

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JENNINGS COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
09/14/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tessia Salsman Kitty Shepherd (interim) Sarah Abel	01-01-21 to 08-01-22 08-02-22 to 08-14-22 08-15-22 to 12-31-22
County Treasurer	Tina Brison	01-01-21 to 12-31-22
Clerk of the Circuit Court	Amy Thompson	01-01-21 to 12-31-22
County Sheriff	Kenny Freeman	01-01-21 to 12-31-22
County Recorder	Mary Dorsett Kilgore	01-01-21 to 12-31-22
President of the Board of County Commissioners	Matt Sporleder	01-01-21 to 12-31-22
President of the County Council	Charlie Weber	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JENNINGS COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Jennings County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the *Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

August 24, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

JENNINGS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments		Cash and Investments	
	01-01-21	Receipts	Disbursements	12-31-21
After Settlement Collections	\$ 854,862	\$ 922,729	\$ 854,862	\$ 922,729
Commissary	124,351	856,445	633,933	346,863
Jury Fee	16,031	1,792	-	17,823
County General	2,550,930	9,983,996	9,052,319	3,482,607
Accident Report	944	1,902	737	2,109
Animal Control	475	-	-	475
CEDIT County Share	928,105	1,178,527	1,014,748	1,091,884
City & Town Court Cost	60,234	5,579	-	65,813
Clerks Record Perpetuation	85,933	14,934	8,263	92,604
State Welfare Excise	2	-	-	2
Nonreverting Prisoner Reim	18,457	5,225	908	22,774
Sales Disclosure Local	6,480	6,415	237	12,658
Covered Bridge	53,519	3,700	5,216	52,003
Cumulative Court House	93,383	92,913	69,187	117,109
Jennings Drug Free Community	55,528	24,242	4,585	75,185
Electronic Map Generation	2,000	-	-	2,000
Emergency Manage Non-Revert	23,994	16,948	16,045	24,897
Jennings County LEPC	17,112	3,545	1,877	18,780
Security Protection	28,360	5,271	1,537	32,094
Firearms Training	10,945	14,280	23,910	1,315
Health	166,002	417,231	257,123	326,110
JC Landfill Closure	10,148	-	-	10,148
Local Road & Street	551,786	525,677	406,248	671,215
LOIT Public Safety-Co. Share	1,765,074	4,270,110	3,363,575	2,671,609
Inmate Med Care Reimbursement	6,099	1,352	-	7,451
Misdemeanant Fund	98,693	17,015	-	115,708
Highway	219,533	1,806,052	1,275,354	750,231
MVH Restricted	1,968,048	1,605,133	1,738,960	1,834,221
County Park Non-Reverting	117,710	106,940	34,428	190,222
Local Rainy Day	3,197,735	1,000	524,305	2,674,430
Recorders Perpetuation	164,232	90,550	16,909	237,873
Riverboat	413,310	127,090	-	540,400
Sex & Violent Offender Admin	16,325	1,499	-	17,824
Superior Supplemental Public D	25,988	14,923	-	40,911
Surplus Tax	47,084	61,518	42,539	66,063
Surveyors Corner Perpetuation	107,404	26,350	-	133,754
Tax Sale Costs	10,889	56,468	46,657	20,700
Tax Sale Redemption	11,838	42,983	12,190	42,631
Tax Sale Surplus	351,903	936,946	316,278	972,571
IN Local Health Dept Trust	10,339	19,151	10,000	19,490
Vehicle Inspection	3,632	1,095	2,023	2,704
Victim Of Crime Assistance	9,324	-	-	9,324
Child Abuse Prevention	15	-	-	15
GAL/CASA	-	18,146	18,146	-
Elected Officials Training	14,143	5,271	1,624	17,790
Interstate Probation Fee	9,357	1,803	-	11,160
E911	434,519	600,771	503,574	531,716
Juvenile Probation	48,613	2,119	-	50,732
Circuit Adult Probation	84,174	130,209	64,118	150,265
Supple Juvenile Probation Svs	18,872	998	-	19,870
Alternate Dispute Resolution	3,800	3,740	4,140	3,400
Equitable Share Law Enforcemen	66	-	-	66
Sheriff Drug Free	3,360	-	3,244	116
Recycle Center	296,091	119,038	32,502	382,627
Public Health Preparedness Co	2,029	24,998	24,998	2,029
Sheriff Continuing Education	7,900	2,298	3,837	6,361
Wth Web Feature Service	2,000	-	-	2,000
Courthouse Security Grant	45	-	-	45
County Original TIF	288,600	179,945	83,914	384,631
United Way	517	1,082	-	1,599
Insurance Deductions	871	395,936	369,314	27,493
Payroll - Child Support	-	57,538	57,538	-
Payroll Federal Tax	-	532,317	532,317	-
Payroll FICA	-	448,158	448,158	-
Payroll County Tax Withholding	13,261	165,681	178,942	-
Payroll State Tax Withholding	18,057	226,585	244,642	-

JENNINGS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-21			12-31-21
Uniforms	672	238	137	773
Garnishments	-	9,109	9,109	-
Sheriff's Retirement	-	34,417	28,549	5,868
Settlement	-	27,364,439	27,364,439	-
County Wheel Tax	155	-	-	155
Surtax	1,850	-	-	1,850
CVET	24,297	195,120	194,744	24,673
Mutc Sewer	9,606	-	-	9,606
Financial Institution Tax	37,652	178,383	178,112	37,923
LIT - Property Tax Relief	47,767	1,458,433	1,374,730	131,470
State Fines & Forfeitures	2,163	41,135	38,935	4,363
Infraction Judgement Fines	669	7,826	8,011	484
Overweight Vehicles Fines	-	522	522	-
Death Benefit	115	2,425	2,375	165
Sales Disclosure Fees State	580	6,415	6,305	690
Coroners Continuing Education	401	2,459	2,711	149
Interstate Compact Fees	-	250	250	-
Mortgage Recording State	1,811	3,130	4,663	278
Sex & Violent Offender State	2,043	167	2,204	6
Child Restraint Fee	50	175	175	50
Inheritance Tax	6	-	-	6
Education Plate Fee	2,625	263	-	2,888
Riverboat Revenue Sharing	-	168,781	168,781	-
Innkeepers Tax	15,421	28,754	20,000	24,175
LIT Certified Shares	230,996	5,602,735	5,833,731	-
LIT Public Safety	288,921	5,833,729	6,122,650	-
LIT Economic Development	80,344	1,458,433	1,538,777	-
Title IV-D Incentive Fund	175,860	13,412	5,510	183,762
Prosecutor IV-D Incentive Fund	98,268	20,189	5,709	112,748
Clerk IV-D Incentive Fund	148,868	13,412	12,478	149,802
Commissary Supplemental Non-Rev	-	14,118	7,346	6,772
Odyssey	896,805	2,517,037	2,502,699	911,143
Patel	52,469	44	-	52,513
Child Support	7,372	392,815	390,905	9,282
Tourism	39,393	20,000	22,594	36,799
Sheriff's Donation	2,025	800	500	2,325
Inmate Trust 2	75,775	756,254	740,732	91,297
Inmate Trust 1	9,668	-	-	9,668
Reassessment	241,247	170,261	204,865	206,643
Prosecutor Forfeiture	5,971	55,947	708	61,210
Superior Adult Probation	50	-	-	50
Supple Circuit Probation Serv	135,661	24,129	61,274	98,516
Commissioner Sale	31,350	-	-	31,350
Donations Sheriff	5,652	137	-	5,789
2013 RDC TIF Bond Debt Reserve	41,824	-	-	41,824
2013 RDC TIF Bond Debt Service	28,517	56,790	55,739	29,568
2016 GO Bond Debt Service Paym	185,137	150,885	262,005	74,017
Corp Debt Service	2,528	-	-	2,528
Corp Police Pension	4,732	-	-	4,732
Corporation General	8,155	-	-	8,155
Fairgrounds Non-Revert	35,822	20,584	42,841	13,565
Sharps Fund	-	100	-	100
Circuit Supplemental Public	58,975	-	-	58,975
Deferral Fee	36,681	3,300	2,685	37,296
Court Security	1,250	315	-	1,565
APC Unsafe Bldg Fund/Nonrevert	50,350	51,757	16,218	85,889
Transportation	313	316	-	629
Law Enforcement Continuing Ed	47,241	3,583	3,499	47,325
Law Enforcement	38,741	-	10,344	28,397
Operation Pull Over/C.H.I.R.P	92	-	-	92
Local DNR Law Enforcement	1,901	-	-	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	22,516	15,090	1,458	36,148
Alcohol & Drug	207,129	35,486	31,327	211,288

JENNINGS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-21			12-31-21
Rescue 20 - FEMA	585	-	-	585
Paramedic Training	9,265	24,615	2,224	31,656
Health Maintenance	21,049	33,139	26,474	27,714
Health Assessment Incentive	1,000	-	-	1,000
Public Defender Services	624,216	174,062	96,420	701,858
November 2011 Certificate Sale	1,285	-	-	1,285
Sheriff Forfeiture	9,622	93,833	15,665	87,790
Community Service	26,559	3,989	-	30,548
Pretrial Diversion	88,127	42,527	31,199	99,455
Campbell Sewer Lien	1	-	-	1
Courthouse Security Reform Gra	(34,800)	34,800	-	-
2020 Go Bond Project Fund	1,254,440	-	162,401	1,092,039
2020 GO Bond Debt Service Paym	-	206,080	60,572	145,508
CSL Reserve Program	-	1,550	1,212	338
Ceraland	687	-	-	687
PHI Cares	140	2,665	2,805	-
Payroll - AFLAC	4,183	56,508	43,984	16,707
Payroll - Boston	665	8,425	6,185	2,905
Payroll - Liberty National	-	11,000	9,722	1,278
457 Retirement	15,195	300,844	300,844	15,195
Payroll Medicare	-	104,810	104,810	-
SC Garnishee Service Fee	670	-	-	670
Forest Restor/State Fund	-	450	450	-
Classified Forrest	-	389	-	389
93.074 Ebola Supplemental Fund	47	-	-	47
Cumulative Bridge	1,381,960	433,346	968,941	846,365
CARES ACT	-	71,638	71,638	-
COVID Testing Site-Cares	-	140,320	140,320	-
IN CAREs ECHO Grant	-	27,746	27,746	-
Covid Vaccine Clinic	-	8,355	8,355	-
Covid-19 FEMA Grant	-	12,386	12,386	-
Bridge Inspection Grant - 2019	-	61,364	-	61,364
O&M Ave/Brownstown Rd - 2021	-	320,687	99,315	221,372
Bridge #76 Eng/Construct 2016	-	667,944	75,642	592,302
Bridge #2 Grant - 2019	-	73,180	47,100	26,080
Bridge #66 Grant - 2019	-	178,950	29,705	149,245
Bridge #39 Grant - 2019	-	77,192	16,295	60,897
Bridge #44 Grant - 2019	-	139,262	3,760	135,502
Bridge #29 Grant - 2021	-	72,708	-	72,708
ARP Coronavirus LFR Fund	-	2,693,600	-	2,693,600
Interpreter Grant	2,949	-	441	2,508
FEMA Disaster Fund	27,804	-	-	27,804
2008 IN Natural Disaster	146	-	-	146
Local Rd & Brge Matching Grant	145,232	1,250,000	982,453	412,779
EEDMA Grant	1,889	-	-	1,889
SIM Opioid Grant	71,488	60,000	-	131,488
Grant CBDG Covid-19 Response	-	11,449	11,449	-
CBDG Covid-19 Phase III Grant	-	187,384	187,384	-
Totals	<u>\$ 22,666,260</u>	<u>\$ 80,505,455</u>	<u>\$ 73,135,204</u>	<u>\$ 30,036,511</u>

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

JENNINGS COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

JENNINGS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

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

JENNINGS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

JENNINGS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. County Police Retirement Plan

Plan Description

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

Funding Policy

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

JENNINGS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Benefit Plan

Plan Description

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

Funding Policy

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

C. Additional Pension Plan

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

Note 7. Restatements

For the year ended December 31, 2021, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2020	Prior Period Adjustment	Balance as of January 1, 2021
Sheriff's Donation	\$ -	\$ 2,025	\$ 2,025

Note 8. Combined Funds

Funds related to Reassessment were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

Funds related to E911 were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

Funds related to the Sheriff's Inmate Trust were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

JENNINGS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Subsequent Events

The County received notification of funding from the American Rescue Plan Act of 2021 (ARPA). The total amount allotted to the County was \$5,387,199. The County received 50 percent of the distribution of the ARPA funding, in the amount of \$2,693,600, in June of 2021. The balance of the allotment is expected in 2022. The funds are held in a separate fund. A plan on how the County will use the ARPA funds will be prepared and approved by the Board of County Commissioners.

REQUIRED SUPPLEMENTARY INFORMATION

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	After Settlement Collections	Commissary	Jury Fee	County General	Accident Report
Cash and investments - beginning	\$ 854,862	\$ 124,351	\$ 16,031	\$ 2,550,930	\$ 944
Receipts:					
Taxes	-	-	-	5,572,433	-
Licenses and permits	-	-	-	96,802	-
Intergovernmental receipts	-	-	-	97,233	-
Charges for services	-	-	-	906,672	-
Fines and forfeits	-	-	-	114,300	-
Other receipts	922,729	856,445	1,792	3,196,556	1,902
Total receipts	<u>922,729</u>	<u>856,445</u>	<u>1,792</u>	<u>9,983,996</u>	<u>1,902</u>
Disbursements:					
Personal services	-	-	-	6,092,051	-
Supplies	-	-	-	263,838	-
Other services and charges	-	-	-	2,635,142	737
Debt service - principal and interest	-	-	-	7,385	-
Capital outlay	-	-	-	53,903	-
Other disbursements	854,862	633,933	-	-	-
Total disbursements	<u>854,862</u>	<u>633,933</u>	<u>-</u>	<u>9,052,319</u>	<u>737</u>
Excess (deficiency) of receipts over disbursements	<u>67,867</u>	<u>222,512</u>	<u>1,792</u>	<u>931,677</u>	<u>1,165</u>
Cash and investments - ending	<u>\$ 922,729</u>	<u>\$ 346,863</u>	<u>\$ 17,823</u>	<u>\$ 3,482,607</u>	<u>\$ 2,109</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Animal Control	CEDIT County Share	City & Town Court Cost	Clerks Record Perpetuation	State Welfare Excise
Cash and investments - beginning	\$ 475	\$ 928,105	\$ 60,234	\$ 85,933	\$ 2
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,178,527	5,579	14,934	-
Total receipts	-	1,178,527	5,579	14,934	-
Disbursements:					
Personal services	-	717,674	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	297,074	-	8,263	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,014,748	-	8,263	-
Excess (deficiency) of receipts over disbursements	-	163,779	5,579	6,671	-
Cash and investments - ending	\$ 475	\$ 1,091,884	\$ 65,813	\$ 92,604	\$ 2

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Nonreverting Prisoner Reim	Sales Disclosure Local	Covered Bridge	Cumulative Court House	Jennings Drug Free Community
Cash and investments - beginning	\$ 18,457	\$ 6,480	\$ 53,519	\$ 93,383	\$ 55,528
Receipts:					
Taxes	-	-	-	37,941	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,225	6,415	3,700	54,972	24,242
Total receipts	5,225	6,415	3,700	92,913	24,242
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	908	237	5,216	69,187	4,585
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	908	237	5,216	69,187	4,585
Excess (deficiency) of receipts over disbursements	4,317	6,178	(1,516)	23,726	19,657
Cash and investments - ending	\$ 22,774	\$ 12,658	\$ 52,003	\$ 117,109	\$ 75,185

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Electronic Map Generation	Emergency Manage Non-Revert	Jennings County LEPC	Security Protection	Firearms Training
Cash and investments - beginning	\$ 2,000	\$ 23,994	\$ 17,112	\$ 28,360	\$ 10,945
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	16,948	3,545	5,271	14,280
Total receipts	-	16,948	3,545	5,271	14,280
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	662	-
Other services and charges	-	-	1,877	875	23,910
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	16,045	-	-	-
Total disbursements	-	16,045	1,877	1,537	23,910
Excess (deficiency) of receipts over disbursements	-	903	1,668	3,734	(9,630)
Cash and investments - ending	\$ 2,000	\$ 24,897	\$ 18,780	\$ 32,094	\$ 1,315

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health	JC Landfill Closure	Local Road & Street	LOIT Public Safety-Co. Share	Inmate Med Care Reimbursement
Cash and investments - beginning	\$ 166,002	\$ 10,148	\$ 551,786	\$ 1,765,074	\$ 6,099
Receipts:					
Taxes	244,432	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	360,354	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	172,799	-	165,323	4,270,110	1,352
Total receipts	417,231	-	525,677	4,270,110	1,352
Disbursements:					
Personal services	245,244	-	-	2,255,518	-
Supplies	1,806	-	166,611	166,170	-
Other services and charges	10,073	-	239,637	527,874	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	108,370	-
Other disbursements	-	-	-	305,643	-
Total disbursements	257,123	-	406,248	3,363,575	-
Excess (deficiency) of receipts over disbursements	160,108	-	119,429	906,535	1,352
Cash and investments - ending	\$ 326,110	\$ 10,148	\$ 671,215	\$ 2,671,609	\$ 7,451

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Misdemeanant Fund	Highway	MVH Restricted	County Park Non-Reverting	Local Rainy Day
Cash and investments - beginning	\$ 98,693	\$ 219,533	\$ 1,968,048	\$ 117,710	\$ 3,197,735
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,283,986	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	17,015	1,806,052	321,147	106,940	1,000
Total receipts	17,015	1,806,052	1,605,133	106,940	1,000
Disbursements:					
Personal services	-	-	433,336	-	93,117
Supplies	-	-	464,292	-	-
Other services and charges	-	-	444,017	34,428	431,188
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	147,315	-	-
Other disbursements	-	1,275,354	250,000	-	-
Total disbursements	-	1,275,354	1,738,960	34,428	524,305
Excess (deficiency) of receipts over disbursements	17,015	530,698	(133,827)	72,512	(523,305)
Cash and investments - ending	\$ 115,708	\$ 750,231	\$ 1,834,221	\$ 190,222	\$ 2,674,430

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Recorders Perpetuation	Riverboat	Sex & Violent Offender Admin	Superior Supplemental Public D	Surplus Tax
Cash and investments - beginning	\$ 164,232	\$ 413,310	\$ 16,325	\$ 25,988	\$ 47,084
Receipts:					
Taxes	-	-	-	-	43,600
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	90,550	127,090	1,499	14,923	17,918
Total receipts	90,550	127,090	1,499	14,923	61,518
Disbursements:					
Personal services	14,814	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,095	-	-	-	42,539
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	16,909	-	-	-	42,539
Excess (deficiency) of receipts over disbursements	73,641	127,090	1,499	14,923	18,979
Cash and investments - ending	\$ 237,873	\$ 540,400	\$ 17,824	\$ 40,911	\$ 66,063

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Surveyors Corner Perpetuation	Tax Sale Costs	Tax Sale Redemption	Tax Sale Surplus	IN Local Health Dept Trust
Cash and investments - beginning	\$ 107,404	\$ 10,889	\$ 11,838	\$ 351,903	\$ 10,339
Receipts:					
Taxes	-	54,694	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	26,350	1,774	42,983	936,946	19,151
Total receipts	<u>26,350</u>	<u>56,468</u>	<u>42,983</u>	<u>936,946</u>	<u>19,151</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	46,657	12,190	316,278	10,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>46,657</u>	<u>12,190</u>	<u>316,278</u>	<u>10,000</u>
Excess (deficiency) of receipts over disbursements	<u>26,350</u>	<u>9,811</u>	<u>30,793</u>	<u>620,668</u>	<u>9,151</u>
Cash and investments - ending	<u>\$ 133,754</u>	<u>\$ 20,700</u>	<u>\$ 42,631</u>	<u>\$ 972,571</u>	<u>\$ 19,490</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Vehicle Inspection	Victim Of Crime Assistance	Child Abuse Prevention	GAL/CASA	Elected Officials Training
Cash and investments - beginning	\$ 3,632	\$ 9,324	\$ 15	\$ -	\$ 14,143
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,095	-	-	18,146	5,271
Total receipts	<u>1,095</u>	<u>-</u>	<u>-</u>	<u>18,146</u>	<u>5,271</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,023	-	-	18,146	1,624
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,023</u>	<u>-</u>	<u>-</u>	<u>18,146</u>	<u>1,624</u>
Excess (deficiency) of receipts over disbursements	<u>(928)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,647</u>
Cash and investments - ending	<u>\$ 2,704</u>	<u>\$ 9,324</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ 17,790</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Interstate Probation Fee	E911	Juvenile Probation	Circuit Adult Probation	Supple Juvenile Probation Svs
Cash and investments - beginning	\$ 9,357	\$ 434,519	\$ 48,613	\$ 84,174	\$ 18,872
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,803	600,771	2,119	130,209	998
Total receipts	1,803	600,771	2,119	130,209	998
Disbursements:					
Personal services	-	259,992	-	24,159	-
Supplies	-	13,841	-	22,043	-
Other services and charges	-	229,741	-	17,343	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	573	-
Other disbursements	-	-	-	-	-
Total disbursements	-	503,574	-	64,118	-
Excess (deficiency) of receipts over disbursements	1,803	97,197	2,119	66,091	998
Cash and investments - ending	\$ 11,160	\$ 531,716	\$ 50,732	\$ 150,265	\$ 19,870

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Alternate Dispute Resolution	Equitable Share Law Enforcemen	Sheriff Drug Free	Recycle Center	Public Health Preparedness Co
Cash and investments - beginning	\$ 3,800	\$ 66	\$ 3,360	\$ 296,091	\$ 2,029
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,740	-	-	119,038	24,998
Total receipts	<u>3,740</u>	<u>-</u>	<u>-</u>	<u>119,038</u>	<u>24,998</u>
Disbursements:					
Personal services	-	-	85	32,351	24,998
Supplies	-	-	-	-	-
Other services and charges	4,140	-	3,159	151	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>4,140</u>	<u>-</u>	<u>3,244</u>	<u>32,502</u>	<u>24,998</u>
Excess (deficiency) of receipts over disbursements	<u>(400)</u>	<u>-</u>	<u>(3,244)</u>	<u>86,536</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,400</u>	<u>\$ 66</u>	<u>\$ 116</u>	<u>\$ 382,627</u>	<u>\$ 2,029</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Continuing Education	With Web Feature Service	Courthouse Security Grant	County Original TIF	United Way
Cash and investments - beginning	\$ 7,900	\$ 2,000	\$ 45	\$ 288,600	\$ 517
Receipts:					
Taxes	-	-	-	43,802	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,298	-	-	136,143	1,082
Total receipts	<u>2,298</u>	<u>-</u>	<u>-</u>	<u>179,945</u>	<u>1,082</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,837	-	-	83,914	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>3,837</u>	<u>-</u>	<u>-</u>	<u>83,914</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,539)</u>	<u>-</u>	<u>-</u>	<u>96,031</u>	<u>1,082</u>
Cash and investments - ending	<u>\$ 6,361</u>	<u>\$ 2,000</u>	<u>\$ 45</u>	<u>\$ 384,631</u>	<u>\$ 1,599</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Insurance Deductions	Payroll - Child Support	Payroll Federal Tax	Payroll FICA	Payroll County Tax Withholding
Cash and investments - beginning	\$ 871	\$ -	\$ -	\$ -	\$ 13,261
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	395,936	57,538	532,317	448,158	165,681
Total receipts	<u>395,936</u>	<u>57,538</u>	<u>532,317</u>	<u>448,158</u>	<u>165,681</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	369,314	57,538	532,317	448,158	178,942
Total disbursements	<u>369,314</u>	<u>57,538</u>	<u>532,317</u>	<u>448,158</u>	<u>178,942</u>
Excess (deficiency) of receipts over disbursements	<u>26,622</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,261)</u>
Cash and investments - ending	<u>\$ 27,493</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Payroll State Tax Withholding	Uniforms	Garnishments	Sheriff's Retirement	Settlement
Cash and investments - beginning	\$ 18,057	\$ 672	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	5,868	-
Fines and forfeits	-	-	-	-	-
Other receipts	226,585	238	9,109	28,549	27,364,439
Total receipts	226,585	238	9,109	34,417	27,364,439
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	27,364,439
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	244,642	137	9,109	28,549	-
Total disbursements	244,642	137	9,109	28,549	27,364,439
Excess (deficiency) of receipts over disbursements	(18,057)	101	-	5,868	-
Cash and investments - ending	\$ -	\$ 773	\$ -	\$ 5,868	\$ -

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Wheel Tax	Surtax	CVET	Mutc Sewer	Financial Institution Tax
Cash and investments - beginning	\$ 155	\$ 1,850	\$ 24,297	\$ 9,606	\$ 37,652
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	195,120	-	178,383
Total receipts	-	-	195,120	-	178,383
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	194,744	-	178,112
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	194,744	-	178,112
Excess (deficiency) of receipts over disbursements	-	-	376	-	271
Cash and investments - ending	\$ 155	\$ 1,850	\$ 24,673	\$ 9,606	\$ 37,923

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT - Property Tax Relief	State Fines & Forfeitures	Infraction Judgement Fines	Overweight Vehicles Fines	Death Benefit
Cash and investments - beginning	\$ 47,767	\$ 2,163	\$ 669	\$ -	\$ 115
Receipts:					
Taxes	1,119,522	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	338,911	41,135	7,826	522	2,425
Total receipts	1,458,433	41,135	7,826	522	2,425
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,374,730	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	38,935	8,011	522	2,375
Total disbursements	1,374,730	38,935	8,011	522	2,375
Excess (deficiency) of receipts over disbursements	83,703	2,200	(185)	-	50
Cash and investments - ending	\$ 131,470	\$ 4,363	\$ 484	\$ -	\$ 165

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sales Disclosure Fees State	Coroners Continuing Education	Interstate Compact Fees	Mortgage Recording State	Sex & Violent Offender State
Cash and investments - beginning	\$ 580	\$ 401	\$ -	\$ 1,811	\$ 2,043
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,415	2,459	250	3,130	167
Total receipts	6,415	2,459	250	3,130	167
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,305	2,711	250	4,663	2,204
Total disbursements	6,305	2,711	250	4,663	2,204
Excess (deficiency) of receipts over disbursements	110	(252)	-	(1,533)	(2,037)
Cash and investments - ending	\$ 690	\$ 149	\$ -	\$ 278	\$ 6

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Child Restraint Fee	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax
Cash and investments - beginning	\$ 50	\$ 6	\$ 2,625	\$ -	\$ 15,421
Receipts:					
Taxes	-	-	-	-	5,732
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	175	-	263	168,781	23,022
Total receipts	175	-	263	168,781	28,754
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	168,781	20,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	175	-	-	-	-
Total disbursements	175	-	-	168,781	20,000
Excess (deficiency) of receipts over disbursements	-	-	263	-	8,754
Cash and investments - ending	\$ 50	\$ 6	\$ 2,888	\$ -	\$ 24,175

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Title IV-D Incentive Fund	Prosecutor IV-D Incentive Fund
Cash and investments - beginning	\$ 230,996	\$ 288,921	\$ 80,344	\$ 175,860	\$ 98,268
Receipts:					
Taxes	4,478,089	5,833,729	1,458,433	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,124,646	-	-	13,412	20,189
Total receipts	5,602,735	5,833,729	1,458,433	13,412	20,189
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,833,731	6,122,650	1,538,777	5,510	5,709
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,833,731	6,122,650	1,538,777	5,510	5,709
Excess (deficiency) of receipts over disbursements	(230,996)	(288,921)	(80,344)	7,902	14,480
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 183,762	\$ 112,748

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Clerk IV-D Incentive Fund	Commissary Supplemental Non-Rev	Odyssey	Patel	Child Support
Cash and investments - beginning	\$ 148,868	\$ -	\$ 896,805	\$ 52,469	\$ 7,372
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	13,412	14,118	2,517,037	44	392,815
Total receipts	13,412	14,118	2,517,037	44	392,815
Disbursements:					
Personal services	-	7,346	-	-	-
Supplies	-	-	-	-	-
Other services and charges	12,478	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,502,699	-	390,905
Total disbursements	12,478	7,346	2,502,699	-	390,905
Excess (deficiency) of receipts over disbursements	934	6,772	14,338	44	1,910
Cash and investments - ending	\$ 149,802	\$ 6,772	\$ 911,143	\$ 52,513	\$ 9,282

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tourism	Sheriff's Donation	Inmate Trust 2	Inmate Trust 1	Reassessment
Cash and investments - beginning	\$ 39,393	\$ 2,025	\$ 75,775	\$ 9,668	\$ 241,247
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	20,000	800	756,254	-	170,261
Total receipts	20,000	800	756,254	-	170,261
Disbursements:					
Personal services	-	-	-	-	24,444
Supplies	-	-	-	-	46,479
Other services and charges	-	-	-	-	133,942
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	22,594	500	740,732	-	-
Total disbursements	22,594	500	740,732	-	204,865
Excess (deficiency) of receipts over disbursements	(2,594)	300	15,522	-	(34,604)
Cash and investments - ending	\$ 36,799	\$ 2,325	\$ 91,297	\$ 9,668	\$ 206,643

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Prosecutor Forfeiture	Superior Adult Probation	Supple Circuit Probation Serv	Commissioner Sale	Donations Sheriff
Cash and investments - beginning	\$ 5,971	\$ 50	\$ 135,661	\$ 31,350	\$ 5,652
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	55,947	-	24,129	-	137
Total receipts	55,947	-	24,129	-	137
Disbursements:					
Personal services	-	-	51,041	-	-
Supplies	-	-	-	-	-
Other services and charges	708	-	10,233	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	708	-	61,274	-	-
Excess (deficiency) of receipts over disbursements	55,239	-	(37,145)	-	137
Cash and investments - ending	\$ 61,210	\$ 50	\$ 98,516	\$ 31,350	\$ 5,789

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2013 RDC TIF Bond Debt Reserve	2013 RDC TIF Bond Debt Service	2016 GO Bond Debt Service Paym	Corp Debt Service	Corp Police Pension
Cash and investments - beginning	\$ 41,824	\$ 28,517	\$ 185,137	\$ 2,528	\$ 4,732
Receipts:					
Taxes	-	56,790	91,025	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	59,860	-	-
Total receipts	-	56,790	150,885	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	55,739	262,005	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	55,739	262,005	-	-
Excess (deficiency) of receipts over disbursements	-	1,051	(111,120)	-	-
Cash and investments - ending	\$ 41,824	\$ 29,568	\$ 74,017	\$ 2,528	\$ 4,732

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Corporation General	Fairgrounds Non-Revert	Sharps Fund	Circuit Supplemental Public	Deferral Fee
Cash and investments - beginning	\$ 8,155	\$ 35,822	\$ -	\$ 58,975	\$ 36,681
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	20,584	100	-	3,300
Total receipts	-	20,584	100	-	3,300
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	42,841	-	-	2,685
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	42,841	-	-	2,685
Excess (deficiency) of receipts over disbursements	-	(22,257)	100	-	615
Cash and investments - ending	\$ 8,155	\$ 13,565	\$ 100	\$ 58,975	\$ 37,296

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Court Security	APC Unsafe Bldg Fund/Nonrevert	Transportation	Law Enforcement Continuing Ed	Law Enforcement
Cash and investments - beginning	\$ 1,250	\$ 50,350	\$ 313	\$ 47,241	\$ 38,741
Receipts:					
Taxes	-	6,320	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	315	45,437	316	3,583	-
Total receipts	315	51,757	316	3,583	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	16,218	-	3,499	10,344
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	16,218	-	3,499	10,344
Excess (deficiency) of receipts over disbursements	315	35,539	316	84	(10,344)
Cash and investments - ending	\$ 1,565	\$ 85,889	\$ 629	\$ 47,325	\$ 28,397

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Operation Pull Over/C.H.I.R.P	Local DNR Law Enforcement	2013 RDC TIF Bond Project	NV Redevelopment - CR350N	Home Detention Fees
Cash and investments - beginning	\$ 92	\$ 1,901	\$ 91,816	\$ 19,773	\$ 2,754
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 92	\$ 1,901	\$ 91,816	\$ 19,773	\$ 2,754

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Transfer Fee	Alcohol & Drug	Rescue 20 - FEMA	Paramedic Training	Health Maintenance
Cash and investments - beginning	\$ 22,516	\$ 207,129	\$ 585	\$ 9,265	\$ 21,049
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	15,090	35,486	-	24,615	33,139
Total receipts	15,090	35,486	-	24,615	33,139
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,458	31,327	-	2,224	26,474
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,458	31,327	-	2,224	26,474
Excess (deficiency) of receipts over disbursements	13,632	4,159	-	22,391	6,665
Cash and investments - ending	\$ 36,148	\$ 211,288	\$ 585	\$ 31,656	\$ 27,714

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health Assessment Incentive	Public Defender Services	November 2011 Certificate Sale	Sheriff Forfeiture	Community Service
Cash and investments - beginning	\$ 1,000	\$ 624,216	\$ 1,285	\$ 9,622	\$ 26,559
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	174,062	-	93,833	3,989
Total receipts	-	174,062	-	93,833	3,989
Disbursements:					
Personal services	-	4,682	-	-	-
Supplies	-	68	-	-	-
Other services and charges	-	91,670	-	15,665	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	96,420	-	15,665	-
Excess (deficiency) of receipts over disbursements	-	77,642	-	78,168	3,989
Cash and investments - ending	\$ 1,000	\$ 701,858	\$ 1,285	\$ 87,790	\$ 30,548

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Pretrial Diversion	Campbell Sewer Lien	Courthouse Security Reform Gra	2020 Go Bond Project Fund	2020 GO Bond Debt Service Paym
Cash and investments - beginning	\$ 88,127	\$ 1	\$ (34,800)	\$ 1,254,440	\$ -
Receipts:					
Taxes	-	-	-	-	206,080
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	42,527	-	34,800	-	-
Total receipts	42,527	-	34,800	-	206,080
Disbursements:					
Personal services	31,199	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	28,120	-
Debt service - principal and interest	-	-	-	-	60,572
Capital outlay	-	-	-	134,281	-
Other disbursements	-	-	-	-	-
Total disbursements	31,199	-	-	162,401	60,572
Excess (deficiency) of receipts over disbursements	11,328	-	34,800	(162,401)	145,508
Cash and investments - ending	\$ 99,455	\$ 1	\$ -	\$ 1,092,039	\$ 145,508

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CSL Reserve Program	Ceraland	PHI Cares	Payroll - AFLAC	Payroll - Boston
Cash and investments - beginning	\$ -	\$ 687	\$ 140	\$ 4,183	\$ 665
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,550	-	2,665	56,508	8,425
Total receipts	1,550	-	2,665	56,508	8,425
Disbursements:					
Personal services	1,212	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,805	43,984	6,185
Total disbursements	1,212	-	2,805	43,984	6,185
Excess (deficiency) of receipts over disbursements	338	-	(140)	12,524	2,240
Cash and investments - ending	\$ 338	\$ 687	\$ -	\$ 16,707	\$ 2,905

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Payroll - Liberty National	457 Retirement	Payroll Medicare	SC Garnishee Service Fee	Forest Restor/State Fund
Cash and investments - beginning	\$ -	\$ 15,195	\$ -	\$ 670	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,000	300,844	104,810	-	450
Total receipts	11,000	300,844	104,810	-	450
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,722	300,844	104,810	-	450
Total disbursements	9,722	300,844	104,810	-	450
Excess (deficiency) of receipts over disbursements	1,278	-	-	-	-
Cash and investments - ending	\$ 1,278	\$ 15,195	\$ -	\$ 670	\$ -

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Classified Forrest	93.074 Ebola Supplemental Fund	Cumulative Bridge	CARES ACT	COVID Testing Site-Cares
Cash and investments - beginning	\$ -	\$ 47	\$ 1,381,960	\$ -	\$ -
Receipts:					
Taxes	-	-	428,130	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	389	-	5,216	71,638	140,320
Total receipts	389	-	433,346	71,638	140,320
Disbursements:					
Personal services	-	-	-	-	674
Supplies	-	-	-	-	1,452
Other services and charges	-	-	595,537	71,638	138,194
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	373,404	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	968,941	71,638	140,320
Excess (deficiency) of receipts over disbursements	389	-	(535,595)	-	-
Cash and investments - ending	\$ 389	\$ 47	\$ 846,365	\$ -	\$ -

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	IN CAREs ECHO Grant	Covid Vaccine Clinic	Covid-19 FEMA Grant	Bridge Inspection Grant - 2019	O&M Ave/Brownstown Rd - 2021
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	27,746	8,355	12,386	61,364	320,687
Total receipts	27,746	8,355	12,386	61,364	320,687
Disbursements:					
Personal services	-	-	-	-	99,315
Supplies	-	-	-	-	-
Other services and charges	27,746	-	12,386	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	8,355	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	27,746	8,355	12,386	-	99,315
Excess (deficiency) of receipts over disbursements	-	-	-	61,364	221,372
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 61,364	\$ 221,372

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Bridge #76 Eng/Construct 2016	Bridge #2 Grant 2019	Bridge #66 Grant 2019	Bridge #39 Grant 2019
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	667,944	73,180	178,950	77,192
Total receipts	667,944	73,180	178,950	77,192
Disbursements:				
Personal services	75,642	47,100	29,705	16,295
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	75,642	47,100	29,705	16,295
Excess (deficiency) of receipts over disbursements	592,302	26,080	149,245	60,897
Cash and investments - ending	\$ 592,302	\$ 26,080	\$ 149,245	\$ 60,897

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Bridge #44 Grant - 2019	Bridge #29 Grant - 2021	ARP Coronavirus LFR Fund	Interpreter Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,949
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	139,262	72,708	2,693,600	-
Total receipts	139,262	72,708	2,693,600	-
Disbursements:				
Personal services	3,760	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	441
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	3,760	-	-	441
Excess (deficiency) of receipts over disbursements	135,502	72,708	2,693,600	(441)
Cash and investments - ending	\$ 135,502	\$ 72,708	\$ 2,693,600	\$ 2,508

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	FEMA Disaster Fund	2008 IN Natural Disaster	Local Rd & Brge Matching Grant	EEDMA Grant
Cash and investments - beginning	\$ 27,804	\$ 146	\$ 145,232	\$ 1,889
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	1,250,000	-
Total receipts	-	-	1,250,000	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	982,453	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	-	982,453	-
Excess (deficiency) of receipts over disbursements	-	-	267,547	-
Cash and investments - ending	\$ 27,804	\$ 146	\$ 412,779	\$ 1,889

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SIM Opioid Grant	Grant CBDG Covid-19 Response	CBDG Covid-19 Phase III Grant	Totals
Cash and investments - beginning	\$ 71,488	\$ -	\$ -	\$ 22,666,260
Receipts:				
Taxes	-	-	-	19,680,752
Licenses and permits	-	-	-	96,802
Intergovernmental receipts	-	-	-	1,741,573
Charges for services	-	-	-	912,540
Fines and forfeits	-	-	-	114,300
Other receipts	60,000	11,449	187,384	57,959,488
Total receipts	60,000	11,449	187,384	80,505,455
Disbursements:				
Personal services	-	-	-	10,585,754
Supplies	-	-	-	1,147,262
Other services and charges	-	-	-	50,594,529
Debt service - principal and interest	-	-	-	385,701
Capital outlay	-	-	-	826,201
Other disbursements	-	11,449	187,384	9,595,757
Total disbursements	-	11,449	187,384	73,135,204
Excess (deficiency) of receipts over disbursements	60,000	-	-	7,370,251
Cash and investments - ending	\$ 131,488	\$ -	\$ -	\$ 30,036,511

OTHER INFORMATION

JENNINGS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 67,929</u>	<u>\$ -</u>

JENNINGS COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	General Obligation Bond Series 2020	\$ 1,284,428	\$ 160,000
Revenue bonds	Tax Increment Revenue Bonds Series 2013	429,870	40,000
Notes and Loans Payable	Solar Project	<u>1,467,000</u>	<u>30,000</u>
Total governmental activities		<u>3,181,298</u>	<u>230,000</u>
Totals		<u>\$ 3,181,298</u>	<u>\$ 230,000</u>

JENNINGS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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

	Ending Balance
Governmental activities:	
Land	\$ 490,019
Infrastructure	110,778,217
Buildings	13,307,860
Improvements other than buildings	159,186
Machinery, equipment, and vehicles	<u>8,889,922</u>
Total governmental activities	<u>133,625,204</u>
Total capital assets	<u>\$ 133,625,204</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/>.