

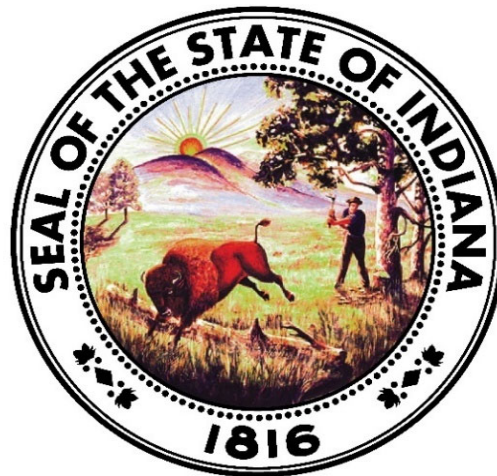
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AUDIT REPORT

OF

JENNINGS COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
09/26/2024



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sarah Abel	01-01-23 to 12-31-24
County Treasurer	Tina Brison	01-01-23 to 12-31-24
Clerk of the Circuit Court	Amy Thompson	01-01-23 to 12-31-24
County Sheriff	William K. Freeman	01-01-23 to 12-31-24
County Recorder	Mary Dorsett Kilgore	01-01-23 to 12-31-24
President of the Board of County Commissioners	Matt Sporleder	01-01-23 to 12-31-24
President of the County Council	Tina M. Ellis	01-01-23 to 12-31-24



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JENNINGS COUNTY, INDIANA

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

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

We have audited the accompanying financial statement of Jennings County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, 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, 2023, 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, 2023, 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)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, 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 September 16, 2024, 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

September 16, 2024

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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.

JENNINGS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
After Settlement Collection	\$ 706,795	\$ 852,631	\$ 706,795	\$ 852,631
Inmate Trust 1	9,305	-	-	9,305
Commissary	304,666	589,763	707,670	186,759
Jury Fee	19,214	4,380	-	23,594
County General	3,620,144	11,040,419	8,289,516	6,371,047
Accident Report	4,323	1,845	1,781	4,387
Animal Control	475	-	-	475
CEDIT County share	1,429,629	1,132,397	700,183	1,861,843
City & Town Court Cost	70,836	4,981	-	75,817
Clerks Record Perpetuation	106,074	13,001	-	119,075
State Welfare Excise	2	-	-	2
Nonreverting Prisoner Reim	25,269	3,675	-	28,944
Sales Disclosure Local	20,044	7,200	2,195	25,049
Covered Bridge	55,703	3,700	-	59,403
Cumulative Court House	123,583	103,108	50,674	176,017
Jennings Drug Free Community	89,101	18,492	9,125	98,468
Electronic Map Generation	2,000	-	-	2,000
Emergency Manage Non-Revert	38,798	60,875	31,863	67,810
Jennings County LEPC	11,715	3,748	815	14,648
Security Protection	34,417	4,051	3,513	34,955
Firearms Training	19,373	44,720	22,823	41,270
Health	348,314	310,191	292,365	366,140
JC Landfill Closure	10,148	-	-	10,148
Local Road & Street	678,964	555,469	115,345	1,119,088
LOIT Public Safety-Co. Share	3,078,766	4,023,214	4,102,846	2,999,134
MVH Restricted	2,117,357	1,759,811	1,445,541	2,431,627
Inmate Med Care Reimbursement	8,550	99	-	8,649
Misdemeanant Fund	132,723	17,026	-	149,749
Highway	797,505	1,875,456	1,643,937	1,029,024
County Park Non-Reverting	196,548	111,089	73,446	234,191
Local Rainy Day	1,149,712	-	350,439	799,273
Recorders Perpetuation	301,254	69,012	34,195	336,071
Riverboat	657,369	116,791	162,450	611,710
Sex & Violent Offender Admin	14,532	4,802	-	19,334
Superior Supplemental Public D	54,058	11,843	-	65,901
Surplus Tax	65,666	79,666	110,461	34,871
Surveyors Corner Perpetuation	155,229	20,255	8,778	166,706
Tax Sale Costs	21,634	54,802	36,637	39,799
Tax Sale Redemption	10,698	67,299	59,668	18,329
Tax Sale Surplus	444,946	1,526,423	732,740	1,238,629
IN Local Health Dept Trust	35,832	18,464	23,620	30,676
Vehicle Inspection	3,854	1,155	-	5,009
Victim Of Crime Assistance	9,324	-	-	9,324
Child Abuse Prevention	15	-	-	15
GAL/CASA	11,175	23,304	23,304	11,175
Elected Officials Training	21,935	4,051	850	25,136
Interstate Probation Fee	12,875	1,855	-	14,730
E911 - General	646,301	625,589	553,983	717,907
Juvenile Probation	47,827	4,538	-	52,365
Circuit Adult Probation	212,668	103,007	67,062	248,613
Supple Juvenile Probation Svs	20,520	1,900	-	22,420
Alternate Dispute Resolution	2,804	3,620	3,064	3,360
Equitable Share Law Enforcement	66	-	-	66
Sheriff Drug Free	116	-	-	116
Recycle Center	463,962	135,374	36,134	563,202
Public Health Preparedness Co	2,029	16,667	16,667	2,029
Sheriff Continuing Education	8,435	1,708	1,685	8,458
Wth Web Feature Service	2,000	-	-	2,000
The County Donation Fund	630	-	465	165
Courthouse Security Grant	45	-	-	45
County Original TIF	480,835	215,706	403,563	292,978
United Way	2,081	924	928	2,077
Insurance Deductions	200,437	484,491	283,625	401,303
Payroll - Child Support	55	56,089	56,089	55
Payroll Federal Tax	-	586,778	586,952	(174)
Payroll FICA	-	497,185	497,281	(96)
Payroll County Tax Withholding	13,882	185,686	184,502	15,066
Payroll State Tax Withholding	18,749	249,002	247,405	20,346
Uniforms	973	154	-	1,127
Garnishments	-	4,546	4,544	2
Sheriff's Retirement	20,538	51,238	35,570	36,206
Settlement	558	28,427,367	28,426,767	1,158

JENNINGS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
County Wheel Tax	155	-	-	155
Surtax	1,846	-	-	1,846
CVET	24,673	209,583	209,559	24,697
Mutc Sewer	9,606	-	-	9,606
Financial Institution Tax	37,923	173,377	173,377	37,923
LIT - Property Tax Relief	144,830	1,516,403	1,525,170	136,063
State Fines & Forfeitures	3,500	24,980	33,544	(5,064)
Infraction Judgement Fines	927	3,733	4,266	394
Overweight Vehicles Fines	12	-	12	-
Death Benefit	125	1,400	1,415	110
Sales Disclosure Fees State	1,520	7,200	8,380	340
Coroners Continuing Education	680	2,750	3,229	201
Interstate Compact Fees	63	250	313	-
Mortgage Recording State	470	2,113	2,375	208
Sex & Violent Offender State	3	534	535	2
Child Restraint Fee	-	125	125	-
Inheritance Tax	6	-	-	6
Education Plate Fee	3,188	281	-	3,469
Riverboat Revenue Sharing	11,368	155,277	166,645	-
Innkeepers Tax	22,414	31,545	29,000	24,959
LIT Certified Shares	-	6,021,817	6,021,817	-
LIT Public Safety	-	6,021,818	6,021,818	-
LIT Economic Development	-	1,505,455	1,505,455	-
Title IV-D Incentive Fund	191,936	14,382	3,900	202,418
Title IV-E	2,211	-	-	2,211
Prosecutor IV-D Incentive Fund	126,213	21,638	9,887	137,964
Clerk IV-D Incentive Fund	151,670	14,382	8,034	158,018
Commissary Supplemental Non-Rev	1,201	15,000	30,032	(13,831)
Odyssey	828,771	2,275,465	2,101,997	1,002,239
Inmate Trust 2	82,673	577,464	570,036	90,101
Patel	52,585	227	52,812	-
Sheriff Donation	2,138	6,740	4,059	4,819
Tourism	38,890	29,666	42,905	25,651
Child Support	5,358	431,783	429,421	7,720
2020 Reassessment	124,614	150,195	221,833	52,976
Prosecutor Forfeiture	63,733	19,287	9,842	73,178
Opioid Restricted	156,918	31,421	-	188,339
Opioid Unrestricted	38,104	468	-	38,572
Superior Adult Probation	50	-	-	50
Supple Circuit Probation Serv	35,360	20,609	50,380	5,589
Commissioner Sale	31,350	-	-	31,350
Donations Sheriff	5,937	1,092	-	7,029
Animal Control Donation	-	10,941	10,941	-
2013 RDC TIF Bond Debt Reserve	41,824	-	-	41,824
2016 GO Bond Debt Service Paym	74,017	-	-	74,017
Corp Debt Service	2,528	-	-	2,528
Corp Police Pension	4,732	-	-	4,732
Corporation General	8,155	-	-	8,155
Fairgrounds Non-Revert	-	55,163	52,108	3,055
Sharps Fund	200	100	300	-
Circuit Supplemental Public	58,975	-	1,000	57,975
Deferral Fee	34,526	1,980	8,812	27,694
Court Security	1,745	135	-	1,880
APC Unsafe Bldg Fund/Nonrevert	58,625	33,152	45,730	46,047
Transportation	692	417	-	1,109
Law Enforcement Continuing Ed	47,381	2,176	2,112	47,445
Law Enforcement	25,029	-	24,925	104
Operation Pull Over/C.H.I.R.P	92	-	3,175	(3,083)
Local DNR Law Enforcement	2,068	750	-	2,818
2013 RDC TIF Bond Project	91,816	-	-	91,816
NV Redevelopment - CR350N	19,773	-	-	19,773
Home Detention Fees	2,754	-	-	2,754
Transfer Fee	50,398	15,370	-	65,768
Alcohol & Drug	221,275	31,471	74,530	178,216
Rescue 20 - FEMA	585	-	-	585
Paramedic Training	32,171	4,380	10,645	25,906
Health Maintenance	47,673	33,139	26,813	53,999
Health Assessment Incentive	1,000	-	-	1,000
Public Defender Services	793,495	189,589	73,331	909,753
November 2011 Certificate Sale	1,285	-	-	1,285
Sheriff Forfeiture	29,080	33,284	29,080	33,284
Community Service	33,935	2,722	1,480	35,177

JENNINGS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Pretrial Diversion	109,755	41,122	30,091	120,786
Campbell Sewer Lien	1	-	-	1
Animal Control Non Reverting	-	7,305	-	7,305
2020 Go Bond Project Fund	910,567	-	684,603	225,964
2020 GO Bond Debt Service Paym	158,183	212,094	326,560	43,717
CSL Reserve Program	1,883	-	-	1,883
Ceraland	687	-	-	687
PHI Cares	35	3,285	3,105	215
Payroll - AFLAC	7,533	50,837	50,020	8,350
Payroll - Boston	3,406	11,561	12,336	2,631
Payroll - Liberty National	1,184	20,825	18,430	3,579
457 Retirement	26,205	317,195	322,182	21,218
Payroll Medicare	-	116,276	116,299	(23)
SC Garnishee Service Fee	670	-	-	670
APC Fines and Fees	120	1,660	2,650	(870)
Forest Restor/State Fund	4,730	4,879	8,770	839
Classified Forrest	389	-	-	389
93.074 Ebola Supplemental Fund	47	-	-	47
Cumulative Bridge	1,141,865	472,435	281,298	1,333,002
Lead Health Issues	-	2,383	2,383	-
Health - Covid Vaccine	108,252	159,725	92,656	175,321
IN CAREs ECHO Grant	1	-	-	1
Bridge Inspection Grant - 2019	54,184	10,439	(27)	64,650
O&M Ave/Brownstown Rd - 2021	146,332	289,382	213,413	222,301
Bridge #76 Eng/Construct 2016	633,331	56,385	284,257	405,459
Bridge #2 Grant - 2019	37,020	26,960	15,582	48,398
Bridge #66 Grant - 2019	143,632	73,531	48,094	169,069
Bridge #39 Grant - 2019	130,562	41,516	27,640	144,438
Bridge #44 Grant - 2019	94,048	4,329	13,822	84,555
Bridge #29 Grant - 2021	88,787	59,835	79,204	69,418
Bridge Inspection	-	48,272	48,270	2
ARP Coronavirus LFR Fund	5,387,200	100,266	4,856,671	630,795
LATCF	-	100,000	-	100,000
Health Disparities Grant	(3,200)	25,000	26,800	(5,000)
AKC Reunite Grant	514	7,500	8,014	-
Interpreter Grant	2,046	-	670	1,376
FEMA Disaster Fund	27,804	-	-	27,804
2008 IN Natural Disaster	146	-	-	146
Local Rd & Brge Matching Grant	284,571	(220,807)	63,764	-
Vest Grant	7,250	2,500	9,362	388
EEDMA Grant	1,889	-	147	1,742
SIM Opioid Grant	115,688	-	115,688	-
2022 Family Recovery Court	45,986	74,264	97,696	22,554
Courthouse Clock Fund	468	371	-	839
CCMG Des #2201425	-	198,400	198,400	-
CCMG Des #2201426	-	217,709	217,709	-
CCMG Des#2201427	-	199,217	199,217	-
CCMG Des#2201428	-	158,899	158,899	-
CCMG Des#2300412	-	197,597	197,597	-
CCMG Des#2300413	-	167,432	167,432	-
CCMG Des#2300414	-	71,949	71,949	-
CCMG Des#2300415	-	125,218	125,218	-
CCMG Des#2300416	-	66,504	66,504	-
CCMG Des#2300411	-	637,538	637,538	-
Totals	<u>\$ 32,738,581</u>	<u>\$ 80,057,649</u>	<u>\$ 80,657,929</u>	<u>\$ 32,138,301</u>

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

JENNINGS 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.

JENNINGS 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).

*Utility fees.* Amounts received from charges for current services.

*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 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.

JENNINGS 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.

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*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.

JENNINGS 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. 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.

JENNINGS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. 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.

*C. Additional Pension Plan*

The County also contributes to an additional pension plan unique to the County. Information regarding this plan may be obtained from the County.

**Note 7. Negative Receipts and Disbursements**

The financial statement contains some receipts and/or disbursements which appear as negative entries. Receipt errors made in the Local Rd & Brge Matching Grant fund in prior periods were made reversing the original receipt entries. This fund encompassed all activity made in connection with the State of Indiana's Community Crossings Matching Grant Program that should have been recorded in separate funds for each individual award. A disbursement adjustment to the Bridge Inspection Grant - 2019 fund involving the movement of a vendor payment to another fund resulted in an error by creating an adjustment greater than the initial expense.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. In some instances, this is a result of funds set up for reimbursable grants for expenditures that were not reimbursed by December 31 of the fiscal year. In other instances, this is a result of disbursements exceeding the total monies available for each affected fund.

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OTHER INFORMATION

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	After Settlement Collection	Inmate Trust 1	Commissary	Jury Fee	County General
Cash and investments - beginning	\$ 706,795	\$ 9,305	\$ 304,666	\$ 19,214	\$ 3,620,144
Receipts:					
Taxes	-	-	-	-	8,174,723
Licenses and permits	-	-	-	-	99,060
Intergovernmental receipts	-	-	-	-	18,799
Charges for services	-	-	-	-	1,076,183
Fines and forfeits	-	-	-	-	190,764
Other receipts	852,631	-	589,763	4,380	1,480,890
Total receipts	<u>852,631</u>	<u>-</u>	<u>589,763</u>	<u>4,380</u>	<u>11,040,419</u>
Disbursements:					
Personal services	-	-	-	-	5,063,011
Supplies	-	-	-	-	186,860
Other services and charges	-	-	-	-	2,808,272
Debt service - principal and interest	-	-	-	-	9,585
Capital outlay	-	-	-	-	55,253
Other disbursements	706,795	-	707,670	-	166,535
Total disbursements	<u>706,795</u>	<u>-</u>	<u>707,670</u>	<u>-</u>	<u>8,289,516</u>
Excess (deficiency) of receipts over (under) disbursements	<u>145,836</u>	<u>-</u>	<u>(117,907)</u>	<u>4,380</u>	<u>2,750,903</u>
Cash and investments - ending	<u>\$ 852,631</u>	<u>\$ 9,305</u>	<u>\$ 186,759</u>	<u>\$ 23,594</u>	<u>\$ 6,371,047</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Accident Report	Animal Control	CEDIT County share	City & Town Court Cost	Clerks Record Perpetuation
Cash and investments - beginning	\$ 4,323	\$ 475	\$ 1,429,629	\$ 70,836	\$ 106,074
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,845	-	1,132,397	4,981	13,001
Total receipts	1,845	-	1,132,397	4,981	13,001
Disbursements:					
Personal services	-	-	700,183	-	-
Supplies	-	-	-	-	-
Other services and charges	1,781	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,781	-	700,183	-	-
Excess (deficiency) of receipts over (under) disbursements	64	-	432,214	4,981	13,001
Cash and investments - ending	\$ 4,387	\$ 475	\$ 1,861,843	\$ 75,817	\$ 119,075

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	State Welfare Excise	Nonreverting Prisoner Reim	Sales Disclosure Local	Covered Bridge	Cumulative Court House
Cash and investments - beginning	\$ 2	\$ 25,269	\$ 20,044	\$ 55,703	\$ 123,583
Receipts:					
Taxes	-	-	-	-	103,037
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,675	7,200	3,700	71
Total receipts	-	3,675	7,200	3,700	103,108
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	2,195	-	50,674
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	2,195	-	50,674
Excess (deficiency) of receipts over (under) disbursements	-	3,675	5,005	3,700	52,434
Cash and investments - ending	\$ 2	\$ 28,944	\$ 25,049	\$ 59,403	\$ 176,017

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Jennings Drug Free Community	Electronic Map Generation	Emergency Manage Non-Revert	Jennings County LEPC	Security Protection
Cash and investments - beginning	\$ 89,101	\$ 2,000	\$ 38,798	\$ 11,715	\$ 34,417
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	18,492	-	60,875	3,748	4,051
Total receipts	18,492	-	60,875	3,748	4,051
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	947
Other services and charges	9,125	-	31,863	815	466
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	2,100
Total disbursements	9,125	-	31,863	815	3,513
Excess (deficiency) of receipts over (under) disbursements	9,367	-	29,012	2,933	538
Cash and investments - ending	\$ 98,468	\$ 2,000	\$ 67,810	\$ 14,648	\$ 34,955

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Firearms Training	Health	JC Landfill Closure	Local Road & Street	LOIT Public Safety-Co. Share
Cash and investments - beginning	\$ 19,373	\$ 348,314	\$ 10,148	\$ 678,964	\$ 3,078,766
Receipts:					
Taxes	-	248,151	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	459,999	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	44,720	62,040	-	95,470	4,023,214
Total receipts	44,720	310,191	-	555,469	4,023,214
Disbursements:					
Personal services	-	279,452	-	-	2,727,293
Supplies	-	2,966	-	33,445	182,704
Other services and charges	22,823	9,947	-	81,900	1,063,424
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	129,425
Other disbursements	-	-	-	-	-
Total disbursements	22,823	292,365	-	115,345	4,102,846
Excess (deficiency) of receipts over (under) disbursements	21,897	17,826	-	440,124	(79,632)
Cash and investments - ending	\$ 41,270	\$ 366,140	\$ 10,148	\$ 1,119,088	\$ 2,999,134

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	MVH Restricted	Inmate Med Care Reimbursement	Misdemeanant Fund	Highway	County Park Non-Reverting
Cash and investments - beginning	\$ 2,117,357	\$ 8,550	\$ 132,723	\$ 797,505	\$ 196,548
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,759,811	-	-	1,620,040	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	99	17,026	255,416	111,089
Total receipts	1,759,811	99	17,026	1,875,456	111,089
Disbursements:					
Personal services	501,510	-	-	1,090,936	-
Supplies	383,393	-	-	238,272	-
Other services and charges	496,004	-	-	210,033	73,446
Debt service - principal and interest	-	-	-	-	-
Capital outlay	64,634	-	-	104,696	-
Other disbursements	-	-	-	-	-
Total disbursements	1,445,541	-	-	1,643,937	73,446
Excess (deficiency) of receipts over (under) disbursements	314,270	99	17,026	231,519	37,643
Cash and investments - ending	\$ 2,431,627	\$ 8,649	\$ 149,749	\$ 1,029,024	\$ 234,191

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Local Rainy Day	Recorders Perpetuation	Riverboat	Sex & Violent Offender Admin	Superior Supplemental Public D
Cash and investments - beginning	\$ 1,149,712	\$ 301,254	\$ 657,369	\$ 14,532	\$ 54,058
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	69,012	116,791	4,802	11,843
Total receipts	-	69,012	116,791	4,802	11,843
Disbursements:					
Personal services	-	17,471	-	-	-
Supplies	75,924	-	-	-	-
Other services and charges	274,515	16,724	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	162,450	-	-
Total disbursements	350,439	34,195	162,450	-	-
Excess (deficiency) of receipts over (under) disbursements	(350,439)	34,817	(45,659)	4,802	11,843
Cash and investments - ending	\$ 799,273	\$ 336,071	\$ 611,710	\$ 19,334	\$ 65,901

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Costs	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 65,666	\$ 155,229	\$ 21,634	\$ 10,698	\$ 444,946
Receipts:					
Taxes	79,666	-	54,802	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	20,255	-	67,299	1,526,423
Total receipts	<u>79,666</u>	<u>20,255</u>	<u>54,802</u>	<u>67,299</u>	<u>1,526,423</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	110,461	8,778	36,637	59,668	732,740
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>110,461</u>	<u>8,778</u>	<u>36,637</u>	<u>59,668</u>	<u>732,740</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(30,795)</u>	<u>11,477</u>	<u>18,165</u>	<u>7,631</u>	<u>793,683</u>
Cash and investments - ending	<u>\$ 34,871</u>	<u>\$ 166,706</u>	<u>\$ 39,799</u>	<u>\$ 18,329</u>	<u>\$ 1,238,629</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	IN Local Health Dept Trust	Vehicle Inspection	Victim Of Crime Assistance	Child Abuse Prevention	GAL/CASA
Cash and investments - beginning	\$ 35,832	\$ 3,854	\$ 9,324	\$ 15	\$ 11,175
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	18,464	1,155	-	-	23,304
Total receipts	18,464	1,155	-	-	23,304
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	23,620	-	-	-	23,304
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	23,620	-	-	-	23,304
Excess (deficiency) of receipts over (under) disbursements	(5,156)	1,155	-	-	-
Cash and investments - ending	\$ 30,676	\$ 5,009	\$ 9,324	\$ 15	\$ 11,175

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Elected Officials Training	Interstate Probation Fee	E911 - General	Juvenile Probation	Circuit Adult Probation
Cash and investments - beginning	\$ 21,935	\$ 12,875	\$ 646,301	\$ 47,827	\$ 212,668
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,051	1,855	625,589	4,538	103,007
Total receipts	4,051	1,855	625,589	4,538	103,007
Disbursements:					
Personal services	-	-	286,226	-	21,004
Supplies	-	-	7,790	-	20,582
Other services and charges	720	-	259,967	-	24,863
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	613
Other disbursements	130	-	-	-	-
Total disbursements	850	-	553,983	-	67,062
Excess (deficiency) of receipts over (under) disbursements	3,201	1,855	71,606	4,538	35,945
Cash and investments - ending	\$ 25,136	\$ 14,730	\$ 717,907	\$ 52,365	\$ 248,613

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Supple Juvenile Probation Svs	Alternate Dispute Resolution	Equitable Share Law Enforcement	Sheriff Drug Free	Recycle Center
Cash and investments - beginning	\$ 20,520	\$ 2,804	\$ 66	\$ 116	\$ 463,962
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,900	3,620	-	-	135,374
Total receipts	1,900	3,620	-	-	135,374
Disbursements:					
Personal services	-	-	-	-	36,134
Supplies	-	-	-	-	-
Other services and charges	-	3,064	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	3,064	-	-	36,134
Excess (deficiency) of receipts over (under) disbursements	1,900	556	-	-	99,240
Cash and investments - ending	\$ 22,420	\$ 3,360	\$ 66	\$ 116	\$ 563,202

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Public Health Preparedness Co	Sheriff Continuing Education	With Web Feature Service	The County Donation Fund	Courthouse Security Grant
Cash and investments - beginning	\$ 2,029	\$ 8,435	\$ 2,000	\$ 630	\$ 45
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,667	1,708	-	-	-
Total receipts	16,667	1,708	-	-	-
Disbursements:					
Personal services	16,667	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,685	-	465	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	16,667	1,685	-	465	-
Excess (deficiency) of receipts over (under) disbursements	-	23	-	(465)	-
Cash and investments - ending	\$ 2,029	\$ 8,458	\$ 2,000	\$ 165	\$ 45

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	County Original TIF	United Way	Insurance Deductions	Payroll - Child Support	Payroll Federal Tax
Cash and investments - beginning	\$ 480,835	\$ 2,081	\$ 200,437	\$ 55	\$ -
Receipts:					
Taxes	125,706	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	90,000	924	484,491	56,089	586,778
Total receipts	215,706	924	484,491	56,089	586,778
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	350,478	-	-	-	-
Debt service - principal and interest	53,085	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	928	283,625	56,089	586,952
Total disbursements	403,563	928	283,625	56,089	586,952
Excess (deficiency) of receipts over (under) disbursements	(187,857)	(4)	200,866	-	(174)
Cash and investments - ending	\$ 292,978	\$ 2,077	\$ 401,303	\$ 55	\$ (174)

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Payroll FICA	Payroll County Tax Withholding	Payroll State Tax Withholding	Uniforms	Garnishments
Cash and investments - beginning	\$ -	\$ 13,882	\$ 18,749	\$ 973	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	497,185	185,686	249,002	154	4,546
Total receipts	497,185	185,686	249,002	154	4,546
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	497,281	184,502	247,405	-	4,544
Total disbursements	497,281	184,502	247,405	-	4,544
Excess (deficiency) of receipts over (under) disbursements	(96)	1,184	1,597	154	2
Cash and investments - ending	\$ (96)	\$ 15,066	\$ 20,346	\$ 1,127	\$ 2

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sheriff's Retirement	Settlement	County Wheel Tax	Surtax	CVET
Cash and investments - beginning	\$ 20,538	\$ 558	\$ 155	\$ 1,846	\$ 24,673
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	15,668	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	35,570	28,427,367	-	-	209,583
Total receipts	<u>51,238</u>	<u>28,427,367</u>	<u>-</u>	<u>-</u>	<u>209,583</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	28,426,767	-	-	209,559
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	35,570	-	-	-	-
Total disbursements	<u>35,570</u>	<u>28,426,767</u>	<u>-</u>	<u>-</u>	<u>209,559</u>
Excess (deficiency) of receipts over (under) disbursements	<u>15,668</u>	<u>600</u>	<u>-</u>	<u>-</u>	<u>24</u>
Cash and investments - ending	<u>\$ 36,206</u>	<u>\$ 1,158</u>	<u>\$ 155</u>	<u>\$ 1,846</u>	<u>\$ 24,697</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Mutc Sewer	Financial Institution Tax	LIT - Property Tax Relief	State Fines & Forfeitures	Infraction Judgement Fines
Cash and investments - beginning	\$ 9,606	\$ 37,923	\$ 144,830	\$ 3,500	\$ 927
Receipts:					
Taxes	-	-	1,516,403	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	173,377	-	24,980	3,733
Total receipts	-	173,377	1,516,403	24,980	3,733
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	173,377	1,525,170	33,544	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	4,266
Total disbursements	-	173,377	1,525,170	33,544	4,266
Excess (deficiency) of receipts over (under) disbursements	-	-	(8,767)	(8,564)	(533)
Cash and investments - ending	\$ 9,606	\$ 37,923	\$ 136,063	\$ (5,064)	\$ 394

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Overweight Vehicles Fines	Death Benefit	Sales Disclosure Fees State	Coroners Continuing Education	Interstate Compact Fees
Cash and investments - beginning	\$ 12	\$ 125	\$ 1,520	\$ 680	\$ 63
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,400	7,200	2,750	250
Total receipts	-	1,400	7,200	2,750	250
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	12	1,415	8,380	3,229	313
Total disbursements	12	1,415	8,380	3,229	313
Excess (deficiency) of receipts over (under) disbursements	(12)	(15)	(1,180)	(479)	(63)
Cash and investments - ending	\$ -	\$ 110	\$ 340	\$ 201	\$ -

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Mortgage Recording State	Sex & Violent Offender State	Child Restraint Fee	Inheritance Tax	Education Plate Fee
Cash and investments - beginning	\$ 470	\$ 3	\$ -	\$ 6	\$ 3,188
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,113	534	125	-	281
Total receipts	2,113	534	125	-	281
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,375	535	125	-	-
Total disbursements	2,375	535	125	-	-
Excess (deficiency) of receipts over (under) disbursements	(262)	(1)	-	-	281
Cash and investments - ending	\$ 208	\$ 2	\$ -	\$ 6	\$ 3,469

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Riverboat Revenue Sharing	Innkeepers Tax	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ 11,368	\$ 22,414	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	4,642	6,021,817	6,021,818	1,505,455
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	155,277	26,903	-	-	-
Total receipts	155,277	31,545	6,021,817	6,021,818	1,505,455
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	166,645	29,000	6,021,817	6,021,818	1,505,455
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	166,645	29,000	6,021,817	6,021,818	1,505,455
Excess (deficiency) of receipts over (under) disbursements	(11,368)	2,545	-	-	-
Cash and investments - ending	\$ -	\$ 24,959	\$ -	\$ -	\$ -

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Title IV-D Incentive Fund	Title IV-E	Prosecutor IV-D Incentive Fund	Clerk IV-D Incentive Fund	Commissary Supplemental Non-Rev
Cash and investments - beginning	\$ 191,936	\$ 2,211	\$ 126,213	\$ 151,670	\$ 1,201
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	14,382	-	21,638	14,382	15,000
Total receipts	14,382	-	21,638	14,382	15,000
Disbursements:					
Personal services	-	-	-	-	30,032
Supplies	-	-	-	-	-
Other services and charges	3,900	-	9,887	8,034	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,900	-	9,887	8,034	30,032
Excess (deficiency) of receipts over (under) disbursements	10,482	-	11,751	6,348	(15,032)
Cash and investments - ending	\$ 202,418	\$ 2,211	\$ 137,964	\$ 158,018	\$ (13,831)

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Odyssey	Inmate Trust 2	Patel	Sheriff Donation	Tourism
Cash and investments - beginning	\$ 828,771	\$ 82,673	\$ 52,585	\$ 2,138	\$ 38,890
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,275,465	577,464	227	6,740	29,666
Total receipts	<u>2,275,465</u>	<u>577,464</u>	<u>227</u>	<u>6,740</u>	<u>29,666</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,101,997	570,036	52,812	4,059	42,905
Total disbursements	<u>2,101,997</u>	<u>570,036</u>	<u>52,812</u>	<u>4,059</u>	<u>42,905</u>
Excess (deficiency) of receipts over (under) disbursements	<u>173,468</u>	<u>7,428</u>	<u>(52,585)</u>	<u>2,681</u>	<u>(13,239)</u>
Cash and investments - ending	<u>\$ 1,002,239</u>	<u>\$ 90,101</u>	<u>\$ -</u>	<u>\$ 4,819</u>	<u>\$ 25,651</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Child Support	2020 Reassessment	Prosecutor Forfeiture	Opioid Restricted	Opioid Unrestricted
Cash and investments - beginning	\$ 5,358	\$ 124,614	\$ 63,733	\$ 156,918	\$ 38,104
Receipts:					
Taxes	-	128,846	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	431,783	21,349	19,287	31,421	468
Total receipts	431,783	150,195	19,287	31,421	468
Disbursements:					
Personal services	-	26,238	-	-	-
Supplies	-	78,814	-	-	-
Other services and charges	-	116,781	9,842	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	429,421	-	-	-	-
Total disbursements	429,421	221,833	9,842	-	-
Excess (deficiency) of receipts over (under) disbursements	2,362	(71,638)	9,445	31,421	468
Cash and investments - ending	\$ 7,720	\$ 52,976	\$ 73,178	\$ 188,339	\$ 38,572

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Superior Adult Probation	Supple Circuit Probation Serv	Commissioner Sale	Donations Sheriff	Animal Control Donation
Cash and investments - beginning	\$ 50	\$ 35,360	\$ 31,350	\$ 5,937	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	20,609	-	1,092	10,941
Total receipts	-	20,609	-	1,092	10,941
Disbursements:					
Personal services	-	42,580	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	7,800	-	-	10,941
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	50,380	-	-	10,941
Excess (deficiency) of receipts over (under) disbursements	-	(29,771)	-	1,092	-
Cash and investments - ending	\$ 50	\$ 5,589	\$ 31,350	\$ 7,029	\$ -

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	2013 RDC TIF Bond Debt Reserve	2016 GO Bond Debt Service Paym	Corp Debt Service	Corp Police Pension	Corporation General
Cash and investments - beginning	\$ 41,824	\$ 74,017	\$ 2,528	\$ 4,732	\$ 8,155
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	\$ 41,824	\$ 74,017	\$ 2,528	\$ 4,732	\$ 8,155

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Fairgrounds Non-Revert	Sharps Fund	Circuit Supplemental Public	Deferral Fee	Court Security
Cash and investments - beginning	\$ -	\$ 200	\$ 58,975	\$ 34,526	\$ 1,745
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,175	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	50,988	100	-	1,980	135
Total receipts	55,163	100	-	1,980	135
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	52,108	300	1,000	8,812	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	52,108	300	1,000	8,812	-
Excess (deficiency) of receipts over (under) disbursements	3,055	(200)	(1,000)	(6,832)	135
Cash and investments - ending	\$ 3,055	\$ -	\$ 57,975	\$ 27,694	\$ 1,880

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	APC Unsafe Bldg Fund/Nonrevert	Transportation	Law Enforcement Continuing Ed	Law Enforcement	Operation Pull Over/C.H.I.R.P
Cash and investments - beginning	\$ 58,625	\$ 692	\$ 47,381	\$ 25,029	\$ 92
Receipts:					
Taxes	22,642	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,510	417	2,176	-	-
Total receipts	<u>33,152</u>	<u>417</u>	<u>2,176</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	71
Supplies	-	-	-	-	-
Other services and charges	45,730	-	2,112	24,925	3,104
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>45,730</u>	<u>-</u>	<u>2,112</u>	<u>24,925</u>	<u>3,175</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(12,578)</u>	<u>417</u>	<u>64</u>	<u>(24,925)</u>	<u>(3,175)</u>
Cash and investments - ending	<u>\$ 46,047</u>	<u>\$ 1,109</u>	<u>\$ 47,445</u>	<u>\$ 104</u>	<u>\$ (3,083)</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Local DNR Law Enforcement	2013 RDC TIF Bond Project	NV Redevelopment - CR350N	Home Detention Fees	Transfer Fee
Cash and investments - beginning	\$ 2,068	\$ 91,816	\$ 19,773	\$ 2,754	\$ 50,398
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	750	-	-	-	15,370
Total receipts	750	-	-	-	15,370
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	750	-	-	-	15,370
Cash and investments - ending	\$ 2,818	\$ 91,816	\$ 19,773	\$ 2,754	\$ 65,768

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Alcohol & Drug	Rescue 20 - FEMA	Paramedic Training	Health Maintenance	Health Assessment Incentive
Cash and investments - beginning	\$ 221,275	\$ 585	\$ 32,171	\$ 47,673	\$ 1,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	31,471	-	4,380	33,139	-
Total receipts	31,471	-	4,380	33,139	-
Disbursements:					
Personal services	43,455	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	31,075	-	10,645	26,813	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	74,530	-	10,645	26,813	-
Excess (deficiency) of receipts over (under) disbursements	(43,059)	-	(6,265)	6,326	-
Cash and investments - ending	\$ 178,216	\$ 585	\$ 25,906	\$ 53,999	\$ 1,000

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Public Defender Services	November 2011 Certificate Sale	Sheriff Forfeiture	Community Service	Pretrial Diversion
Cash and investments - beginning	\$ 793,495	\$ 1,285	\$ 29,080	\$ 33,935	\$ 109,755
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	189,589	-	33,284	2,722	41,122
Total receipts	189,589	-	33,284	2,722	41,122
Disbursements:					
Personal services	12	-	-	1,480	30,091
Supplies	8	-	-	-	-
Other services and charges	73,311	-	29,080	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	73,331	-	29,080	1,480	30,091
Excess (deficiency) of receipts over (under) disbursements	116,258	-	4,204	1,242	11,031
Cash and investments - ending	\$ 909,753	\$ 1,285	\$ 33,284	\$ 35,177	\$ 120,786

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Campbell Sewer Lien	Animal Control Non Reverting	2020 Go Bond Project Fund	2020 GO Bond Debt Service Paym	CSL Reserve Program
Cash and investments - beginning	\$ 1	\$ -	\$ 910,567	\$ 158,183	\$ 1,883
Receipts:					
Taxes	-	-	-	212,094	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,305	-	-	-
Total receipts	-	7,305	-	212,094	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	684,603	-	-
Debt service - principal and interest	-	-	-	326,560	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	684,603	326,560	-
Excess (deficiency) of receipts over (under) disbursements	-	7,305	(684,603)	(114,466)	-
Cash and investments - ending	\$ 1	\$ 7,305	\$ 225,964	\$ 43,717	\$ 1,883

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Ceraland	PHI Cares	Payroll - AFLAC	Payroll - Boston	Payroll - Liberty National
Cash and investments - beginning	\$ 687	\$ 35	\$ 7,533	\$ 3,406	\$ 1,184
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,285	50,837	11,561	20,825
Total receipts	-	3,285	50,837	11,561	20,825
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,105	50,020	12,336	18,430
Total disbursements	-	3,105	50,020	12,336	18,430
Excess (deficiency) of receipts over (under) disbursements	-	180	817	(775)	2,395
Cash and investments - ending	\$ 687	\$ 215	\$ 8,350	\$ 2,631	\$ 3,579

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	457 Retirement	Payroll Medicare	SC Garnishee Service Fee	APC Fines and Fees	Forest Restor/State Fund
Cash and investments - beginning	\$ 26,205	\$ -	\$ 670	\$ 120	\$ 4,730
Receipts:					
Taxes	-	-	-	-	4,879
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	317,195	116,276	-	1,660	-
Total receipts	317,195	116,276	-	1,660	4,879
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	322,182	116,299	-	2,650	8,770
Total disbursements	322,182	116,299	-	2,650	8,770
Excess (deficiency) of receipts over (under) disbursements	(4,987)	(23)	-	(990)	(3,891)
Cash and investments - ending	\$ 21,218	\$ (23)	\$ 670	\$ (870)	\$ 839

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Classified Forrest	93.074 Ebola Supplemental Fund	Cumulative Bridge	Lead Health Issues	Health - Covid Vaccine
Cash and investments - beginning	\$ 389	\$ 47	\$ 1,141,865	\$ -	\$ 108,252
Receipts:					
Taxes	-	-	472,435	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	2,383	159,725
Total receipts	-	-	472,435	2,383	159,725
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	92,656
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	281,298	-	-
Other disbursements	-	-	-	2,383	-
Total disbursements	-	-	281,298	2,383	92,656
Excess (deficiency) of receipts over (under) disbursements	-	-	191,137	-	67,069
Cash and investments - ending	\$ 389	\$ 47	\$ 1,333,002	\$ -	\$ 175,321

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	IN CAREs ECHO Grant	Bridge Inspection Grant 2019	O&M Ave/Brownstown Rd 2021	Bridge #76 Eng/Construct 2016	Bridge #2 Grant 2019
Cash and investments - beginning	\$ 1	\$ 54,184	\$ 146,332	\$ 633,331	\$ 37,020
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,439	289,382	56,385	26,960
Total receipts	-	10,439	289,382	56,385	26,960
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	213,413	284,257	15,582
Other disbursements	-	(27)	-	-	-
Total disbursements	-	(27)	213,413	284,257	15,582
Excess (deficiency) of receipts over (under) disbursements	-	10,466	75,969	(227,872)	11,378
Cash and investments - ending	\$ 1	\$ 64,650	\$ 222,301	\$ 405,459	\$ 48,398

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Bridge #66 Grant -	Bridge #39 Grant -	Bridge #44 Grant -	Bridge #29 Grant -	Bridge Inspection
	2019	2019	2019	2021	
Cash and investments - beginning	\$ 143,632	\$ 130,562	\$ 94,048	\$ 88,787	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	73,531	41,516	4,329	59,835	48,272
Total receipts	73,531	41,516	4,329	59,835	48,272
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	48,094	27,640	13,822	79,204	48,270
Other disbursements	-	-	-	-	-
Total disbursements	48,094	27,640	13,822	79,204	48,270
Excess (deficiency) of receipts over (under) disbursements	25,437	13,876	(9,493)	(19,369)	2
Cash and investments - ending	\$ 169,069	\$ 144,438	\$ 84,555	\$ 69,418	\$ 2

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	ARP Coronavirus LFR Fund	LATCF	Health Disparities Grant	AKC Reunite Grant	Interpreter Grant
Cash and investments - beginning	\$ 5,387,200	\$ -	\$ (3,200)	\$ 514	\$ 2,046
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	100,266	100,000	25,000	7,500	-
Total receipts	100,266	100,000	25,000	7,500	-
Disbursements:					
Personal services	2,512,243	-	-	-	-
Supplies	150,748	-	-	-	-
Other services and charges	2,005,824	-	26,800	8,014	670
Debt service - principal and interest	-	-	-	-	-
Capital outlay	187,856	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,856,671	-	26,800	8,014	670
Excess (deficiency) of receipts over (under) disbursements	(4,756,405)	100,000	(1,800)	(514)	(670)
Cash and investments - ending	\$ 630,795	\$ 100,000	\$ (5,000)	\$ -	\$ 1,376

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	FEMA Disaster Fund	2008 IN Natural Disaster	Local Rd & Brge Matching Grant	Vest Grant	EEDMA Grant
Cash and investments - beginning	\$ 27,804	\$ 146	\$ 284,571	\$ 7,250	\$ 1,889
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	(220,807)	2,500	-
Total receipts	-	-	(220,807)	2,500	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	63,764	9,362	147
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	63,764	9,362	147
Excess (deficiency) of receipts over (under) disbursements	-	-	(284,571)	(6,862)	(147)
Cash and investments - ending	\$ 27,804	\$ 146	\$ -	\$ 388	\$ 1,742

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	SIM Opioid Grant	2022 Family Recovery Court	Courthouse Clock Fund	CCMG Des #2201425	CCMG Des #2201426
Cash and investments - beginning	\$ 115,688	\$ 45,986	\$ 468	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	74,264	371	198,400	217,709
Total receipts	-	74,264	371	198,400	217,709
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	2,270	-	-	-
Other services and charges	115,688	95,426	-	198,400	217,709
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	115,688	97,696	-	198,400	217,709
Excess (deficiency) of receipts over (under) disbursements	(115,688)	(23,432)	371	-	-
Cash and investments - ending	\$ -	\$ 22,554	\$ 839	\$ -	\$ -

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	CCMG Des#2201427	CCMG Des#2201428	CCMG Des#2300412	CCMG Des#2300413	CCMG Des#2300414
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	199,217	158,899	197,597	167,432	71,949
Total receipts	<u>199,217</u>	<u>158,899</u>	<u>197,597</u>	<u>167,432</u>	<u>71,949</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	199,217	158,899	197,597	167,432	71,949
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>199,217</u>	<u>158,899</u>	<u>197,597</u>	<u>167,432</u>	<u>71,949</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	CCMG Des#2300415	CCMG Des#2300416	CCMG Des#2300411	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 32,738,581
Receipts:				
Taxes	-	-	-	24,697,116
Licenses and permits	-	-	-	99,060
Intergovernmental receipts	-	-	-	3,858,649
Charges for services	-	-	-	1,096,026
Fines and forfeits	-	-	-	190,764
Other receipts	125,218	66,504	637,538	50,116,034
Total receipts	<u>125,218</u>	<u>66,504</u>	<u>637,538</u>	<u>80,057,649</u>
Disbursements:				
Personal services	-	-	-	13,426,089
Supplies	-	-	-	1,364,723
Other services and charges	125,218	66,504	637,538	56,523,226
Debt service - principal and interest	-	-	-	389,230
Capital outlay	-	-	-	1,554,057
Other disbursements	-	-	-	7,400,604
Total disbursements	<u>125,218</u>	<u>66,504</u>	<u>637,538</u>	<u>80,657,929</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(600,280)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,138,301</u>

JENNINGS COUNTY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 41,471</u>	<u>\$ -</u>

JENNINGS COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2023

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Governmental activities:			
General obligation bonds	General Obligation Bond Series 2020	\$ 650,000	\$ 325,000
Revenue bonds	Tax Increment Revenue Bonds Series 2013	210,000	50,000
Notes and Loans Payable	Solar Project	1,419,000	57,000
Notes and Loans Payable	2 2019 Dump Trucks	<u>37,456</u>	<u>37,456</u>
Total governmental activities		<u>2,316,456</u>	<u>469,456</u>
Totals		<u>\$ 2,316,456</u>	<u>\$ 469,456</u>

JENNINGS COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2023

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.

	Ending Balance
Governmental activities:	
Land	\$ 490,019
Infrastructure	110,778,217
Buildings	13,439,497
Improvements other than buildings	27,549
Machinery, equipment, and vehicles	<u>9,025,807</u>
Total governmental activities	<u>133,761,089</u>
Total capital assets	<u>\$ 133,761,089</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/>.