

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

JAY COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
07/25/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Nancy J. Culy	01-01-11 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.	01-01-11 to 12-31-14
Recorder	Beverly D. Myers	01-01-11 to 12-31-14
President of the Board of County Commissioners	Milo M. Miller, Jr.	01-01-11 to 12-31-12
President of the County Council	Michael Leonhard	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JAY COUNTY, INDIANA

We have audited the accompanying financial statement of Jay County (County), for the year ended December 31, 2011. 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.

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, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 18, 2012, 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 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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 of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis is presented for additional analysis and is not a required part of the financial statement. It has not been subjected to the auditing procedures applied by us in the audit of the financial statement 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, 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 18, 2012



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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, 2011, and have issued our report thereon dated June 18, 2012. 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, 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 18, 2012

FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

JAY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 1,218,337	\$ 7,238,906	\$ 7,581,871	\$ 875,372
Highway	1,306,535	2,185,486	2,374,426	1,117,595
Local Road and Street	210,604	191,191	256,412	145,383
Accident Report	1,732	1,014	1,025	1,721
Firearms Training	6,208	4,000	2,671	7,537
Health	113,529	208,656	223,077	99,108
Jay Emergency Medical Services	601,691	1,102,176	1,026,279	677,588
Clerk's Records Perpetuation	27,467	3,797	2,461	28,803
Electronic Map Generation	4,666	129	-	4,795
Deferral Program	32,781	6,542	11,301	28,022
Emergency Telephone System	50,923	205,042	216,110	39,855
Drug Free Community	17,897	15,979	15,987	17,889
Drainage Maintenance	432,946	466,479	454,687	444,738
Emergency Planning and Right To Know	-	4,193	995	3,198
Prosecutor Title IV-D	18,586	36,706	7,348	47,944
Extradition	3,428	-	-	3,428
Juvenile Probation Services	9,622	53	-	9,675
Recorder's Records Perpetuation	191,654	28,524	52,655	167,523
Marijuana Eradication	829	-	-	829
Pretrial Diversion	6,580	2,071	-	8,651
Plat Book	80,807	5,795	-	86,602
Supplemental Public Defender Services	15,517	4,102	3,937	15,682
Clerk Title IV-D	36,475	38,921	4,202	71,194
Surveyor's Corner Perpetuation	3,418	4,290	5,497	2,211
Jury Pay	98	-	-	98
Rainy Day	2,385,747	939,310	789,270	2,535,787
Community Corrections 2010-11	6,101	46,076	52,177	-
Tobacco Settlement	40,296	17,365	14,419	43,242
Levy Excess	23,317	78,115	15,466	85,966
Court Interpreters	3,051	1,511	1,175	3,387
Wireless Emergency Telephone System	20,722	109,798	124,316	6,204
Community Transition Program	4,358	29,700	26,335	7,723
Cumulative Capital Development	255,436	373,597	98,445	530,588
Cumulative Bridge	660,227	565,379	421,209	804,397
General Drain Improvement	27,150	159,311	132,072	54,389
Sheriff's Pension	2,035,884	191,045	86,533	2,140,396
Congressional School Principal	22,822	-	-	22,822
City and Town Court Costs	73,127	2,826	-	75,953
Coroners Training and Continuing Education	152	1,472	1,505	119
Congressional School Interest	9,886	-	456	9,430
Clerk's Trust	201,936	1,420,601	1,388,556	233,981
Surplus Tax Sale	28,926	15,755	19,753	24,928
Tax Sale Redemption	-	2,791	2,791	-
Surplus Tax	52	17,984	17,984	52
State Fines and Forfeitures	3,648	38,768	20,787	21,629
Overweight Vehicle Fines	-	385	385	-
Infraction Judgments	3,044	31,867	32,800	2,111
Inheritance Tax	24,224	2,238,621	1,097,030	1,165,815
Special Death Benefit	115	2,200	2,155	160
Education Plate Fees	-	506	506	-
Innkeepers Tax	72,465	84,726	72,465	84,726
Financial Institution Tax	-	91,648	91,648	-
Wheel Tax	-	92,902	92,902	-
Surtax	-	259,863	259,863	-
Child Restraint Violations Fines	-	400	375	25
Interstate Compact	-	250	125	125
Riverboat Tax Distribution	-	136,463	136,463	-
Homestead Credit Rebate	2,418	-	2,418	-
HEA 1001 State Homestead Credit	(650)	119	-	(531)
LOIT Public Safety	87,719	413,054	204,371	296,402
CEDIT Homestead Credit	19,329	259,229	275,635	2,923
Tax Distribution	-	14,768,312	14,768,312	-
After Settlement Collections	284,379	355,207	284,379	355,207
2017 Reassessment Fund	-	97,728	-	97,728
County Elected Officials Training	-	808	-	808
Jail Lease Payments	-	694,662	592,000	102,662
HEA	-	155,000	67,070	87,930
Community Development Block Grant	-	363,499	340,474	23,025
EMPG Assessment	-	3,365	3,365	-

The notes to the financial statement 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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County Title IV-D Incentive	-	8,108	-	8,108
District 6 Homeland Security Grant	-	38,894	38,894	-
Property Reassessment	158,203	204	141,905	16,502
Probation Users Fees	298,047	48,631	86,080	260,598
Community Corrections - Home Detention	161,691	68,919	63,575	167,035
Sheriff's Continuing Education	3,169	865	869	3,165
Misdemeanor Housing	20,117	15,647	15,142	20,622
Operation Pullover	4	2,918	1,902	1,020
Probation User Fee - Administrative	75	75	-	150
County Disclosure	3,199	2,435	233	5,401
Retirement Center Donations	4,777	15	-	4,792
Court ASAAE	3,278	29,930	10,360	22,848
Sex and Violent Offenders Administration	250	2,000	1,900	350
County Forfeiture Fund	2,720	-	-	2,720
Health Maintenance	26,289	44,333	39,620	31,002
Backhoe Repair and Replacement	103,128	53,874	68,436	88,566
Tile Inventory	7,467	44,748	52,026	189
Jury Fees	10,834	3,444	3,922	10,356
Ambulance Replacement	71,371	58,400	83,960	45,811
VIN Checks	1,766	895	-	2,661
Medical Care of Inmates	327	2,662	2,021	968
Drug Free Sheriff	565	3,300	3,300	565
County Economic Development Income Tax	666,055	734,501	896,685	503,871
Operating Levy Freeze LOIT Stabilization	934,879	8,350	152,762	790,467
EMS Base and Dunkirk Fire Department	22,182	-	22,182	-
PSIC Grant	491	-	361	130
Victim Assistance	(2,665)	15,513	18,648	(5,800)
EMA CER Team Subgrant	2	-	2	-
Rural Transportation Grant	4	1,094,332	1,094,332	4
Bioterrorism Grant	8,975	27,263	24,207	12,031
Homeland Security Grant	59	-	59	-
5% Host Fees - Infrastructure	108,672	16,428	-	125,100
Infrastructure	430,179	941,335	327,493	1,044,021
County Redacting Fee	16,616	4,263	5,696	15,183
Premier Ethanol TIF District	-	836,895	836,895	-
Community Corrections 2011-12	-	58,687	49,919	8,768
Sheriff Commissary	6,271	65,741	65,234	6,778
Sheriff Drug Buy Money	4,170	-	-	4,170
Clerk Title IV-D ARRA	16,117	-	-	16,117
Prosecutor Title IV-D ARRA	22,545	41	-	22,586
TIF Bond General	267,859	-	-	267,859
TIF Bond Reserve	125,575	-	-	125,575
Redevelopment District Capital	182,877	1,358	1,358	182,877
Payroll	129,302	5,620,807	5,606,727	143,382
Certified Shares	-	1,923,988	1,923,988	-
User Fees	8,438	757	1,568	7,627
County Home Welfare Trust	8,200	215,234	218,060	5,374
State Disclosure Fees	370	2,435	2,485	320
Mortgage Recording Fee	260	1,830	1,895	195
PPAATC	40,989	-	-	40,989
LOIT Operating Levy Freeze	-	1,034,476	1,034,476	-
Residential PTRC for 2007 Pay 2008 Tax	46,503	1,282,659	1,304,026	25,136
Prosecuting Attorney	-	7,447	7,447	-
Recorder	50	82,095	82,095	50
Commissioner's Certificate Sale	20,105	2,564	22,051	618
Commercial Vehicle Excise Tax	-	92,002	92,002	-
Local Option PTRC	-	641,330	641,330	-
Old Sheriff Inmate Trust	579	-	579	-
Sheriff Inmate Trust	3,109	115,451	112,189	6,371
Sheriff	2,712	339,024	341,122	614
Sheriff Cash Change	100	-	-	100
Treasurer Cash Change	500	-	-	500
Totals	\$ 14,637,568	\$ 51,413,373	\$ 49,280,949	\$ 16,769,992

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

JAY COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 statement. The aggregate receipts may include 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.

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

JAY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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).

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 statement. The aggregate disbursements may include the following uses:

Personal services which 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.

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

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.

JAY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

JAY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 statement. 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 any replacement items purchased.

Note 6. Pension Plans

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 Indiana Public Retirement System (INPRS) 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.

INPRS 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:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

JAY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	General	Highway	Local Road and Street	Accident Report	Firearms Training	Health	Jay Emergency Medical Services
Cash and investments - beginning	\$ 1,218,337	\$ 1,306,535	\$ 210,604	\$ 1,732	\$ 6,208	\$ 113,529	\$ 601,691
Receipts:							
Taxes	4,707,266	211,118	-	-	-	148,384	541,792
Licenses and permits	37,390	-	-	-	-	-	-
Intergovernmental	434,703	75,475	-	-	-	10,334	37,732
Charges for services	324,803	66,209	-	1,014	4,000	47,359	517,485
Fines and forfeits	83,039	-	-	-	-	-	-
Other receipts	1,651,705	1,832,684	191,191	-	-	2,579	5,167
Total receipts	<u>7,238,906</u>	<u>2,185,486</u>	<u>191,191</u>	<u>1,014</u>	<u>4,000</u>	<u>208,656</u>	<u>1,102,176</u>
Disbursements:							
Personal services	4,394,498	840,874	-	-	-	164,686	804,285
Supplies	470,135	1,162,140	-	-	-	5,484	78,547
Other services and charges	1,596,051	213,664	-	-	-	45,377	35,000
Capital outlay	70,688	157,748	256,412	1,025	2,144	-	17,181
Other disbursements	1,050,499	-	-	-	527	7,530	91,266
Total disbursements	<u>7,581,871</u>	<u>2,374,426</u>	<u>256,412</u>	<u>1,025</u>	<u>2,671</u>	<u>223,077</u>	<u>1,026,279</u>
Excess (deficiency) of receipts over disbursements	<u>(342,965)</u>	<u>(188,940)</u>	<u>(65,221)</u>	<u>(11)</u>	<u>1,329</u>	<u>(14,421)</u>	<u>75,897</u>
Cash and investments - ending	<u>\$ 875,372</u>	<u>\$ 1,117,595</u>	<u>\$ 145,383</u>	<u>\$ 1,721</u>	<u>\$ 7,537</u>	<u>\$ 99,108</u>	<u>\$ 677,588</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk's Records Perpetuation	Electronic Map Generation	Deferral Program	Emergency Telephone System	Drug Free Community	Drainage Maintenance	Emergency Planning and Right to Know
Cash and investments - beginning	\$ 27,467	\$ 4,666	\$ 32,781	\$ 50,923	\$ 17,897	\$ 432,946	\$ -
Receipts:							
Taxes	-	-	-	-	-	460,901	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	129	-	205,042	-	-	-
Fines and forfeits	3,394	-	6,542	-	15,979	-	-
Other receipts	403	-	-	-	-	5,578	4,193
Total receipts	<u>3,797</u>	<u>129</u>	<u>6,542</u>	<u>205,042</u>	<u>15,979</u>	<u>466,479</u>	<u>4,193</u>
Disbursements:							
Personal services	-	-	2,562	135,145	-	-	-
Supplies	-	-	-	922	-	-	323
Other services and charges	-	-	4,431	72,944	15,987	-	672
Capital outlay	-	-	2,570	7,099	-	-	-
Other disbursements	2,461	-	1,738	-	-	454,687	-
Total disbursements	<u>2,461</u>	<u>-</u>	<u>11,301</u>	<u>216,110</u>	<u>15,987</u>	<u>454,687</u>	<u>995</u>
Excess (deficiency) of receipts over disbursements	<u>1,336</u>	<u>129</u>	<u>(4,759)</u>	<u>(11,068)</u>	<u>(8)</u>	<u>11,792</u>	<u>3,198</u>
Cash and investments - ending	<u>\$ 28,803</u>	<u>\$ 4,795</u>	<u>\$ 28,022</u>	<u>\$ 39,855</u>	<u>\$ 17,889</u>	<u>\$ 444,738</u>	<u>\$ 3,198</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Prosecutor Title IV-D	Extradition	Juvenile Probation Services	Recorder's Records Perpetuation	Marijuana Eradication	Pretrial Diversion	Plat Book
Cash and investments - beginning	\$ 18,586	\$ 3,428	\$ 9,622	\$ 191,654	\$ 829	\$ 6,580	\$ 80,807
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	28,524	-	-	5,795
Fines and forfeits	36,653	-	53	-	-	2,071	-
Other receipts	53	-	-	-	-	-	-
Total receipts	<u>36,706</u>	<u>-</u>	<u>53</u>	<u>28,524</u>	<u>-</u>	<u>2,071</u>	<u>5,795</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,348	-	-	52,655	-	-	-
Total disbursements	<u>7,348</u>	<u>-</u>	<u>-</u>	<u>52,655</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>29,358</u>	<u>-</u>	<u>53</u>	<u>(24,131)</u>	<u>-</u>	<u>2,071</u>	<u>5,795</u>
Cash and investments - ending	<u>\$ 47,944</u>	<u>\$ 3,428</u>	<u>\$ 9,675</u>	<u>\$ 167,523</u>	<u>\$ 829</u>	<u>\$ 8,651</u>	<u>\$ 86,602</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Supplemental Public Defender Services	Clerk Title IV-D	Surveyor's Corner Perpetuation	Jury Pay	Rainy Day	Community Corrections 2010-11	Tobacco Settlement
Cash and investments - beginning	\$ 15,517	\$ 36,475	\$ 3,418	\$ 98	\$ 2,385,747	\$ 6,101	\$ 40,296
Receipts:							
Taxes	-	-	-	-	450	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	4,290	-	-	-	-
Fines and forfeits	4,102	38,921	-	-	-	-	-
Other receipts	-	-	-	-	938,860	46,076	17,365
Total receipts	<u>4,102</u>	<u>38,921</u>	<u>4,290</u>	<u>-</u>	<u>939,310</u>	<u>46,076</u>	<u>17,365</u>
Disbursements:							
Personal services	-	-	-	-	-	48,117	1,848
Supplies	-	-	-	-	-	478	8,556
Other services and charges	3,937	-	5,497	-	39,270	3,582	4,015
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	4,202	-	-	750,000	-	-
Total disbursements	<u>3,937</u>	<u>4,202</u>	<u>5,497</u>	<u>-</u>	<u>789,270</u>	<u>52,177</u>	<u>14,419</u>
Excess (deficiency) of receipts over disbursements	<u>165</u>	<u>34,719</u>	<u>(1,207)</u>	<u>-</u>	<u>150,040</u>	<u>(6,101)</u>	<u>2,946</u>
Cash and investments - ending	<u>\$ 15,682</u>	<u>\$ 71,194</u>	<u>\$ 2,211</u>	<u>\$ 98</u>	<u>\$ 2,535,787</u>	<u>\$ -</u>	<u>\$ 43,242</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Levy Excess	Court Interpreters	Wireless Emergency Telephone System	Community Transition Program	Cumulative Capital Development	Cumulative Bridge	General Drain Improvement
Cash and investments - beginning	\$ 23,317	\$ 3,051	\$ 20,722	\$ 4,358	\$ 255,436	\$ 660,227	\$ 27,150
Receipts:							
Taxes	-	-	-	-	349,273	456,566	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	24,324	31,797	-
Charges for services	-	-	80,077	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	78,115	1,511	29,721	29,700	-	77,016	159,311
Total receipts	78,115	1,511	109,798	29,700	373,597	565,379	159,311
Disbursements:							
Personal services	-	-	62,608	-	-	-	-
Supplies	-	-	480	-	-	9,349	-
Other services and charges	-	1,175	29,721	-	-	184	-
Capital outlay	-	-	31,507	-	98,445	411,676	-
Other disbursements	15,466	-	-	26,335	-	-	132,072
Total disbursements	15,466	1,175	124,316	26,335	98,445	421,209	132,072
Excess (deficiency) of receipts over disbursements	62,649	336	(14,518)	3,365	275,152	144,170	27,239
Cash and investments - ending	\$ 85,966	\$ 3,387	\$ 6,204	\$ 7,723	\$ 530,588	\$ 804,397	\$ 54,389

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff's Pension	Congressional School Principal	City and Town Court Costs	Coroners Training and Continuing Education	Congressional School Interest	Clerk's Trust	Surplus Tax Sale
Cash and investments - beginning	\$ 2,035,884	\$ 22,822	\$ 73,127	\$ 152	\$ 9,886	\$ 201,936	\$ 28,926
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	1,472	-	-	-
Fines and forfeits	-	-	2,826	-	-	1,420,601	-
Other receipts	191,045	-	-	-	-	-	15,755
Total receipts	<u>191,045</u>	<u>-</u>	<u>2,826</u>	<u>1,472</u>	<u>-</u>	<u>1,420,601</u>	<u>15,755</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	86,533	-	-	1,505	456	1,388,556	19,753
Total disbursements	<u>86,533</u>	<u>-</u>	<u>-</u>	<u>1,505</u>	<u>456</u>	<u>1,388,556</u>	<u>19,753</u>
Excess (deficiency) of receipts over disbursements	<u>104,512</u>	<u>-</u>	<u>2,826</u>	<u>(33)</u>	<u>(456)</u>	<u>32,045</u>	<u>(3,998)</u>
Cash and investments - ending	<u>\$ 2,140,396</u>	<u>\$ 22,822</u>	<u>\$ 75,953</u>	<u>\$ 119</u>	<u>\$ 9,430</u>	<u>\$ 233,981</u>	<u>\$ 24,928</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Tax Sale Redemption	Surplus Tax	State Fines and Forfeitures	Overweight Vehicle Fines	Infraction Judgments	Inheritance Tax	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 52	\$ 3,648	\$ -	\$ 3,044	\$ 24,224	\$ 115
Receipts:							
Taxes	-	17,984	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,852	-	2,200
Fines and forfeits	-	-	38,768	385	30,015	-	-
Other receipts	2,791	-	-	-	-	2,238,621	-
Total receipts	<u>2,791</u>	<u>17,984</u>	<u>38,768</u>	<u>385</u>	<u>31,867</u>	<u>2,238,621</u>	<u>2,200</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,791	17,984	20,787	385	32,800	1,097,030	2,155
Total disbursements	<u>2,791</u>	<u>17,984</u>	<u>20,787</u>	<u>385</u>	<u>32,800</u>	<u>1,097,030</u>	<u>2,155</u>
Excess (deficiency) of receipts over disbursements	-	-	17,981	-	(933)	1,141,591	45
Cash and investments - ending	<u>\$ -</u>	<u>\$ 52</u>	<u>\$ 21,629</u>	<u>\$ -</u>	<u>\$ 2,111</u>	<u>\$ 1,165,815</u>	<u>\$ 160</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Education Plate Fees	Innkeepers Tax	Financial Institution Tax	Wheel Tax	Surtax	Child Restraint Violations Fines	Interstate Compact
Cash and investments - beginning	\$ -	\$ 72,465	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	84,726	-	-	259,863	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	506	-	91,648	92,902	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	400	250
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>506</u>	<u>84,726</u>	<u>91,648</u>	<u>92,902</u>	<u>259,863</u>	<u>400</u>	<u>250</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	72,465	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	506	-	91,648	92,902	259,863	375	125
Total disbursements	<u>506</u>	<u>72,465</u>	<u>91,648</u>	<u>92,902</u>	<u>259,863</u>	<u>375</u>	<u>125</u>
Excess (deficiency) of receipts over disbursements	-	12,261	-	-	-	25	125
Cash and investments - ending	<u>\$ -</u>	<u>\$ 84,726</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ 125</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Riverboat Tax Distribution	Homestead Credit Rebate	HEA 1001 State Homestead Credit	LOIT Public Safety	CEDIT Homestead Credit	Tax Distribution	After Settlement Collections
Cash and investments - beginning	\$ -	\$ 2,418	\$ (650)	\$ 87,719	\$ 19,329	\$ -	\$ 284,379
Receipts:							
Taxes	-	-	-	413,054	259,229	14,768,312	355,207
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	136,463	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	119	-	-	-	-
Total receipts	<u>136,463</u>	<u>-</u>	<u>119</u>	<u>413,054</u>	<u>259,229</u>	<u>14,768,312</u>	<u>355,207</u>
Disbursements:							
Personal services	-	-	-	97,600	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	6,761	-	-	-
Other disbursements	136,463	2,418	-	100,010	275,635	14,768,312	284,379
Total disbursements	<u>136,463</u>	<u>2,418</u>	<u>-</u>	<u>204,371</u>	<u>275,635</u>	<u>14,768,312</u>	<u>284,379</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(2,418)</u>	<u>119</u>	<u>208,683</u>	<u>(16,406)</u>	<u>-</u>	<u>70,828</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (531)</u>	<u>\$ 296,402</u>	<u>\$ 2,923</u>	<u>\$ -</u>	<u>\$ 355,207</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	2017 Reassessment Fund	County Elected Officials Training	Jail Lease Payments	HEA	Community Development Block Grant	EMPG Assessment	County Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	91,313	-	694,662	-	-	-	8,108
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	6,360	-	-	-	-	-	-
Charges for services	-	808	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	55	-	-	155,000	363,499	3,365	-
Total receipts	<u>97,728</u>	<u>808</u>	<u>694,662</u>	<u>155,000</u>	<u>363,499</u>	<u>3,365</u>	<u>8,108</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,365	-
Other disbursements	-	-	592,000	67,070	340,474	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>592,000</u>	<u>67,070</u>	<u>340,474</u>	<u>3,365</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>97,728</u>	<u>808</u>	<u>102,662</u>	<u>87,930</u>	<u>23,025</u>	<u>-</u>	<u>8,108</u>
Cash and investments - ending	<u>\$ 97,728</u>	<u>\$ 808</u>	<u>\$ 102,662</u>	<u>\$ 87,930</u>	<u>\$ 23,025</u>	<u>\$ -</u>	<u>\$ 8,108</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	District 6 Homeland Security Grant	Property Reassessment	Probation Users Fees	Community Corrections - Home Detention	Sheriff's Continuing Education	Misdemeanant Housing	Operation Pullover
Cash and investments - beginning	\$ -	\$ 158,203	\$ 298,047	\$ 161,691	\$ 3,169	\$ 20,117	\$ 4
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	68,919	865	15,647	-
Fines and forfeits	-	-	48,631	-	-	-	-
Other receipts	38,894	204	-	-	-	-	2,918
Total receipts	38,894	204	48,631	68,919	865	15,647	2,918
Disbursements:							
Personal services	-	21,596	39,637	31,740	-	-	1,902
Supplies	-	-	3,003	4,621	-	12,000	-
Other services and charges	-	120,309	3,069	24,808	865	3,142	-
Capital outlay	38,894	-	6,371	-	-	-	-
Other disbursements	-	-	34,000	2,406	4	-	-
Total disbursements	38,894	141,905	86,080	63,575	869	15,142	1,902
Excess (deficiency) of receipts over disbursements	-	(141,701)	(37,449)	5,344	(4)	505	1,016
Cash and investments - ending	\$ -	\$ 16,502	\$ 260,598	\$ 167,035	\$ 3,165	\$ 20,622	\$ 1,020

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Probation User Fee - Administrative	County Disclosure	Retirement Center Donations	Court ASAAE	Sex and Violent Offenders Administration	County Forfeiture Fund	Health Maintenance
Cash and investments - beginning	\$ 75	\$ 3,199	\$ 4,777	\$ 3,278	\$ 250	\$ 2,720	\$ 26,289
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	2,435	-	-	2,000	-	4,116
Fines and forfeits	75	-	-	29,930	-	-	-
Other receipts	-	-	15	-	-	-	40,217
Total receipts	<u>75</u>	<u>2,435</u>	<u>15</u>	<u>29,930</u>	<u>2,000</u>	<u>-</u>	<u>44,333</u>
Disbursements:							
Personal services	-	-	-	-	-	-	38,889
Supplies	-	-	-	-	-	-	731
Other services and charges	-	233	-	10,360	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,900	-	-
Total disbursements	<u>-</u>	<u>233</u>	<u>-</u>	<u>10,360</u>	<u>1,900</u>	<u>-</u>	<u>39,620</u>
Excess (deficiency) of receipts over disbursements	<u>75</u>	<u>2,202</u>	<u>15</u>	<u>19,570</u>	<u>100</u>	<u>-</u>	<u>4,713</u>
Cash and investments - ending	<u>\$ 150</u>	<u>\$ 5,401</u>	<u>\$ 4,792</u>	<u>\$ 22,848</u>	<u>\$ 350</u>	<u>\$ 2,720</u>	<u>\$ 31,002</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Backhoe Repair and Replacement	Tile Inventory	Jury Fees	Ambulance Replacement	VIN Checks	Medical Care of Inmates	Drug Free Sheriff
Cash and investments - beginning	\$ 103,128	\$ 7,467	\$ 10,834	\$ 71,371	\$ 1,766	\$ 327	\$ 565
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	895	2,662	-
Fines and forfeits	-	-	3,444	-	-	-	-
Other receipts	53,874	44,748	-	58,400	-	-	3,300
Total receipts	<u>53,874</u>	<u>44,748</u>	<u>3,444</u>	<u>58,400</u>	<u>895</u>	<u>2,662</u>	<u>3,300</u>
Disbursements:							
Personal services	-	-	3,922	-	-	-	-
Supplies	15,881	52,026	-	-	-	2,021	-
Other services and charges	2,555	-	-	-	-	-	-
Capital outlay	50,000	-	-	83,960	-	-	3,300
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>68,436</u>	<u>52,026</u>	<u>3,922</u>	<u>83,960</u>	<u>-</u>	<u>2,021</u>	<u>3,300</u>
Excess (deficiency) of receipts over disbursements	<u>(14,562)</u>	<u>(7,278)</u>	<u>(478)</u>	<u>(25,560)</u>	<u>895</u>	<u>641</u>	<u>-</u>
Cash and investments - ending	<u>\$ 88,566</u>	<u>\$ 189</u>	<u>\$ 10,356</u>	<u>\$ 45,811</u>	<u>\$ 2,661</u>	<u>\$ 968</u>	<u>\$ 565</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Economic Development Income tax	Operating Levy Freeze LOIT Stabilization	EMS Base and Dunkirk Fire Department	PSIC Grant	Victim Assistance	EMA CER Team Subgrant	Rural Transportation Grant
Cash and investments - beginning	\$ 666,055	\$ 934,879	\$ 22,182	\$ 491	\$ (2,665)	\$ 2	\$ 4
Receipts:							
Taxes	648,072	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	86,429	8,350	-	-	15,513	-	1,094,332
Total receipts	<u>734,501</u>	<u>8,350</u>	<u>-</u>	<u>-</u>	<u>15,513</u>	<u>-</u>	<u>1,094,332</u>
Disbursements:							
Personal services	-	-	-	-	18,648	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	395,285	-	-	-	-	-	-
Capital outlay	184,096	-	-	361	-	2	-
Other disbursements	317,304	152,762	22,182	-	-	-	1,094,332
Total disbursements	<u>896,685</u>	<u>152,762</u>	<u>22,182</u>	<u>361</u>	<u>18,648</u>	<u>2</u>	<u>1,094,332</u>
Excess (deficiency) of receipts over disbursements	<u>(162,184)</u>	<u>(144,412)</u>	<u>(22,182)</u>	<u>(361)</u>	<u>(3,135)</u>	<u>(2)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 503,871</u>	<u>\$ 790,467</u>	<u>\$ -</u>	<u>\$ 130</u>	<u>\$ (5,800)</u>	<u>\$ -</u>	<u>\$ 4</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Bioterrorism Grant	Homeland Security Grant	5% Host Fees Infrastructure	Infrastructure	County Redacting Fee	Premier Ethanol TIF District	Community Corrections 2011-12
Cash and investments - beginning	\$ 8,975	\$ 59	\$ 108,672	\$ 430,179	\$ 16,616	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	836,895	-
Licenses and permits	-	-	-	224,958	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	16,428	219,364	4,263	-	-
Fines and forfeits	-	-	-	497,013	-	-	-
Other receipts	27,263	-	-	-	-	-	58,687
Total receipts	<u>27,263</u>	<u>-</u>	<u>16,428</u>	<u>941,335</u>	<u>4,263</u>	<u>836,895</u>	<u>58,687</u>
Disbursements:							
Personal services	-	-	-	-	-	-	39,965
Supplies	466	-	-	34,231	-	-	400
Other services and charges	16,191	-	-	16,453	-	-	7,614
Capital outlay	7,550	59	-	266,209	-	-	-
Other disbursements	-	-	-	10,600	5,696	836,895	1,940
Total disbursements	<u>24,207</u>	<u>59</u>	<u>-</u>	<u>327,493</u>	<u>5,696</u>	<u>836,895</u>	<u>49,919</u>
Excess (deficiency) of receipts over disbursements	<u>3,056</u>	<u>(59)</u>	<u>16,428</u>	<u>613,842</u>	<u>(1,433)</u>	<u>-</u>	<u>8,768</u>
Cash and investments - ending	<u>\$ 12,031</u>	<u>\$ -</u>	<u>\$ 125,100</u>	<u>\$ 1,044,021</u>	<u>\$ 15,183</u>	<u>\$ -</u>	<u>\$ 8,768</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff Commissary	Sheriff Drug Buy Money	Clerk Title IV-D ARRA	Prosecutor Title IV-D ARRA	TIF Bond General	TIF Bond Reserve	Redevelopment District Capital
Cash and investments - beginning	\$ 6,271	\$ 4,170	\$ 16,117	\$ 22,545	\$ 267,859	\$ 125,575	\$ 182,877
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	65,741	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	41	-	-	1,358
Total receipts	<u>65,741</u>	<u>-</u>	<u>-</u>	<u>41</u>	<u>-</u>	<u>-</u>	<u>1,358</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	65,234	-	-	-	-	-	1,358
Total disbursements	<u>65,234</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,358</u>
Excess (deficiency) of receipts over disbursements	<u>507</u>	<u>-</u>	<u>-</u>	<u>41</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,778</u>	<u>\$ 4,170</u>	<u>\$ 16,117</u>	<u>\$ 22,586</u>	<u>\$ 267,859</u>	<u>\$ 125,575</u>	<u>\$ 182,877</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Payroll	Certified Shares	User Fees	County Home Welfare Trust	State Disclosure Fees	Mortgage Recording Fee	PPAATC
Cash and investments - beginning	\$ 129,302	\$ -	\$ 8,438	\$ 8,200	\$ 370	\$ 260	\$ 40,989
Receipts:							
Taxes	-	1,923,988	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	2,435	1,830	-
Fines and forfeits	-	-	757	-	-	-	-
Other receipts	5,620,807	-	-	215,234	-	-	-
Total receipts	<u>5,620,807</u>	<u>1,923,988</u>	<u>757</u>	<u>215,234</u>	<u>2,435</u>	<u>1,830</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,606,727	1,923,988	1,568	218,060	2,485	1,895	-
Total disbursements	<u>5,606,727</u>	<u>1,923,988</u>	<u>1,568</u>	<u>218,060</u>	<u>2,485</u>	<u>1,895</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>14,080</u>	<u>-</u>	<u>(811)</u>	<u>(2,826)</u>	<u>(50)</u>	<u>(65)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 143,382</u>	<u>\$ -</u>	<u>\$ 7,627</u>	<u>\$ 5,374</u>	<u>\$ 320</u>	<u>\$ 195</u>	<u>\$ 40,989</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	LOIT Operating Levy Freeze	Residential PTRC for 2007 Pay 2008 Tax	Prosecuting Attorney	Recorder	Commissioner's Certificate Sale	Commercial Vehicle Excise Tax	Local Option PTRC
Cash and investments - beginning	\$ -	\$ 46,503	\$ -	\$ 50	\$ 20,105	\$ -	\$ -
Receipts:							
Taxes	1,034,476	1,282,659	-	-	2,564	-	641,330
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	92,002	-
Charges for services	-	-	-	82,095	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	7,447	-	-	-	-
Total receipts	<u>1,034,476</u>	<u>1,282,659</u>	<u>7,447</u>	<u>82,095</u>	<u>2,564</u>	<u>92,002</u>	<u>641,330</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,034,476	1,304,026	7,447	82,095	22,051	92,002	641,330
Total disbursements	<u>1,034,476</u>	<u>1,304,026</u>	<u>7,447</u>	<u>82,095</u>	<u>22,051</u>	<u>92,002</u>	<u>641,330</u>
Excess (deficiency) of receipts over disbursements	-	(21,367)	-	-	(19,487)	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 25,136</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 618</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, 2011
 (Continued)

	Old Sheriff Inmate Trust	Sheriff Inmate Trust	Sheriff	Sheriff Cash Change	Treasurer Cash Change	Totals
Cash and investments - beginning	\$ 579	\$ 3,109	\$ 2,712	\$ 100	\$ 500	\$ 14,637,568
Receipts:						
Taxes	-	-	-	-	-	30,198,192
Licenses and permits	-	-	-	-	-	262,348
Intergovernmental	-	-	-	-	-	1,034,246
Charges for services	-	115,451	339,024	-	-	2,235,229
Fines and forfeits	-	-	-	-	-	2,263,849
Other receipts	-	-	-	-	-	15,419,509
Total receipts	-	115,451	339,024	-	-	51,413,373
Disbursements:						
Personal services	-	-	-	-	-	6,748,522
Supplies	-	-	-	-	-	1,861,794
Other services and charges	-	-	-	-	-	2,744,856
Capital outlay	-	-	-	-	-	1,707,423
Other disbursements	579	112,189	341,122	-	-	36,218,354
Total disbursements	579	112,189	341,122	-	-	49,280,949
Excess (deficiency) of receipts over disbursements	(579)	3,262	(2,098)	-	-	2,132,424
Cash and investments - ending	\$ -	\$ 6,371	\$ 614	\$ 100	\$ 500	\$ 16,769,992

JAY COUNTY
OTHER REPORTS

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

County Auditor
County Sheriff
Jay Emergency Medical Services

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 each of its major federal programs for the year ended December 31, 2011. The County's major federal programs are 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 programs 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 programs for the year ended December 31, 2011.

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 THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 18, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

JAY COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

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 Indiana Office of Community and Rural Affairs CDBG - State-Administered CDBG Cluster Community Development Block Grants/States Program and Non-Entitlement Grants in Hawaii	14.228	CF-07-209 CF-10-208	\$ 22,182 <u>363,499</u>
Total for federal grantor agency			<u>385,681</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	10VAPR139 10VAPR180	9,894 <u>5,039</u>
Total for federal grantor agency			<u>14,933</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Safety Belt Performance Grants	20.609	OP11020106 OP12040204	2,018 <u>900</u>
Total for cluster			<u>2,918</u>
Pass-Through Indiana Department of Transportation Formula Grants For Other Than Urbanized Areas	20.509	18028440 18028A440	153,977 648,022
ARRA - Formula Grants For Other Than Urbanized Areas	20.509	10803528	<u>292,333</u>
Total for program			<u>1,094,332</u>
Total for federal grantor agency			<u>1,097,250</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>24,207</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	FY 2011	<u>113,842</u>
Total for federal grantor agency			<u>138,049</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	2010-EP-00-0005	<u>30,526</u>
Pass-Through Grant County Homeland Security Cluster State Homeland Security Program (SHSP)	97.073	2009-SS-T9-0032	<u>38,894</u>
Total for federal grantor agency			<u>69,420</u>
Total federal awards expended			<u>\$ 1,705,333</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

JAY COUNTY
NOTES 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 (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. 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, 2011:

Program Title	Federal CFDA Number	Amount
Formula Grants for Other Than Urbanized Areas	20.509	\$ <u>1,094,332</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	CDBG – State-Administered CDBG Cluster 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 18, 2012, with Nancy J. Culy, Auditor; Milo M. Miller, Jr., President of the Board of County Commissioners; and Michael Leonhard, President of the County Council.