

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JENNINGS COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
10/15/2020

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-8
Notes to Financial Statement	9-13
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-42
Schedule of Payables and Receivables	43
Schedule of Leases and Debt	44
Schedule of Capital Assets.....	45
Other Reports.....	46

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tessia Salsman	01-01-19 to 12-31-20
County Treasurer	Kitty Shepherd	01-01-19 to 12-31-20
Clerk of the Circuit Court	Amy Thompson	01-01-19 to 12-31-20
County Sheriff	Kenny Freeman	01-01-19 to 12-31-20
County Recorder	Mary Dorsett Kilgore	01-01-19 to 12-31-20
President of the Board of County Commissioners	Matt Sporleder	01-01-19 to 12-31-20
President of the County Council	Howard L. Malcomb	01-01-19 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JENNINGS COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Jennings County (County), which comprise the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2019.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated October 6, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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.


Paul D. Joyce, CPA
State Examiner

October 6, 2020

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

JENNINGS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
After Settlement Collections	\$ 646,828	\$ 804,551	\$ 646,828	\$ 804,551
Sheriff's Inmate Trust 1	67,430	544,624	524,206	87,848
Jury Fee	12,067	1,982	-	14,049
County General	1,519,160	9,552,255	8,789,563	2,281,852
Accident Report	2,556	3,010	4,970	596
Animal Control	-	475	-	475
CEDIT County share	375,387	925,588	562,418	738,557
City & Town Court Cost	48,380	6,191	-	54,571
Clerks Record Perpetuation	-	70,622	-	70,622
State Welfare Excise	2	-	-	2
Tourism	36,866	50,000	56,980	29,886
Nonreverting Prisoner Reim	8,000	7,700	425	15,275
Sales Disclosure Local	5,541	3,550	4,031	5,060
Covered Bridge	45,419	4,251	-	49,670
Cumulative Court House	66,448	90,005	77,473	78,980
Jennings Drug Free Community	29,699	26,826	-	56,525
Electronic Map Generation	2,000	-	-	2,000
Emergency Manage Non-Revert	9,690	11,500	20,965	225
Jennings County LEPC	15,295	3,698	5,832	13,161
E911 - General	82,787	345,228	259,951	168,064
Security Protection	21,825	4,101	887	25,039
Firearms Training	9,466	11,540	13,009	7,997
Health	74,896	302,429	258,510	118,815
JC Landfill Closure	10,148	-	-	10,148
Local Road & Street	248,343	498,887	448,216	299,014
LOIT Public Safety-Co. Share	2,166,338	3,414,493	3,643,266	1,937,565
Inmate Med Care Reimbursement	3,495	1,350	-	4,845
Misdemeanant Fund	64,748	17,015	85	81,678
MVH Restricted	-	1,518,815	-	1,518,815
County Park Non-Reverting	119,340	96,178	118,124	97,394
Local Rainy Day	317,374	-	-	317,374
Reassessment	5,910	1,250	7,160	-
2015 Reassessment	309,105	164,945	152,791	321,259
Recorders Perpetuation	85,333	67,691	41,966	111,058
Riverboat	201,830	127,240	43,000	286,070
Sex & Violent Offender Admin	12,666	2,034	-	14,700
Superior Supplemental Public D	15,008	2,495	-	17,503
Surplus Tax	22,066	37,165	24,418	34,813
Surveyors Corner Perpetuation	64,439	20,400	-	84,839
Tax Sale Costs	9,078	46,749	40,327	15,500
Tax Sale Redemption	12,602	63,151	69,697	6,056
Tax Sale Surplus	459,486	701,520	500,139	660,867
IN Local Health Dept Trust	-	19,151	17,440	1,711
Vehicle Inspection	4,503	945	1,652	3,796
Victim Of Crime Assistance	9,324	-	-	9,324
E911 - Wireless	172	-	-	172
Child Abuse Prevention	15	-	-	15
GAL/CASA	-	32,744	32,744	-
Elected Officials Training	7,513	4,101	1,510	10,104
Interstate Probation Fee	6,244	1,218	-	7,462
E911 -Landline	172,005	420,677	462,861	129,821
LOIT Special Distribution	-	3,887,665	700,000	3,187,665
Juvenile Probation	46,409	2,874	684	48,599
Circuit Adult Probation	118,732	125,827	180,039	64,520
Supple Juvenile Probation Svs	14,248	2,665	-	16,913
Alternate Dispute Resolution	500	3,360	-	3,860

JENNINGS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Equitable Share Law Enforcemen	66	-	-	66
Sheriff Drug Free	5	-	-	5
Recycle Center	143,405	101,104	33,588	210,921
Public Health Preparedness Co	2,029	19,846	19,846	2,029
Sheriff Continuing Education	6,319	1,578	188	7,709
Wth Web Feature Service	2,000	-	-	2,000
Courthouse Security Grant	45	-	-	45
County Original TIF	-	137,091	13,345	123,746
United Way	1,059	869	1,889	39
Insurance Deductions	46,496	397,872	415,467	28,901
Payroll - Child Support	-	42,409	42,409	-
Payroll Federal Tax	-	541,632	541,632	-
Payroll FICA	-	420,632	420,632	-
Unreimbursed Medical	-	11,424	11,424	-
Payroll County Tax Withholding	-	192,265	174,379	17,886
Payroll State Tax Withholding	-	212,318	192,591	19,727
Uniforms	580	1,039	923	696
Garnishments	-	10,615	10,615	-
Sheriff's Retirement	-	26,223	26,223	-
Settlement	-	24,530,745	24,530,745	-
County Wheel Tax	155	-	-	155
Surtax	1,833	17	-	1,850
CVET	24,297	200,491	200,491	24,297
Mutc Sewer	9,606	-	-	9,606
Financial Institution Tax	37,652	132,982	132,982	37,652
LIT - Property Tax Relief	13,375	1,226,025	1,232,169	7,231
State Fines & Forfeitures	3,480	24,274	24,631	3,123
Infraction Judgement Fines	802	12,527	12,757	572
Death Benefit	105	1,990	1,970	125
Sales Disclosure Fees State	420	3,550	3,585	385
Coroners Continuing Education	241	2,430	2,122	549
Interstate Compact Fees	-	63	63	-
Mortgage Recording Fees	160	2,153	2,135	178
Sex & Violent Offender State	1,636	226	-	1,862
Child Restraint Fee	-	400	375	25
Inheritance Tax	-	6	-	6
Education Plate Fee	1,969	356	-	2,325
Riverboat Revenue Sharing	-	168,980	168,980	-
Innkeepers Tax	45,567	46,782	50,000	42,349
LIT Certified Shares	-	4,904,101	4,904,101	-
LIT Public Safety	-	4,904,101	4,904,101	-
LIT Economic Development	-	1,229,218	1,229,218	-
Title IV-D Incentive Fund	145,788	15,103	-	160,891
Prosecutor IV-D Incentive Fund	72,392	22,755	11,812	83,335
Clerk IV-D Incentive Fund	139,034	15,103	4,249	149,888
Odyssey	812,829	2,567,805	2,568,981	811,653
Clerk's Patel Acct.	52,079	261	-	52,340
Clerk's Child Support	12,486	401,496	406,620	7,362
Commissary	107,061	533,572	510,677	129,956
Highway	1,652,268	1,842,622	3,092,164	402,726
Prosecutor Forfeiture	-	1,686	-	1,686
Superior Adult Probation	50	-	-	50
Supple Circuit Probation Serv	144,025	22,624	-	166,649
Donations Sheriff	5,237	1,053	-	6,290
2013 RDC TIF Bond Debt Reserve	41,824	-	-	41,824
2013 RDC TIF Bond Debt Service	29,229	59,987	59,314	29,902

JENNINGS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
2016 GO Bond Debt Service Paym	151,031	339,004	490,035	-
Corp Debt Service	2,528	-	-	2,528
Corp Police Pension	4,732	-	-	4,732
Corporation General	8,155	-	-	8,155
Fairgrounds Non-Revert	29,483	52,859	44,508	37,834
Circuit Supplemental Public	46,434	10,892	-	57,326
Deferral Fee	36,540	6,050	7,443	35,147
Court Security	(103,015)	107,531	3,893	623
Area Plan Non Revert	50	36,881	6,525	30,406
Document Storage Fee	53,849	16,773	70,622	-
Transportation	-	63	-	63
Law Enforcement Continuing Ed	44,598	3,804	1,694	46,708
Law Enforcement	56,234	22,149	39,642	38,741
Operation Pull Over	124	728	728	124
Local DNR Law Enforcement	914	1,000	913	1,001
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	12,662	9,475	3,995	18,142
Alcohol & Drug	185,502	28,797	20,331	193,968
Rescue 20 - FEMA	585	-	-	585
Paramedic Training	7,892	7,135	7,999	7,028
Health Maintenance	13,113	33,139	17,532	28,720
Health Assessment Incentive	1,000	-	-	1,000
Public Defender Services	425,962	116,720	40,186	502,496
November 2011 Certificate Sale	1,285	-	-	1,285
Sheriff Forfeiture	-	8,640	-	8,640
Community Service	17,483	4,879	-	22,362
Pretrial Diversion	58,384	45,128	23,977	79,535
Campbell Sewer Lien	1	9,349	9,349	1
2016 Go Bond Project Fund	25,590	527,084	337,612	215,062
Hayden Sewer Lien	-	9,614	9,614	-
Ceraland	-	1,603	880	723
Payroll - AFLAC	132	47,447	43,702	3,877
Payroll - Boston	756	9,027	9,079	704
457 Retirement	15,118	286,510	286,508	15,120
Payroll Medicare	-	98,373	98,373	-
SC Garnishee Service Fee	670	-	-	670
93.074 Ebola Supplemental Fund	47	-	-	47
Cumulative Bridge	794,749	600,957	374,314	1,021,392
Interpreter Grant	5,089	-	-	5,089
FEMA Disaster Fund	27,804	-	-	27,804
2008 IN Natural Disaster	146	-	-	146
Local Rd & Brge Matching Grant	156,481	1,314,988	1,287,175	184,294
Vest Grant	6,151	-	3,956	2,195
EEDMA Grant	1,889	-	-	1,889
Building Grant - Campbell VFD	47,444	163,147	210,591	-
IHCDA REHAB PROJECT	-	166,058	166,058	-
SIM Opioid Grant	-	60,000	-	60,000
Totals	<u>\$ 13,396,255</u>	<u>\$ 73,190,936</u>	<u>\$ 67,288,794</u>	<u>\$ 19,298,397</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, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

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).

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.

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

JENNINGS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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OTHER INFORMATION - UNAUDITED

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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	After Settlement Collections	Sheriff's Inmate Trust 1	Jury Fee	County General	Accident Report	Animal Control
Cash and investments - beginning	\$ 646,828	\$ 67,430	\$ 12,067	\$ 1,519,160	\$ 2,556	\$ -
Receipts:						
Taxes	804,551	544,624	-	2,471,599	-	-
Licenses and permits	-	-	-	119,480	-	-
Intergovernmental receipts	-	-	-	19,275	-	-
Charges for services	-	-	-	946,263	-	-
Fines and forfeits	-	-	-	145,891	-	-
Other receipts	-	-	1,982	5,849,747	3,010	475
Total receipts	<u>804,551</u>	<u>544,624</u>	<u>1,982</u>	<u>9,552,255</u>	<u>3,010</u>	<u>475</u>
Disbursements:						
Personal services	-	-	-	5,256,162	-	-
Supplies	-	-	-	182,136	-	-
Other services and charges	-	-	-	3,314,705	4,970	-
Debt service - principal and interest	-	-	-	9,268	-	-
Capital outlay	-	-	-	27,292	-	-
Other disbursements	646,828	524,206	-	-	-	-
Total disbursements	<u>646,828</u>	<u>524,206</u>	<u>-</u>	<u>8,789,563</u>	<u>4,970</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>157,723</u>	<u>20,418</u>	<u>1,982</u>	<u>762,692</u>	<u>(1,960)</u>	<u>475</u>
Cash and investments - ending	<u>\$ 804,551</u>	<u>\$ 87,848</u>	<u>\$ 14,049</u>	<u>\$ 2,281,852</u>	<u>\$ 596</u>	<u>\$ 475</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CEDIT County share	City & Town Court Cost	Clerks Record Perpetuation	State Welfare Excise	Tourism	Nonreverting Prisoner Reim
Cash and investments - beginning	\$ 375,387	\$ 48,380	\$ -	\$ 2	\$ 36,866	\$ 8,000
Receipts:						
Taxes	-	-	-	-	50,000	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	925,588	6,191	70,622	-	-	7,700
Total receipts	925,588	6,191	70,622	-	50,000	7,700
Disbursements:						
Personal services	562,418	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	425
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	56,980	-
Total disbursements	562,418	-	-	-	56,980	425
Excess (deficiency) of receipts over disbursements	363,170	6,191	70,622	-	(6,980)	7,275
Cash and investments - ending	\$ 738,557	\$ 54,571	\$ 70,622	\$ 2	\$ 29,886	\$ 15,275

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sales Disclosure Local	Covered Bridge	Cumulative Court House	Jennings Drug Free Community	Electronic Map Generation	Emergency Manage Non-Revert
Cash and investments - beginning	\$ 5,541	\$ 45,419	\$ 66,448	\$ 29,699	\$ 2,000	\$ 9,690
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,550	4,251	90,005	26,826	-	11,500
Total receipts	3,550	4,251	90,005	26,826	-	11,500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	3,750	-	-	-	-	-
Other services and charges	281	-	77,473	-	-	20,965
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,031	-	77,473	-	-	20,965
Excess (deficiency) of receipts over disbursements	(481)	4,251	12,532	26,826	-	(9,465)
Cash and investments - ending	\$ 5,060	\$ 49,670	\$ 78,980	\$ 56,525	\$ 2,000	\$ 225

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Jennings County LEPC	E911 - General	Security Protection	Firearms Training	Health	JC Landfill Closure
Cash and investments - beginning	\$ 15,295	\$ 82,787	\$ 21,825	\$ 9,466	\$ 74,896	\$ 10,148
Receipts:						
Taxes	-	-	-	-	247,008	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,698	345,228	4,101	11,540	55,421	-
Total receipts	<u>3,698</u>	<u>345,228</u>	<u>4,101</u>	<u>11,540</u>	<u>302,429</u>	<u>-</u>
Disbursements:						
Personal services	-	96,189	-	-	249,085	-
Supplies	-	17,720	-	-	1,968	-
Other services and charges	5,832	146,042	887	13,009	7,457	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>5,832</u>	<u>259,951</u>	<u>887</u>	<u>13,009</u>	<u>258,510</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,134)</u>	<u>85,277</u>	<u>3,214</u>	<u>(1,469)</u>	<u>43,919</u>	<u>-</u>
Cash and investments - ending	<u>\$ 13,161</u>	<u>\$ 168,064</u>	<u>\$ 25,039</u>	<u>\$ 7,997</u>	<u>\$ 118,815</u>	<u>\$ 10,148</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Local Road & Street	LOIT Public Safety-Co. Share	Inmate Med Care Reimbursement	Misdemeanant Fund	MVH Restricted	County Park Non-Reverting
Cash and investments - beginning	\$ 248,343	\$ 2,166,338	\$ 3,495	\$ 64,748	\$ -	\$ 119,340
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	498,887	3,414,493	1,350	17,015	1,518,815	96,178
Total receipts	498,887	3,414,493	1,350	17,015	1,518,815	96,178
Disbursements:						
Personal services	-	2,145,080	-	-	-	-
Supplies	198,216	151,166	-	-	-	-
Other services and charges	250,000	1,225,988	-	85	-	118,124
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	121,032	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	448,216	3,643,266	-	85	-	118,124
Excess (deficiency) of receipts over disbursements	50,671	(228,773)	1,350	16,930	1,518,815	(21,946)
Cash and investments - ending	\$ 299,014	\$ 1,937,565	\$ 4,845	\$ 81,678	\$ 1,518,815	\$ 97,394

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Local Rainy Day	Reassessment	2015 Reassessment	Recorders Perpetuation	Riverboat	Sex & Violent Offender Admin
Cash and investments - beginning	\$ 317,374	\$ 5,910	\$ 309,105	\$ 85,333	\$ 201,830	\$ 12,666
Receipts:						
Taxes	-	-	155,163	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,250	9,782	67,691	127,240	2,034
Total receipts	-	1,250	164,945	67,691	127,240	2,034
Disbursements:						
Personal services	-	-	24,249	16,813	-	-
Supplies	-	-	2,568	-	-	-
Other services and charges	-	7,160	125,974	25,153	43,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	7,160	152,791	41,966	43,000	-
Excess (deficiency) of receipts over disbursements	-	(5,910)	12,154	25,725	84,240	2,034
Cash and investments - ending	\$ 317,374	\$ -	\$ 321,259	\$ 111,058	\$ 286,070	\$ 14,700

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Superior Supplemental Public D	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Costs	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 15,008	\$ 22,066	\$ 64,439	\$ 9,078	\$ 12,602	\$ 459,486
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,495	37,165	20,400	46,749	63,151	701,520
Total receipts	2,495	37,165	20,400	46,749	63,151	701,520
Disbursements:						
Personal services	-	-	-	-	62,799	330,809
Supplies	-	-	-	-	-	-
Other services and charges	-	24,418	-	40,327	6,898	169,330
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	24,418	-	40,327	69,697	500,139
Excess (deficiency) of receipts over disbursements	2,495	12,747	20,400	6,422	(6,546)	201,381
Cash and investments - ending	\$ 17,503	\$ 34,813	\$ 84,839	\$ 15,500	\$ 6,056	\$ 660,867

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	IN Local Health Dept Trust	Vehicle Inspection	Victim Of Crime Assistance	E911 - Wireless	Child Abuse Prevention	GAL/CASA
Cash and investments - beginning	\$ -	\$ 4,503	\$ 9,324	\$ 172	\$ 15	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	19,151	945	-	-	-	32,744
Total receipts	19,151	945	-	-	-	32,744
Disbursements:						
Personal services	802	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	16,638	1,652	-	-	-	32,744
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	17,440	1,652	-	-	-	32,744
Excess (deficiency) of receipts over disbursements	1,711	(707)	-	-	-	-
Cash and investments - ending	\$ 1,711	\$ 3,796	\$ 9,324	\$ 172	\$ 15	\$ -

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Elected Officials Training	Interstate Probation Fee	E911 -Landline	LOIT Special Distribution	Juvenile Probation	Circuit Adult Probation
Cash and investments - beginning	\$ 7,513	\$ 6,244	\$ 172,005	\$ -	\$ 46,409	\$ 118,732
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,101	1,218	420,677	3,887,665	2,874	125,827
Total receipts	4,101	1,218	420,677	3,887,665	2,874	125,827
Disbursements:						
Personal services	-	-	226,407	-	-	114,453
Supplies	-	-	86,658	-	-	23,121
Other services and charges	1,510	-	149,796	700,000	684	41,945
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	520
Other disbursements	-	-	-	-	-	-
Total disbursements	1,510	-	462,861	700,000	684	180,039
Excess (deficiency) of receipts over disbursements	2,591	1,218	(42,184)	3,187,665	2,190	(54,212)
Cash and investments - ending	\$ 10,104	\$ 7,462	\$ 129,821	\$ 3,187,665	\$ 48,599	\$ 64,520

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Supple Juvenile Probation Svs	Alternate Dispute Resolution	Equitable Share Law Enforcemen	Sheriff Drug Free	Recycle Center	Public Health Preparedness Co
Cash and investments - beginning	\$ 14,248	\$ 500	\$ 66	\$ 5	\$ 143,405	\$ 2,029
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,665	3,360	-	-	101,104	19,846
Total receipts	2,665	3,360	-	-	101,104	19,846
Disbursements:						
Personal services	-	-	-	-	33,244	19,846
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	344	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	33,588	19,846
Excess (deficiency) of receipts over disbursements	2,665	3,360	-	-	67,516	-
Cash and investments - ending	\$ 16,913	\$ 3,860	\$ 66	\$ 5	\$ 210,921	\$ 2,029

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff Continuing Education	With Web Feature Service	Courthouse Security Grant	County Original TIF	United Way	Insurance Deductions
Cash and investments - beginning	\$ 6,319	\$ 2,000	\$ 45	\$ -	\$ 1,059	\$ 46,496
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,578	-	-	137,091	869	397,872
Total receipts	1,578	-	-	137,091	869	397,872
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	188	-	-	13,345	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,889	415,467
Total disbursements	188	-	-	13,345	1,889	415,467
Excess (deficiency) of receipts over disbursements	1,390	-	-	123,746	(1,020)	(17,595)
Cash and investments - ending	\$ 7,709	\$ 2,000	\$ 45	\$ 123,746	\$ 39	\$ 28,901

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll - Child Support	Payroll Federal Tax	Payroll FICA	Unreimbursed Medical	Payroll County Tax Withholding	Payroll State Tax Withholding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	42,409	541,632	420,632	11,424	192,265	212,318
Total receipts	42,409	541,632	420,632	11,424	192,265	212,318
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	42,409	541,632	420,632	11,424	174,379	192,591
Total disbursements	42,409	541,632	420,632	11,424	174,379	192,591
Excess (deficiency) of receipts over disbursements	-	-	-	-	17,886	19,727
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 17,886	\$ 19,727

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Uniforms	Garnishments	Sheriff's Retirement	Settlement	County Wheel Tax	Surtax
Cash and investments - beginning	\$ 580	\$ -	\$ -	\$ -	\$ 155	\$ 1,833
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,039	10,615	26,223	24,530,745	-	17
Total receipts	1,039	10,615	26,223	24,530,745	-	17
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	24,530,745	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	923	10,615	26,223	-	-	-
Total disbursements	923	10,615	26,223	24,530,745	-	-
Excess (deficiency) of receipts over disbursements	116	-	-	-	-	17
Cash and investments - ending	\$ 696	\$ -	\$ -	\$ -	\$ 155	\$ 1,850

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CVET	Mutc Sewer	Financial Institution Tax	LIT - Property Tax Relief	State Fines & Forfeitures	Infraction Judgement Fines
Cash and investments - beginning	\$ 24,297	\$ 9,606	\$ 37,652	\$ 13,375	\$ 3,480	\$ 802
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	200,491	-	132,982	1,226,025	24,274	12,527
Total receipts	200,491	-	132,982	1,226,025	24,274	12,527
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	200,491	-	132,982	1,232,169	24,631	12,757
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	200,491	-	132,982	1,232,169	24,631	12,757
Excess (deficiency) of receipts over disbursements	-	-	-	(6,144)	(357)	(230)
Cash and investments - ending	\$ 24,297	\$ 9,606	\$ 37,652	\$ 7,231	\$ 3,123	\$ 572

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Death Benefit	Sales Disclosure Fees State	Coroners Continuing Education	Interstate Compact Fees	Mortgage Recording Fees	Sex & Violent Offender State
Cash and investments - beginning	\$ 105	\$ 420	\$ 241	\$ -	\$ 160	\$ 1,636
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,990	3,550	2,430	63	2,153	226
Total receipts	1,990	3,550	2,430	63	2,153	226
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,970	3,585	2,122	63	2,135	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,970	3,585	2,122	63	2,135	-
Excess (deficiency) of receipts over disbursements	20	(35)	308	-	18	226
Cash and investments - ending	\$ 125	\$ 385	\$ 549	\$ -	\$ 178	\$ 1,862

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Child Restraint Fee	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax	LIT Certified Shares
Cash and investments - beginning	\$ -	\$ -	\$ 1,969	\$ -	\$ 45,567	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	400	6	356	168,980	46,782	4,904,101
Total receipts	400	6	356	168,980	46,782	4,904,101
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	375	-	-	168,980	50,000	4,904,101
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	375	-	-	168,980	50,000	4,904,101
Excess (deficiency) of receipts over disbursements	25	6	356	-	(3,218)	-
Cash and investments - ending	\$ 25	\$ 6	\$ 2,325	\$ -	\$ 42,349	\$ -

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT Public Safety	LIT Economic Development	Title IV-D Incentive Fund	Prosecutor IV-D Incentive Fund	Clerk IV-D Incentive Fund	Odyssey
Cash and investments - beginning	\$ -	\$ -	\$ 145,788	\$ 72,392	\$ 139,034	\$ 812,829
Receipts:						
Taxes	-	-	-	-	-	2,567,805
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,904,101	1,229,218	15,103	22,755	15,103	-
Total receipts	4,904,101	1,229,218	15,103	22,755	15,103	2,567,805
Disbursements:						
Personal services	-	-	-	147	33	-
Supplies	-	-	-	-	-	-
Other services and charges	4,904,101	1,229,218	-	11,665	4,216	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,568,981
Total disbursements	4,904,101	1,229,218	-	11,812	4,249	2,568,981
Excess (deficiency) of receipts over disbursements	-	-	15,103	10,943	10,854	(1,176)
Cash and investments - ending	\$ -	\$ -	\$ 160,891	\$ 83,335	\$ 149,888	\$ 811,653

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Clerk's Patel Acct.	Clerk's Child Support	Commissary	Highway	Prosecutor Forfeiture	Superior Adult Probation
Cash and investments - beginning	\$ 52,079	\$ 12,486	\$ 107,061	\$ 1,652,268	\$ -	\$ 50
Receipts:						
Taxes	261	401,496	533,572	1,842,622	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	1,686	-
Total receipts	<u>261</u>	<u>401,496</u>	<u>533,572</u>	<u>1,842,622</u>	<u>1,686</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	406,620	510,677	3,092,164	-	-
Total disbursements	<u>-</u>	<u>406,620</u>	<u>510,677</u>	<u>3,092,164</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>261</u>	<u>(5,124)</u>	<u>22,895</u>	<u>(1,249,542)</u>	<u>1,686</u>	<u>-</u>
Cash and investments - ending	<u>\$ 52,340</u>	<u>\$ 7,362</u>	<u>\$ 129,956</u>	<u>\$ 402,726</u>	<u>\$ 1,686</u>	<u>\$ 50</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Supple Circuit Probation Serv	Donations Sheriff	2013 RDC TIF Bond Debt Reserve	2013 RDC TIF Bond Debt Service	2016 GO Bond Debt Service Paym	Corp Debt Service
Cash and investments - beginning	\$ 144,025	\$ 5,237	\$ 41,824	\$ 29,229	\$ 151,031	\$ 2,528
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,624	1,053	-	59,987	339,004	-
Total receipts	22,624	1,053	-	59,987	339,004	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	59,314	490,035	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	59,314	490,035	-
Excess (deficiency) of receipts over disbursements	22,624	1,053	-	673	(151,031)	-
Cash and investments - ending	\$ 166,649	\$ 6,290	\$ 41,824	\$ 29,902	\$ -	\$ 2,528

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Corp Police Pension	Corporation General	Fairgrounds Non-Revert	Circuit Supplemental Public	Deferral Fee	Court Security
Cash and investments - beginning	\$ 4,732	\$ 8,155	\$ 29,483	\$ 46,434	\$ 36,540	\$ (103,015)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	52,859	10,892	6,050	107,531
Total receipts	-	-	52,859	10,892	6,050	107,531
Disbursements:						
Personal services	-	-	-	-	37	3,893
Supplies	-	-	-	-	-	-
Other services and charges	-	-	44,508	-	7,406	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	44,508	-	7,443	3,893
Excess (deficiency) of receipts over disbursements	-	-	8,351	10,892	(1,393)	103,638
Cash and investments - ending	\$ 4,732	\$ 8,155	\$ 37,834	\$ 57,326	\$ 35,147	\$ 623

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Area Plan Non Revert	Document Storage Fee	Transportation	Law Enforcement Continuing Ed	Law Enforcement	Operation Pull Over
Cash and investments - beginning	\$ 50	\$ 53,849	\$ -	\$ 44,598	\$ 56,234	\$ 124
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	36,881	16,773	63	3,804	22,149	728
Total receipts	36,881	16,773	63	3,804	22,149	728
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,525	70,622	-	1,694	39,642	728
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,525	70,622	-	1,694	39,642	728
Excess (deficiency) of receipts over disbursements	30,356	(53,849)	63	2,110	(17,493)	-
Cash and investments - ending	\$ 30,406	\$ -	\$ 63	\$ 46,708	\$ 38,741	\$ 124

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Local DNR Law Enforcement	2013 RDC TIF Bond Project	NV Redevelopment - CR350N	Home Detention Fees	Transfer Fee	Alcohol & Drug
Cash and investments - beginning	\$ 914	\$ 91,816	\$ 19,773	\$ 2,754	\$ 12,662	\$ 185,502
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,000	-	-	-	9,475	28,797
Total receipts	1,000	-	-	-	9,475	28,797
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	913	-	-	-	3,995	20,331
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	913	-	-	-	3,995	20,331
Excess (deficiency) of receipts over disbursements	87	-	-	-	5,480	8,466
Cash and investments - ending	\$ 1,001	\$ 91,816	\$ 19,773	\$ 2,754	\$ 18,142	\$ 193,968

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Rescue 20 - FEMA	Paramedic Training	Health Maintenance	Health Assessment Incentive	Public Defender Services	November 2011 Certificate Sale
Cash and investments - beginning	\$ 585	\$ 7,892	\$ 13,113	\$ 1,000	\$ 425,962	\$ 1,285
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,135	33,139	-	116,720	-
Total receipts	-	7,135	33,139	-	116,720	-
Disbursements:						
Personal services	-	-	-	-	8,022	-
Supplies	-	-	577	-	2	-
Other services and charges	-	7,999	16,955	-	32,162	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	7,999	17,532	-	40,186	-
Excess (deficiency) of receipts over disbursements	-	(864)	15,607	-	76,534	-
Cash and investments - ending	\$ 585	\$ 7,028	\$ 28,720	\$ 1,000	\$ 502,496	\$ 1,285

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff Forfeiture	Community Service	Pretrial Diversion	Campbell Sewer Lien	2016 Go Bond Project Fund	Hayden Sewer Lien
Cash and investments - beginning	\$ -	\$ 17,483	\$ 58,384	\$ 1	\$ 25,590	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,640	4,879	45,128	9,349	527,084	9,614
Total receipts	8,640	4,879	45,128	9,349	527,084	9,614
Disbursements:						
Personal services	-	-	23,827	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	150	9,349	337,612	9,614
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	23,977	9,349	337,612	9,614
Excess (deficiency) of receipts over disbursements	8,640	4,879	21,151	-	189,472	-
Cash and investments - ending	\$ 8,640	\$ 22,362	\$ 79,535	\$ 1	\$ 215,062	\$ -

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Ceraland	Payroll - AFLAC	Payroll - Boston	457 Retirement	Payroll Medicare	SC Garnishee Service Fee
Cash and investments - beginning	\$ -	\$ 132	\$ 756	\$ 15,118	\$ -	\$ 670
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,603	47,447	9,027	286,510	98,373	-
Total receipts	1,603	47,447	9,027	286,510	98,373	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	880	43,702	9,079	286,508	98,373	-
Total disbursements	880	43,702	9,079	286,508	98,373	-
Excess (deficiency) of receipts over disbursements	723	3,745	(52)	2	-	-
Cash and investments - ending	\$ 723	\$ 3,877	\$ 704	\$ 15,120	\$ -	\$ 670

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93.074 Ebola Supplemental Fund	Cumulative Bridge	Interpreter Grant	FEMA Disaster Fund	2008 IN Natural Disaster	Local Rd & Brge Matching Grant
Cash and investments - beginning	\$ 47	\$ 794,749	\$ 5,089	\$ 27,804	\$ 146	\$ 156,481
Receipts:						
Taxes	-	411,317	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	189,640	-	-	-	1,314,988
Total receipts	-	600,957	-	-	-	1,314,988
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	121,697	-	-	-	1,287,175
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	252,617	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	374,314	-	-	-	1,287,175
Excess (deficiency) of receipts over disbursements	-	226,643	-	-	-	27,813
Cash and investments - ending	\$ 47	\$ 1,021,392	\$ 5,089	\$ 27,804	\$ 146	\$ 184,294

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Vest Grant	EEDMA Grant	Building Grant - Campbell VFD	IHCDA REHAB PROJECT	SIM Opioid Grant	Totals
Cash and investments - beginning	\$ 6,151	\$ 1,889	\$ 47,444	\$ -	\$ -	\$ 13,396,255
Receipts:						
Taxes	-	-	-	-	-	10,030,018
Licenses and permits	-	-	-	-	-	119,480
Intergovernmental receipts	-	-	-	-	-	19,275
Charges for services	-	-	-	-	-	946,263
Fines and forfeits	-	-	-	-	-	145,891
Other receipts	-	-	163,147	166,058	60,000	61,930,009
Total receipts	-	-	163,147	166,058	60,000	73,190,936
Disbursements:						
Personal services	-	-	-	-	-	9,174,315
Supplies	-	-	-	-	-	667,882
Other services and charges	3,956	-	210,591	166,058	-	46,403,337
Debt service - principal and interest	-	-	-	-	-	558,617
Capital outlay	-	-	-	-	-	401,461
Other disbursements	-	-	-	-	-	10,083,182
Total disbursements	3,956	-	210,591	166,058	-	67,288,794
Excess (deficiency) of receipts over disbursements	(3,956)	-	(47,444)	-	60,000	5,902,142
Cash and investments - ending	\$ 2,195	\$ 1,889	\$ -	\$ -	\$ 60,000	\$ 19,298,397

JENNINGS COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 154,301</u>	<u>\$ -</u>

JENNINGS COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	General Obligation Bond Series 2016	\$ 760,503	\$ 525,413
Revenue bonds	Tax Increment Revenue Bonds Series 2013	361,105	57,330
Notes and loans payable	2014 6103 D John Deere Tractor	-	-
Notes and loans payable	2018 Solar Project	120,295	66,132
Notes and loans payable	JCB Loader	21,787	23,747
Notes and loans payable	Pug Mill & Generator	45,002	48,691
Notes and loans payable	Two Mack Trucks Hwy	162,968	87,622
Total governmental activities		1,471,660	808,935
Totals		\$ 1,471,660	\$ 808,935

JENNINGS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	\$ 508,471
Infrastructure	110,315,431
Buildings	13,097,387
Improvements other than buildings	66,232
Machinery, equipment, and vehicles	<u>7,860,273</u>
Total governmental activities	<u>131,847,794</u>
Total capital assets	<u>\$ 131,847,794</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/>.