

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

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



**FILED**  
02/16/2007



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COUNTY OFFICIALS

| <u>Office</u>                                     | <u>Official</u>                            | <u>Term</u>                                  |
|---|--|--|
| President of the<br>County Council                | Kenneth W. Pettit<br>Edward Maschino       | 01-01-05 to 12-31-06<br>01-01-07 to 12-31-07 |
| President of the Board of<br>County Commissioners | Robert R. Willhite<br>Richard B. Schneider | 01-01-05 to 12-31-06<br>01-01-07 to 12-31-07 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF JENNINGS COUNTY

We have examined the records of the County Council for the period from January 1, 2005 to December 31, 2005, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Jennings County for the year 2005.

STATE BOARD OF ACCOUNTS

January 25, 2007

COUNTY COUNCIL  
JENNINGS COUNTY  
EXAMINATION RESULT AND COMMENT

ADDITIONAL COURT COSTS ASSESSED BY ORDINANCE

The County Council and the Board of County Commissioners have approved ordinances establishing the following fees to be assessed by the Jennings County Circuit or Superior Courts as costs in addition to costs established by state statute:

1. A \$30 fee is to be assessed against any person convicted of a misdemeanor or felony to be deposited in the Jennings County Courts Security Fund to be used to improve court security.
2. A \$50 fee is to be assessed against any person assigned community service hours (including deferrals, juvenile informal adjustments, and infractions, by the Jennings County Circuit or Superior Courts. The fee is to be deposited in the Jennings County Court Community Service Fund to be used to alleviate the financial burden on the Circuit Court Probation Department and to broaden and improve service provided by this program.

Court costs and fees are set by state statutes as follows:

1. Misdemeanor or felony cases are established by Indiana Code 33-37-4-1 (a) and (b).
2. Infractions by Indiana Code 33-37-4-2.
3. Deferral program fees by Indiana Code 33-37-4-2 (e).
4. Informal adjustment fees by Indiana Code 31-34-8-8.

Fees should only be collected as specifically authorized by statute or properly authorized resolutions or ordinances, as applicable, which are not contrary to statutory or Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY COUNCIL  
JENNINGS COUNTY  
EXIT CONFERENCE

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