

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JEFFERSON COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
03/23/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sherry Eblen Heather Huff	01-01-19 to 05-27-21 05-28-21 to 12-31-22
County Treasurer	Melinda L. Klopp	01-01-19 to 12-31-22
Clerk of the Circuit Court	Tabatha Eblen	01-01-19 to 12-31-22
County Sheriff	David W. Thomas	01-01-19 to 12-31-22
County Recorder	Molly O'Conner	01-01-19 to 12-31-22
President of the Board of County Commissioners	Robert Little David Bramer Ron Lee	01-01-19 to 12-31-19 01-01-20 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Judy Smith Pam Crozier Ray Denning	01-01-19 to 12-31-19 01-01-20 to 12-31-21 01-01-22 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JEFFERSON COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Jefferson County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

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

### ***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2019.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, 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.



Beth Kelley, CPA, CFE  
Deputy State Examiner

March 18, 2022

## 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.

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

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
General	\$ 1,643,524	\$ 10,592,790	\$ 9,938,214	\$ 2,298,100
Accident Report	260	1,028	1,196	92
CEDIT County Share	2,041,105	1,195,626	1,348,827	1,887,904
CEDIT - Special Legislation	-	2,350,504	2,350,504	-
City and Town Court Costs	502	6,279	6,369	412
Clerk's Records Perpetuation	100,546	21,364	13,207	108,703
Community Corrections	1,669	3,122	4,791	-
Community Transition Program	2,872	-	2,872	-
Prisoner Reimbursement For Incarceration	2,400	-	-	2,400
Cumulative Bridge	2,577,875	898,411	763,213	2,713,073
Cumulative Capital Development	1,316,371	336,727	419,267	1,233,831
Cumulative Courthouse	2,919,095	1,794,422	1,686,869	3,026,648
Cumulative Jail	323,470	131,544	91,538	363,476
Cumulative Voting System	20,639	-	5,250	15,389
Drug Free Community	24,431	25,968	21,945	28,454
Emergency Telephone System	27	-	-	27
Firearms Training	4,263	8,400	2,730	9,933
Health	342,985	743,833	696,218	390,600
Identification Security Protection	79,192	4,985	-	84,177
Local Health Maintenance	49,164	33,140	29,981	52,323
Local Road and Street	1,110,075	538,817	404,915	1,243,977
Misdemeanant	9,352	164,258	59,451	114,159
MVH Restricted	-	1,179,407	1,070,278	109,129
Plat Book	1,649	5,702	-	7,351
Rainy Day	588,189	52,040	-	640,229
Recorder's Records Perpetuation	321,344	74,892	9,731	386,505
Riverboat	11,937	192,101	184,886	19,152
Sex and Violent Offender Administration	1,643	1,830	357	3,116
Supplemental Public Defender Services	234,257	20,657	-	254,914
Surplus Tax	79,030	61,230	94,622	45,638
Surveyor's Corner Perpetuation	39,791	24,775	-	64,566
Tax Sale Redemption	-	79,970	73,127	6,843
Tax Sale Surplus	633,876	710,739	637,352	707,263
Victim Impact Program	4,204	-	-	4,204
Wireless Emergency Telephone System	25	-	-	25
Election and Registration	267,610	193,953	218,574	242,989
Statewide 911	598,477	393,985	461,642	530,820
Reassessment	258,892	95,423	214,118	140,197
Adult Probation Administrative	394,064	59,957	93,141	360,880
Juvenile Probation Administrative	23,140	3,011	-	26,151
Cemetery Operating	40,360	30,424	18,494	52,290
Animal Shelter	46,960	200,009	213,780	33,189
Collection Agency Fees	2,141	-	871	1,270
Donations	103,190	12,353	4,000	111,543
Self Insurance	58,060	2,686,347	2,313,355	431,052
Sheriff Pension Holding	7,220	29,369	11,525	25,064
Settlement	-	33,870,329	33,870,329	-
CVET Agency	-	56,014	56,014	-
Financial Institution Tax	-	210,935	210,935	-
State Fines and Forfeitures	466	12,929	12,995	400
Infraction Judgements	201	11,822	11,004	1,019
Special Death Benefit	155	1,310	1,395	70
Sales Disclosure - State Share	25,415	4,340	637	29,118
Coroners Training & Con't Education	317	3,728	3,575	470
Interstate Compact - State Share	188	1,375	1,375	188
Mortgage Recording Fees - State Share	215	2,843	2,798	260
Child Restraint Violation	150	-	-	150
Forest Restoration	24,374	7,535	12,248	19,661
Education Plate Fees Agency	3	413	375	41
Riverboat Revenue Sharing	634,580	434,834	740,901	328,513
Innkeepers Tax Collections	(58)	482,484	504,807	(22,381)
City/Town Ordinance Violations Fines	672	378	1,018	32
93.563 Title IV-D Incentive	29,581	10,298	22,499	17,380
93.563 Prosecutor IV-D Incentive-Post Oct '99	139,351	15,552	11,396	143,507
Highway	3,313,839	1,774,040	1,985,317	3,102,562

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

Fund	Cash and Investments			Cash and Investments 12-31-19
	01-01-19	Receipts	Disbursements	
State Grant - New	65,959	639,175	691,796	13,338
Justice Partners Grant	-	60,000	2,000	58,000
Central Dispatch Start UP	1,551	-	-	1,551
911 County/City Contribution	160,767	413,265	581,739	(7,707)
Sheriff's Donations	2,072	1,972	3,371	673
Christmas Party Donation	-	700	700	-
SISWD	9,144	-	-	9,144
Gaming Revenue - Historic Board	603,000	53,252	138,235	518,017
Project Income - Community Corrections	49,685	156,446	191,157	14,974
JCATT	213,400	41,000	138,709	115,691
Court Interpreter Grant	964	-	-	964
Sheriff Seized & Forfeited	-	1,989	-	1,989
Payroll Clearing	209,519	3,820,505	3,839,730	190,294
PR Clearing FICA MED	-	149,197	149,197	-
PR Clearing State Tax	-	35,100	35,100	-
PR Clearing Local Tax	-	3,436	3,436	-
PR Clearing Hoosier Start	-	7,653	7,653	-
PR Clearing Perf	-	37,586	37,586	-
PR Clearing Ins Repayment	-	100	-	100
PR Clearing Federal Tax	-	79,147	79,147	-
Prosecutor PCA 93.563	6,347	1,053	-	7,400
Equitable Sharing Justice Fund	11,950	-	-	11,950
Clerk Incentive Fund	76,267	10,298	1,182	85,383
SIPRC	6,600	-	-	6,600
Supreme CRT Pre-Trial Grant	106,124	192,070	204,178	94,016
Adult Guardianship	39,384	-	13,654	25,730
Prosecutor Felony Diversion CC	16,631	49,770	58,941	7,460
Problem Solving	3,869	19,279	7,210	15,938
Excise Police	401	-	-	401
Elected Official Training	16,559	4,985	2,559	18,985
COMMUNITY TRANS. PROGRAM	11,498	26,250	13,980	23,768
LAW ENFORC FED FORFEITURE	1,611	-	-	1,611
GUARDIAN AD LITEM	1,534	-	-	1,534
JURY FEES	19,917	1,708	-	21,625
ALCOHOL & TOBACCO COMMISSION	7,013	1,106	-	8,119
DRUG COURT GRANT	2,910	6,500	6,005	3,405
Community Corrections CTP	2,763	45,550	25,461	22,852
THINK GIS	1,250	-	-	1,250
EMERGENCY/ RIGHT TO KNOW	11,900	4,134	2,875	13,159
PRE-TRIAL DIVERSION	109,268	24,230	27,572	105,926
SRI	-	-	10,505	(10,505)
CASA/GRANT	-	50,876	53,670	(2,794)
infraction deferral program	39,321	4,688	-	44,009
CEMETERY BOARD DONATIONS	6,449	-	1,405	5,044
edp/casino money	110,699	44,432	58,478	96,653
SEIZED ASSETS	78,823	12,209	35,486	55,546
MENTAL HEALTH AGENCIES	1,566	-	-	1,566
local trust health	45,862	20,403	15,867	50,398
jeff co sheriff con't education	(13)	895	-	882
IND STATE POLICE	36,574	603	388	36,789
DEPT OF NATURAL RESOURCES	862	151	-	1,013
CITY OF MADISON	1,343	1,198	-	2,541
HOMELAND SECURITY/SEMA	40,358	58,280	38,647	59,991
Treasurer Cash Book	1,188,238	1,049,513	1,188,238	1,049,513
Sheriff Inmate Trust	54,687	489,838	478,056	66,469
Sheriff Commissary	48,416	171,879	177,349	42,946
Clerk Cash Book	906,618	3,337,083	2,919,171	1,324,530
Board of Tourism	657,560	518,780	471,814	704,526
LOCAL ROADS & BRIDGES GRANT	405,333	630,566	803,298	232,601
Totals	<u>\$ 25,847,878</u>	<u>\$ 74,139,401</u>	<u>\$ 73,432,373</u>	<u>\$ 26,554,906</u>

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

JEFFERSON 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.

JEFFERSON 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.

JEFFERSON 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.

JEFFERSON 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.

*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

JEFFERSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

**B. County Police Retirement Plan**

*Plan Description*

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

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is partially a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2019. The remaining funds with deficits in cash is a result of uncorrected posting errors.

JEFFERSON COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

**Note 8. Restatements**

For the year ended December 31, 2019, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2019	Prior Period Adjustment	Balance as of January 1, 2020
Treasurer Cash Book	\$ 738,085	\$ 450,153	\$ 1,188,238

**Note 9. Subsequent Events**

On February 11, 2021, the County entered into a lease rental agreement with the Jefferson County, Indiana Jail Building Corporation (Lessor) for the lease of a new jail facility to be built by the Building Corporation. The first rental installment shall be due on the later of: (i) January 1 or July 1, as determined by the Lessor and the Lessee at the time the parties endorse the addendum to the lease; or (ii) the date on which a portion of the premise is available for use and occupancy by the Lessee. The County agrees to pay rental for the premise at a rate per year during the term of the lease not to exceed \$2,900,000 for a period not to exceed twenty years.

**Note 10. Combined Funds**

Funds related to the 93.563 Prosecutor IV-D Incentive were reported individually in the prior financial statements, but were combined into one fund for the current financial statement.

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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.

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

	General	Accident Report	CEDIT County Share	CEDIT - Special Legislation	City and Town Court Costs
Cash and investments - beginning	\$ 1,643,524	\$ 260	\$ 2,041,105	\$ -	\$ 502
Receipts:					
Taxes	6,861,086	-	1,195,626	-	-
Licenses and permits	52,903	-	-	-	-
Intergovernmental receipts	599,354	-	-	2,350,504	-
Charges for services	1,127,972	1,028	-	-	-
Fines and forfeits	411,950	-	-	-	6,279
Other receipts	1,539,525	-	-	-	-
Total receipts	<u>10,592,790</u>	<u>1,028</u>	<u>1,195,626</u>	<u>2,350,504</u>	<u>6,279</u>
Disbursements:					
Personal services	5,553,644	-	324,755	-	-
Supplies	600,118	-	-	-	-
Other services and charges	3,784,092	-	979,466	-	-
Capital outlay	-	-	-	-	-
Other disbursements	360	1,196	44,606	2,350,504	6,369
Total disbursements	<u>9,938,214</u>	<u>1,196</u>	<u>1,348,827</u>	<u>2,350,504</u>	<u>6,369</u>
Excess (deficiency) of receipts over disbursements	<u>654,576</u>	<u>(168)</u>	<u>(153,201)</u>	<u>-</u>	<u>(90)</u>
Cash and investments - ending	<u>\$ 2,298,100</u>	<u>\$ 92</u>	<u>\$ 1,887,904</u>	<u>\$ -</u>	<u>\$ 412</u>

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

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Prisoner Reimbursement For Incarceration	Cumulative Bridge
Cash and investments - beginning	\$ 100,546	\$ 1,669	\$ 2,872	\$ 2,400	\$ 2,577,875
Receipts:					
Taxes	-	-	-	-	737,000
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	63,727
Charges for services	21,364	3,122	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	97,684
Total receipts	21,364	3,122	-	-	898,411
Disbursements:					
Personal services	9,938	-	-	-	140,823
Supplies	1,303	4,791	-	-	29,312
Other services and charges	-	-	-	-	138,068
Capital outlay	1,966	-	-	-	455,010
Other disbursements	-	-	2,872	-	-
Total disbursements	13,207	4,791	2,872	-	763,213
Excess (deficiency) of receipts over disbursements	8,157	(1,669)	(2,872)	-	135,198
Cash and investments - ending	\$ 108,703	\$ -	\$ -	\$ 2,400	\$ 2,713,073

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

	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	Cumulative Voting System	Drug Free Community
Cash and investments - beginning	\$ 1,316,371	\$ 2,919,095	\$ 323,470	\$ 20,639	\$ 24,431
Receipts:					
Taxes	296,582	254,577	119,651	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	25,645	22,013	10,346	-	25,968
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	14,500	1,517,832	1,547	-	-
Total receipts	<u>336,727</u>	<u>1,794,422</u>	<u>131,544</u>	<u>-</u>	<u>25,968</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	64,945	162,370	1,517	-	-
Other services and charges	354,322	24,499	90,021	-	21,945
Capital outlay	-	-	-	-	-
Other disbursements	-	1,500,000	-	5,250	-
Total disbursements	<u>419,267</u>	<u>1,686,869</u>	<u>91,538</u>	<u>5,250</u>	<u>21,945</u>
Excess (deficiency) of receipts over disbursements	<u>(82,540)</u>	<u>107,553</u>	<u>40,006</u>	<u>(5,250)</u>	<u>4,023</u>
Cash and investments - ending	<u>\$ 1,233,831</u>	<u>\$ 3,026,648</u>	<u>\$ 363,476</u>	<u>\$ 15,389</u>	<u>\$ 28,454</u>

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

	Emergency Telephone System	Firearms Training	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 27	\$ 4,263	\$ 342,985	\$ 79,192	\$ 49,164
Receipts:					
Taxes	-	-	323,313	-	-
Licenses and permits	-	-	75,124	-	-
Intergovernmental receipts	-	-	227,413	-	-
Charges for services	-	8,400	97,495	-	16,570
Fines and forfeits	-	-	250	-	-
Other receipts	-	-	20,238	4,985	16,570
Total receipts	-	8,400	743,833	4,985	33,140
Disbursements:					
Personal services	-	-	459,626	-	24,383
Supplies	-	-	11,584	-	3,087
Other services and charges	-	-	224,859	-	2,511
Capital outlay	-	-	149	-	-
Other disbursements	-	2,730	-	-	-
Total disbursements	-	2,730	696,218	-	29,981
Excess (deficiency) of receipts over disbursements	-	5,670	47,615	4,985	3,159
Cash and investments - ending	\$ 27	\$ 9,933	\$ 390,600	\$ 84,177	\$ 52,323

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

	Local Road and Street	Misdemeanant	MVH Restricted	Plat Book	Rainy Day
Cash and investments - beginning	\$ 1,110,075	\$ 9,352	\$ -	\$ 1,649	\$ 588,189
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	496,216	-	938,531	-	-
Charges for services	-	-	240,876	5,570	-
Fines and forfeits	-	-	-	-	-
Other receipts	42,601	164,258	-	132	52,040
Total receipts	538,817	164,258	1,179,407	5,702	52,040
Disbursements:					
Personal services	-	-	637,614	-	-
Supplies	404,915	-	209,618	-	-
Other services and charges	-	-	173,046	-	-
Capital outlay	-	-	50,000	-	-
Other disbursements	-	59,451	-	-	-
Total disbursements	404,915	59,451	1,070,278	-	-
Excess (deficiency) of receipts over disbursements	133,902	104,807	109,129	5,702	52,040
Cash and investments - ending	\$ 1,243,977	\$ 114,159	\$ 109,129	\$ 7,351	\$ 640,229

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

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 321,344	\$ 11,937	\$ 1,643	\$ 234,257	\$ 79,030
Receipts:					
Taxes	-	-	-	-	61,230
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	192,101	-	-	-
Charges for services	-	-	1,830	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	74,892	-	-	20,657	-
Total receipts	<u>74,892</u>	<u>192,101</u>	<u>1,830</u>	<u>20,657</u>	<u>61,230</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,731	184,886	357	-	94,622
Total disbursements	<u>9,731</u>	<u>184,886</u>	<u>357</u>	<u>-</u>	<u>94,622</u>
Excess (deficiency) of receipts over disbursements	<u>65,161</u>	<u>7,215</u>	<u>1,473</u>	<u>20,657</u>	<u>(33,392)</u>
Cash and investments - ending	<u>\$ 386,505</u>	<u>\$ 19,152</u>	<u>\$ 3,116</u>	<u>\$ 254,914</u>	<u>\$ 45,638</u>

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

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Victim Impact Program	Wireless Emergency Telephone System
Cash and investments - beginning	\$ 39,791	\$ -	\$ 633,876	\$ 4,204	\$ 25
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	24,775	79,970	710,739	-	-
Total receipts	24,775	79,970	710,739	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	73,127	637,352	-	-
Total disbursements	-	73,127	637,352	-	-
Excess (deficiency) of receipts over disbursements	24,775	6,843	73,387	-	-
Cash and investments - ending	\$ 64,566	\$ 6,843	\$ 707,263	\$ 4,204	\$ 25

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

	Election and Registration	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 267,610	\$ 598,477	\$ 258,892	\$ 394,064	\$ 23,140
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	45,430	-
Intergovernmental receipts	11,997	-	95,423	-	-
Charges for services	-	393,985	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	181,956	-	-	14,527	3,011
Total receipts	<u>193,953</u>	<u>393,985</u>	<u>95,423</u>	<u>59,957</u>	<u>3,011</u>
Disbursements:					
Personal services	81,282	209,659	-	55,596	-
Supplies	5,874	38,871	-	-	-
Other services and charges	118,945	213,112	214,118	575	-
Capital outlay	12,473	-	-	-	-
Other disbursements	-	-	-	36,970	-
Total disbursements	<u>218,574</u>	<u>461,642</u>	<u>214,118</u>	<u>93,141</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(24,621)</u>	<u>(67,657)</u>	<u>(118,695)</u>	<u>(33,184)</u>	<u>3,011</u>
Cash and investments - ending	<u>\$ 242,989</u>	<u>\$ 530,820</u>	<u>\$ 140,197</u>	<u>\$ 360,880</u>	<u>\$ 26,151</u>

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

	Cemetery Operating	Animal Shelter	Collection Agency Fees	Donations	Self Insurance
Cash and investments - beginning	\$ 40,360	\$ 46,960	\$ 2,141	\$ 103,190	\$ 58,060
Receipts:					
Taxes	28,003	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,421	-	-	-	-
Charges for services	-	129,732	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	70,277	-	12,353	2,686,347
Total receipts	<u>30,424</u>	<u>200,009</u>	<u>-</u>	<u>12,353</u>	<u>2,686,347</u>
Disbursements:					
Personal services	-	96,087	-	-	-
Supplies	18,494	16,526	-	-	-
Other services and charges	-	89,563	-	-	-
Capital outlay	-	7,604	-	4,000	-
Other disbursements	-	4,000	871	-	2,313,355
Total disbursements	<u>18,494</u>	<u>213,780</u>	<u>871</u>	<u>4,000</u>	<u>2,313,355</u>
Excess (deficiency) of receipts over disbursements	<u>11,930</u>	<u>(13,771)</u>	<u>(871)</u>	<u>8,353</u>	<u>372,992</u>
Cash and investments - ending	<u>\$ 52,290</u>	<u>\$ 33,189</u>	<u>\$ 1,270</u>	<u>\$ 111,543</u>	<u>\$ 431,052</u>

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

	Sheriff Pension Holding	Settlement	CVET Agency	Financial Institution Tax	State Fines and Forfeitures
Cash and investments - beginning	\$ 7,220	\$ -	\$ -	\$ -	\$ 466
Receipts:					
Taxes	-	30,466,913	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,403,416	56,014	210,935	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	29,369	-	-	-	12,929
Total receipts	<u>29,369</u>	<u>33,870,329</u>	<u>56,014</u>	<u>210,935</u>	<u>12,929</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	11,525	33,870,329	56,014	210,935	12,995
Total disbursements	<u>11,525</u>	<u>33,870,329</u>	<u>56,014</u>	<u>210,935</u>	<u>12,995</u>
Excess (deficiency) of receipts over disbursements	<u>17,844</u>	-	-	-	(66)
Cash and investments - ending	<u>\$ 25,064</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400</u>

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

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ 201	\$ 155	\$ 25,415	\$ 317	\$ 188
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,375
Other receipts	11,822	1,310	4,340	3,728	-
Total receipts	<u>11,822</u>	<u>1,310</u>	<u>4,340</u>	<u>3,728</u>	<u>1,375</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	637	-	-
Capital outlay	-	-	-	-	-
Other disbursements	11,004	1,395	-	3,575	1,375
Total disbursements	<u>11,004</u>	<u>1,395</u>	<u>637</u>	<u>3,575</u>	<u>1,375</u>
Excess (deficiency) of receipts over disbursements	<u>818</u>	<u>(85)</u>	<u>3,703</u>	<u>153</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,019</u>	<u>\$ 70</u>	<u>\$ 29,118</u>	<u>\$ 470</u>	<u>\$ 188</u>

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

	Mortgage Recording Fees - State Share	Child Restraint Violation	Forest Restoration	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 215	\$ 150	\$ 24,374	\$ 3	\$ 634,580
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	434,834
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,843	-	7,535	413	-
Total receipts	2,843	-	7,535	413	434,834
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	12,248	-	250,000
Capital outlay	-	-	-	-	-
Other disbursements	2,798	-	-	375	490,901
Total disbursements	2,798	-	12,248	375	740,901
Excess (deficiency) of receipts over disbursements	45	-	(4,713)	38	(306,067)
Cash and investments - ending	\$ 260	\$ 150	\$ 19,661	\$ 41	\$ 328,513

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

	Innkeepers Tax Collections	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	Highway
Cash and investments - beginning	\$ (58)	\$ 672	\$ 29,581	\$ 139,351	\$ 3,313,839
Receipts:					
Taxes	142,350	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,579,713
Charges for services	-	-	10,298	15,552	-
Fines and forfeits	-	-	-	-	-
Other receipts	340,134	378	-	-	194,327
Total receipts	<u>482,484</u>	<u>378</u>	<u>10,298</u>	<u>15,552</u>	<u>1,774,040</u>
Disbursements:					
Personal services	-	-	14,274	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	8,225	-	1,985,317
Capital outlay	-	-	-	-	-
Other disbursements	504,807	1,018	-	11,396	-
Total disbursements	<u>504,807</u>	<u>1,018</u>	<u>22,499</u>	<u>11,396</u>	<u>1,985,317</u>
Excess (deficiency) of receipts over disbursements	<u>(22,323)</u>	<u>(640)</u>	<u>(12,201)</u>	<u>4,156</u>	<u>(211,277)</u>
Cash and investments - ending	<u>\$ (22,381)</u>	<u>\$ 32</u>	<u>\$ 17,380</u>	<u>\$ 143,507</u>	<u>\$ 3,102,562</u>

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

	State Grant - New	Justice Partners Grant	Central Dispatch Start UP	911 County/City Contribution	Sheriff's Donations
Cash and investments - beginning	\$ 65,959	\$ -	\$ 1,551	\$ 160,767	\$ 2,072
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	639,175	60,000	-	413,265	1,972
Total receipts	<u>639,175</u>	<u>60,000</u>	<u>-</u>	<u>413,265</u>	<u>1,972</u>
Disbursements:					
Personal services	689,455	2,000	-	347,512	-
Supplies	-	-	-	5,653	-
Other services and charges	2,341	-	-	169,738	3,371
Capital outlay	-	-	-	58,265	-
Other disbursements	-	-	-	571	-
Total disbursements	<u>691,796</u>	<u>2,000</u>	<u>-</u>	<u>581,739</u>	<u>3,371</u>
Excess (deficiency) of receipts over disbursements	<u>(52,621)</u>	<u>58,000</u>	<u>-</u>	<u>(168,474)</u>	<u>(1,399)</u>
Cash and investments - ending	<u>\$ 13,338</u>	<u>\$ 58,000</u>	<u>\$ 1,551</u>	<u>\$ (7,707)</u>	<u>\$ 673</u>

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

	Christmas Party Donation	SISWD	Gaming Revenue - Historic Board	Project Income - Community Corrections	JCATT
Cash and investments - beginning	\$ -	\$ 9,144	\$ 603,000	\$ 49,685	\$ 213,400
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	2,151	7,000
Other receipts	700	-	53,252	154,295	34,000
Total receipts	700	-	53,252	156,446	41,000
Disbursements:					
Personal services	-	-	-	42,488	49,757
Supplies	-	-	17,225	5,322	3,194
Other services and charges	700	-	-	-	79,483
Capital outlay	-	-	121,010	-	-
Other disbursements	-	-	-	143,347	6,275
Total disbursements	700	-	138,235	191,157	138,709
Excess (deficiency) of receipts over disbursements	-	-	(84,983)	(34,711)	(97,709)
Cash and investments - ending	\$ -	\$ 9,144	\$ 518,017	\$ 14,974	\$ 115,691

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

	Court Interpreter Grant	Sheriff Seized & Forfeited	Payroll Clearing	PR Clearing FICA MED	PR Clearing State Tax
Cash and investments - beginning	\$ 964	\$ -	\$ 209,519	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,989	3,820,505	149,197	35,100
Total receipts	-	1,989	3,820,505	149,197	35,100
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	3,839,730	149,197	35,100
Total disbursements	-	-	3,839,730	149,197	35,100
Excess (deficiency) of receipts over disbursements	-	1,989	(19,225)	-	-
Cash and investments - ending	\$ 964	\$ 1,989	\$ 190,294	\$ -	\$ -

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

	PR Clearing Local Tax	PR Clearing Hoosier Start	PR Clearing Perf	PR Clearing Ins Repayment	PR Clearing Federal Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,436	7,653	37,586	100	79,147
Total receipts	<u>3,436</u>	<u>7,653</u>	<u>37,586</u>	<u>100</u>	<u>79,147</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,436	7,653	37,586	-	79,147
Total disbursements	<u>3,436</u>	<u>7,653</u>	<u>37,586</u>	<u>-</u>	<u>79,147</u>
Excess (deficiency) of receipts over disbursements	-	-	-	100	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ -</u>

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

	Prosecutor PCA 93.563	Equitable Sharing Justice Fund	Clerk Incentive Fund	SIPRC	Supreme CRT Pre-Trial Grant
Cash and investments - beginning	\$ 6,347	\$ 11,950	\$ 76,267	\$ 6,600	\$ 106,124
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	10,298	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,053	-	-	-	192,070
Total receipts	1,053	-	10,298	-	192,070
Disbursements:					
Personal services	-	-	-	-	180,397
Supplies	-	-	-	-	-
Other services and charges	-	-	1,182	-	23,781
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	1,182	-	204,178
Excess (deficiency) of receipts over disbursements	1,053	-	9,116	-	(12,108)
Cash and investments - ending	\$ 7,400	\$ 11,950	\$ 85,383	\$ 6,600	\$ 94,016

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

	Adult Guardianship	Prosecutor Felony Diversion CC	Problem Solving	Excise Police	Elected Official Training
Cash and investments - beginning	\$ 39,384	\$ 16,631	\$ 3,869	\$ 401	\$ 16,559
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	19,279	-	4,985
Fines and forfeits	-	-	-	-	-
Other receipts	-	49,770	-	-	-
Total receipts	-	49,770	19,279	-	4,985
Disbursements:					
Personal services	-	53,078	-	-	-
Supplies	-	747	-	-	-
Other services and charges	13,654	1,020	7,210	-	2,559
Capital outlay	-	-	-	-	-
Other disbursements	-	4,096	-	-	-
Total disbursements	13,654	58,941	7,210	-	2,559
Excess (deficiency) of receipts over disbursements	(13,654)	(9,171)	12,069	-	2,426
Cash and investments - ending	\$ 25,730	\$ 7,460	\$ 15,938	\$ 401	\$ 18,985

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

	COMMUNITY TRANS. PROGRAM	LAW ENFORC FED FORFEITURE	GUARDIAN AD LITEM	JURY FEES	ALCOHOL & TOBACCO COMMISSION
Cash and investments - beginning	\$ 11,498	\$ 1,611	\$ 1,534	\$ 19,917	\$ 7,013
Receipts:					
Taxes	-	-	-	1,708	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	26,250	-	-	-	1,106
Total receipts	26,250	-	-	1,708	1,106
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	13,980	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	13,980	-	-	-	-
Excess (deficiency) of receipts over disbursements	12,270	-	-	1,708	1,106
Cash and investments - ending	\$ 23,768	\$ 1,611	\$ 1,534	\$ 21,625	\$ 8,119

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

	DRUG COURT GRANT	Community Corrections CTP	THINK GIS	EMERGENCY/ RIGHT TO KNOW	PRE-TRIAL DIVERSION
Cash and investments - beginning	\$ 2,910	\$ 2,763	\$ 1,250	\$ 11,900	\$ 109,268
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	6,500	45,550	-	-	-
Charges for services	-	-	-	4,134	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	24,230
Total receipts	<u>6,500</u>	<u>45,550</u>	<u>-</u>	<u>4,134</u>	<u>24,230</u>
Disbursements:					
Personal services	-	16,904	-	-	3,923
Supplies	-	-	-	-	4,635
Other services and charges	5,686	8,557	-	-	13,021
Capital outlay	-	-	-	-	5,993
Other disbursements	319	-	-	2,875	-
Total disbursements	<u>6,005</u>	<u>25,461</u>	<u>-</u>	<u>2,875</u>	<u>27,572</u>
Excess (deficiency) of receipts over disbursements	<u>495</u>	<u>20,089</u>	<u>-</u>	<u>1,259</u>	<u>(3,342)</u>
Cash and investments - ending	<u>\$ 3,405</u>	<u>\$ 22,852</u>	<u>\$ 1,250</u>	<u>\$ 13,159</u>	<u>\$ 105,926</u>

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

	<u>SRI</u>	<u>CASA/GRANT</u>	<u>infraction deferral program</u>	<u>CEMETERY BOARD DONATIONS</u>	<u>edp/casino money</u>
Cash and investments - beginning	\$ -	\$ -	\$ 39,321	\$ 6,449	\$ 110,699
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	44,432
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	50,876	4,688	-	-
Total receipts	-	50,876	4,688	-	44,432
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	58,478
Capital outlay	-	-	-	-	-
Other disbursements	10,505	53,670	-	1,405	-
Total disbursements	10,505	53,670	-	1,405	58,478
Excess (deficiency) of receipts over disbursements	(10,505)	(2,794)	4,688	(1,405)	(14,046)
Cash and investments - ending	\$ (10,505)	\$ (2,794)	\$ 44,009	\$ 5,044	\$ 96,653

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

	SEIZED ASSETS	MENTAL HEALTH AGENCIES	local trust health	jeff co sheriff con't education	IND STATE POLICE
Cash and investments - beginning	\$ 78,823	\$ 1,566	\$ 45,862	\$ (13)	\$ 36,574
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	12,209	-	-	-	-
Other receipts	-	-	20,403	895	603
Total receipts	<u>12,209</u>	<u>-</u>	<u>20,403</u>	<u>895</u>	<u>603</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	15,867	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	35,486	-	-	-	388
Total disbursements	<u>35,486</u>	<u>-</u>	<u>15,867</u>	<u>-</u>	<u>388</u>
Excess (deficiency) of receipts over disbursements	<u>(23,277)</u>	<u>-</u>	<u>4,536</u>	<u>895</u>	<u>215</u>
Cash and investments - ending	<u>\$ 55,546</u>	<u>\$ 1,566</u>	<u>\$ 50,398</u>	<u>\$ 882</u>	<u>\$ 36,789</u>

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

	DEPT OF NATURAL RESOURCES	CITY OF MADISON	HOMELAND SECURITY/SEMA	Treasurer Cash Book	Sheriff Inmate Trust
Cash and investments - beginning	\$ 862	\$ 1,343	\$ 40,358	\$ 1,188,238	\$ 54,687
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	58,280	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	151	1,198	-	1,049,513	489,838
Total receipts	151	1,198	58,280	1,049,513	489,838
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	38,647	1,188,238	478,056
Total disbursements	-	-	38,647	1,188,238	478,056
Excess (deficiency) of receipts over disbursements	151	1,198	19,633	(138,725)	11,782
Cash and investments - ending	\$ 1,013	\$ 2,541	\$ 59,991	\$ 1,049,513	\$ 66,469

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

	Sheriff Commissary	Clerk Cash Book	Board of Tourism	LOCAL ROADS & BRIDGES GRANT	Totals
Cash and investments - beginning	\$ 48,416	\$ 906,618	\$ 657,560	\$ 405,333	\$ 25,847,878
Receipts:					
Taxes	-	-	-	-	40,488,039
Licenses and permits	-	-	-	-	173,457
Intergovernmental receipts	-	-	-	630,566	11,473,619
Charges for services	-	-	-	-	2,170,770
Fines and forfeits	-	-	-	-	441,214
Other receipts	171,879	3,337,083	518,780	-	19,392,302
Total receipts	<u>171,879</u>	<u>3,337,083</u>	<u>518,780</u>	<u>630,566</u>	<u>74,139,401</u>
Disbursements:					
Personal services	-	-	-	-	8,993,195
Supplies	-	-	-	-	1,625,968
Other services and charges	-	-	-	803,298	9,893,628
Capital outlay	-	-	-	-	716,470
Other disbursements	177,349	2,919,171	471,814	-	52,203,112
Total disbursements	<u>177,349</u>	<u>2,919,171</u>	<u>471,814</u>	<u>803,298</u>	<u>73,432,373</u>
Excess (deficiency) of receipts over disbursements	<u>(5,470)</u>	<u>417,912</u>	<u>46,966</u>	<u>(172,732)</u>	<u>707,028</u>
Cash and investments - ending	<u>\$ 42,946</u>	<u>\$ 1,324,530</u>	<u>\$ 704,526</u>	<u>\$ 232,601</u>	<u>\$ 26,554,906</u>

JEFFERSON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 68,197,740</u>	<u>\$ 68,343,886</u>

JEFFERSON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2019

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,304,264
Infrastructure	1,200,000
Buildings	39,473,550
Machinery, equipment, and vehicles	<u>2,087,363</u>
Total governmental activities	<u>45,065,177</u>
Total capital assets	<u><u>\$ 45,065,177</u></u>

## OTHER REPORTS

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