

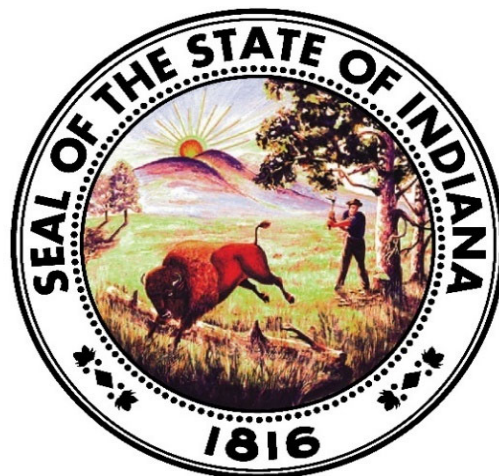
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

JAY COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

09/14/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-9
Notes to Financial Statement	10-15
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-44
Other Information:	
Schedule of Leases and Debt	46
Schedule of Capital Assets.....	47
Other Reports.....	48

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Anna Culy (Vacant) Emily Franks	01-01-22 to 03-05-22 03-06-22 to 03-07-22 03-08-22 to 12-31-23
County Treasurer	Paula Miller	01-01-22 to 12-31-23
Clerk of the Circuit Court	Jon Eads	01-01-22 to 12-31-23
County Sheriff	Dwane Ford Larry R. Newton	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Betty St. Myers Melanie Upp	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	Chad Aker	01-01-22 to 12-31-23
President of the County Council	Jeanne Houchins	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JAY COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Jay 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 and Schedule of Capital Assets, 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 August 31, 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

August 31, 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.

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

Fund	Cash and		Cash and	
	Investments	Receipts	Disbursements	Investments
	01-01-22			12-31-22
Treasurer After Settlement	\$ 582,392	\$ 615,961	\$ 582,392	\$ 615,961
Sheriff's Inmate Trust	54,009	245,670	285,371	14,308
Jail Commissary	38,475	264,761	278,376	24,860
Clerk's Trust	99,616	963,010	920,414	142,212
County Home Residents' Trust	4,559	47,813	45,378	6,994
General	4,586,240	9,114,895	8,998,453	4,702,682
Accident Report	26,217	3,078	-	29,295
Campaign Finance Enforcement - County	600	50	-	650
LIT Economic Development	1,428,680	599,967	771,843	1,256,804
City and Town Court Costs	103,580	2,560	-	106,140
Clerk's Records Perpetuation	102,472	9,068	-	111,540
Community Corrections	140,902	41,476	83,180	99,198
Community Transition Program	144,857	13,825	-	158,682
Congressional School Interest	1,971	125	913	1,183
Congressional Interest	22,822	-	-	22,822
Convention Visitor and Tourism Promotion	85,674	119,146	84,473	120,347
Sales Disclosure - County Share	27,553	5,915	44	33,424
Cumulative Bridge	2,836,274	631,465	134,310	3,333,429
Cumulative Capital Development	860,568	360,067	659,218	561,417
Drug Free Community	20,496	15,478	20,496	15,478
Electronic Map Generation	5,683	239	-	5,922
Emergency Medical Services	504,618	1,514,036	1,548,971	469,683
Emergency Planning/Right to Know	13,967	4,212	372	17,807
Extradition and Sheriff's Assistance	1,837	-	221	1,616
Firearms Training	30,057	-	22,977	7,080
General Drain Improvement	63,477	160,175	150,160	73,492
Health	247,561	521,047	331,787	436,821
Levy Excess	5,219	-	-	5,219
Local Health Maintenance	30,700	41,734	38,559	33,875
Local Road and Street	341,013	349,845	389,864	300,994
LOIT Public Safety - County Share	279,581	474,936	369,547	384,970
MVH- Restricted	242,778	1,716,895	1,816,178	143,495
Medical Care for Inmates	40,892	4,040	-	44,932
Motor Vehicle Highway	2,455,236	2,278,645	2,263,538	2,470,343
Plat Book	41,788	13,330	5,618	49,500
Rainy Day	1,944,588	-	-	1,944,588
Recorder's Records Perpetuation	281,178	57,834	27,114	311,898
Sex and Violent Offender Administration	3,429	1,333	-	4,762
Sheriff's Pension Trust	336	11,970	12,166	140
Supplemental Public Defender Services	24,122	6,673	1,874	28,921
Surplus Tax	17,471	31,193	30,248	18,416
Surveyor's Corner Perpetuation	28,469	17,980	28,136	18,313
Tax Sale Redemption	2,458	29,955	25,604	6,809
Tax Sale Surplus	233,947	139,058	196,060	176,945
Local Health Department Trust Account	35,088	16,278	21,130	30,236
Vehicle Inspection	9,190	1,250	-	10,440
County Elected Officials Training	18,160	3,606	1,414	20,352
Statewide 911	351,203	285,209	363,731	272,681
Reassessment	69,342	50,073	49,182	70,233
Opioid Restricted Funds	-	118,206	-	118,206
Opioid Unrestricted Funds	-	28,452	-	28,452
Adult Probation Administrative	170	-	-	170
Juvenile Probation Administrative	10,106	195	-	10,301
Deferral (County User Fee)	49,822	4,887	4,037	50,672
Drain Maintenance	779,699	633,176	631,137	781,738
Drug Buy Money	960	-	-	960
Court Interpreters	1,457	-	-	1,457
TIF Debt Service	-	901,421	625,450	275,971
TIF Capital Projects	1,305,190	390,000	450,000	1,245,190
Payroll Clearing	23,380	8,412,972	8,415,314	21,038
Settlement	-	19,586,768	19,586,768	-
LOIT Stabilization	3,482,558	463,741	-	3,946,299
Wheel Tax	221	119,847	119,899	169
Sur Tax	-	366,921	366,921	-
CVET Agency	-	99,755	99,755	-
Sewage Collections	-	15,769	15,769	-
Financial Institution Tax	-	203,784	224,249	(20,465)
Local Income Tax-Property Tax Relief	51,716	2,301,305	2,301,642	51,379
LIT Supplemental Dist. PTR	187,754	48,945	-	236,699

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

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-22			12-31-22
State Fines and Forfeitures	206	4,597	3,529	1,274
Infraction Judgements	575	15,635	16,210	-
Special Death Benefit	70	1,920	1,840	150
Sales Disclosure - State Share	510	5,835	6,015	330
Coroners Training & Con't Education	216	2,126	2,214	128
Interstate Compact - State Share	-	250	250	-
Mortgage Recording Fees - State Share	218	2,027	2,105	140
St-Sex & Violent Offenders Admin	10	143	138	15
Child Restraint Violation Fines	-	50	50	-
Education Plate Fees Agency	-	131	131	-
Riverboat Revenue Sharing	-	115,303	115,303	-
LIT- Certified Shares	-	3,834,258	3,834,258	-
LIT Public Safety	-	766,852	766,852	-
LIT Economic Development	-	958,564	958,564	-
LIT Supplemental Distributions	-	199,857	199,857	-
93.563 Title IV-D Incentive	125,603	10,236	-	135,839
93.563 Prosecutor IV-D Incentive-Post Oct '99	185,495	16,655	6,304	195,846
93.563 Clerk IV-D Incentive-Post Oct '99	148,022	10,236	6,894	151,364
County User Fee	8,133	1,115	1,152	8,096
Adult Probation Fees	198,664	58,596	45,616	211,644
Jury Fees	26,028	2,013	12,372	15,669
Multi Hazard Mitigation	(595)	-	-	(595)
COVID Vaccines	16,490	-	8,116	8,374
Drug Free (Sheriff)	2,553	2,562	-	5,115
HELP! GRANT - ARP	-	20,000	-	20,000
Jay Co Lease Payments	365,899	723,793	731,548	358,144
Rural Transportation Grant	68	337,034	337,034	68
County Corrections	32,338	15,177	23,097	24,418
Jay-Portland Building & Planning Dept	-	1,745	1,745	-
Highway Department Donations	12,523	-	-	12,523
JEMS Donations	19	-	-	19
Arts Midwest Grant- Help!	-	5,000	5,000	-
4841 Comm Crossings Grant Match	11,265	-	-	11,265
8280 Comm Crossings Grant Match	33,046	-	-	33,046
Community Crossings 2022	-	1,000,000	1,000,000	-
Coronavirus Emergency Sup Funding	(22,412)	670	670	(22,412)
93.354 Health Emergency Response	-	1,000	1,000	-
EMPG FFY21 Weather Radios	-	-	11,997	(11,997)
Emergency Management Donations	140	-	-	140
Backhoe & Dozer Repair	95,299	95,149	114,511	75,937
Infrastructure	658,995	506,629	331,753	833,871
Retirement Center Donations	7,746	3,745	656	10,835
Tile Inventory	895	59,709	58,770	1,834
Jay Co Redevelopment Dis Cap Fund	666	-	-	666
County Forfeiture Fund	2,240	-	-	2,240
5% Host Fee Infrastructure	311,315	24,822	-	336,137
Court ASAA&E Fund	30,032	3,871	-	33,903
Commissioners Certificate Sale	-	13,933	12,814	1,119
Sheriff's Department Donations	4,432	2,450	490	6,392
Redacting Fund	12,036	3,596	-	15,632
Eradication	829	-	-	829
Bond General Acct Fund	21,750	-	-	21,750
Health Insurance	146,156	-	58,674	87,482
Loit Operating Levy Freeze	-	1,566,332	1,566,332	-
93.069 Bioterrorism Fund (HD)	13,819	17,720	24,303	7,236
Pre Trial Diversion	8,658	1,940	-	10,598
Law Enforcement Continuing Fund	17,183	906	-	18,089
Title IV_E Foster Care- Public Defender	-	2,115	333	1,782
CARES- Lifestream	-	823,585	823,585	-
97.042 FY22 EMPG	-	-	5,662	(5,662)
Comm Corr 09-10	-	146,811	142,267	4,544
Community Corrections 08-09	5,326	-	5,107	219
ARP- American Rescue Plan Act 2021	1,984,792	1,984,726	-	3,969,518
Totals	\$ 28,851,631	\$ 67,853,439	\$ 64,645,371	\$ 32,059,699

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

JAY 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 may 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.

JAY 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).

Penalties. Amounts received from late payment fees.

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 may 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.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

JAY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

JAY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

JAY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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.

JAY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 four of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2022. One fund had inaccurate disbursements that were not corrected until 2023.

Note 8. Holding Corporation

The County has entered into a capital lease with the Jay County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2022 totaled \$731,000.

Note 9. Subsequent Events

The County purchased 68 acres of land on March 29, 2023, using American Rescue Plan Act (ARPA) funds in the amount of \$1,163,035.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	Treasurer After Settlement	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	County Home Residents' Trust
Cash and investments - beginning	\$ 582,392	\$ 54,009	\$ 38,475	\$ 99,616	\$ 4,559
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	615,961	245,670	264,761	963,010	47,813
Total receipts	<u>615,961</u>	<u>245,670</u>	<u>264,761</u>	<u>963,010</u>	<u>47,813</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	582,392	285,371	278,376	920,414	45,378
Total disbursements	<u>582,392</u>	<u>285,371</u>	<u>278,376</u>	<u>920,414</u>	<u>45,378</u>
Excess (deficiency) of receipts over disbursements	<u>33,569</u>	<u>(39,701)</u>	<u>(13,615)</u>	<u>42,596</u>	<u>2,435</u>
Cash and investments - ending	<u>\$ 615,961</u>	<u>\$ 14,308</u>	<u>\$ 24,860</u>	<u>\$ 142,212</u>	<u>\$ 6,994</u>

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

	General	Accident Report	Campaign Finance - County	LIT Economic Development	City and Town Court Costs
Cash and investments - beginning	\$ 4,586,240	\$ 26,217	\$ 600	\$ 1,428,680	\$ 103,580
Receipts:					
Taxes	7,015,439	-	-	596,085	-
Licenses and permits	77,217	-	-	-	-
Intergovernmental receipts	487,546	-	-	-	-
Charges for services	1,009,995	3,078	-	-	-
Fines and forfeits	42,387	-	50	-	2,560
Other receipts	482,311	-	-	3,882	-
Total receipts	<u>9,114,895</u>	<u>3,078</u>	<u>50</u>	<u>599,967</u>	<u>2,560</u>
Disbursements:					
Personal services	6,104,296	-	-	-	-
Supplies	689,740	-	-	-	-
Other services and charges	1,928,286	-	-	671,843	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	54,717	-	-	100,000	-
Other disbursements	221,414	-	-	-	-
Total disbursements	<u>8,998,453</u>	<u>-</u>	<u>-</u>	<u>771,843</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>116,442</u>	<u>3,078</u>	<u>50</u>	<u>(171,876)</u>	<u>2,560</u>
Cash and investments - ending	<u>\$ 4,702,682</u>	<u>\$ 29,295</u>	<u>\$ 650</u>	<u>\$ 1,256,804</u>	<u>\$ 106,140</u>

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

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional Interest
Cash and investments - beginning	\$ 102,472	\$ 140,902	\$ 144,857	\$ 1,971	\$ 22,822
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	38,834	13,825	-	-
Fines and forfeits	9,068	-	-	-	-
Other receipts	-	2,642	-	125	-
Total receipts	9,068	41,476	13,825	125	-
Disbursements:					
Personal services	-	55,956	-	-	-
Supplies	-	1,845	-	-	-
Other services and charges	-	24,910	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	469	-	913	-
Total disbursements	-	83,180	-	913	-
Excess (deficiency) of receipts over disbursements	9,068	(41,704)	13,825	(788)	-
Cash and investments - ending	\$ 111,540	\$ 99,198	\$ 158,682	\$ 1,183	\$ 22,822

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

	Convention Visitor and Tourism Promotion	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 85,674	\$ 27,553	\$ 2,836,274	\$ 860,568	\$ 20,496
Receipts:					
Taxes	119,146	-	508,769	338,841	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	122,696	21,226	-
Charges for services	-	5,915	-	-	-
Fines and forfeits	-	-	-	-	15,478
Other receipts	-	-	-	-	-
Total receipts	119,146	5,915	631,465	360,067	15,478
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	4,824	-	-
Other services and charges	84,473	44	1,033	-	20,496
Debt service - principal and interest	-	-	-	107,303	-
Capital outlay	-	-	128,031	551,633	-
Other disbursements	-	-	422	282	-
Total disbursements	84,473	44	134,310	659,218	20,496
Excess (deficiency) of receipts over disbursements	34,673	5,871	497,155	(299,151)	(5,018)
Cash and investments - ending	\$ 120,347	\$ 33,424	\$ 3,333,429	\$ 561,417	\$ 15,478

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

	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training
Cash and investments - beginning	\$ 5,683	\$ 504,618	\$ 13,967	\$ 1,837	\$ 30,057
Receipts:					
Taxes	-	440,595	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	27,600	4,212	-	-
Charges for services	89	1,038,014	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	150	7,827	-	-	-
Total receipts	239	1,514,036	4,212	-	-
Disbursements:					
Personal services	-	1,304,305	-	-	-
Supplies	-	101,433	350	-	-
Other services and charges	-	142,868	22	221	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	22,977
Other disbursements	-	365	-	-	-
Total disbursements	-	1,548,971	372	221	22,977
Excess (deficiency) of receipts over disbursements	239	(34,935)	3,840	(221)	(22,977)
Cash and investments - ending	\$ 5,922	\$ 469,683	\$ 17,807	\$ 1,616	\$ 7,080

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

	General Drain Improvement	Health	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 63,477	\$ 247,561	\$ 5,219	\$ 30,700	\$ 341,013
Receipts:					
Taxes	-	330,700	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	20,716	-	33,138	349,845
Charges for services	-	23,493	-	8,479	-
Fines and forfeits	-	-	-	-	-
Other receipts	160,175	146,138	-	117	-
Total receipts	160,175	521,047	-	41,734	349,845
Disbursements:					
Personal services	59,368	226,107	-	38,559	-
Supplies	12,886	4,457	-	-	-
Other services and charges	63,821	100,949	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	389,864
Other disbursements	14,085	274	-	-	-
Total disbursements	150,160	331,787	-	38,559	389,864
Excess (deficiency) of receipts over disbursements	10,015	189,260	-	3,175	(40,019)
Cash and investments - ending	\$ 73,492	\$ 436,821	\$ 5,219	\$ 33,875	\$ 300,994

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

	LOIT Public Safety - County Share	MVH- Restricted	Medical Care for Inmates	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 279,581	\$ 242,778	\$ 40,892	\$ 2,455,236	\$ 41,788
Receipts:					
Taxes	463,416	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,716,895	-	2,115,055	-
Charges for services	-	-	4,040	93,518	13,330
Fines and forfeits	-	-	-	-	-
Other receipts	11,520	-	-	70,072	-
Total receipts	474,936	1,716,895	4,040	2,278,645	13,330
Disbursements:					
Personal services	369,547	-	-	1,081,652	5,544
Supplies	-	1,816,178	-	424,611	74
Other services and charges	-	-	-	276,913	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	480,362	-
Other disbursements	-	-	-	-	-
Total disbursements	369,547	1,816,178	-	2,263,538	5,618
Excess (deficiency) of receipts over disbursements	105,389	(99,283)	4,040	15,107	7,712
Cash and investments - ending	\$ 384,970	\$ 143,495	\$ 44,932	\$ 2,470,343	\$ 49,500

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

	Rainy Day	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriffs Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 1,944,588	\$ 281,178	\$ 3,429	\$ 336	\$ 24,122
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,873
Charges for services	-	57,704	1,333	-	-
Fines and forfeits	-	-	-	11,970	4,800
Other receipts	-	130	-	-	-
Total receipts	-	57,834	1,333	11,970	6,673
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	27,114	-	12,166	1,874
Total disbursements	-	27,114	-	12,166	1,874
Excess (deficiency) of receipts over disbursements	-	30,720	1,333	(196)	4,799
Cash and investments - ending	\$ 1,944,588	\$ 311,898	\$ 4,762	\$ 140	\$ 28,921

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

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 17,471	\$ 28,469	\$ 2,458	\$ 233,947	\$ 35,088
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	16,278
Charges for services	-	17,980	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	31,193	-	29,955	139,058	-
Total receipts	31,193	17,980	29,955	139,058	16,278
Disbursements:					
Personal services	-	-	-	-	10,540
Supplies	-	-	-	-	8,538
Other services and charges	-	28,136	-	-	2,052
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	30,248	-	25,604	196,060	-
Total disbursements	30,248	28,136	25,604	196,060	21,130
Excess (deficiency) of receipts over disbursements	945	(10,156)	4,351	(57,002)	(4,852)
Cash and investments - ending	\$ 18,416	\$ 18,313	\$ 6,809	\$ 176,945	\$ 30,236

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

	Vehicle Inspection	County Elected Officials Training	Statewide 911	Reassessment	Opioid Restricted Funds
Cash and investments - beginning	\$ 9,190	\$ 18,160	\$ 351,203	\$ 69,342	\$ -
Receipts:					
Taxes	-	-	-	46,806	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	10	-	2,932	-
Charges for services	1,250	3,596	285,169	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	40	335	118,206
Total receipts	1,250	3,606	285,209	50,073	118,206
Disbursements:					
Personal services	-	-	247,130	636	-
Supplies	-	-	-	293	-
Other services and charges	-	1,414	99,375	46,819	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	17,226	1,395	-
Other disbursements	-	-	-	39	-
Total disbursements	-	1,414	363,731	49,182	-
Excess (deficiency) of receipts over disbursements	1,250	2,192	(78,522)	891	118,206
Cash and investments - ending	\$ 10,440	\$ 20,352	\$ 272,681	\$ 70,233	\$ 118,206

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

	Opioid Unrestricted Funds	Adult Probation Administrative	Juvenile Probation Administrative	Deferral (County User Fee)	Drain Maintenance
Cash and investments - beginning	\$ -	\$ 170	\$ 10,106	\$ 49,822	\$ 779,699
Receipts:					
Taxes	-	-	-	-	610,746
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	195	4,887	-
Other receipts	28,452	-	-	-	22,430
Total receipts	28,452	-	195	4,887	633,176
Disbursements:					
Personal services	-	-	-	-	143,425
Supplies	-	-	-	-	220,294
Other services and charges	-	-	-	4,037	62,556
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	204,862
Total disbursements	-	-	-	4,037	631,137
Excess (deficiency) of receipts over disbursements	28,452	-	195	850	2,039
Cash and investments - ending	\$ 28,452	\$ 170	\$ 10,301	\$ 50,672	\$ 781,738

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

	Drug Buy Money	Court Interpreters	TIF Debt Service	TIF Capital Projects	Payroll Clearing
Cash and investments - beginning	\$ 960	\$ 1,457	\$ -	\$ 1,305,190	\$ 23,380
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	901,421	390,000	8,412,972
Total receipts	-	-	901,421	390,000	8,412,972
Disbursements:					
Personal services	-	-	-	-	8,415,314
Supplies	-	-	-	-	-
Other services and charges	-	-	-	50,000	-
Debt service - principal and interest	-	-	625,450	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	400,000	-
Total disbursements	-	-	625,450	450,000	8,415,314
Excess (deficiency) of receipts over disbursements	-	-	275,971	(60,000)	(2,342)
Cash and investments - ending	\$ 960	\$ 1,457	\$ 275,971	\$ 1,245,190	\$ 21,038

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

	Settlement	LOIT Stabilization	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ -	\$ 3,482,558	\$ 221	\$ -	\$ -
Receipts:					
Taxes	19,586,768	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	463,741	119,847	366,921	99,755
Total receipts	<u>19,586,768</u>	<u>463,741</u>	<u>119,847</u>	<u>366,921</u>	<u>99,755</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>19,586,768</u>	<u>-</u>	<u>119,899</u>	<u>366,921</u>	<u>99,755</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>463,741</u>	<u>(52)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,946,299</u>	<u>\$ 169</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Sewage Collections	Financial Institution Tax	Local Income Tax-Property Tax Relief	LIT Supplemental Dist. PTR	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ 51,716	\$ 187,754	\$ 206
Receipts:					
Taxes	-	-	-	48,945	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	15,769	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	203,784	2,301,305	-	4,597
Total receipts	<u>15,769</u>	<u>203,784</u>	<u>2,301,305</u>	<u>48,945</u>	<u>4,597</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	15,769	224,249	2,301,642	-	3,529
Total disbursements	<u>15,769</u>	<u>224,249</u>	<u>2,301,642</u>	<u>-</u>	<u>3,529</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(20,465)</u>	<u>(337)</u>	<u>48,945</u>	<u>1,068</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (20,465)</u>	<u>\$ 51,379</u>	<u>\$ 236,699</u>	<u>\$ 1,274</u>

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

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ 575	\$ 70	\$ 510	\$ 216	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	15,635	1,920	5,835	2,126	250
Total receipts	<u>15,635</u>	<u>1,920</u>	<u>5,835</u>	<u>2,126</u>	<u>250</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	16,210	1,840	6,015	2,214	250
Total disbursements	<u>16,210</u>	<u>1,840</u>	<u>6,015</u>	<u>2,214</u>	<u>250</u>
Excess (deficiency) of receipts over disbursements	<u>(575)</u>	<u>80</u>	<u>(180)</u>	<u>(88)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ 330</u>	<u>\$ 128</u>	<u>\$ -</u>

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

	Mortgage Recording Fees - State Share	St-Sex & Violent Offenders Admin	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 218	\$ 10	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,027	143	50	131	115,303
Total receipts	2,027	143	50	131	115,303
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,105	138	50	131	115,303
Total disbursements	2,105	138	50	131	115,303
Excess (deficiency) of receipts over disbursements	(78)	5	-	-	-
Cash and investments - ending	\$ 140	\$ 15	\$ -	\$ -	\$ -

JAY 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	LIT Supplemental Distributions	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 125,603
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	10,236
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,834,258	766,852	958,564	199,857	-
Total receipts	3,834,258	766,852	958,564	199,857	10,236
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,834,258	766,852	958,564	199,857	-
Total disbursements	3,834,258	766,852	958,564	199,857	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	10,236
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 135,839

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

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	County User Fee	Adult Probation Fees	Jury Fees
Cash and investments - beginning	\$ 185,495	\$ 148,022	\$ 8,133	\$ 198,664	\$ 26,028
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	15,402	10,236	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	1,115	58,596	2,013
Other receipts	1,253	-	-	-	-
Total receipts	<u>16,655</u>	<u>10,236</u>	<u>1,115</u>	<u>58,596</u>	<u>2,013</u>
Disbursements:					
Personal services	-	-	-	36,398	12,372
Supplies	-	-	-	5,349	-
Other services and charges	-	-	-	2,803	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,066	-
Other disbursements	6,304	6,894	1,152	-	-
Total disbursements	<u>6,304</u>	<u>6,894</u>	<u>1,152</u>	<u>45,616</u>	<u>12,372</u>
Excess (deficiency) of receipts over disbursements	<u>10,351</u>	<u>3,342</u>	<u>(37)</u>	<u>12,980</u>	<u>(10,359)</u>
Cash and investments - ending	<u>\$ 195,846</u>	<u>\$ 151,364</u>	<u>\$ 8,096</u>	<u>\$ 211,644</u>	<u>\$ 15,669</u>

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

	Multi Hazard Mitigation	COVID Vaccines	Drug Free (Sheriff)	HELPI GRANT - ARP	Jay Co Lease Payments
Cash and investments - beginning	\$ (595)	\$ 16,490	\$ 2,553	\$ -	\$ 365,899
Receipts:					
Taxes	-	-	-	-	716,804
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	20,000	6,989
Charges for services	-	-	2,562	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	2,562	20,000	723,793
Disbursements:					
Personal services	-	8,116	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	731,000
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	548
Total disbursements	-	8,116	-	-	731,548
Excess (deficiency) of receipts over disbursements	-	(8,116)	2,562	20,000	(7,755)
Cash and investments - ending	\$ (595)	\$ 8,374	\$ 5,115	\$ 20,000	\$ 358,144

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

	Rural Transportation Grant	County Corrections	Jay-Portland Building & Planning Dept	Highway Department Donations	JEMS Donations
Cash and investments - beginning	\$ 68	\$ 32,338	\$ -	\$ 12,523	\$ 19
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	337,034	-	-	-	-
Charges for services	-	15,177	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,745	-	-
Total receipts	337,034	15,177	1,745	-	-
Disbursements:					
Personal services	-	-	1,745	-	-
Supplies	-	19,497	-	-	-
Other services and charges	-	3,600	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	337,034	-	-	-	-
Total disbursements	337,034	23,097	1,745	-	-
Excess (deficiency) of receipts over disbursements	-	(7,920)	-	-	-
Cash and investments - ending	\$ 68	\$ 24,418	\$ -	\$ 12,523	\$ 19

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

	Arts Midwest Grant- Help!	4841 Comm Crossings Grant Match	8280 Comm Crossings Grant Match	Community Crossings 2022	Coronavirus Emergency Sup Funding
Cash and investments - beginning	\$ -	\$ 11,265	\$ 33,046	\$ -	\$ (22,412)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,000	-	-	1,000,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	670
Total receipts	5,000	-	-	1,000,000	670
Disbursements:					
Personal services	-	-	-	-	670
Supplies	-	-	-	-	-
Other services and charges	5,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,000,000	-
Other disbursements	-	-	-	-	-
Total disbursements	5,000	-	-	1,000,000	670
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 11,265	\$ 33,046	\$ -	\$ (22,412)

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

	93.354 Health Emergency Response	EMPG FFY21 Weather Radios	Emergency Management Donations	Backhoe & Dozer Repair	Infrastructure
Cash and investments - beginning	\$ -	\$ -	\$ 140	\$ 95,299	\$ 658,995
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	35,000
Intergovernmental receipts	1,000	-	-	-	-
Charges for services	-	-	-	-	471,629
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	95,149	-
Total receipts	1,000	-	-	95,149	506,629
Disbursements:					
Personal services	-	-	-	-	-
Supplies	140	-	-	47,324	-
Other services and charges	-	-	-	11,794	63,890
Debt service - principal and interest	-	-	-	-	-
Capital outlay	860	11,997	-	55,393	267,864
Other disbursements	-	-	-	-	(1)
Total disbursements	1,000	11,997	-	114,511	331,753
Excess (deficiency) of receipts over disbursements	-	(11,997)	-	(19,362)	174,876
Cash and investments - ending	\$ -	\$ (11,997)	\$ 140	\$ 75,937	\$ 833,871

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

	Retirement Center Donations	Tile Inventory	Jay Co Redevelopment Dis Cap Fund	County Forfeiture Fund	5% Host Fee Infrastructure
Cash and investments - beginning	\$ 7,746	\$ 895	\$ 666	\$ 2,240	\$ 311,315
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	24,822
Fines and forfeits	-	-	-	-	-
Other receipts	3,745	59,709	-	-	-
Total receipts	3,745	59,709	-	-	24,822
Disbursements:					
Personal services	-	-	-	-	-
Supplies	75	58,770	-	-	-
Other services and charges	581	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	656	58,770	-	-	-
Excess (deficiency) of receipts over disbursements	3,089	939	-	-	24,822
Cash and investments - ending	\$ 10,835	\$ 1,834	\$ 666	\$ 2,240	\$ 336,137

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

	Court ASAA&E Fund	Commissioners Certificate Sale	Sheriff's Department Donations	Redacting Fund	Eradication
Cash and investments - beginning	\$ 30,032	\$ -	\$ 4,432	\$ 12,036	\$ 829
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	3,596	-
Fines and forfeits	3,871	-	-	-	-
Other receipts	-	13,933	2,450	-	-
Total receipts	3,871	13,933	2,450	3,596	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	490	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	12,814	-	-	-
Total disbursements	-	12,814	490	-	-
Excess (deficiency) of receipts over disbursements	3,871	1,119	1,960	3,596	-
Cash and investments - ending	\$ 33,903	\$ 1,119	\$ 6,392	\$ 15,632	\$ 829

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

	Bond General Acct Fund	Health Insurance	Loit Operating Levy Freeze	93.069 Bioterrorism Fund (HD)	Pre Trial Diversion
Cash and investments - beginning	\$ 21,750	\$ 146,156	\$ -	\$ 13,819	\$ 8,658
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,545	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,940
Other receipts	-	-	1,566,332	175	-
Total receipts	-	-	1,566,332	17,720	1,940
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	940	-
Other services and charges	-	-	-	19,265	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	4,098	-
Other disbursements	-	58,674	1,566,332	-	-
Total disbursements	-	58,674	1,566,332	24,303	-
Excess (deficiency) of receipts over disbursements	-	(58,674)	-	(6,583)	1,940
Cash and investments - ending	\$ 21,750	\$ 87,482	\$ -	\$ 7,236	\$ 10,598

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

	Law Enforcement Continuing Fund	Title IV_E Foster Care- Public Defender	CARES- Lifestream	97.042 FY22 EMPG
Cash and investments - beginning	\$ 17,183	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	823,585	-
Charges for services	906	2,115	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	906	2,115	823,585	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	333	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	823,585	5,662
Total disbursements	-	333	823,585	5,662
Excess (deficiency) of receipts over disbursements	906	1,782	-	(5,662)
Cash and investments - ending	\$ 18,089	\$ 1,782	\$ -	\$ (5,662)

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

	Comm Corr 09-10	Community Corrections 08-09	ARP- American Rescue Plan Act 2021	Totals
Cash and investments - beginning	\$ -	\$ 5,326	\$ 1,984,792	\$ 28,851,631
Receipts:				
Taxes	-	-	-	30,823,060
Licenses and permits	-	-	-	112,217
Intergovernmental receipts	146,811	-	1,984,726	9,298,586
Charges for services	-	-	-	3,156,218
Fines and forfeits	-	-	-	158,930
Other receipts	-	-	-	24,304,428
Total receipts	<u>146,811</u>	<u>-</u>	<u>1,984,726</u>	<u>67,853,439</u>
Disbursements:				
Personal services	137,723	4,804	-	18,264,207
Supplies	-	149	-	3,417,767
Other services and charges	4,544	154	-	3,722,722
Debt service - principal and interest	-	-	-	1,463,753
Capital outlay	-	-	-	3,087,483
Other disbursements	-	-	-	34,689,439
Total disbursements	<u>142,267</u>	<u>5,107</u>	<u>-</u>	<u>64,645,371</u>
Excess (deficiency) of receipts over disbursements	<u>4,544</u>	<u>(5,107)</u>	<u>1,984,726</u>	<u>3,208,068</u>
Cash and investments - ending	<u>\$ 4,544</u>	<u>\$ 219</u>	<u>\$ 3,969,518</u>	<u>\$ 32,059,699</u>

OTHER INFORMATION

JAY COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Jay County Building Corporation	Jail Bond Lease	\$ 727,000	5/25/2017	1/15/2029
Total of annual lease payments		<u>\$ 727,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and Loans Payable	2018 Purchase of New Excavator for Surveyor	\$ 30,285	\$ 19,574
Notes and Loans Payable	2020 Purchase of New Dozer for Surveyor	99,041	31,968
Total governmental activities		<u>129,326</u>	<u>51,542</u>
Totals		<u>\$ 129,326</u>	<u>\$ 51,542</u>

JAY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 829,002
Infrastructure	20,255,858
Buildings	14,279,261
Machinery, equipment, and vehicles	<u>7,852,824</u>
Total governmental activities	<u>43,216,945</u>
Total capital assets	<u><u>\$ 43,216,945</u></u>

OTHER REPORTS

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