

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JACKSON COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED

11/04/2022

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-9
Notes to Financial Statement	10-15
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-44
Other Information:	
Schedule of Payables and Receivables	46
Schedule of Leases and Debt	47
Other Reports.....	48

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Roger D. Hurt	01-01-21 to 12-31-22
County Treasurer	Kathy S. Hohenstreiter	01-01-21 to 12-31-22
Clerk of the Circuit Court	Melissa J. Hayes	01-01-21 to 12-31-22
County Sheriff	Rick Meyer	01-01-21 to 12-31-22
County Recorder	Amanda L. Lowery	01-01-21 to 12-31-22
President of the Board of County Commissioners	Matt Reedy	01-01-21 to 12-31-22
President of the County Council	Kari Storey Dave A. Hall	01-01-21 to 03-15-22 03-16-22 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JACKSON COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Jackson 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 statement.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates 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, 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 Financial Report. The other information comprises the Schedule of Payables and Receivables and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 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

October 21, 2022

(This page intentionally left blank.)

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.

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

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
After Settlement Collections	\$ 1,434,276	\$ 1,518,270	\$ 1,434,276	\$ 1,518,270
Sheriff's Inmate Trust	34,768	805,891	800,944	39,715
Prosecutor Check Deception Program	1	-	-	1
Jail Commissary Account	190,162	388,851	404,288	174,725
Clerks's trust / Odyssey Account	1,563,653	4,149,184	4,030,756	1,682,081
County General	4,267,263	14,496,616	13,549,158	5,214,721
Accident Report	5,700	3,161	550	8,311
LIT-Economic Development/CEDIT	326,392	1,355,952	1,105,921	576,423
Cities And Towns Clerk Rece	20,956	13,165	-	34,121
Clerk's Perpetuation	165,883	28,815	13,023	181,675
Comm. Corr Project Income	322,413	901,547	700,556	523,404
Community Transition Program	98,927	79,925	47,840	131,012
Conv. Visitor/Innkeepers Tax	815,799	472,082	569,180	718,701
Co Sales Disclosure Fund	53,881	8,315	75	62,121
Covered Bridge Maintenance	28,075	3,700	203	31,572
Cumulative Bridge	1,695,170	609,227	447,911	1,856,486
County Cum Capital Development	678,869	671,336	674,096	676,109
Jackson Co Drug Free Grant Fun	60,888	62,780	57,928	65,740
Electronic Map Fund	1,992	625	-	2,617
Jack.Co.Ambulance Auth Serv	951	2,410,077	2,354,489	56,539
Local Emerg.Plan.& Rt.To Know	42,699	5,746	2,762	45,683
Enhanced Access Fund	44,140	35,369	-	79,509
County Health	88,689	589,384	552,548	125,525
ID Security Protection	39,625	9,985	695	48,915
Local Health Maintenance	9,164	33,139	32,712	9,591
Local Road & Street	310,999	731,953	428,972	613,980
County Misdemeanant Fund	45,694	44,183	45,500	44,377
County Highway	1,319,395	1,957,992	1,445,523	1,831,864
Auditor's Plat Book Fund	38,804	20,896	5,330	54,370
JCVC Gift Shop	1,224	11,599	8,719	4,104
Rainy Day Fund	1,202,171	-	12,500	1,189,671
Recorders Records Perpetuat	478,558	177,953	98,681	557,830
Sex and Violent Offender Admin	2,217	4,482	-	6,699
Police Pension Trust Fund	60,056	79,422	39,659	99,819
Supp. Public Defender Serv	283,827	111,151	54,699	340,279
Surplus Tax	162,352	67,711	54,039	176,024
Surveyors Cornerstone Fund	100,328	49,900	38,766	111,462
Tax Sale Redemption	967	89,156	90,122	1
Tax Sale Surplus	524,636	713,794	733,312	505,118
Ind.Local Health Dept. Trust	23,127	23,594	29,578	17,143
Guardian Ad Litem CASA	44,611	91,669	61,223	75,057
Elected Officials Training	47,928	10,222	4,338	53,812
County Offender Transportation	1,625	730	2,188	167
Statewide 911	811,579	681,244	840,739	652,084
Reassessment	159,936	259,274	296,656	122,554
Probation Adm Fee Adult	64,831	48,342	46,652	66,521
Probation Adm Fee Juvenile	7,225	2,567	-	9,792
Probation Fee Adult	315,018	217,681	130,089	402,610
Probation Fee Juvenile	14,161	6,404	7,148	13,417
Alternative Dispute Resolution	26,900	5,240	-	32,140
User Fees	323,814	161,513	161,385	323,942
Co. General Drain Improvement	10,104	-	-	10,104
Drainage Maintenance	547,643	108,259	59,817	596,085
Sheriff Drug Buy Money - Supplemental	7,488	3,847	500	10,835
JCSD Ed. & Crime Prevention	30,780	6,773	13,717	23,836
Ordinance Violation Fund	8,956	3,920	1,055	11,821
Tampico Grains TIF T36101 /1-1	-	5,576	-	5,576
Debt Pmt Bond Issue	113,023	692,395	691,464	113,954
L/R Payment	140,883	198,533	274,000	65,416
United Fund	1	5,014	5,014	1
Siho Post-Tax	1,094	1,082,610	1,064,447	19,257
Federal Withholding	-	997,640	997,640	-
FICA and Medicare Withholding	-	847,005	847,005	-
CAGIT Withholding	-	229,770	229,770	-
PERF Voluntary	-	35,064	35,064	-
Sheriff/Jail 457B Retirement	-	22,820	22,820	-
State Withholding	-	358,697	358,697	-
Garnishment Withholding	-	42,260	41,583	677
Settlement	-	52,285,930	52,285,930	-
CVET	-	322,714	322,714	-

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

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Financial Institution Tax	-	416,203	416,203	-
Fines & Forfeitures	1,574	5,145	6,719	-
Infraction Judgements	3,407	31,076	31,974	2,509
Overweight Vehicles Fines	6,840	48,949	53,823	1,966
Death Benefit Fund	550	3,690	3,940	300
St. Sales Disclosure Fee Fund	1,610	8,315	8,905	1,020
Coroners Cont.Ed. Fees Fund	819	4,892	4,817	894
Interstate Compact Fee-State	438	1,105	1,168	375
Mortgage Fee Fund	1,078	5,935	6,500	513
Sex Offender Fee-State Share	11	498	498	11
Child Restraint Sys Violation	100	600	650	50
Education Plate Fund	94	338	375	57
Riverboat Revenue	-	250,736	250,736	-
93.563 Prosecutor PCA	14,136	87	258	13,965
County General IV-D Funds	135,890	15,988	16,807	135,071
Prosecutor's IV-D After 10/99	142,985	24,057	17,978	149,064
Clerk's IV-D After 10/99	160,417	15,988	3,150	173,255
Clerk MHI Acct / ISETS - Supplemental	23,647	620,108	628,032	15,723
Work Release Center Commissary Account	-	31,360	10,772	20,588
Juvenile Home - Supplemental	3,126	13,993	11,305	5,814
JCVC Supplemental Checking	10,476	11,440	15,416	6,500
JCVC Supplemental Cash	1,212	10,377	10,377	1,212
LIT-SPECIAL PURPOSE	190,318	1,172,777	1,036,484	326,611
LIT Public Safety-County Share	385,212	866,950	713,583	538,579
MVH-Restricted	31,010	1,869,110	1,268,595	631,525
LIT - Correctional Facility	191,368	1,074,564	825,864	440,068
Help America Vote Act	292	-	292	-
Health Ins Fund-Employer Share	488,993	1,197,911	938,933	747,971
Co. Sheriff Law Enf.Cont.Ed	1,585	1,548	-	3,133
Handgun License Application	14,458	9,690	4,311	19,837
JC Sheriff Forfeiture Fund	9,025	11,804	-	20,829
County Assessors Copy Fund	2,082	-	-	2,082
Asset Forfeiture Fund	39,824	42,000	62,558	19,266
Judicial Center FF&E	72	-	72	-
Jackson County Canine Shelter	5,576	60,000	-	65,576
Preservation Fund	25,000	-	-	25,000
Jackson Co 2019 GOB	371,598	-	308,672	62,926
Work Release Center Fund	39,138	199,975	166,509	72,604
Judicial Center Retainage	3,370	-	775	2,595
LOCAL INCOME TAX -PROPERTY TAX	228,852	5,874,151	5,467,011	635,992
LIT CERTIFIED SHARES	-	11,700,668	11,700,668	-
LIT PUBLIC SAFETY	-	1,850,603	1,850,603	-
LIT ECONOMIC DEVELOPMENT	-	2,925,167	2,925,167	-
Wildlife Refuge	-	25,945	25,945	-
Seatbelt Violations	550	3,181	-	3,731
Prosecutor Victim Assist Pr	(34,267)	37,167	65,427	(62,527)
Emergency Mgmt Spec Apprpr	1,334	33,336	31,702	2,968
2020 Cops Hiring Program (CHP)	(19,123)	43,378	87,110	(62,855)
Covid19 Testing Site Agreement	(100,000)	296,672	205,153	(8,481)
Fed/Pros Asset Forfeiture Fund	-	25,910	2,600	23,310
ARP Corona Local Fiscal Recovr	-	4,295,677	-	4,295,677
Clerk Odyssey Grant Fund	4,781	-	-	4,781
CHINS - Child In Need Of Serv	928,822	495,639	584,135	840,326
Community Corrections	-	132,385	132,385	-
Community Corrections Grant	-	492,262	492,262	-
Interpreter Grant (Drug/Alch)	2,095	7,445	4,873	4,667
ILHDTA - Excess Funds	27,523	-	-	27,523
Local Health Main Fund -EXCESS	22,468	-	-	22,468
Public Hlth Preparedness Base	(5,028)	24,762	24,912	(5,178)
Problem Solving Court-Comm Cor	-	10,000	-	10,000
EEDMA Grant-Prosecutor	47,889	-	-	47,889
Local Road and Bridge Matchin	-	1,082,313	1,077,861	4,452
Justice Partners Addiction Res	95,628	60,000	63,615	92,013
Immunization Grant 2020/2021	(15,805)	94,487	105,907	(27,225)
Totals	<u>\$ 22,715,341</u>	<u>\$ 129,008,998</u>	<u>\$ 120,341,353</u>	<u>\$ 31,382,986</u>

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

JACKSON 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.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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.

JACKSON 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.

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:

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. 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.

Funding Policy

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grant fund expenditures made by the County for which reimbursements had not been received by December 31, 2021.

Note 8. Holding Corporation

The County has entered into a capital lease with the Jackson 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 2021 totaled \$1,086,000.

Note 9. Other Postemployment Benefits

The County offers eligible retirees and their spouses the following benefits: medical. The plan is administered by the SIHO. These benefits pose a liability to the County for this year and in future years. Information regarding these benefits can be obtained by contacting the County.

Note 10. American Rescue Plan Act of 2021 (ARPA)

The County received funding from the American Rescue Plan Act of 2021 (ARPA). The total amount allotted to the County was \$8,591,353. The County received \$4,295,677 as of December 31, 2021, and the remaining \$4,295,677 was received in August of 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.

(This page intentionally left blank.)

REQUIRED SUPPLEMENTARY INFORMATION

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

	After Settlement Collections	Sheriff's Inmate Trust	Prosecutor Check Deception Program	Jail Commissary Account	Clerks's trust / Odyssey Account
Cash and investments - beginning	\$ 1,434,276	\$ 34,768	\$ 1	\$ 190,162	\$ 1,563,653
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,518,270	805,891	-	388,851	4,149,184
Total receipts	1,518,270	805,891	-	388,851	4,149,184
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,434,276	800,944	-	404,288	4,030,756
Total disbursements	1,434,276	800,944	-	404,288	4,030,756
Excess (deficiency) of receipts over disbursements	83,994	4,947	-	(15,437)	118,428
Cash and investments - ending	\$ 1,518,270	\$ 39,715	\$ 1	\$ 174,725	\$ 1,682,081

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

	County General	Accident Report	LIT-Economic Development/CEDIT	Cities And Towns Clerk Rece	Clerk's Perpetuation
Cash and investments - beginning	\$ 4,267,263	\$ 5,700	\$ 326,392	\$ 20,956	\$ 165,883
Receipts:					
Taxes	11,164,201	-	1,355,952	-	-
Licenses and permits	24,497	-	-	-	-
Intergovernmental receipts	1,451,432	-	-	-	-
Charges for services	232,193	3,161	-	-	156
Fines and forfeits	328,154	-	-	13,165	28,659
Other receipts	1,296,139	-	-	-	-
Total receipts	14,496,616	3,161	1,355,952	13,165	28,815
Disbursements:					
Personal services	9,602,944	-	499,235	-	-
Supplies	178,309	-	94,686	-	-
Other services and charges	3,032,067	-	-	-	-
Debt service - principal and interest	-	-	512,000	-	-
Capital outlay	-	-	-	-	-
Other disbursements	735,838	550	-	-	13,023
Total disbursements	13,549,158	550	1,105,921	-	13,023
Excess (deficiency) of receipts over disbursements	947,458	2,611	250,031	13,165	15,792
Cash and investments - ending	\$ 5,214,721	\$ 8,311	\$ 576,423	\$ 34,121	\$ 181,675

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

	Comm. Corr Project Income	Community Transition Program	Conv.Visitor/Innkeepers Tax	Co Sales Disclosure Fund	Covered Bridge Maintenance
Cash and investments - beginning	\$ 322,413	\$ 98,927	\$ 815,799	\$ 53,881	\$ 28,075
Receipts:					
Taxes	-	-	466,082	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	79,925	-	-	3,700
Charges for services	-	-	-	8,315	-
Fines and forfeits	-	-	-	-	-
Other receipts	901,547	-	6,000	-	-
Total receipts	901,547	79,925	472,082	8,315	3,700
Disbursements:					
Personal services	438,662	-	192,803	-	-
Supplies	29,864	17,840	4,274	-	-
Other services and charges	219,733	-	232,103	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	10,878	30,000	-	-	-
Other disbursements	1,419	-	140,000	75	203
Total disbursements	700,556	47,840	569,180	75	203
Excess (deficiency) of receipts over disbursements	200,991	32,085	(97,098)	8,240	3,497
Cash and investments - ending	\$ 523,404	\$ 131,012	\$ 718,701	\$ 62,121	\$ 31,572

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

	Cumulative Bridge	County Cum Capital Development	Jackson Co Drug Free Grant Fun	Electronic Map Fund	Jack.Co.Ambulance Auth Serv
Cash and investments - beginning	\$ 1,695,170	\$ 678,869	\$ 60,888	\$ 1,992	\$ 951
Receipts:					
Taxes	381,380	604,069	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	214,981	67,267	-	-	-
Charges for services	-	-	-	625	2,012,611
Fines and forfeits	-	-	62,780	-	-
Other receipts	12,866	-	-	-	397,466
Total receipts	<u>609,227</u>	<u>671,336</u>	<u>62,780</u>	<u>625</u>	<u>2,410,077</u>
Disbursements:					
Personal services	143,440	-	11,000	-	2,351,512
Supplies	-	24,224	-	-	807
Other services and charges	213,202	649,872	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	91,269	-	-	-	-
Other disbursements	-	-	46,928	-	2,170
Total disbursements	<u>447,911</u>	<u>674,096</u>	<u>57,928</u>	<u>-</u>	<u>2,354,489</u>
Excess (deficiency) of receipts over disbursements	<u>161,316</u>	<u>(2,760)</u>	<u>4,852</u>	<u>625</u>	<u>55,588</u>
Cash and investments - ending	<u>\$ 1,856,486</u>	<u>\$ 676,109</u>	<u>\$ 65,740</u>	<u>\$ 2,617</u>	<u>\$ 56,539</u>

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

	Local Emerg.Plan.& Rt.To Know	Enhanced Access Fund	County Health	ID Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 42,699	\$ 44,140	\$ 88,689	\$ 39,625	\$ 9,164
Receipts:					
Taxes	-	-	306,138	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,746	-	34,049	-	33,139
Charges for services	-	35,369	249,001	9,985	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	196	-	-
Total receipts	5,746	35,369	589,384	9,985	33,139
Disbursements:					
Personal services	106	-	483,989	-	19,846
Supplies	2,028	-	23,228	-	2,866
Other services and charges	628	-	45,331	-	10,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	695	-
Total disbursements	2,762	-	552,548	695	32,712
Excess (deficiency) of receipts over disbursements	2,984	35,369	36,836	9,290	427
Cash and investments - ending	\$ 45,683	\$ 79,509	\$ 125,525	\$ 48,915	\$ 9,591

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

	Local Road & Street	County Misdemeanant Fund	County Highway	Auditor's Plat Book Fund	JCVC Gift Shop
Cash and investments - beginning	\$ 310,999	\$ 45,694	\$ 1,319,395	\$ 38,804	\$ 1,224
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	731,953	44,183	1,869,110	-	-
Charges for services	-	-	26,878	20,896	11,599
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	62,004	-	-
Total receipts	731,953	44,183	1,957,992	20,896	11,599
Disbursements:					
Personal services	-	-	957,846	-	-
Supplies	174,381	-	16,945	-	-
Other services and charges	254,591	45,500	470,732	5,300	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	30	8,719
Total disbursements	428,972	45,500	1,445,523	5,330	8,719
Excess (deficiency) of receipts over disbursements	302,981	(1,317)	512,469	15,566	2,880
Cash and investments - ending	\$ 613,980	\$ 44,377	\$ 1,831,864	\$ 54,370	\$ 4,104

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

	Rainy Day Fund	Recorders Records Perpetuat	Sex and Violent Offender Admin	Police Pension Trust Fund	Supp. Public Defender Serv
Cash and investments - beginning	\$ 1,202,171	\$ 478,558	\$ 2,217	\$ 60,056	\$ 283,827
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	177,953	4,482	3,968	1,973
Fines and forfeits	-	-	-	75,454	109,178
Other receipts	-	-	-	-	-
Total receipts	-	177,953	4,482	79,422	111,151
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	12,500	-	-	-	54,699
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	98,681	-	39,659	-
Total disbursements	12,500	98,681	-	39,659	54,699
Excess (deficiency) of receipts over disbursements	(12,500)	79,272	4,482	39,763	56,452
Cash and investments - ending	\$ 1,189,671	\$ 557,830	\$ 6,699	\$ 99,819	\$ 340,279

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

	Surplus Tax	Surveyors Cornerstone Fund	Tax Sale Redemption	Tax Sale Surplus	Ind. Local Health Dept. Trust
Cash and investments - beginning	\$ 162,352	\$ 100,328	\$ 967	\$ 524,636	\$ 23,127
Receipts:					
Taxes	67,711	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	23,594
Charges for services	-	49,900	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	89,156	713,794	-
Total receipts	<u>67,711</u>	<u>49,900</u>	<u>89,156</u>	<u>713,794</u>	<u>23,594</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	1,081	-	-	500
Other services and charges	-	37,685	-	-	29,078
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	54,039	-	90,122	733,312	-
Total disbursements	<u>54,039</u>	<u>38,766</u>	<u>90,122</u>	<u>733,312</u>	<u>29,578</u>
Excess (deficiency) of receipts over disbursements	<u>13,672</u>	<u>11,134</u>	<u>(966)</u>	<u>(19,518)</u>	<u>(5,984)</u>
Cash and investments - ending	<u>\$ 176,024</u>	<u>\$ 111,462</u>	<u>\$ 1</u>	<u>\$ 505,118</u>	<u>\$ 17,143</u>

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

	Guardian Ad Litem CASA	Elected Officials Training	County Offender Transportation	Statewide 911	Reassessment
Cash and investments - beginning	\$ 44,611	\$ 47,928	\$ 1,625	\$ 811,579	\$ 159,936
Receipts:					
Taxes	-	-	-	-	233,322
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	31,669	-	-	-	25,952
Charges for services	-	10,047	730	656,255	-
Fines and forfeits	-	-	-	-	-
Other receipts	60,000	175	-	24,989	-
Total receipts	91,669	10,222	730	681,244	259,274
Disbursements:					
Personal services	-	-	-	395,151	650
Supplies	-	-	-	-	-
Other services and charges	-	4,338	-	445,588	296,006
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	61,223	-	2,188	-	-
Total disbursements	61,223	4,338	2,188	840,739	296,656
Excess (deficiency) of receipts over disbursements	30,446	5,884	(1,458)	(159,495)	(37,382)
Cash and investments - ending	\$ 75,057	\$ 53,812	\$ 167	\$ 652,084	\$ 122,554

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

	Probation Adm Fee Adult	Probation Adm Fee Juvenile	Probation Fee Adult	Probation Fee Juvenile	Alternative Dispute Resolution
Cash and investments - beginning	\$ 64,831	\$ 7,225	\$ 315,018	\$ 14,161	\$ 26,900
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	48,342	2,567	217,681	6,404	-
Fines and forfeits	-	-	-	-	5,240
Other receipts	-	-	-	-	-
Total receipts	48,342	2,567	217,681	6,404	5,240
Disbursements:					
Personal services	42,763	-	122,539	4,000	-
Supplies	-	-	713	-	-
Other services and charges	3,889	-	6,837	3,148	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	46,652	-	130,089	7,148	-
Excess (deficiency) of receipts over disbursements	1,690	2,567	87,592	(744)	5,240
Cash and investments - ending	\$ 66,521	\$ 9,792	\$ 402,610	\$ 13,417	\$ 32,140

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

	User Fees	Co. General Drain Improvement	Drainage Maintenance	Sheriff Drug Buy Money - Supplemental	JCSD Ed. & Crime Prevention
Cash and investments - beginning	\$ 323,814	\$ 10,104	\$ 547,643	\$ 7,488	\$ 30,780
Receipts:					
Taxes	-	-	108,259	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,071	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	157,442	-	-	-	-
Other receipts	3,000	-	-	3,847	6,773
Total receipts	161,513	-	108,259	3,847	6,773
Disbursements:					
Personal services	126,751	-	-	-	-
Supplies	6,350	-	-	-	-
Other services and charges	9,988	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	18,296	-	59,817	500	13,717
Total disbursements	161,385	-	59,817	500	13,717
Excess (deficiency) of receipts over disbursements	128	-	48,442	3,347	(6,944)
Cash and investments - ending	\$ 323,942	\$ 10,104	\$ 596,085	\$ 10,835	\$ 23,836

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

	Ordinance Violation Fund	Tampico Grains TIF T36101 /1-1	Debt Pmt Bond Issue	L/R Payment	United Fund
Cash and investments - beginning	\$ 8,956	\$ -	\$ 113,023	\$ 140,883	\$ 1
Receipts:					
Taxes	-	5,576	624,298	179,017	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	68,097	19,516	-
Charges for services	3,920	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	5,014
Total receipts	3,920	5,576	692,395	198,533	5,014
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	691,464	274,000	-
Capital outlay	-	-	-	-	-
Other disbursements	1,055	-	-	-	5,014
Total disbursements	1,055	-	691,464	274,000	5,014
Excess (deficiency) of receipts over disbursements	2,865	5,576	931	(75,467)	-
Cash and investments - ending	\$ 11,821	\$ 5,576	\$ 113,954	\$ 65,416	\$ 1

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

	Siho Post-Tax	Federal Withholding	FICA and Medicare Withholding	CAGIT Withholding	PERF Voluntary
Cash and investments - beginning	\$ 1,094	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,082,610	997,640	847,005	229,770	35,064
Total receipts	<u>1,082,610</u>	<u>997,640</u>	<u>847,005</u>	<u>229,770</u>	<u>35,064</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,064,447	997,640	847,005	229,770	35,064
Total disbursements	<u>1,064,447</u>	<u>997,640</u>	<u>847,005</u>	<u>229,770</u>	<u>35,064</u>
Excess (deficiency) of receipts over disbursements	<u>18,163</u>	-	-	-	-
Cash and investments - ending	<u>\$ 19,257</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Sheriff/Jail 457B Retirement	State Withholding	Garnishment Withholding	Settlement	CVET
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	52,285,930	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	322,714
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	22,820	358,697	42,260	-	-
Total receipts	<u>22,820</u>	<u>358,697</u>	<u>42,260</u>	<u>52,285,930</u>	<u>322,714</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	22,820	358,697	41,583	52,285,930	322,714
Total disbursements	<u>22,820</u>	<u>358,697</u>	<u>41,583</u>	<u>52,285,930</u>	<u>322,714</u>
Excess (deficiency) of receipts over disbursements	-	-	677	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 677</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Financial Institution Tax	Fines & Forfeitures	Infraction Judgements	Overweight Vehicles Fines	Death Benefit Fund
Cash and investments - beginning	\$ -	\$ 1,574	\$ 3,407	\$ 6,840	\$ 550
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	416,203	1,144	-	-	-
Charges for services	-	-	-	-	3,690
Fines and forfeits	-	4,001	31,076	48,949	-
Other receipts	-	-	-	-	-
Total receipts	416,203	5,145	31,076	48,949	3,690
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	416,203	6,719	31,974	53,823	3,940
Total disbursements	416,203	6,719	31,974	53,823	3,940
Excess (deficiency) of receipts over disbursements	-	(1,574)	(898)	(4,874)	(250)
Cash and investments - ending	\$ -	\$ -	\$ 2,509	\$ 1,966	\$ 300

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

	St. Sales Disclosure Fee Fund	Coroners Cont.Ed. Fees Fund	Interstate Compact Fee-State	Mortgage Fee Fund	Sex Offender Fee-State Share
Cash and investments - beginning	\$ 1,610	\$ 819	\$ 438	\$ 1,078	\$ 11
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	8,315	4,892	1,105	5,935	498
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	8,315	4,892	1,105	5,935	498
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,905	4,817	1,168	6,500	498
Total disbursements	8,905	4,817	1,168	6,500	498
Excess (deficiency) of receipts over disbursements	(590)	75	(63)	(565)	-
Cash and investments - ending	\$ 1,020	\$ 894	\$ 375	\$ 513	\$ 11

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

	Child Restraint Sys Violation	Education Plate Fund	Riverboat Revenue	93.563 Prosecutor PCA	County General IV-D Funds
Cash and investments - beginning	\$ 100	\$ 94	\$ -	\$ 14,136	\$ 135,890
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	338	250,736	-	15,988
Charges for services	-	-	-	65	-
Fines and forfeits	600	-	-	-	-
Other receipts	-	-	-	22	-
Total receipts	600	338	250,736	87	15,988
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	650	375	250,736	258	16,807
Total disbursements	650	375	250,736	258	16,807
Excess (deficiency) of receipts over disbursements	(50)	(37)	-	(171)	(819)
Cash and investments - ending	\$ 50	\$ 57	\$ -	\$ 13,965	\$ 135,071

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

	Prosecutor's IV-D After 10/99	Clerk's IV-D After 10/99	Clerk MHI Acct / ISETS - Supplemental	Work Release Center Commissary Account	Juvenile Home - Supplemental
Cash and investments - beginning	\$ 142,985	\$ 160,417	\$ 23,647	\$ -	\$ 3,126
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	24,057	15,988	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	620,108	31,360	13,993
Total receipts	24,057	15,988	620,108	31,360	13,993
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	17,978	3,150	628,032	10,772	11,305
Total disbursements	17,978	3,150	628,032	10,772	11,305
Excess (deficiency) of receipts over disbursements	6,079	12,838	(7,924)	20,588	2,688
Cash and investments - ending	\$ 149,064	\$ 173,255	\$ 15,723	\$ 20,588	\$ 5,814

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

	JCVC Supplemental Checking	JCVC Supplemental Cash	LIT-SPECIAL PURPOSE	LIT Public Safety-County Share	MVH-Restricted
Cash and investments - beginning	\$ 10,476	\$ 1,212	\$ 190,318	\$ 385,212	\$ 31,010
Receipts:					
Taxes	-	-	1,170,067	866,899	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,869,110
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	2,710	-	-
Other receipts	11,440	10,377	-	51	-
Total receipts	11,440	10,377	1,172,777	866,950	1,869,110
Disbursements:					
Personal services	-	-	1,021,484	35,000	-
Supplies	-	-	-	154,007	-
Other services and charges	-	-	15,000	224,576	662,799
Debt service - principal and interest	-	-	-	300,000	-
Capital outlay	-	-	-	-	335,218
Other disbursements	15,416	10,377	-	-	270,578
Total disbursements	15,416	10,377	1,036,484	713,583	1,268,595
Excess (deficiency) of receipts over disbursements	(3,976)	-	136,293	153,367	600,515
Cash and investments - ending	\$ 6,500	\$ 1,212	\$ 326,611	\$ 538,579	\$ 631,525

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

	LIT - Correctional Facility	Help America Vote Act	Health Ins Fund-Employer Share	Co. Sheriff Law Enf.Cont.Ed	Handgun License Application
Cash and investments - beginning	\$ 191,368	\$ 292	\$ 488,993	\$ 1,585	\$ 14,458
Receipts:					
Taxes	1,074,564	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	9,690
Fines and forfeits	-	-	-	1,548	-
Other receipts	-	-	1,197,911	-	-
Total receipts	1,074,564	-	1,197,911	1,548	9,690
Disbursements:					
Personal services	58,608	-	-	-	-
Supplies	113,171	-	-	-	-
Other services and charges	654,085	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	292	938,933	-	4,311
Total disbursements	825,864	292	938,933	-	4,311
Excess (deficiency) of receipts over disbursements	248,700	(292)	258,978	1,548	5,379
Cash and investments - ending	\$ 440,068	\$ -	\$ 747,971	\$ 3,133	\$ 19,837

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

	JC Sheriff Forfeiture Fund	County Assessors Copy Fund	Asset Forfeiture Fund	Judicial Center FF&E	Jackson County Canine Shelter
Cash and investments - beginning	\$ 9,025	\$ 2,082	\$ 39,824	\$ 72	\$ 5,576
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	11,804	-	42,000	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	60,000
Total receipts	11,804	-	42,000	-	60,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	62,558	72	-
Total disbursements	-	-	62,558	72	-
Excess (deficiency) of receipts over disbursements	11,804	-	(20,558)	(72)	60,000
Cash and investments - ending	\$ 20,829	\$ 2,082	\$ 19,266	\$ -	\$ 65,576

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

	Preservation Fund	Jackson Co 2019 GOB	Work Release Center Fund	Judicial Center Retainage	LOCAL INCOME TAX -PROPERTY TAX
Cash and investments - beginning	\$ 25,000	\$ 371,598	\$ 39,138	\$ 3,370	\$ 228,852
Receipts:					
Taxes	-	-	-	-	23,817
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,850,334
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	199,975	-	-
Total receipts	-	-	199,975	-	5,874,151
Disbursements:					
Personal services	-	-	166,509	-	-
Supplies	-	-	-	-	-
Other services and charges	-	187,230	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	121,442	-	-	-
Other disbursements	-	-	-	775	5,467,011
Total disbursements	-	308,672	166,509	775	5,467,011
Excess (deficiency) of receipts over disbursements	-	(308,672)	33,466	(775)	407,140
Cash and investments - ending	\$ 25,000	\$ 62,926	\$ 72,604	\$ 2,595	\$ 635,992

JACKSON 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	Wildlife Refuge	Seatbelt Violations
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 550
Receipts:					
Taxes	11,700,668	1,850,603	2,925,167	25,945	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,181
Other receipts	-	-	-	-	-
Total receipts	<u>11,700,668</u>	<u>1,850,603</u>	<u>2,925,167</u>	<u>25,945</u>	<u>3,181</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>11,700,668</u>	<u>1,850,603</u>	<u>2,925,167</u>	<u>25,945</u>	<u>-</u>
Total disbursements	<u>11,700,668</u>	<u>1,850,603</u>	<u>2,925,167</u>	<u>25,945</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,181</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,731</u>

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

	Prosecutor Victim Assist Pr	Emergency Mgmt Spec Appropri	2020 Cops Hiring Program (CHP)	Covid19 Testing Site Agreement	Fed/Pros Asset Forfeiture Fund
Cash and investments - beginning	\$ (34,267)	\$ 1,334	\$ (19,123)	\$ (100,000)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	37,167	30,836	43,378	296,672	25,910
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,500	-	-	-
Total receipts	37,167	33,336	43,378	296,672	25,910
Disbursements:					
Personal services	65,336	-	87,110	30,872	-
Supplies	-	-	-	174,281	-
Other services and charges	91	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	31,702	-	-	2,600
Total disbursements	65,427	31,702	87,110	205,153	2,600
Excess (deficiency) of receipts over disbursements	(28,260)	1,634	(43,732)	91,519	23,310
Cash and investments - ending	\$ (62,527)	\$ 2,968	\$ (62,855)	\$ (8,481)	\$ 23,310

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

	ARP Corona Local Fiscal Recovr	Clerk Odyssey Grant Fund	CHINS - Child In Need Of Serv	Community Corrections	Community Corrections Grant
Cash and investments - beginning	\$ -	\$ 4,781	\$ 928,822	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,295,677	-	495,245	132,385	492,262
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	394	-	-
Total receipts	4,295,677	-	495,639	132,385	492,262
Disbursements:					
Personal services	-	-	424,323	89,500	374,964
Supplies	-	-	32,776	7,885	4,995
Other services and charges	-	-	122,945	35,000	112,303
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	4,091	-	-
Total disbursements	-	-	584,135	132,385	492,262
Excess (deficiency) of receipts over disbursements	4,295,677	-	(88,496)	-	-
Cash and investments - ending	\$ 4,295,677	\$ 4,781	\$ 840,326	\$ -	\$ -

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

	Interpreter Grant (Drug/Alch)	ILHDTA - Excess Funds	Local Health Main Fund -EXCESS	Public Hlth Preparedness Base	Problem Solving Court-Comm Cor
Cash and investments - beginning	\$ 2,095	\$ 27,523	\$ 22,468	\$ (5,028)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	24,762	10,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,445	-	-	-	-
Total receipts	7,445	-	-	24,762	10,000
Disbursements:					
Personal services	4,873	-	-	-	-
Supplies	-	-	-	8,364	-
Other services and charges	-	-	-	16,548	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,873	-	-	24,912	-
Excess (deficiency) of receipts over disbursements	2,572	-	-	(150)	10,000
Cash and investments - ending	\$ 4,667	\$ 27,523	\$ 22,468	\$ (5,178)	\$ 10,000

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

	EEDMA Grant-Prosecutor	Local Road and Bridge Matchin	Justice Partners Addiction Res	Immunization Grant 2020/2021	Totals
Cash and investments - beginning	\$ 47,889	\$ -	\$ 95,628	\$ (15,805)	\$ 22,715,341
Receipts:					
Taxes	-	-	-	-	87,419,665
Licenses and permits	-	-	-	-	24,497
Intergovernmental receipts	-	811,735	60,000	94,487	20,376,316
Charges for services	-	-	-	-	3,829,201
Fines and forfeits	-	-	-	-	872,137
Other receipts	-	270,578	-	-	16,487,182
Total receipts	-	1,082,313	60,000	94,487	129,008,998
Disbursements:					
Personal services	-	-	-	80,174	17,831,990
Supplies	-	-	66	14,638	1,088,279
Other services and charges	-	-	63,549	11,095	8,188,036
Debt service - principal and interest	-	-	-	-	1,777,464
Capital outlay	-	1,077,861	-	-	1,666,668
Other disbursements	-	-	-	-	89,788,916
Total disbursements	-	1,077,861	63,615	105,907	120,341,353
Excess (deficiency) of receipts over disbursements	-	4,452	(3,615)	(11,420)	8,667,645
Cash and investments - ending	\$ 47,889	\$ 4,452	\$ 92,013	\$ (27,225)	\$ 31,382,986

OTHER INFORMATION

JACKSON 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>\$ 171,980</u>	<u>\$ 169,267</u>

JACKSON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Jackson County Building Corporation	Work Release Center Project Lease	\$ 208,000	9/24/2020	7/15/2040
Jackson County Building Corporation	Courthouse Lease/Rental Payment	416,000	1/15/2022	1/15/2040
Jackson County Building Corporation	Judicial Center Lease/Rental Payment	<u>812,000</u>	7/15/2019	7/15/2042
Total governmental activities		<u>1,228,000</u>		
Total of annual lease payments		<u>\$ 1,228,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Bond Series 2016 B- HVAC	\$ 160,000	\$ 160,000
General obligation bonds	General Obligation Bond Series 2019	<u>520,000</u>	<u>520,000</u>
Total governmental activities		<u>680,000</u>	<u>680,000</u>
Totals		<u>\$ 680,000</u>	<u>\$ 680,000</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/>.