

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

ANNUAL FINANCIAL REPORT

2010

JAY COUNTY, INDIANA



FILED

06/22/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Nancy J. Culy	01-01-08 to 12-31-14
Treasurer	Robin Alberson	01-01-09 to 12-31-12
Clerk	Ellen Coats	01-01-09 to 12-31-12
Sheriff	Larry R. Newton, Jr.	01-01-07 to 12-31-14
Recorder	Betty St. Myers Beverly D. Myers	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Milo M. Miller, Jr.	01-01-10 to 12-31-11
President of the County Council	Gerald Kirby Michael Leonhard	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF JAY COUNTY, INDIANA

We have audited the accompanying financial statement of Jay County (County), for the year ended December 31, 2010. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 1, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 1, 2011



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF JAY COUNTY, INDIANA

We have audited the financial statement of Jay County (County), for the year ended December 31, 2010, and have issued our report thereon dated June 1, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 1, 2011

FINANCIAL STATEMENT(S)

JAY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 897,902	\$ 7,369,022	\$ 7,048,587	\$ 1,218,337
Local Road and Street	139,553	304,364	233,313	210,604
Accident Report	641	1,091	-	1,732
Firearms Training	10,518	7,140	11,450	6,208
Health	148,451	166,670	201,592	113,529
Emergency Medical Services	104,527	1,371,786	874,622	601,691
Clerk's Records Perpetuation	23,758	3,709	-	27,467
Electronic Map Generation	3,780	886	-	4,666
Deferral Program	19,101	24,876	11,196	32,781
Emergency Telephone System	74,612	151,191	174,880	50,923
Drug Free Community	15,810	17,887	15,800	17,897
Drainage Maintenance	466,019	423,793	456,866	432,946
Emergency Planning and Right To Know	3,798	13	3,811	-
Highway	1,246,344	2,133,518	2,073,327	1,306,535
Property Reassessment	211,040	102,980	155,817	158,203
Prosecutor Title IV-D	30,803	19,261	31,478	18,586
Extradition	3,428	-	-	3,428
Juvenile Probation Service	9,622	-	-	9,622
Probation Users Fees	268,917	52,532	23,402	298,047
Recorder's Records Perpetuation	183,372	26,908	18,626	191,654
Marijuana Eradication	829	-	-	829
Community Corrections - Home Detention	158,905	95,628	92,842	161,691
Pretrial Diversion	6,802	1,278	1,500	6,580
Plat Book	75,571	5,236	-	80,807
Supplemental Public Defender Services	11,678	3,839	-	15,517
Clerk Title IV-D	48,347	13,142	25,014	36,475
Surveyor's Corner Perpetuation	10,409	3,865	10,856	3,418
Sheriff's Continuing Education	2,188	981	-	3,169
Jury Pay	98	-	-	98
Rainy Day	2,252,948	1,269,516	1,136,717	2,385,747
County Corrections	19,057	15,647	14,587	20,117
Community Corrections	-	56,747	50,646	6,101
Tobacco Settlement	39,653	17,365	16,722	40,296
Levy Excess	7,851	15,466	-	23,317
Operation Pullover	804	1,695	2,495	4
Court Interpreters	2,676	875	500	3,051
Wireless Emergency Telephone System	82,522	126,529	188,329	20,722
Probation User Fee - Administrative	75	-	-	75
Community Transition Program	4,088	37,989	37,719	4,358
County Disclosure	1,134	2,065	-	3,199
Retirement Center Donations	14,726	51	10,000	4,777
Court ASAA and E	7,131	27,657	31,510	3,278
Sex and Violent Offenders Administration	200	1,800	1,750	250
County Forfeiture	2,720	-	-	2,720
Health Maintenance	27,331	44,843	45,885	26,289
Backhoe Repair and Replacement	99,457	67,269	63,598	103,128
Tile Inventory	13,099	52,331	57,963	7,467
Jury Fees	262	27,331	16,759	10,834
Ambulance Replacement	177,943	39,121	145,693	71,371
VIN Checks	871	895	-	1,766
Medical Care for Inmates	1,215	2,099	2,987	327
Drug Free Sheriff	890	4,000	4,325	565
Drug Testing Sheriff	106	-	106	-
Premier Ethanol	772,519	-	772,519	-
Rainy Day Surplus EDIT	130,860	409	131,269	-
County EDIT	731,182	925,620	990,747	666,055
Public Safety	82,246	152,818	147,345	87,719
Operating Levy Freeze LOIT Stabilization	19,736	915,944	801	934,879
JEMS Base and Dunkirk Fire Department	22,182	-	-	22,182
PSIC Grant	491	-	-	491
Victim Assistance	8,515	22,772	33,952	(2,665)
EMA CER Team Subgrant	2	-	-	2
Rural Transportation Grant	4	1,302,378	1,302,378	4
Bioterrorism Grant	23,918	9,882	24,825	8,975
Bulletproof Vests	2,915	-	2,915	-
Homeland Security Grant	59	-	-	59
Host Fees - Infrastructure	93,138	15,534	-	108,672
Infrastructure	428,408	333,721	331,950	430,179
County Redacting Fee	10,446	6,170	-	16,616

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

JAY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Premier Ethanol TIF District	-	701,705	701,705	-
Portland Redevelopment TIF District	-	258,695	258,695	-
RACES	-	2,866	2,866	-
Community Correction	-	55,566	55,566	-
Homeland Security Sheriff	-	3,996	3,996	-
GIS Grant	-	14,894	14,894	-
Sheriff Commissary	9,761	52,772	56,262	6,271
Sherriff Drug Buy Money	4,170	-	-	4,170
ARRA - Clerk	-	16,117	-	16,117
ARRA - Prosecutor	-	22,545	-	22,545
TIF Bond General Account	-	267,859	-	267,859
TIF Bond Reserve Account	-	125,575	-	125,575
Cumulative Capital Development	74,900	425,579	245,043	255,436
Cumulative Bridge	898,129	578,572	816,474	660,227
General Drain Improvement	40,288	180,246	193,384	27,150
County Redevelopment District Capital	313,577	3,881	134,581	182,877
Sheriff's Pension	1,747,484	375,924	87,524	2,035,884
Congressional School Principal	22,822	-	-	22,822
City and Town Court Costs	69,938	3,189	-	73,127
Coroners Training and Continuing Education	126	1,136	1,110	152
Congressional School Interest	10,941	314	1,369	9,886
Clerk's Trust	81,397	1,574,583	1,454,044	201,936
Surplus Tax Sale	44,014	28,770	43,858	28,926
Tax Sale Redemption	-	34,869	34,869	-
Surplus Tax	95	23,830	23,873	52
State Fines and Forfeitures	3,111	21,817	21,280	3,648
Overweight Vehicle Fines	-	5,425	5,425	-
Infraction Judgments	2,526	30,444	29,926	3,044
Inheritance Tax	280,949	453,941	710,666	24,224
Payroll	126,373	5,416,274	5,413,345	129,302
Health Insurance	29	1,172	1,201	-
Special Death Benefit	145	2,190	2,220	115
Education Plate Fees	-	525	525	-
Innkeepers Tax	70,709	72,465	70,709	72,465
Financial Institution Tax	-	91,271	91,271	-
Wheel Tax	760	91,128	91,888	-
Surtax	-	272,601	272,601	-
Child Restraint Violations Fines	-	325	325	-
Interstate Compact	150	300	450	-
Certified Shares	-	2,844,326	2,844,326	-
Riverboat Tax Distribution	-	136,463	136,463	-
Users Fee Agency	8,533	791	886	8,438
County Home Welfare Trust	12,593	176,534	180,927	8,200
Homestead Credit Rebate	2,418	-	-	2,418
HEA 1001 Homestead Credit	194,206	128,150	323,006	(650)
CEDIT Homestead Credit	16,597	770,840	768,108	19,329
Tax Distribution	-	15,223,059	15,223,059	-
After Settlement Collections	281,161	284,379	281,161	284,379
State Disclosure Fees	220	2,105	1,955	370
Mortgage Recording Fee	155	1,863	1,758	260
PPAATC	40,989	-	-	40,989
LOIT Operating Levy Freeze	803,539	1,349,893	2,153,432	-
Residential PTRC for 2007 Pay 2008 Tax	42,337	1,528,181	1,524,015	46,503
Prosecuting Attorney	-	9,123	9,123	-
County Recorder	50	76,119	76,119	50
Commissioner's Certificate Sale	-	83,522	63,417	20,105
Commercial Vehicle Excise Tax	-	90,551	90,551	-
Dental-Vision Insurance	-	240	240	-
Local Option PTRC	-	947,987	947,987	-
State Share Of Delinquent Tax and Penalty	-	1,325	1,325	-
Final HEA 101 - 2007 Pay 2008 PTRC	-	66,172	66,172	-
Old Sheriff Inmate Trust	434	5,362	5,217	579
New Sheriff Inmate Trust	100	94,670	91,661	3,109
Sheriff Cash Book	3,000	580,562	580,850	2,712
Sheriff Cash Change	100	-	-	100
Treasurer Cash Change	500	-	-	500
Totals	<u>\$ 14,469,529</u>	<u>\$ 53,413,713</u>	<u>\$ 53,245,674</u>	<u>\$ 14,637,568</u>

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

JAY COUNTY
NOTES TO FINANCIAL STATEMENT(S)

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(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the 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. Receipts are recorded when received and disbursements are recorded when paid.

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 statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

JAY COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are 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 statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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.

JAY COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are 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, transfer money 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 money 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 money 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 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 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.

JAY COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(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, 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plan(s)

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and 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:

JAY COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

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 the plan members for PERF are established by the Board of Trustees of PERF.

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. 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. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Jay County's Annual Report(s) can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	General	Local Road and Street	Accident Report	Firearms Training	Health	Emergency Medical Services	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 897,902	\$ 139,553	\$ 641	\$ 10,518	\$ 148,451	\$ 104,527	\$ 23,758
Receipts:							
Taxes	4,538,795	-	-	-	120,511	540,736	-
Licenses and permits	31,639	-	-	7,140	-	-	-
Intergovernmental	814,916	-	-	-	8,621	38,447	-
Charges for services	240,360	-	1,091	-	37,502	488,100	-
Fines and forfeits	78,810	-	-	-	-	-	2,494
Other receipts	<u>1,664,502</u>	<u>304,364</u>	<u>-</u>	<u>-</u>	<u>36</u>	<u>304,503</u>	<u>1,215</u>
Total receipts	<u>7,369,022</u>	<u>304,364</u>	<u>1,091</u>	<u>7,140</u>	<u>166,670</u>	<u>1,371,786</u>	<u>3,709</u>
Disbursements:							
Personal services	4,043,235	-	-	-	162,460	793,802	-
Supplies	432,575	-	-	-	5,709	4,479	-
Other services and charges	1,534,131	-	-	-	33,423	37,220	-
Capital outlay	93,649	233,313	-	11,450	-	-	-
Other disbursements	<u>944,997</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,121</u>	<u>-</u>
Total disbursements	<u>7,048,587</u>	<u>233,313</u>	<u>-</u>	<u>11,450</u>	<u>201,592</u>	<u>874,622</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>320,435</u>	<u>71,051</u>	<u>1,091</u>	<u>(4,310)</u>	<u>(34,922)</u>	<u>497,164</u>	<u>3,709</u>
Cash and investments - ending	<u>\$ 1,218,337</u>	<u>\$ 210,604</u>	<u>\$ 1,732</u>	<u>\$ 6,208</u>	<u>\$ 113,529</u>	<u>\$ 601,691</u>	<u>\$ 27,467</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Electronic Map Generation	Deferral Program	Emergency Telephone System	Drug Free Community	Drainage Maintenance	Emergency Planning and Right to Know	Highway
Cash and investments - beginning	\$ 3,780	\$ 19,101	\$ 74,612	\$ 15,810	\$ 466,019	\$ 3,798	\$ 1,246,344
Receipts:							
Taxes	-	-	-	-	423,793	-	74,652
Licenses and permits	-	-	-	17,887	-	-	13,325
Intergovernmental	-	9,876	-	-	-	-	241,466
Charges for services	816	-	151,191	-	-	-	46,089
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	70	15,000	-	-	-	13	1,757,986
Total receipts	<u>886</u>	<u>24,876</u>	<u>151,191</u>	<u>17,887</u>	<u>423,793</u>	<u>13</u>	<u>2,133,518</u>
Disbursements:							
Personal services	-	544	119,656	-	71,238	-	822,585
Supplies	-	-	904	-	79,138	1,804	951,914
Other services and charges	-	1,819	54,320	-	31,951	2,007	183,567
Capital outlay	-	8,833	-	-	-	-	115,261
Other disbursements	-	-	-	15,800	274,539	-	-
Total disbursements	<u>-</u>	<u>11,196</u>	<u>174,880</u>	<u>15,800</u>	<u>456,866</u>	<u>3,811</u>	<u>2,073,327</u>
Excess (deficiency) of receipts over disbursements	<u>886</u>	<u>13,680</u>	<u>(23,689)</u>	<u>2,087</u>	<u>(33,073)</u>	<u>(3,798)</u>	<u>60,191</u>
Cash and investments - ending	<u>\$ 4,666</u>	<u>\$ 32,781</u>	<u>\$ 50,923</u>	<u>\$ 17,897</u>	<u>\$ 432,946</u>	<u>\$ -</u>	<u>\$ 1,306,535</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Property Reassessment	Prosecutor Title IV-D	Extradition	Juvenile Probation Service	Probation Users Fees	Recorder's Records Perpetuation	Marijuana Eradication
Cash and investments - beginning	\$ 211,040	\$ 30,803	\$ 3,428	\$ 9,622	\$ 268,917	\$ 183,372	\$ 829
Receipts:							
Taxes	95,062	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	6,801	-	-	-	-	-	-
Charges for services	-	-	-	-	-	24,133	-
Fines and forfeits	-	-	-	-	52,532	-	-
Other receipts	1,117	19,261	-	-	-	2,775	-
Total receipts	<u>102,980</u>	<u>19,261</u>	<u>-</u>	<u>-</u>	<u>52,532</u>	<u>26,908</u>	<u>-</u>
Disbursements:							
Personal services	34,665	-	-	-	13,136	3,468	-
Supplies	1,332	-	-	-	3,143	-	-
Other services and charges	119,820	-	-	-	4,126	-	-
Capital outlay	-	-	-	-	2,997	-	-
Other disbursements	-	31,478	-	-	-	15,158	-
Total disbursements	<u>155,817</u>	<u>31,478</u>	<u>-</u>	<u>-</u>	<u>23,402</u>	<u>18,626</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(52,837)</u>	<u>(12,217)</u>	<u>-</u>	<u>-</u>	<u>29,130</u>	<u>8,282</u>	<u>-</u>
Cash and investments - ending	<u>\$ 158,203</u>	<u>\$ 18,586</u>	<u>\$ 3,428</u>	<u>\$ 9,622</u>	<u>\$ 298,047</u>	<u>\$ 191,654</u>	<u>\$ 829</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Community Corrections - Home Detention	Pretrial Diversion	Plat Book	Supplemental Public Defender Services	Clerk Title IV-D	Surveyor's Corner Perpetuation	Sheriff's Continuing Education
Cash and investments - beginning	\$ 158,905	\$ 6,802	\$ 75,571	\$ 11,678	\$ 48,347	\$ 10,409	\$ 2,188
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	516
Charges for services	95,539	-	5,236	-	-	3,865	-
Fines and forfeits	-	1,278	-	3,839	-	-	-
Other receipts	89	-	-	-	13,142	-	465
Total receipts	<u>95,628</u>	<u>1,278</u>	<u>5,236</u>	<u>3,839</u>	<u>13,142</u>	<u>3,865</u>	<u>981</u>
Disbursements:							
Personal services	57,935	1,500	-	-	-	-	-
Supplies	2,940	-	-	-	-	-	-
Other services and charges	31,177	-	-	-	-	7,339	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	790	-	-	-	25,014	3,517	-
Total disbursements	<u>92,842</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>25,014</u>	<u>10,856</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,786</u>	<u>(222)</u>	<u>5,236</u>	<u>3,839</u>	<u>(11,872)</u>	<u>(6,991)</u>	<u>981</u>
Cash and investments - ending	<u>\$ 161,691</u>	<u>\$ 6,580</u>	<u>\$ 80,807</u>	<u>\$ 15,517</u>	<u>\$ 36,475</u>	<u>\$ 3,418</u>	<u>\$ 3,169</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Jury Pay	Rainy Day	County Corrections	Community Corrections	Tobacco Settlement	Levy Excess
Cash and investments - beginning	\$ 98	\$ 2,252,948	\$ 19,057	\$ -	\$ 39,653	\$ 7,851
Receipts:						
Taxes	-	1,025	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	385,206	-	56,747	17,365	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	883,285	15,647	-	-	15,466
Total receipts	-	1,269,516	15,647	56,747	17,365	15,466
Disbursements:						
Personal services	-	700	-	43,056	2,682	-
Supplies	-	62,417	12,000	2,922	9,893	-
Other services and charges	-	-	2,587	4,668	4,147	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,073,600	-	-	-	-
Total disbursements	-	1,136,717	14,587	50,646	16,722	-
Excess (deficiency) of receipts over disbursements	-	132,799	1,060	6,101	643	15,466
Cash and investments - ending	<u>\$ 98</u>	<u>\$ 2,385,747</u>	<u>\$ 20,117</u>	<u>\$ 6,101</u>	<u>\$ 40,296</u>	<u>\$ 23,317</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Operation Pullover	Court Interpreters	Wireless Emergency Telephone System	Probation User Fee - Administrative	Community Transition Program	County Disclosure
Cash and investments - beginning	\$ 804	\$ 2,676	\$ 82,522	\$ 75	\$ 4,088	\$ 1,134
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,695	875	126,529	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	37,989	2,065
Total receipts	<u>1,695</u>	<u>875</u>	<u>126,529</u>	<u>-</u>	<u>37,989</u>	<u>2,065</u>
Disbursements:						
Personal services	2,495	-	74,112	-	-	-
Supplies	-	-	340	-	-	-
Other services and charges	-	500	47,366	-	-	-
Capital outlay	-	-	66,511	-	-	-
Other disbursements	-	-	-	-	37,719	-
Total disbursements	<u>2,495</u>	<u>500</u>	<u>188,329</u>	<u>-</u>	<u>37,719</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(800)</u>	<u>375</u>	<u>(61,800)</u>	<u>-</u>	<u>270</u>	<u>2,065</u>
Cash and investments - ending	<u>\$ 4</u>	<u>\$ 3,051</u>	<u>\$ 20,722</u>	<u>\$ 75</u>	<u>\$ 4,358</u>	<u>\$ 3,199</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Retirement Center Donations	Court ASAA and E	Sex and Violent Offenders Administration	County Forfeiture	Health Maintenance	Backhoe Repair and Replacement
Cash and investments - beginning	\$ 14,726	\$ 7,131	\$ 200	\$ 2,720	\$ 27,331	\$ 99,457
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	33,139	-
Charges for services	-	-	-	-	11,540	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	51	27,657	1,800	-	164	67,269
Total receipts	51	27,657	1,800	-	44,843	67,269
Disbursements:						
Personal services	-	-	-	-	38,521	-
Supplies	-	-	-	-	1,770	9,985
Other services and charges	-	31,510	-	-	607	3,137
Capital outlay	-	-	-	-	4,987	50,476
Other disbursements	10,000	-	1,750	-	-	-
Total disbursements	10,000	31,510	1,750	-	45,885	63,598
Excess (deficiency) of receipts over disbursements	(9,949)	(3,853)	50	-	(1,042)	3,671
Cash and investments - ending	\$ 4,777	\$ 3,278	\$ 250	\$ 2,720	\$ 26,289	\$ 103,128

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tile Inventory	Jury Fees	Ambulance Replacement	VIN Checks	Medical Care for Inmates	Drug Free Sheriff
Cash and investments - beginning	\$ 13,099	\$ 262	\$ 177,943	\$ 871	\$ 1,215	\$ 890
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	22,504	-	-	-
Charges for services	-	-	-	895	2,099	-
Fines and forfeits	-	3,731	-	-	-	-
Other receipts	52,331	23,600	16,617	-	-	4,000
Total receipts	52,331	27,331	39,121	895	2,099	4,000
Disbursements:						
Personal services	-	16,759	-	-	-	-
Supplies	57,963	-	-	-	2,987	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	145,693	-	-	4,325
Other disbursements	-	-	-	-	-	-
Total disbursements	57,963	16,759	145,693	-	2,987	4,325
Excess (deficiency) of receipts over disbursements	(5,632)	10,572	(106,572)	895	(888)	(325)
Cash and investments - ending	\$ 7,467	\$ 10,834	\$ 71,371	\$ 1,766	\$ 327	\$ 565

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Drug Testing Sheriff	Premier Ethanol	Rainy Day Surplus EDIT	County EDIT	Public Safety	Operating Levy Freeze LOIT Stabilization
Cash and investments - beginning	\$ 106	\$ 772,519	\$ 130,860	\$ 731,182	\$ 82,246	\$ 19,736
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	917,227	152,818	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	409	8,393	-	915,944
Total receipts	-	-	409	925,620	152,818	915,944
Disbursements:						
Personal services	-	-	-	-	86,325	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	322,864	-	-
Capital outlay	-	-	-	213,751	-	-
Other disbursements	106	772,519	131,269	454,132	61,020	801
Total disbursements	106	772,519	131,269	990,747	147,345	801
Excess (deficiency) of receipts over disbursements	(106)	(772,519)	(130,860)	(65,127)	5,473	915,143
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 666,055</u>	<u>\$ 87,719</u>	<u>\$ 934,879</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	JEMS Base and Dunkirk Fire Department	PSIC Grant	Victim Assistance	EMA CER Team Subgrant	Rural Transportation Grant	Bioterrorism Grant
Cash and investments - beginning	\$ 22,182	\$ 491	\$ 8,515	\$ 2	\$ 4	\$ 23,918
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	22,772	-	1,302,378	9,882
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	22,772	-	1,302,378	9,882
Disbursements:						
Personal services	-	-	18,952	-	-	2,800
Supplies	-	-	-	-	-	2,245
Other services and charges	-	-	-	-	-	8,635
Capital outlay	-	-	-	-	-	11,145
Other disbursements	-	-	15,000	-	1,302,378	-
Total disbursements	-	-	33,952	-	1,302,378	24,825
Excess (deficiency) of receipts over disbursements	-	-	(11,180)	-	-	(14,943)
Cash and investments - ending	<u>\$ 22,182</u>	<u>\$ 491</u>	<u>\$ (2,665)</u>	<u>\$ 2</u>	<u>\$ 4</u>	<u>\$ 8,975</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Bulletproof Vests	Homeland Security Grant	Host Fees - Infrastructure	Infrastructure	County Redacting Fee	Premier Ethanol TIF District
Cash and investments - beginning	\$ 2,915	\$ 59	\$ 93,138	\$ 428,408	\$ 10,446	\$ -
Receipts:						
Taxes	-	-	-	-	-	701,705
Licenses and permits	-	-	-	35,000	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	15,534	295,144	6,170	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	3,577	-	-
Total receipts	-	-	15,534	333,721	6,170	701,705
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	39,181	-	-
Other services and charges	2,915	-	-	17,500	-	-
Capital outlay	-	-	-	275,269	-	-
Other disbursements	-	-	-	-	-	701,705
Total disbursements	2,915	-	-	331,950	-	701,705
Excess (deficiency) of receipts over disbursements	(2,915)	-	15,534	1,771	6,170	-
Cash and investments - ending	\$ -	\$ 59	\$ 108,672	\$ 430,179	\$ 16,616	\$ -

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Portland Redevelopment TIF District	RACES	Community Correction	Homeland Security Sheriff	GIS Grant	Sheriff Commissary
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,761
Receipts:						
Taxes	258,695	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	2,866	-	-	14,894	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	55,566	3,996	-	52,772
Total receipts	<u>258,695</u>	<u>2,866</u>	<u>55,566</u>	<u>3,996</u>	<u>14,894</u>	<u>52,772</u>
Disbursements:						
Personal services	-	-	38,244	-	-	-
Supplies	-	-	1,582	-	-	-
Other services and charges	-	-	14,964	-	-	-
Capital outlay	-	-	-	3,996	14,894	-
Other disbursements	258,695	2,866	776	-	-	56,262
Total disbursements	<u>258,695</u>	<u>2,866</u>	<u>55,566</u>	<u>3,996</u>	<u>14,894</u>	<u>56,262</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(3,490)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,271</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff Drug Buy Money	ARRA - Clerk	ARRA - Prosecutor	TIF Bond General Account	TIF Bond Reserve Account	Cumulative Capital Development
Cash and investments - beginning	\$ 4,170	\$ -	\$ -	\$ -	\$ -	\$ 74,900
Receipts:						
Taxes	-	-	-	-	-	343,571
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	24,579
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	16,117	22,545	267,859	125,575	57,429
Total receipts	-	16,117	22,545	267,859	125,575	425,579
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	245,043
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	245,043
Excess (deficiency) of receipts over disbursements	-	16,117	22,545	267,859	125,575	180,536
Cash and investments - ending	<u>\$ 4,170</u>	<u>\$ 16,117</u>	<u>\$ 22,545</u>	<u>\$ 267,859</u>	<u>\$ 125,575</u>	<u>\$ 255,436</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cumulative Bridge	General Drain Improvement	County Redevelopment District Capital	Sheriff's Pension	Congressional School Principal	City and Town Court Costs
Cash and investments - beginning	\$ 898,129	\$ 40,288	\$ 313,577	\$ 1,747,484	\$ 22,822	\$ 69,938
Receipts:						
Taxes	449,113	180,016	-	155,478	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	32,129	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	97,330	230	3,881	220,446	-	3,189
Total receipts	578,572	180,246	3,881	375,924	-	3,189
Disbursements:						
Personal services	-	53,672	-	48,850	-	-
Supplies	9,327	58,718	-	-	-	-
Other services and charges	216	7,589	-	38,674	-	-
Capital outlay	806,931	-	-	-	-	-
Other disbursements	-	73,405	134,581	-	-	-
Total disbursements	816,474	193,384	134,581	87,524	-	-
Excess (deficiency) of receipts over disbursements	(237,902)	(13,138)	(130,700)	288,400	-	3,189
Cash and investments - ending	\$ 660,227	\$ 27,150	\$ 182,877	\$ 2,035,884	\$ 22,822	\$ 73,127

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Coroners Training and Continuing Education	Congressional School Interest	Clerk's Trust	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax
Cash and investments - beginning	\$ 126	\$ 10,941	\$ 81,397	\$ 44,014	\$ -	\$ 95
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,136</u>	<u>314</u>	<u>1,574,583</u>	<u>28,770</u>	<u>34,869</u>	<u>23,830</u>
Total receipts	<u>1,136</u>	<u>314</u>	<u>1,574,583</u>	<u>28,770</u>	<u>34,869</u>	<u>23,830</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,110</u>	<u>1,369</u>	<u>1,454,044</u>	<u>43,858</u>	<u>34,869</u>	<u>23,873</u>
Total disbursements	<u>1,110</u>	<u>1,369</u>	<u>1,454,044</u>	<u>43,858</u>	<u>34,869</u>	<u>23,873</u>
Excess (deficiency) of receipts over disbursements	<u>26</u>	<u>(1,055)</u>	<u>120,539</u>	<u>(15,088)</u>	<u>-</u>	<u>(43)</u>
Cash and investments - ending	<u>\$ 152</u>	<u>\$ 9,886</u>	<u>\$ 201,936</u>	<u>\$ 28,926</u>	<u>\$ -</u>	<u>\$ 52</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State Fines and Forfeitures	Overweight Vehicle Fines	Infraction Judgments	Inheritance Tax	Payroll	Health Insurance
Cash and investments - beginning	\$ 3,111	\$ -	\$ 2,526	\$ 280,949	\$ 126,373	\$ 29
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>21,817</u>	<u>5,425</u>	<u>30,444</u>	<u>453,941</u>	<u>5,416,274</u>	<u>1,172</u>
Total receipts	<u>21,817</u>	<u>5,425</u>	<u>30,444</u>	<u>453,941</u>	<u>5,416,274</u>	<u>1,172</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>21,280</u>	<u>5,425</u>	<u>29,926</u>	<u>710,666</u>	<u>5,413,345</u>	<u>1,201</u>
Total disbursements	<u>21,280</u>	<u>5,425</u>	<u>29,926</u>	<u>710,666</u>	<u>5,413,345</u>	<u>1,201</u>
Excess (deficiency) of receipts over disbursements	<u>537</u>	<u>-</u>	<u>518</u>	<u>(256,725)</u>	<u>2,929</u>	<u>(29)</u>
Cash and investments - ending	<u>\$ 3,648</u>	<u>\$ -</u>	<u>\$ 3,044</u>	<u>\$ 24,224</u>	<u>\$ 129,302</u>	<u>\$ -</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Special Death Benefit	Education Plate Fees	Innkeepers Tax	Financial Institution Tax	Wheel Tax	Surtax
Cash and investments - beginning	\$ 145	\$ -	\$ 70,709	\$ -	\$ 760	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,190	525	72,465	91,271	91,128	272,601
Total receipts	2,190	525	72,465	91,271	91,128	272,601
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,220	525	70,709	91,271	91,888	272,601
Total disbursements	2,220	525	70,709	91,271	91,888	272,601
Excess (deficiency) of receipts over disbursements	(30)	-	1,756	-	(760)	-
Cash and investments - ending	<u>\$ 115</u>	<u>\$ -</u>	<u>\$ 72,465</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Child Restraint Violations Fines	Interstate Compact	Certified Shares	Riverboat Tax Distribution	Users Fee Agency	County Home Welfare Trust
Cash and investments - beginning	\$ -	\$ 150	\$ -	\$ -	\$ 8,533	\$ 12,593
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	325	300	2,844,326	136,463	791	176,534
Total receipts	325	300	2,844,326	136,463	791	176,534
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	325	450	2,844,326	136,463	886	180,927
Total disbursements	325	450	2,844,326	136,463	886	180,927
Excess (deficiency) of receipts over disbursements	-	(150)	-	-	(95)	(4,393)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 8,438	\$ 8,200

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Homestead Credit Rebate	HEA 1001 Homestead Credit	CEDIT Homestead Credit	Tax Distribution	After Settlement Collections	State Disclosure Fees
Cash and investments - beginning	\$ 2,418	\$ 194,206	\$ 16,597	\$ -	\$ 281,161	\$ 220
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	128,150	770,840	15,223,059	284,379	2,105
Total receipts	-	128,150	770,840	15,223,059	284,379	2,105
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	323,006	768,108	15,223,059	281,161	1,955
Total disbursements	-	323,006	768,108	15,223,059	281,161	1,955
Excess (deficiency) of receipts over disbursements	-	(194,856)	2,732	-	3,218	150
Cash and investments - ending	\$ 2,418	\$ (650)	\$ 19,329	\$ -	\$ 284,379	\$ 370

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Mortgage Recording Fee	PPAATC	LOIT Operating Levy Freeze	Residential PTRC for 2007 Pay 2008 Tax	Prosecuting Attorney	County Recorder
Cash and investments - beginning	\$ 155	\$ 40,989	\$ 803,539	\$ 42,337	\$ -	\$ 50
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,863	-	1,349,893	1,528,181	9,123	76,119
Total receipts	1,863	-	1,349,893	1,528,181	9,123	76,119
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,758	-	2,153,432	1,524,015	9,123	76,119
Total disbursements	1,758	-	2,153,432	1,524,015	9,123	76,119
Excess (deficiency) of receipts over disbursements	105	-	(803,539)	4,166	-	-
Cash and investments - ending	\$ 260	\$ 40,989	\$ -	\$ 46,503	\$ -	\$ 50

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Commissioner's Certificate Sale	Commercial Vehicle Excise Tax	Dental-Vision Insurance	Local Option PTRC	State Share of Delinquent Tax and Penalty	Final HEA 101 - 2007 Pay 2008 PTRC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>83,522</u>	<u>90,551</u>	<u>240</u>	<u>947,987</u>	<u>1,325</u>	<u>66,172</u>
Total receipts	<u>83,522</u>	<u>90,551</u>	<u>240</u>	<u>947,987</u>	<u>1,325</u>	<u>66,172</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>63,417</u>	<u>90,551</u>	<u>240</u>	<u>947,987</u>	<u>1,325</u>	<u>66,172</u>
Total disbursements	<u>63,417</u>	<u>90,551</u>	<u>240</u>	<u>947,987</u>	<u>1,325</u>	<u>66,172</u>
Excess (deficiency) of receipts over disbursements	<u>20,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 20,105</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Old Sheriff Inmate Trust	New Sheriff Inmate Trust	Sheriff Cash Book	Sheriff Cash Change	Treasurer Cash Change	Totals
Cash and investments - beginning	\$ 434	\$ 100	\$ 3,000	\$ 100	\$ 500	\$ 14,469,529
Receipts:						
Taxes	-	-	-	-	-	7,883,152
Licenses and permits	-	-	-	-	-	104,991
Intergovernmental	-	-	-	-	-	4,244,248
Charges for services	-	-	-	-	-	1,425,304
Fines and forfeits	-	-	-	-	-	142,684
Other receipts	5,362	94,670	580,562	-	-	39,613,334
Total receipts	5,362	94,670	580,562	-	-	53,413,713
Disbursements:						
Personal services	-	-	-	-	-	6,551,392
Supplies	-	-	-	-	-	1,755,268
Other services and charges	-	-	-	-	-	2,548,779
Capital outlay	-	-	-	-	-	2,308,524
Other disbursements	5,217	91,661	580,850	-	-	40,081,711
Total disbursements	5,217	91,661	580,850	-	-	53,245,674
Excess (deficiency) of receipts over disbursements	145	3,009	(288)	-	-	168,039
Cash and investments - ending	\$ 579	\$ 3,109	\$ 2,712	\$ 100	\$ 500	\$ 14,637,568

SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS
December 31, 2010

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.

General infrastructure assets (roads and bridges) are included in improvements other than buildings, regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 779,684
Buildings	13,803,414
Improvements other than buildings	18,103,317
Machinery and equipment	<u>5,890,617</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 38,577,032</u>

JAY COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital lease:		
Jail	\$ 9,820,000	\$ 189,740

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF JAY COUNTY, INDIANA

Compliance

We have audited the compliance of Jay County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2010. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2010.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 1, 2011

JAY COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	09VA060 09VAPR172	\$ 17,307 <u>5,465</u>
Total for federal grantor agency			<u>22,772</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	0901362 0902197 R29029	506 97,330 74,885
ARRA - Highway Planning and Construction	20.205	0901362 0901365 0901366 0901367	15,010 28,159 16,818 <u>15,101</u>
Total for cluster			<u>247,809</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Safety Belt Performance Grants	20.609	OP-10-02-01-08	<u>1,695</u>
Total for cluster			<u>1,695</u>
Pass-Through Indiana Department of Transportation Formula Grants For Other Than Urbanized Areas	20.509	1802744O 1802844O	147,176 480,321
ARRA - Formula Grants For Other Than Urbanized Areas	20.509	A-249-09-321072	<u>474,400</u>
Total for program			<u>1,101,897</u>
Total for federal grantor agency			<u>1,351,401</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Pass-Through Indiana Energy Development State Energy Program	81.041	10-APE-009	<u>19,112</u>
Total for federal grantor agency			<u>19,112</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	H1N1-137-67	<u>2,502</u>
Center for Disease Control and Prevention - Investigations and Technical Assistance	93.283	BPRS-137-2	<u>7,380</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	FY 2010	116,740
ARRA - Child Support Enforcement	93.563	FY 2010	<u>36,820</u>
Total for program			<u>153,560</u>
Total for federal grantor agency			<u>163,442</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	FY 2010	<u>23,120</u>
State Homeland Security Program	97.067	C44P-9-488A C44P-0-231A	8,351 <u>14,894</u>
Total for program			<u>23,245</u>
Total for federal grantor agency			<u>46,365</u>
Total federal awards expended			<u>\$ 1,603,092</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

JAY COUNTY
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Jay County (the County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	2010
Formula Grants for Other Than Urbanized Areas	20.509	<u>\$ 1,101,897</u>

JAY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	Formula Grants for Other Than Urbanized Areas

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

JAY COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

JAY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 1, 2011, with Nancy J. Culy, Auditor; Milo M. Miller, Jr., President of the Board of County Commissioners; and Michael Leonhard, President of the County Council.