

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JENNINGS COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
10/15/2021



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tessia Salsman	01-01-20 to 12-31-21
County Treasurer	Kitty Shepherd Tina Brison	01-01-20 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	Amy Thompson	01-01-20 to 12-31-21
County Sheriff	Kenny Freeman	01-01-20 to 12-31-21
County Recorder	Mary Dorsett Kilgore	01-01-20 to 12-31-21
President of the Board of County Commissioners	Matt Sporleder	01-01-20 to 12-31-21
President of the County Council	Howard L. Malcomb Charlie Weber	01-01-20 to 12-31-20 01-01-21 to 12-31-21



## 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 comprises the financial position and results of operations for the year ended December 31, 2020, 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, 2020.

***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, 2020, 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 September 30, 2021, 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

September 30, 2021

## 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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Jury Fee	\$ 14,049	\$ 1,982	\$ -	\$ 16,031
County General	2,281,852	9,342,262	9,073,184	2,550,930
Accident Report	596	2,378	2,030	944
Animal Control	475	-	-	475
CEDIT County share	738,557	894,855	705,307	928,105
City & Town Court Cost	54,571	5,663	-	60,234
Clerks Record Perpetuation	70,622	15,335	24	85,933
State Welfare Excise	2	-	-	2
Nonreverting Prisoner Reim	15,275	5,550	2,368	18,457
Sales Disclosure Local	5,060	3,890	2,470	6,480
Covered Bridge	49,670	3,849	-	53,519
Cumulative Court House	78,980	92,611	78,208	93,383
Jennings Drug Free Community	56,525	33,703	34,700	55,528
Electronic Map Generation	2,000	-	-	2,000
Emergency Manage Non-Revert	225	28,769	5,000	23,994
Jennings County LEPC	13,161	3,974	23	17,112
E911 - General	168,064	188,960	132,657	224,367
Security Protection	25,039	4,539	1,218	28,360
Firearms Training	7,997	20,390	17,442	10,945
Health	118,815	311,037	263,850	166,002
JC Landfill Closure	10,148	-	-	10,148
Local Road & Street	299,014	477,641	224,869	551,786
LOIT Public Safety-Co. Share	1,937,565	3,233,364	3,405,855	1,765,074
Inmate Med Care Reimbursement	4,845	1,254	-	6,099
Misdemeanant Fund	81,678	17,015	-	98,693
County Park Non-Reverting	97,394	90,456	70,140	117,710
Local Rainy Day	317,374	3,194,072	313,711	3,197,735
2015 Reassessment	321,259	163,747	244,811	240,195
Recorders Perpetuation	111,058	75,298	22,124	164,232
Riverboat	286,070	127,240	-	413,310
Sex & Violent Offender Admin	14,700	6,625	5,000	16,325
Superior Supplemental Public D	17,503	10,210	1,725	25,988
Surplus Tax	34,813	47,980	35,709	47,084
Surveyors Corner Perpetuation	84,839	22,565	-	107,404
Tax Sale Costs	15,500	3,468	8,079	10,889
Tax Sale Redemption	6,056	76,221	70,439	11,838
Tax Sale Surplus	660,867	-	308,964	351,903
IN Local Health Dept Trust	1,711	19,151	10,523	10,339
Vehicle Inspection	3,796	1,110	1,274	3,632
Victim Of Crime Assistance	9,324	-	-	9,324
Child Abuse Prevention	15	-	-	15
GAL/CASA	-	32,888	32,888	-
Elected Officials Training	10,104	4,539	500	14,143
Interstate Probation Fee	7,462	1,895	-	9,357
E911 - Wireless	172	-	-	172
LIT Special Purpose Jail Tax	3,187,665	-	3,187,665	-
Juvenile Probation	48,599	4,424	4,410	48,613
Circuit Adult Probation	64,520	123,800	104,146	84,174
Supple Juvenile Probation Svcs	16,913	1,959	-	18,872
Alternate Dispute Resolution	3,860	3,800	3,860	3,800
Equitable Share Law Enforcement	66	-	-	66
Sheriff Drug Free	5	4,500	1,145	3,360
Recycle Center	210,921	117,722	32,552	296,091
Public Health Preparedness Co	2,029	27,977	27,977	2,029
Sheriff Continuing Education	7,709	1,760	1,569	7,900
Wth Web Feature Service	2,000	-	-	2,000
Courthouse Security Grant	45	-	-	45
County Original TIF	123,746	176,452	11,598	288,600

JENNINGS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
United Way	39	1,154	676	517
Insurance Deductions	28,901	390,965	418,995	871
Payroll - Child Support	-	45,371	45,371	-
Payroll Federal Tax	-	585,367	585,367	-
Payroll FICA	-	435,279	435,279	-
Payroll County Tax Withholding	17,886	173,998	178,623	13,261
Payroll State Tax Withholding	19,727	236,732	238,402	18,057
Uniforms	696	644	668	672
Garnishments	-	21,588	21,588	-
Sheriff's Retirement	-	26,154	26,154	-
Settlement	-	26,232,367	26,232,367	-
County Wheel Tax	155	-	-	155
Surtax	1,850	-	-	1,850
CVET	24,297	190,671	190,671	24,297
Mutc Sewer	9,606	-	-	9,606
Financial Institution Tax	37,652	144,397	144,397	37,652
LIT - Property Tax Relief	7,231	1,298,501	1,257,965	47,767
State Fines & Forfeitures	3,123	19,895	20,855	2,163
Infraction Judgement Fines	572	10,713	10,616	669
Overweight Vehicles Fines	-	533	533	-
Death Benefit	125	2,235	2,245	115
Sales Disclosure Fees State	385	3,890	3,695	580
Coroners Continuing Education	549	1,967	2,115	401
Interstate Compact Fees	-	250	250	-
Mortgage Recording Fees	178	2,848	1,215	1,811
Sex & Violent Offender State	1,862	181	-	2,043
Child Restraint Fee	25	300	275	50
Inheritance Tax	6	-	-	6
Education Plate Fee	2,325	300	-	2,625
Riverboat Revenue Sharing	-	168,980	168,980	-
Innkeepers Tax	42,349	18,072	45,000	15,421
LIT Certified Shares	-	5,411,379	5,180,383	230,996
LIT Public Safety	-	5,469,304	5,180,383	288,921
LIT Economic Development	-	1,375,440	1,295,096	80,344
Title IV-D Incentive Fund	160,891	14,969	-	175,860
Prosecutor IV-D Incentive Fund	83,335	21,027	6,094	98,268
Clerk IV-D Incentive Fund	149,888	13,979	14,999	148,868
Odyssey	811,653	2,130,907	2,045,755	896,805
Patel Account	52,340	129	-	52,469
Child Support	7,362	303,237	303,227	7,372
After Settlement Collections	804,551	854,862	804,551	854,862
Inmate Trust #1	87,848	580,430	582,834	85,444
Commissary	129,956	692,622	698,227	124,351
Tourism	29,886	45,000	35,493	39,393
Highway	402,726	1,584,578	1,767,771	219,533
E911-Landline	129,821	443,937	363,779	209,979
MVH Restricted	1,518,815	1,450,455	1,001,223	1,968,047
2020 Reassessment	-	1,052	-	1,052
Prosecutor Forfeiture	1,686	4,285	-	5,971
Superior Adult Probation	50	-	-	50
Supple Circuit Probation Serv	166,649	21,866	52,854	135,661
Commissioner Sale	-	32,050	700	31,350
Donations Sheriff	6,290	11,421	12,059	5,652
2013 RDC TIF Bond Debt Reserve	41,824	-	-	41,824
2013 RDC TIF Bond Debt Service	29,902	56,765	58,150	28,517
2016 GO Bond Debt Service Paym	-	710,590	525,453	185,137
Corp Debt Service	2,528	-	-	2,528

JENNINGS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Corp Police Pension	4,732	-	-	4,732
Corporation General	8,155	-	-	8,155
Fairgrounds Non-Revert	37,834	20,904	22,916	35,822
Sharps Fund	-	200	200	-
Circuit Supplemental Public	57,326	1,649	-	58,975
Deferral Fee	35,147	4,730	3,196	36,681
Court Security	623	627	-	1,250
APC Unsafe Bldg Fund/Nonrevert	30,406	42,615	22,671	50,350
Transportation	63	250	-	313
Law Enforcement Continuing Ed	46,708	3,834	3,301	47,241
Law Enforcement	38,741	228	228	38,741
Operation Pull Over	124	176	208	92
Local DNR Law Enforcement	1,001	900	-	1,901
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	18,142	14,374	10,000	22,516
Alcohol & Drug	193,968	27,280	14,119	207,129
Rescue 20 - FEMA	585	-	-	585
Paramedic Training	7,028	6,917	4,680	9,265
Health Maintenance	28,720	33,139	40,810	21,049
Health Assessment Incentive	1,000	-	-	1,000
Public Defender Services	502,496	170,986	49,266	624,216
November 2011 Certificate Sale	1,285	-	-	1,285
Sheriff Forfeiture	8,640	982	-	9,622
Community Service	22,362	4,197	-	26,559
Pretrial Diversion	79,535	39,542	30,950	88,127
Campbell Sewer Lien	1	-	-	1
2016 Go Bond Project Fund	215,062	-	215,062	-
Courthouse Security Reform Gra	-	-	34,800	(34,800)
2020 Go Bond Project Fund	-	1,335,585	81,145	1,254,440
Ceraland	723	664	700	687
PHI Cares	-	2,888	2,748	140
Payroll - AFLAC	3,877	51,860	51,554	4,183
Payroll - Boston	704	8,799	8,838	665
457 Retirement	15,120	290,282	290,207	15,195
Payroll Medicare	-	101,799	101,799	-
SC Garnishee Service Fee	670	-	-	670
93.074 Ebola Supplemental Fund	47	-	-	47
Cumulative Bridge	1,021,392	589,898	229,330	1,381,960
CARES ACT	-	895,805	895,805	-
COVID Testing Site-Cares	-	100,000	100,000	-
Interpreter Grant	5,089	-	2,140	2,949
FEMA Disaster Fund	27,804	-	-	27,804
2008 IN Natural Disaster	146	-	-	146
Local Rd & Brge Matching Grant	184,294	1,118,869	1,157,931	145,232
Vest Grant	2,195	-	2,195	-
EEDMA Grant	1,889	-	-	1,889
SIM Opioid Grant	60,000	60,000	48,512	71,488
IN Homeland Security Grant	-	3,667	3,667	-
Jennings For Healthy Living	-	5,480	5,480	-
Grant CBDG Covid-19 Response	-	238,551	238,551	-
Totals	<u>\$ 19,298,397</u>	<u>\$ 75,450,193</u>	<u>\$ 72,084,356</u>	<u>\$ 22,664,234</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)

*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.

*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.

JENNINGS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

JENNINGS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. 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.

*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.

JENNINGS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

*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. Cash Balance Deficits**

The financial statement contains one fund with a deficit in cash. This is the result of a fund being set up for a reimbursable grant. The reimbursements for expenditures made by the County were not received by December 31, 2020.

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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, 2020

	Jury Fee	County General	Accident Report	Animal Control	CEDIT County share
Cash and investments - beginning	\$ 14,049	\$ 2,281,852	\$ 596	\$ 475	\$ 738,557
Receipts:					
Taxes	-	908	-	-	-
Licenses and permits	-	100,527	-	-	-
Charges for services	-	647,463	-	-	-
Fines and forfeits	-	116,881	-	-	-
Other receipts	1,982	8,476,483	2,378	-	894,855
Total receipts	<u>1,982</u>	<u>9,342,262</u>	<u>2,378</u>	<u>-</u>	<u>894,855</u>
Disbursements:					
Personal services	-	5,709,110	-	-	705,307
Supplies	-	290,328	-	-	-
Other services and charges	-	3,036,617	1,926	-	-
Debt service - principal and interest	-	11,178	-	-	-
Capital outlay	-	25,951	104	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>9,073,184</u>	<u>2,030</u>	<u>-</u>	<u>705,307</u>
Excess (deficiency) of receipts over disbursements	<u>1,982</u>	<u>269,078</u>	<u>348</u>	<u>-</u>	<u>189,548</u>
Cash and investments - ending	<u>\$ 16,031</u>	<u>\$ 2,550,930</u>	<u>\$ 944</u>	<u>\$ 475</u>	<u>\$ 928,105</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	City & Town Court Cost	Clerks Record Perpetuation	State Welfare Excise	Nonreverting Prisoner Reim	Sales Disclosure Local
Cash and investments - beginning	\$ 54,571	\$ 70,622	\$ 2	\$ 15,275	\$ 5,060
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,663	15,335	-	5,550	3,890
Total receipts	5,663	15,335	-	5,550	3,890
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	24	-	2,368	2,470
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	24	-	2,368	2,470
Excess (deficiency) of receipts over disbursements	5,663	15,311	-	3,182	1,420
Cash and investments - ending	\$ 60,234	\$ 85,933	\$ 2	\$ 18,457	\$ 6,480

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Covered Bridge	Cumulative Court House	Jennings Drug Free Community	Electronic Map Generation	Emergency Manage Non-Revert
Cash and investments - beginning	\$ 49,670	\$ 78,980	\$ 56,525	\$ 2,000	\$ 225
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,849	92,611	33,703	-	28,769
Total receipts	3,849	92,611	33,703	-	28,769
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	78,208	34,700	-	5,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	78,208	34,700	-	5,000
Excess (deficiency) of receipts over disbursements	3,849	14,403	(997)	-	23,769
Cash and investments - ending	\$ 53,519	\$ 93,383	\$ 55,528	\$ 2,000	\$ 23,994

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Jennings County LEPC	E911 - General	Security Protection	Firearms Training	Health
Cash and investments - beginning	\$ 13,161	\$ 168,064	\$ 25,039	\$ 7,997	\$ 118,815
Receipts:					
Taxes	-	-	-	-	260,609
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,974	188,960	4,539	20,390	50,428
Total receipts	3,974	188,960	4,539	20,390	311,037
Disbursements:					
Personal services	-	57,063	-	-	253,773
Supplies	-	7,763	662	-	2,244
Other services and charges	23	67,831	556	17,442	7,833
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	23	132,657	1,218	17,442	263,850
Excess (deficiency) of receipts over disbursements	3,951	56,303	3,321	2,948	47,187
Cash and investments - ending	\$ 17,112	\$ 224,367	\$ 28,360	\$ 10,945	\$ 166,002

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	JC Landfill Closure	Local Road & Street	LOIT Public Safety-Co. Share	Inmate Med Care Reimbursement	Misdemeanant Fund
Cash and investments - beginning	\$ 10,148	\$ 299,014	\$ 1,937,565	\$ 4,845	\$ 81,678
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	477,641	3,233,364	1,254	17,015
Total receipts	-	477,641	3,233,364	1,254	17,015
Disbursements:					
Personal services	-	-	2,372,721	-	-
Supplies	-	52,089	166,271	-	-
Other services and charges	-	172,780	754,823	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	112,040	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	224,869	3,405,855	-	-
Excess (deficiency) of receipts over disbursements	-	252,772	(172,491)	1,254	17,015
Cash and investments - ending	\$ 10,148	\$ 551,786	\$ 1,765,074	\$ 6,099	\$ 98,693

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	County Park Non-Reverting	Local Rainy Day	2015 Reassessment	Recorders Perpetuation	Riverboat
Cash and investments - beginning	\$ 97,394	\$ 317,374	\$ 321,259	\$ 111,058	\$ 286,070
Receipts:					
Taxes	-	-	82,839	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	90,456	3,194,072	80,908	75,298	127,240
Total receipts	90,456	3,194,072	163,747	75,298	127,240
Disbursements:					
Personal services	-	-	17,130	13,834	-
Supplies	-	74,177	83,170	-	-
Other services and charges	70,140	90,534	144,511	8,290	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	149,000	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	70,140	313,711	244,811	22,124	-
Excess (deficiency) of receipts over disbursements	20,316	2,880,361	(81,064)	53,174	127,240
Cash and investments - ending	\$ 117,710	\$ 3,197,735	\$ 240,195	\$ 164,232	\$ 413,310

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Sex & Violent Offender Admin	Superior Supplemental Public D	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Costs
Cash and investments - beginning	\$ 14,700	\$ 17,503	\$ 34,813	\$ 84,839	\$ 15,500
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,625	10,210	47,980	22,565	3,468
Total receipts	6,625	10,210	47,980	22,565	3,468
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,725	35,709	-	8,079
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,000	-	-	-	-
Total disbursements	5,000	1,725	35,709	-	8,079
Excess (deficiency) of receipts over disbursements	1,625	8,485	12,271	22,565	(4,611)
Cash and investments - ending	\$ 16,325	\$ 25,988	\$ 47,084	\$ 107,404	\$ 10,889

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Tax Sale Redemption	Tax Sale Surplus	IN Local Health Dept Trust	Vehicle Inspection	Victim Of Crime Assistance
Cash and investments - beginning	\$ 6,056	\$ 660,867	\$ 1,711	\$ 3,796	\$ 9,324
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	76,221	-	19,151	1,110	-
Total receipts	76,221	-	19,151	1,110	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	70,439	308,964	10,523	1,274	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	70,439	308,964	10,523	1,274	-
Excess (deficiency) of receipts over disbursements	5,782	(308,964)	8,628	(164)	-
Cash and investments - ending	\$ 11,838	\$ 351,903	\$ 10,339	\$ 3,632	\$ 9,324

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Child Abuse Prevention	GAL/CASA	Elected Officials Training	Interstate Probation Fee	E911 - Wireless
Cash and investments - beginning	\$ 15	\$ -	\$ 10,104	\$ 7,462	\$ 172
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	32,888	4,539	1,895	-
Total receipts	-	32,888	4,539	1,895	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	32,888	500	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	32,888	500	-	-
Excess (deficiency) of receipts over disbursements	-	-	4,039	1,895	-
Cash and investments - ending	\$ 15	\$ -	\$ 14,143	\$ 9,357	\$ 172

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LIT Special Purpose Jail Tax	Juvenile Probation	Circuit Adult Probation	Supple Juvenile Probation Svs	Alternate Dispute Resolution
Cash and investments - beginning	\$ 3,187,665	\$ 48,599	\$ 64,520	\$ 16,913	\$ 3,860
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,424	123,800	1,959	3,800
Total receipts	-	4,424	123,800	1,959	3,800
Disbursements:					
Personal services	-	-	61,383	-	-
Supplies	-	-	16,816	-	-
Other services and charges	3,187,665	4,410	25,408	-	3,860
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	539	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,187,665	4,410	104,146	-	3,860
Excess (deficiency) of receipts over disbursements	(3,187,665)	14	19,654	1,959	(60)
Cash and investments - ending	\$ -	\$ 48,613	\$ 84,174	\$ 18,872	\$ 3,800

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Equitable Share Law Enforcement	Sheriff Drug Free	Recycle Center	Public Health Preparedness Co	Sheriff Continuing Education
Cash and investments - beginning	\$ 66	\$ 5	\$ 210,921	\$ 2,029	\$ 7,709
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,500	117,722	27,977	1,760
Total receipts	-	4,500	117,722	27,977	1,760
Disbursements:					
Personal services	-	-	31,960	24,998	-
Supplies	-	-	-	-	-
Other services and charges	-	1,145	592	2,979	1,569
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,145	32,552	27,977	1,569
Excess (deficiency) of receipts over disbursements	-	3,355	85,170	-	191
Cash and investments - ending	\$ 66	\$ 3,360	\$ 296,091	\$ 2,029	\$ 7,900

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	With Web Feature Service	Courthouse Security Grant	County Original TIF	United Way	Insurance Deductions
Cash and investments - beginning	\$ 2,000	\$ 45	\$ 123,746	\$ 39	\$ 28,901
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	176,452	1,154	390,965
Total receipts	-	-	176,452	1,154	390,965
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	11,598	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	676	418,995
Total disbursements	-	-	11,598	676	418,995
Excess (deficiency) of receipts over disbursements	-	-	164,854	478	(28,030)
Cash and investments - ending	\$ 2,000	\$ 45	\$ 288,600	\$ 517	\$ 871

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Payroll - Child Support	Payroll Federal Tax	Payroll FICA	Payroll County Tax Withholding	Payroll State Tax Withholding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 17,886	\$ 19,727
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	45,371	585,367	435,279	173,998	236,732
Total receipts	<u>45,371</u>	<u>585,367</u>	<u>435,279</u>	<u>173,998</u>	<u>236,732</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	45,371	585,367	435,279	178,623	238,402
Total disbursements	<u>45,371</u>	<u>585,367</u>	<u>435,279</u>	<u>178,623</u>	<u>238,402</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,625)</u>	<u>(1,670)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,261</u>	<u>\$ 18,057</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Uniforms	Garnishments	Sheriff's Retirement	Settlement	County Wheel Tax
Cash and investments - beginning	\$ 696	\$ -	\$ -	\$ -	\$ 155
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	644	21,588	26,154	26,232,367	-
Total receipts	<u>644</u>	<u>21,588</u>	<u>26,154</u>	<u>26,232,367</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	26,232,367	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	668	21,588	26,154	-	-
Total disbursements	<u>668</u>	<u>21,588</u>	<u>26,154</u>	<u>26,232,367</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(24)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 672</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Surtax	CVET	Mutc Sewer	Financial Institution Tax	LIT - Property Tax Relief
Cash and investments - beginning	\$ 1,850	\$ 24,297	\$ 9,606	\$ 37,652	\$ 7,231
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	190,671	-	144,397	1,298,501
Total receipts	-	190,671	-	144,397	1,298,501
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	190,671	-	144,397	1,257,965
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	190,671	-	144,397	1,257,965
Excess (deficiency) of receipts over disbursements	-	-	-	-	40,536
Cash and investments - ending	\$ 1,850	\$ 24,297	\$ 9,606	\$ 37,652	\$ 47,767

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	State Fines & Forfeitures	Infraction Judgement Fines	Overweight Vehicles Fines	Death Benefit	Sales Disclosure Fees State
Cash and investments - beginning	\$ 3,123	\$ 572	\$ -	\$ 125	\$ 385
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	19,895	10,713	533	2,235	3,890
Total receipts	<u>19,895</u>	<u>10,713</u>	<u>533</u>	<u>2,235</u>	<u>3,890</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	20,855	10,616	533	2,245	3,695
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>20,855</u>	<u>10,616</u>	<u>533</u>	<u>2,245</u>	<u>3,695</u>
Excess (deficiency) of receipts over disbursements	<u>(960)</u>	<u>97</u>	<u>-</u>	<u>(10)</u>	<u>195</u>
Cash and investments - ending	<u>\$ 2,163</u>	<u>\$ 669</u>	<u>\$ -</u>	<u>\$ 115</u>	<u>\$ 580</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Coroners Continuing Education	Interstate Compact Fees	Mortgage Recording Fees	Sex & Violent Offender State	Child Restraint Fee
Cash and investments - beginning	\$ 549	\$ -	\$ 178	\$ 1,862	\$ 25
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,967	250	2,848	181	300
Total receipts	1,967	250	2,848	181	300
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,115	250	1,215	-	275
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,115	250	1,215	-	275
Excess (deficiency) of receipts over disbursements	(148)	-	1,633	181	25
Cash and investments - ending	\$ 401	\$ -	\$ 1,811	\$ 2,043	\$ 50

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax	LIT Certified Shares
Cash and investments - beginning	\$ 6	\$ 2,325	\$ -	\$ 42,349	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	300	168,980	18,072	5,411,379
Total receipts	-	300	168,980	18,072	5,411,379
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	168,980	45,000	5,180,383
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	168,980	45,000	5,180,383
Excess (deficiency) of receipts over disbursements	-	300	-	(26,928)	230,996
Cash and investments - ending	\$ 6	\$ 2,625	\$ -	\$ 15,421	\$ 230,996

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LIT Public Safety	LIT Economic Development	Title IV-D Incentive Fund	Prosecutor IV-D Incentive Fund	Clerk IV-D Incentive Fund
Cash and investments - beginning	\$ -	\$ -	\$ 160,891	\$ 83,335	\$ 149,888
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,469,304	1,375,440	14,969	21,027	13,979
Total receipts	5,469,304	1,375,440	14,969	21,027	13,979
Disbursements:					
Personal services	-	-	-	9	-
Supplies	-	-	-	-	-
Other services and charges	5,180,383	1,295,096	-	6,085	14,999
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,180,383	1,295,096	-	6,094	14,999
Excess (deficiency) of receipts over disbursements	288,921	80,344	14,969	14,933	(1,020)
Cash and investments - ending	\$ 288,921	\$ 80,344	\$ 175,860	\$ 98,268	\$ 148,868

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Odyssey	Patel Account	Child Support	After Settlement Collections	Inmate Trust #1
Cash and investments - beginning	\$ 811,653	\$ 52,340	\$ 7,362	\$ 804,551	\$ 87,848
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,130,907	129	303,237	854,862	580,430
Total receipts	<u>2,130,907</u>	<u>129</u>	<u>303,237</u>	<u>854,862</u>	<u>580,430</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,045,755	-	303,227	804,551	582,834
Total disbursements	<u>2,045,755</u>	<u>-</u>	<u>303,227</u>	<u>804,551</u>	<u>582,834</u>
Excess (deficiency) of receipts over disbursements	<u>85,152</u>	<u>129</u>	<u>10</u>	<u>50,311</u>	<u>(2,404)</u>
Cash and investments - ending	<u>\$ 896,805</u>	<u>\$ 52,469</u>	<u>\$ 7,372</u>	<u>\$ 854,862</u>	<u>\$ 85,444</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	<u>Commissary</u>	<u>Tourism</u>	<u>Highway</u>	<u>E911-Landline</u>	<u>MVH Restricted</u>
Cash and investments - beginning	\$ 129,956	\$ 29,886	\$ 402,726	\$ 129,821	\$ 1,518,815
Receipts:					
Taxes	-	45,000	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	692,622	-	1,584,578	443,937	1,450,455
Total receipts	<u>692,622</u>	<u>45,000</u>	<u>1,584,578</u>	<u>443,937</u>	<u>1,450,455</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	698,227	35,493	1,767,771	363,779	1,001,223
Total disbursements	<u>698,227</u>	<u>35,493</u>	<u>1,767,771</u>	<u>363,779</u>	<u>1,001,223</u>
Excess (deficiency) of receipts over disbursements	<u>(5,605)</u>	<u>9,507</u>	<u>(183,193)</u>	<u>80,158</u>	<u>449,232</u>
Cash and investments - ending	<u>\$ 124,351</u>	<u>\$ 39,393</u>	<u>\$ 219,533</u>	<u>\$ 209,979</u>	<u>\$ 1,968,047</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	2020 Reassessment	Prosecutor Forfeiture	Superior Adult Probation	Supple Circuit Probation Serv	Commissioner Sale
Cash and investments - beginning	\$ -	\$ 1,686	\$ 50	\$ 166,649	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,052	4,285	-	21,866	32,050
Total receipts	<u>1,052</u>	<u>4,285</u>	<u>-</u>	<u>21,866</u>	<u>32,050</u>
Disbursements:					
Personal services	-	-	-	44,110	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	8,744	700
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,854</u>	<u>700</u>
Excess (deficiency) of receipts over disbursements	<u>1,052</u>	<u>4,285</u>	<u>-</u>	<u>(30,988)</u>	<u>31,350</u>
Cash and investments - ending	<u>\$ 1,052</u>	<u>\$ 5,971</u>	<u>\$ 50</u>	<u>\$ 135,661</u>	<u>\$ 31,350</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	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	\$ 6,290	\$ 41,824	\$ 29,902	\$ -	\$ 2,528
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,421	-	56,765	710,590	-
Total receipts	11,421	-	56,765	710,590	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	12,059	-	-	-	-
Debt service - principal and interest	-	-	58,150	525,453	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	12,059	-	58,150	525,453	-
Excess (deficiency) of receipts over disbursements	(638)	-	(1,385)	185,137	-
Cash and investments - ending	\$ 5,652	\$ 41,824	\$ 28,517	\$ 185,137	\$ 2,528

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Corp Police Pension	Corporation General	Fairgrounds Non-Revert	Sharps Fund	Circuit Supplemental Public
Cash and investments - beginning	\$ 4,732	\$ 8,155	\$ 37,834	\$ -	\$ 57,326
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	20,904	200	1,649
Total receipts	-	-	20,904	200	1,649
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	22,916	200	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	22,916	200	-
Excess (deficiency) of receipts over disbursements	-	-	(2,012)	-	1,649
Cash and investments - ending	\$ 4,732	\$ 8,155	\$ 35,822	\$ -	\$ 58,975

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Deferral Fee	Court Security	APC Unsafe Bldg Fund/Nonrevert	Transportation	Law Enforcement Continuing Ed
Cash and investments - beginning	\$ 35,147	\$ 623	\$ 30,406	\$ 63	\$ 46,708
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,730	627	42,615	250	3,834
Total receipts	<u>4,730</u>	<u>627</u>	<u>42,615</u>	<u>250</u>	<u>3,834</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,196	-	22,671	-	3,301
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>3,196</u>	<u>-</u>	<u>22,671</u>	<u>-</u>	<u>3,301</u>
Excess (deficiency) of receipts over disbursements	<u>1,534</u>	<u>627</u>	<u>19,944</u>	<u>250</u>	<u>533</u>
Cash and investments - ending	<u>\$ 36,681</u>	<u>\$ 1,250</u>	<u>\$ 50,350</u>	<u>\$ 313</u>	<u>\$ 47,241</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Law Enforcement	Operation Pull Over	Local DNR Law Enforcement	2013 RDC TIF Bond Project	NV Redevelopment - CR350N
Cash and investments - beginning	\$ 38,741	\$ 124	\$ 1,001	\$ 91,816	\$ 19,773
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	228	176	900	-	-
Total receipts	228	176	900	-	-
Disbursements:					
Personal services	-	2	-	-	-
Supplies	-	-	-	-	-
Other services and charges	228	206	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	228	208	-	-	-
Excess (deficiency) of receipts over disbursements	-	(32)	900	-	-
Cash and investments - ending	\$ 38,741	\$ 92	\$ 1,901	\$ 91,816	\$ 19,773

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Home Detention Fees	Transfer Fee	Alcohol & Drug	Rescue 20 - FEMA	Paramedic Training
Cash and investments - beginning	\$ 2,754	\$ 18,142	\$ 193,968	\$ 585	\$ 7,028
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	14,374	27,280	-	6,917
Total receipts	-	14,374	27,280	-	6,917
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	10,000	14,119	-	4,680
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	10,000	14,119	-	4,680
Excess (deficiency) of receipts over disbursements	-	4,374	13,161	-	2,237
Cash and investments - ending	\$ 2,754	\$ 22,516	\$ 207,129	\$ 585	\$ 9,265

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Health Maintenance	Health Assessment Incentive	Public Defender Services	November 2011 Certificate Sale	Sheriff Forfeiture
Cash and investments - beginning	\$ 28,720	\$ 1,000	\$ 502,496	\$ 1,285	\$ 8,640
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,139	-	170,986	-	982
Total receipts	33,139	-	170,986	-	982
Disbursements:					
Personal services	-	-	8,000	-	-
Supplies	-	-	11	-	-
Other services and charges	40,810	-	41,255	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	40,810	-	49,266	-	-
Excess (deficiency) of receipts over disbursements	(7,671)	-	121,720	-	982
Cash and investments - ending	\$ 21,049	\$ 1,000	\$ 624,216	\$ 1,285	\$ 9,622

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Community Service	Pretrial Diversion	Campbell Sewer Lien	2016 Go Bond Project Fund	Courthouse Security Reform Gra
Cash and investments - beginning	\$ 22,362	\$ 79,535	\$ 1	\$ 215,062	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,197	39,542	-	-	-
Total receipts	4,197	39,542	-	-	-
Disbursements:					
Personal services	-	30,605	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	345	-	215,062	34,800
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	30,950	-	215,062	34,800
Excess (deficiency) of receipts over disbursements	4,197	8,592	-	(215,062)	(34,800)
Cash and investments - ending	\$ 26,559	\$ 88,127	\$ 1	\$ -	\$ (34,800)

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	2020 Go Bond Project Fund	Ceraland	PHI Cares	Payroll - AFLAC	Payroll - Boston
Cash and investments - beginning	\$ -	\$ 723	\$ -	\$ 3,877	\$ 704
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,335,585	664	2,888	51,860	8,799
Total receipts	1,335,585	664	2,888	51,860	8,799
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	81,145	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	700	2,748	51,554	8,838
Total disbursements	81,145	700	2,748	51,554	8,838
Excess (deficiency) of receipts over disbursements	1,254,440	(36)	140	306	(39)
Cash and investments - ending	\$ 1,254,440	\$ 687	\$ 140	\$ 4,183	\$ 665

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	457 Retirement	Payroll Medicare	SC Garnishee Service Fee	93.074 Ebola Supplemental Fund	Cumulative Bridge
Cash and investments - beginning	\$ 15,120	\$ -	\$ 670	\$ 47	\$ 1,021,392
Receipts:					
Taxes	-	-	-	-	220,365
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	290,282	101,799	-	-	369,533
Total receipts	<u>290,282</u>	<u>101,799</u>	<u>-</u>	<u>-</u>	<u>589,898</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	23,505
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	205,825
Other disbursements	290,207	101,799	-	-	-
Total disbursements	<u>290,207</u>	<u>101,799</u>	<u>-</u>	<u>-</u>	<u>229,330</u>
Excess (deficiency) of receipts over disbursements	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>360,568</u>
Cash and investments - ending	<u>\$ 15,195</u>	<u>\$ -</u>	<u>\$ 670</u>	<u>\$ 47</u>	<u>\$ 1,381,960</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CARES ACT	COVID Testing Site-Cares	Interpreter Grant	FEMA Disaster Fund	2008 IN Natural Disaster
Cash and investments - beginning	\$ -	\$ -	\$ 5,089	\$ 27,804	\$ 146
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	895,805	100,000	-	-	-
Total receipts	895,805	100,000	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	895,805	100,000	2,140	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	895,805	100,000	2,140	-	-
Excess (deficiency) of receipts over disbursements	-	-	(2,140)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 2,949	\$ 27,804	\$ 146

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Local Rd & Brge Matching Grant	Vest Grant	EEDMA Grant	SIM Opioid Grant
Cash and investments - beginning	\$ 184,294	\$ 2,195	\$ 1,889	\$ 60,000
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	1,118,869	-	-	60,000
Total receipts	<u>1,118,869</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	1,157,931	-	-	48,512
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	2,195	-	-
Total disbursements	<u>1,157,931</u>	<u>2,195</u>	<u>-</u>	<u>48,512</u>
Excess (deficiency) of receipts over disbursements	<u>(39,062)</u>	<u>(2,195)</u>	<u>-</u>	<u>11,488</u>
Cash and investments - ending	<u>\$ 145,232</u>	<u>\$ -</u>	<u>\$ 1,889</u>	<u>\$ 71,488</u>

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	IN Homeland Security Grant	Jennings For Healthy Living	Grant CBDG Covid-19 Response	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 19,298,397
Receipts:				
Taxes	-	-	-	609,721
Licenses and permits	-	-	-	100,527
Charges for services	-	-	-	647,463
Fines and forfeits	-	-	-	116,881
Other receipts	3,667	5,480	238,551	73,975,601
Total receipts	<u>3,667</u>	<u>5,480</u>	<u>238,551</u>	<u>75,450,193</u>
Disbursements:				
Personal services	-	-	-	9,330,005
Supplies	-	-	-	693,531
Other services and charges	3,667	5,480	-	50,717,005
Debt service - principal and interest	-	-	-	594,781
Capital outlay	-	-	-	493,459
Other disbursements	-	-	238,551	10,255,575
Total disbursements	<u>3,667</u>	<u>5,480</u>	<u>238,551</u>	<u>72,084,356</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,365,837</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,664,234</u>

JENNINGS COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 149,317</u>	<u>\$ 39,800</u>

JENNINGS COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2020

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	General Obligation Bond Series 2016	\$ 496,821	\$ 262,078
General obligation bonds	General Obligation Bond Series 2020	1,345,000	60,572
Revenue bonds	Tax Increment Revenue Bonds Series 2013	302,955	56,510
Notes and loans payable	JCB Loader	-	-
Notes and loans payable	Pug Mill & Generator	-	-
Notes and loans payable	Two Mack Trucks Hwy	87,622	87,622
Notes and loans payable	2018 Solar Project	54,163	83,677
Total governmental activities		2,286,561	550,459
Totals		\$ 2,286,561	\$ 550,459

JENNINGS COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2020

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	13,182,147
Improvements other than buildings	69,972
Machinery, equipment, and vehicles	<u>8,328,845</u>
Total governmental activities	<u>132,404,866</u>
Total capital assets	<u><u>\$ 132,404,866</u></u>

## OTHER REPORTS

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