,965

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

	NEW FIREHOUSE	JASONVILLE DEVELOPMENT	RIVERBOAT REVENUE SHARING	LOIT - PUBLIC SAFETY	SPECIAL FIRE FUND	LOCAL ROAD AND BRIDGE GRANT FUND	STATE UTILITY TRANS FUND
Cash and investments - beginning	\$ 114	\$ 1,385	\$ 18,050	\$ 73,165	\$ 27,508	\$ 3,125	\$ -
Receipts:							
Taxes	-	-	13,163	135,512	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	5,505	-	71,217
Total receipts	-	-	13,163	135,512	5,505	-	71,217
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	26,620	-	-
Other services and charges	-	-	10,000	84,435	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	71,217
Total disbursements	-	-	10,000	84,435	26,620	-	71,217
Excess (deficiency) of receipts over disbursements	-	-	3,163	51,077	(21,115)	-	-
Cash and investments - ending	\$ 114	\$ 1,385	\$ 21,213	\$ 124,242	\$ 6,393	\$ 3,125	\$ -

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

	PARK FUND DONATIONS	PAYROLL FUND	SEWER OPERATING	SEWER CUSTOMER	SEWER DEPRECIATION	SEWAGE UTILITY BOND AND INTEREST	SEWER DEBT SERVICE
Cash and investments - beginning	\$ 2,191	\$ 14,900	\$ 119,346	\$ 22,759	\$ 5,629	\$ 140,853	\$ 158,597
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	474,278	7,840	-	-	-
Other receipts	-	1,212,785	-	-	-	158,514	-
Total receipts	-	1,212,785	474,278	7,840	-	158,514	-
Disbursements:							
Personal services	-	126,559	134,341	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	299,367	820
Capital outlay	172	-	-	-	-	-	-
Utility operating expenses	-	-	356,858	9,098	-	-	-
Other disbursements	-	1,079,948	-	-	-	-	-
Total disbursements	172	1,206,507	491,199	9,098	-	299,367	820
Excess (deficiency) of receipts over disbursements	(172)	6,278	(16,921)	(1,258)	-	(140,853)	(820)
Cash and investments - ending	\$ 2,019	\$ 21,178	\$ 102,425	\$ 21,501	\$ 5,629	\$ -	\$ 157,777

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

	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER DEPRECIATION FUND	WATER BOND AND INTEREST - FF	WATER BOND AND INTEREST - BONYM	WATER DEBT SERVICE RESERVE	WATER IMPROVEMENT FUND
Cash and investments - beginning	\$ 416,886	\$ 18,953	\$ 37,917	\$ 40,738	\$ 54,721	\$ 76,907	\$ 151,135
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	955,444	6,100	-	-	-	-	-
Other receipts	-	-	-	156,000	115,276	30,882	65,160
Total receipts	955,444	6,100	-	156,000	115,276	30,882	65,160
Disbursements:							
Personal services	150,112	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	175,143	108,409	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	729,512	6,893	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	26,574
Total disbursements	879,624	6,893	-	175,143	108,409	-	26,574
Excess (deficiency) of receipts over disbursements	75,820	(793)	-	(19,143)	6,867	30,882	38,586
Cash and investments - ending	\$ 492,706	\$ 18,160	\$ 37,917	\$ 21,595	\$ 61,588	\$ 107,789	\$ 189,721

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

	WATER CONSTRUCTION	JASONVILLE UTILITY FUND	GAS OPERATING	GAS CUSTOMER DEPOSIT	GAS SPECIAL UTILITY	CITY OF JASONVILLE TRASH FUND	Totals
Cash and investments - beginning	\$ -	\$ 12,968	\$ 279,302	\$ 30,259	\$ 425	\$ 21,200	\$ 2,155,017
Receipts:							
Taxes	-	-	-	-	-	-	774,869
Licenses and permits	-	-	-	-	-	-	1,800
Intergovernmental receipts	-	-	-	-	-	-	191,855
Charges for services	-	-	-	-	-	135,222	162,491
Fines and forfeits	-	-	-	-	-	-	217
Utility fees	-	-	826,139	10,950	-	-	2,280,751
Other receipts	33,536	146,318	-	-	-	-	2,035,725
Total receipts	33,536	146,318	826,139	10,950	-	135,222	5,447,708
Disbursements:							
Personal services	-	-	-	-	-	-	928,688
Supplies	-	-	-	-	-	-	81,079
Other services and charges	-	-	-	-	-	-	220,858
Debt service - principal and interest	-	-	-	-	-	-	584,589
Capital outlay	-	-	-	-	-	-	43,870
Utility operating expenses	-	-	834,365	10,536	-	-	1,947,262
Other disbursements	33,536	145,542	-	-	-	114,187	1,537,875
Total disbursements	33,536	145,542	834,365	10,536	-	114,187	5,344,221
Excess (deficiency) of receipts over disbursements	-	776	(8,226)	414	-	21,035	103,487
Cash and investments - ending	\$ -	\$ 13,744	\$ 271,076	\$ 30,673	\$ 425	\$ 42,235	\$ 2,258,504

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

	HERITAGE MUSEUM GRANT	GENERAL FUND	MVH	LRS	MVH RESTRICTED	POLICE CONTINUING EDUCATION	UNSAFE HOUSING FUND	RIVERBOAT REVENUE SHARING
Cash and investments - beginning	\$ 557	\$ 201,329	\$ 7,879	\$ 49,513	\$ 47,819	\$ 6,396	\$ 1,000	\$ 21,213
Receipts:								
Taxes	-	446,243	91,845	-	-	-	-	13,163
Licenses and permits	-	775	-	-	-	2,730	-	-
Intergovernmental receipts	-	58,101	55,447	19,733	42,173	-	-	-
Charges for services	-	2,500	32,168	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	62,546	-	-	-	805	-	-
Total receipts	-	570,165	179,460	19,733	42,173	3,535	-	13,163
Disbursements:								
Personal services	-	396,514	139,837	-	-	-	-	-
Supplies	-	23,838	6,917	6,410	28,737	-	-	-
Other services and charges	-	95,320	7,290	-	-	4,457	-	12,000
Debt service - principal and interest	-	872	-	-	-	-	-	-
Capital outlay	-	1,746	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	1,223	-	-	-	-	-	-
Total disbursements	-	519,513	154,044	6,410	28,737	4,457	-	12,000
Excess (deficiency) of receipts over disbursements	-	50,652	25,416	13,323	13,436	(922)	-	1,163
Cash and investments - ending	\$ 557	\$ 251,981	\$ 33,295	\$ 62,836	\$ 61,255	\$ 5,474	\$ 1,000	\$ 22,376

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

	PARK FUND	COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CREDIT)	CUMULATIVE CAPITAL IMPROVEMENT FUND	CUMULATIVE CAPITAL DEVELOPMENT FUND	SIDEWALK REPLACEMENT	HERITAGE BLOCK	POLICE DONATION
Cash and investments - beginning	\$ 14,242	\$ 117,961	\$ 15,291	\$ 31,511	\$ 4,586	\$ 1,825	\$ 3,965
Receipts:							
Taxes	5,492	62,160	-	7,048	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,164	-	4,818	1,494	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	2,630	-	-	-	-	-	-
Total receipts	9,286	62,160	4,818	8,542	-	-	-
Disbursements:							
Personal services	5,167	-	-	-	-	-	-
Supplies	251	-	-	-	-	-	-
Other services and charges	10,322	-	-	-	-	47	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	5,000	10,162	-	-	2,065
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	104,939	-	-	-	-	-
Total disbursements	15,740	104,939	5,000	10,162	-	47	2,065
Excess (deficiency) of receipts over disbursements	(6,454)	(42,779)	(182)	(1,620)	-	(47)	(2,065)
Cash and investments - ending	\$ 7,788	\$ 75,182	\$ 15,109	\$ 29,891	\$ 4,586	\$ 1,778	\$ 1,900

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

	NEW FIREHOUSE	JASONVILLE DEVELOPMENT	CARES ACT FUND	LOIT - PUBLIC SAFETY	SPECIAL FIRE FUND	LOCAL ROAD AND BRIDGE GRANT FUND	STATE UTILITY TRANS FUND
Cash and investments - beginning	\$ 114	\$ 1,385	\$ -	\$ 124,242	\$ 6,393	\$ 3,125	\$ -
Receipts:							
Taxes	-	-	-	127,368	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	90,218	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	69,364	-	38,000	-	42,655
Total receipts	-	-	69,364	127,368	38,000	90,218	42,655
Disbursements:							
Personal services	-	-	-	19,901	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	113,769	-	86,210	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	69,364	-	-	-	42,655
Total disbursements	-	-	69,364	133,670	-	86,210	42,655
Excess (deficiency) of receipts over disbursements	-	-	-	(6,302)	38,000	4,008	-
Cash and investments - ending	\$ 114	\$ 1,385	\$ -	\$ 117,940	\$ 44,393	\$ 7,133	\$ -

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

	PARK FUND DONATIONS	PAYROLL FUND	SEWER OPERATING	SEWER CUSTOMER	SEWER DEPRECIATION	SEWAGE UTILITY BOND AND INTEREST	SEWER DEBT SERVICE
Cash and investments - beginning	\$ 2,019	\$ 21,178	\$ 102,425	\$ 21,501	\$ 5,629	\$ -	\$ 157,777
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	442,163	6,831	-	-	-
Other receipts	-	1,325,598	-	-	-	166,080	-
Total receipts	-	1,325,598	442,163	6,831	-	166,080	-
Disbursements:							
Personal services	-	145,280	143,943	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	158,227	-
Capital outlay	976	-	-	-	-	-	-
Utility operating expenses	-	-	345,933	5,462	-	-	-
Other disbursements	-	1,200,745	-	-	-	-	-
Total disbursements	976	1,346,025	489,876	5,462	-	158,227	-
Excess (deficiency) of receipts over disbursements	(976)	(20,427)	(47,713)	1,369	-	7,853	-
Cash and investments - ending	\$ 1,043	\$ 751	\$ 54,712	\$ 22,870	\$ 5,629	\$ 7,853	\$ 157,777

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

	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER DEPRECIATION FUND	WATER BOND AND INTEREST - FF	WATER BOND AND INTEREST - BONY	WATER DEBT SERVICE RESERVE	WATER IMPROVEMENT FUND
Cash and investments - beginning	\$ 492,706	\$ 18,160	\$ 37,917	\$ 21,595	\$ 61,588	\$ 107,789	\$ 189,721
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	923,528	5,050	-	-	-	-	-
Other receipts	-	-	-	156,000	115,348	29,607	65,160
Total receipts	<u>923,528</u>	<u>5,050</u>	<u>-</u>	<u>156,000</u>	<u>115,348</u>	<u>29,607</u>	<u>65,160</u>
Disbursements:							
Personal services	162,767	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	135,368	110,480	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	686,632	4,127	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	36,350
Total disbursements	<u>849,399</u>	<u>4,127</u>	<u>-</u>	<u>135,368</u>	<u>110,480</u>	<u>-</u>	<u>36,350</u>
Excess (deficiency) of receipts over disbursements	<u>74,129</u>	<u>923</u>	<u>-</u>	<u>20,632</u>	<u>4,868</u>	<u>29,607</u>	<u>28,810</u>
Cash and investments - ending	<u>\$ 566,835</u>	<u>\$ 19,083</u>	<u>\$ 37,917</u>	<u>\$ 42,227</u>	<u>\$ 66,456</u>	<u>\$ 137,396</u>	<u>\$ 218,531</u>

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

	WATER CONSTRUCTION	JASONVILLE UTILITY FUND	GAS OPERATING	GAS CUSTOMER DEPOSIT	GAS SPECIAL UTILITY	CITY OF JASONVILLE TRASH FUND	Totals
Cash and investments - beginning	\$ -	\$ 13,744	\$ 271,076	\$ 30,673	\$ 425	\$ 42,235	\$ 2,258,504
Receipts:							
Taxes	-	-	-	-	-	-	753,319
Licenses and permits	-	-	-	-	-	-	3,505
Intergovernmental receipts	-	-	-	-	-	-	273,148
Charges for services	-	-	-	-	-	132,773	167,441
Utility fees	-	-	744,313	9,300	-	-	2,131,185
Other receipts	6,290	196,443	-	-	-	-	2,276,526
Total receipts	6,290	196,443	744,313	9,300	-	132,773	5,605,124
Disbursements:							
Personal services	-	-	-	-	-	-	1,013,409
Supplies	-	-	-	-	-	-	66,153
Other services and charges	-	-	-	-	-	-	329,415
Debt service - principal and interest	-	-	-	-	-	-	404,947
Capital outlay	-	-	-	-	-	-	19,949
Utility operating expenses	-	-	830,689	6,825	-	-	1,879,668
Other disbursements	6,290	190,816	-	-	-	128,425	1,780,807
Total disbursements	6,290	190,816	830,689	6,825	-	128,425	5,494,348
Excess (deficiency) of receipts over disbursements	-	5,627	(86,376)	2,475	-	4,348	110,776
Cash and investments - ending	\$ -	\$ 19,371	\$ 184,700	\$ 33,148	\$ 425	\$ 46,583	\$ 2,369,280

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CITY OF JASONVILLE
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Wastewater	\$ -	\$ 15,471
Water	-	8,923
Gas	-	15,884
Trash	-	4,274
Governmental activities	-	-
Totals	<u>\$ -</u>	<u>\$ 44,552</u>

CITY OF JASONVILLE
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Notes and loans payable	Firetruck	\$ 74,898	\$ 22,972
Wastewater:			
Revenue bonds	Wastewater plant improvements	858,067	158,020
Water:			
Revenue bonds	2013 RD Bonds - Water plant improvements	961,000	40,740
Revenue bonds	2015 SRF Bonds - Chlorine booster station	593,000	44,340
Revenue bonds	2017 SRF Bonds - New well field	1,107,000	69,850
Total Water		2,661,000	154,930
Totals		\$ 3,593,965	\$ 335,922

CITY OF JASONVILLE
 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	\$ 21,264
Buildings	697,701
Machinery, equipment, and vehicles	<u>1,331,437</u>
Total governmental activities	<u>2,050,402</u>
Gas:	
Land	3,984
Buildings	40,780
Improvements other than buildings	1,186,025
Machinery, equipment, and vehicles	<u>113,632</u>
Total Gas	<u>1,344,421</u>
Water:	
Land	68,344
Infrastructure	1,094,652
Buildings	261,427
Improvements other than buildings	4,408,307
Machinery, equipment, and vehicles	<u>535,287</u>
Total Water	<u>6,368,017</u>
Wastewater:	
Land	110,952
Buildings	12,996
Improvements other than buildings	5,789,165
Machinery, equipment, and vehicles	<u>129,108</u>
Total Wastewater	<u>6,042,221</u>
Total capital assets	<u>\$ 15,805,061</u>

OTHER REPORTS

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