

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JASPER COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
07/07/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Donya Jordan	01-01-22 to 12-31-23
County Treasurer	Tammy McEwan	01-01-22 to 12-31-23
Clerk of the Circuit Court	Kara Fishburn	01-01-22 to 12-31-23
County Sheriff	Patrick M. Williamson, Sr.	01-01-22 to 12-31-23
County Recorder	Kimberly K. Grow	01-01-22 to 12-31-23
President of the Board of County Commissioners	Kendell Culp (Vacant) Rein Bontreger	01-01-22 to 11-08-22 11-09-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Rein Bontreger Stephen Jordan	01-01-22 to 12-31-22 01-01-23 to 12-31-23



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, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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)

Responsibilities of Management 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 and related disclosures 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 do 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 June 22, 2023, 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

June 22, 2023

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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, 2022

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
General	\$ 8,264,954	\$ 12,731,212	\$ 11,363,793	\$ 9,632,373
Accident Report	6,613	5,697	495	11,815
LIT Co Share Econ. Development	2,991,843	1,788,696	1,930,669	2,849,870
City And Town Court Costs	87,911	6,760	-	94,671
Clerk's Records Perpetuation	167,800	18,726	297	186,229
Community Corrections Proj Inc	326,209	325,685	164,805	487,089
Community Transition Program	4,375	5,225	-	9,600
Congressional School Interest	133,419	223	1,347	132,295
Congressional School Principal	67,350	-	-	67,350
Convention Visitor and Tourism	474,104	285,183	125,654	633,633
Sales Disclosure-County Share	24,800	9,350	-	34,150
Cumulative Bridge	3,810,215	328,547	375,550	3,763,212
Cumulative Capital Development	1,442,834	535,086	757,786	1,220,134
Cumulative Capital Improvement	1,646,104	842,074	2,000,000	488,178
Drug Free Community	29,441	31,426	22,887	37,980
Emergency Medical Services	789,371	1,344,818	1,141,249	992,940
Emer Planning/Right To Know	54,792	12,435	18,290	48,937
Extradition	-	6,794	6,442	352
Firearms Training	3,382	68,465	17,495	54,352
General Drain Improvement	706,368	73,370	236,666	543,072
Health	829,873	802,505	596,027	1,036,351
Identification Security Protec	4,361	5,953	-	10,314
General Local Health Maint.	42,467	33,139	32,238	43,368
Local Road and Street	2,427,030	802,803	468,981	2,760,852
LIT Public Safety - Co. Share	1,369,475	2,696,665	2,101,603	1,964,537
Misdemeanant	66,974	17,934	17,383	67,525
MVH Restricted	1,261,143	2,251,842	2,156,721	1,356,264
Rainy Day	5,600,907	2,000	-	5,602,907
Recorder's Recds Perpetuation	229,662	82,524	35,039	277,147
Sex/Violent Off Admin	3,338	1,710	-	5,048
Suppl Public Defender Services	91,481	26,809	40,370	77,920
Surplus Tax	210,513	65,011	103,457	172,067
Surveyor's Corner Perpetuation	182,529	29,765	300	211,994
Tax Sale Fees	-	5,200	5,200	-
Tax Sale Redemption	56	14,355	14,099	312
Tax Sale Surplus	378,813	463,918	198,924	643,807
Local Health Maintenance Trust	38,839	20,091	5,111	53,819
Auditor's Ineligible Deduction	34,511	-	-	34,511
Cnty Elected Officials Trainin	28,361	5,953	2,277	32,037
Co Offenders Transport Fund	7,091	688	-	7,779
Statewide 911	794,896	505,098	498,987	801,007
Adult Probation Administrative	66,655	17,577	-	84,232
Juvenile Probation Admin	5,681	2,084	-	7,765
Suppl Adult Probation Services	234,767	92,998	21,837	305,928
Suppl Juvenile Prob Services	34,599	2,377	1,621	35,355
County User Fee	2,489	8,166	6,180	4,475
Drainage Maintenance	3,378,864	2,019,672	1,879,108	3,519,428
K-9	7,440	7,071	7,777	6,734
Court Interpreters	2,177	7,905	7,718	2,364
CASA Donations	1,750	12,500	1,750	12,500
Payroll Clearing	7,786	2,978,549	2,978,345	7,990
Settlement	-	44,550,453	44,550,453	-
LIT Prop Tax Oper Levies Repl	-	2,168,117	1,896,767	271,350
LOIT Stabilization	8,972,292	470,837	93,529	9,349,600
CVET Agency	-	426,822	426,822	-
Sewer and Water Service	370	-	-	370
Financial Institution Tax	-	583,956	583,956	-
State Fines And Forfeitures	1,055	6,662	5,594	2,123
Infraction Judgements	513	9,306	9,460	359
Overweight Vehicle Fines	-	13	13	-
Special Death Benefit	190	2,485	2,490	185
Sales Disclosure-State Share	790	9,350	9,350	790
Coroners Training & Con't Educ	340	4,352	4,282	410
Interstate Compact-State Share	63	688	625	126
Mortg Record Fees-State Share	390	3,738	3,863	265
Sex/Violent Off Admin-State	15	190	185	20

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments			Cash and Investments 12-31-22
	01-01-22	Receipts	Disbursements	
Child Restr Violations Fines	-	375	300	75
Inheritance Tax	6	-	6	-
Education Plate Fees Agency	-	454	225	229
Riverboat Revenue Sharing	(32)	185,343	185,311	-
LIT CERTIFIED SHARES	-	10,961,085	10,961,085	-
LIT PUBLIC SAFETY	-	3,381,721	3,381,721	-
LIT ECONOMIC DEVELOPMENT-EDIT	-	2,221,625	2,221,625	-
Title IV-D Incentive Fund	243,913	18,448	6,169	256,192
Prosecutor Incentive Fund	289,009	15,365	26,941	277,433
Clerk Incentive Fund	223,213	10,213	8,265	225,161
Motor Vehicle Highway	302,167	2,311,237	1,694,623	918,781
CCMG 2022	-	321,334	321,334	-
CCMG 2022-1	-	1,000,000	1,000,000	-
GAL/CASA CAP BLDG	3,560	-	520	3,040
GAL/CASA GCSPR-Jasper	2	-	-	2
CROSSROADS CASA MATCHING	33,987	9,874	10,470	33,391
CAR-Sheriff Jail Commissary	77,252	197,753	181,765	93,240
93.268 HEALTH DEPT COVID GRANT	368	-	368	-
CAR-Clerk	861,324	4,457,248	4,042,358	1,276,214
CAR-Community Corrections Commissary	64,191	60,950	45,420	79,721
CAR-Inmate Trust Fund	16,328	263,554	267,040	12,842
CAR-Treasurer	1,416,967	1,356,385	1,416,447	1,356,905
CAR-CC PROJECT INCOME	21,736	329,594	324,211	27,119
LIT - SPECIAL PURPOSE	476,593	1,339,815	807,176	1,009,232
Reimbursement per Court Order	513	325	-	838
Comm Corr/ Drug Free Counsel	-	4,000	4,000	-
County's Law Enforc Cont Ed	124,962	4,295	2,538	126,719
Jury Pay	10,329	2,492	901	11,920
Marijuana Eradication	52,672	4,206	-	56,878
Pretrial Diversion	179,717	53,899	17,558	216,058
PP Judgment Collections	370	-	370	-
Reassessment Fund	924,134	336,807	309,877	951,064
Commrs Cert Tax Sale Surplus	3,424	-	3,424	-
OPIOID RESTRICTED FUNDS	-	161,905	-	161,905
OPIOID UNRESTRICTED FUNDS	-	68,771	-	68,771
DEA Fund	77,145	87,358	98,000	66,503
Sheriff Smoking Cessation	38	-	38	-
Prosecutor Federal Forfeiture	25,233	-	7,931	17,302
Prosecutor State Drug Recovery	68,404	2,363	5,370	65,397
Comm Corr-Work Release	2,038	-	1,432	606
Donations Warning Sirens	2,390	-	1,298	1,092
Donations Animal Shelter	28,668	9,199	6,840	31,027
Drug Free Donation Fund	970	-	970	-
Spillman Software	135,105	-	1,580	133,525
Local Commrs Cert Tax Sale	1,000	-	1,000	-
Local Jail Prop Proceeds	113,557	-	-	113,557
Partners/Drug Free Community	3,491	3,000	5,259	1,232
Jasper Co Redev Commission	107,776	48,694	36,521	119,949
Dunns Bridge Solar Project	-	1,351	-	1,351
Employee Benefits	444,889	2,637,894	2,675,851	406,932
LIT/PROPERTY TAX RELIEF	102,778	8,509,074	7,819,127	792,725
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	-	-	895
97.042 EMA Performance Grant	-	36,939	36,939	-
93.074 Ebola Grant Fund	18,045	-	-	18,045
93.069 PP BASE 21-22	16,407	25,000	41,407	-
93.069 PHEP CRI BASE 21-22	963	11,885	12,848	-
93.268 Children Covid-19 Grant	(3,824)	68,908	824	64,260
93.069 PP BASE 22-23	-	21,895	-	21,895
93.069 PHEP CRI 22-23	-	10,667	-	10,667
HEALTH DEPT IMMUNIZATION GRANT	-	-	358	(358)
93.788 Opioid Response Grant	57,447	-	-	57,447
Workforce Development CoAg	-	440,000	63,717	376,283

JASPER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
20.703 FFY 19 HMEP Grant	5,000	-	5,000	-
ARP Coronavirus Recovery Fund	3,229,513	3,259,513	1,783,897	4,705,129
Comm Correct State Grant (2)	1,379	-	-	1,379
H1N1	120	-	120	-
Benton Community Foundation Gr	1,234	-	1,243	(9)
Comm Corr St Grant 2021	57,545	-	8,411	49,134
Jasper Foundation-Animal Shelt	90	-	90	-
IN 1st Lady Charitable Found G	500	-	500	-
Comm Corr St Grant 2022	-	478,028	371,989	106,039
Jail Treatment Program-ICJI	25,250	-	-	25,250
COVID Insurance Reimb Grant	-	125,284	125,284	-
Enhanced Access	45,539	51,691	46,304	50,926
Social Impact Program (SIPP)	5,000	-	3,600	1,400
Garden Project / Sheriff	863	100	173	790
Totals	<u>\$ 57,284,579</u>	<u>\$ 124,547,519</u>	<u>\$ 117,367,831</u>	<u>\$ 64,464,267</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, local 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. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some of the funds being set up for reimbursements grants. The reimbursements for expenditures made by the County were not received by December 21, 2022.

Note 8. 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.

REQUIRED SUPPLEMENTARY INFORMATION

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	General	Accident Report	LIT Co Share Econ. Development	City And Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 8,264,954	\$ 6,613	\$ 2,991,843	\$ 87,911	\$ 167,800
Receipts:					
Taxes	10,228,117	-	1,628,136	-	-
Licenses and permits	131,470	-	-	-	-
Intergovernmental receipts	697,358	-	-	-	-
Charges for services	554,274	5,697	-	-	-
Fines and forfeits	113,430	-	-	6,760	18,726
Other receipts	1,006,563	-	160,560	-	-
Total receipts	<u>12,731,212</u>	<u>5,697</u>	<u>1,788,696</u>	<u>6,760</u>	<u>18,726</u>
Disbursements:					
Personal services	8,749,882	-	24,353	-	-
Supplies	477,094	-	105,638	-	-
Other services and charges	2,092,463	495	1,761,970	-	297
Capital outlay	41,319	-	38,708	-	-
Other disbursements	3,035	-	-	-	-
Total disbursements	<u>11,363,793</u>	<u>495</u>	<u>1,930,669</u>	<u>-</u>	<u>297</u>
Excess (deficiency) of receipts over disbursements	<u>1,367,419</u>	<u>5,202</u>	<u>(141,973)</u>	<u>6,760</u>	<u>18,429</u>
Cash and investments - ending	<u>\$ 9,632,373</u>	<u>\$ 11,815</u>	<u>\$ 2,849,870</u>	<u>\$ 94,671</u>	<u>\$ 186,229</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Corrections Proj Inc	Community Transition Program	Congressional School Interest	Congressional School Principal	Convention Visitor and Tourism
Cash and investments - beginning	\$ 326,209	\$ 4,375	\$ 133,419	\$ 67,350	\$ 474,104
Receipts:					
Taxes	-	-	-	-	285,183
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,225	-	-	-
Charges for services	142,600	-	-	-	-
Fines and forfeits	182,780	-	-	-	-
Other receipts	305	-	223	-	-
Total receipts	<u>325,685</u>	<u>5,225</u>	<u>223</u>	<u>-</u>	<u>285,183</u>
Disbursements:					
Personal services	13,701	-	-	-	-
Supplies	83,430	-	-	-	-
Other services and charges	66,344	-	1,347	-	84,294
Capital outlay	1,330	-	-	-	41,360
Other disbursements	-	-	-	-	-
Total disbursements	<u>164,805</u>	<u>-</u>	<u>1,347</u>	<u>-</u>	<u>125,654</u>
Excess (deficiency) of receipts over disbursements	<u>160,880</u>	<u>5,225</u>	<u>(1,124)</u>	<u>-</u>	<u>159,529</u>
Cash and investments - ending	<u>\$ 487,089</u>	<u>\$ 9,600</u>	<u>\$ 132,295</u>	<u>\$ 67,350</u>	<u>\$ 633,633</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sales Disclosure-County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Capital Improvement	Drug Free Community
Cash and investments - beginning	\$ 24,800	\$ 3,810,215	\$ 1,442,834	\$ 1,646,104	\$ 29,441
Receipts:					
Taxes	-	251,850	485,710	765,829	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	25,024	48,261	76,094	-
Charges for services	-	47,615	-	-	-
Fines and forfeits	-	-	-	-	31,176
Other receipts	9,350	4,058	1,115	151	250
Total receipts	9,350	328,547	535,086	842,074	31,426
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	2,000,000	-
Other services and charges	-	4,920	581,991	-	22,887
Capital outlay	-	370,630	175,795	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	375,550	757,786	2,000,000	22,887
Excess (deficiency) of receipts over disbursements	9,350	(47,003)	(222,700)	(1,157,926)	8,539
Cash and investments - ending	\$ 34,150	\$ 3,763,212	\$ 1,220,134	\$ 488,178	\$ 37,980

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Emergency Medical Services	Emer Planning/Right To Know	Extradition	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 789,371	\$ 54,792	\$ -	\$ 3,382	\$ 706,368
Receipts:					
Taxes	1,223,271	-	-	-	70,376
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	121,547	-	-	-	-
Charges for services	-	-	-	68,465	-
Fines and forfeits	-	-	3,759	-	-
Other receipts	-	12,435	3,035	-	2,994
Total receipts	<u>1,344,818</u>	<u>12,435</u>	<u>6,794</u>	<u>68,465</u>	<u>73,370</u>
Disbursements:					
Personal services	55,134	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,086,115	2,000	6,442	17,495	151,721
Capital outlay	-	16,290	-	-	-
Other disbursements	-	-	-	-	84,945
Total disbursements	<u>1,141,249</u>	<u>18,290</u>	<u>6,442</u>	<u>17,495</u>	<u>236,666</u>
Excess (deficiency) of receipts over disbursements	<u>203,569</u>	<u>(5,855)</u>	<u>352</u>	<u>50,970</u>	<u>(163,296)</u>
Cash and investments - ending	<u>\$ 992,940</u>	<u>\$ 48,937</u>	<u>\$ 352</u>	<u>\$ 54,352</u>	<u>\$ 543,072</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Health	Identification Security Protec	General Local Health Maint.	Local Road and Street	LIT Public Safety - Co. Share
Cash and investments - beginning	\$ 829,873	\$ 4,361	\$ 42,467	\$ 2,427,030	\$ 1,369,475
Receipts:					
Taxes	305,818	-	-	-	2,522,153
Licenses and permits	120,016	-	-	-	-
Intergovernmental receipts	30,387	-	-	676,481	-
Charges for services	-	5,953	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	346,284	-	33,139	126,322	174,512
Total receipts	<u>802,505</u>	<u>5,953</u>	<u>33,139</u>	<u>802,803</u>	<u>2,696,665</u>
Disbursements:					
Personal services	312,704	-	31,975	-	2,101,603
Supplies	9,451	-	263	-	-
Other services and charges	273,872	-	-	468,981	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>596,027</u>	<u>-</u>	<u>32,238</u>	<u>468,981</u>	<u>2,101,603</u>
Excess (deficiency) of receipts over disbursements	<u>206,478</u>	<u>5,953</u>	<u>901</u>	<u>333,822</u>	<u>595,062</u>
Cash and investments - ending	<u>\$ 1,036,351</u>	<u>\$ 10,314</u>	<u>\$ 43,368</u>	<u>\$ 2,760,852</u>	<u>\$ 1,964,537</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Misdemeanant	MVH Restricted	Rainy Day	Recorder's Recds Perpetuation	Sex/Violent Off Admin
Cash and investments - beginning	\$ 66,974	\$ 1,261,143	\$ 5,600,907	\$ 229,662	\$ 3,338
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,250,453	-	-	-
Charges for services	17,934	-	-	82,404	1,710
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,389	2,000	120	-
Total receipts	<u>17,934</u>	<u>2,251,842</u>	<u>2,000</u>	<u>82,524</u>	<u>1,710</u>
Disbursements:					
Personal services	-	897,844	-	31,769	-
Supplies	-	746,684	-	3,270	-
Other services and charges	17,383	503,344	-	-	-
Capital outlay	-	8,849	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>17,383</u>	<u>2,156,721</u>	<u>-</u>	<u>35,039</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>551</u>	<u>95,121</u>	<u>2,000</u>	<u>47,485</u>	<u>1,710</u>
Cash and investments - ending	<u>\$ 67,525</u>	<u>\$ 1,356,264</u>	<u>\$ 5,602,907</u>	<u>\$ 277,147</u>	<u>\$ 5,048</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Suppl Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 91,481	\$ 210,513	\$ 182,529	\$ -	\$ 56
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	29,765	-	-
Fines and forfeits	26,809	-	-	-	-
Other receipts	-	65,011	-	5,200	14,355
Total receipts	26,809	65,011	29,765	5,200	14,355
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,220	103,457	-	5,200	14,099
Capital outlay	-	-	300	-	-
Other disbursements	39,150	-	-	-	-
Total disbursements	40,370	103,457	300	5,200	14,099
Excess (deficiency) of receipts over disbursements	(13,561)	(38,446)	29,465	-	256
Cash and investments - ending	\$ 77,920	\$ 172,067	\$ 211,994	\$ -	\$ 312

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Sale Surplus	Local Health Maintenance Trust	Auditor's Ineligible Deduction	Cnty Elected Officials Trainin	Co Offenders Transport Fund
Cash and investments - beginning	\$ 378,813	\$ 38,839	\$ 34,511	\$ 28,361	\$ 7,091
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	5,953	-
Fines and forfeits	-	-	-	-	688
Other receipts	463,918	20,091	-	-	-
Total receipts	463,918	20,091	-	5,953	688
Disbursements:					
Personal services	-	5,038	-	-	-
Supplies	-	73	-	-	-
Other services and charges	198,924	-	-	2,277	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	198,924	5,111	-	2,277	-
Excess (deficiency) of receipts over disbursements	264,994	14,980	-	3,676	688
Cash and investments - ending	\$ 643,807	\$ 53,819	\$ 34,511	\$ 32,037	\$ 7,779

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Statewide 911	Adult Probation Administrative	Juvenile Probation Admin	Suppl Adult Probation Services	Suppl Juvenile Prob Services
Cash and investments - beginning	\$ 794,896	\$ 66,655	\$ 5,681	\$ 234,767	\$ 34,599
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	505,098	-	-	-	-
Fines and forfeits	-	17,577	2,084	92,548	2,377
Other receipts	-	-	-	450	-
Total receipts	<u>505,098</u>	<u>17,577</u>	<u>2,084</u>	<u>92,998</u>	<u>2,377</u>
Disbursements:					
Personal services	355,048	-	-	5,439	900
Supplies	-	-	-	-	81
Other services and charges	143,939	-	-	10,723	640
Capital outlay	-	-	-	5,675	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>498,987</u>	<u>-</u>	<u>-</u>	<u>21,837</u>	<u>1,621</u>
Excess (deficiency) of receipts over disbursements	<u>6,111</u>	<u>17,577</u>	<u>2,084</u>	<u>71,161</u>	<u>756</u>
Cash and investments - ending	<u>\$ 801,007</u>	<u>\$ 84,232</u>	<u>\$ 7,765</u>	<u>\$ 305,928</u>	<u>\$ 35,355</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County User Fee	Drainage Maintenance	K-9	Court Interpreters	CASA Donations
Cash and investments - beginning	\$ 2,489	\$ 3,378,864	\$ 7,440	\$ 2,177	\$ 1,750
Receipts:					
Taxes	-	837,845	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,652	-
Charges for services	-	1,094,139	-	-	-
Fines and forfeits	8,166	-	-	-	-
Other receipts	-	87,688	7,071	3,253	12,500
Total receipts	<u>8,166</u>	<u>2,019,672</u>	<u>7,071</u>	<u>7,905</u>	<u>12,500</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	6,180	1,879,108	7,777	7,718	1,750
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>6,180</u>	<u>1,879,108</u>	<u>7,777</u>	<u>7,718</u>	<u>1,750</u>
Excess (deficiency) of receipts over disbursements	<u>1,986</u>	<u>140,564</u>	<u>(706)</u>	<u>187</u>	<u>10,750</u>
Cash and investments - ending	<u>\$ 4,475</u>	<u>\$ 3,519,428</u>	<u>\$ 6,734</u>	<u>\$ 2,364</u>	<u>\$ 12,500</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Payroll Clearing	Settlement	LIT Prop Tax Oper Levies Repl	LOIT Stabilization	CVET Agency
Cash and investments - beginning	\$ 7,786	\$ -	\$ -	\$ 8,972,292	\$ -
Receipts:					
Taxes	-	38,512,030	2,168,117	470,837	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,887,065	-	-	426,822
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,978,549	1,151,358	-	-	-
Total receipts	2,978,549	44,550,453	2,168,117	470,837	426,822
Disbursements:					
Personal services	2,972,578	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	43,594,902	1,896,767	93,529	426,822
Capital outlay	-	-	-	-	-
Other disbursements	5,767	955,551	-	-	-
Total disbursements	2,978,345	44,550,453	1,896,767	93,529	426,822
Excess (deficiency) of receipts over disbursements	204	-	271,350	377,308	-
Cash and investments - ending	\$ 7,990	\$ -	\$ 271,350	\$ 9,349,600	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sewer and Water Service	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ 370	\$ -	\$ 1,055	\$ 513	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	583,956	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	6,662	9,306	13
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>583,956</u>	<u>6,662</u>	<u>9,306</u>	<u>13</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	583,956	5,594	9,460	13
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>583,956</u>	<u>5,594</u>	<u>9,460</u>	<u>13</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>1,068</u>	<u>(154)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 370</u>	<u>\$ -</u>	<u>\$ 2,123</u>	<u>\$ 359</u>	<u>\$ -</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Special Death Benefit	Sales Disclosure-State Share	Coroners Training & Con't Educ	Interstate Compact-State Share	Mortg Record Fees-State Share
Cash and investments - beginning	\$ 190	\$ 790	\$ 340	\$ 63	\$ 390
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	4,352	-	3,738
Fines and forfeits	2,485	-	-	688	-
Other receipts	-	9,350	-	-	-
Total receipts	<u>2,485</u>	<u>9,350</u>	<u>4,352</u>	<u>688</u>	<u>3,738</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,490	9,350	4,282	625	3,863
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,490</u>	<u>9,350</u>	<u>4,282</u>	<u>625</u>	<u>3,863</u>
Excess (deficiency) of receipts over disbursements	<u>(5)</u>	<u>-</u>	<u>70</u>	<u>63</u>	<u>(125)</u>
Cash and investments - ending	<u>\$ 185</u>	<u>\$ 790</u>	<u>\$ 410</u>	<u>\$ 126</u>	<u>\$ 265</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sex/Violent Off Admin-State	Child Restr Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 15	\$ -	\$ 6	\$ -	\$ (32)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	190	-	-	-	-
Fines and forfeits	-	375	-	-	-
Other receipts	-	-	-	454	185,343
Total receipts	190	375	-	454	185,343
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	185	300	6	225	68,456
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	116,855
Total disbursements	185	300	6	225	185,311
Excess (deficiency) of receipts over disbursements	5	75	(6)	229	32
Cash and investments - ending	\$ 20	\$ 75	\$ -	\$ 229	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT-EDIT	Title IV-D Incentive Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 243,913
Receipts:				
Taxes	10,961,085	3,381,721	2,221,625	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	18,448
Total receipts	<u>10,961,085</u>	<u>3,381,721</u>	<u>2,221,625</u>	<u>18,448</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	10,961,085	3,381,721	2,221,625	6,169
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>10,961,085</u>	<u>3,381,721</u>	<u>2,221,625</u>	<u>6,169</u>
Excess (deficiency) of receipts over disbursements	-	-	-	12,279
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 256,192</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Prosecutor Incentive Fund	Clerk Incentive Fund	Motor Vehicle Highway	CCMG 2022	CCMG 2022-1
Cash and investments - beginning	\$ 289,009	\$ 223,213	\$ 302,167	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	44,515	-	-
Intergovernmental receipts	-	-	2,250,453	321,334	1,000,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	15,365	10,213	16,269	-	-
Total receipts	15,365	10,213	2,311,237	321,334	1,000,000
Disbursements:					
Personal services	16,414	-	1,090,844	-	-
Supplies	-	-	221,640	-	-
Other services and charges	8,916	8,265	381,786	-	-
Capital outlay	-	-	353	321,334	1,000,000
Other disbursements	1,611	-	-	-	-
Total disbursements	26,941	8,265	1,694,623	321,334	1,000,000
Excess (deficiency) of receipts over disbursements	(11,576)	1,948	616,614	-	-
Cash and investments - ending	\$ 277,433	\$ 225,161	\$ 918,781	\$ -	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	GAL/CASA CAP BLDG	GAL/CASA GCSPR-Jasper	CROSSROADS CASA MATCHING	CAR-Sheriff Jail Commissary	93.268 HEALTH DEPT COVID GRANT
Cash and investments - beginning	\$ 3,560	\$ 2	\$ 33,987	\$ 77,252	\$ 368
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	9,257	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	617	197,753	-
Total receipts	-	-	9,874	197,753	-
Disbursements:					
Personal services	-	-	5,167	-	-
Supplies	520	-	175	-	311
Other services and charges	-	-	4,954	-	-
Capital outlay	-	-	174	-	-
Other disbursements	-	-	-	181,765	57
Total disbursements	520	-	10,470	181,765	368
Excess (deficiency) of receipts over disbursements	(520)	-	(596)	15,988	(368)
Cash and investments - ending	<u>\$ 3,040</u>	<u>\$ 2</u>	<u>\$ 33,391</u>	<u>\$ 93,240</u>	<u>\$ -</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CAR-Clerk	CAR-Community Corrections Commissary	CAR-Inmate Trust Fund	CAR-Treasurer	CAR-CC PROJECT INCOME
Cash and investments - beginning	\$ 861,324	\$ 64,191	\$ 16,328	\$ 1,416,967	\$ 21,736
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,457,248	60,950	263,554	1,356,385	329,594
Total receipts	<u>4,457,248</u>	<u>60,950</u>	<u>263,554</u>	<u>1,356,385</u>	<u>329,594</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,042,358	45,420	267,040	1,416,447	324,211
Total disbursements	<u>4,042,358</u>	<u>45,420</u>	<u>267,040</u>	<u>1,416,447</u>	<u>324,211</u>
Excess (deficiency) of receipts over disbursements	<u>414,890</u>	<u>15,530</u>	<u>(3,486)</u>	<u>(60,062)</u>	<u>5,383</u>
Cash and investments - ending	<u>\$ 1,276,214</u>	<u>\$ 79,721</u>	<u>\$ 12,842</u>	<u>\$ 1,356,905</u>	<u>\$ 27,119</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT - SPECIAL PURPOSE	Reimbursement per Court Order	Comm Corr/ Drug Free Counsel	County's Law Enforc Cont Ed	Jury Pay
Cash and investments - beginning	\$ 476,593	\$ 513	\$ -	\$ 124,962	\$ 10,329
Receipts:					
Taxes	1,332,975	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	325	-	4,275	2,447
Other receipts	6,840	-	4,000	20	45
Total receipts	<u>1,339,815</u>	<u>325</u>	<u>4,000</u>	<u>4,295</u>	<u>2,492</u>
Disbursements:					
Personal services	-	-	-	-	901
Supplies	269,198	-	-	-	-
Other services and charges	537,978	-	4,000	2,538	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>807,176</u>	<u>-</u>	<u>4,000</u>	<u>2,538</u>	<u>901</u>
Excess (deficiency) of receipts over disbursements	<u>532,639</u>	<u>325</u>	<u>-</u>	<u>1,757</u>	<u>1,591</u>
Cash and investments - ending	<u>\$ 1,009,232</u>	<u>\$ 838</u>	<u>\$ -</u>	<u>\$ 126,719</u>	<u>\$ 11,920</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Marijuana Eradication	Pretrial Diversion	PP Judgment Collections	Reassessment Fund	Commrs Cert Tax Sale Surplus
Cash and investments - beginning	\$ 52,672	\$ 179,717	\$ 370	\$ 924,134	\$ 3,424
Receipts:					
Taxes	-	-	-	305,818	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	30,387	-
Charges for services	-	-	-	-	-
Fines and forfeits	4,206	53,899	-	-	-
Other receipts	-	-	-	602	-
Total receipts	<u>4,206</u>	<u>53,899</u>	<u>-</u>	<u>336,807</u>	<u>-</u>
Disbursements:					
Personal services	-	11,514	-	156,115	-
Supplies	-	544	-	762	-
Other services and charges	-	5,500	370	153,000	3,424
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>17,558</u>	<u>370</u>	<u>309,877</u>	<u>3,424</u>
Excess (deficiency) of receipts over disbursements	<u>4,206</u>	<u>36,341</u>	<u>(370)</u>	<u>26,930</u>	<u>(3,424)</u>
Cash and investments - ending	<u>\$ 56,878</u>	<u>\$ 216,058</u>	<u>\$ -</u>	<u>\$ 951,064</u>	<u>\$ -</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	OPIOID RESTRICTED FUNDS	OPIOID UNRESTRICTED FUNDS	DEA Fund	Sheriff Smoking Cessation	Prosecutor Federal Forfeiture
Cash and investments - beginning	\$ -	\$ -	\$ 77,145	\$ 38	\$ 25,233
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	87,358	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	161,905	68,771	-	-	-
Total receipts	<u>161,905</u>	<u>68,771</u>	<u>87,358</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	98,000	38	7,931
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>98,000</u>	<u>38</u>	<u>7,931</u>
Excess (deficiency) of receipts over disbursements	<u>161,905</u>	<u>68,771</u>	<u>(10,642)</u>	<u>(38)</u>	<u>(7,931)</u>
Cash and investments - ending	<u>\$ 161,905</u>	<u>\$ 68,771</u>	<u>\$ 66,503</u>	<u>\$ -</u>	<u>\$ 17,302</u>

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Prosecutor State Drug Recovery	Comm Corr-Work Release	Donations Warning Sirens	Donations Animal Shelter	Drug Free Donation Fund
Cash and investments - beginning	\$ 68,404	\$ 2,038	\$ 2,390	\$ 28,668	\$ 970
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,363	-	-	9,199	-
Total receipts	2,363	-	-	9,199	-
Disbursements:					
Personal services	370	-	-	841	-
Supplies	-	1,432	-	-	-
Other services and charges	5,000	-	1,298	-	970
Capital outlay	-	-	-	5,999	-
Other disbursements	-	-	-	-	-
Total disbursements	5,370	1,432	1,298	6,840	970
Excess (deficiency) of receipts over disbursements	(3,007)	(1,432)	(1,298)	2,359	(970)
Cash and investments - ending	\$ 65,397	\$ 606	\$ 1,092	\$ 31,027	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Spillman Software	Local Comms Cert Tax Sale	Local Jail Prop Proceeds	Partners/Drug Free Community	Jasper Co Redev Commission
Cash and investments - beginning	\$ 135,105	\$ 1,000	\$ 113,557	\$ 3,491	\$ 107,776
Receipts:					
Taxes	-	-	-	-	48,694
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	3,000	-
Total receipts	-	-	-	3,000	48,694
Disbursements:					
Personal services	-	-	-	5,259	-
Supplies	-	-	-	-	-
Other services and charges	1,580	1,000	-	-	36,521
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,580	1,000	-	5,259	36,521
Excess (deficiency) of receipts over disbursements	(1,580)	(1,000)	-	(2,259)	12,173
Cash and investments - ending	\$ 133,525	\$ -	\$ 113,557	\$ 1,232	\$ 119,949

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Dunns Bridge Solar Project	Employee Benefits	LIT/PROPERTY TAX RELIEF	81.041 Comprehen Dev Block	07.218 Comprehen Dev Block
Cash and investments - beginning	\$ -	\$ 444,889	\$ 102,778	\$ 23,381	\$ 6,129
Receipts:					
Taxes	-	-	7,553,523	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,351	2,637,894	955,551	-	-
Total receipts	1,351	2,637,894	8,509,074	-	-
Disbursements:					
Personal services	-	2,675,851	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	7,819,127	23,381	6,129
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	2,675,851	7,819,127	23,381	6,129
Excess (deficiency) of receipts over disbursements	1,351	(37,957)	689,947	(23,381)	(6,129)
Cash and investments - ending	\$ 1,351	\$ 406,932	\$ 792,725	\$ -	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	xx.xxx Cops Universal Grant	xx.xxx 1999 Local Law Enforcem	Iroquois River Debris Rem	97.042 EMA Performance Grant	93.074 Ebola Grant Fund
Cash and investments - beginning	\$ 464	\$ 21	\$ 895	\$ -	\$ 18,045
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	36,939	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	36,939	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	464	21	-	36,939	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	464	21	-	36,939	-
Excess (deficiency) of receipts over disbursements	(464)	(21)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 895	\$ -	\$ 18,045

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.069 PP BASE 21-22	93.069 PHEP CRI BASE 21-22	93.268 Children Covid-19 Grant	93.069 PP BASE 22-23	93.069 PHEP CRI 22-23
Cash and investments - beginning	\$ 16,407	\$ 963	\$ (3,824)	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	25,000	11,885	68,851	3,125	1,419
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	57	18,770	9,248
Total receipts	25,000	11,885	68,908	21,895	10,667
Disbursements:					
Personal services	22,423	3,600	-	-	-
Supplies	-	-	-	-	-
Other services and charges	214	-	767	-	-
Capital outlay	-	-	-	-	-
Other disbursements	18,770	9,248	57	-	-
Total disbursements	41,407	12,848	824	-	-
Excess (deficiency) of receipts over disbursements	(16,407)	(963)	68,084	21,895	10,667
Cash and investments - ending	\$ -	\$ -	\$ 64,260	\$ 21,895	\$ 10,667

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	HEALTH DEPT IMMUNIZATION GRANT	93,788 Opioid Response Grant	Workforce Development CoAg	20,703 FFY 19 HMEP Grant	ARP Coronavirus Recovery Fund
Cash and investments - beginning	\$ -	\$ 57,447	\$ -	\$ 5,000	\$ 3,229,513
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	440,000	-	3,259,513
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	440,000	-	3,259,513
Disbursements:					
Personal services	-	-	32,949	-	-
Supplies	-	-	1,446	-	1,131,404
Other services and charges	358	-	25,737	-	652,493
Capital outlay	-	-	3,585	-	-
Other disbursements	-	-	-	5,000	-
Total disbursements	358	-	63,717	5,000	1,783,897
Excess (deficiency) of receipts over disbursements	(358)	-	376,283	(5,000)	1,475,616
Cash and investments - ending	\$ (358)	\$ 57,447	\$ 376,283	\$ -	\$ 4,705,129

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Comm Correct State Grant (2)	H1N1	Benton Community Foundation Gr	Comm Corr St Grant 2021	Jasper Foundation-Animal Shelt
Cash and investments - beginning	\$ 1,379	\$ 120	\$ 1,234	\$ 57,545	\$ 90
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	8,411	-
Supplies	-	-	-	-	-
Other services and charges	-	120	1,243	-	90
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	120	1,243	8,411	90
Excess (deficiency) of receipts over disbursements	-	(120)	(1,243)	(8,411)	(90)
Cash and investments - ending	\$ 1,379	\$ -	\$ (9)	\$ 49,134	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	IN 1st Lady Charitable Found G	Comm Corr St Grant 2022	Jail Treatment Program-ICJI	COVID Insurance Reimb Grant
Cash and investments - beginning	\$ 500	\$ -	\$ 25,250	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	478,028	-	125,284
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	478,028	-	125,284
Disbursements:				
Personal services	-	348,489	-	-
Supplies	-	-	-	-
Other services and charges	500	23,500	-	125,284
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	500	371,989	-	125,284
Excess (deficiency) of receipts over disbursements	(500)	106,039	-	-
Cash and investments - ending	\$ -	\$ 106,039	\$ 25,250	\$ -

JASPER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Enhanced Access	Social Impact Program (SIPP)	Garden Project / Sheriff	Totals
Cash and investments - beginning	\$ 45,539	\$ 5,000	\$ 863	\$ 57,284,579
Receipts:				
Taxes	-	-	-	85,560,713
Licenses and permits	-	-	-	296,001
Intergovernmental receipts	-	-	-	17,894,800
Charges for services	51,691	-	-	2,708,936
Fines and forfeits	-	-	-	591,561
Other receipts	-	-	100	17,495,508
Total receipts	<u>51,691</u>	<u>-</u>	<u>100</u>	<u>124,547,519</u>
Disbursements:				
Personal services	-	-	-	19,937,116
Supplies	-	-	-	5,053,416
Other services and charges	46,304	3,600	173	82,828,311
Capital outlay	-	-	-	2,031,701
Other disbursements	-	-	-	7,517,287
Total disbursements	<u>46,304</u>	<u>3,600</u>	<u>173</u>	<u>117,367,831</u>
Excess (deficiency) of receipts over disbursements	<u>5,387</u>	<u>(3,600)</u>	<u>(73)</u>	<u>7,179,688</u>
Cash and investments - ending	<u>\$ 50,926</u>	<u>\$ 1,400</u>	<u>\$ 790</u>	<u>\$ 64,464,267</u>

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OTHER INFORMATION

JASPER COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Bank of America	Jail Equipment Lease/Purchase Agreement	\$ 168,050	11/22/19	05/22/35
Total of annual lease payments		<u>\$ 168,050</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/>.