

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JEFFERSON 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	Sherry Eblen Heather Huff	01-01-21 to 05-27-21 05-28-21 to 12-31-22
County Treasurer	Melinda L. Klopp	01-01-21 to 12-31-22
Clerk of the Circuit Court	Tabatha Eblen	01-01-21 to 12-31-22
County Sheriff	David W. Thomas	01-01-21 to 12-31-22
County Recorder	Molly O'Conner	01-01-21 to 12-31-22
President of the Board of County Commissioners	David Bramer Ron Lee	01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Pam Crozier Ray Denning	01-01-21 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 Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Jefferson 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 11, 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 11, 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.

JEFFERSON 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	\$ 2,111,153	\$ 12,129,865	\$ 11,379,338	\$ 2,861,680
Accident Report	2,536	3,035	799	4,772
CEDIT County Share	1,565,537	1,409,267	1,308,771	1,666,033
City and Town Court Costs	287	6,771	6,484	574
Clerk's Records Perpetuation	108,261	17,240	9,151	116,350
Prisoner Reimbursement For Incarceration	2,400	-	-	2,400
Cumulative Bridge	2,213,442	835,813	1,226,045	1,823,210
Cumulative Capital Development	1,063,975	318,798	395,143	987,630
Cumulative Courthouse	3,022,994	1,809,908	1,953,732	2,879,170
Cumulative Jail	363,463	129,409	91,924	400,948
Firearms Training	13,770	10,250	18,221	5,799
Health	345,439	816,847	708,840	453,446
Identification Security Protection	89,930	6,432	-	96,362
Local Health Maintenance	58,394	33,189	67,978	23,605
Local Road and Street	1,333,680	613,440	682,584	1,264,536
Misdemeanant	100,028	20,974	39,775	81,227
MVH Restricted	343,878	1,355,958	909,844	789,992
Plat Book	25,314	22,272	4,240	43,346
Rainy Day	611,047	-	84,896	526,151
Recorder's Records Perpetuation	393,330	96,660	45,685	444,305
Riverboat	30,867	191,874	182,275	40,466
Sex and Violent Offender Administration	2,571	3,070	877	4,764
Supplemental Public Defender Services	266,493	25,234	-	291,727
Surplus Tax	40,427	54,491	50,915	44,003
Surveyor's Corner Perpetuation	82,715	32,160	11,186	103,689
Tax Sale Redemption	5,438	201,005	206,443	-
Tax Sale Surplus	917,112	1,010,397	1,393,591	533,918
Victim Impact Program	4,204	-	-	4,204
Election and Registration	234,434	50,324	91,012	193,746
Statewide 911	507,064	466,386	330,053	643,397
Reassessment	143,158	153,373	177,466	119,065
Adult Probation Administrative	295,358	65,084	85,211	275,231
Juvenile Probation Administrative	28,067	8,187	5,588	30,666
Cemetery Operating	61,389	-	27,097	34,292
Animal Shelter	28,506	207,194	229,396	6,304
Collection Agency Fees	760	-	760	-
Donations	118,075	4,200	-	122,275
Law Enforc Fed Forfeiture Fund	1,611	-	-	1,611
Self-Insurance	94,388	1,734,113	1,329,028	499,473
Sheriff Pension Holding	48,007	19,399	64,279	3,127
Settlement	-	36,641,786	36,641,786	-
CVET Agency	-	54,513	54,513	-
Financial Institution Tax	-	282,949	282,949	-
State Fines and Forfeitures	150	8,516	6,933	1,733
Infraction Judgements	172	14,920	13,204	1,888
Special Death Benefit	85	1,445	1,385	145
Sales Disclosure - State Share	31,156	7,445	13,392	25,209
Coroners Training & Con't Education	608	5,276	5,396	488
Interstate Compact - State Share	63	1,000	938	125
Mortgage Recording Fees - State Share	343	4,328	4,333	338
Child Restraint Violation Fines	150	-	-	150
Forest Restoration	18,435	7,307	2,671	23,071
Education Plate Fees Agency	134	225	281	78
Riverboat Revenue Sharing	322,719	427,131	22,578	727,272
Innkeepers Tax Collections	16,040	524,538	504,854	35,724
City/Town Ordinance Violations Fines	230	713	-	943
93.563 Title IV-D Incentive	21,237	11,285	26,454	6,068
93.563 Prosecutor IV-D Incentive-Post Oct '99	132,358	16,984	22,232	127,110
COVID Cares Act	694,454	97,766	792,220	-
Highway	2,267,039	1,473,958	2,120,528	1,620,469
State Grant - New	(436)	-	434	(870)
Justice Partners Grant	85,582	60,000	41,409	104,173
Central Dispatch Start UP	1,551	-	-	1,551
911 County/City Contribution	85,943	685,789	632,842	138,890
Sheriff's Donations	828	4,615	2,523	2,920
Christmas Party Donation	251	1,785	1,302	734
SISWD	9,144	-	-	9,144
Gaming Revenue - Historic Board	520,764	52,115	59,889	512,990
Project Income - Community Corrections	72,824	264,649	197,334	140,139
JCATT	72,726	2,137	23,459	51,404
Court Interpreter Grant	964	-	-	964
Sheriff Seized & Forfeited	1,989	-	-	1,989
Payroll Clearing	210,595	1,631,199	1,613,421	228,373

JEFFERSON 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
PR Clearing FICA MED	-	1,125,980	1,125,980	-
PR Clearing State Tax	-	243,260	243,260	-
PR Clearing Local Tax	-	52,136	52,136	-
PR Clearing Hoosier Start	-	30,185	30,185	-
PR Clearing Perf	-	890,605	890,605	-
PR Clearing Ins Repayment	1,076	-	-	1,076
PR Clearing Federal Tax	-	631,701	631,701	-
Prosecutor PCA 93.563	9,574	2,363	960	10,977
Equitable Sharing Justice Fund	11,950	-	-	11,950
Clerk Incentive Fund	95,162	11,285	2,256	104,191
SIPRC	6,600	-	-	6,600
Supreme CRT Pre-Trial Grant	92,349	99,167	202,097	(10,581)
Problem Solving	11,638	12,175	7,500	16,313
Excise Police	401	6	-	407
Elected Official Training	24,704	6,432	264	30,872
Jail Treatment	2,872	-	-	2,872
Drug Court	955	-	-	955
1127 State Grant 2020	32,169	-	-	32,169
Co Drug Free	44,664	43,167	20,730	67,101
Think Gis	1,250	-	-	1,250
LIT Public Safety - Co Share	1,526,676	2,029,728	300,000	3,256,404
Auditor Ineligibility Deduction	1,620	1,494	-	3,114
Traffic Enforcement Detail	2,500	2,500	3,506	1,494
LIT Public Safety Clearing	-	2,770,519	2,770,519	-
LIT Economic Development	-	2,770,519	2,770,519	-
Prosecutor Felony Diversion	1,603	-	-	1,603
ICJF GRANT	109,698	43,994	13,279	140,413
LIT (Jail) Correctional Rehab	1,448,792	1,583,154	1,700,000	1,331,946
2021 Drug Court CRRP	-	51,013	50,184	829
2021 State Grant	-	710,499	711,475	(976)
Emergency Telephone 911 PSAP	27	-	-	27
Jeff Co Wireless Emer	25	-	-	25
Jeff Co 2021 Construction	-	5,600,000	5,600,000	-
Jail Treatment Yr 2022	28,343	-	-	28,343
2021 Jail Treatment	-	30,000	2,730	27,270
Mental Health	1,566	-	1,566	-
OCRA COVID 19 Grant	-	369,463	300,000	69,463
Deputy Firehouse Grant	-	500,000	500,000	-
Task Force Ohio Valley Crime	-	4,250	4,248	2
ARP	-	3,137,725	5,000	3,132,725
2021 Prosecutor Diversion	-	59,409	43,464	15,945
Guardian Ad Litem	1,534	-	-	1,534
Jury Fees	22,739	2,304	-	25,043
Alcohol & Tobacco Commission	9,488	1,122	-	10,610
Drug Court Grant	5,457	6,500	3,343	8,614
Community Corrections ctp	23,656	30,300	18,946	35,010
Emergency /Right to Know	17,046	4,206	3,848	17,404
Pre-Trial Diversion	104,205	33,928	30,998	107,135
SRI	(32,789)	60,635	15,065	12,781
CASA/Grant	(2,794)	46,954	44,160	-
Infraction Deferral Program	42,113	5,682	3,903	43,892
Cemetery Board Donations	3,644	-	2,000	1,644
EDP/Casino Money	99,297	81,905	70,800	110,402
Seized Assets	54,259	5,749	20,132	39,876
Local Trust Health	51,351	20,403	13,099	58,655
Jeff Co Sheriff Con't Education	1,555	1,240	-	2,795
IND State Police	36,316	884	-	37,200
Dept of Natural Resources	1,065	116	-	1,181
City of Madison	3,422	1,611	-	5,033
Homeland Security/SEMA	59,991	20,701	17,914	62,778
Local Roads & Bridges Grant	-	1,024,093	832,472	191,621
Cumulative Voting System	15,389	-	-	15,389
Treasurer Cash Book	1,275,533	1,246,776	1,275,533	1,246,776
Sheriff Inmate Trust	101,993	848,227	854,017	96,203
Sheriff Commissary	83,424	376,086	278,332	181,178
Clerk Cash Bond	1,100,005	2,614,571	2,453,106	1,261,470
Board Of Tourism	593,569	601,079	433,060	761,588
Totals	\$ 28,375,282	\$ 95,994,794	\$ 90,562,779	\$ 33,807,297

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 a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2021.

JEFFERSON COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 8. Restatements

For the year ended December 31, 2021, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2020	Prior Period Adjustment	Balance as of January 1, 2021
Treasurer Cash Book	\$ 660,380	\$ 615,153	\$ 1,275,533
Sheriff Inmate Trust	90,605	11,387	101,993

Note 9. Holding Corporation

The County has entered into a capital lease with the Jefferson County Indiana Jail Building Corporation. 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. The first lease payment is due January 2022.

Note 10. Subsequent Events

The County received funding from the American Rescue Plan Act of 2021 (ARPA). The total amount allotted to the County was \$6,275,450. The County received \$3,137,725 as of December 31, 2021, and the remaining \$3,137,725 was received in June 2022. The monies are held in a separate fund. A plan on how the County will use the ARPA funds will be prepared and approved by the County Commissioners.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Prisoner Reimbursement For Incarceration	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 2,111,153	\$ 2,536	\$ 1,565,537	\$ 287	\$ 108,261	\$ 2,400	\$ 2,213,442	\$ 1,063,975
Receipts:								
Taxes	8,598,935	-	1,409,267	6,771	-	-	788,459	316,247
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	839,222	-	-	-	-	-	-	-
Charges for services	723,663	3,035	-	-	-	-	-	-
Fines and forfeits	468,045	-	-	-	17,240	-	-	-
Other receipts	1,500,000	-	-	-	-	-	47,354	2,551
Total receipts	12,129,865	3,035	1,409,267	6,771	17,240	-	835,813	318,798
Disbursements:								
Personal services	7,024,444	-	-	-	3,524	-	147,552	198,279
Supplies	631,885	-	-	-	5,545	-	65,904	93,345
Other services and charges	3,541,406	799	-	6,484	-	-	455,692	43,519
Capital outlay	-	-	-	-	-	-	556,897	60,000
Other disbursements	181,603	-	1,308,771	-	82	-	-	-
Total disbursements	11,379,338	799	1,308,771	6,484	9,151	-	1,226,045	395,143
Excess (deficiency) of receipts over disbursements	750,527	2,236	100,496	287	8,089	-	(390,232)	(76,345)
Cash and investments - ending	\$ 2,861,680	\$ 4,772	\$ 1,666,033	\$ 574	\$ 116,350	\$ 2,400	\$ 1,823,210	\$ 987,630

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

	Cumulative Courthouse	Cumulative Jail	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 3,022,994	\$ 363,463	\$ 13,770	\$ 345,439	\$ 89,930	\$ 58,394	\$ 1,333,680
Receipts:							
Taxes	249,558	117,292	-	188,416	-	-	-
Licenses and permits	-	-	-	228,356	-	-	-
Intergovernmental receipts	21,899	10,292	-	400,075	-	33,189	-
Charges for services	-	-	10,250	-	6,432	-	613,440
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,538,451	1,825	-	-	-	-	-
Total receipts	<u>1,809,908</u>	<u>129,409</u>	<u>10,250</u>	<u>816,847</u>	<u>6,432</u>	<u>33,189</u>	<u>613,440</u>
Disbursements:							
Personal services	-	-	-	582,508	-	26,637	-
Supplies	170,748	-	-	4,242	-	3,127	282,584
Other services and charges	282,984	91,924	-	6,778	-	-	-
Capital outlay	-	-	-	-	-	38,214	400,000
Other disbursements	1,500,000	-	18,221	115,312	-	-	-
Total disbursements	<u>1,953,732</u>	<u>91,924</u>	<u>18,221</u>	<u>708,840</u>	<u>-</u>	<u>67,978</u>	<u>682,584</u>
Excess (deficiency) of receipts over disbursements	<u>(143,824)</u>	<u>37,485</u>	<u>(7,971)</u>	<u>108,007</u>	<u>6,432</u>	<u>(34,789)</u>	<u>(69,144)</u>
Cash and investments - ending	<u>\$ 2,879,170</u>	<u>\$ 400,948</u>	<u>\$ 5,799</u>	<u>\$ 453,446</u>	<u>\$ 96,362</u>	<u>\$ 23,605</u>	<u>\$ 1,264,536</u>

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

	Misdemeanant	MVH Restricted	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 100,028	\$ 343,878	\$ 25,314	\$ 611,047	\$ 393,330	\$ 30,867	\$ 2,571
Receipts:							
Taxes	-	1,355,958	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	191,874	-
Charges for services	-	-	22,272	-	96,660	-	3,070
Fines and forfeits	20,974	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	20,974	1,355,958	22,272	-	96,660	191,874	3,070
Disbursements:							
Personal services	-	-	4,240	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	39,775	338,058	-	84,896	45,685	-	877
Capital outlay	-	571,786	-	-	-	-	-
Other disbursements	-	-	-	-	-	182,275	-
Total disbursements	39,775	909,844	4,240	84,896	45,685	182,275	877
Excess (deficiency) of receipts over disbursements	(18,801)	446,114	18,032	(84,896)	50,975	9,599	2,193
Cash and investments - ending	\$ 81,227	\$ 789,992	\$ 43,346	\$ 526,151	\$ 444,305	\$ 40,466	\$ 4,764

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

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Victim Impact Program	Election and Registration
Cash and investments - beginning	\$ 266,493	\$ 40,427	\$ 82,715	\$ 5,438	\$ 917,112	\$ 4,204	\$ 234,434
Receipts:							
Taxes	-	54,491	-	-	-	-	46,168
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	4,156
Charges for services	-	-	32,160	201,005	1,010,397	-	-
Fines and forfeits	25,234	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	25,234	54,491	32,160	201,005	1,010,397	-	50,324
Disbursements:							
Personal services	-	-	-	-	-	-	59,658
Supplies	-	-	-	-	-	-	16,137
Other services and charges	-	-	11,186	206,443	1,393,591	-	15,217
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	50,915	-	-	-	-	-
Total disbursements	-	50,915	11,186	206,443	1,393,591	-	91,012
Excess (deficiency) of receipts over disbursements	25,234	3,576	20,974	(5,438)	(383,194)	-	(40,688)
Cash and investments - ending	\$ 291,727	\$ 44,003	\$ 103,689	\$ -	\$ 533,918	\$ 4,204	\$ 193,746

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

	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	Cemetery Operating	Animal Shelter	Collection Agency Fees
Cash and investments - beginning	\$ 507,064	\$ 143,158	\$ 295,358	\$ 28,067	\$ 61,389	\$ 28,506	\$ 760
Receipts:							
Taxes	-	141,002	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	466,386	12,371	-	-	-	-	-
Charges for services	-	-	-	-	-	201,548	-
Fines and forfeits	-	-	54,809	8,187	-	-	-
Other receipts	-	-	10,275	-	-	5,646	-
Total receipts	<u>466,386</u>	<u>153,373</u>	<u>65,084</u>	<u>8,187</u>	<u>-</u>	<u>207,194</u>	<u>-</u>
Disbursements:							
Personal services	199,112	13,217	66,053	-	-	131,903	-
Supplies	-	-	19,158	-	27,097	23,516	-
Other services and charges	130,941	164,249	-	5,588	-	73,977	760
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>330,053</u>	<u>177,466</u>	<u>85,211</u>	<u>5,588</u>	<u>27,097</u>	<u>229,396</u>	<u>760</u>
Excess (deficiency) of receipts over disbursements	<u>136,333</u>	<u>(24,093)</u>	<u>(20,127)</u>	<u>2,599</u>	<u>(27,097)</u>	<u>(22,202)</u>	<u>(760)</u>
Cash and investments - ending	<u>\$ 643,397</u>	<u>\$ 119,065</u>	<u>\$ 275,231</u>	<u>\$ 30,666</u>	<u>\$ 34,292</u>	<u>\$ 6,304</u>	<u>\$ -</u>

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

	Donations	Law Enforc Fed Forfeiture Fund	Self-Insurance	Sheriff Pension Holding	Settlement	CVET Agency	Financial Institution Tax
Cash and investments - beginning	\$ 118,075	\$ 1,611	\$ 94,388	\$ 48,007	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	54,513	282,949
Charges for services	-	-	1,734,113	19,399	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,200	-	-	-	36,641,786	-	-
Total receipts	4,200	-	1,734,113	19,399	36,641,786	54,513	282,949
Disbursements:							
Personal services	-	-	-	64,279	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	1,307,870	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	21,158	-	36,641,786	54,513	282,949
Total disbursements	-	-	1,329,028	64,279	36,641,786	54,513	282,949
Excess (deficiency) of receipts over disbursements	4,200	-	405,085	(44,880)	-	-	-
Cash and investments - ending	\$ 122,275	\$ 1,611	\$ 499,473	\$ 3,127	\$ -	\$ -	\$ -

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

	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees State Share
Cash and investments - beginning	\$ 150	\$ 172	\$ 85	\$ 31,156	\$ 608	\$ 63	\$ 343
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	8,516	-	-	7,445	5,276	-	4,328
Fines and forfeits	-	14,920	1,445	-	-	1,000	-
Other receipts	-	-	-	-	-	-	-
Total receipts	8,516	14,920	1,445	7,445	5,276	1,000	4,328
Disbursements:							
Personal services	-	-	-	13,392	-	-	-
Supplies	-	-	1,385	-	5,396	-	-
Other services and charges	-	-	-	-	-	938	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,933	13,204	-	-	-	-	4,333
Total disbursements	6,933	13,204	1,385	13,392	5,396	938	4,333
Excess (deficiency) of receipts over disbursements	1,583	1,716	60	(5,947)	(120)	62	(5)
Cash and investments - ending	\$ 1,733	\$ 1,888	\$ 145	\$ 25,209	\$ 488	\$ 125	\$ 338

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

	Child Restraint Violation Fines	Forest Restoration	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 150	\$ 18,435	\$ 134	\$ 322,719	\$ 16,040	\$ 230	\$ 21,237
Receipts:							
Taxes	-	-	-	-	524,538	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	427,131	-	-	-
Charges for services	-	7,307	225	-	-	-	11,285
Fines and forfeits	-	-	-	-	-	713	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	7,307	225	427,131	524,538	713	11,285
Disbursements:							
Personal services	-	-	-	-	-	-	26,454
Supplies	-	-	-	-	-	-	-
Other services and charges	-	2,671	-	-	-	-	-
Capital outlay	-	-	-	22,578	-	-	-
Other disbursements	-	-	281	-	504,854	-	-
Total disbursements	-	2,671	281	22,578	504,854	-	26,454
Excess (deficiency) of receipts over disbursements	-	4,636	(56)	404,553	19,684	713	(15,169)
Cash and investments - ending	\$ 150	\$ 23,071	\$ 78	\$ 727,272	\$ 35,724	\$ 943	\$ 6,068

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

	93.563 Prosecutor IV-D Incentive-Post Oct '99	COVID Cares Act	Highway	State Grant - New	Justice Partners Grant	Central Dispatch Start UP	911 County/City Contribution
Cash and investments - beginning	\$ 132,358	\$ 694,454	\$ 2,267,039	\$ (436)	\$ 85,582	\$ 1,551	\$ 85,943
Receipts:							
Taxes	-	-	-	-	-	-	685,789
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	16,984	97,766	1,355,958	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	118,000	-	60,000	-	-
Total receipts	16,984	97,766	1,473,958	-	60,000	-	685,789
Disbursements:							
Personal services	-	-	1,092,965	-	2,000	-	610,172
Supplies	-	-	649,447	-	2,410	-	5,988
Other services and charges	22,232	792,220	328,326	434	36,999	-	16,682
Capital outlay	-	-	49,790	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	22,232	792,220	2,120,528	434	41,409	-	632,842
Excess (deficiency) of receipts over disbursements	(5,248)	(694,454)	(646,570)	(434)	18,591	-	52,947
Cash and investments - ending	\$ 127,110	\$ -	\$ 1,620,469	\$ (870)	\$ 104,173	\$ 1,551	\$ 138,890

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

	Sheriff's Donations	Christmas Party Donation	SISWD	Gaming Revenue - Historic Board	Project Income - Community Corrections	JCATT	Court Interpreter Grant
Cash and investments - beginning	\$ 828	\$ 251	\$ 9,144	\$ 520,764	\$ 72,824	\$ 72,726	\$ 964
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	52,115	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	264,649	2,137	-
Other receipts	4,615	1,785	-	-	-	-	-
Total receipts	4,615	1,785	-	52,115	264,649	2,137	-
Disbursements:							
Personal services	-	-	-	-	-	21,459	-
Supplies	-	-	-	-	17,630	-	-
Other services and charges	2,523	1,302	-	59,889	63,962	2,000	-
Capital outlay	-	-	-	-	115,742	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,523	1,302	-	59,889	197,334	23,459	-
Excess (deficiency) of receipts over disbursements	2,092	483	-	(7,774)	67,315	(21,322)	-
Cash and investments - ending	\$ 2,920	\$ 734	\$ 9,144	\$ 512,990	\$ 140,139	\$ 51,404	\$ 964

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

	Sheriff Seized & Forfeited	Payroll Clearing	PR Clearing FICA MED	PR Clearing State Tax	PR Clearing Local Tax	PR Clearing Hoosier Start	PR Clearing Perf
Cash and investments - beginning	\$ 1,989	\$ 210,595	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,631,199	1,125,980	243,260	52,136	30,185	890,605
Total receipts	-	1,631,199	1,125,980	243,260	52,136	30,185	890,605
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,613,421	1,125,980	243,260	52,136	30,185	890,605
Total disbursements	-	1,613,421	1,125,980	243,260	52,136	30,185	890,605
Excess (deficiency) of receipts over disbursements	-	17,778	-	-	-	-	-
Cash and investments - ending	\$ 1,989	\$ 228,373	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PR Clearing Ins Repayment	PR Clearing Federal Tax	Prosecutor PCA 93,563	Equitable Sharing Justice Fund 11,950	Clerk Incentive Fund 95,162	SIPRC 6,600	Supreme CRT Pre-Trial Grant 92,349
Cash and investments - beginning	\$ 1,076	\$ -	\$ 9,574	\$ 11,950	\$ 95,162	\$ 6,600	\$ 92,349
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	99,167
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	11,285	-	-
Other receipts	-	631,701	2,363	-	-	-	-
Total receipts	-	631,701	2,363	-	11,285	-	99,167
Disbursements:							
Personal services	-	-	-	-	-	-	174,309
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,256	-	27,788
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	631,701	960	-	-	-	-
Total disbursements	-	631,701	960	-	2,256	-	202,097
Excess (deficiency) of receipts over disbursements	-	-	1,403	-	9,029	-	(102,930)
Cash and investments - ending	\$ 1,076	\$ -	\$ 10,977	\$ 11,950	\$ 104,191	\$ 6,600	\$ (10,581)

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

	Problem Solving	Excise Police	Elected Official Training	Jail Treatment	Drug Court	1127 State Grant 2020	Co Drug Free
Cash and investments - beginning	\$ 11,638	\$ 401	\$ 24,704	\$ 2,872	\$ 955	\$ 32,169	\$ 44,664
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	12,175	-	-	-	-	-	-
Charges for services	-	-	6,432	-	-	-	-
Fines and forfeits	-	6	-	-	-	-	43,167
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>12,175</u>	<u>6</u>	<u>6,432</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,167</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	7,500	-	-	-	-	-	-
Other services and charges	-	-	264	-	-	-	20,730
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>7,500</u>	<u>-</u>	<u>264</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,730</u>
Excess (deficiency) of receipts over disbursements	<u>4,675</u>	<u>6</u>	<u>6,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,437</u>
Cash and investments - ending	<u>\$ 16,313</u>	<u>\$ 407</u>	<u>\$ 30,872</u>	<u>\$ 2,872</u>	<u>\$ 955</u>	<u>\$ 32,169</u>	<u>\$ 67,101</u>

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

	Think Gis	LIT Public Safety - Co Share	Auditor Ineligibility Deduction	Traffic Enforcement Detail	LIT Public Safety Clearing	LIT Economic Development	Prosecutor Felony Diversion
Cash and investments - beginning	\$ 1,250	\$ 1,526,676	\$ 1,620	\$ 2,500	\$ -	\$ -	\$ 1,603
Receipts:							
Taxes	-	1,740,950	-	-	2,770,519	2,770,519	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	288,778	-	-	-	-	-
Charges for services	-	-	1,494	2,500	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	2,029,728	1,494	2,500	2,770,519	2,770,519	-
Disbursements:							
Personal services	-	-	-	3,506	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	300,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,770,519	2,770,519	-
Total disbursements	-	300,000	-	3,506	2,770,519	2,770,519	-
Excess (deficiency) of receipts over disbursements	-	1,729,728	1,494	(1,006)	-	-	-
Cash and investments - ending	\$ 1,250	\$ 3,256,404	\$ 3,114	\$ 1,494	\$ -	\$ -	\$ 1,603

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

	ICJF GRANT	LIT (Jail) Correctional Rebab	2021 Drug Court CRRP	2021 State Grant	Emergency Telephone 911 PSAP	Jeff Co Wireless Emer	Jeff Co 2021 Construction
Cash and investments - beginning	\$ 109,698	\$ 1,448,792	\$ -	\$ -	\$ 27	\$ 25	\$ -
Receipts:							
Taxes	-	1,583,154	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	43,994	-	-	710,499	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	51,013	-	-	-	-
Other receipts	-	-	-	-	-	-	5,600,000
Total receipts	43,994	1,583,154	51,013	710,499	-	-	5,600,000
Disbursements:							
Personal services	-	-	50,184	711,475	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	13,279	1,700,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	5,600,000
Other disbursements	-	-	-	-	-	-	-
Total disbursements	13,279	1,700,000	50,184	711,475	-	-	5,600,000
Excess (deficiency) of receipts over disbursements	30,715	(116,846)	829	(976)	-	-	-
Cash and investments - ending	\$ 140,413	\$ 1,331,946	\$ 829	\$ (976)	\$ 27	\$ 25	\$ -

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

	Jail Treatment Yr 2022	2021 Jail Treatment	Mental Health	OCRA COVID 19 Grant	Deputy Firehouse Grant	Task Force Ohio Valley Crime	ARP
Cash and investments - beginning	\$ 28,343	\$ -	\$ 1,566	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	369,463	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	3,137,725
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	30,000	-	-	-	-	-
Other receipts	-	-	-	-	500,000	4,250	-
Total receipts	-	30,000	-	369,463	500,000	4,250	3,137,725
Disbursements:							
Personal services	-	2,730	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	1,566	300,000	-	4,248	5,000
Capital outlay	-	-	-	-	500,000	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	2,730	1,566	300,000	500,000	4,248	5,000
Excess (deficiency) of receipts over disbursements	-	27,270	(1,566)	69,463	-	2	3,132,725
Cash and investments - ending	\$ 28,343	\$ 27,270	\$ -	\$ 69,463	\$ -	\$ 2	\$ 3,132,725

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

	2021 Prosecutor Diversion	Guardian Ad Litem	Jury Fees	Alcohol & Tobacco Commission	Drug Court Grant	Community Corrections ctp	Emergency /Right to Know
Cash and investments - beginning	\$ -	\$ 1,534	\$ 22,739	\$ 9,488	\$ 5,457	\$ 23,656	\$ 17,046
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	59,409	-	-	1,122	-	-	4,206
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	2,304	-	-	30,300	-
Other receipts	-	-	-	-	6,500	-	-
Total receipts	59,409	-	2,304	1,122	6,500	30,300	4,206
Disbursements:							
Personal services	33,106	-	-	-	-	17,685	-
Supplies	3,296	-	-	-	-	1,261	-
Other services and charges	279	-	-	-	3,343	-	3,848
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,783	-	-	-	-	-	-
Total disbursements	43,464	-	-	-	3,343	18,946	3,848
Excess (deficiency) of receipts over disbursements	15,945	-	2,304	1,122	3,157	11,354	358
Cash and investments - ending	\$ 15,945	\$ 1,534	\$ 25,043	\$ 10,610	\$ 8,614	\$ 35,010	\$ 17,404

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

	<u>Pre-Trial Diversion</u>	<u>SRI</u>	<u>CASA/Grant</u>	<u>Infraction Deferral Program</u>	<u>Cemetery Board Donations</u>	<u>EDP/Casino Money</u>	<u>Seized Assets</u>
Cash and investments - beginning	\$ 104,205	\$ (32,789)	\$ (2,794)	\$ 42,113	\$ 3,644	\$ 99,297	\$ 54,259
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	60,635	-	-	-	81,905	-
Charges for services	-	-	46,954	-	-	-	5,749
Fines and forfeits	33,928	-	-	5,682	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>33,928</u>	<u>60,635</u>	<u>46,954</u>	<u>5,682</u>	<u>-</u>	<u>81,905</u>	<u>5,749</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	10,532	-	-	-	-	-	-
Other services and charges	10,580	15,065	44,160	3,903	2,000	70,800	20,132
Capital outlay	9,886	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>30,998</u>	<u>15,065</u>	<u>44,160</u>	<u>3,903</u>	<u>2,000</u>	<u>70,800</u>	<u>20,132</u>
Excess (deficiency) of receipts over disbursements	<u>2,930</u>	<u>45,570</u>	<u>2,794</u>	<u>1,779</u>	<u>(2,000)</u>	<u>11,105</u>	<u>(14,383)</u>
Cash and investments - ending	<u>\$ 107,135</u>	<u>\$ 12,781</u>	<u>\$ -</u>	<u>\$ 43,892</u>	<u>\$ 1,644</u>	<u>\$ 110,402</u>	<u>\$ 39,876</u>

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

	Local Trust Health	Jeff Co Sheriff Con't Education	IND State Police	Dept of Natural Resources	City of Madison	Homeland Security/SEMA	Local Roads & Bridges Grant
Cash and investments - beginning	\$ 51,351	\$ 1,555	\$ 36,316	\$ 1,065	\$ 3,422	\$ 59,991	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	20,403	-	-	-	-	20,701	1,024,093
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	1,240	884	116	1,611	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	20,403	1,240	884	116	1,611	20,701	1,024,093
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,464	-	-	-	-	-	-
Other services and charges	11,635	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	832,472
Other disbursements	-	-	-	-	-	17,914	-
Total disbursements	13,099	-	-	-	-	17,914	832,472
Excess (deficiency) of receipts over disbursements	7,304	1,240	884	116	1,611	2,787	191,621
Cash and investments - ending	\$ 58,655	\$ 2,795	\$ 37,200	\$ 1,181	\$ 5,033	\$ 62,778	\$ 191,621

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

	Cumulative Voting	Treasurer Cash Book	Sheriff Inmate Trust	Sheriff Commissary	Clerk Cash Bond	Board Of Tourism	Totals
Cash and investments - beginning	\$ 15,389	\$ 1,275,533	\$ 101,993	\$ 83,424	\$ 1,100,005	\$ 593,569	\$ 28,375,282
Receipts:							
Taxes	-	-	-	-	-	-	23,717,496
Licenses and permits	-	-	-	-	-	-	228,356
Intergovernmental receipts	-	-	-	-	-	-	9,831,692
Charges for services	-	-	-	-	-	-	4,784,955
Fines and forfeits	-	-	-	-	-	-	1,090,889
Other receipts	-	1,246,776	848,227	376,086	2,614,571	601,079	56,341,406
Total receipts	-	1,246,776	848,227	376,086	2,614,571	601,079	95,994,794
Disbursements:							
Personal services	-	-	-	-	-	-	11,280,843
Supplies	-	-	-	-	-	-	2,049,597
Other services and charges	-	-	-	-	-	-	12,139,753
Capital outlay	-	-	-	-	-	-	8,757,365
Other disbursements	-	1,275,533	854,017	278,332	2,453,106	433,060	56,335,221
Total disbursements	-	1,275,533	854,017	278,332	2,453,106	433,060	90,562,779
Excess (deficiency) of receipts over disbursements	-	(28,757)	(5,790)	97,754	161,465	168,019	5,432,015
Cash and investments - ending	\$ 15,389	\$ 1,246,776	\$ 96,203	\$ 181,178	\$ 1,261,470	\$ 761,588	\$ 33,807,297

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OTHER INFORMATION

JEFFERSON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Lessor	Purpose	Annual Lease Payments	Lease Beginning Date	Lease Ending Date
Jefferson County Indiana Jail Building Corporation	Jail Facility	\$ 2,722,000	2/11/2021	1/1/1941

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/>.