

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JACKSON COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**

06/14/2023



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Roger D. Hurt Staci L. Eglen	01-01-22 to 03-10-23 03-11-23 to 12-31-23
County Treasurer	Kathy S. Hohenstreiter	01-01-22 to 12-31-23
Clerk of the Circuit Court	Melissa J. Hayes Amanda L. Lowery Piper Acton	01-01-22 to 12-31-22 01-01-23 to 01-13-23 01-14-23 to 12-31-23
County Sheriff	Rick Meyer	01-01-22 to 12-31-23
County Recorder	Amanda L. Lowery Jennifer Isaacs	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	Matt Reedy Drew Markel	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Kari Storey Dave A. Hall Brian H. Thompson	01-01-22 to 03-15-22 03-16-22 to 12-31-22 01-01-23 to 12-31-23



## 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, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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)

***Responsibilities of Management 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 and related disclosures 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 May 31, 2023, 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

May 31, 2023

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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.

JACKSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments		Cash and Investments	
	01-01-22	Receipts	Disbursements	12-31-22
After Settlement Collections	\$ 1,518,270	\$ 1,147,381	\$ 1,518,270	\$ 1,147,381
Juvenile Home - Supplemental	5,814	23,107	19,383	9,538
Clerk's Trust / Odyssey account	1,682,081	4,005,706	4,243,867	1,443,920
County General	5,214,721	14,594,521	13,792,299	6,016,943
Accident Report	8,311	3,725	7,379	4,657
LIT-Economic Development/CEDIT	576,423	1,340,140	1,107,919	808,644
Cities And Towns Clerk Rece	34,121	14,059	-	48,180
Clerk's Perpetuation	181,675	31,863	7,001	206,537
Comm. Corr Project Income	523,403	1,357,292	1,279,167	601,528
Community Transition Program	131,012	88,300	34,709	184,603
Conv.Visitor/Innkeepers Tax	718,701	499,016	527,249	690,468
Co Sales Disclosure Fund	62,121	11,860	75	73,906
Covered Bridge Maintenance	31,572	3,700	206	35,066
Cumulative Bridge	1,856,486	524,503	470,757	1,910,232
County Cum Capital Development	676,109	780,025	693,352	762,782
Jackson Co Drug Free Grant Fun	65,740	72,433	64,132	74,041
Electronic Map Fund	2,617	1,250	-	3,867
Jack.Co.Ambulance Auth Serv	56,539	2,673,552	2,541,936	188,155
Local Emerg.Plan.& Rt.To Know	45,683	6,230	3,527	48,386
Enhanced Access Fund	79,509	33,477	9,315	103,671
County Health	125,525	763,631	576,679	312,477
ID Security Protection	48,915	9,130	-	58,045
Local Health Maintenance	9,591	33,139	23,185	19,545
Local Road & Street	613,980	758,508	533,350	839,138
County Misdemeanant Fund	44,377	44,183	5,000	83,560
County Highway	1,831,864	1,987,809	1,804,674	2,014,999
Auditor's Plat Book Fund	54,370	22,600	5,320	71,650
JCVC Gift Shop	4,104	8,326	4,893	7,537
Rainy Day Fund	1,189,671	182,468	203,082	1,169,057
Recorders Records Perpetuat	557,830	180,135	78,324	659,641
Sex and Violent Offender Admin	6,699	4,064	7,136	3,627
Police Pension Trust Fund	99,819	79,303	62,866	116,256
Supp. Public Defender Serv	340,279	106,453	81,544	365,188
Surplus Tax	176,024	32,887	135,325	73,586
Surveyors Cornerstone Fund	111,462	45,650	84,767	72,345
Tax Sale Redemption	1	31,876	31,876	1
Tax Sale Surplus	505,118	375,946	414,234	466,830
Ind.Local Health Dept. Trust	17,143	24,232	17,864	23,511
Guardian Ad Litem CASA	75,057	107,307	182,364	-
Elected Officials Training	53,812	9,130	5,696	57,246
County Offender Transportation	167	1,075	1,055	187
Statewide 911	652,084	758,858	884,756	526,186
Reassessment	122,554	238,595	213,147	148,002
Comm Corrections Grant	-	133,000	133,000	-
Opioid Restricted Fund	-	270,967	-	270,967
Opioid Unrestricted Fund	-	65,559	-	65,559
Probation Adm Fee Adult	66,521	45,670	45,282	66,909
Probation Adm Fee Juvenile	9,792	2,850	1,268	11,374
Probation Fee Adult	402,610	199,146	154,709	447,047
Probation Fee Juvenile	13,417	6,241	8,903	10,755
Alternative Dispute Resolution	32,140	4,380	-	36,520
User Fees	323,942	181,061	167,445	337,558
Co. General Drain Improvement	10,104	-	-	10,104
Drainage Maintenance	596,085	107,502	148,569	555,018
JCSD Ed. & Crime Prevention	23,836	650	6,462	18,024
Ordinance Violation Fund	11,821	5,191	2,802	14,210
Tampico Grains TIF T36101 /1-1	5,576	24,738	-	30,314
Debt Pmt Bond Issue	113,955	588,126	691,448	10,633
L/R Payment	65,416	420,236	416,000	69,652
United Fund	1	5,963	5,963	1
Siho Post-Tax	19,257	995,071	1,013,264	1,064
Federal Withholding	-	1,092,681	1,092,681	-
FICA and Medicare Withholding	-	898,090	898,090	-
CAGIT Withholding	-	243,797	243,797	-
PERF Voluntary	-	37,845	37,845	-
Sheriff/Jail 457B Retirement	-	21,985	21,985	-

JACKSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments			Cash and Investments 12-31-22
	01-01-22	Receipts	Disbursements	
State Withholding	-	381,615	381,615	-
Garnishment Withholding	677	79,787	79,787	677
Settlement	-	55,094,283	55,094,283	-
CVET	-	333,592	333,592	-
Financial Institution Tax	-	470,314	470,314	-
Fines & Forfeitures	-	9,047	8,092	955
Infraction Judgements	2,509	44,719	43,677	3,551
Overweight Vehicles Fines	1,966	49,434	40,319	11,081
Death Benefit Fund	300	3,690	3,705	285
St. Sales Disclosure Fee Fund	1,020	11,860	12,120	760
Coroners Cont.Ed. Fees Fund	894	6,098	6,721	271
Interstate Compact Fee-State	375	1,075	1,450	-
Mortgage Fee Fund	513	4,578	4,845	246
Sex Offender Fee-State Share	11	452	462	1
Child Restraint Sys Violation	50	775	800	25
Education Plate Fund	57	394	-	451
Riverboat Revenue	-	261,376	261,376	-
93.563 Prosecutor PCA	13,965	191	213	13,943
County General IV-D Funds	135,071	17,015	12,174	139,912
Prosecutor's IV-D After 10/99	149,064	25,598	18,775	155,887
Clerk's IV-D After 10/99	173,255	17,015	4,464	185,806
Clerk MHI Acct / ISETS-Supplemental	15,723	583,873	584,130	15,466
Work Release Center Commissary Acct	20,588	119,104	70,690	69,002
JCVC Supplemental Checking	6,500	8,033	10,768	3,765
JCVC Supplemental Cash	1,212	5,175	5,175	1,212
Sheriff / inmate trust #2	39,715	640,487	656,248	23,954
Commissary Sheriff account	174,739	324,731	422,828	76,642
Sheriff Drug Buy Money	10,835	-	-	10,835
LIT-SPECIAL PURPOSE	326,611	1,166,089	1,062,243	430,457
LIT Public Safety-County Share	538,579	811,282	852,089	497,772
MVH-Restricted	631,525	1,952,159	1,744,626	839,058
LIT - Correctional Facility	440,068	1,166,089	1,332,332	273,825
Probation / County User Fee	-	725	-	725
Health Ins Fund-Employer Share	747,971	1,609,757	1,412,775	944,953
Co. Sheriff Law Enf.Cont.Ed	3,133	1,419	4,460	92
Handgun License Application	19,837	300	19,837	300
JC Sheriff Forfeiture Fund	20,829	746	3,030	18,545
County Assessors Copy Fund	2,082	-	-	2,082
Asset Forfeiture Fund	19,266	52,235	37,140	34,361
Commissioner Sale Fund	-	2,590	200	2,390
Jackson County Canine Shelter	65,576	16,344	79,753	2,167
Preservation Fund	25,000	-	-	25,000
Jackson Co 2019 GOB	62,926	-	60,212	2,714
Work Release Center Fund	72,604	-	167,916	(95,312)
Judicial Center Retainage	2,595	-	-	2,595
K-9 Purchase and Training Fund	-	30,385	29,370	1,015
Jackson Co 2022 GOB	-	3,519,000	182,468	3,336,532
LOCAL INCOME TAX -PROPERTY TAX	635,992	5,830,444	5,803,199	663,237
LIT CERTIFIED SHARES	-	11,660,887	11,660,887	-
LIT PUBLIC SAFETY	-	1,749,134	1,749,134	-
LIT ECONOMIC DEVELOPMENT	-	2,915,222	2,915,222	-
Wildlife Refuge	-	25,945	25,945	-
Seatbelt Violations	3,731	2,961	-	6,692
Prosecutor Victim Assist Pr	(62,527)	71,360	66,285	(57,452)
Emergency Mgmt Spec Appropr	2,968	63,250	62,245	3,973
2020 Cops Hiring Program (CHP)	(62,855)	63,929	81,645	(80,571)
Covid19 -Health Dept.	(8,481)	535,120	80,439	446,200
Title IV-Entitlement Grant	-	6,938	-	6,938
Fed/Pros Asset Forfeiture Fund	23,310	-	13,604	9,706
ARP Corona Local Fiscal Recovr	4,295,677	4,295,677	25,000	8,566,354
Clerk Odyssey Grant Fund	4,781	-	-	4,781
CHINS - Child In Need Of Serv	840,326	664,448	600,114	904,660
Interpreter Grant (Drug/Alch)	4,667	2,750	9,155	(1,738)
ILHDTA - Excess Funds	27,523	-	-	27,523
Local Health Main Fund -EXCESS	22,468	-	-	22,468
Public Hlth Preparedness Base	(5,178)	31,497	32,956	(6,637)

JACKSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Immunization Grant 2021-2022	-	39,340	39,340	-
Problem Solving Court-Comm Cor	10,000	8,000	10,000	8,000
Railroad Grade Crossing Grant	-	43,525	-	43,525
EEDMA Grant-Prosecutor	47,889	-	-	47,889
Local Road and Bridge Matchin	4,452	1,343,241	1,343,241	4,452
Justice Partners Addiction Res	92,013	-	77,917	14,096
Immunization Grant 2020/2021	(27,225)	148,410	129,079	(7,894)
Community Corrections Grant-A	-	626,964	626,964	-
2022 Residential WK Release	-	183,184	183,184	-
Law Enforcement Training Grant	-	42,450	25,390	17,060
Totals	<u>\$ 31,382,999</u>	<u>\$ 137,546,301</u>	<u>\$ 127,845,212</u>	<u>\$ 41,084,088</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.

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

JACKSON 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.

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, 2022.

**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 2022 totaled \$1,228,000.

**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.

REQUIRED SUPPLEMENTARY INFORMATION

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	After Settlement Collections	Juvenile Home - Supplemental	Clerk's Trust / Odyssey account	County General	Accident Report
Cash and investments - beginning	\$ 1,518,270	\$ 5,814	\$ 1,682,081	\$ 5,214,721	\$ 8,311
Receipts:					
Taxes	-	-	-	11,717,198	-
Licenses and permits	-	-	-	21,776	-
Intergovernmental receipts	-	-	-	1,369,306	-
Charges for services	-	-	-	209,973	3,725
Fines and forfeits	-	-	-	379,867	-
Other receipts	1,147,381	23,107	4,005,706	896,401	-
Total receipts	<u>1,147,381</u>	<u>23,107</u>	<u>4,005,706</u>	<u>14,594,521</u>	<u>3,725</u>
Disbursements:					
Personal services	-	-	-	9,846,643	-
Supplies	-	-	-	184,926	-
Other services and charges	-	-	-	2,784,758	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	162,323	-
Other disbursements	1,518,270	19,383	4,243,867	813,649	7,379
Total disbursements	<u>1,518,270</u>	<u>19,383</u>	<u>4,243,867</u>	<u>13,792,299</u>	<u>7,379</u>
Excess (deficiency) of receipts over disbursements	<u>(370,889)</u>	<u>3,724</u>	<u>(238,161)</u>	<u>802,222</u>	<u>(3,654)</u>
Cash and investments - ending	<u>\$ 1,147,381</u>	<u>\$ 9,538</u>	<u>\$ 1,443,920</u>	<u>\$ 6,016,943</u>	<u>\$ 4,657</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	LIT-Economic Development/CEDIT	Cities And Towns Clerk Rece	Clerk's Perpetuation	Comm. Corr Project Income	Community Transition Program
Cash and investments - beginning	\$ 576,423	\$ 34,121	\$ 181,675	\$ 523,403	\$ 131,012
Receipts:					
Taxes	1,340,140	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	88,300
Charges for services	-	-	283	-	-
Fines and forfeits	-	14,059	31,580	-	-
Other receipts	-	-	-	1,357,292	-
Total receipts	<u>1,340,140</u>	<u>14,059</u>	<u>31,863</u>	<u>1,357,292</u>	<u>88,300</u>
Disbursements:					
Personal services	500,441	-	-	877,519	-
Supplies	95,478	-	-	13,821	14,400
Other services and charges	-	-	-	384,239	20,309
Debt service - principal and interest	512,000	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	7,001	3,588	-
Total disbursements	<u>1,107,919</u>	<u>-</u>	<u>7,001</u>	<u>1,279,167</u>	<u>34,709</u>
Excess (deficiency) of receipts over disbursements	<u>232,221</u>	<u>14,059</u>	<u>24,862</u>	<u>78,125</u>	<u>53,591</u>
Cash and investments - ending	<u>\$ 808,644</u>	<u>\$ 48,180</u>	<u>\$ 206,537</u>	<u>\$ 601,528</u>	<u>\$ 184,603</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Conv. Visitor/Innkeepers Tax	Co Sales Disclosure Fund	Covered Bridge Maintenance	Cumulative Bridge
Cash and investments - beginning	\$ 718,701	\$ 62,121	\$ 31,572	\$ 1,856,486
Receipts:				
Taxes	499,016	-	-	401,527
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	3,700	122,976
Charges for services	-	11,860	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>499,016</u>	<u>11,860</u>	<u>3,700</u>	<u>524,503</u>
Disbursements:				
Personal services	202,295	-	-	162,741
Supplies	6,011	-	-	-
Other services and charges	278,943	-	-	214,187
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	93,829
Other disbursements	40,000	75	206	-
Total disbursements	<u>527,249</u>	<u>75</u>	<u>206</u>	<u>470,757</u>
Excess (deficiency) of receipts over disbursements	<u>(28,233)</u>	<u>11,785</u>	<u>3,494</u>	<u>53,746</u>
Cash and investments - ending	<u>\$ 690,468</u>	<u>\$ 73,906</u>	<u>\$ 35,066</u>	<u>\$ 1,910,232</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	County Cum Capital Development	Jackson Co Drug Free Grant Fun	Electronic Map Fund	Jack.Co.Ambulance Auth Serv	Local Emerg.Plan.& Rt.To Know
Cash and investments - beginning	\$ 676,109	\$ 65,740	\$ 2,617	\$ 56,539	\$ 45,683
Receipts:					
Taxes	632,496	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	65,239	-	-	-	6,230
Charges for services	-	-	1,250	2,248,252	-
Fines and forfeits	-	72,433	-	-	-
Other receipts	82,290	-	-	425,300	-
Total receipts	780,025	72,433	1,250	2,673,552	6,230
Disbursements:					
Personal services	-	-	-	2,528,056	396
Supplies	19,392	-	-	-	554
Other services and charges	673,960	-	-	9,667	2,577
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	64,132	-	4,213	-
Total disbursements	693,352	64,132	-	2,541,936	3,527
Excess (deficiency) of receipts over disbursements	86,673	8,301	1,250	131,616	2,703
Cash and investments - ending	\$ 762,782	\$ 74,041	\$ 3,867	\$ 188,155	\$ 48,386

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Enhanced Access Fund	County Health	ID Security Protection	Local Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 79,509	\$ 125,525	\$ 48,915	\$ 9,591	\$ 613,980
Receipts:					
Taxes	-	320,577	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	33,025	-	33,139	758,508
Charges for services	33,477	221,601	9,130	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	188,428	-	-	-
Total receipts	<u>33,477</u>	<u>763,631</u>	<u>9,130</u>	<u>33,139</u>	<u>758,508</u>
Disbursements:					
Personal services	-	510,183	-	19,850	-
Supplies	-	18,841	-	3,139	239,357
Other services and charges	9,315	47,655	-	196	293,993
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>9,315</u>	<u>576,679</u>	<u>-</u>	<u>23,185</u>	<u>533,350</u>
Excess (deficiency) of receipts over disbursements	<u>24,162</u>	<u>186,952</u>	<u>9,130</u>	<u>9,954</u>	<u>225,158</u>
Cash and investments - ending	<u>\$ 103,671</u>	<u>\$ 312,477</u>	<u>\$ 58,045</u>	<u>\$ 19,545</u>	<u>\$ 839,138</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	County Misdemeanant Fund	County Highway	Auditor's Plat Book Fund	JCVC Gift Shop	Rainy Day Fund
Cash and investments - beginning	\$ 44,377	\$ 1,831,864	\$ 54,370	\$ 4,104	\$ 1,189,671
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	44,183	1,952,159	-	-	-
Charges for services	-	27,888	22,600	8,326	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,762	-	-	182,468
Total receipts	44,183	1,987,809	22,600	8,326	182,468
Disbursements:					
Personal services	-	1,001,049	-	-	-
Supplies	-	31,957	-	-	-
Other services and charges	5,000	771,668	5,300	-	203,082
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	20	4,893	-
Total disbursements	5,000	1,804,674	5,320	4,893	203,082
Excess (deficiency) of receipts over disbursements	39,183	183,135	17,280	3,433	(20,614)
Cash and investments - ending	\$ 83,560	\$ 2,014,999	\$ 71,650	\$ 7,537	\$ 1,169,057

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Recorders Records Perpetuat	Sex and Violent Offender Admin	Police Pension Trust Fund	Supp. Public Defender Serv	Surplus Tax
Cash and investments - beginning	\$ 557,830	\$ 6,699	\$ 99,819	\$ 340,279	\$ 176,024
Receipts:					
Taxes	-	-	-	-	32,887
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	180,135	4,064	6,494	1,300	-
Fines and forfeits	-	-	72,809	105,153	-
Other receipts	-	-	-	-	-
Total receipts	180,135	4,064	79,303	106,453	32,887
Disbursements:					
Personal services	-	-	-	30,544	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	45,885	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	5,115	-
Other disbursements	78,324	7,136	62,866	-	135,325
Total disbursements	78,324	7,136	62,866	81,544	135,325
Excess (deficiency) of receipts over disbursements	101,811	(3,072)	16,437	24,909	(102,438)
Cash and investments - ending	\$ 659,641	\$ 3,627	\$ 116,256	\$ 365,188	\$ 73,586

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Surveyors Cornerstone Fund	Tax Sale Redemption	Tax Sale Surplus	Ind.Local Health Dept. Trust	Guardian Ad Litem CASA
Cash and investments - beginning	\$ 111,462	\$ 1	\$ 505,118	\$ 17,143	\$ 75,057
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	24,232	44,589
Charges for services	45,650	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	31,876	375,946	-	62,718
Total receipts	<u>45,650</u>	<u>31,876</u>	<u>375,946</u>	<u>24,232</u>	<u>107,307</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	515	-	-	500	-
Other services and charges	84,252	-	-	17,364	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	31,876	414,234	-	182,364
Total disbursements	<u>84,767</u>	<u>31,876</u>	<u>414,234</u>	<u>17,864</u>	<u>182,364</u>
Excess (deficiency) of receipts over disbursements	<u>(39,117)</u>	<u>-</u>	<u>(38,288)</u>	<u>6,368</u>	<u>(75,057)</u>
Cash and investments - ending	<u>\$ 72,345</u>	<u>\$ 1</u>	<u>\$ 466,830</u>	<u>\$ 23,511</u>	<u>\$ -</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Elected Officials Training	County Offender Transportation	Statewide 911	Reassessment	Comm Corrections Grant
Cash and investments - beginning	\$ 53,812	\$ 167	\$ 652,084	\$ 122,554	\$ -
Receipts:					
Taxes	-	-	-	216,308	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,287	-
Charges for services	9,130	1,075	652,837	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	106,021	-	133,000
Total receipts	9,130	1,075	758,858	238,595	133,000
Disbursements:					
Personal services	-	-	385,403	850	77,500
Supplies	-	-	-	-	13,500
Other services and charges	5,696	-	499,353	212,297	42,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,055	-	-	-
Total disbursements	5,696	1,055	884,756	213,147	133,000
Excess (deficiency) of receipts over disbursements	3,434	20	(125,898)	25,448	-
Cash and investments - ending	\$ 57,246	\$ 187	\$ 526,186	\$ 148,002	\$ -

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Opioid Restricted Fund	Opioid Unrestricted Fund	Probation Adm Fee Adult	Probation Adm Fee Juvenile	Probation Fee Adult
Cash and investments - beginning	\$ -	\$ -	\$ 66,521	\$ 9,792	\$ 402,610
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	45,670	2,850	199,146
Fines and forfeits	-	-	-	-	-
Other receipts	270,967	65,559	-	-	-
Total receipts	270,967	65,559	45,670	2,850	199,146
Disbursements:					
Personal services	-	-	43,484	1,268	146,609
Supplies	-	-	-	-	600
Other services and charges	-	-	1,798	-	7,500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	45,282	1,268	154,709
Excess (deficiency) of receipts over disbursements	270,967	65,559	388	1,582	44,437
Cash and investments - ending	\$ 270,967	\$ 65,559	\$ 66,909	\$ 11,374	\$ 447,047

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Probation Fee Juvenile	Alternative Dispute Resolution	User Fees	Co. General Drain Improvement	Drainage Maintenance
Cash and investments - beginning	\$ 13,417	\$ 32,140	\$ 323,942	\$ 10,104	\$ 596,085
Receipts:					
Taxes	-	-	-	-	107,502
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	6,241	-	-	-	-
Fines and forfeits	-	4,380	175,954	-	-
Other receipts	-	-	5,107	-	-
Total receipts	6,241	4,380	181,061	-	107,502
Disbursements:					
Personal services	5,500	-	141,326	-	-
Supplies	-	-	6,222	-	-
Other services and charges	3,403	-	8,495	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	11,402	-	148,569
Total disbursements	8,903	-	167,445	-	148,569
Excess (deficiency) of receipts over disbursements	(2,662)	4,380	13,616	-	(41,067)
Cash and investments - ending	\$ 10,755	\$ 36,520	\$ 337,558	\$ 10,104	\$ 555,018

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	JCSD Ed. & Crime Prevention	Ordinance Violation Fund	Tampico Grains TIF T36101 /1-1	Debt Pmt Bond Issue	L/R Payment
Cash and investments - beginning	\$ 23,836	\$ 11,821	\$ 5,576	\$ 113,955	\$ 65,416
Receipts:					
Taxes	-	-	24,738	386,679	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	81,447	-
Charges for services	-	5,191	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	650	-	-	120,000	420,236
Total receipts	650	5,191	24,738	588,126	420,236
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	691,448	-
Capital outlay	-	-	-	-	-
Other disbursements	6,462	2,802	-	-	416,000
Total disbursements	6,462	2,802	-	691,448	416,000
Excess (deficiency) of receipts over disbursements	(5,812)	2,389	24,738	(103,322)	4,236
Cash and investments - ending	\$ 18,024	\$ 14,210	\$ 30,314	\$ 10,633	\$ 69,652

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	United Fund	Siho Post-Tax	Federal Withholding	FICA and Medicare Withholding	CAGIT Withholding
Cash and investments - beginning	\$ 1	\$ 19,257	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,963	995,071	1,092,681	898,090	243,797
Total receipts	5,963	995,071	1,092,681	898,090	243,797
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,963	1,013,264	1,092,681	898,090	243,797
Total disbursements	5,963	1,013,264	1,092,681	898,090	243,797
Excess (deficiency) of receipts over disbursements	-	(18,193)	-	-	-
Cash and investments - ending	\$ 1	\$ 1,064	\$ -	\$ -	\$ -

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	PERF Voluntary	Sheriff/Jail 457B Retirement	State Withholding	Garnishment Withholding	Settlement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 677	\$ -
Receipts:					
Taxes	-	-	-	-	55,094,283
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	37,845	21,985	381,615	79,787	-
Total receipts	37,845	21,985	381,615	79,787	55,094,283
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	37,845	21,985	381,615	79,787	55,094,283
Total disbursements	37,845	21,985	381,615	79,787	55,094,283
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 677	\$ -

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	CVET	Financial Institution Tax	Fines & Forfeitures	Infraction Judgements	Overweight Vehicles Fines
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,509	\$ 1,966
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	333,592	470,314	3,627	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	5,420	44,719	49,434
Other receipts	-	-	-	-	-
Total receipts	<u>333,592</u>	<u>470,314</u>	<u>9,047</u>	<u>44,719</u>	<u>49,434</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>333,592</u>	<u>470,314</u>	<u>8,092</u>	<u>43,677</u>	<u>40,319</u>
Excess (deficiency) of receipts over disbursements	-	-	955	1,042	9,115
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 955</u>	<u>\$ 3,551</u>	<u>\$ 11,081</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Death Benefit Fund	St. Sales Disclosure Fee Fund	Coroners Cont.Ed. Fees Fund	Interstate Compact Fee-State	Mortgage Fee Fund
Cash and investments - beginning	\$ 300	\$ 1,020	\$ 894	\$ 375	\$ 513
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,690	11,860	6,098	1,075	4,578
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	3,690	11,860	6,098	1,075	4,578
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,705	12,120	6,721	1,450	4,845
Total disbursements	3,705	12,120	6,721	1,450	4,845
Excess (deficiency) of receipts over disbursements	(15)	(260)	(623)	(375)	(267)
Cash and investments - ending	\$ 285	\$ 760	\$ 271	\$ -	\$ 246

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Sex Offender Fee-State Share	Child Restraint Sys Violation	Education Plate Fund	Riverboat Revenue	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 11	\$ 50	\$ 57	\$ -	\$ 13,965
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	394	261,376	-
Charges for services	452	-	-	-	191
Fines and forfeits	-	775	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>452</u>	<u>775</u>	<u>394</u>	<u>261,376</u>	<u>191</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	462	800	-	261,376	213
Total disbursements	<u>462</u>	<u>800</u>	<u>-</u>	<u>261,376</u>	<u>213</u>
Excess (deficiency) of receipts over disbursements	<u>(10)</u>	<u>(25)</u>	<u>394</u>	<u>-</u>	<u>(22)</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 25</u>	<u>\$ 451</u>	<u>\$ -</u>	<u>\$ 13,943</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	County General IV-D Funds	Prosecutor's IV-D After 10/99	Clerk's IV-D After 10/99	Clerk MHI Acct / ISETS-Supplemental	Work Release Center Commissary Acct
Cash and investments - beginning	\$ 135,071	\$ 149,064	\$ 173,255	\$ 15,723	\$ 20,588
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	17,015	25,598	17,015	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	583,873	119,104
Total receipts	17,015	25,598	17,015	583,873	119,104
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	12,174	18,775	4,464	584,130	70,690
Total disbursements	12,174	18,775	4,464	584,130	70,690
Excess (deficiency) of receipts over disbursements	4,841	6,823	12,551	(257)	48,414
Cash and investments - ending	\$ 139,912	\$ 155,887	\$ 185,806	\$ 15,466	\$ 69,002

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	JCVC Supplemental Checking	JCVC Supplemental Cash	Sheriff / inmate trust #2	Commissary Sheriff account	Sheriff Drug Buy Money
Cash and investments - beginning	\$ 6,500	\$ 1,212	\$ 39,715	\$ 174,739	\$ 10,835
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,033	5,175	640,487	324,731	-
Total receipts	8,033	5,175	640,487	324,731	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	10,768	5,175	656,248	422,828	-
Total disbursements	10,768	5,175	656,248	422,828	-
Excess (deficiency) of receipts over disbursements	(2,735)	-	(15,761)	(98,097)	-
Cash and investments - ending	\$ 3,765	\$ 1,212	\$ 23,954	\$ 76,642	\$ 10,835

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	LIT-SPECIAL PURPOSE	LIT Public Safety-County Share	MVH-Restricted	LIT - Correctional Facility	Probation / County User Fee
Cash and investments - beginning	\$ 326,611	\$ 538,579	\$ 631,525	\$ 440,068	\$ -
Receipts:					
Taxes	1,166,089	811,241	-	1,166,089	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,952,159	-	-
Charges for services	-	-	-	-	725
Fines and forfeits	-	-	-	-	-
Other receipts	-	41	-	-	-
Total receipts	1,166,089	811,282	1,952,159	1,166,089	725
Disbursements:					
Personal services	987,243	38,500	-	59,944	-
Supplies	-	176,697	-	112,407	-
Other services and charges	75,000	336,892	981,515	1,079,981	-
Debt service - principal and interest	-	300,000	-	-	-
Capital outlay	-	-	403,111	-	-
Other disbursements	-	-	360,000	80,000	-
Total disbursements	1,062,243	852,089	1,744,626	1,332,332	-
Excess (deficiency) of receipts over disbursements	103,846	(40,807)	207,533	(166,243)	725
Cash and investments - ending	\$ 430,457	\$ 497,772	\$ 839,058	\$ 273,825	\$ 725

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Health Ins Fund-Employer Share	Co. Sheriff Law Enf.Cont.Ed	Handgun License Application	JC Sheriff Forfeiture Fund	County Assessors Copy Fund
Cash and investments - beginning	\$ 747,971	\$ 3,133	\$ 19,837	\$ 20,829	\$ 2,082
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	746	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	1,419	-	-	-
Other receipts	1,609,757	-	300	-	-
Total receipts	1,609,757	1,419	300	746	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,412,775	4,460	19,837	3,030	-
Total disbursements	1,412,775	4,460	19,837	3,030	-
Excess (deficiency) of receipts over disbursements	196,982	(3,041)	(19,537)	(2,284)	-
Cash and investments - ending	\$ 944,953	\$ 92	\$ 300	\$ 18,545	\$ 2,082

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Asset Forfeiture Fund	Commissioner Sale Fund	Jackson County Canine Shelter	Preservation Fund	Jackson Co 2019 GOB
Cash and investments - beginning	\$ 19,266	\$ -	\$ 65,576	\$ 25,000	\$ 62,926
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	52,235	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,590	16,344	-	-
Total receipts	<u>52,235</u>	<u>2,590</u>	<u>16,344</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	37,140	200	79,753	-	60,212
Total disbursements	<u>37,140</u>	<u>200</u>	<u>79,753</u>	<u>-</u>	<u>60,212</u>
Excess (deficiency) of receipts over disbursements	<u>15,095</u>	<u>2,390</u>	<u>(63,409)</u>	<u>-</u>	<u>(60,212)</u>
Cash and investments - ending	<u>\$ 34,361</u>	<u>\$ 2,390</u>	<u>\$ 2,167</u>	<u>\$ 25,000</u>	<u>\$ 2,714</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Work Release Center Fund	Judicial Center Retainage	K-9 Purchase and Training Fund	Jackson Co 2022 GOB	LOCAL INCOME TAX -PROPERTY TAX
Cash and investments - beginning	\$ 72,604	\$ 2,595	\$ -	\$ -	\$ 635,992
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,830,444
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	30,385	3,519,000	-
Total receipts	-	-	30,385	3,519,000	5,830,444
Disbursements:					
Personal services	127,916	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	182,468	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	40,000	-	29,370	-	5,803,199
Total disbursements	167,916	-	29,370	182,468	5,803,199
Excess (deficiency) of receipts over disbursements	(167,916)	-	1,015	3,336,532	27,245
Cash and investments - ending	\$ (95,312)	\$ 2,595	\$ 1,015	\$ 3,336,532	\$ 663,237

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT	Wildlife Refuge	Seatbelt Violations
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3,731
Receipts:					
Taxes	11,660,887	1,749,134	2,915,222	25,945	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,961
Other receipts	-	-	-	-	-
Total receipts	<u>11,660,887</u>	<u>1,749,134</u>	<u>2,915,222</u>	<u>25,945</u>	<u>2,961</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>11,660,887</u>	<u>1,749,134</u>	<u>2,915,222</u>	<u>25,945</u>	<u>-</u>
Total disbursements	<u>11,660,887</u>	<u>1,749,134</u>	<u>2,915,222</u>	<u>25,945</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	<u>2,961</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,692</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Prosecutor Victim Assist Pr	Emergency Mgmt Spec Appropri	2020 Cops Hiring Program (CHP)	Covid19 -Health Dept.	Title IV-Entitlement Grant
Cash and investments - beginning	\$ (62,527)	\$ 2,968	\$ (62,855)	\$ (8,481)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	71,360	57,250	63,929	535,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	6,000	-	120	6,938
Total receipts	71,360	63,250	63,929	535,120	6,938
Disbursements:					
Personal services	66,285	-	81,645	20,946	-
Supplies	-	1,990	-	59,493	-
Other services and charges	-	2,400	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	57,855	-	-	-
Total disbursements	66,285	62,245	81,645	80,439	-
Excess (deficiency) of receipts over disbursements	5,075	1,005	(17,716)	454,681	6,938
Cash and investments - ending	\$ (57,452)	\$ 3,973	\$ (80,571)	\$ 446,200	\$ 6,938

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Fed/Pros Asset Forfeiture Fund	ARP Corona Local Fiscal Recovr	Clerk Odyssey Grant Fund	CHINS - Child In Need Of Serv	Interpreter Grant (Drug/Alch)
Cash and investments - beginning	\$ 23,310	\$ 4,295,677	\$ 4,781	\$ 840,326	\$ 4,667
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,295,677	-	664,448	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	2,750
Total receipts	-	4,295,677	-	664,448	2,750
Disbursements:					
Personal services	-	-	-	437,781	9,155
Supplies	-	-	-	28,844	-
Other services and charges	-	25,000	-	129,519	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	13,604	-	-	3,970	-
Total disbursements	13,604	25,000	-	600,114	9,155
Excess (deficiency) of receipts over disbursements	(13,604)	4,270,677	-	64,334	(6,405)
Cash and investments - ending	\$ 9,706	\$ 8,566,354	\$ 4,781	\$ 904,660	\$ (1,738)

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	ILHDTA - Excess Funds	Local Health Main Fund -EXCESS	Public Hlth Preparedness Base	Immunization Grant 2021-2022	Problem Solving Court-Comm Cor
Cash and investments - beginning	\$ 27,523	\$ 22,468	\$ (5,178)	\$ -	\$ 10,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	31,497	39,340	8,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	31,497	39,340	8,000
Disbursements:					
Personal services	-	-	-	5,104	-
Supplies	-	-	3,099	4,612	-
Other services and charges	-	-	29,857	29,624	10,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	32,956	39,340	10,000
Excess (deficiency) of receipts over disbursements	-	-	(1,459)	-	(2,000)
Cash and investments - ending	\$ 27,523	\$ 22,468	\$ (6,637)	\$ -	\$ 8,000

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Railroad Grade Crossing Grant	EEDMA Grant-Prosecutor	Local Road and Bridge Matchin	Justice Partners Addiction Res	Immunization Grant 2020/2021
Cash and investments - beginning	\$ -	\$ 47,889	\$ 4,452	\$ 92,013	\$ (27,225)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	43,525	-	983,241	-	148,410
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	360,000	-	-
Total receipts	43,525	-	1,343,241	-	148,410
Disbursements:					
Personal services	-	-	-	1,650	116,594
Supplies	-	-	-	2,806	11,645
Other services and charges	-	-	-	73,461	840
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,343,241	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	1,343,241	77,917	129,079
Excess (deficiency) of receipts over disbursements	43,525	-	-	(77,917)	19,331
Cash and investments - ending	\$ 43,525	\$ 47,889	\$ 4,452	\$ 14,096	\$ (7,894)

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Community Corrections Grant-A	2022 Residential WK Release	Law Enforcement Training Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 31,382,999
Receipts:				
Taxes	-	-	-	90,267,958
Licenses and permits	-	-	-	21,776
Intergovernmental receipts	626,964	183,184	42,450	21,408,110
Charges for services	-	-	-	3,986,817
Fines and forfeits	-	-	-	960,963
Other receipts	-	-	-	20,900,677
Total receipts	<u>626,964</u>	<u>183,184</u>	<u>42,450</u>	<u>137,546,301</u>
Disbursements:				
Personal services	425,464	166,000	-	19,025,884
Supplies	14,500	6,000	-	1,071,306
Other services and charges	187,000	11,184	-	9,787,633
Debt service - principal and interest	-	-	-	1,503,448
Capital outlay	-	-	-	2,007,619
Other disbursements	-	-	25,390	94,449,322
Total disbursements	<u>626,964</u>	<u>183,184</u>	<u>25,390</u>	<u>127,845,212</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>17,060</u>	<u>9,701,089</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,060</u>	<u>\$ 41,084,088</u>

OTHER INFORMATION

JACKSON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,679,520</u>	<u>\$ 249,605</u>

JACKSON COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Jackson County Building Corporation	Courthouse Lease/Rental Payment	\$ 415,300	1/15/2022	1/15/2040
Jackson County Building Corporation	Judicial Center Lease/Rental Payment	<u>816,000</u>	7/15/2019	7/15/2042
Total governmental activities		<u>1,231,300</u>		
Total of annual lease payments		<u>\$ 1,231,300</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Bond Series 2019	\$ 260,000	\$ 260,000
General obligation bonds	General Obligation Bond Series 2022	<u>3,519,000</u>	<u>510,000</u>
Total governmental activities		<u>3,779,000</u>	<u>770,000</u>
Totals		<u>\$ 3,779,000</u>	<u>\$ 770,000</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/>.