

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

EXAMINATION REPORT
OF
JENNINGS COUNTY
JENNINGS COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
02/16/2007

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Edwin B. Judd Janice L. Ramey	01-01-03 to 12-31-06 01-01-07 to 12-31-10
Treasurer	Ruth Ann Horstman	01-01-05 to 12-31-08
Clerk	Janice L. Ramey Ronald E. Bloemer	01-01-03 to 12-31-06 01-01-07 to 12-31-10
Sheriff	Earl L. Taggart Stephan D. Hoppock	01-01-03 to 12-31-06 01-01-07 to 12-31-10
Recorder	Sandra R. Vance Mary E. Hendrix	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the Board of County commissioners	Robert R. Willhite Richard B. Schneider	01-01-05 to 12-31-06 01-01-07 to 12-31-07
President of the County Council	Kenneth W. Pettit Edward Maschino	01-01-05 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF JENNINGS COUNTY, JENNINGS COUNTY, INDIANA

We have examined the financial information presented herein of Jennings County (County), for the period of January 1, 2005 to December 31, 2005. The County's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the County for the year ended December 31, 2005, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

January 25, 2007

JENNINGS COUNTY
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2005

	Cash and Investments		Cash and Investments	
	01-01-05	Receipts	Disbursements	12-31-05
Governmental Funds:				
General	\$ 843,825	\$ 7,279,590	\$ 7,416,572	\$ 706,843
Riverboat Wagering Tax	84,135	233,748	223,577	94,306
County Highway	469,605	2,175,126	2,237,110	407,621
County Health	61,410	236,035	223,188	74,257
Local Road and Street	31,648	297,748	313,325	16,071
Accident Report	932	9,193	9,500	625
Firearms Training	382	4,205	3,526	1,061
Alcohol and Drug Program	14,465	58,572	62,686	10,351
Surveyor's Corner Perpetuation	26,182	8,371	10,310	24,243
Supplemental Adult Probation Services	24,204	63,275	47,516	39,963
Supplemental Juvenile Probation Users	47,324	15,870	18,940	44,254
Recorder's Records Perpetuation	18,513	33,048	35,633	15,928
Local Emergency Planning and Right to Know	3,847	26,649	26,049	4,447
County Sheriff's Donation	204	12,043	12,235	12
Local Health Maintenance	80,424	28,897	47,391	61,930
Sheriff's Commissary	2,304	188,835	185,359	5,780
Special Vehicle Inspection	136	165	236	65
Emergency Telephone System	318,261	542,478	559,057	301,682
County Family and Children	184,175	2,074,563	1,446,461	812,277
Property Reassessment	385,786	94,745	89,834	390,697
County Drug Free Community	23,063	19,133	23,485	18,711
Court Appointed Special Advocate	-	4,678	4,678	-
Water Resource Reservoir	95,000	-	95,000	-
Law Enforcement	22,201	50	10,964	11,287
Operation Pull-Over	6,496	1,550	1,409	6,637
Economic Development Income Tax	181,553	1,377,762	1,391,791	167,524
S.I.S.W.D. Grant	10,303	-	1,410	8,893
Cops Fast Grant	6,842	-	6,842	-
Community Corrections	468	17,492	17,960	-
Covered Bridge	9,952	2,500	3,865	8,587
Supplemental Public Defender	680	31,418	19,723	12,375
Care Initiative	292	9,942	9,942	292
D.A.R.E	37	-	-	37
Animal Control	48,495	106,260	79,862	74,893
Homeland Security	40,865	19,755	58,555	2,065
Children's Psychiatric Residential Treatment	62,463	62,175	41,046	83,592
Equitable Share Law Enforcement	747	-	681	66
Drug Abuse Prevention	39,845	5,699	-	45,544
Adult Probation Superior Court	125,898	48,119	52,180	121,837
Jury Fees	27,341	8,788	21,488	14,641
Deferral Program	16,603	20,030	12,534	24,099
Area Plan Nonreverting	44,436	184,539	163,618	65,357
Law Enforcement Continuing Education	1,222	1,050	43	2,229
Carnegie Library Planning Grant	-	17,160	17,160	-
Court Security	1,624	29,088	30,172	540
Local Law Enforcement Block Grant	-	1,620	1,620	-
4-D Child Support Impact	22,639	-	-	22,639
Clerk's Document Storage Fee	43,363	23,233	13,598	52,998
Criminal Records	331	3,218	3,323	226
Nonreverting Prisoner Reimbursement	35	9,195	9,071	159
Low Income Housing Assistance	5,061	-	5,061	-
Victim's of Crime Assistance	10,684	-	10,684	-
Rainy Day	600,721	697,000	600,000	697,721
Tax Sale Costs	19,654	43,216	41,960	20,910
Pretrial Diversion	10,035	7,520	-	17,555
Transportation	141	-	141	-
Transfer Fee	6,287	8,530	8,826	5,991
Supplemental Circuit Probation Service	5,715	9,739	12,292	3,162
Supplemental Superior Probation Services	2,888	14,926	11,985	5,829
Supplemental Juvenile Probation Services	7,120	6,618	8,163	5,575

The accompanying notes are an integral part of the schedules.

JENNINGS COUNTY
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2005
(Continued)

	Cash and Investments 01-01-05	Receipts	Disbursements	Cash and Investments 12-31-05
Governmental Funds (continued):				
Sales Disclosure Local	4,384	5,400	-	9,784
Bio-Terrorism	22,224	5,720	26,807	1,137
Landfill Closure	10,448	-	-	10,448
Cumulative Bridge	574,745	444,112	217,831	801,026
Park Nonreverting Capital	45,291	47,068	30,765	61,594
Cumulative Courthouse	226,435	104,514	140,929	190,020
Pass-Trough Loan	69,435	24,630	92,292	1,773
Courthouse Bond Redemption	398,999	758,941	773,000	384,940
Muscatatuck Refuge	8,760	17,654	26,414	-
Solid Waste System	4,116	37,082	34,881	6,317
Public Health Preparedness	6,273	63,837	68,735	1,375
RESPECT Grant	863	19,128	19,990	1
Community Service	-	1,733	251	1,482
Tobacco Settlement	-	18,454	-	18,454
Campbell Township Sewer Grant	-	62,874	56,647	6,227
Livescan	-	34,483	34,483	-
Hayden Planning Grant	-	30,000	30,000	-
Interpreter Grant	-	1,000	450	550
Local Emergency Planning Grant	-	8,765	29	8,736
Fiduciary Funds:				
County Treasurer	153,636	25,515,575	25,303,432	365,779
Tax Sale Redemption	124	49,815	49,673	266
Tax Sale Surplus	195,634	185,860	144,917	236,577
Mortgage Fee	-	3,648	1,435	2,213
Tax Increment	-	68,111	35,634	32,477
Innkeepers Tax	26,069	32,503	28,000	30,572
Domestic Violence	4,237	9,969	14,206	-
Inheritance Tax	-	117,630	55,301	62,329
Surplus Tax	3,998	13,608	14,172	3,434
Congressional Interest	8,602	287	470	8,419
Tax Distributions	-	25,969,838	25,969,838	-
Infraction Judgments	2,119	37,890	17,779	22,230
Payroll Withholdings	37,808	2,099,218	2,117,056	19,970
Surplus Dog Tax	-	2,386	2,386	-
Education License Plate Fees	600	1,388	1,894	94
County User Fee	153	2	-	155
Local DNR Law Enforcement	9,250	1,020	8,344	1,926
Coroner's Training and Continuing Education	85	926	468	543
State Sales Disclosure Fee	330	5,400	2,375	3,355
City and Town Court Cost	745	10,082	10,003	824
Fines and Forfeitures	-	16,959	14,706	2,253
Welfare Trust	73,891	79,741	72,019	81,613
County Law Enforcement Continuing Education	16,955	7,426	4,788	19,593
Interstate Compact Fee	-	591	300	291
Mucatatuck Park	671	45,917	46,575	13
EMS Clearing	28,376	305,491	308,752	25,115
Clerk of the Circuit Court	408,415	4,785,053	4,745,033	448,435
Area Plan Commission	50	147,944	143,944	4,050
County Auditor	50	20,785	20,785	50
County Sheriff	9,055	513,510	499,910	22,655
Health Department	53	51,053	51,106	-
County Animal Control	895	6,218	7,013	100
Sheriff's Inmate Trust	14,631	184,983	186,631	12,983
Sheriff's Pension	896,706	164,521	42,948	1,018,279
Congressional Principal	11,476	-	-	11,476
Totals	<u>\$ 7,375,449</u>	<u>\$ 78,315,902</u>	<u>\$ 77,235,034</u>	<u>\$ 8,456,317</u>

The accompanying notes are an integral part of the schedules.

JENNINGS COUNTY
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The County was established under the laws of the State of Indiana. The County provides the following services: public safety (police), highways and streets, sanitation, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

Note 2. Fund Accounting

The County uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied or highway use taxes are received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% 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 become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were 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 statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

JENNINGS COUNTY
NOTES TO FINANCIAL INFORMATION
(Continued)

Note 6. Pension Plans

Single-Employer Defined Benefit Pension Plans

A. County Police Retirement Plan

Plan Description

The primary government contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the primary government'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. 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:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

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

B. County Police Benefit Plan

Plan Description

The primary government contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the primary government'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. 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:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

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

JENNINGS COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Sheriff
Clerk of the Circuit Court
County Animal Control Board
County Auditor
Board of County Commissioners
County Council

JENNINGS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 25, 2007, with Janice L. Ramey, Auditor; Richard B. Schneider, President of the Board of County Commissioners; and Edward Maschino, President of the County Council.