

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

ANNUAL FINANCIAL REPORT

2010

JENNINGS COUNTY, INDIANA



**FILED**  
08/17/2011



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Janice L. Ramey	01-01-07 to 12-31-14
Treasurer	Sandra L. Vance	01-01-09 to 12-31-12
Clerk	Ronald Bloemer Mary Kilgore	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Steve Hoppock	01-01-07 to 12-31-14
Recorder	Mary Hendrix Lisa Jines	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Jeffery Day	01-01-10 to 12-31-11
President of the County Council	Howard Malcomb	01-01-10 to 12-31-11



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF JENNINGS COUNTY, INDIANA

We have audited the accompanying financial statement of Jennings County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express opinions on this 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 July 26, 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.

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

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

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 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 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, Board of 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

July 26, 2011



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

TO: THE OFFICIALS OF JENNINGS COUNTY, INDIANA

We have audited the financial statement of Jennings County (County), for the year ended December 31, 2010, and have issued our report thereon dated July 26, 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 opinions 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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1 to be material weaknesses.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Question Costs as item 2010-1.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, 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

July 26, 2011

FINANCIAL STATEMENT(S)

JENNINGS 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	\$ 391,670	\$ 8,435,288	\$ 7,836,675	\$ 990,283
Levy Excess	-	14,926	-	14,926
Prosecutor ARRA	-	35,284	6,417	28,867
County Welfare Loan	-	567,656	547,804	19,852
Local Road and Street	118,910	271,976	230,813	160,073
Accident Report	4,506	5,560	5,701	4,365
Firearms Training	7,070	14,609	19,735	1,944
County Park Non-Reverting	24,470	46,122	46,198	24,394
Health	9,732	354,611	259,200	105,143
Alcohol and Drug Services	372	32,560	11,243	21,689
Donations	1,655	1,482	-	3,137
Law Enforcement Continuing Education User Fees	30,997	5,278	6,072	30,203
Motor Vehicle Inspection	726	901	1,144	483
Electronic Map Generation	1,250	500	-	1,750
Deferral Program	31,888	29,340	46,419	14,809
Riverboat	79,798	172,434	124,416	127,816
Emergency Telephone System	30,905	254,174	257,535	27,544
Drug Free Community	22,885	12,293	35,178	-
Highway	140,235	1,720,424	1,699,949	160,710
Property Reassessment	138,676	256,659	170,717	224,618
Juvenile Probation Services	63,923	10,946	3,694	71,175
Adult Probation Services	76,282	72,738	77,178	71,842
Recorder's Records Perpetuation	23,516	27,509	21,671	29,354
Covered Bridge	22,187	3,700	2,668	23,219
Health Maintenance	50,271	33,139	8,404	75,006
Pretrial Diversion	6,534	37,431	26,757	17,208
Solid Waste Planning	6,389	55,800	56,684	5,505
Guardian Ad Litem/CASA	418	20,908	20,908	418
County Misdemeanant	-	17,542	17,542	-
Supplemental Public Defender Services	44,800	69,214	59,704	54,310
Township Assistance	-	163,138	163,138	-
Surveyor's Corner Perpetuation	24,232	4,110	4,100	24,242
Sheriff's Law Enforcement Continuing Education	502	-	98	404
Prisoner Reimbursement	47,986	12,210	-	60,196
Community Services	18,901	4,550	2,524	20,927
Sales Disclosure	360	2,870	2,965	265
Law Enforcement	3,238	-	-	3,238
CEDIT Special Revenue	337,404	1,840,696	2,014,122	163,978
County Corrections	30,735	17,541	31,137	17,139
Tobacco Settlement	43,305	27,976	26,328	44,953
Welfare Levy Excess	128,333	-	128,333	-
Coroners Continuing Education	165	2,817	2,349	633
Operation Pullover	3,053	800	2,738	1,115
Excess CAGIT	-	288,001	288,001	-
Excess CEDIT	-	72,819	72,819	-
Township Cumulative Fire	-	133,999	133,999	-
Township Debt Service	-	25,165	25,165	-
Township General	-	134,155	134,155	-
Township Fire	-	122,613	122,613	-
Township Recreation	-	8,098	8,098	-
School Debt Service	-	4,028,712	4,028,712	-
School Capital Projects	-	4,535,880	4,535,880	-
School Transportation	-	4,377,898	4,377,898	-
Corporation General	-	5,548,310	5,548,310	-
Corporation MVH	-	295,816	295,816	-
Corporation Cemetery	-	50,426	50,426	-
Corporation Recreation	-	184,505	184,505	-
Corporation Police Pension	-	58,161	58,161	-
Corporation Debt Service	-	208,142	208,142	-
MUTC Sewer	-	93,844	70,449	23,395
Solid Waste Settlement	-	174,133	174,133	-
Library General	-	565,488	565,488	-

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

JENNINGS 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
Library Capital Project	-	30,111	30,111	-
SISWD Grant	4,128	-	-	4,128
Jennings County Animal Control	8,866	87,295	81,178	14,983
JNRU Sewer Lien	-	2,869	2,869	-
Campbell Sewer Lien	-	7,073	7,073	-
Security Protection	4,320	8,384	4,726	7,978
Jury Fee	12,299	3,938	10,094	6,143
Death Benefit	5,840	1,365	-	7,205
Equitable Share Law Enforcement	66	-	-	66
Drug Abuse Prevention	4,224	4,571	8,795	-
Corporation Cumulative Capital	-	103,460	103,460	-
Superior Probation	85,967	74,864	122,477	38,354
Race & Gender Interpret	310	-	-	310
Court Security	4,566	20,381	21,602	3,345
Area Plan Non-Reverting	290	162,627	162,549	368
Criminal Background Check	159	-	-	159
Victim Of Crime Assistance	-	6,136	6,136	-
School Bus Replacement	-	377,840	377,840	-
Paramedic Training	3,909	6,380	4,538	5,751
Document Storage Fee	27,724	6,760	18,936	15,548
Local Rainy Day	215,538	332,790	193,725	354,603
Transfer Fee	7,268	5,110	3,030	9,348
4-D Child Support Impact	22,639	-	9,780	12,859
Care Initiative	292	-	292	-
Jennings County Landfill Closure	10,148	-	-	10,148
Supplemental Circuit Probation	1,442	12,220	14,086	(424)
Supplemental Superior Probation	38,627	12,532	2,247	48,912
Supplemental Juvenile Probation	6,072	5,151	7,710	3,513
2008 In Natural Disaster	146	-	-	146
Sales Disclosure Local	9,698	2,553	3,638	8,613
Bio-Terrorism	90	-	-	90
Public Health Preparedness	772	10,000	10,770	2
Jennings County LEPC	14,726	3,237	3,030	14,933
Interpreter Grant	860	875	1,232	503
NV Redevelopment - CR35	1,469	-	-	1,469
School Retirement	-	521,507	521,507	-
Pher H1N1 2009	5,367	15,634	16,163	4,838
FEMA Disaster	71,473	-	-	71,473
Jennings Co Christmas Light	178	-	128	50
Hayden Planning Grant	7	-	-	7
Railroad Grade Crossing Grant	-	11,644	11,644	-
Tax Warrants	-	12	-	12
Superior Court Record Equipment	-	12,599	12,599	-
JNRU Project	-	5,039,983	5,039,983	-
North Vernon Sewer	-	2,625	2,523	102
Sharps Grant	-	100	-	100
Sheriff Camera Grant	-	10,000	10,000	-
Immunization Grant	-	259	259	-
Tobacco Education Program	-	120	120	-
Jennings Drug Free Community	-	27,339	3,742	23,597
Final HEA 1001-2007 2008 PTRC & HSC	-	65,692	65,692	-
Courthouse Bond Redemption	49,463	1,066,830	766,000	350,293
Cumulative Bridge	215,781	526,877	511,395	231,263
Cumulative Building	223,141	117,017	4,073	336,085
Phone System (911)	-	62,476	-	62,476
City and Town Court Costs	1,437	7,908	8,848	497
Surplus Tax Sale	158,064	-	45,722	112,342
Tax Sale Redemption	416	41,340	41,340	416
Surplus Tax	-	33,697	33,697	-
State Fines and Forfeitures	5,300	21,323	23,977	2,646
Infraction Judgements	4,607	23,446	26,971	1,082
Inheritance Tax	75,898	227,281	272,889	30,290

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

JENNINGS 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
Property Tax Replacement & Homestead Credit	-	-	1,376	(1,376)
Payroll Withholding-Federal	-	377,738	377,738	-
Payroll Withholding-State	-	160,882	147,769	13,113
Payroll Withholding-Local Tax	-	57,380	52,694	4,686
Credit Union	-	64,287	64,287	-
Insurance-Other	5,849	525,612	500,808	30,653
Payroll Withholdings-United Way	-	4,413	4,105	308
Education License Plate Fees	-	806	581	225
Tax Sale Cost	-	500	500	-
Innkeepers Tax	33,060	29,506	33,000	29,566
Financial Institution Tax	-	95,674	95,674	-
Payroll Withholding-Uniforms	-	2,326	2,169	157
Mortgage Fees-State Share	157	1,950	1,902	205
Interstate Compact	190	1,010	900	300
CVET	-	183,088	183,088	-
Local DNR Law Enforcement	767	1,000	634	1,133
Homestead Credit Rebate	4,603	-	250	4,353
Payroll Withholding-Sheriff Pension	-	17,841	13,216	4,625
Payroll Withholding-Garnishment	-	60,121	60,121	-
State's Share Delinquent Taxes	-	1,993	1,993	-
Rescue 20 - FEMA	725	-	-	725
Emergency Management Non-Reverting	40,064	51,345	41,224	50,185
Certificate Sale	2,437	-	2,437	-
State Welfare Excise	-	1,169,174	1,169,174	-
State Homestead Credit	(8,535)	189,650	179,370	1,745
Local Option Certified	-	4,074,045	4,074,045	-
Payroll-FICA	-	600,532	600,532	-
Payroll- Medicare	-	140,447	140,447	-
Payroll-Dependent Day Care	-	2,000	2,000	-
Payroll-Unreimbursed Medical	-	8,746	8,746	-
Payroll-457 Retirement	168	177,893	177,759	302
Fairground Non-Reverting	16,224	56,490	50,386	22,328
E911 Wireless	41,689	119,379	137,343	23,725
E911 General	23,969	203,440	192,114	35,295
Circuit Supplemental Public Defender	855	3,513	-	4,368
Superior Supplemental Public Defender	450	1,336	-	1,786
Identity Theft Protection	-	286	155	131
County Sheriff's Commissary	24,248	189,850	180,840	33,258
County Treasurer	9,175,262	21,365,343	30,008,904	531,701
Muscatatuck Park	-	46,666	46,122	544
EMS Clearing	28,744	321,952	320,575	30,121
Clerk of the Circuit Court	563,772	3,164,326	3,237,734	490,364
Area Plan Commission	50	77,011	77,061	-
County Auditor Cash Change	50	-	50	-
County Sheriff	3,720	498,272	501,992	-
County Animal Control Cash Change	50	-	50	-
County Recorder	50	94,994	95,044	-
County Sheriff's Inmate Trust	17,984	211,799	210,771	19,012
County Sheriff's Pension Trust	1,283,998	264,568	77,260	1,471,306
Veteran Service Office	-	540	535	5
Totals	<u>\$ 14,532,466</u>	<u>\$ 79,307,832</u>	<u>\$ 86,567,699</u>	<u>\$ 7,272,599</u>

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

JENNINGS 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.

JENNINGS 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.

JENNINGS 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.

JENNINGS 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:

JENNINGS 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 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.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Jennings County's Annual Report(s) can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

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

	General	Levy Excess	Prosecutor ARRA	County Welfare Loan	Local Road and Street	Accident Report	Firearms Training
Cash and investments - beginning	\$ 391,670	\$ -	\$ -	\$ -	\$ 118,910	\$ 4,506	\$ 7,070
Receipts:							
Taxes	6,827,659	14,926	-	567,656	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	279,393	-	35,284	-	271,976	-	-
Charges for services	1,124,709	-	-	-	-	-	-
Fines and forfeits	148,182	-	-	-	-	5,560	14,609
Other receipts	55,345	-	-	-	-	-	-
Total receipts	<u>8,435,288</u>	<u>14,926</u>	<u>35,284</u>	<u>567,656</u>	<u>271,976</u>	<u>5,560</u>	<u>14,609</u>
Disbursements:							
Personal services	4,346,807	-	-	-	-	-	-
Supplies	324,315	-	-	-	-	-	-
Other services and charges	2,459,231	-	6,417	547,804	230,813	5,701	19,735
Capital outlay	269,954	-	-	-	-	-	-
Other disbursements	436,368	-	-	-	-	-	-
Total disbursements	<u>7,836,675</u>	<u>-</u>	<u>6,417</u>	<u>547,804</u>	<u>230,813</u>	<u>5,701</u>	<u>19,735</u>
Excess (deficiency) of receipts over disbursements	<u>598,613</u>	<u>14,926</u>	<u>28,867</u>	<u>19,852</u>	<u>41,163</u>	<u>(141)</u>	<u>(5,126)</u>
Cash and investments - ending	<u>\$ 990,283</u>	<u>\$ 14,926</u>	<u>\$ 28,867</u>	<u>\$ 19,852</u>	<u>\$ 160,073</u>	<u>\$ 4,365</u>	<u>\$ 1,944</u>

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

	County Park Non-Reverting	Health	Alcohol and Drug Services	Donations	Law Enforcement Continuing Education User Fees	Motor Vehicle Inspection	Electronic Map Generation
Cash and investments - beginning	\$ 24,470	\$ 9,732	\$ 372	\$ 1,655	\$ 30,997	\$ 726	\$ 1,250
Receipts:							
Taxes	-	306,152	-	-	-	-	-
Licenses and permits	-	48,459	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	46,122	-	-	-	-	-	-
Fines and forfeits	-	-	32,560	-	5,278	901	-
Other receipts	-	-	-	1,482	-	-	500
Total receipts	46,122	354,611	32,560	1,482	5,278	901	500
Disbursements:							
Personal services	16,414	243,398	2,931	-	-	-	-
Supplies	-	12,781	9	-	-	-	-
Other services and charges	29,784	3,021	-	-	6,072	1,144	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	8,303	-	-	-	-
Total disbursements	46,198	259,200	11,243	-	6,072	1,144	-
Excess (deficiency) of receipts over disbursements	(76)	95,411	21,317	1,482	(794)	(243)	500
Cash and investments - ending	\$ 24,394	\$ 105,143	\$ 21,689	\$ 3,137	\$ 30,203	\$ 483	\$ 1,750

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

	Deferral Program	Riverboat	Emergency Telephone System	Drug Free Community	Highway	Property Reassessment	Juvenile Probation Services
Cash and investments - beginning	\$ 31,888	\$ 79,798	\$ 30,905	\$ 22,885	\$ 140,235	\$ 138,676	\$ 63,923
Receipts:							
Taxes	-	-	-	-	-	256,659	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	12,293	1,699,784	-	-
Charges for services	-	172,434	254,174	-	-	-	-
Fines and forfeits	29,340	-	-	-	-	-	10,946
Other receipts	-	-	-	-	20,640	-	-
Total receipts	<u>29,340</u>	<u>172,434</u>	<u>254,174</u>	<u>12,293</u>	<u>1,720,424</u>	<u>256,659</u>	<u>10,946</u>
Disbursements:							
Personal services	407	-	208,854	-	913,394	23,980	-
Supplies	-	-	-	-	602,337	30	-
Other services and charges	46,012	124,416	37,945	35,178	73,862	146,064	3,694
Capital outlay	-	-	-	-	109,129	643	-
Other disbursements	-	-	10,736	-	1,227	-	-
Total disbursements	<u>46,419</u>	<u>124,416</u>	<u>257,535</u>	<u>35,178</u>	<u>1,699,949</u>	<u>170,717</u>	<u>3,694</u>
Excess (deficiency) of receipts over disbursements	<u>(17,079)</u>	<u>48,018</u>	<u>(3,361)</u>	<u>(22,885)</u>	<u>20,475</u>	<u>85,942</u>	<u>7,252</u>
Cash and investments - ending	<u>\$ 14,809</u>	<u>\$ 127,816</u>	<u>\$ 27,544</u>	<u>\$ -</u>	<u>\$ 160,710</u>	<u>\$ 224,618</u>	<u>\$ 71,175</u>

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

	Adult Probation Services	Recorder's Records Perpetuation	Covered Bridge	Health Maintenance	Pretrial Diversion	Solid Waste Planning	Guardian Ad Litem/CASA
Cash and investments - beginning	\$ 76,282	\$ 23,516	\$ 22,187	\$ 50,271	\$ 6,534	\$ 6,389	\$ 418
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	72,738	-	3,700	-	-	-	20,908
Charges for services	-	27,509	-	-	-	55,800	-
Fines and forfeits	-	-	-	-	37,431	-	-
Other receipts	-	-	-	33,139	-	-	-
Total receipts	<u>72,738</u>	<u>27,509</u>	<u>3,700</u>	<u>33,139</u>	<u>37,431</u>	<u>55,800</u>	<u>20,908</u>
Disbursements:							
Personal services	45,840	7,146	-	-	26,757	22,586	-
Supplies	6,798	-	-	8,404	-	-	-
Other services and charges	22,600	14,525	2,668	-	-	34,098	20,908
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,940	-	-	-	-	-	-
Total disbursements	<u>77,178</u>	<u>21,671</u>	<u>2,668</u>	<u>8,404</u>	<u>26,757</u>	<u>56,684</u>	<u>20,908</u>
Excess (deficiency) of receipts over disbursements	<u>(4,440)</u>	<u>5,838</u>	<u>1,032</u>	<u>24,735</u>	<u>10,674</u>	<u>(884)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 71,842</u>	<u>\$ 29,354</u>	<u>\$ 23,219</u>	<u>\$ 75,006</u>	<u>\$ 17,208</u>	<u>\$ 5,505</u>	<u>\$ 418</u>

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

	County Misdemeanant	Supplemental Public Defender Services	Township Assistance	Surveyor's Corner Perpetuation	Sheriff's Law Enforcement Continuing Education	Prisoner Reimbursement	Community Services
Cash and investments - beginning	\$ -	\$ 44,800	\$ -	\$ 24,232	\$ 502	\$ 47,986	\$ 18,901
Receipts:							
Taxes	17,542	-	163,138	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	4,110	-	-	-
Fines and forfeits	-	-	-	-	-	12,210	4,550
Other receipts	-	69,214	-	-	-	-	-
Total receipts	<u>17,542</u>	<u>69,214</u>	<u>163,138</u>	<u>4,110</u>	<u>-</u>	<u>12,210</u>	<u>4,550</u>
Disbursements:							
Personal services	-	-	-	-	-	-	607
Supplies	-	-	-	-	-	-	39
Other services and charges	17,542	59,704	163,138	4,100	98	-	1,878
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>17,542</u>	<u>59,704</u>	<u>163,138</u>	<u>4,100</u>	<u>98</u>	<u>-</u>	<u>2,524</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>9,510</u>	<u>-</u>	<u>10</u>	<u>(98)</u>	<u>12,210</u>	<u>2,026</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 54,310</u>	<u>\$ -</u>	<u>\$ 24,242</u>	<u>\$ 404</u>	<u>\$ 60,196</u>	<u>\$ 20,927</u>

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

	Sales Disclosure	Law Enforcement	CEDIT Special Revenue	County Corrections	Tobacco Settlement	Welfare Levy Excess	Coroners Continuing Education
Cash and investments - beginning	\$ 360	\$ 3,238	\$ 337,404	\$ 30,735	\$ 43,305	\$ 128,333	\$ 165
Receipts:							
Taxes	-	-	1,840,696	-	-	-	-
Licenses and permits	-	-	-	-	-	-	2,817
Intergovernmental	-	-	-	17,541	27,976	-	-
Charges for services	2,870	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,870</u>	<u>-</u>	<u>1,840,696</u>	<u>17,541</u>	<u>27,976</u>	<u>-</u>	<u>2,817</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,965	-	2,014,122	31,137	26,328	128,333	2,349
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>2,965</u>	<u>-</u>	<u>2,014,122</u>	<u>31,137</u>	<u>26,328</u>	<u>128,333</u>	<u>2,349</u>
Excess (deficiency) of receipts over disbursements	<u>(95)</u>	<u>-</u>	<u>(173,426)</u>	<u>(13,596)</u>	<u>1,648</u>	<u>(128,333)</u>	<u>468</u>
Cash and investments - ending	<u>\$ 265</u>	<u>\$ 3,238</u>	<u>\$ 163,978</u>	<u>\$ 17,139</u>	<u>\$ 44,953</u>	<u>\$ -</u>	<u>\$ 633</u>

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

	Operation Pullover	Excess CAGIT	Excess CEDIT	Township Cumulative Fire	Township Debt Service	Township General	Township Fire
Cash and investments - beginning	\$ 3,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	288,001	72,819	133,999	25,165	134,155	122,613
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	800	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>800</u>	<u>288,001</u>	<u>72,819</u>	<u>133,999</u>	<u>25,165</u>	<u>134,155</u>	<u>122,613</u>
Disbursements:							
Personal services	2,738	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	288,001	72,819	133,999	25,165	134,155	122,613
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>2,738</u>	<u>288,001</u>	<u>72,819</u>	<u>133,999</u>	<u>25,165</u>	<u>134,155</u>	<u>122,613</u>
Excess (deficiency) of receipts over disbursements	<u>(1,938)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,115</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Township Recreation	School Debt Service	School Capital Projects	School Transportation	Corporation General	Corporation MVH	Corporation Cemetery
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	8,098	-	4,535,880	4,377,898	5,548,310	295,816	50,426
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	4,028,712	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>8,098</u>	<u>4,028,712</u>	<u>4,535,880</u>	<u>4,377,898</u>	<u>5,548,310</u>	<u>295,816</u>	<u>50,426</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	8,098	4,028,712	4,535,880	4,377,898	5,548,310	295,816	50,426
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>8,098</u>	<u>4,028,712</u>	<u>4,535,880</u>	<u>4,377,898</u>	<u>5,548,310</u>	<u>295,816</u>	<u>50,426</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Corporation Recreation	Corporation Police Pension	Corporation Debt Service	MUTC Sewer	Solid Waste Settlement	Library General	Library Capital Project
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	184,505	58,161	208,142	-	-	565,488	30,111
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	93,844	-	-	-
Charges for services	-	-	-	-	174,133	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>184,505</u>	<u>58,161</u>	<u>208,142</u>	<u>93,844</u>	<u>174,133</u>	<u>565,488</u>	<u>30,111</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	184,505	58,161	208,142	70,449	174,133	565,488	30,111
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>184,505</u>	<u>58,161</u>	<u>208,142</u>	<u>70,449</u>	<u>174,133</u>	<u>565,488</u>	<u>30,111</u>
Excess (deficiency) of receipts over disbursements	-	-	-	23,395	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,395</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	SISWD Grant	Jennings County Animal Control	JNRU Sewer Lien	Campbell Sewer Lien	Security Protection	Jury Fee	Death Benefit
Cash and investments - beginning	\$ 4,128	\$ 8,866	\$ -	\$ -	\$ 4,320	\$ 12,299	\$ 5,840
Receipts:							
Taxes	-	-	2,869	7,073	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	87,295	-	-	8,384	-	-
Fines and forfeits	-	-	-	-	-	3,938	1,365
Other receipts	-	-	-	-	-	-	-
Total receipts	-	87,295	2,869	7,073	8,384	3,938	1,365
Disbursements:							
Personal services	-	66,202	-	-	-	-	-
Supplies	-	1,647	-	-	-	-	-
Other services and charges	-	12,267	2,869	7,073	4,726	10,094	-
Capital outlay	-	1,012	-	-	-	-	-
Other disbursements	-	50	-	-	-	-	-
Total disbursements	-	81,178	2,869	7,073	4,726	10,094	-
Excess (deficiency) of receipts over disbursements	-	6,117	-	-	3,658	(6,156)	1,365
Cash and investments - ending	\$ 4,128	\$ 14,983	\$ -	\$ -	\$ 7,978	\$ 6,143	\$ 7,205

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

	Equitable Share Law Enforcement	Drug Abuse Prevention	Corporation Cumulative Capital	Superior Probation	Race & Gender Interpret	Court Security	Area Plan Non-Revert
Cash and investments - beginning	\$ 66	\$ 4,224	\$ -	\$ 85,967	\$ 310	\$ 4,566	\$ 290
Receipts:							
Taxes	-	-	103,460	-	-	-	-
Licenses and permits	-	-	-	-	-	-	162,627
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	4,571	-	74,864	-	20,381	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	4,571	103,460	74,864	-	20,381	162,627
Disbursements:							
Personal services	-	-	-	72,554	-	21,602	129,923
Supplies	-	-	-	11,477	-	-	7,103
Other services and charges	-	8,795	103,460	24,759	-	-	25,133
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	13,687	-	-	390
Total disbursements	-	8,795	103,460	122,477	-	21,602	162,549
Excess (deficiency) of receipts over disbursements	-	(4,224)	-	(47,613)	-	(1,221)	78
Cash and investments - ending	<u>\$ 66</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,354</u>	<u>\$ 310</u>	<u>\$ 3,345</u>	<u>\$ 368</u>

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

	Criminal Background Check	Victim Of Crime Assistance	School Bus Replacement	Paramedic Training	Document Storage Fee	Local Rainy Day	Transfer Fee
Cash and investments - beginning	\$ 159	\$ -	\$ -	\$ 3,909	\$ 27,724	\$ 215,538	\$ 7,268
Receipts:							
Taxes	-	-	377,840	-	-	332,790	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	6,136	-	-	-	-	-
Charges for services	-	-	-	-	-	-	5,110
Fines and forfeits	-	-	-	-	6,760	-	-
Other receipts	-	-	-	6,380	-	-	-
Total receipts	-	6,136	377,840	6,380	6,760	332,790	5,110
Disbursements:							
Personal services	-	-	-	-	18,936	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	6,136	377,840	4,538	-	193,725	3,030
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	6,136	377,840	4,538	18,936	193,725	3,030
Excess (deficiency) of receipts over disbursements	-	-	-	1,842	(12,176)	139,065	2,080
Cash and investments - ending	<u>\$ 159</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,751</u>	<u>\$ 15,548</u>	<u>\$ 354,603</u>	<u>\$ 9,348</u>

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

	4-D Child Support Impact	Care Initiative	Jennings County Landfill Closure	Supplemental Circuit Probation	Supplemental Superior Probation	Supplemental Juvenile Probation	2008 In Natural Disaster
Cash and investments - beginning	\$ 22,639	\$ 292	\$ 10,148	\$ 1,442	\$ 38,627	\$ 6,072	\$ 146
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	12,220	-	-	-
Fines and forfeits	-	-	-	-	12,532	5,151	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	12,220	12,532	5,151	-
Disbursements:							
Personal services	-	-	-	14,086	2,247	7,710	-
Supplies	-	-	-	-	-	-	-
Other services and charges	9,780	292	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	9,780	292	-	14,086	2,247	7,710	-
Excess (deficiency) of receipts over disbursements	(9,780)	(292)	-	(1,866)	10,285	(2,559)	-
Cash and investments - ending	<u>\$ 12,859</u>	<u>\$ -</u>	<u>\$ 10,148</u>	<u>\$ (424)</u>	<u>\$ 48,912</u>	<u>\$ 3,513</u>	<u>\$ 146</u>

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

	Sales Disclosure Local	Bio-Terrorism	Public Health Preparedness	Jennings County LEPC	Interpreter Grant	NV Redevelopment - CR 35	School Retirement
Cash and investments - beginning	\$ 9,698	\$ 90	\$ 772	\$ 14,726	\$ 860	\$ 1,469	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	10,000	-	-	-	-
Charges for services	2,553	-	-	3,237	875	-	521,507
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	2,553	-	10,000	3,237	875	-	521,507
Disbursements:							
Personal services	-	-	10,770	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,638	-	-	3,030	1,232	-	521,507
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	3,638	-	10,770	3,030	1,232	-	521,507
Excess (deficiency) of receipts over disbursements	(1,085)	-	(770)	207	(357)	-	-
Cash and investments - ending	\$ 8,613	\$ 90	\$ 2	\$ 14,933	\$ 503	\$ 1,469	\$ -

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

	Pher H1N1 2009	FEMA Disaster	Jennings County Christmas Light	Hayden Planning Grant	Railroad Grade Crossing Grant	Tax Warrants	Superior Court Record Equipment
Cash and investments - beginning	\$ 5,367	\$ 71,473	\$ 178	\$ 7	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	12	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	15,634	-	-	-	11,644	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	12,599
Total receipts	<u>15,634</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,644</u>	<u>12</u>	<u>12,599</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	16,163	-	128	-	11,644	-	12,599
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>16,163</u>	<u>-</u>	<u>128</u>	<u>-</u>	<u>11,644</u>	<u>-</u>	<u>12,599</u>
Excess (deficiency) of receipts over disbursements	<u>(529)</u>	<u>-</u>	<u>(128)</u>	<u>-</u>	<u>-</u>	<u>12</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,838</u>	<u>\$ 71,473</u>	<u>\$ 50</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ -</u>

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

	JNRU Project	North Vernon Sewer	Sharps Grant	Sheriff Camera Grant	Immunization Grant	Tobacco Education Program	Jennings Drug Free Community
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	2,625	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	5,039,983	-	-	10,000	-	-	-
Charges for services	-	-	100	-	259	120	-
Fines and forfeits	-	-	-	-	-	-	27,339
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>5,039,983</u>	<u>2,625</u>	<u>100</u>	<u>10,000</u>	<u>259</u>	<u>120</u>	<u>27,339</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	5,039,983	2,523	-	10,000	259	120	3,742
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>5,039,983</u>	<u>2,523</u>	<u>-</u>	<u>10,000</u>	<u>259</u>	<u>120</u>	<u>3,742</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>102</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,597</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 102</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,597</u>

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

	Final HEA 1001-2007 2008 PTRC & HSC	Courthouse Bond Redemption	Cumulative Bridge	Cumulative Building	Phone System (911)	City and Town Court Costs	Surplus Tax Sale
Cash and investments - beginning	\$ -	\$ 49,463	\$ 215,781	\$ 223,141	\$ -	\$ 1,437	\$ 158,064
Receipts:							
Taxes	65,692	1,066,830	526,576	116,644	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	301	373	62,476	7,908	-
Total receipts	65,692	1,066,830	526,877	117,017	62,476	7,908	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	65,692	766,000	511,395	4,073	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	8,848	45,722
Total disbursements	65,692	766,000	511,395	4,073	-	8,848	45,722
Excess (deficiency) of receipts over disbursements	-	300,830	15,482	112,944	62,476	(940)	(45,722)
Cash and investments - ending	\$ -	\$ 350,293	\$ 231,263	\$ 336,085	\$ 62,476	\$ 497	\$ 112,342

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

	Tax Sale Redemption	Surplus Tax	State Fines and Forfeitures	Infraction Judgements	Inheritance Tax	Property Replacement & Homestead Credit	Payroll Withholding-Federal
Cash and investments - beginning	\$ 416	\$ -	\$ 5,300	\$ 4,607	\$ 75,898	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	41,340	33,697	21,323	23,446	227,281	-	377,738
Total receipts	41,340	33,697	21,323	23,446	227,281	-	377,738
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	41,340	33,697	23,977	26,971	272,889	1,376	377,738
Total disbursements	41,340	33,697	23,977	26,971	272,889	1,376	377,738
Excess (deficiency) of receipts over disbursements	-	-	(2,654)	(3,525)	(45,608)	(1,376)	-
Cash and investments - ending	\$ 416	\$ -	\$ 2,646	\$ 1,082	\$ 30,290	\$ (1,376)	\$ -

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

	Payroll Withholding-State	Payroll Withholding-Local Tax	Credit Union	Insurance-Other	Payroll Withholdings-United Way	Education License Plate Fees	Tax Sale Cost
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,849	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>160,882</u>	<u>57,380</u>	<u>64,287</u>	<u>525,612</u>	<u>4,413</u>	<u>806</u>	<u>500</u>
Total receipts	<u>160,882</u>	<u>57,380</u>	<u>64,287</u>	<u>525,612</u>	<u>4,413</u>	<u>806</u>	<u>500</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>147,769</u>	<u>52,694</u>	<u>64,287</u>	<u>500,808</u>	<u>4,105</u>	<u>581</u>	<u>500</u>
Total disbursements	<u>147,769</u>	<u>52,694</u>	<u>64,287</u>	<u>500,808</u>	<u>4,105</u>	<u>581</u>	<u>500</u>
Excess (deficiency) of receipts over disbursements	<u>13,113</u>	<u>4,686</u>	<u>-</u>	<u>24,804</u>	<u>308</u>	<u>225</u>	<u>-</u>
Cash and investments - ending	<u>\$ 13,113</u>	<u>\$ 4,686</u>	<u>\$ -</u>	<u>\$ 30,653</u>	<u>\$ 308</u>	<u>\$ 225</u>	<u>\$ -</u>

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

	Innkeepers Tax	Financial Institution Tax	Payroll Withholding-Uniforms	Mortgage Fees-State Share	Interstate Compact	CVET	Local DNR Law Enforcement
Cash and investments - beginning	\$ 33,060	\$ -	\$ -	\$ 157	\$ 190	\$ -	\$ 767
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	29,506	95,674	2,326	1,950	1,010	183,088	1,000
Total receipts	<u>29,506</u>	<u>95,674</u>	<u>2,326</u>	<u>1,950</u>	<u>1,010</u>	<u>183,088</u>	<u>1,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	33,000	95,674	2,169	1,902	900	183,088	634
Total disbursements	<u>33,000</u>	<u>95,674</u>	<u>2,169</u>	<u>1,902</u>	<u>900</u>	<u>183,088</u>	<u>634</u>
Excess (deficiency) of receipts over disbursements	<u>(3,494)</u>	<u>-</u>	<u>157</u>	<u>48</u>	<u>110</u>	<u>-</u>	<u>366</u>
Cash and investments - ending	<u>\$ 29,566</u>	<u>\$ -</u>	<u>\$ 157</u>	<u>\$ 205</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ 1,133</u>

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

	Homestead Credit Rebate	Payroll Withholding-Sheriff Pension	Payroll Withholding - Garnishment	State's Share Delinquent Taxes	Rescue 20 - FEMA	Emergency Management Non-Reverting	Certificate Sale
Cash and investments - beginning	\$ 4,603	\$ -	\$ -	\$ -	\$ 725	\$ 40,064	\$ 2,437
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	17,841	60,121	1,993	-	51,345	-
Total receipts	-	17,841	60,121	1,993	-	51,345	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	250	13,216	60,121	1,993	-	41,224	2,437
Total disbursements	250	13,216	60,121	1,993	-	41,224	2,437
Excess (deficiency) of receipts over disbursements	(250)	4,625	-	-	-	10,121	(2,437)
Cash and investments - ending	<u>\$ 4,353</u>	<u>\$ 4,625</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 725</u>	<u>\$ 50,185</u>	<u>\$ -</u>

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

	State Welfare Excise	State Homestead Credit	Local Option Certified	Payroll - FICA	Payroll - Medicare	Payroll - Dependent Day Care	Payroll - Unreimbursed Medical
Cash and investments - beginning	\$ -	\$ (8,535)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,169,174	189,650	4,074,045	600,532	140,447	2,000	8,746
Total receipts	<u>1,169,174</u>	<u>189,650</u>	<u>4,074,045</u>	<u>600,532</u>	<u>140,447</u>	<u>2,000</u>	<u>8,746</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,169,174	179,370	4,074,045	600,532	140,447	2,000	8,746
Total disbursements	<u>1,169,174</u>	<u>179,370</u>	<u>4,074,045</u>	<u>600,532</u>	<u>140,447</u>	<u>2,000</u>	<u>8,746</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>10,280</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,745</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Payroll - 457 Retirement	Fairground Non-Reverting	E911 Wireless	E911 General	Circuit Supplemental Public Defender	Superior Supplemental Public Defender	Identity Theft Protection
Cash and investments - beginning	\$ 168	\$ 16,224	\$ 41,689	\$ 23,969	\$ 855	\$ 450	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	177,893	56,490	119,379	203,440	3,513	1,336	286
Total receipts	177,893	56,490	119,379	203,440	3,513	1,336	286
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	177,759	50,386	137,343	192,114	-	-	155
Total disbursements	177,759	50,386	137,343	192,114	-	-	155
Excess (deficiency) of receipts over disbursements	134	6,104	(17,964)	11,326	3,513	1,336	131
Cash and investments - ending	\$ 302	\$ 22,328	\$ 23,725	\$ 35,295	\$ 4,368	\$ 1,786	\$ 131

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

	County Sheriff's Commissary	County Treasurer	Muscatatuck Park	EMS Clearing	Clerk of the Circuit Court	Area Plan Commission	County Auditor Cash Change
Cash and investments - beginning	\$ 24,248	\$ 9,175,262	\$ -	\$ 28,744	\$ 563,772	\$ 50	\$ 50
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	189,850	21,365,343	46,666	321,952	3,164,326	77,011	-
Total receipts	189,850	21,365,343	46,666	321,952	3,164,326	77,011	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	180,840	30,008,904	46,122	320,575	3,237,734	77,061	50
Total disbursements	180,840	30,008,904	46,122	320,575	3,237,734	77,061	50
Excess (deficiency) of receipts over disbursements	9,010	(8,643,561)	544	1,377	(73,408)	(50)	(50)
Cash and investments - ending	\$ 33,258	\$ 531,701	\$ 544	\$ 30,121	\$ 490,364	\$ -	\$ -

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

	County Sheriff	County Animal Control Cash Change	County Recorder	County Sheriff's Inmate Trust	County Sheriff's Pension Trust	Veteran Service Office	Totals
Cash and investments - beginning	\$ 3,720	\$ 50	\$ 50	\$ 17,984	\$ 1,283,998	\$ -	\$ 14,532,466
Receipts:							
Taxes	-	-	-	-	-	-	29,236,426
Licenses and permits	-	-	-	-	-	-	213,903
Intergovernmental	-	-	-	-	-	-	7,629,634
Charges for services	-	-	-	-	-	-	6,532,233
Fines and forfeits	-	-	-	-	-	-	458,468
Other receipts	498,272	-	94,994	211,799	264,568	540	35,237,168
Total receipts	498,272	-	94,994	211,799	264,568	540	79,307,832
Disbursements:							
Personal services	-	-	-	-	-	-	6,205,889
Supplies	-	-	-	-	-	-	974,940
Other services and charges	-	-	-	-	-	-	35,004,512
Capital outlay	-	-	-	-	-	-	380,738
Other disbursements	501,992	50	95,044	210,771	77,260	535	44,001,620
Total disbursements	501,992	50	95,044	210,771	77,260	535	86,567,699
Excess (deficiency) of receipts over disbursements	(3,720)	(50)	(50)	1,028	187,308	5	(7,259,867)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,012</u>	<u>\$ 1,471,306</u>	<u>\$ 5</u>	<u>\$ 7,272,599</u>

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

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
E911 Motorola	\$ 230,000	\$ 44,901
2 Kenworth Dump Trucks	70,212	37,456
County Sheriff's Software	33,910	17,872
Bonds payable:		
General obligation bonds:		
Courthouse Annex/Jail	<u>2,775,000</u>	<u>764,000</u>
Total governmental activities debt	<u>\$ 3,109,122</u>	<u>\$ 864,229</u>

JENNINGS COUNTY  
OTHER REPORT(S)

The annual audit report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) listed below:

County Auditor  
County Council  
County Sheriff  
Clerk of the Circuit Court

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  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

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 JENNINGS COUNTY, INDIANA

Compliance

We have audited the compliance of Jennings 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 each of 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 each of 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 each of 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, 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

July 26, 2011

JENNINGS 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 HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through the Office of the Indiana Lieutenant Governor Community Development Block Grant - State Administered Small Cities Program Cluster ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.255	ST-09-001	\$ 5,039,983
Total for federal grantor agency			<u>5,039,983</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	03209VAGX003103 09VA063 10VAPT140	6,136 13,493 <u>4,662</u>
Total for program			<u>24,291</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	08(a)DJ048	<u>10,000</u>
Total for federal grantor agency			<u>34,291</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Safety Belt Performance Grants	20.609	OP-10-02-01-92	<u>2,738</u>
Total for federal grantor agency			<u>2,738</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through the Indiana State Department of Health Immunization Grants Cluster Immunization Grants	93.268	FY 2010	<u>259</u>
Pass-Through the Indiana State Department of Health Public Health Emergency Preparedness	93.069	ISDHBT01132010-13645	<u>15,064</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.238	ISDHBT08122010-17534	<u>10,000</u>
Pass-Through the Indiana Department of Child Services Child Support Enforcement Clerk Expenditures Clerk IV-D Incentive Prosecuting Attorney Expenditures ARRA - Prosecuting Attorney Expenditures Prosecuting Attorney IV-D Incentive Collection Incentives Indirect Costs	93.563	FY 2010 FY 2010 FY 2010 FY 2010 FY 2010 FY 2010 FY 2010	7,871 15,452 112,908 35,283 23,249 15,452 <u>20,780</u>
Total for program			<u>230,995</u>
Total for federal grantor agency			<u>256,318</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-0-290A	<u>8,902</u>
Total for federal grantor agency			<u>8,902</u>
Total federal awards expended			<u>\$ 5,342,232</u>

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

JENNINGS 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 Jennings County (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.

JENNINGS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement(s):

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiency identified?	no
Noncompliance material to financial statements noted?	yes

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:

\_\_\_\_\_  
Name of Federal Program or Cluster

Community Development Block Grant – State  
Administered Small Cities Program Cluster

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

Auditee qualified as low-risk auditee? no

**Section II – Financial Statement Findings**

**FINDING 2010-1 - APPROVAL OF ACCOUNTS PAYABLE VOUCHERS**

The Board of Commissioners established an Ordinance on April 28, 2003, titled "Establish Pre-Payment Procedures" which allows for the prepayment of certain claims by the County Auditor prior to Board approval. The Ordinance further states, that the pre-paid claims must be approved at the next scheduled meeting of the Board of Commissioners.

During the audit it was noted that the claims prepaid by the County Auditor were not included on the County's Accounts Payable Voucher Registers (Register) nor were the Accounts Payable Vouchers (Claims) presented for examination and approval by the Board at the next scheduled meeting as required.

JENNINGS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Failure to present all claims to the Board for approval could result in improper reporting and an environment for the potential for fraud to occur and go undetected.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

Indiana Code 5-11-10-1.6(c) states in part:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: . . . (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . "

Indiana Code 36-2-6-4.5 states in part:

"(a) A county executive may adopt an ordinance allowing money to be disbursed for lawful county purposes . . .

(b) . . . the prior written approval of the board having jurisdiction over the allowance of claims, the county auditor may make claim payments in advance of board allowance . . .

(d) The county executive or the county board having jurisdiction over the allowance of the claims shall review and allow the claim at its regular or special meeting following the preapproved payment of the expense."

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

We recommended that all claims be properly presented to the Board of Commissioners for proper approval as required.

**Section III – Federal Award Findings and Questioned Costs**

No matters are reportable.

JENNINGS COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

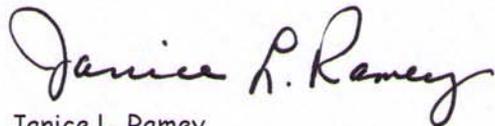
Jennings County Auditor's Office  
Janice Ramey, Auditor  
P.O. BOX 383  
Vernon, Indiana 47282  
Phone 812-352-3016  
Fax 812-352-3032

July 22, 2011

To Whom It May Concern:

We will review our ordinance concerning the prepayment of certain claims by the County Auditor and will review our current procedures for the approval of accounts payable vouchers. We will then take the necessary steps to ensure that all accounts payable vouchers are presented to the Board of Commissioners for the proper approval as required by law.

Sincerely,

A handwritten signature in cursive script that reads "Janice L. Ramey". The signature is written in black ink and is positioned above the typed name and title.

Janice L. Ramey  
Auditor Jennings County

JENNINGS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 26, 2011, with Janice L. Ramey, Auditor; Jeffery Day, President of the Board of County Commissioners; and Howard Malcomb, President of the County Council.