

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JEFFERSON COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
03/24/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sherry Eblen Heather Huff	01-01-20 to 05-27-21 05-28-21 to 12-31-22
County Treasurer	Melinda L. Klopp	01-01-20 to 12-31-22
Clerk of the Circuit Court	Tabatha Eblen	01-01-20 to 12-31-22
County Sheriff	David W. Thomas	01-01-20 to 12-31-22
County Recorder	Molly O'Conner	01-01-20 to 12-31-22
President of the Board of County Commissioners	David Bramer Ron Lee	01-01-20 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Pam Crozier Ray Denning	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 comprise the financial position and results of operations for the year ended December 31, 2020, and the related notes to the financial statement as listed in the Table of Contents.

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

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

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated March 18, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



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, 2020

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
General	\$ 2,298,100	\$ 10,499,026	\$ 10,685,975	\$ 2,111,151
Accident Report	92	3,219	775	2,536
CEDIT County Share	1,887,904	1,394,589	1,716,956	1,565,537
City and Town Court Costs	412	4,611	4,736	287
Clerk's Records Perpetuation	108,703	14,058	14,501	108,260
Prisoner Reimbursement For Incarceration	2,400	-	-	2,400
Cumulative Bridge	2,713,074	805,639	1,305,270	2,213,443
Cumulative Capital Development	1,233,832	328,951	498,808	1,063,975
Cumulative Courthouse	3,026,648	1,807,827	1,811,482	3,022,993
Cumulative Jail	363,476	128,418	128,431	363,463
Cumulative Voting System	15,389	-	-	15,389
Emergency Telephone System	27	-	-	27
Firearms Training	9,933	15,370	11,533	13,770
Health	390,599	713,662	758,820	345,441
Identification Security Protection	84,177	5,753	-	89,930
Wireless Emergency Telephone System	25	-	-	25
Local Health Maintenance	52,322	33,139	27,066	58,395
Local Road and Street	1,243,976	537,481	447,778	1,333,679
Misdemeanant	114,159	20,974	35,105	100,028
MVH Restricted	109,130	1,226,556	991,807	343,879
Plat Book	7,351	17,963	-	25,314
Rainy Day	640,229	3,138	32,320	611,047
Recorder's Records Perpetuation	386,505	85,881	79,056	393,330
Riverboat	19,152	197,101	185,386	30,867
Sex and Violent Offender Administration	3,116	1,895	2,439	2,572
Supplemental Public Defender Services	254,913	11,580	-	266,493
Surplus Tax	45,638	58,425	63,637	40,426
Surveyor's Corner Perpetuation	64,566	28,595	10,447	82,714
Tax Sale Redemption	6,843	92,313	93,718	5,438
Tax Sale Surplus	707,263	940,129	730,280	917,112
Victim Impact Program	4,204	-	-	4,204
Election and Registration	242,990	154,851	163,406	234,435
Statewide 911	530,820	408,338	432,094	507,064
Reassessment	140,198	92,761	89,801	143,158
Adult Probation Administrative	360,879	40,424	105,945	295,358
Juvenile Probation Administrative	26,151	1,917	-	28,068
Cemetery Operating	52,291	28,647	19,549	61,389
Animal Shelter	33,190	192,827	197,512	28,505
Collection Agency Fees	1,270	-	510	760
Donations	111,543	6,532	-	118,075
Self-Insurance	431,052	1,354,768	1,691,432	94,388
Sheriff Pension Holding	25,064	22,943	-	48,007
Settlement	-	34,868,494	34,868,493	1
CVET Agency	-	53,270	53,270	-
Financial Institution Tax	-	229,042	229,042	-
State Fines and Forfeitures	400	1,628	1,878	150
Infraction Judgements	1,020	8,532	9,379	173
Special Death Benefit	70	1,215	1,200	85
Sales Disclosure - State Share	29,117	4,440	2,398	31,159
Coroners Training & Con't Education	470	4,379	4,241	608
Interstate Compact - State Share	188	438	563	63
Mortgage Recording Fees - State Share	260	3,745	3,663	342
Child Restraint Violation Fines	150	-	-	150
Forest Restoration	19,660	7,627	8,852	18,435
Education Plate Fees Agency	41	431	338	134
Riverboat Revenue Sharing	328,513	330,503	336,296	322,720
Innkeepers Tax Collections	(22,381)	342,546	304,126	16,039
City/Town Ordinance Violations Fines	32	198	-	230
93.563 Title IV-D Incentive	17,380	10,452	6,595	21,237
93.563 Prosecutor IV-D Incentive-Post Oct '99	143,507	15,881	27,030	132,358
Highway	3,102,561	1,231,568	2,067,090	2,267,039
State Grant - New	13,339	-	13,774	(435)
Justice Partners Grant	58,000	60,000	32,418	85,582
Central Dispatch Start UP	1,551	-	-	1,551
911 County/City Contribution	(7,707)	685,086	591,435	85,944
Sheriff's Donations	673	2,819	2,664	828
Christmas Party Donation	-	650	399	251
SISWD	9,144	-	-	9,144
Gaming Revenue - Historic Board	518,017	40,522	37,775	520,764
Project Income - Community Corrections	14,974	216,100	158,250	72,824

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

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
JCATT	115,691	-	42,966	72,725
Court Interpreter Grant	964	-	-	964
Sheriff Seized & Forfeited	1,989	-	-	1,989
Payroll Clearing	190,294	1,476,501	1,456,199	210,596
PR Clearing FICA MED	-	1,080,288	1,080,288	-
PR Clearing State Tax	-	229,924	229,924	-
PR Clearing Local Tax	-	48,590	48,590	-
PR Clearing Hoosier Start	-	30,049	30,049	-
PR Clearing Perf	-	857,665	857,665	-
PR Clearing Ins Repayment	100	975	-	1,075
PR Clearing Federal Tax	-	613,773	613,773	-
Prosecutor PCA 93.563	7,400	2,174	-	9,574
Equitable Sharing Justice Fund	11,950	-	-	11,950
Clerk Incentive Fund	85,383	10,452	673	95,162
SIPRC	6,600	-	-	6,600
Supreme CRT Pre-Trial Grant	94,016	193,280	194,947	92,349
Adult Guardianship	25,730	-	25,730	-
Prosecutor Felony Diversion CC	7,460	-	7,460	-
Problem Solving	15,938	15,301	19,600	11,639
Excise Police	401	-	-	401
Elected Official Training	18,986	5,753	35	24,704
Operation Pull Over	-	-	-	-
OCRA Covid-19 Grant	-	1,044,949	350,497	694,452
Jail Treatment	23,768	-	20,896	2,872
Law Enforce Fed Forfeiture	1,611	-	-	1,611
Drug Court	-	51,013	50,059	954
1127 State Grant 2020	-	710,499	678,330	32,169
Co Drug Free	28,454	16,210	-	44,664
Think Gis	1,250	-	-	1,250
LIT Public Safety - Co Share	-	1,861,676	335,000	1,526,676
Auditor Ineligibility Deduction	-	1,620	-	1,620
Traffic Enforcement Detail	-	2,500	-	2,500
LIT Public Safety Clearing	-	2,535,386	2,535,386	-
LIT Economic Development	-	2,741,662	2,741,662	-
Prosecutor Felony Diversion	-	59,409	57,806	1,603
ICJF GRANT	-	143,878	34,180	109,698
LIT (JAIL) Correctional Rehab	-	1,448,792	-	1,448,792
GUARDIAN AD LITEM	1,534	-	-	1,534
JURY FEES	21,625	1,114	-	22,739
ALCOHOL & TOBACCO COMMISSION	8,118	1,370	-	9,488
DRUG COURT GRANT	3,406	6,500	4,448	5,458
Community Corrections ctp	22,852	40,600	39,796	23,656
EMERGENCY/ RIGHT TO KNOW	13,159	4,487	600	17,046
PRE-TRIAL DIVERSION	105,926	24,724	26,444	104,206
SRI	(10,505)	-	22,284	(32,789)
CASA/GRANT	(2,794)	46,983	46,983	(2,794)
Jail Treatment YR 2022	-	30,000	1,658	28,342
infraction deferral program	44,009	2,618	4,514	42,113
CEMETERY BOARD DONATIONS	5,044	-	1,400	3,644
edp/casino money	96,653	34,297	31,653	99,297
SEIZED ASSETS	55,546	31,677	32,963	54,260
MENTAL HEALTH AGENCIES	1,566	-	-	1,566
local trust health	50,398	20,403	19,450	51,351
jeff co sheriff con't education	882	673	-	1,555
IND STATE POLICE	36,789	287	760	36,316
DEPT OF NATURAL RESOURCES	1,013	52	-	1,065
CITY OF MADISON	2,541	881	-	3,422
HOMELAND SECURITY/SEMA	59,991	-	-	59,991
Treasurer Cash Book	1,049,513	660,380	1,049,513	660,380
Sheriff Inmate Trust	66,469	479,834	455,698	90,605
Sheriff Commissary	42,946	199,760	159,282	83,424
Clerk Cash Bond	1,324,529	2,051,185	2,275,709	1,100,005
Board of Tourism	704,526	241,768	352,726	593,568
LOCAL ROADS & BRIDGES GRANT	232,601	801,454	1,034,055	-
Totals	<u>\$ 26,554,907</u>	<u>\$ 79,263,233</u>	<u>\$ 78,069,395</u>	<u>\$ 27,748,745</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, 2020. The remaining funds with deficits in cash are a result of uncorrected posting errors.

JEFFERSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. 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.

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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, 2020

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Prisoner Reimbursement For Incarceration
Cash and investments - beginning	\$ 2,298,100	\$ 92	\$ 1,887,904	\$ 412	\$ 108,703	\$ 2,400
Receipts:						
Taxes	7,065,243	-	1,394,589	-	-	-
Licenses and permits	51,639	-	-	-	-	-
Intergovernmental receipts	617,469	-	-	-	-	-
Charges for services	487,372	3,219	-	-	-	-
Fines and forfeits	59,295	-	-	4,611	14,058	-
Other receipts	2,218,008	-	-	-	-	-
Total receipts	10,499,026	3,219	1,394,589	4,611	14,058	-
Disbursements:						
Personal services	5,467,502	-	-	-	9,923	-
Supplies	756,428	-	-	-	2,692	-
Other services and charges	2,515,862	775	1,346,956	4,736	1,769	-
Capital outlay	138,408	-	-	-	117	-
Other disbursements	1,807,775	-	370,000	-	-	-
Total disbursements	10,685,975	775	1,716,956	4,736	14,501	-
Excess (deficiency) of receipts over disbursements	(186,949)	2,444	(322,367)	(125)	(443)	-
Cash and investments - ending	\$ 2,111,151	\$ 2,536	\$ 1,565,537	\$ 287	\$ 108,260	\$ 2,400

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

	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	Cumulative Voting System	Emergency Telephone System
Cash and investments - beginning	\$ 2,713,074	\$ 1,233,832	\$ 3,026,648	\$ 363,476	\$ 15,389	\$ 27
Receipts:						
Taxes	730,006	292,434	251,008	117,974	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	59,828	25,419	21,819	10,255	-	-
Charges for services	15,805	-	-	189	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	11,098	1,535,000	-	-	-
Total receipts	<u>805,639</u>	<u>328,951</u>	<u>1,807,827</u>	<u>128,418</u>	-	-
Disbursements:						
Personal services	96,754	-	26,513	-	-	-
Supplies	-	-	76,991	34,826	-	-
Other services and charges	212,754	94,804	207,978	11,701	-	-
Capital outlay	960,972	192,432	-	-	-	-
Other disbursements	34,790	211,572	1,500,000	81,904	-	-
Total disbursements	<u>1,305,270</u>	<u>498,808</u>	<u>1,811,482</u>	<u>128,431</u>	-	-
Excess (deficiency) of receipts over disbursements	<u>(499,631)</u>	<u>(169,857)</u>	<u>(3,655)</u>	<u>(13)</u>	-	-
Cash and investments - ending	<u>\$ 2,213,443</u>	<u>\$ 1,063,975</u>	<u>\$ 3,022,993</u>	<u>\$ 363,463</u>	<u>\$ 15,389</u>	<u>\$ 27</u>

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

	Firearms Training	Health	Identification Security Protection	Wireless Emergency Telephone System	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 9,933	\$ 390,599	\$ 84,177	\$ 25	\$ 52,322	\$ 1,243,976
Receipts:						
Taxes	-	322,546	-	-	-	-
Licenses and permits	-	27,425	-	-	-	-
Intergovernmental receipts	-	220,262	-	-	33,139	475,665
Charges for services	15,370	143,429	5,753	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	61,816
Total receipts	15,370	713,662	5,753	-	33,139	537,481
Disbursements:						
Personal services	-	405,911	-	-	24,383	-
Supplies	-	4,964	-	-	2,579	-
Other services and charges	-	127,942	-	-	104	-
Capital outlay	-	1,853	-	-	-	249,705
Other disbursements	11,533	218,150	-	-	-	198,073
Total disbursements	11,533	758,820	-	-	27,066	447,778
Excess (deficiency) of receipts over disbursements	3,837	(45,158)	5,753	-	6,073	89,703
Cash and investments - ending	\$ 13,770	\$ 345,441	\$ 89,930	\$ 25	\$ 58,395	\$ 1,333,679

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

	Misdemeanant	MVH Restricted	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 114,159	\$ 109,130	\$ 7,351	\$ 640,229	\$ 386,505	\$ 19,152
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	20,974	1,226,556	-	-	-	192,101
Charges for services	-	-	17,963	-	85,881	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	3,138	-	5,000
Total receipts	20,974	1,226,556	17,963	3,138	85,881	197,101
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	386,167	-	32,320	79,056	-
Capital outlay	-	226,436	-	-	-	-
Other disbursements	35,105	379,204	-	-	-	185,386
Total disbursements	35,105	991,807	-	32,320	79,056	185,386
Excess (deficiency) of receipts over disbursements	(14,131)	234,749	17,963	(29,182)	6,825	11,715
Cash and investments - ending	\$ 100,028	\$ 343,879	\$ 25,314	\$ 611,047	\$ 393,330	\$ 30,867

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

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 3,116	\$ 254,913	\$ 45,638	\$ 64,566	\$ 6,843	\$ 707,263
Receipts:						
Taxes	-	-	58,425	-	92,313	940,129
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,895	-	-	28,595	-	-
Fines and forfeits	-	11,580	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,895	11,580	58,425	28,595	92,313	940,129
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,439	-	-	10,447	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	63,637	-	93,718	730,280
Total disbursements	2,439	-	63,637	10,447	93,718	730,280
Excess (deficiency) of receipts over disbursements	(544)	11,580	(5,212)	18,148	(1,405)	209,849
Cash and investments - ending	\$ 2,572	\$ 266,493	\$ 40,426	\$ 82,714	\$ 5,438	\$ 917,112

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

	Victim Impact Program	Election and Registration	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 4,204	\$ 242,990	\$ 530,820	\$ 140,198	\$ 360,879	\$ 26,151
Receipts:						
Taxes	-	136,800	-	85,343	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	11,891	-	7,418	-	-
Charges for services	-	6,160	38,338	-	-	200
Fines and forfeits	-	-	-	-	5,821	504
Other receipts	-	-	370,000	-	34,603	1,213
Total receipts	-	154,851	408,338	92,761	40,424	1,917
Disbursements:						
Personal services	-	109,872	189,946	-	70,863	-
Supplies	-	14,970	54,204	-	-	-
Other services and charges	-	16,432	148,710	89,801	35,082	-
Capital outlay	-	6,000	-	-	-	-
Other disbursements	-	16,132	39,234	-	-	-
Total disbursements	-	163,406	432,094	89,801	105,945	-
Excess (deficiency) of receipts over disbursements	-	(8,555)	(23,756)	2,960	(65,521)	1,917
Cash and investments - ending	\$ 4,204	\$ 234,435	\$ 507,064	\$ 143,158	\$ 295,358	\$ 28,068

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

	Cemetery Operating	Animal Shelter	Collection Agency Fees	Donations	Self-Insurance	Sheriff Pension Holding
Cash and investments - beginning	\$ 52,291	\$ 33,190	\$ 1,270	\$ 111,543	\$ 431,052	\$ 25,064
Receipts:						
Taxes	26,356	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,291	-	-	-	-	-
Charges for services	-	-	-	-	-	22,943
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	192,827	-	6,532	1,354,768	-
Total receipts	<u>28,647</u>	<u>192,827</u>	<u>-</u>	<u>6,532</u>	<u>1,354,768</u>	<u>22,943</u>
Disbursements:						
Personal services	-	112,416	-	-	1,298,736	-
Supplies	74	8,016	-	-	-	-
Other services and charges	19,475	40,514	-	-	392,696	-
Capital outlay	-	5,223	-	-	-	-
Other disbursements	-	31,343	510	-	-	-
Total disbursements	<u>19,549</u>	<u>197,512</u>	<u>510</u>	<u>-</u>	<u>1,691,432</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>9,098</u>	<u>(4,685)</u>	<u>(510)</u>	<u>6,532</u>	<u>(336,664)</u>	<u>22,943</u>
Cash and investments - ending	<u>\$ 61,389</u>	<u>\$ 28,505</u>	<u>\$ 760</u>	<u>\$ 118,075</u>	<u>\$ 94,388</u>	<u>\$ 48,007</u>

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

	Settlement	CVET Agency	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 400	\$ 1,020	\$ 70
Receipts:						
Taxes	31,397,337	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,471,157	53,270	229,042	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,628	8,532	1,215
Other receipts	-	-	-	-	-	-
Total receipts	<u>34,868,494</u>	<u>53,270</u>	<u>229,042</u>	<u>1,628</u>	<u>8,532</u>	<u>1,215</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>34,868,493</u>	<u>53,270</u>	<u>229,042</u>	<u>1,878</u>	<u>9,379</u>	<u>1,200</u>
Total disbursements	<u>34,868,493</u>	<u>53,270</u>	<u>229,042</u>	<u>1,878</u>	<u>9,379</u>	<u>1,200</u>
Excess (deficiency) of receipts over disbursements	<u>1</u>	<u>-</u>	<u>-</u>	<u>(250)</u>	<u>(847)</u>	<u>15</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ 173</u>	<u>\$ 85</u>

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

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Forest Restoration
Cash and investments - beginning	\$ 29,117	\$ 470	\$ 188	\$ 260	\$ 150	\$ 19,660
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	4,379	-	-	-	7,627
Fines and forfeits	4,440	-	438	-	-	-
Other receipts	-	-	-	3,745	-	-
Total receipts	4,440	4,379	438	3,745	-	7,627
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,000	4,241	-	-	-	-
Capital outlay	398	-	-	-	-	-
Other disbursements	-	-	563	3,663	-	8,852
Total disbursements	2,398	4,241	563	3,663	-	8,852
Excess (deficiency) of receipts over disbursements	2,042	138	(125)	82	-	(1,225)
Cash and investments - ending	\$ 31,159	\$ 608	\$ 63	\$ 342	\$ 150	\$ 18,435

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

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 41	\$ 328,513	\$ (22,381)	\$ 32	\$ 17,380	\$ 143,507
Receipts:						
Taxes	-	-	342,546	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	431	330,503	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	198	-	-
Other receipts	-	-	-	-	10,452	15,881
Total receipts	431	330,503	342,546	198	10,452	15,881
Disbursements:						
Personal services	-	-	-	-	6,595	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	336,296	-	-	-	-
Other disbursements	338	-	304,126	-	-	27,030
Total disbursements	338	336,296	304,126	-	6,595	27,030
Excess (deficiency) of receipts over disbursements	93	(5,793)	38,420	198	3,857	(11,149)
Cash and investments - ending	\$ 134	\$ 322,720	\$ 16,039	\$ 230	\$ 21,237	\$ 132,358

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

	Highway	State Grant - New	Justice Partners Grant	Central Dispatch Start UP	911 County/City Contribution	Sheriff's Donations
Cash and investments - beginning	\$ 3,102,561	\$ 13,339	\$ 58,000	\$ 1,551	\$ (7,707)	\$ 673
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,226,556	-	60,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,012	-	-	-	685,086	2,819
Total receipts	1,231,568	-	60,000	-	685,086	2,819
Disbursements:						
Personal services	960,476	-	2,000	-	482,680	-
Supplies	76,882	-	-	-	6,015	-
Other services and charges	356,928	13,774	30,418	-	92,315	2,500
Capital outlay	589,772	-	-	-	6,024	-
Other disbursements	83,032	-	-	-	4,401	164
Total disbursements	2,067,090	13,774	32,418	-	591,435	2,664
Excess (deficiency) of receipts over disbursements	(835,522)	(13,774)	27,582	-	93,651	155
Cash and investments - ending	\$ 2,267,039	\$ (435)	\$ 85,582	\$ 1,551	\$ 85,944	\$ 828

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

	Christmas Party Donation	SISWD	Gaming Revenue - Historic Board	Project Income - Community Corrections	JCATT	Court Interpreter Grant
Cash and investments - beginning	\$ -	\$ 9,144	\$ 518,017	\$ 14,974	\$ 115,691	\$ 964
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	40,522	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	216,100	-	-
Other receipts	650	-	-	-	-	-
Total receipts	650	-	40,522	216,100	-	-
Disbursements:						
Personal services	-	-	-	-	21,864	-
Supplies	-	-	-	14,356	-	-
Other services and charges	-	-	37,775	14,722	19,101	-
Capital outlay	-	-	-	5,552	-	-
Other disbursements	399	-	-	123,620	2,001	-
Total disbursements	399	-	37,775	158,250	42,966	-
Excess (deficiency) of receipts over disbursements	251	-	2,747	57,850	(42,966)	-
Cash and investments - ending	\$ 251	\$ 9,144	\$ 520,764	\$ 72,824	\$ 72,725	\$ 964

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

	Sheriff Seized & Forfeited	Payroll Clearing	PR Clearing FICA MED	PR Clearing State Tax	PR Clearing Local Tax	PR Clearing Hoosier Start
Cash and investments - beginning	\$ 1,989	\$ 190,294	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	1,080,288	229,924	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,476,501	-	-	48,590	30,049
Total receipts	-	1,476,501	1,080,288	229,924	48,590	30,049
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,456,199	1,080,288	229,924	48,590	30,049
Total disbursements	-	1,456,199	1,080,288	229,924	48,590	30,049
Excess (deficiency) of receipts over disbursements	-	20,302	-	-	-	-
Cash and investments - ending	\$ 1,989	\$ 210,596	\$ -	\$ -	\$ -	\$ -

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

	PR Clearing Perf	PR Clearing Ins Repayment	PR Clearing Federal Tax	Prosecutor PCA 93.563	Equitable Sharing Justice Fund	Clerk Incentive Fund
Cash and investments - beginning	\$ -	\$ 100	\$ -	\$ 7,400	\$ 11,950	\$ 85,383
Receipts:						
Taxes	-	-	613,773	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	857,665	975	-	2,174	-	10,452
Total receipts	857,665	975	613,773	2,174	-	10,452
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	80
Other services and charges	-	-	-	-	-	593
Capital outlay	-	-	-	-	-	-
Other disbursements	857,665	-	613,773	-	-	-
Total disbursements	857,665	-	613,773	-	-	673
Excess (deficiency) of receipts over disbursements	-	975	-	2,174	-	9,779
Cash and investments - ending	\$ -	\$ 1,075	\$ -	\$ 9,574	\$ 11,950	\$ 95,162

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

	SIPRC	Supreme CRT Pre-Trial Grant	Adult Guardianship	Prosecutor Felony Diversion CC	Problem Solving	Excise Police
Cash and investments - beginning	\$ 6,600	\$ 94,016	\$ 25,730	\$ 7,460	\$ 15,938	\$ 401
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	193,280	-	-	15,301	-
Total receipts	-	193,280	-	-	15,301	-
Disbursements:						
Personal services	-	120,278	-	7,460	-	-
Supplies	-	-	-	-	12,000	-
Other services and charges	-	74,669	-	-	7,600	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	25,730	-	-	-
Total disbursements	-	194,947	25,730	7,460	19,600	-
Excess (deficiency) of receipts over disbursements	-	(1,667)	(25,730)	(7,460)	(4,299)	-
Cash and investments - ending	\$ 6,600	\$ 92,349	\$ -	\$ -	\$ 11,639	\$ 401

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

	Elected Official Training	Operation Pull Over	OCRA Covid-19 Grant	Jail Treatment	Law Enforce Fed Forfeiture	Drug Court
Cash and investments - beginning	\$ 18,986	\$ -	\$ -	\$ 23,768	\$ 1,611	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	51,013
Charges for services	5,753	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,044,949	-	-	-
Total receipts	5,753	-	1,044,949	-	-	51,013
Disbursements:						
Personal services	-	-	-	-	-	48,042
Supplies	-	-	-	20,896	-	1,642
Other services and charges	35	-	603	-	-	375
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	349,894	-	-	-
Total disbursements	35	-	350,497	20,896	-	50,059
Excess (deficiency) of receipts over disbursements	5,718	-	694,452	(20,896)	-	954
Cash and investments - ending	\$ 24,704	\$ -	\$ 694,452	\$ 2,872	\$ 1,611	\$ 954

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

	1127 State Grant 2020	Co Drug Free	Think Gis	LIT Public Safety - Co Share	Auditor Ineligibility Deduction	Traffic Enforcement Detail
Cash and investments - beginning	\$ -	\$ 28,454	\$ 1,250	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	710,499	16,210	-	1,598,917	-	-
Charges for services	-	-	-	-	1,620	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	262,759	-	2,500
Total receipts	710,499	16,210	-	1,861,676	1,620	2,500
Disbursements:						
Personal services	578,093	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	100,237	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	335,000	-	-
Total disbursements	678,330	-	-	335,000	-	-
Excess (deficiency) of receipts over disbursements	32,169	16,210	-	1,526,676	1,620	2,500
Cash and investments - ending	\$ 32,169	\$ 44,664	\$ 1,250	\$ 1,526,676	\$ 1,620	\$ 2,500

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

	LIT Public Safety Clearing	LIT Economic Development	Prosecutor Felony Diversion	ICJF GRANT	LIT (JAIL) Correctional Rebab	GUARDIAN AD LITEM
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,534
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,535,386	2,741,662	-	143,878	1,448,792	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	59,409	-	-	-
<b>Total receipts</b>	<b>2,535,386</b>	<b>2,741,662</b>	<b>59,409</b>	<b>143,878</b>	<b>1,448,792</b>	<b>-</b>
Disbursements:						
Personal services	-	-	44,894	-	-	-
Supplies	-	-	982	-	-	-
Other services and charges	-	-	11,930	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,535,386	2,741,662	-	34,180	-	-
<b>Total disbursements</b>	<b>2,535,386</b>	<b>2,741,662</b>	<b>57,806</b>	<b>34,180</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	1,603	109,698	1,448,792	-
Cash and investments - ending	\$ -	\$ -	\$ 1,603	\$ 109,698	\$ 1,448,792	\$ 1,534

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

	JURY FEES	ALCOHOL & TOBACCO COMMISSION	DRUG COURT GRANT	Community Corrections ctp	EMERGENCY/ RIGHT TO KNOW	PRE-TRIAL DIVERSION
Cash and investments - beginning	\$ 21,625	\$ 8,118	\$ 3,406	\$ 22,852	\$ 13,159	\$ 105,926
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,500	40,600	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,114	-	-	-	-	-
Other receipts	-	1,370	-	-	4,487	24,724
Total receipts	1,114	1,370	6,500	40,600	4,487	24,724
Disbursements:						
Personal services	-	-	613	35,370	-	5,846
Supplies	-	-	-	2,178	-	7,934
Other services and charges	-	-	3,835	748	-	7,964
Capital outlay	-	-	-	1,500	-	4,700
Other disbursements	-	-	-	-	600	-
Total disbursements	-	-	4,448	39,796	600	26,444
Excess (deficiency) of receipts over disbursements	1,114	1,370	2,052	804	3,887	(1,720)
Cash and investments - ending	\$ 22,739	\$ 9,488	\$ 5,458	\$ 23,656	\$ 17,046	\$ 104,206

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

	SRI	CASA/GRANT	Jail Treatment YR 2022	infraction deferral program	CEMETERY BOARD DONATIONS	edp/casino money
Cash and investments - beginning	\$ (10,505)	\$ (2,794)	\$ -	\$ 44,009	\$ 5,044	\$ 96,653
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	46,983	-	-	-	34,297
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,618	-	-
Other receipts	-	-	30,000	-	-	-
Total receipts	-	46,983	30,000	2,618	-	34,297
Disbursements:						
Personal services	-	-	-	-	1,400	-
Supplies	-	-	-	-	-	6,653
Other services and charges	22,284	46,983	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,658	4,514	-	25,000
Total disbursements	22,284	46,983	1,658	4,514	1,400	31,653
Excess (deficiency) of receipts over disbursements	(22,284)	-	28,342	(1,896)	(1,400)	2,644
Cash and investments - ending	\$ (32,789)	\$ (2,794)	\$ 28,342	\$ 42,113	\$ 3,644	\$ 99,297

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

	SEIZED ASSETS	MENTAL HEALTH AGENCIES	local trust health	jeff co sheriff con't education	IND STATE POLICE
Cash and investments - beginning	\$ 55,546	\$ 1,566	\$ 50,398	\$ 882	\$ 36,789
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	20,403	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	31,677	-	-	673	287
Total receipts	31,677	-	20,403	673	287
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	32,963	-	15,000	-	-
Capital outlay	-	-	4,000	-	-
Other disbursements	-	-	450	-	760
Total disbursements	32,963	-	19,450	-	760
Excess (deficiency) of receipts over disbursements	(1,286)	-	953	673	(473)
Cash and investments - ending	\$ 54,260	\$ 1,566	\$ 51,351	\$ 1,555	\$ 36,316

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

	DEPT OF NATURAL RESOURCES	CITY OF MADISON	HOMELAND SECURITY/SEMA	Treasurer Cash Book	Sheriff Inmate Trust
Cash and investments - beginning	\$ 1,013	\$ 2,541	\$ 59,991	\$ 1,049,513	\$ 66,469
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	52	881	-	660,380	479,834
Total receipts	52	881	-	660,380	479,834
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	1,049,513	455,698
Total disbursements	-	-	-	1,049,513	455,698
Excess (deficiency) of receipts over disbursements	52	881	-	(389,133)	24,136
Cash and investments - ending	\$ 1,065	\$ 3,422	\$ 59,991	\$ 660,380	\$ 90,605

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

	Sheriff Commissary	Clerk Cash Bond	Board of Tourism	LOCAL ROADS & BRIDGES GRANT	Totals
Cash and investments - beginning	\$ 42,946	\$ 1,324,529	\$ 704,526	\$ 232,601	\$ 26,554,907
Receipts:					
Taxes	-	-	-	-	45,177,034
Licenses and permits	-	-	-	-	79,064
Intergovernmental receipts	-	-	-	-	17,731,708
Charges for services	-	-	-	-	892,491
Fines and forfeits	-	-	-	-	332,152
Other receipts	199,760	2,051,185	241,768	801,454	15,050,784
Total receipts	199,760	2,051,185	241,768	801,454	79,263,233
Disbursements:					
Personal services	-	-	-	-	10,128,430
Supplies	-	-	-	-	1,105,362
Other services and charges	-	-	-	1,034,055	7,712,168
Capital outlay	-	-	-	-	2,729,388
Other disbursements	159,282	2,275,709	352,726	-	56,394,047
Total disbursements	159,282	2,275,709	352,726	1,034,055	78,069,395
Excess (deficiency) of receipts over disbursements	40,478	(224,524)	(110,958)	(232,601)	1,193,838
Cash and investments - ending	\$ 83,424	\$ 1,100,005	\$ 593,568	\$ -	\$ 27,748,745

JEFFERSON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 74,131,229</u>	<u>\$ 72,277,397</u>

JEFFERSON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2020

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,304,264
Infrastructure	2,210,296
Buildings	40,665,500
Machinery, equipment, and vehicles	<u>2,364,333</u>
Total governmental activities	<u>47,544,393</u>
Total capital assets	<u>\$ 47,544,393</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/>.