

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JAY COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
03/11/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Anna Culy (Vacant)	01-01-20 to 03-05-22 03-06-22 to 12-31-22
County Treasurer	Paula Miller	01-01-20 to 12-31-22
Clerk of the Circuit Court	Jon Eads	01-01-20 to 12-31-22
County Sheriff	Dwane Ford	01-01-20 to 12-31-22
County Recorder	Betty St. Myers	01-01-20 to 12-31-22
President of the Board of County Commissioners	Richard L. Huffman Chad Aker	01-01-20 to 12-31-20 01-01-21 to 12-31-22
President of the County Council	Jeanne Houchins	01-01-20 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JAY COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Jay 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 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 March 3, 2022, 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.



Beth Kelley, CPA, CFE  
Deputy State Examiner

March 3, 2022

## 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.

JAY 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
After Settlement Collections	\$ 937,064	\$ 785,716	\$ 937,064	\$ 785,716
Inmate Trust Account	18,669	265,279	264,696	19,252
Jail Commissary	55,213	215,011	255,711	14,513
Clerk Trust	113,638	953,692	981,223	86,107
County Home Residents' Trust	9,025	105,862	101,251	13,636
General	3,571,058	9,059,519	7,914,449	4,716,128
Accident Report	20,826	3,276	-	24,102
Campaign Finance Enforcement - County	600	-	-	600
LIT Economic Development (County Share)	1,226,536	619,651	502,894	1,343,293
City and Town Court Costs	98,754	2,246	-	101,000
Clerk's Records Perpetuation	91,143	8,775	6,318	93,600
Community Corrections	201,414	59,731	95,747	165,398
Community Transition Program	110,388	20,650	9,000	122,038
Congressional School Interest	3,107	623	913	2,817
Congressional Principal Fund	22,822	-	-	22,822
Convention Visitor and Tourism Promotion	104,275	61,405	103,288	62,392
Sales Disclosure - County Share	20,053	2,610	-	22,663
Cumulative Bridge	2,280,602	569,100	213,843	2,635,859
Cumulative Capital Development	869,216	351,825	312,998	908,043
Drug Free Community	20,972	20,141	20,972	20,141
Electronic Map Generation	5,556	16	-	5,572
Emergency Medical Services	152,076	1,732,646	1,437,697	447,025
Emergency Planning/Right to Know	6,181	4,295	19	10,457
Extradition and Sheriff's Assistance	1,837	-	-	1,837
Firearms Training	19,408	9,810	-	29,218
General Drain Improvement	110,938	85,509	92,893	103,554
Health	147,650	345,572	324,531	168,691
Levy Excess	5,219	-	-	5,219
Local Health Maintenance	6,963	53,442	38,994	21,411
Local Road and Street	401,384	308,839	400,000	310,223
LIT Public Safety - County Share	237,274	475,377	415,144	297,507
MVH Restricted	104,988	1,486,884	1,529,701	62,171
Medical Care for Inmates	27,552	6,593	-	34,145
Motor Vehicle Highway	2,802,279	2,031,216	2,333,794	2,499,701
Plat Book	43,562	12,291	13,397	42,456
Rainy Day	1,970,383	-	292,572	1,677,811
Reassessment - 2015	37,566	52,194	89,760	-
Recorder's Records Perpetuation	228,596	60,877	23,538	265,935
Sex and Violent Offender Administration	720	1,899	720	1,899
Sheriff's Pension Trust	-	10,139	10,111	28
Supplemental Public Defender Services	25,774	6,637	15,081	17,330
Surplus Tax	22,572	21,168	15,607	28,133
Surveyor's Corner Perpetuation	11,287	18,050	9,136	20,201
Tax Sale Redemption	1,279	27,580	26,401	2,458
Tax Sale Surplus	113,127	278,076	233,217	157,986
Local Health Department Trust Account	38,263	16,818	19,369	35,712
Vehicle Inspection	6,460	1,365	-	7,825
County Elected Officials Training	12,293	3,644	621	15,316
Statewide 911	394,642	333,948	361,199	367,391
Reassessment	-	46,990	-	46,990
Adult Probation Administrative	170	-	-	170
Juvenile Probation Administrative	10,106	-	-	10,106
Deferral (County User Fee)	66,536	5,459	12,514	59,481
Drain Maintenance	684,001	599,492	515,730	767,763
Drug Buy Money	550	410	-	960
Court Interpreters	2,042	-	560	1,482
TIF Debt Service	-	1,124,038	1,124,038	-
Economic Development/Windfarm	740,943	676,200	286,601	1,130,542
Payroll Clearing	36,773	8,537,464	8,550,379	23,858
Settlement	-	18,299,499	18,299,499	-
LIT Stabilization	2,445,934	498,346	-	2,944,280
Wheel Tax	107	113,129	113,109	127
Sur Tax	-	369,431	369,431	-
CVET Agency	-	94,303	94,303	-
Sewage Collections	-	27,108	27,108	-
Financial Institution Tax	-	141,577	141,577	-

JAY 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
LIT- Property Tax Relief	44,798	2,401,405	2,297,541	148,662
State Fines and Forfeitures	1,796	5,241	6,348	689
Infraction Judgements	1,360	16,110	16,839	631
Overweight Vehicle Fines	-	1,280	1,280	-
Special Death Benefit	205	2,289	2,325	169
Sales Disclosure - State Share	340	2,610	2,645	305
Coroners Training & Con't Education	189	1,856	1,793	252
Interstate Compact - State Share	-	15	15	-
Mortgage Recording Fees - State Share	208	2,270	2,243	235
State Sex & Violent Offender Admin	30	211	216	25
Child Restraint Violation Fines	-	50	50	-
Education Plate Fees Agency	-	131	131	-
Riverboat Revenue Sharing	-	125,901	125,901	-
LIT- Certified Shares	-	4,002,341	4,002,341	-
LIT Public Safety	-	800,468	800,468	-
LIT Economic Development	-	1,000,585	1,000,585	-
93.563 Title IV-D Incentive	103,938	10,704	-	114,642
93.563 Prosecutor IV-D Incentive-Post Oct '99	157,792	16,934	3,036	171,690
93.563 Clerk IV-D Incentive-Post Oct '99	139,232	10,704	6,661	143,275
County User Fee	8,147	1,036	1,060	8,123
Jury Fees	18,463	3,104	9,008	12,559
Jay Co Lease Payments	390,811	681,462	730,000	342,273
Drug Free (Sheriff)	2,578	2,622	2,525	2,675
Comm Corr 08-09	44,062	1,442	45,504	-
Comm Corr 09-10	-	148,461	144,632	3,829
Multi Hazard Mitigation	(7,500)	-	1,738	(9,238)
Adult Probation Fees	142,265	70,399	44,714	167,950
Immunization Grant- Health Dept.	-	999	999	-
CARES- LifeStream Rural Transit	-	281,912	281,912	-
Rural Transportation Grant	4	661,630	661,566	68
County Corrections	29,277	15,177	12,374	32,080
Jay-Portland Building & Planning Dept	29,314	136,148	144,424	21,038
Highway Department Donations	12,523	-	-	12,523
Veteran Donations	-	500	500	-
4841 Comm Crossings Grant Match	45,061	-	33,796	11,265
8280 Comm Crossings Grant Match	-	1,396,207	1,363,161	33,046
Salamonia River Cleanup	(19,517)	138,379	118,862	-
Coronavirus Emergency Sup Funding	-	-	8,354	(8,354)
Emergency Management Donations	-	2,000	862	1,138
Backhoe & Dozer Repair	71,809	80,244	97,664	54,389
Infrastructure	500,556	391,220	393,335	498,441
Retirement Center Donations	6,872	875	1,403	6,344
Tile Inventory	704	30,641	28,573	2,772
Jay Co Redevelopment Dis Cap	666	-	-	666
County Forfeiture	2,240	-	-	2,240
5% Host Fee Infrastructure	271,280	18,748	-	290,028
Court ASAA&E Fund	17,336	25,940	17,890	25,386
Commissioners Certificate Sale	278	24,590	24,868	-
Sheriff's Department Donations	2,757	75	-	2,832
Redacting Fund	5,363	3,643	900	8,106
Eradication	829	-	-	829
Bond General Acct	21,750	-	-	21,750
Health Insurance	150,833	-	47,849	102,984
LIT Prop Tax Oper Levies Rep	-	1,600,937	1,600,937	-
93.069 Bioterrorism Fund (HD)	8,438	22,026	21,608	8,856
Pre Trial Diversion	5,886	702	-	6,588
Law Enforcement Continuing	14,705	1,482	-	16,187
CARES Provider Relief	-	23,076	-	23,076
50493 CARES ACT	-	675,306	675,306	-
Totals	<u>\$ 22,926,044</u>	<u>\$ 65,865,531</u>	<u>\$ 63,725,460</u>	<u>\$ 25,066,115</u>

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

JAY COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts.**

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts 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.

JAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

*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.

JAY 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.

JAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

JAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

JAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursement for expenditures made by the County were not received by December 31, 2020.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Jay County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2020 totaled \$730,000.

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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.

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

	After Settlement Collections	Inmate Trust Account	Jail Commissary	Clerk Trust	County Home Residents' Trust
Cash and investments - beginning	\$ 937,064	\$ 18,669	\$ 55,213	\$ 113,638	\$ 9,025
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	785,716	265,279	215,011	953,692	105,862
Total receipts	<u>785,716</u>	<u>265,279</u>	<u>215,011</u>	<u>953,692</u>	<u>105,862</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	937,064	264,696	255,711	981,223	101,251
Total disbursements	<u>937,064</u>	<u>264,696</u>	<u>255,711</u>	<u>981,223</u>	<u>101,251</u>
Excess (deficiency) of receipts over disbursements	(151,348)	583	(40,700)	(27,531)	4,611
Cash and investments - ending	<u>\$ 785,716</u>	<u>\$ 19,252</u>	<u>\$ 14,513</u>	<u>\$ 86,107</u>	<u>\$ 13,636</u>

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

	General	Accident Report	Campaign Finance Enforcement - County	LIT Economic Development (County Share)	City and Town Court Costs
Cash and investments - beginning	\$ 3,571,058	\$ 20,826	\$ 600	\$ 1,226,536	\$ 98,754
Receipts:					
Taxes	6,066,451	-	-	-	-
Licenses and permits	749	-	-	-	-
Intergovernmental receipts	814,974	-	-	610,137	-
Charges for services	894,490	3,276	-	-	-
Fines and forfeits	42,595	-	-	-	2,246
Other receipts	1,240,260	-	-	9,514	-
Total receipts	<u>9,059,519</u>	<u>3,276</u>	<u>-</u>	<u>619,651</u>	<u>2,246</u>
Disbursements:					
Personal services	5,660,804	-	-	-	-
Supplies	508,524	-	-	-	-
Other services and charges	1,675,711	-	-	406,320	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,585	-	-	96,574	-
Other disbursements	67,825	-	-	-	-
Total disbursements	<u>7,914,449</u>	<u>-</u>	<u>-</u>	<u>502,894</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,145,070</u>	<u>3,276</u>	<u>-</u>	<u>116,757</u>	<u>2,246</u>
Cash and investments - ending	<u>\$ 4,716,128</u>	<u>\$ 24,102</u>	<u>\$ 600</u>	<u>\$ 1,343,293</u>	<u>\$ 101,000</u>

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

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional Principal Fund
Cash and investments - beginning	\$ 91,143	\$ 201,414	\$ 110,388	\$ 3,107	\$ 22,822
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5,080	59,731	20,650	-	-
Fines and forfeits	3,695	-	-	-	-
Other receipts	-	-	-	623	-
Total receipts	<u>8,775</u>	<u>59,731</u>	<u>20,650</u>	<u>623</u>	<u>-</u>
Disbursements:					
Personal services	-	51,848	-	-	-
Supplies	-	409	-	-	-
Other services and charges	-	40,657	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	6,318	-	-	-	-
Other disbursements	-	2,833	9,000	913	-
Total disbursements	<u>6,318</u>	<u>95,747</u>	<u>9,000</u>	<u>913</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,457</u>	<u>(36,016)</u>	<u>11,650</u>	<u>(290)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 93,600</u>	<u>\$ 165,398</u>	<u>\$ 122,038</u>	<u>\$ 2,817</u>	<u>\$ 22,822</u>

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

	Convention Visitor and Tourism Promotion	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 104,275	\$ 20,053	\$ 2,280,602	\$ 869,216	\$ 20,972
Receipts:					
Taxes	61,405	-	439,727	325,398	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	129,279	21,212	-
Charges for services	-	2,610	-	-	-
Fines and forfeits	-	-	-	-	17,616
Other receipts	-	-	94	5,215	2,525
Total receipts	61,405	2,610	569,100	351,825	20,141
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	11,506	-	-
Other services and charges	103,288	-	88,689	-	20,972
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	113,648	312,998	-
Other disbursements	-	-	-	-	-
Total disbursements	103,288	-	213,843	312,998	20,972
Excess (deficiency) of receipts over disbursements	(41,883)	2,610	355,257	38,827	(831)
Cash and investments - ending	\$ 62,392	\$ 22,663	\$ 2,635,859	\$ 908,043	\$ 20,141

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

	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training
Cash and investments - beginning	\$ 5,556	\$ 152,076	\$ 6,181	\$ 1,837	\$ 19,408
Receipts:					
Taxes	-	815,938	-	-	-
Licenses and permits	-	-	-	-	9,810
Intergovernmental receipts	-	53,189	4,295	-	-
Charges for services	16	825,937	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	37,582	-	-	-
Total receipts	16	1,732,646	4,295	-	9,810
Disbursements:					
Personal services	-	1,203,842	-	-	-
Supplies	-	81,168	-	-	-
Other services and charges	-	129,611	19	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	23,076	-	-	-
Total disbursements	-	1,437,697	19	-	-
Excess (deficiency) of receipts over disbursements	16	294,949	4,276	-	9,810
Cash and investments - ending	\$ 5,572	\$ 447,025	\$ 10,457	\$ 1,837	\$ 29,218

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

	General Drain Improvement	Health	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 110,938	\$ 147,650	\$ 5,219	\$ 6,963	\$ 401,384
Receipts:					
Taxes	-	224,749	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	14,651	-	33,139	308,839
Charges for services	-	23,211	-	18,512	-
Fines and forfeits	-	-	-	-	-
Other receipts	85,509	82,961	-	1,791	-
Total receipts	<u>85,509</u>	<u>345,572</u>	<u>-</u>	<u>53,442</u>	<u>308,839</u>
Disbursements:					
Personal services	30,138	224,610	-	38,994	-
Supplies	50,377	2,215	-	-	-
Other services and charges	3,307	97,706	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,071	-	-	-	400,000
Total disbursements	<u>92,893</u>	<u>324,531</u>	<u>-</u>	<u>38,994</u>	<u>400,000</u>
Excess (deficiency) of receipts over disbursements	<u>(7,384)</u>	<u>21,041</u>	<u>-</u>	<u>14,448</u>	<u>(91,161)</u>
Cash and investments - ending	<u>\$ 103,554</u>	<u>\$ 168,691</u>	<u>\$ 5,219</u>	<u>\$ 21,411</u>	<u>\$ 310,223</u>

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

	LIT Public Safety - County Share	MVH Restricted	Medical Care for Inmates	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 237,274	\$ 104,988	\$ 27,552	\$ 2,802,279	\$ 43,562
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	475,377	1,486,884	-	1,881,459	-
Charges for services	-	-	6,593	73,245	12,291
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	76,512	-
Total receipts	475,377	1,486,884	6,593	2,031,216	12,291
Disbursements:					
Personal services	349,519	-	-	1,127,963	5,312
Supplies	-	1,529,701	-	551,757	-
Other services and charges	-	-	-	320,176	8,085
Debt service - principal and interest	-	-	-	-	-
Capital outlay	65,625	-	-	333,898	-
Other disbursements	-	-	-	-	-
Total disbursements	415,144	1,529,701	-	2,333,794	13,397
Excess (deficiency) of receipts over disbursements	60,233	(42,817)	6,593	(302,578)	(1,106)
Cash and investments - ending	\$ 297,507	\$ 62,171	\$ 34,145	\$ 2,499,701	\$ 42,456

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

	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 1,970,383	\$ 37,566	\$ 228,596	\$ 720	\$ -
Receipts:					
Taxes	-	48,859	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,185	-	-	-
Charges for services	-	-	60,877	-	-
Fines and forfeits	-	-	-	1,899	-
Other receipts	-	150	-	-	10,139
Total receipts	-	52,194	60,877	1,899	10,139
Disbursements:					
Personal services	292,572	636	-	-	-
Supplies	-	586	-	-	-
Other services and charges	-	41,548	23,538	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	720	-
Other disbursements	-	46,990	-	-	10,111
Total disbursements	292,572	89,760	23,538	720	10,111
Excess (deficiency) of receipts over disbursements	(292,572)	(37,566)	37,339	1,179	28
Cash and investments - ending	\$ 1,677,811	\$ -	\$ 265,935	\$ 1,899	\$ 28

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

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 25,774	\$ 22,572	\$ 11,287	\$ 1,279	\$ 113,127
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	18,050	-	-
Fines and forfeits	6,637	-	-	-	-
Other receipts	-	21,168	-	27,580	278,076
Total receipts	6,637	21,168	18,050	27,580	278,076
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	15,081	-	9,136	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	15,607	-	26,401	233,217
Total disbursements	15,081	15,607	9,136	26,401	233,217
Excess (deficiency) of receipts over disbursements	(8,444)	5,561	8,914	1,179	44,859
Cash and investments - ending	\$ 17,330	\$ 28,133	\$ 20,201	\$ 2,458	\$ 157,986

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

	Local Health Department Trust Account	Vehicle Inspection	County Elected Officials Training	Statewide 911	Reassessment
Cash and investments - beginning	\$ 38,263	\$ 6,460	\$ 12,293	\$ 394,642	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	16,818	-	1	-	-
Charges for services	-	1,365	3,643	333,948	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	46,990
Total receipts	16,818	1,365	3,644	333,948	46,990
Disbursements:					
Personal services	8,612	-	-	226,228	-
Supplies	8,971	-	-	-	-
Other services and charges	1,786	-	621	113,673	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	21,298	-
Other disbursements	-	-	-	-	-
Total disbursements	19,369	-	621	361,199	-
Excess (deficiency) of receipts over disbursements	(2,551)	1,365	3,023	(27,251)	46,990
Cash and investments - ending	\$ 35,712	\$ 7,825	\$ 15,316	\$ 367,391	\$ 46,990

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

	Adult Probation Administrative	Juvenile Probation Administrative	Deferral (County User Fee)	Drain Maintenance	Drug Buy Money
Cash and investments - beginning	\$ 170	\$ 10,106	\$ 66,536	\$ 684,001	\$ 550
Receipts:					
Taxes	-	-	-	584,266	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	5,459	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	15,226	410
Total receipts	-	-	5,459	599,492	410
Disbursements:					
Personal services	-	-	-	143,743	-
Supplies	-	-	-	191,373	-
Other services and charges	-	-	12,514	41,970	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	138,644	-
Total disbursements	-	-	12,514	515,730	-
Excess (deficiency) of receipts over disbursements	-	-	(7,055)	83,762	410
Cash and investments - ending	\$ 170	\$ 10,106	\$ 59,481	\$ 767,763	\$ 960

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

	Court Interpreters	TIF Debt Service	Economic Development/Windfarm	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 2,042	\$ -	\$ 740,943	\$ 36,773	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,124,038	676,200	8,537,464	18,299,499
Total receipts	-	1,124,038	676,200	8,537,464	18,299,499
Disbursements:					
Personal services	-	-	23,173	-	-
Supplies	-	-	-	-	-
Other services and charges	560	-	1,125	-	-
Debt service - principal and interest	-	797,791	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	326,247	262,303	8,550,379	18,299,499
Total disbursements	560	1,124,038	286,601	8,550,379	18,299,499
Excess (deficiency) of receipts over disbursements	(560)	-	389,599	(12,915)	-
Cash and investments - ending	\$ 1,482	\$ -	\$ 1,130,542	\$ 23,858	\$ -

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

	LIT Stabilization	Wheel Tax	Sur Tax	CVET Agency	Sewage Collections
Cash and investments - beginning	\$ 2,445,934	\$ 107	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	498,346	113,129	369,431	94,303	27,108
Total receipts	498,346	113,129	369,431	94,303	27,108
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	113,109	369,431	94,303	27,108
Total disbursements	-	113,109	369,431	94,303	27,108
Excess (deficiency) of receipts over disbursements	498,346	20	-	-	-
Cash and investments - ending	\$ 2,944,280	\$ 127	\$ -	\$ -	\$ -

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

	Financial Institution Tax	LIT- Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ 44,798	\$ 1,796	\$ 1,360	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	141,577	2,401,405	5,241	16,110	1,280
Total receipts	<u>141,577</u>	<u>2,401,405</u>	<u>5,241</u>	<u>16,110</u>	<u>1,280</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	141,577	2,297,541	6,348	16,839	1,280
Total disbursements	<u>141,577</u>	<u>2,297,541</u>	<u>6,348</u>	<u>16,839</u>	<u>1,280</u>
Excess (deficiency) of receipts over disbursements	-	103,864	(1,107)	(729)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 148,662</u>	<u>\$ 689</u>	<u>\$ 631</u>	<u>\$ -</u>

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

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 205	\$ 340	\$ 189	\$ -	\$ 208
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,289	2,610	1,856	15	2,270
Total receipts	<u>2,289</u>	<u>2,610</u>	<u>1,856</u>	<u>15</u>	<u>2,270</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,325	2,645	1,793	15	2,243
Total disbursements	<u>2,325</u>	<u>2,645</u>	<u>1,793</u>	<u>15</u>	<u>2,243</u>
Excess (deficiency) of receipts over disbursements	(36)	(35)	63	-	27
Cash and investments - ending	<u>\$ 169</u>	<u>\$ 305</u>	<u>\$ 252</u>	<u>\$ -</u>	<u>\$ 235</u>

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

	State Sex & Violent Offender Admin	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT- Certified Shares
Cash and investments - beginning	\$ 30	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	211	50	131	125,901	4,002,341
Total receipts	211	50	131	125,901	4,002,341
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	216	50	131	125,901	4,002,341
Total disbursements	216	50	131	125,901	4,002,341
Excess (deficiency) of receipts over disbursements	(5)	-	-	-	-
Cash and investments - ending	\$ 25	\$ -	\$ -	\$ -	\$ -

JAY 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	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 103,938	\$ 157,792	\$ 139,232
Receipts:					
Taxes	-	-	-	16,096	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	10,704	-	10,704
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	800,468	1,000,585	-	838	-
Total receipts	800,468	1,000,585	10,704	16,934	10,704
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	3,036	6,661
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	800,468	1,000,585	-	-	-
Total disbursements	800,468	1,000,585	-	3,036	6,661
Excess (deficiency) of receipts over disbursements	-	-	10,704	13,898	4,043
Cash and investments - ending	\$ -	\$ -	\$ 114,642	\$ 171,690	\$ 143,275

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

	County User Fee	Jury Fees	Jay Co Lease Payments	Drug Free (Sheriff)	Comm Corr 08-09
Cash and investments - beginning	\$ 8,147	\$ 18,463	\$ 390,811	\$ 2,578	\$ 44,062
Receipts:					
Taxes	-	-	676,218	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	5,244	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	1,036	2,131	-	2,622	-
Other receipts	-	973	-	-	1,442
Total receipts	<u>1,036</u>	<u>3,104</u>	<u>681,462</u>	<u>2,622</u>	<u>1,442</u>
Disbursements:					
Personal services	-	-	-	-	7,317
Supplies	-	-	-	-	168
Other services and charges	-	-	-	-	33
Debt service - principal and interest	-	-	730,000	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,060	9,008	-	2,525	37,986
Total disbursements	<u>1,060</u>	<u>9,008</u>	<u>730,000</u>	<u>2,525</u>	<u>45,504</u>
Excess (deficiency) of receipts over disbursements	<u>(24)</u>	<u>(5,904)</u>	<u>(48,538)</u>	<u>97</u>	<u>(44,062)</u>
Cash and investments - ending	<u>\$ 8,123</u>	<u>\$ 12,559</u>	<u>\$ 342,273</u>	<u>\$ 2,675</u>	<u>\$ -</u>

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

	Comm Corr 09-10	Multi Hazard Mitigation	Adult Probation Fees	Immunization Grant- Health Dept.	CARES- LifeStream Rural Transit
Cash and investments - beginning	\$ -	\$ (7,500)	\$ 142,265	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	146,811	-	-	999	281,912
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	70,399	-	-
Other receipts	1,650	-	-	-	-
Total receipts	148,461	-	70,399	999	281,912
Disbursements:					
Personal services	134,967	-	36,023	-	-
Supplies	2,800	-	2,769	-	-
Other services and charges	6,865	1,738	4,867	999	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,055	-	-
Other disbursements	-	-	-	-	281,912
Total disbursements	144,632	1,738	44,714	999	281,912
Excess (deficiency) of receipts over disbursements	3,829	(1,738)	25,685	-	-
Cash and investments - ending	\$ 3,829	\$ (9,238)	\$ 167,950	\$ -	\$ -

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

	Rural Transportation Grant	County Corrections	Jay-Portland Building & Planning Dept	Highway Department Donations	Veteran Donations
Cash and investments - beginning	\$ 4	\$ 29,277	\$ 29,314	\$ 12,523	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	661,566	15,177	-	-	-
Charges for services	-	-	67,447	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	64	-	68,701	-	500
Total receipts	661,630	15,177	136,148	-	500
Disbursements:					
Personal services	-	-	124,951	-	-
Supplies	-	9,826	5,410	-	-
Other services and charges	-	2,548	14,063	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	661,566	-	-	-	500
Total disbursements	661,566	12,374	144,424	-	500
Excess (deficiency) of receipts over disbursements	64	2,803	(8,276)	-	-
Cash and investments - ending	\$ 68	\$ 32,080	\$ 21,038	\$ 12,523	\$ -

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

	4841 Comm Crossings Grant Match	8280 Comm Crossings Grant Match	Salamonia River Cleanup	Coronavirus Emergency Sup Funding	Emergency Management Donations
Cash and investments - beginning	\$ 45,061	\$ -	\$ (19,517)	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	996,207	138,227	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	400,000	152	-	2,000
Total receipts	-	1,396,207	138,379	-	2,000
Disbursements:					
Personal services	-	-	-	8,354	-
Supplies	-	-	-	-	862
Other services and charges	-	-	7,612	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	33,796	1,363,161	-	-	-
Other disbursements	-	-	111,250	-	-
Total disbursements	33,796	1,363,161	118,862	8,354	862
Excess (deficiency) of receipts over disbursements	(33,796)	33,046	19,517	(8,354)	1,138
Cash and investments - ending	\$ 11,265	\$ 33,046	\$ -	\$ (8,354)	\$ 1,138

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

	Backhoe & Dozer Repair	Infrastructure	Retirement Center Donations	Tile Inventory	Jay Co Redevelopment Dis Cap
Cash and investments - beginning	\$ 71,809	\$ 500,556	\$ 6,872	\$ 704	\$ 666
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	35,000	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	356,220	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	80,244	-	875	30,641	-
Total receipts	80,244	391,220	875	30,641	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	10,076	-	-	28,573	-
Other services and charges	6,997	183,800	-	-	-
Debt service - principal and interest	20,435	55,187	-	-	-
Capital outlay	60,156	128,003	-	-	-
Other disbursements	-	26,345	1,403	-	-
Total disbursements	97,664	393,335	1,403	28,573	-
Excess (deficiency) of receipts over disbursements	(17,420)	(2,115)	(528)	2,068	-
Cash and investments - ending	\$ 54,389	\$ 498,441	\$ 6,344	\$ 2,772	\$ 666

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

	County Forfeiture	5% Host Fee Infrastructure	Court ASAA&E Fund	Commissioners Certificate Sale
Cash and investments - beginning	\$ 2,240	\$ 271,280	\$ 17,336	\$ 278
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	18,748	-	-
Fines and forfeits	-	-	25,940	-
Other receipts	-	-	-	24,590
Total receipts	-	18,748	25,940	24,590
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	17,890	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	24,868
Total disbursements	-	-	17,890	24,868
Excess (deficiency) of receipts over disbursements	-	18,748	8,050	(278)
Cash and investments - ending	\$ 2,240	\$ 290,028	\$ 25,386	\$ -

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

	Sheriff's Department Donations	Redacting Fund	Eradication	Bond General Acct
Cash and investments - beginning	\$ 2,757	\$ 5,363	\$ 829	\$ 21,750
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	3,643	-	-
Fines and forfeits	-	-	-	-
Other receipts	75	-	-	-
Total receipts	<u>75</u>	<u>3,643</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	900	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>900</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>75</u>	<u>2,743</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,832</u>	<u>\$ 8,106</u>	<u>\$ 829</u>	<u>\$ 21,750</u>

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

	Health Insurance	LIT Prop Tax Oper Levies Rep	93.069 Bioterrorism Fund (HD)	Pre Trial Diversion
Cash and investments - beginning	\$ 150,833	\$ -	\$ 8,438	\$ 5,886
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	22,026	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	702
Other receipts	-	1,600,937	-	-
Total receipts	-	1,600,937	22,026	702
Disbursements:				
Personal services	47,849	-	-	-
Supplies	-	-	1,368	-
Other services and charges	-	-	18,300	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	1,940	-
Other disbursements	-	1,600,937	-	-
Total disbursements	47,849	1,600,937	21,608	-
Excess (deficiency) of receipts over disbursements	(47,849)	-	418	702
Cash and investments - ending	\$ 102,984	\$ -	\$ 8,856	\$ 6,588

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

	Law Enforcement Continuing	CARES Provider Relief	50493 CARES ACT	Totals
Cash and investments - beginning	\$ 14,705	\$ -	\$ -	\$ 22,926,044
Receipts:				
Taxes	-	-	-	9,259,107
Licenses and permits	-	-	-	45,559
Intergovernmental receipts	-	23,076	673,662	8,839,754
Charges for services	-	-	-	2,815,042
Fines and forfeits	1,482	-	-	179,000
Other receipts	-	-	1,644	44,727,069
Total receipts	<u>1,482</u>	<u>23,076</u>	<u>675,306</u>	<u>65,865,531</u>
Disbursements:				
Personal services	-	-	-	9,747,455
Supplies	-	-	-	2,998,439
Other services and charges	-	-	-	3,432,402
Debt service - principal and interest	-	-	-	1,603,413
Capital outlay	-	-	6,859	2,547,634
Other disbursements	-	-	668,447	43,396,117
Total disbursements	<u>-</u>	<u>-</u>	<u>675,306</u>	<u>63,725,460</u>
Excess (deficiency) of receipts over disbursements	<u>1,482</u>	<u>23,076</u>	<u>-</u>	<u>2,140,071</u>
Cash and investments - ending	<u>\$ 16,187</u>	<u>\$ 23,076</u>	<u>\$ -</u>	<u>\$ 25,066,115</u>

JAY COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Jay County Building Corporation	Jail Bond Lease	\$ 731,000	5/25/2017	1/15/2029
Total of annual lease payments		<u>\$ 731,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	2018 Excavator	\$ 52,898	\$ 20,462
Notes and loans payable	Dozer 2020	160,000	34,892
Notes and loans payable	E911 Dispatching Equipment	<u>54,000</u>	<u>54,946</u>
Total governmental activities		<u>266,898</u>	<u>110,300</u>
Totals		<u>\$ 266,898</u>	<u>\$ 110,300</u>

JAY 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 829,002
Infrastructure	16,204,681
Buildings	13,730,485
Machinery, equipment, and vehicles	<u>6,632,956</u>
Total governmental activities	<u>37,397,124</u>
Total capital assets	<u>\$ 37,397,124</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/>.