

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JASPER COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**  
08/26/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Donya Jordan	01-01-21 to 12-31-22
County Treasurer	Tammy McEwan	01-01-21 to 12-31-22
Clerk of the Circuit Court	Kara Fishburn	01-01-21 to 12-31-22
County Sheriff	Patrick M. Williamson, Sr.	01-01-21 to 12-31-22
County Recorder	Kimberly K. Grow	01-01-21 to 12-31-22
President of the Board of County Commissioners	Kendell Culp	01-01-21 to 12-31-22
President of the County Council	Rein O. Bontreger	01-01-21 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JASPER COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Jasper County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

#### ***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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibilities for the Financial Statement***

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 3, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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

August 3, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY  
INFORMATION; AND OTHER INFORMATION

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.

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

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

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

JASPER COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
General	\$ 7,186,435	\$ 13,484,742	\$ 12,406,223	\$ 8,264,954
Accident Report	4,206	4,591	2,184	6,613
LIT Co Share Econ. Development	2,816,827	1,548,052	1,373,036	2,991,843
City And Town Court Costs	80,892	7,019	-	87,911
Clerk's Records Perpetuation	160,753	18,721	11,674	167,800
Community Corrections Proj Inc	436,110	207,335	317,236	326,209
Community Transition Program	-	4,375	-	4,375
Congressional School Interest	135,994	119	2,694	133,419
Congressional School Principal	67,350	-	-	67,350
Convention Visitor and Tourism	334,146	256,093	116,135	474,104
Sales Disclosure-County Share	17,400	7,400	-	24,800
Cumulative Bridge	3,678,839	370,001	238,625	3,810,215
Cumulative Capital Development	1,428,002	713,334	698,502	1,442,834
Cumulative Capital Improvement	1,728,003	839,379	921,278	1,646,104
Drug Free Community	25,294	26,147	22,000	29,441
Emergency Medical Services	571,537	1,012,957	795,123	789,371
Emer Planning/Right To Know	73,766	11,436	30,410	54,792
Extradition	10,474	806	11,280	-
Firearms Training	24,558	12,170	33,346	3,382
General Drain Improvement	478,659	275,599	47,890	706,368
Health	568,096	602,632	340,855	829,873
Identification Security Protec	6,205	7,742	9,586	4,361
General Local Health Maint.	41,744	33,139	32,416	42,467
Local Road and Street	2,075,995	718,732	367,697	2,427,030
LIT Public Safety - Co. Share	1,346,666	1,665,155	1,642,346	1,369,475
Misdemeanant	7,599	71,978	12,603	66,974
MVH Restricted	477,516	2,162,915	1,379,288	1,261,143
Rainy Day	5,599,103	1,804	-	5,600,907
Recorder's Recds Perpetuation	176,369	101,551	48,258	229,662
Sex/Violent Off Admin	1,778	1,560	-	3,338
Suppl Public Defender Services	69,484	21,997	-	91,481
Surplus Tax	221,426	127,729	138,642	210,513
Surveyor's Corner Perpetuation	158,945	38,870	15,286	182,529
Tax Sale Fees	-	4,599	4,599	-
Tax Sale Redemption	56	30,825	30,825	56
Tax Sale Surplus	381,029	238,972	241,188	378,813
Local Health Maintenance Trust	22,695	20,739	4,595	38,839
Auditor's Ineligible Deduction	34,511	-	-	34,511
Cnty Elected Officials Trainin	23,243	7,742	2,624	28,361
Co Offenders Transport Fund	6,341	750	-	7,091
Statewide 911	694,050	507,670	406,824	794,896
Adult Probation Administrative	48,260	18,395	-	66,655
Juvenile Probation Admin	4,081	1,600	-	5,681
Suppl Adult Probation Services	155,875	92,567	13,675	234,767
Suppl Juvenile Prob Services	33,435	5,149	3,985	34,599
County User Fee	2,138	33,893	33,542	2,489
Drainage Maintenance	2,940,273	2,310,940	1,872,349	3,378,864
K-9	9,469	3,477	5,506	7,440
Court Interpreters	2,562	9,524	9,909	2,177
CASA Donations	1,750	-	-	1,750
Payroll Clearing	23,821	2,955,734	2,971,769	7,786
Settlement	-	45,128,264	45,128,264	-
LIT Prop Tax Oper Levies Repl	-	3,946,100	3,946,100	-
LOIT Stabilization	7,507,484	1,464,808	-	8,972,292
CVET Agency	-	412,906	412,906	-
Sewer and Water Service	600	30,261	30,491	370
Financial Institution Tax	-	516,771	516,771	-
State Fines And Forfeitures	4,465	5,785	9,195	1,055
Infraction Judgements	317	8,551	8,355	513
Special Death Benefit	135	2,490	2,435	190
Sales Disclosure-State Share	330	7,400	6,940	790
Coroners Training & Con't Educ	799	3,589	4,048	340
Interstate Compact-State Share	188	750	875	63
Mortg Record Fees-State Share	450	5,385	5,445	390
Sex/Violent Off Admin-State	26	173	184	15
Child Restr Violations Fines	54	375	429	-
Inheritance Tax	6	-	-	6
Education Plate Fees Agency	19	450	469	-
Riverboat Revenue Sharing	-	198,087	198,119	(32)
LIT CERTIFIED SHARES	424,401	11,261,920	11,686,321	-
LIT PUBLIC SAFETY	-	2,017,290	2,017,290	-
LIT ECONOMIC DEVELOPMENT-EDIT	-	2,017,290	2,017,290	-
Title IV-D Incentive Fund	250,776	15,821	22,684	243,913
Prosecutor Incentive Fund	284,226	23,160	18,377	289,009
Clerk Incentive Fund	215,838	15,391	8,016	223,213
Motor Vehicle Highway	426,162	2,273,719	2,397,714	302,167

JASPER COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
CAR-Treasurer	1,418,687	1,416,447	1,418,167	1,416,967
CAR- Inmate Trust Fund	12,774	265,651	262,097	16,328
CAR-Clerk	1,006,761	3,474,381	3,619,818	861,324
CAR-Sheriff Jail Commissary	54,549	177,666	154,963	77,252
CAR CC PROJECT INCOME	12,304	216,767	207,335	21,736
CAR-Community Corrections Commissary	54,898	32,652	23,359	64,191
2017 GAL/CASA CAP BLDG GRANT	4,899	-	1,339	3,560
93.268 HEALTH DEPT COVID GRANT	-	50,399	50,031	368
CROSSROADS CASA MATCHING	17,965	29,786	13,764	33,987
GAL/CASA GCSPR-Jasper	20,580	-	20,578	2
LIT - SPECIAL PURPOSE	813,438	1,218,060	1,554,905	476,593
Reimbursement per Court Order	480	250	217	513
Comm Corr/ Drug Free Counsel	1,269	1,500	2,769	-
County's Law Enforc Cont Ed	123,322	4,473	2,833	124,962
Jury Pay	7,715	2,614	-	10,329
Marijuana Eradication	49,037	3,635	-	52,672
Pretrial Diversion	159,469	58,369	38,121	179,717
PP Judgment Collections	370	-	-	370
Reassessment Fund	845,974	361,627	283,467	924,134
Comms Cert Tax Sale Surplus	3,424	-	-	3,424
2016 LOIT Special Distrb	148,908	-	148,908	-
DEA Fund	35,025	65,704	23,584	77,145
Sheriff Smoking Cessation	38	-	-	38
Prosecutor Federal Forfeiture	40,057	-	14,824	25,233
Prosecutor State Drug Recovery	68,247	2,072	1,915	68,404
Comm Corr-Work Release	3,269	-	1,231	2,038
Donations Warning Sirens	2,390	-	-	2,390
Donations Animal Shelter	25,229	6,533	3,094	28,668
Drug Free Donation Fund	970	-	-	970
Spillman Software	30,783	115,989	11,667	135,105
Local Comms Cert Tax Sale	1,000	-	-	1,000
Local Jail Prop Proceeds	123,412	-	9,855	113,557
Partners/Drug Free Community	2,500	2,400	1,409	3,491
Jasper Co Redev Commission	96,161	46,677	35,062	107,776
Dunns Bridge Solar Project	-	100,000	100,000	-
Employee Benefits	188,527	3,489,499	3,233,137	444,889
LIT/PROPERTY TAX RELIEF	152,688	7,894,922	7,944,832	102,778
81.041 Comprehen Dev Block	23,381	-	-	23,381
07.218 Comprehen Dev Block	6,129	-	-	6,129
xx.xxx Cops Universal Grant	464	-	-	464
xx.xxx 1999 Local Law Enforcem	21	-	-	21
Iroquois River Debris Rem	895	150,251	150,251	895
93.074 Ebola Grant Fund	18,045	-	-	18,045
PP Base Grant 19-20	16,557	-	16,557	-
PHEP CRI Base 19-20	835	182	1,017	-
PP BASE 7/1/2020	8,923	7,448	16,371	-
CRI 7/1/2020	-	10,412	10,412	-
93.069 PP BASE 21-22	-	21,403	4,996	16,407
93.069 PHEP CRI BASE 21-22	-	1,290	327	963
93.268 Children Covid-19 Grant	-	-	3,824	(3,824)
93.788 Opioid Response Grant	58,457	-	1,010	57,447
20.703 FFY 19 HMEP Grant	5,000	-	-	5,000
COVID19 CARES ACT	1,062,109	108,265	1,170,374	-
ARP Coronavirus Recovery Fund	-	3,259,513	30,000	3,229,513
Comm Correct State Grant (2)	6,003	-	4,624	1,379
H1N1	120	-	-	120
Benton Community Foundation Gr	1,234	-	-	1,234
Comm Corr St Grant	-	317,219	259,674	57,545
Jasper Foundation-Animal Shelt	90	-	-	90
IN 1st Lady Charitable Found G	500	-	-	500
2021 Court Reform Grant	-	1,335	1,335	-
Jail Treatment Program-ICJI	25,250	-	-	25,250
COVID Insurance Reimb Grant	-	122,435	122,435	-
2021 IPEP SAFETY GRANT	-	10,121	10,121	-
Community Crossings Grant	-	1,678,666	1,678,666	-
ENHANCED ACCESS	5,194	57,347	17,002	45,539
Public Safety Resilience Grant	-	22,000	22,000	-
Social Impact Program (SIPP)	-	5,000	-	5,000
Garden Project / Sheriff	1,124	-	261	863
Totals	<u>\$ 50,277,486</u>	<u>\$ 124,766,352</u>	<u>\$ 117,759,259</u>	<u>\$ 57,284,579</u>

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

JASPER COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

*Licenses and permits.* Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

JASPER COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

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

**E. Disbursements**

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

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

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

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

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

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

JASPER COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

JASPER COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

*Financial Report*

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

JASPER COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

JASPER COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. *Holding Corporation***

The County has entered into a capital lease with the Jasper County Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2021 totaled \$811,574.

**Note 8. *Subsequent Events***

In 2021, the County was awarded American Rescue Plan (ARPA) Act funds in the amount of \$6,519,025. The County received \$3,259,512 in June 2021, that was receipted into the ARP Coronavirus Recovery Fund (American Rescue Plan Fund #8950). The County received the other half of this money in June 2022. The County has since appropriated \$500,000 of this money to help fund the ambulance issues located in the central part of the County and \$1,500,000 for paving.

**Note 9. *Other Postemployment Benefits***

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

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REQUIRED SUPPLEMENTARY INFORMATION

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	General	Accident Report	LIT Co Share Econ. Development	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections Proj Inc
Cash and investments - beginning	\$ 7,186,435	\$ 4,206	\$ 2,816,827	\$ 80,892	\$ 160,753	\$ 436,110
Receipts:						
Taxes	10,160,147	-	1,486,305	-	-	-
Licenses and permits	141,523	-	-	-	-	-
Intergovernmental receipts	1,865,050	-	-	-	-	-
Charges for services	555,873	4,591	-	-	-	114,968
Fines and forfeits	114,189	-	-	7,019	18,721	92,367
Other receipts	647,960	-	61,747	-	-	-
Total receipts	13,484,742	4,591	1,548,052	7,019	18,721	207,335
Disbursements:						
Personal services	9,445,902	-	19,388	-	-	184,583
Supplies	457,562	-	118,372	-	-	50,833
Other services and charges	2,276,999	2,184	1,212,862	-	11,674	81,180
Capital outlay	225,760	-	22,414	-	-	640
Other disbursements	-	-	-	-	-	-
Total disbursements	12,406,223	2,184	1,373,036	-	11,674	317,236
Excess (deficiency) of receipts over disbursements	1,078,519	2,407	175,016	7,019	7,047	(109,901)
Cash and investments - ending	\$ 8,264,954	\$ 6,613	\$ 2,991,843	\$ 87,911	\$ 167,800	\$ 326,209

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Community Transition Program	Congressional School Interest	Congressional School Principal	Convention Visitor and Tourism	Sales Disclosure-County Share	Cumulative Bridge
Cash and investments - beginning	\$ -	\$ 135,994	\$ 67,350	\$ 334,146	\$ 17,400	\$ 3,678,839
Receipts:						
Taxes	-	-	-	256,093	-	245,964
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,375	-	-	-	-	25,265
Charges for services	-	-	-	-	-	96,239
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	119	-	-	7,400	2,533
Total receipts	<u>4,375</u>	<u>119</u>	<u>-</u>	<u>256,093</u>	<u>7,400</u>	<u>370,001</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	2,694	-	78,000	-	778
Capital outlay	-	-	-	38,135	-	237,847
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>2,694</u>	<u>-</u>	<u>116,135</u>	<u>-</u>	<u>238,625</u>
Excess (deficiency) of receipts over disbursements	<u>4,375</u>	<u>(2,575)</u>	<u>-</u>	<u>139,958</u>	<u>7,400</u>	<u>131,376</u>
Cash and investments - ending	<u>\$ 4,375</u>	<u>\$ 133,419</u>	<u>\$ 67,350</u>	<u>\$ 474,104</u>	<u>\$ 24,800</u>	<u>\$ 3,810,215</u>

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Cumulative Capital Development	Cumulative Capital Improvement	Drug Free Community	Emergency Medical Services	Emer Planning/Right To Know	Extradition
Cash and investments - beginning	\$ 1,428,002	\$ 1,728,003	\$ 25,294	\$ 571,537	\$ 73,766	\$ 10,474
Receipts:						
Taxes	481,888	760,479	-	918,599	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	49,499	78,116	-	94,358	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	24,878	-	-	806
Other receipts	181,947	784	1,269	-	11,436	-
Total receipts	<u>713,334</u>	<u>839,379</u>	<u>26,147</u>	<u>1,012,957</u>	<u>11,436</u>	<u>806</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	77,694	921,278	-	-	-	-
Other services and charges	430,972	-	22,000	795,123	6,500	11,280
Capital outlay	189,836	-	-	-	23,910	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>698,502</u>	<u>921,278</u>	<u>22,000</u>	<u>795,123</u>	<u>30,410</u>	<u>11,280</u>
Excess (deficiency) of receipts over disbursements	<u>14,832</u>	<u>(81,899)</u>	<u>4,147</u>	<u>217,834</u>	<u>(18,974)</u>	<u>(10,474)</u>
Cash and investments - ending	<u>\$ 1,442,834</u>	<u>\$ 1,646,104</u>	<u>\$ 29,441</u>	<u>\$ 789,371</u>	<u>\$ 54,792</u>	<u>\$ -</u>

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Firearms Training	General Drain Improvement	Health	Identification Security Protec	General Local Health Maint.	Local Road and Street
Cash and investments - beginning	\$ 24,558	\$ 478,659	\$ 568,096	\$ 6,205	\$ 41,744	\$ 2,075,995
Receipts:						
Taxes	-	269,679	358,906	-	-	-
Licenses and permits	-	-	84,424	-	-	-
Intergovernmental receipts	-	-	36,867	-	-	654,210
Charges for services	12,170	-	-	7,742	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,920	122,435	-	33,139	64,522
Total receipts	<u>12,170</u>	<u>275,599</u>	<u>602,632</u>	<u>7,742</u>	<u>33,139</u>	<u>718,732</u>
Disbursements:						
Personal services	-	-	272,932	-	32,416	-
Supplies	-	-	7,700	-	-	-
Other services and charges	33,346	47,890	59,728	9,586	-	367,697
Capital outlay	-	-	495	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>33,346</u>	<u>47,890</u>	<u>340,855</u>	<u>9,586</u>	<u>32,416</u>	<u>367,697</u>
Excess (deficiency) of receipts over disbursements	<u>(21,176)</u>	<u>227,709</u>	<u>261,777</u>	<u>(1,844)</u>	<u>723</u>	<u>351,035</u>
Cash and investments - ending	<u>\$ 3,382</u>	<u>\$ 706,368</u>	<u>\$ 829,873</u>	<u>\$ 4,361</u>	<u>\$ 42,467</u>	<u>\$ 2,427,030</u>

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LIT Public Safety -		MVH Restricted	Rainy Day	Recorder's Reeds Perpetuation	Sex/Violent Off Admin
	Co. Share	Misdemeanant				
Cash and investments - beginning	\$ 1,346,666	\$ 7,599	\$ 477,516	\$ 5,599,103	\$ 176,369	\$ 1,778
Receipts:						
Taxes	1,513,176	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,162,451	-	-	-
Charges for services	-	17,934	-	-	101,551	1,560
Fines and forfeits	-	-	-	-	-	-
Other receipts	151,979	54,044	464	1,804	-	-
Total receipts	1,665,155	71,978	2,162,915	1,804	101,551	1,560
Disbursements:						
Personal services	1,642,346	-	-	-	29,664	-
Supplies	-	-	606,969	-	18,369	-
Other services and charges	-	12,603	772,319	-	225	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,642,346	12,603	1,379,288	-	48,258	-
Excess (deficiency) of receipts over disbursements	22,809	59,375	783,627	1,804	53,293	1,560
Cash and investments - ending	\$ 1,369,475	\$ 66,974	\$ 1,261,143	\$ 5,600,907	\$ 229,662	\$ 3,338

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Suppl Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 69,484	\$ 221,426	\$ 158,945	\$ -	\$ 56	\$ 381,029
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	38,670	-	-	-
Fines and forfeits	21,997	-	-	-	-	-
Other receipts	-	127,729	200	4,599	30,825	238,972
Total receipts	21,997	127,729	38,870	4,599	30,825	238,972
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	138,642	937	4,599	30,825	241,188
Capital outlay	-	-	14,349	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	138,642	15,286	4,599	30,825	241,188
Excess (deficiency) of receipts over disbursements	21,997	(10,913)	23,584	-	-	(2,216)
Cash and investments - ending	\$ 91,481	\$ 210,513	\$ 182,529	\$ -	\$ 56	\$ 378,813

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Local Health Maintenance Trust	Auditor's Ineligible Deduction	Cnty Elected Officials Trainin	Co Offenders Transport Fund	Statewide 911	Adult Probation Administrative
Cash and investments - beginning	\$ 22,695	\$ 34,511	\$ 23,243	\$ 6,341	\$ 694,050	\$ 48,260
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	7,742	-	507,670	-
Fines and forfeits	-	-	-	750	-	18,395
Other receipts	20,739	-	-	-	-	-
Total receipts	20,739	-	7,742	750	507,670	18,395
Disbursements:						
Personal services	4,569	-	-	-	269,231	-
Supplies	26	-	-	-	-	-
Other services and charges	-	-	2,624	-	137,593	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,595	-	2,624	-	406,824	-
Excess (deficiency) of receipts over disbursements	16,144	-	5,118	750	100,846	18,395
Cash and investments - ending	\$ 38,839	\$ 34,511	\$ 28,361	\$ 7,091	\$ 794,896	\$ 66,655

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Juvenile Probation Admin	Suppl Adult Probation Services	Suppl Juvenile Prob Services	County User Fee	Drainage Maintenance	K-9
Cash and investments - beginning	\$ 4,081	\$ 155,875	\$ 33,435	\$ 2,138	\$ 2,940,273	\$ 9,469
Receipts:						
Taxes	-	-	-	-	740,626	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	4,929	3,301	-	-	-
Charges for services	-	-	-	-	1,570,314	-
Fines and forfeits	1,600	86,768	1,848	33,893	-	-
Other receipts	-	870	-	-	-	3,477
Total receipts	1,600	92,567	5,149	33,893	2,310,940	3,477
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	300	3,301	-	-	-
Other services and charges	-	7,951	684	33,542	1,871,699	5,506
Capital outlay	-	5,424	-	-	-	-
Other disbursements	-	-	-	-	650	-
Total disbursements	-	13,675	3,985	33,542	1,872,349	5,506
Excess (deficiency) of receipts over disbursements	1,600	78,892	1,164	351	438,591	(2,029)
Cash and investments - ending	\$ 5,681	\$ 234,767	\$ 34,599	\$ 2,489	\$ 3,378,864	\$ 7,440

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Court Interpreters	CASA Donations	Payroll Clearing	Settlement	LIT Prop Tax Oper Levies Repl	LOIT Stabilization
Cash and investments - beginning	\$ 2,562	\$ 1,750	\$ 23,821	\$ -	\$ -	\$ 7,507,484
Receipts:						
Taxes	-	-	-	38,820,226	3,569,429	1,464,808
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,982,909	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,524	-	2,955,734	1,325,129	376,671	-
Total receipts	9,524	-	2,955,734	45,128,264	3,946,100	1,464,808
Disbursements:						
Personal services	-	-	2,952,690	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,909	-	1,072	44,092,128	3,946,100	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	18,007	1,036,136	-	-
Total disbursements	9,909	-	2,971,769	45,128,264	3,946,100	-
Excess (deficiency) of receipts over disbursements	(385)	-	(16,035)	-	-	1,464,808
Cash and investments - ending	\$ 2,177	\$ 1,750	\$ 7,786	\$ -	\$ -	\$ 8,972,292

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CVET Agency	Sewer and Water Service	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 600	\$ -	\$ 4,465	\$ 317	\$ 135
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	412,906	-	516,771	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	5,425	8,551	2,490
Other receipts	-	30,261	-	360	-	-
Total receipts	412,906	30,261	516,771	5,785	8,551	2,490
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	412,906	30,491	516,771	9,195	8,355	2,435
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	412,906	30,491	516,771	9,195	8,355	2,435
Excess (deficiency) of receipts over disbursements	-	(230)	-	(3,410)	196	55
Cash and investments - ending	\$ -	\$ 370	\$ -	\$ 1,055	\$ 513	\$ 190

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Sales Disclosure-State Share	Coroners Training & Con't Educ	Interstate Compact-State Share	Mortg Record Fees-State Share	Sex/Violent Off Admin-State	Child Restr Violations Fines
Cash and investments - beginning	\$ 330	\$ 799	\$ 188	\$ 450	\$ 26	\$ 54
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	3,589	-	5,385	173	-
Fines and forfeits	-	-	750	-	-	375
Other receipts	7,400	-	-	-	-	-
Total receipts	7,400	3,589	750	5,385	173	375
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,940	4,048	875	5,445	184	429
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,940	4,048	875	5,445	184	429
Excess (deficiency) of receipts over disbursements	460	(459)	(125)	(60)	(11)	(54)
Cash and investments - ending	\$ 790	\$ 340	\$ 63	\$ 390	\$ 15	\$ -

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY
Cash and investments - beginning	\$ 6	\$ 19	\$ -	\$ 424,401	\$ -
Receipts:					
Taxes	-	-	-	11,006,335	2,017,290
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	450	198,087	255,585	-
Total receipts	-	450	198,087	11,261,920	2,017,290
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	469	69,304	11,686,321	2,017,290
Capital outlay	-	-	-	-	-
Other disbursements	-	-	128,815	-	-
Total disbursements	-	469	198,119	11,686,321	2,017,290
Excess (deficiency) of receipts over disbursements	-	(19)	(32)	(424,401)	-
Cash and investments - ending	\$ 6	\$ -	\$ (32)	\$ -	\$ -

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LIT ECONOMIC DEVELOPMENT-EDIT	Title IV-D Incentive Fund	Prosecutor Incentive Fund	Clerk Incentive Fund	Motor Vehicle Highway
Cash and investments - beginning	\$ -	\$ 250,776	\$ 284,226	\$ 215,838	\$ 426,162
Receipts:					
Taxes	2,017,290	-	-	-	-
Licenses and permits	-	-	-	-	42,913
Intergovernmental receipts	-	-	-	-	2,162,451
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	15,821	23,160	15,391	68,355
Total receipts	<u>2,017,290</u>	<u>15,821</u>	<u>23,160</u>	<u>15,391</u>	<u>2,273,719</u>
Disbursements:					
Personal services	-	-	16,276	-	1,821,165
Supplies	-	-	-	-	218,571
Other services and charges	2,017,290	22,684	2,101	8,016	357,978
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,017,290</u>	<u>22,684</u>	<u>18,377</u>	<u>8,016</u>	<u>2,397,714</u>
Excess (deficiency) of receipts over disbursements	-	(6,863)	4,783	7,375	(123,995)
Cash and investments - ending	\$ -	\$ 243,913	\$ 289,009	\$ 223,213	\$ 302,167

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	<u>CAR-Treasurer</u>	<u>CAR-Inmate Trust Fund</u>	<u>CAR-Clerk</u>	<u>CAR-Sheriff Jail Commissary</u>	<u>CAR CC PROJECT INCOME</u>
Cash and investments - beginning	\$ 1,418,687	\$ 12,774	\$ 1,006,761	\$ 54,549	\$ 12,304
Receipts:					
Taxes	1,416,447	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	265,651	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	3,474,381	177,666	216,767
Total receipts	<u>1,416,447</u>	<u>265,651</u>	<u>3,474,381</u>	<u>177,666</u>	<u>216,767</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,418,167	262,097	3,619,818	154,963	207,335
Total disbursements	<u>1,418,167</u>	<u>262,097</u>	<u>3,619,818</u>	<u>154,963</u>	<u>207,335</u>
Excess (deficiency) of receipts over disbursements	<u>(1,720)</u>	<u>3,554</u>	<u>(145,437)</u>	<u>22,703</u>	<u>9,432</u>
Cash and investments - ending	<u>\$ 1,416,967</u>	<u>\$ 16,328</u>	<u>\$ 861,324</u>	<u>\$ 77,252</u>	<u>\$ 21,736</u>

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CAR-Community Corrections Commissary	2017 GAL/CASA CAP BLDG GRANT	93.268 HEALTH DEPT COVID GRANT	CROSSROADS CASA MATCHING	GAL/CASA GCSPR-Jasper
Cash and investments - beginning	\$ 54,898	\$ 4,899	\$ -	\$ 17,965	\$ 20,580
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	32,652	-	50,399	29,786	-
Total receipts	32,652	-	50,399	29,786	-
Disbursements:					
Personal services	-	-	12,241	2,494	-
Supplies	-	1,339	-	1,053	-
Other services and charges	-	-	-	9,837	-
Capital outlay	-	-	-	380	-
Other disbursements	23,359	-	37,790	-	20,578
Total disbursements	23,359	1,339	50,031	13,764	20,578
Excess (deficiency) of receipts over disbursements	9,293	(1,339)	368	16,022	(20,578)
Cash and investments - ending	\$ 64,191	\$ 3,560	\$ 368	\$ 33,987	\$ 2

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LIT - SPECIAL PURPOSE	Reimbursement per Court Order	Comm Corr/ Drug Free Counsel	County's Law Enforc Cont Ed	Jury Pay	Marijuana Eradication
Cash and investments - beginning	\$ 813,438	\$ 480	\$ 1,269	\$ 123,322	\$ 7,715	\$ 49,037
Receipts:						
Taxes	1,210,374	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	250	-	4,473	2,472	3,635
Other receipts	7,686	-	1,500	-	142	-
Total receipts	1,218,060	250	1,500	4,473	2,614	3,635
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	217,095	-	-	-	-	-
Other services and charges	1,337,810	217	2,769	2,833	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,554,905	217	2,769	2,833	-	-
Excess (deficiency) of receipts over disbursements	(336,845)	33	(1,269)	1,640	2,614	3,635
Cash and investments - ending	\$ 476,593	\$ 513	\$ -	\$ 124,962	\$ 10,329	\$ 52,672

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Pretrial Diversion	PP Judgment Collections	Reassessment Fund	Comms Cert Tax Sale Surplus	2016 LOIT Special Distrb	DEA Fund
Cash and investments - beginning	\$ 159,469	\$ 370	\$ 845,974	\$ 3,424	\$ 148,908	\$ 35,025
Receipts:						
Taxes	-	-	326,278	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	12,534	-	33,515	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	45,835	-	-	-	-	-
Other receipts	-	-	1,834	-	-	65,704
Total receipts	58,369	-	361,627	-	-	65,704
Disbursements:						
Personal services	24,579	-	149,175	-	-	-
Supplies	542	-	1,523	-	148,908	-
Other services and charges	13,000	-	132,769	-	-	23,584
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	38,121	-	283,467	-	148,908	23,584
Excess (deficiency) of receipts over disbursements	20,248	-	78,160	-	(148,908)	42,120
Cash and investments - ending	\$ 179,717	\$ 370	\$ 924,134	\$ 3,424	\$ -	\$ 77,145

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Sheriff Smoking Cessation	Prosecutor Federal Forfeiture	Prosecutor State Drug Recovery	Comm Corr-Work Release	Donations Warning Sirens	Donations Animal Shelter
Cash and investments - beginning	\$ 38	\$ 40,057	\$ 68,247	\$ 3,269	\$ 2,390	\$ 25,229
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,072	-	-	6,533
Total receipts	-	-	2,072	-	-	6,533
Disbursements:						
Personal services	-	-	-	-	-	869
Supplies	-	-	-	1,231	-	-
Other services and charges	-	14,824	64	-	-	-
Capital outlay	-	-	1,851	-	-	2,225
Other disbursements	-	-	-	-	-	-
Total disbursements	-	14,824	1,915	1,231	-	3,094
Excess (deficiency) of receipts over disbursements	-	(14,824)	157	(1,231)	-	3,439
Cash and investments - ending	\$ 38	\$ 25,233	\$ 68,404	\$ 2,038	\$ 2,390	\$ 28,668

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Drug Free Donation Fund	Spillman Software	Local Comms Cert Tax Sale	Local Jail Prop Proceeds	Partners/Drug Free Community	Jasper Co Redev Commission
Cash and investments - beginning	\$ 970	\$ 30,783	\$ 1,000	\$ 123,412	\$ 2,500	\$ 96,161
Receipts:						
Taxes	-	-	-	-	-	46,677
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	115,989	-	-	2,400	-
Total receipts	-	115,989	-	-	2,400	46,677
Disbursements:						
Personal services	-	-	-	-	1,409	-
Supplies	-	-	-	-	-	-
Other services and charges	-	11,667	-	9,855	-	35,062
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	11,667	-	9,855	1,409	35,062
Excess (deficiency) of receipts over disbursements	-	104,322	-	(9,855)	991	11,615
Cash and investments - ending	\$ 970	\$ 135,105	\$ 1,000	\$ 113,557	\$ 3,491	\$ 107,776

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Dunns Bridge Solar Project	Employee Benefits	LIT/PROPERTY TAX RELIEF	81.041 Comprehen Dev Block	07.218 Comprehen Dev Block	xx.xxx Cops Universal Grant
Cash and investments - beginning	\$ -	\$ 188,527	\$ 152,688	\$ 23,381	\$ 6,129	\$ 464
Receipts:						
Taxes	-	-	6,858,786	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	100,000	3,489,499	1,036,136	-	-	-
Total receipts	100,000	3,489,499	7,894,922	-	-	-
Disbursements:						
Personal services	-	3,233,137	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	100,000	-	7,944,832	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	100,000	3,233,137	7,944,832	-	-	-
Excess (deficiency) of receipts over disbursements	-	256,362	(49,910)	-	-	-
Cash and investments - ending	\$ -	\$ 444,889	\$ 102,778	\$ 23,381	\$ 6,129	\$ 464

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	xx.xxx 1999 Local Law Enforcem	Iroquois River Debris Rem	93.074 Ebola Grant Fund	PP Base Grant 19-20	PHEP CRI Base 19-20	PP BASE 7/1/2020
Cash and investments - beginning	\$ 21	\$ 895	\$ 18,045	\$ 16,557	\$ 835	\$ 8,923
Receipts:						
Taxes	-	150,251	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	182	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	7,448
Total receipts	-	150,251	-	-	182	7,448
Disbursements:						
Personal services	-	-	-	3,901	1,017	14,399
Supplies	-	-	-	-	-	-
Other services and charges	-	150,251	-	-	-	1,972
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	12,656	-	-
Total disbursements	-	150,251	-	16,557	1,017	16,371
Excess (deficiency) of receipts over disbursements	-	-	-	(16,557)	(835)	(8,923)
Cash and investments - ending	\$ 21	\$ 895	\$ 18,045	\$ -	\$ -	\$ -

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CRI 7/1/2020	93.069 PP BASE 21-22	93.069 PHEP CRI BASE 21-22	93.268 Children Covid-19 Grant	93.788 Opioid Response Grant	20.703 FFY 19 HMEP Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 58,457	\$ 5,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	10,412	16,195	1,290	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,208	-	-	-	-
Total receipts	10,412	21,403	1,290	-	-	-
Disbursements:						
Personal services	10,300	4,996	-	-	-	-
Supplies	-	-	-	-	1,010	-
Other services and charges	112	-	327	3,824	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,412	4,996	327	3,824	1,010	-
Excess (deficiency) of receipts over disbursements	-	16,407	963	(3,824)	(1,010)	-
Cash and investments - ending	\$ -	\$ 16,407	\$ 963	\$ (3,824)	\$ 57,447	\$ 5,000

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	COVID19 CARES ACT	ARP Coronavirus Recovery Fund	Comm Correct State Grant (2)	H1N1	Benton Community Foundation Gr	Comm Corr St Grant
Cash and investments - beginning	\$ 1,062,109	\$ -	\$ 6,003	\$ 120	\$ 1,234	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	3,259,513	-	-	-	317,219
Charges for services	108,265	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>108,265</u>	<u>3,259,513</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>317,219</u>
Disbursements:						
Personal services	-	-	4,624	-	-	237,819
Supplies	1,704	-	-	-	-	-
Other services and charges	1,168,670	30,000	-	-	-	21,855
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,170,374</u>	<u>30,000</u>	<u>4,624</u>	<u>-</u>	<u>-</u>	<u>259,674</u>
Excess (deficiency) of receipts over disbursements	<u>(1,062,109)</u>	<u>3,229,513</u>	<u>(4,624)</u>	<u>-</u>	<u>-</u>	<u>57,545</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,229,513</u>	<u>\$ 1,379</u>	<u>\$ 120</u>	<u>\$ 1,234</u>	<u>\$ 57,545</u>

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Jasper Foundation-Animal Shelt	IN 1st Lady Charitable Found G	2021 Court Reform Grant	Jail Treatment Program-ICJI	COVID Insurance Reimb Grant	2021 IPEP SAFETY GRANT
Cash and investments - beginning	\$ 90	\$ 500	\$ -	\$ 25,250	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,335	-	122,435	10,121
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	1,335	-	122,435	10,121
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	1,335	-	122,435	10,121
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	1,335	-	122,435	10,121
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 90	\$ 500	\$ -	\$ 25,250	\$ -	\$ -

JASPER COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Community Crossings Grant	ENHANCED ACCESS	Public Safety Resilience Grant	Social Impact Program (SIPP)	Garden Project / Sherff	Totals
Cash and investments - beginning	\$ -	\$ 5,194	\$ -	\$ -	\$ 1,124	\$ 50,277,486
Receipts:						
Taxes	-	-	-	-	-	86,096,053
Licenses and permits	-	-	-	-	-	268,860
Intergovernmental receipts	1,678,666	-	22,000	5,000	-	18,543,875
Charges for services	-	57,347	-	-	-	3,477,434
Fines and forfeits	-	-	-	-	-	497,487
Other receipts	-	-	-	-	-	15,882,643
Total receipts	<u>1,678,666</u>	<u>57,347</u>	<u>22,000</u>	<u>5,000</u>	<u>-</u>	<u>124,766,352</u>
Disbursements:						
Personal services	-	-	-	-	-	20,392,122
Supplies	-	-	-	-	-	2,855,380
Other services and charges	1,678,666	17,002	22,000	-	261	86,808,120
Capital outlay	-	-	-	-	-	763,266
Other disbursements	-	-	-	-	-	6,940,371
Total disbursements	<u>1,678,666</u>	<u>17,002</u>	<u>22,000</u>	<u>-</u>	<u>261</u>	<u>117,759,259</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>40,345</u>	<u>-</u>	<u>5,000</u>	<u>(261)</u>	<u>7,007,093</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 45,539</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 863</u>	<u>\$ 57,284,579</u>

OTHER INFORMATION

JASPER COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Bank of America	Jail Equipment Lease/Purchase Agreement	\$ 168,050	11/22/2019	5/22/2035
Total of annual lease payments		<u>\$ 168,050</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities: Notes and loans payable	Amsler Ditch Project Kankakee River Project	\$ 118,896	\$ 118,896
Notes and loans payable	Kankakee River Basin	<u>345,074</u>	<u>345,074</u>
Totals		<u>\$ 463,970</u>	<u>\$ 463,970</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/>.