

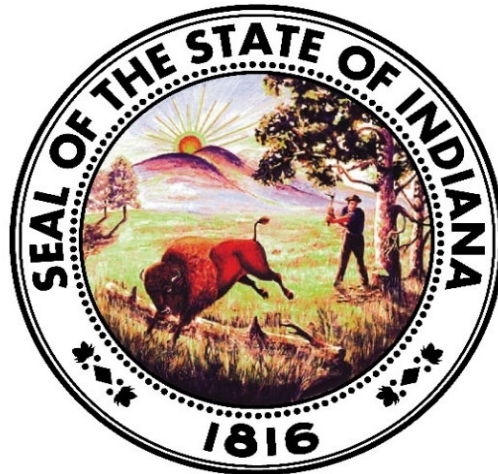
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AUDIT REPORT

OF

JENNINGS COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**  
06/20/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tessia Salsman Kitty Shepherd (interim) Sarah Abel	01-01-22 to 08-01-22 08-02-22 to 08-14-22 08-15-22 to 12-31-23
County Treasurer	Tina Brison	01-01-22 to 12-31-23
Clerk of the Circuit Court	Amy Thompson	01-01-22 to 12-31-23
County Sheriff	William K. Freeman	01-01-22 to 12-31-23
County Recorder	Mary Dorsett Kilgore	01-01-22 to 12-31-23
President of the Board of County Commissioners	Matt Sporleder	01-01-22 to 12-31-23
President of the County Council	Tina M. Ellis	01-01-22 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JENNINGS COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Jennings County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 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, Schedule of Leases and Debt, and Schedule of Capital Assets, 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 17, 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 17, 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.

JENNINGS 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
Jury Fee	\$ 17,823	\$ 1,391	\$ -	\$ 19,214
County General	3,482,607	9,985,462	9,847,925	3,620,144
Accident Report	2,109	2,575	361	4,323
Animal Control	475	-	-	475
CEDIT County share	1,091,884	1,099,326	761,581	1,429,629
City & Town Court Cost	65,813	5,023	-	70,836
Clerks Record Perpetuation	92,604	13,835	365	106,074
State Welfare Excise	2	-	-	2
Nonreverting Prisoner Reim	22,774	4,975	2,480	25,269
Sales Disclosure Local	12,658	7,430	44	20,044
Covered Bridge	52,003	3,700	-	55,703
Cumulative Court House	117,109	90,631	84,157	123,583
Jennings Drug Free Community	75,185	20,994	7,078	89,101
Electronic Map Generation	2,000	-	-	2,000
Emergency Manage Non-Revert	24,897	18,800	4,899	38,798
Jennings County LEPC	18,780	3,662	10,727	11,715
Security Protection	32,094	4,295	1,972	34,417
Firearms Training	1,315	22,360	4,302	19,373
Health	326,110	291,655	269,451	348,314
JC Landfill Closure	10,148	-	-	10,148
Local Road & Street	671,215	542,293	534,544	678,964
LOIT Public Safety-Co. Share	2,671,609	3,990,790	3,583,633	3,078,766
Inmate Med Care Reimbursement	7,451	1,099	-	8,550
Misdemeanor Fund	115,708	17,015	-	132,723
Highway	750,231	2,782,872	2,735,598	797,505
MVH Restricted	1,834,221	2,681,032	2,397,896	2,117,357
County Park Non-Reverting	190,222	105,226	98,900	196,548
Local Rainy Day	2,674,430	-	1,524,718	1,149,712
Recorders Perpetuation	237,873	74,754	11,373	301,254
Riverboat	540,400	116,969	-	657,369
Sex & Violent Offender Admin	17,824	1,670	4,962	14,532
Superior Supplemental Public D	40,911	13,147	-	54,058
Surplus Tax	66,063	80,522	80,919	65,666
Surveyors Corner Perpetuation	133,754	21,475	-	155,229
Tax Sale Costs	20,700	30,242	29,308	21,634
Tax Sale Redemption	42,631	141,983	173,916	10,698
Tax Sale Surplus	972,571	705,228	1,232,853	444,946
IN Local Health Dept Trust	19,490	18,464	2,122	35,832
Vehicle Inspection	2,704	1,150	-	3,854
Victim Of Crime Assistance	9,324	-	-	9,324
Child Abuse Prevention	15	-	-	15
GAL/CASA	-	38,467	27,292	11,175
Elected Officials Training	17,790	4,295	150	21,935
Interstate Probation Fee	11,160	1,715	-	12,875
E911 - General	531,716	598,615	484,030	646,301
Juvenile Probation	50,732	1,945	4,850	47,827
Circuit Adult Probation	150,265	119,836	57,433	212,668
Supple Juvenile Probation Svs	19,870	650	-	20,520
Alternate Dispute Resolution	3,400	3,320	3,916	2,804
Equitable Share Law Enforcement	66	-	-	66
Sheriff Drug Free	116	-	-	116
Recycle Center	382,627	118,219	36,884	463,962
Public Health Preparedness Co	2,029	20,833	20,833	2,029
Sheriff Continuing Education	6,361	2,074	-	8,435
Wth Web Feature Service	2,000	-	-	2,000
The County Donation Fund	-	630	-	630
Courthouse Security Grant	45	-	-	45
County Original TIF	384,631	156,461	60,257	480,835
United Way	1,599	1,068	586	2,081
Insurance Deductions	27,493	416,167	243,223	200,437
Payroll - Child Support	-	59,638	59,583	55
Payroll Federal Tax	-	561,891	561,891	-
Payroll FICA	-	468,498	468,498	-
Payroll County Tax Withholding	-	172,546	158,664	13,882
Payroll State Tax Withholding	-	235,481	216,732	18,749
Uniforms	773	200	-	973
Garnishments	-	8,917	8,917	-
Sheriff's Retirement	5,868	47,233	32,563	20,538
Settlement	-	27,664,656	27,664,098	558
County Wheel Tax	155	-	-	155
Surtax	1,850	26	30	1,846
CVET	24,673	201,696	201,696	24,673
Mutc Sewer	9,606	-	-	9,606
Financial Institution Tax	37,923	201,574	201,574	37,923
LIT - Property Tax Relief	131,470	1,465,454	1,452,094	144,830
State Fines & Forfeitures	4,363	25,964	26,827	3,500
Infraction Judgement Fines	484	4,484	4,041	927

JENNINGS 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
Overweight Vehicles Fines	-	12	-	12
Death Benefit	165	1,535	1,575	125
Sales Disclosure Fees State	690	7,430	6,600	1,520
Coroners Continuing Education	149	2,455	1,924	680
Interstate Compact Fees	-	63	-	63
Mortgage Recording State	278	2,470	2,278	470
Sex & Violent Offender State	6	186	189	3
Child Restraint Fee	50	100	150	-
Inheritance Tax	6	-	-	6
Education Plate Fee	2,888	300	-	3,188
Riverboat Revenue Sharing	-	155,364	143,996	11,368
Innkeepers Tax	24,175	27,239	29,000	22,414
LIT Certified Shares	-	5,839,806	5,839,806	-
LIT Public Safety	-	5,839,806	5,839,806	-
LIT Economic Development	-	1,459,951	1,459,951	-
Title IV-D Incentive Fund	183,762	13,684	5,510	191,936
Title IV-E	-	2,211	-	2,211
Prosecutor IV-D Incentive Fund	112,748	20,582	7,117	126,213
Clerk IV-D Incentive Fund	149,802	13,684	11,816	151,670
Commissary Supplemental Non-Rev	6,772	24,000	29,571	1,201
Reassessment	206,643	328,186	410,215	124,614
Prosecutor Forfeiture	61,210	2,523	-	63,733
Opioid Restricted	-	156,918	-	156,918
Opioid Unrestricted	-	38,104	-	38,104
Superior Adult Probation	50	-	-	50
Supple Circuit Probation Serv	98,516	22,387	85,543	35,360
Commissioner Sale	31,350	-	-	31,350
Donations Sheriff	5,789	148	-	5,937
2013 RDC TIF Bond Debt Reserve	41,824	-	-	41,824
2013 RDC TIF Bond Debt Service	29,568	-	29,568	-
2016 GO Bond Debt Service Paym	74,017	-	-	74,017
Corp Debt Service	2,528	-	-	2,528
Corp Police Pension	4,732	-	-	4,732
Corporation General	8,155	-	-	8,155
Fairgrounds Non-Revert	13,565	21,777	35,342	-
Sharps Fund	100	100	-	200
Circuit Supplemental Public	58,975	-	-	58,975
Deferral Fee	37,296	1,870	4,640	34,526
Court Security	1,565	180	-	1,745
APC Unsafe Bldg Fund/Nonrevert	85,889	15,819	43,083	58,625
Transportation	629	63	-	692
Law Enforcement Continuing Ed	47,325	2,725	2,669	47,381
Law Enforcement	28,397	-	3,368	25,029
Operation Pull Over/C.H.I.R.P	92	-	-	92
Local DNR Law Enforcement	1,901	1,000	833	2,068
2013 RDC TIF Bond Project	91,816	-	-	91,816
NV Redevelopment - CR350N	19,773	-	-	19,773
Home Detention Fees	2,754	-	-	2,754
Transfer Fee	36,148	14,250	-	50,398
Alcohol & Drug	211,288	32,627	22,640	221,275
Rescue 20 - FEMA	585	-	-	585
Paramedic Training	31,656	5,315	4,800	32,171
Health Maintenance	27,714	33,139	13,180	47,673
Health Assessment Incentive	1,000	-	-	1,000
Public Defender Services	701,858	178,657	87,020	793,495
November 2011 Certificate Sale	1,285	-	-	1,285
Sheriff Forfeiture	87,790	4,353	63,063	29,080
Community Service	30,548	3,387	-	33,935
Pretrial Diversion	99,455	41,410	31,110	109,755
Campbell Sewer Lien	1	-	-	1
2020 Go Bond Project Fund	1,092,039	-	181,472	910,567
2020 GO Bond Debt Service Paym	145,508	340,995	328,320	158,183
CSL Reserve Program	338	5,065	3,520	1,883
Ceraland	687	-	-	687
PHI Cares	-	3,343	3,308	35
Payroll - AFLAC	16,707	49,649	58,823	7,533
Payroll - Boston	2,905	11,942	11,441	3,406
Payroll - Liberty National	1,278	18,843	18,937	1,184
457 Retirement	15,195	317,478	306,468	26,205
Payroll Medicare	-	109,569	109,569	-
SC Garnishee Service Fee	670	-	-	670
Forest Restor/State Fund	-	4,730	-	4,730
Classified Forrest	389	-	-	389
93.074 Ebola Supplemental Fund	47	-	-	47
Cumulative Bridge	846,365	415,878	120,378	1,141,865
Health - Covid Vaccine	-	108,252	-	108,252
COVID Testing Site & Vaccines	-	2,281	2,281	-

JENNINGS 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
Bridge Inspection Grant - 2019	61,364	5,320	12,500	54,184
O&M Ave/Brownstown Rd - 2021	221,372	132,744	207,784	146,332
Bridge #76 Eng/Construct 2016	592,302	99,639	58,610	633,331
Bridge #2 Grant - 2019	26,080	41,500	30,560	37,020
Bridge #66 Grant - 2019	149,245	42,757	48,370	143,632
Bridge #39 Grant - 2019	60,897	147,298	77,633	130,562
Bridge #44 Grant - 2019	135,502	(6,154)	35,300	94,048
Bridge #29 Grant - 2021	72,708	71,727	55,648	88,787
ARP Coronavirus LFR Fund	2,693,600	2,693,600	-	5,387,200
Health Disparities Grant	-	10,000	13,200	(3,200)
AKC Reunite Grant	-	15,000	14,486	514
Interpreter Grant	2,508	-	462	2,046
FEMA Disaster Fund	27,804	-	-	27,804
2008 IN Natural Disaster	146	-	-	146
Local Rd & Brge Matching Grant	412,779	834,492	962,700	284,571
Vest Grant	-	8,733	1,483	7,250
EEDMA Grant	1,889	-	-	1,889
Railroad Grade Crossing Grant	-	21,600	21,600	-
IHCDA REHAB PROJECT	-	5,416	5,416	-
SIM Opioid Grant	131,488	-	15,800	115,688
CBDG Covid-19 Phase III Grant	-	62,616	62,616	-
2022 Family Recovery Court	-	83,143	37,157	45,986
Courthouse Clock Fund	-	468	-	468
After Settlement Collections	922,729	706,795	922,729	706,795
Commissary	346,863	727,356	769,553	304,666
Inmate Trust 1	9,668	-	363	9,305
Inmate Trust 2	91,297	645,328	653,952	82,673
Sheriff's Donation	2,325	3,375	3,562	2,138
Odyssey	911,143	1,729,535	1,811,907	828,771
Patel	52,513	72	-	52,585
Child Support	9,282	324,117	328,041	5,358
Tourism	36,799	29,000	26,909	38,890
Totals	<u>\$ 30,036,511</u>	<u>\$ 79,643,916</u>	<u>\$ 76,941,967</u>	<u>\$ 32,738,460</u>

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

JENNINGS COUNTY  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

*Taxes.* Amounts received from one or more of the following: property tax, 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.

JENNINGS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

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

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

JENNINGS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

JENNINGS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

JENNINGS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

*C. Additional Pension Plan*

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

**Note 7. Negative Receipts and Disbursements**

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of correcting an error for an amount receipted during 2021 in the Bridge #29 Grant - 2019 fund that was reversed out during the current audit period. The correct amount was receipted in during the current audit period. The net difference of the reversing entry and the corrected entry resulted in the negative receipt total for the fund for the current audit period.

**Note 8. Cash Balance Deficits**

The financial statement contains one fund with a deficit in cash. This is a result of the fund being set up for a reimbursable grant. The reimbursements for expenditures made by the County were not received by December 31, 2022.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	Jury Fee	County General	Accident Report	Animal Control	CEDIT County share	City & Town Court Cost
Cash and investments - beginning	\$ 17,823	\$ 3,482,607	\$ 2,109	\$ 475	\$ 1,091,884	\$ 65,813
Receipts:						
Taxes	-	7,947,059	-	-	-	-
Licenses and permits	-	112,687	-	-	-	-
Intergovernmental receipts	-	18,799	-	-	-	-
Charges for services	-	942,197	-	-	-	-
Fines and forfeits	-	111,651	-	-	-	-
Other receipts	1,391	853,069	2,575	-	1,099,326	5,023
Total receipts	1,391	9,985,462	2,575	-	1,099,326	5,023
Disbursements:						
Personal services	-	6,765,970	-	-	761,581	-
Supplies	-	227,727	-	-	-	-
Other services and charges	-	2,756,995	361	-	-	-
Debt service - principal and interest	-	8,159	-	-	-	-
Capital outlay	-	89,074	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	9,847,925	361	-	761,581	-
Excess (deficiency) of receipts over (under) disbursements	1,391	137,537	2,214	-	337,745	5,023
Cash and investments - ending	\$ 19,214	\$ 3,620,144	\$ 4,323	\$ 475	\$ 1,429,629	\$ 70,836

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

	Clerks Record Perpetuation	State Welfare Excise	Nonreverting Prisoner Reim	Sales Disclosure Local	Covered Bridge	Cumulative Court House
Cash and investments - beginning	\$ 92,604	\$ 2	\$ 22,774	\$ 12,658	\$ 52,003	\$ 117,109
Receipts:						
Taxes	-	-	-	-	-	90,631
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,835	-	4,975	7,430	3,700	-
Total receipts	13,835	-	4,975	7,430	3,700	90,631
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	365	-	2,480	44	-	84,157
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	365	-	2,480	44	-	84,157
Excess (deficiency) of receipts over (under) disbursements	13,470	-	2,495	7,386	3,700	6,474
Cash and investments - ending	\$ 106,074	\$ 2	\$ 25,269	\$ 20,044	\$ 55,703	\$ 123,583

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

	Jennings Drug Free Community	Electronic Map Generation	Emergency Manage Non-Revert	Jennings County LEPC	Security Protection	Firearms Training
Cash and investments - beginning	\$ 75,185	\$ 2,000	\$ 24,897	\$ 18,780	\$ 32,094	\$ 1,315
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,994	-	18,800	3,662	4,295	22,360
Total receipts	20,994	-	18,800	3,662	4,295	22,360
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	672	-
Other services and charges	7,078	-	4,899	10,727	1,300	4,302
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,078	-	4,899	10,727	1,972	4,302
Excess (deficiency) of receipts over (under) disbursements	13,916	-	13,901	(7,065)	2,323	18,058
Cash and investments - ending	\$ 89,101	\$ 2,000	\$ 38,798	\$ 11,715	\$ 34,417	\$ 19,373

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

	Health	JC Landfill Closure	Local Road & Street	LOIT Public Safety-Co. Share	Inmate Med Care Reimbursement	Misdemeanant Fund
Cash and investments - beginning	\$ 326,110	\$ 10,148	\$ 671,215	\$ 2,671,609	\$ 7,451	\$ 115,708
Receipts:						
Taxes	239,392	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	403,929	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	52,263	-	138,364	3,990,790	1,099	17,015
Total receipts	291,655	-	542,293	3,990,790	1,099	17,015
Disbursements:						
Personal services	260,307	-	-	2,474,642	-	-
Supplies	1,326	-	202,197	211,443	-	-
Other services and charges	7,818	-	332,347	712,008	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	185,540	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	269,451	-	534,544	3,583,633	-	-
Excess (deficiency) of receipts over (under) disbursements	22,204	-	7,749	407,157	1,099	17,015
Cash and investments - ending	\$ 348,314	\$ 10,148	\$ 678,964	\$ 3,078,766	\$ 8,550	\$ 132,723

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

	Highway	MVH Restricted	County Park Non-Reverting	Local Rainy Day	Recorders Perpetuation	Riverboat
Cash and investments - beginning	\$ 750,231	\$ 1,834,221	\$ 190,222	\$ 2,674,430	\$ 237,873	\$ 540,400
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,677,572	1,672,679	-	-	-	113
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,105,300	1,008,353	105,226	-	74,754	116,856
Total receipts	2,782,872	2,681,032	105,226	-	74,754	116,969
Disbursements:						
Personal services	1,208,856	371,753	-	21,229	10,021	-
Supplies	277,693	299,417	-	56,793	-	-
Other services and charges	139,825	323,439	88,900	446,696	1,352	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	100,871	57,458	-	1,000,000	-	-
Other disbursements	1,008,353	1,345,829	10,000	-	-	-
Total disbursements	2,735,598	2,397,896	98,900	1,524,718	11,373	-
Excess (deficiency) of receipts over (under) disbursements	47,274	283,136	6,326	(1,524,718)	63,381	116,969
Cash and investments - ending	\$ 797,505	\$ 2,117,357	\$ 196,548	\$ 1,149,712	\$ 301,254	\$ 657,369

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

	Sex & Violent Offender Admin	Superior Supplemental Public D	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Costs	Tax Sale Redemption
Cash and investments - beginning	\$ 17,824	\$ 40,911	\$ 66,063	\$ 133,754	\$ 20,700	\$ 42,631
Receipts:						
Taxes	-	-	80,522	-	30,242	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,670	13,147	-	21,475	-	141,983
Total receipts	1,670	13,147	80,522	21,475	30,242	141,983
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,962	-	80,919	-	29,308	173,916
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,962	-	80,919	-	29,308	173,916
Excess (deficiency) of receipts over (under) disbursements	(3,292)	13,147	(397)	21,475	934	(31,933)
Cash and investments - ending	\$ 14,532	\$ 54,058	\$ 65,666	\$ 155,229	\$ 21,634	\$ 10,698

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

	Tax Sale Surplus	IN Local Health Dept Trust	Vehicle Inspection	Victim Of Crime Assistance	Child Abuse Prevention	GAL/CASA
Cash and investments - beginning	\$ 972,571	\$ 19,490	\$ 2,704	\$ 9,324	\$ 15	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	705,228	18,464	1,150	-	-	38,467
Total receipts	705,228	18,464	1,150	-	-	38,467
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,232,853	2,122	-	-	-	27,292
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,232,853	2,122	-	-	-	27,292
Excess (deficiency) of receipts over (under) disbursements	(527,625)	16,342	1,150	-	-	11,175
Cash and investments - ending	\$ 444,946	\$ 35,832	\$ 3,854	\$ 9,324	\$ 15	\$ 11,175

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

	Elected Officials Training	Interstate Probation Fee	E911 - General	Juvenile Probation	Circuit Adult Probation	Supple Juvenile Probation Svs
Cash and investments - beginning	\$ 17,790	\$ 11,160	\$ 531,716	\$ 50,732	\$ 150,265	\$ 19,870
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,295	1,715	598,615	1,945	119,836	650
Total receipts	4,295	1,715	598,615	1,945	119,836	650
Disbursements:						
Personal services	-	-	237,867	-	19,758	-
Supplies	-	-	7,760	-	13,569	-
Other services and charges	150	-	238,403	4,850	23,513	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	593	-
Other disbursements	-	-	-	-	-	-
Total disbursements	150	-	484,030	4,850	57,433	-
Excess (deficiency) of receipts over (under) disbursements	4,145	1,715	114,585	(2,905)	62,403	650
Cash and investments - ending	\$ 21,935	\$ 12,875	\$ 646,301	\$ 47,827	\$ 212,668	\$ 20,520

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

	Alternate Dispute Resolution	Equitable Share Law Enforcement	Sheriff Drug Free	Recycle Center	Public Health Preparedness Co	Sheriff Continuing Education
Cash and investments - beginning	\$ 3,400	\$ 66	\$ 116	\$ 382,627	\$ 2,029	\$ 6,361
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,320	-	-	118,219	20,833	2,074
Total receipts	3,320	-	-	118,219	20,833	2,074
Disbursements:						
Personal services	-	-	-	35,813	20,833	-
Supplies	-	-	-	-	-	-
Other services and charges	3,916	-	-	1,071	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,916	-	-	36,884	20,833	-
Excess (deficiency) of receipts over (under) disbursements	(596)	-	-	81,335	-	2,074
Cash and investments - ending	\$ 2,804	\$ 66	\$ 116	\$ 463,962	\$ 2,029	\$ 8,435

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

	With Web Feature Service	The County Donation Fund	Courthouse Security Grant	County Original TIF	United Way	Insurance Deductions
Cash and investments - beginning	\$ 2,000	\$ -	\$ 45	\$ 384,631	\$ 1,599	\$ 27,493
Receipts:						
Taxes	-	-	-	156,461	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	630	-	-	1,068	416,167
Total receipts	-	630	-	156,461	1,068	416,167
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	34,944	-	-
Debt service - principal and interest	-	-	-	25,313	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	586	243,223
Total disbursements	-	-	-	60,257	586	243,223
Excess (deficiency) of receipts over (under) disbursements	-	630	-	96,204	482	172,944
Cash and investments - ending	\$ 2,000	\$ 630	\$ 45	\$ 480,835	\$ 2,081	\$ 200,437

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

	Payroll - Child Support	Payroll Federal Tax	Payroll FICA	Payroll County Tax Withholding	Payroll State Tax Withholding	Uniforms
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 773
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	59,638	561,891	468,498	172,546	235,481	200
Total receipts	59,638	561,891	468,498	172,546	235,481	200
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	59,583	561,891	468,498	158,664	216,732	-
Total disbursements	59,583	561,891	468,498	158,664	216,732	-
Excess (deficiency) of receipts over (under) disbursements	55	-	-	13,882	18,749	200
Cash and investments - ending	\$ 55	\$ -	\$ -	\$ 13,882	\$ 18,749	\$ 973

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

	Garnishments	Sheriff's Retirement	Settlement	County Wheel Tax	Surtax	CVET
Cash and investments - beginning	\$ -	\$ 5,868	\$ -	\$ 155	\$ 1,850	\$ 24,673
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	14,670	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,917	32,563	27,664,656	-	26	201,696
Total receipts	8,917	47,233	27,664,656	-	26	201,696
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	27,664,098	-	30	201,696
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,917	32,563	-	-	-	-
Total disbursements	8,917	32,563	27,664,098	-	30	201,696
Excess (deficiency) of receipts over (under) disbursements	-	14,670	558	-	(4)	-
Cash and investments - ending	\$ -	\$ 20,538	\$ 558	\$ 155	\$ 1,846	\$ 24,673

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

	Mutc Sewer	Financial Institution Tax	LIT - Property Tax Relief	State Fines & Forfeitures	Infraction Judgement Fines	Overweight Vehicles Fines
Cash and investments - beginning	\$ 9,606	\$ 37,923	\$ 131,470	\$ 4,363	\$ 484	\$ -
Receipts:						
Taxes	-	-	1,465,454	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	120	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	201,574	-	25,844	4,484	12
Total receipts	-	201,574	1,465,454	25,964	4,484	12
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	201,574	1,452,094	26,827	1,992	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,049	-
Total disbursements	-	201,574	1,452,094	26,827	4,041	-
Excess (deficiency) of receipts over (under) disbursements	-	-	13,360	(863)	443	12
Cash and investments - ending	\$ 9,606	\$ 37,923	\$ 144,830	\$ 3,500	\$ 927	\$ 12

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

	Death Benefit	Sales Disclosure Fees State	Coroners Continuing Education	Interstate Compact Fees	Mortgage Recording State	Sex & Violent Offender State
Cash and investments - beginning	\$ 165	\$ 690	\$ 149	\$ -	\$ 278	\$ 6
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,535	7,430	2,455	63	2,470	186
Total receipts	1,535	7,430	2,455	63	2,470	186
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	2,640	846	-	1,018	156
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,575	3,960	1,078	-	1,260	33
Total disbursements	1,575	6,600	1,924	-	2,278	189
Excess (deficiency) of receipts over (under) disbursements	(40)	830	531	63	192	(3)
Cash and investments - ending	\$ 125	\$ 1,520	\$ 680	\$ 63	\$ 470	\$ 3

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

	Child Restraint Fee	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax	LIT Certified Shares
Cash and investments - beginning	\$ 50	\$ 6	\$ 2,888	\$ -	\$ 24,175	\$ -
Receipts:						
Taxes	-	-	-	-	2,850	5,839,806
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	100	-	300	155,364	24,389	-
Total receipts	100	-	300	155,364	27,239	5,839,806
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	100	-	-	143,996	29,000	5,839,806
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	50	-	-	-	-	-
Total disbursements	150	-	-	143,996	29,000	5,839,806
Excess (deficiency) of receipts over (under) disbursements	(50)	-	300	11,368	(1,761)	-
Cash and investments - ending	\$ -	\$ 6	\$ 3,188	\$ 11,368	\$ 22,414	\$ -

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

	LIT Public Safety	LIT Economic Development	Title IV-D Incentive Fund	Title IV-E	Prosecutor IV-D Incentive Fund	Clerk IV-D Incentive Fund
Cash and investments - beginning	\$ -	\$ -	\$ 183,762	\$ -	\$ 112,748	\$ 149,802
Receipts:						
Taxes	5,839,806	1,459,951	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	3,426	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	13,684	2,211	17,156	13,684
Total receipts	5,839,806	1,459,951	13,684	2,211	20,582	13,684
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,839,806	1,459,951	5,510	-	7,117	11,816
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,839,806	1,459,951	5,510	-	7,117	11,816
Excess (deficiency) of receipts over (under) disbursements	-	-	8,174	2,211	13,465	1,868
Cash and investments - ending	\$ -	\$ -	\$ 191,936	\$ 2,211	\$ 126,213	\$ 151,670

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

	Commissary Supplemental Non-Rev	Reassessment	Prosecutor Forfeiture	Opioid Restricted	Opioid Unrestricted	Superior Adult Probation
Cash and investments - beginning	\$ 6,772	\$ 206,643	\$ 61,210	\$ -	\$ -	\$ 50
Receipts:						
Taxes	-	124,853	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	24,000	203,333	2,523	156,918	38,104	-
Total receipts	24,000	328,186	2,523	156,918	38,104	-
Disbursements:						
Personal services	29,571	27,527	-	-	-	-
Supplies	-	80,029	-	-	-	-
Other services and charges	-	99,590	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	203,069	-	-	-	-
Total disbursements	29,571	410,215	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(5,571)	(82,029)	2,523	156,918	38,104	-
Cash and investments - ending	\$ 1,201	\$ 124,614	\$ 63,733	\$ 156,918	\$ 38,104	\$ 50

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

	Supple Circuit Probation Serv	Commissioner Sale	Donations Sheriff	2013 RDC TIF Bond Debt Reserve	2013 RDC TIF Bond Debt Service	2016 GO Bond Debt Service Paym
Cash and investments - beginning	\$ 98,516	\$ 31,350	\$ 5,789	\$ 41,824	\$ 29,568	\$ 74,017
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,387	-	148	-	-	-
Total receipts	22,387	-	148	-	-	-
Disbursements:						
Personal services	73,028	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	12,515	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	29,568	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	85,543	-	-	-	29,568	-
Excess (deficiency) of receipts over (under) disbursements	(63,156)	-	148	-	(29,568)	-
Cash and investments - ending	\$ 35,360	\$ 31,350	\$ 5,937	\$ 41,824	\$ -	\$ 74,017

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

	Corp Debt Service	Corp Police Pension	Corporation General	Fairgrounds Non-Revert	Sharps Fund	Circuit Supplemental Public
Cash and investments - beginning	\$ 2,528	\$ 4,732	\$ 8,155	\$ 13,565	\$ 100	\$ 58,975
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	4,250	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	17,527	100	-
Total receipts	-	-	-	21,777	100	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	35,342	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	35,342	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(13,565)	100	-
Cash and investments - ending	\$ 2,528	\$ 4,732	\$ 8,155	\$ -	\$ 200	\$ 58,975

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

	Deferral Fee	Court Security	APC Unsafe Bldg Fund/Nonrevert	Transportation	Law Enforcement Continuing Ed	Law Enforcement
Cash and investments - beginning	\$ 37,296	\$ 1,565	\$ 85,889	\$ 629	\$ 47,325	\$ 28,397
Receipts:						
Taxes	-	-	5,419	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,870	180	10,400	63	2,725	-
Total receipts	1,870	180	15,819	63	2,725	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,640	-	43,083	-	2,669	3,368
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,640	-	43,083	-	2,669	3,368
Excess (deficiency) of receipts over (under) disbursements	(2,770)	180	(27,264)	63	56	(3,368)
Cash and investments - ending	\$ 34,526	\$ 1,745	\$ 58,625	\$ 692	\$ 47,381	\$ 25,029

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

	Operation Pull Over/C.H.I.R.P	Local DNR Law Enforcement	2013 RDC TIF Bond Project	NV Redevelopment - CR350N	Home Detention Fees	Transfer Fee
Cash and investments - beginning	\$ 92	\$ 1,901	\$ 91,816	\$ 19,773	\$ 2,754	\$ 36,148
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,000	-	-	-	14,250
Total receipts	-	1,000	-	-	-	14,250
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	833	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	833	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	167	-	-	-	14,250
Cash and investments - ending	\$ 92	\$ 2,068	\$ 91,816	\$ 19,773	\$ 2,754	\$ 50,398

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

	Alcohol & Drug	Rescue 20 - FEMA	Paramedic Training	Health Maintenance	Health Assessment Incentive	Public Defender Services
Cash and investments - beginning	\$ 211,288	\$ 585	\$ 31,656	\$ 27,714	\$ 1,000	\$ 701,858
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	32,627	-	5,315	33,139	-	178,657
Total receipts	32,627	-	5,315	33,139	-	178,657
Disbursements:						
Personal services	-	-	-	-	-	129
Supplies	-	-	-	-	-	29
Other services and charges	22,640	-	4,800	13,180	-	86,862
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	22,640	-	4,800	13,180	-	87,020
Excess (deficiency) of receipts over (under) disbursements	9,987	-	515	19,959	-	91,637
Cash and investments - ending	\$ 221,275	\$ 585	\$ 32,171	\$ 47,673	\$ 1,000	\$ 793,495

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

	November 2011 Certificate Sale	Sheriff Forfeiture	Community Service	Pretrial Diversion	Campbell Sewer Lien	2020 Go Bond Project Fund
Cash and investments - beginning	\$ 1,285	\$ 87,790	\$ 30,548	\$ 99,455	\$ 1	\$ 1,092,039
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,353	3,387	41,410	-	-
Total receipts	-	4,353	3,387	41,410	-	-
Disbursements:						
Personal services	-	-	-	30,897	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	63,063	-	213	-	181,472
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	63,063	-	31,110	-	181,472
Excess (deficiency) of receipts over (under) disbursements	-	(58,710)	3,387	10,300	-	(181,472)
Cash and investments - ending	\$ 1,285	\$ 29,080	\$ 33,935	\$ 109,755	\$ 1	\$ 910,567

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

	2020 GO Bond Debt Service Paym	CSL Reserve Program	Ceraland	PHI Cares	Payroll - AFLAC	Payroll - Boston
Cash and investments - beginning	\$ 145,508	\$ 338	\$ 687	\$ -	\$ 16,707	\$ 2,905
Receipts:						
Taxes	340,995	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,065	-	3,343	49,649	11,942
Total receipts	340,995	5,065	-	3,343	49,649	11,942
Disbursements:						
Personal services	-	3,520	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	328,320	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	3,308	58,823	11,441
Total disbursements	328,320	3,520	-	3,308	58,823	11,441
Excess (deficiency) of receipts over (under) disbursements	12,675	1,545	-	35	(9,174)	501
Cash and investments - ending	\$ 158,183	\$ 1,883	\$ 687	\$ 35	\$ 7,533	\$ 3,406

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

	Payroll - Liberty National	457 Retirement	Payroll Medicare	SC Garnishee Service Fee	Forest Restor/State Fund	Classified Forrest
Cash and investments - beginning	\$ 1,278	\$ 15,195	\$ -	\$ 670	\$ -	\$ 389
Receipts:						
Taxes	-	-	-	-	4,730	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	18,843	317,478	109,569	-	-	-
Total receipts	18,843	317,478	109,569	-	4,730	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	18,937	306,468	109,569	-	-	-
Total disbursements	18,937	306,468	109,569	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(94)	11,010	-	-	4,730	-
Cash and investments - ending	\$ 1,184	\$ 26,205	\$ -	\$ 670	\$ 4,730	\$ 389

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

	93.074 Ebola Supplemental Fund	Cumulative Bridge	Health - Covid Vaccine	COVID Testing Site & Vaccines	Bridge Inspection Grant - 2019	O&M Ave/Brownstown Rd - 2021
Cash and investments - beginning	\$ 47	\$ 846,365	\$ -	\$ -	\$ 61,364	\$ 221,372
Receipts:						
Taxes	-	415,878	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	108,252	2,281	5,320	132,744
Total receipts	-	415,878	108,252	2,281	5,320	132,744
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	2,281	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	41,378	-	-	12,500	207,784
Other disbursements	-	79,000	-	-	-	-
Total disbursements	-	120,378	-	2,281	12,500	207,784
Excess (deficiency) of receipts over (under) disbursements	-	295,500	108,252	-	(7,180)	(75,040)
Cash and investments - ending	\$ 47	\$ 1,141,865	\$ 108,252	\$ -	\$ 54,184	\$ 146,332

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

	Bridge #76 Eng/Construct 2016	Bridge #2 Grant 2019	Bridge #66 Grant 2019	Bridge #39 Grant 2019	Bridge #44 Grant 2019	Bridge #29 Grant 2021
Cash and investments - beginning	\$ 592,302	\$ 26,080	\$ 149,245	\$ 60,897	\$ 135,502	\$ 72,708
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	99,639	41,500	42,757	147,298	(6,154)	71,727
Total receipts	99,639	41,500	42,757	147,298	(6,154)	71,727
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	58,610	30,560	48,370	77,633	35,300	55,648
Other disbursements	-	-	-	-	-	-
Total disbursements	58,610	30,560	48,370	77,633	35,300	55,648
Excess (deficiency) of receipts over (under) disbursements	41,029	10,940	(5,613)	69,665	(41,454)	16,079
Cash and investments - ending	\$ 633,331	\$ 37,020	\$ 143,632	\$ 130,562	\$ 94,048	\$ 88,787

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

	ARP Coronavirus LFR Fund	Health Disparities Grant	AKC Reunite Grant	Interpreter Grant	FEMA Disaster Fund
Cash and investments - beginning	\$ 2,693,600	\$ -	\$ -	\$ 2,508	\$ 27,804
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,693,600	10,000	15,000	-	-
Total receipts	2,693,600	10,000	15,000	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	13,200	14,486	462	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	13,200	14,486	462	-
Excess (deficiency) of receipts over (under) disbursements	2,693,600	(3,200)	514	(462)	-
Cash and investments - ending	\$ 5,387,200	\$ (3,200)	\$ 514	\$ 2,046	\$ 27,804

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

	2008 IN Natural Disaster	Local Rd & Brge Matching Grant	Vest Grant	EEDMA Grant	Railroad Grade Crossing Grant
Cash and investments - beginning	\$ 146	\$ 412,779	\$ -	\$ 1,889	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	834,492	8,733	-	21,600
Total receipts	-	834,492	8,733	-	21,600
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	962,700	1,483	-	21,600
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	962,700	1,483	-	21,600
Excess (deficiency) of receipts over (under) disbursements	-	(128,208)	7,250	-	-
Cash and investments - ending	\$ 146	\$ 284,571	\$ 7,250	\$ 1,889	\$ -

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

	IHCDA REHAB PROJECT	SIM Opioid Grant	CBDG Covid-19 Phase III Grant	2022 Family Recovery Court	Courthouse Clock Fund
Cash and investments - beginning	\$ -	\$ 131,488	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,416	-	62,616	83,143	468
Total receipts	5,416	-	62,616	83,143	468
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	3,852	-
Other services and charges	5,416	15,800	-	33,305	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	62,616	-	-
Total disbursements	5,416	15,800	62,616	37,157	-
Excess (deficiency) of receipts over (under) disbursements	-	(15,800)	-	45,986	468
Cash and investments - ending	\$ -	\$ 115,688	\$ -	\$ 45,986	\$ 468

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

	After Settlement Collections	Commissary	Inmate Trust 1	Inmate Trust 2	Sheriff's Donation
Cash and investments - beginning	\$ 922,729	\$ 346,863	\$ 9,668	\$ 91,297	\$ 2,325
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	706,795	727,356	-	645,328	3,375
Total receipts	706,795	727,356	-	645,328	3,375
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	922,729	769,553	363	653,952	3,562
Total disbursements	922,729	769,553	363	653,952	3,562
Excess (deficiency) of receipts over (under) disbursements	(215,934)	(42,197)	(363)	(8,624)	(187)
Cash and investments - ending	\$ 706,795	\$ 304,666	\$ 9,305	\$ 82,673	\$ 2,138

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

	Odyssey	Patel	Child Support	Tourism	Totals
Cash and investments - beginning	\$ 911,143	\$ 52,513	\$ 9,282	\$ 36,799	\$ 30,036,511
Receipts:					
Taxes	-	-	-	-	24,044,049
Licenses and permits	-	-	-	-	112,687
Intergovernmental receipts	-	-	-	-	3,773,092
Charges for services	-	-	-	-	964,663
Fines and forfeits	-	-	-	-	111,651
Other receipts	1,729,535	72	324,117	29,000	50,637,774
Total receipts	1,729,535	72	324,117	29,000	79,643,916
Disbursements:					
Personal services	-	-	-	-	12,353,302
Supplies	-	-	-	-	1,382,507
Other services and charges	-	-	-	-	51,318,388
Debt service - principal and interest	-	-	-	-	391,360
Capital outlay	-	-	-	-	2,001,319
Other disbursements	1,811,907	-	328,041	26,909	9,495,091
Total disbursements	1,811,907	-	328,041	26,909	76,941,967
Excess (deficiency) of receipts over (under) disbursements	(82,372)	72	(3,924)	2,091	2,701,949
Cash and investments - ending	\$ 828,771	\$ 52,585	\$ 5,358	\$ 38,890	\$ 32,738,460

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OTHER INFORMATION

JENNINGS 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>\$ 96,541</u>	<u>\$ -</u>

JENNINGS COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Governmental activities:			
General obligation bonds	General Obligation Bond Series 2020	\$ 970,000	\$ 320,000
Revenue bonds	Tax Increment Revenue Bonds Series 2013	260,000	50,000
Notes and Loans Payable	Solar Project	1,437,000	35,000
Notes and Loans Payable	Highway Dump Truck	73,785	36,330
Total governmental activities		<u>2,740,785</u>	<u>441,330</u>
Totals		<u>\$ 2,740,785</u>	<u>\$ 441,330</u>

JENNINGS COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2022

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

	Ending Balance
Governmental activities:	
Land	\$ 490,019
Infrastructure	110,783,217
Buildings	13,321,482
Improvements other than buildings	159,186
Machinery, equipment, and vehicles	<u>9,056,764</u>
Total governmental activities	<u>133,810,668</u>
Total capital assets	<u><u>\$ 133,810,668</u></u>

## OTHER REPORTS

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