

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JAY COUNTY, INDIANA

January 1, 2015 to December 31, 2015



FILED
08/24/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Anna M. Culy	01-01-15 to 12-31-18
County Treasurer	Robin Alberson Paula Miller	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Ellen Coats Jon Eads	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Sheriff	Dwane Ford	01-01-15 to 12-31-18
County Recorder	Betty St. Myers	01-01-15 to 12-31-18
President of the Board of County Commissioners	Faron Parr Douglas L. Inman Richard L. Huffman	01-01-15 to 12-31-16 01-01-17 to 06-12-17 06-13-17 to 12-31-18
President of the County Council	Michael Leonhard Jeanne Houchins	01-01-15 to 12-31-16 01-01-17 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JAY COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Jay County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. Except as stated in the *Basis for Qualified Opinion on Regulatory Basis of Accounting* paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2015.

Basis for Qualified Opinion on Regulatory Basis of Accounting

The County did not provide audit evidence to support the amount reported in the financial statement as County Home Residence Trust fund. The County's records did not permit adequate testing of the receipts, disbursements, or cash balances of that fund. No control ledger was maintained, no ledger for individual residents was maintained, and no supporting information for the amount reported in the County's financial statement was maintained.


Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the possible effects of the matters described in the *Basis for Qualified Opinion on Regulatory Basis of Accounting* paragraph, 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, 2015, on the basis of accounting described in Note 1.

Other Matters

Other Information

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, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They 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.


Paul D. Joyce, CPA
State Examiner

August 3, 2018

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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, 2015

Fund	Cash and Investments		Cash and Investments	
	01-01-15	Receipts	Disbursements	12-31-15
After Settlement Collections	\$ 565,385	\$ 548,526	\$ 565,385	\$ 548,526
Inmate Trust Act#2201	796	178,782	179,329	249
Jail Commissary	12,778	132,788	136,209	9,357
Clerk Trust	142,116	1,506,793	1,503,427	145,482
County Home Residence Trust	3,969	176,896	177,305	3,560
Drug Buy Money (off books)	613	-	613	-
General	289,381	7,617,100	7,264,410	642,071
Accident Report	1,966	4,024	-	5,990
CAGIT County Certified Shares	4,118	1,397,616	1,238,708	163,026
CEDIT County Share	865,296	529,852	526,636	868,512
City and Town Court Costs	84,485	2,804	-	87,289
Clerk's Records Perpetuation	33,891	8,980	1,035	41,836
Community Corrections	165,235	160,158	164,394	160,999
Community Transition Program	81,623	26,325	46,622	61,326
Congressional School Interest	7,873	34	-	7,907
Convention Visitor and Tourism Promotion	94,598	97,202	94,598	97,202
Sales Disclosure - County Share	10,981	2,534	715	12,800
Cumulative Bridge	1,618,236	589,620	260,490	1,947,366
Cumulative Capital Development	821,065	437,966	459,986	799,045
Drug Free Community	16,185	21,285	16,185	21,285
Electronic Map Generation	5,306	24	-	5,330
Emergency Medical Services	363,346	1,055,656	1,202,472	216,530
Emergency Planning/Right to Know	4,606	3,579	2,160	6,025
Extradition and Sheriff's Assistance	2,332	-	-	2,332
Firearms Training	7,667	4,845	3,250	9,262
General Drain Improvement	27,402	178,841	173,057	33,186
Health	143,138	196,517	263,487	76,168
Levy Excess	5,218	-	-	5,218
Local Health Maintenance	27,976	45,222	49,299	23,899
Local Road and Street	383,820	188,572	10,727	561,665
LOIT Public Safety - County Share	132,632	412,753	413,711	131,674
Medical Care for Inmates	1,037	3,081	920	3,198
Motor Vehicle Highway	1,984,232	2,968,603	2,935,251	2,017,584
Plat Book	59,747	6,560	14,995	51,312
Rainy Day	2,375,695	1,250,000	1,829,759	1,795,936
Reassessment - 2015	237,514	291	106,091	131,714
Recorder's Records Perpetuation	209,240	33,538	19,474	223,304
Riverboat	-	125,901	125,901	-
Sex and Violent Offender Administration	176	1,711	1,477	410
Sheriff's Pension Trust	-	14,799	14,799	-
Supplemental Public Defender Services	27,698	4,587	-	32,285
Surplus Tax	6,714	47,989	45,377	9,326
Surveyor's Corner Perpetuation	8,542	5,270	2,821	10,991
Tax Sale Redemption	7,743	66,184	70,467	3,460
Tax Sale Surplus	253,027	236,951	370,175	119,803
Local Health Department Trust Account	35,409	16,818	13,996	38,231
Vehicle Inspection	860	1,110	-	1,970
County Elected Officials Training	6,121	1,860	565	7,416
Statewide 911	278,149	268,145	258,650	287,644
Adult Probation Administrative	170	-	-	170
Juvenile Probation Administrative	10,106	200	-	10,306
County User Fee	31,694	8,553	2,075	38,172
Drain Maintenance	279,885	497,634	491,992	285,527
Drug Buy Money	-	2,200	2,000	200
Court Interpreters	5,217	-	891	4,326
TIF Debt Service	-	736,520	736,520	-
Payroll Clearing	49,061	7,050,250	7,054,608	44,703
Settlement	-	15,440,563	15,440,563	-
LOIT Public Safety	-	646,707	646,707	-
LOIT Stabilization	1,215,895	190,823	-	1,406,718
Wheel Tax	-	114,710	114,710	-
Sur Tax	-	273,709	273,709	-
CVET Agency	-	97,229	97,229	-
Sewage Collections	-	34,512	34,512	-

JAY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Financial Institution Tax	-	108,923	108,923	-
CEDIT Homestead Credit	7,296	327,149	330,561	3,884
LOIT PTRC	-	808,384	808,384	-
LOIT Residential PTRC	42,833	1,628,677	1,619,928	51,582
State Fines and Forfeitures	2,174	23,752	24,105	1,821
Infraction Judgements	1,912	25,585	26,006	1,491
Overweight Vehicle Fines	-	840	-	840
Special Death Benefit	325	2,970	2,785	510
Sales Disclosure - State Share	295	2,535	2,555	275
Coroners Training & Con't Education	228	2,020	1,944	304
Interstate Compact - State Share	-	250	250	-
Mortgage Recording Fees - State Share	227	2,226	2,048	405
Child Restraint Violation Fines	-	200	175	25
Inheritance Tax	-	1,274	1,274	-
Education Plate Fees Agency	-	188	188	-
CAGIT Distribution	-	2,425,151	2,425,151	-
CEDIT Distribution	-	817,874	817,874	-
93.563 ARRA Prosecutor IV-D Incentive	4,695	6	3,895	806
93.563 Title IV-D Incentive	58,273	10,765	-	69,038
93.563 Prosecutor IV-D Incentive-Post Oct '99	99,315	16,359	-	115,674
93.563 Clerk IV-D Incentive-Post Oct '99	86,540	11,953	1,360	97,133
Adult Probation Fees	201,702	61,034	116,045	146,691
Jury Fees	1,935	14,890	12,683	4,142
Jay Co Lease Payments	153,211	1,050,360	802,000	401,571
Drug Free (Sheriff)	2,053	3,000	2,000	3,053
State Homeland Security	-	17,885	17,885	-
EMPG Performance Grant	-	8,438	8,474	(36)
Comm Corr 08-09	7,895	47,847	55,645	97
Comm Corr 09-10	-	104,455	56,591	47,864
HMEP Grant 20.703	-	2,593	2,593	-
County User Fee	7,818	1,063	841	8,040
Rural Transportation Grant	4	667,284	667,284	4
County Corrections	25,303	15,178	14,406	26,075
Highway Department Donations	-	20,000	-	20,000
Salamonia River Cleanup	(3,598)	24,598	53,762	(32,762)
Backhoe & Dozer Repair	113,127	27,961	38,580	102,508
Infrastructure	619,798	441,035	385,191	675,642
Retirement Center Donations	4,813	215	-	5,028
Tile Inventory	-	67,629	67,629	-
Jay Co Redevelopment Dis Cap Fund	105,906	372	17,626	88,652
County Forfeiture Fund	2,720	-	2,000	720
5% Host Fee Infrastructure	177,945	21,356	-	199,301
Court ASAA&E Fund	6,556	37,853	26,740	17,669
Commissioners Certificate Sale	-	19,144	19,144	-
Redacting Fund	19,021	1,859	1,075	19,805
Eradication	829	-	-	829
Bond General Acct Fund	267,859	-	-	267,859
Bond Reserve Fund	125,575	-	-	125,575
Health Insurance	134,883	-	41,257	93,626
LOIT Operating Levy Freeze	-	1,293,414	1,293,414	-
16.575 Victim Assistant Fund	(296)	-	-	(296)
93.069 Bioterrorism Fund (HD)	11,193	201,482	200,639	12,036
Bulletproof Vests	3,492	-	-	3,492
IDVA EHB 1387 GRANT	-	232	232	-
Jury Pay Fund	98	-	-	98
Pre Trial Diversion	14,141	1,795	6,000	9,936
Law Enforcement Continuing Fund	5,159	1,615	-	6,774
Congressional Principal	22,822	-	-	22,822
Totals	<u>\$ 15,344,042</u>	<u>\$ 56,043,970</u>	<u>\$ 55,547,586</u>	<u>\$ 15,840,426</u>

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 Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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 include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's 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. Amounts received from businesses, occupations, or non-businesses 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants,

JAY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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. Amounts received from various sources, including, but 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 include the following uses:

Personal services. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for 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. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but 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, make transfers 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 amounts 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 amounts 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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, the following: 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.

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 a cost-sharing 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
One North Capitol, 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received until the following year.

Note 8. Holding Corporation

The County has entered into a capital lease with the Jay County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2015 totaled \$802,000.

JAY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Subsequent Events

In April 2017, the Jay County Jail Building Corporation refinanced their 2009 lease, resulting in the reduction in payments by the County of 8 percent.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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 County's Annual Financial Report 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 other 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, 2015

	After Settlement Collections	Inmate Trust Act#2201	Jail Commissary	Clerk Trust	County Home Residence Trust
Cash and investments - beginning	\$ 565,385	\$ 796	\$ 12,778	\$ 142,116	\$ 3,969
Receipts:					
Taxes	548,526	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	178,782	132,788	-	-
Fines and forfeits	-	-	-	1,506,793	-
Other receipts	-	-	-	-	176,896
Total receipts	<u>548,526</u>	<u>178,782</u>	<u>132,788</u>	<u>1,506,793</u>	<u>176,896</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	565,385	179,329	136,209	1,503,427	177,305
Total disbursements	<u>565,385</u>	<u>179,329</u>	<u>136,209</u>	<u>1,503,427</u>	<u>177,305</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(16,859)</u>	<u>(547)</u>	<u>(3,421)</u>	<u>3,366</u>	<u>(409)</u>
Cash and investments - ending	<u>\$ 548,526</u>	<u>\$ 249</u>	<u>\$ 9,357</u>	<u>\$ 145,482</u>	<u>\$ 3,560</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Buy Money (off books)	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share
Cash and investments - beginning	\$ 613	\$ 289,381	\$ 1,966	\$ 4,118	\$ 865,296
Receipts:					
Taxes	-	4,387,160	-	1,306,186	506,229
Licenses and permits	-	54,126	-	-	-
Intergovernmental receipts	-	499,307	-	-	-
Charges for services	-	702,535	4,024	-	-
Fines and forfeits	-	75,504	-	-	-
Other receipts	-	1,898,468	-	91,430	23,623
Total receipts	-	7,617,100	4,024	1,397,616	529,852
Disbursements:					
Personal services	-	4,350,584	-	639,905	-
Supplies	-	521,710	-	-	-
Other services and charges	-	1,030,994	-	598,803	273,038
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	42,271	-	-	226,598
Other disbursements	613	1,318,851	-	-	27,000
Total disbursements	613	7,264,410	-	1,238,708	526,636
Excess (deficiency) of receipts over (under) disbursements	(613)	352,690	4,024	158,908	3,216
Cash and investments - ending	\$ -	\$ 642,071	\$ 5,990	\$ 163,026	\$ 868,512

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest
Cash and investments - beginning	\$ 84,485	\$ 33,891	\$ 165,235	\$ 81,623	\$ 7,873
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	5,543	131,533	26,325	-
Fines and forfeits	2,804	3,437	-	-	-
Other receipts	-	-	28,625	-	34
Total receipts	<u>2,804</u>	<u>8,980</u>	<u>160,158</u>	<u>26,325</u>	<u>34</u>
Disbursements:					
Personal services	-	1,035	42,074	-	-
Supplies	-	-	2,075	-	-
Other services and charges	-	-	53,606	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	65,555	-	-
Other disbursements	-	-	1,084	46,622	-
Total disbursements	<u>-</u>	<u>1,035</u>	<u>164,394</u>	<u>46,622</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>2,804</u>	<u>7,945</u>	<u>(4,236)</u>	<u>(20,297)</u>	<u>34</u>
Cash and investments - ending	<u>\$ 87,289</u>	<u>\$ 41,836</u>	<u>\$ 160,999</u>	<u>\$ 61,326</u>	<u>\$ 7,907</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Convention Visitor and Tourism Promotion	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 94,598	\$ 10,981	\$ 1,618,236	\$ 821,065	\$ 16,185
Receipts:					
Taxes	97,202	-	548,554	412,330	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	41,066	25,636	-
Charges for services	-	2,534	-	-	-
Fines and forfeits	-	-	-	-	21,285
Other receipts	-	-	-	-	-
Total receipts	<u>97,202</u>	<u>2,534</u>	<u>589,620</u>	<u>437,966</u>	<u>21,285</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	12,907	-	-
Other services and charges	94,598	715	150	-	16,185
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	247,433	459,986	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>94,598</u>	<u>715</u>	<u>260,490</u>	<u>459,986</u>	<u>16,185</u>
Excess (deficiency) of receipts over (under) disbursements	<u>2,604</u>	<u>1,819</u>	<u>329,130</u>	<u>(22,020)</u>	<u>5,100</u>
Cash and investments - ending	<u>\$ 97,202</u>	<u>\$ 12,800</u>	<u>\$ 1,947,366</u>	<u>\$ 799,045</u>	<u>\$ 21,285</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training
Cash and investments - beginning	\$ 5,306	\$ 363,346	\$ 4,606	\$ 2,332	\$ 7,667
Receipts:					
Taxes	-	263,306	-	-	-
Licenses and permits	-	-	-	-	4,845
Intergovernmental receipts	-	16,371	3,486	-	-
Charges for services	24	769,671	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	6,308	93	-	-
Total receipts	24	1,055,656	3,579	-	4,845
Disbursements:					
Personal services	-	1,050,890	-	-	-
Supplies	-	98,021	92	-	-
Other services and charges	-	53,511	2,068	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	3,250
Other disbursements	-	50	-	-	-
Total disbursements	-	1,202,472	2,160	-	3,250
Excess (deficiency) of receipts over (under) disbursements	24	(146,816)	1,419	-	1,595
Cash and investments - ending	\$ 5,330	\$ 216,530	\$ 6,025	\$ 2,332	\$ 9,262

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	General Drain Improvement	Health	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 27,402	\$ 143,138	\$ 5,218	\$ 27,976	\$ 383,820
Receipts:					
Taxes	-	90,511	-	33,139	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,628	-	-	188,572
Charges for services	-	26,420	-	12,017	-
Fines and forfeits	-	-	-	-	-
Other receipts	178,841	73,958	-	66	-
Total receipts	178,841	196,517	-	45,222	188,572
Disbursements:					
Personal services	63,215	193,879	-	48,383	-
Supplies	91,136	3,734	-	820	-
Other services and charges	18,706	65,814	-	96	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	10,727
Other disbursements	-	60	-	-	-
Total disbursements	173,057	263,487	-	49,299	10,727
Excess (deficiency) of receipts over (under) disbursements	5,784	(66,970)	-	(4,077)	177,845
Cash and investments - ending	\$ 33,186	\$ 76,168	\$ 5,218	\$ 23,899	\$ 561,665

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	LOIT Public Safety - County Share	Medical Care for Inmates	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 132,632	\$ 1,037	\$ 1,984,232	\$ 59,747	\$ 2,375,695
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	386,555	-	2,804,146	-	-
Charges for services	-	3,081	103,929	6,560	-
Fines and forfeits	-	-	-	-	-
Other receipts	26,198	-	60,528	-	1,250,000
Total receipts	<u>412,753</u>	<u>3,081</u>	<u>2,968,603</u>	<u>6,560</u>	<u>1,250,000</u>
Disbursements:					
Personal services	311,387	-	983,810	-	38,568
Supplies	-	920	1,292,919	-	-
Other services and charges	4,125	-	278,141	14,995	17,775
Debt service - principal and interest	-	-	-	-	-
Capital outlay	91,199	-	380,381	-	-
Other disbursements	7,000	-	-	-	1,773,416
Total disbursements	<u>413,711</u>	<u>920</u>	<u>2,935,251</u>	<u>14,995</u>	<u>1,829,759</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(958)</u>	<u>2,161</u>	<u>33,352</u>	<u>(8,435)</u>	<u>(579,759)</u>
Cash and investments - ending	<u>\$ 131,674</u>	<u>\$ 3,198</u>	<u>\$ 2,017,584</u>	<u>\$ 51,312</u>	<u>\$ 1,795,936</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 237,514	\$ 209,240	\$ -	\$ 176	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	33,538	-	1,711	-
Fines and forfeits	-	-	-	-	14,799
Other receipts	291	-	125,901	-	-
Total receipts	291	33,538	125,901	1,711	14,799
Disbursements:					
Personal services	3,664	41	-	-	-
Supplies	1,040	-	-	-	-
Other services and charges	63,127	19,268	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	36,989	-	-	-	-
Other disbursements	1,271	165	125,901	1,477	14,799
Total disbursements	106,091	19,474	125,901	1,477	14,799
Excess (deficiency) of receipts over (under) disbursements	(105,800)	14,064	-	234	-
Cash and investments - ending	\$ 131,714	\$ 223,304	\$ -	\$ 410	\$ -

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 27,698	\$ 6,714	\$ 8,542	\$ 7,743	\$ 253,027
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	5,270	-	-
Fines and forfeits	4,587	-	-	-	-
Other receipts	-	47,989	-	66,184	236,951
Total receipts	4,587	47,989	5,270	66,184	236,951
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	2,821	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	45,377	-	70,467	370,175
Total disbursements	-	45,377	2,821	70,467	370,175
Excess (deficiency) of receipts over (under) disbursements	4,587	2,612	2,449	(4,283)	(133,224)
Cash and investments - ending	\$ 32,285	\$ 9,326	\$ 10,991	\$ 3,460	\$ 119,803

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Local Health Department Trust Account	Vehicle Inspection	County Elected Officials Training	Statewide 911	Adult Probation Administrative
Cash and investments - beginning	\$ 35,409	\$ 860	\$ 6,121	\$ 278,149	\$ 170
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	16,818	-	-	-	-
Charges for services	-	1,110	1,860	268,144	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1	-
Total receipts	<u>16,818</u>	<u>1,110</u>	<u>1,860</u>	<u>268,145</u>	<u>-</u>
Disbursements:					
Personal services	2,382	-	-	189,878	-
Supplies	8,096	-	-	-	-
Other services and charges	3,518	-	565	60,575	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	8,197	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>13,996</u>	<u>-</u>	<u>565</u>	<u>258,650</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>2,822</u>	<u>1,110</u>	<u>1,295</u>	<u>9,495</u>	<u>-</u>
Cash and investments - ending	<u>\$ 38,231</u>	<u>\$ 1,970</u>	<u>\$ 7,416</u>	<u>\$ 287,644</u>	<u>\$ 170</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Juvenile Probation Administrative	County User Fee	Drain Maintenance	Drug Buy Money	Court Interpreters
Cash and investments - beginning	\$ 10,106	\$ 31,694	\$ 279,885	\$ -	\$ 5,217
Receipts:					
Taxes	-	-	486,108	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	8,553	-	-	-
Fines and forfeits	200	-	-	-	-
Other receipts	-	-	11,526	2,200	-
Total receipts	<u>200</u>	<u>8,553</u>	<u>497,634</u>	<u>2,200</u>	<u>-</u>
Disbursements:					
Personal services	-	-	85,430	-	-
Supplies	-	-	104,849	2,000	-
Other services and charges	-	2,075	97,680	-	891
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	204,033	-	-
Total disbursements	<u>-</u>	<u>2,075</u>	<u>491,992</u>	<u>2,000</u>	<u>891</u>
Excess (deficiency) of receipts over (under) disbursements	<u>200</u>	<u>6,478</u>	<u>5,642</u>	<u>200</u>	<u>(891)</u>
Cash and investments - ending	<u>\$ 10,306</u>	<u>\$ 38,172</u>	<u>\$ 285,527</u>	<u>\$ 200</u>	<u>\$ 4,326</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	TIF Debt Service	Payroll Clearing	Settlement	LOIT Public Safety	LOIT Stabilization
Cash and investments - beginning	\$ -	\$ 49,061	\$ -	\$ -	\$ 1,215,895
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	736,520	7,050,250	15,440,563	646,707	190,823
Total receipts	<u>736,520</u>	<u>7,050,250</u>	<u>15,440,563</u>	<u>646,707</u>	<u>190,823</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	736,520	7,054,608	15,440,563	646,707	-
Total disbursements	<u>736,520</u>	<u>7,054,608</u>	<u>15,440,563</u>	<u>646,707</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	-	(4,358)	-	-	190,823
Cash and investments - ending	<u>\$ -</u>	<u>\$ 44,703</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,406,718</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Wheel Tax	Sur Tax	CVET Agency	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	273,709	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	114,710	-	97,229	34,512	108,923
Total receipts	<u>114,710</u>	<u>273,709</u>	<u>97,229</u>	<u>34,512</u>	<u>108,923</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	114,710	273,709	97,229	34,512	108,923
Total disbursements	<u>114,710</u>	<u>273,709</u>	<u>97,229</u>	<u>34,512</u>	<u>108,923</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	CEDIT Homestead Credit	LOIT PTRC	LOIT Residential PTRC	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 7,296	\$ -	\$ 42,833	\$ 2,174	\$ 1,912
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	23,752	25,585
Other receipts	327,149	808,384	1,628,677	-	-
Total receipts	<u>327,149</u>	<u>808,384</u>	<u>1,628,677</u>	<u>23,752</u>	<u>25,585</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	330,561	808,384	1,619,928	24,105	26,006
Total disbursements	<u>330,561</u>	<u>808,384</u>	<u>1,619,928</u>	<u>24,105</u>	<u>26,006</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(3,412)</u>	<u>-</u>	<u>8,749</u>	<u>(353)</u>	<u>(421)</u>
Cash and investments - ending	<u>\$ 3,884</u>	<u>\$ -</u>	<u>\$ 51,582</u>	<u>\$ 1,821</u>	<u>\$ 1,491</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ -	\$ 325	\$ 295	\$ 228	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	2,970	2,535	2,020	-
Fines and forfeits	840	-	-	-	250
Other receipts	-	-	-	-	-
Total receipts	<u>840</u>	<u>2,970</u>	<u>2,535</u>	<u>2,020</u>	<u>250</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	2,785	2,555	1,944	250
Total disbursements	<u>-</u>	<u>2,785</u>	<u>2,555</u>	<u>1,944</u>	<u>250</u>
Excess (deficiency) of receipts over (under) disbursements	<u>840</u>	<u>185</u>	<u>(20)</u>	<u>76</u>	<u>-</u>
Cash and investments - ending	<u>\$ 840</u>	<u>\$ 510</u>	<u>\$ 275</u>	<u>\$ 304</u>	<u>\$ -</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	CAGIT Distribution
Cash and investments - beginning	\$ 227	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,226	-	-	-	-
Fines and forfeits	-	200	-	-	-
Other receipts	-	-	1,274	188	2,425,151
Total receipts	<u>2,226</u>	<u>200</u>	<u>1,274</u>	<u>188</u>	<u>2,425,151</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,048	175	1,274	188	2,425,151
Total disbursements	<u>2,048</u>	<u>175</u>	<u>1,274</u>	<u>188</u>	<u>2,425,151</u>
Excess (deficiency) of receipts over (under) disbursements	<u>178</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 405</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	CEDIT Distribution	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive- Post Oct '99	93.563 Clerk IV-D Incentive- Post Oct '99
Cash and investments - beginning	\$ -	\$ 4,695	\$ 58,273	\$ 99,315	\$ 86,540
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	10,765	15,009	11,953
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	817,874	6	-	1,350	-
Total receipts	817,874	6	10,765	16,359	11,953
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	817,874	3,895	-	-	1,360
Total disbursements	817,874	3,895	-	-	1,360
Excess (deficiency) of receipts over (under) disbursements	-	(3,889)	10,765	16,359	10,593
Cash and investments - ending	\$ -	\$ 806	\$ 69,038	\$ 115,674	\$ 97,133

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Adult Probation Fees	Jury Fees	Jay Co Lease Payments	Drug Free (Sheriff)	State Homeland Security
Cash and investments - beginning	\$ 201,702	\$ 1,935	\$ 153,211	\$ 2,053	\$ -
Receipts:					
Taxes	-	-	1,042,585	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	7,775	-	17,885
Charges for services	-	-	-	-	-
Fines and forfeits	60,850	2,890	-	3,000	-
Other receipts	184	12,000	-	-	-
Total receipts	<u>61,034</u>	<u>14,890</u>	<u>1,050,360</u>	<u>3,000</u>	<u>17,885</u>
Disbursements:					
Personal services	95,294	12,683	-	-	-
Supplies	3,663	-	-	-	-
Other services and charges	14,358	-	-	-	-
Debt service - principal and interest	-	-	802,000	-	-
Capital outlay	-	-	-	-	17,885
Other disbursements	2,730	-	-	2,000	-
Total disbursements	<u>116,045</u>	<u>12,683</u>	<u>802,000</u>	<u>2,000</u>	<u>17,885</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(55,011)</u>	<u>2,207</u>	<u>248,360</u>	<u>1,000</u>	<u>-</u>
Cash and investments - ending	<u>\$ 146,691</u>	<u>\$ 4,142</u>	<u>\$ 401,571</u>	<u>\$ 3,053</u>	<u>\$ -</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	EMPG Performance Grant	Comm Corr 08-09	Comm Corr 09-10	HMEP Grant 20.703	County User Fee
Cash and investments - beginning	\$ -	\$ 7,895	\$ -	\$ -	\$ 7,818
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	8,438	47,847	104,063	2,593	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,063
Other receipts	-	-	392	-	-
Total receipts	<u>8,438</u>	<u>47,847</u>	<u>104,455</u>	<u>2,593</u>	<u>1,063</u>
Disbursements:					
Personal services	-	50,920	51,114	-	-
Supplies	-	2,599	1,617	-	-
Other services and charges	-	2,126	3,860	2,593	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	8,474	-	-	-	-
Other disbursements	-	-	-	-	841
Total disbursements	<u>8,474</u>	<u>55,645</u>	<u>56,591</u>	<u>2,593</u>	<u>841</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(36)</u>	<u>(7,798)</u>	<u>47,864</u>	<u>-</u>	<u>222</u>
Cash and investments - ending	<u>\$ (36)</u>	<u>\$ 97</u>	<u>\$ 47,864</u>	<u>\$ -</u>	<u>\$ 8,040</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Rural Transportation Grant	County Corrections	Highway Department Donations	Salamonia River Cleanup	Backhoe & Dozer Repair
Cash and investments - beginning	\$ 4	\$ 25,303	\$ -	\$ (3,598)	\$ 113,127
Receipts:					
Taxes	667,284	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	24,598	-
Charges for services	-	15,178	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	20,000	-	27,961
Total receipts	<u>667,284</u>	<u>15,178</u>	<u>20,000</u>	<u>24,598</u>	<u>27,961</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	11,676	-	1,107	9,376
Other services and charges	-	2,730	-	52,454	4,608
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	201	24,596
Other disbursements	667,284	-	-	-	-
Total disbursements	<u>667,284</u>	<u>14,406</u>	<u>-</u>	<u>53,762</u>	<u>38,580</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>772</u>	<u>20,000</u>	<u>(29,164)</u>	<u>(10,619)</u>
Cash and investments - ending	<u>\$ 4</u>	<u>\$ 26,075</u>	<u>\$ 20,000</u>	<u>\$ (32,762)</u>	<u>\$ 102,508</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Infrastructure	Retirement Center Donations	Tile Inventory	Jay Co Redevelopment Dis Cap Fund	County Forfeiture Fund
Cash and investments - beginning	\$ 619,798	\$ 4,813	\$ -	\$ 105,906	\$ 2,720
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	35,000	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	405,757	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	278	215	67,629	372	-
Total receipts	441,035	215	67,629	372	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	41,622	-	67,629	-	-
Other services and charges	64,429	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	279,140	-	-	-	-
Other disbursements	-	-	-	17,626	2,000
Total disbursements	385,191	-	67,629	17,626	2,000
Excess (deficiency) of receipts over (under) disbursements	55,844	215	-	(17,254)	(2,000)
Cash and investments - ending	\$ 675,642	\$ 5,028	\$ -	\$ 88,652	\$ 720

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	5% Host Fee Infrastructure	Court ASAA&E Fund	Commissioners Certificate Sale	Redacting Fund	Eradication
Cash and investments - beginning	\$ 177,945	\$ 6,556	\$ -	\$ 19,021	\$ 829
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	21,356	-	-	1,859	-
Fines and forfeits	-	37,853	-	-	-
Other receipts	-	-	19,144	-	-
Total receipts	<u>21,356</u>	<u>37,853</u>	<u>19,144</u>	<u>1,859</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	26,740	-	1,075	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	19,144	-	-
Total disbursements	<u>-</u>	<u>26,740</u>	<u>19,144</u>	<u>1,075</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>21,356</u>	<u>11,113</u>	<u>-</u>	<u>784</u>	<u>-</u>
Cash and investments - ending	<u>\$ 199,301</u>	<u>\$ 17,669</u>	<u>\$ -</u>	<u>\$ 19,805</u>	<u>\$ 829</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Bond General Acct Fund	Bond Reserve Fund	Health Insurance	LOIT Operating Levy Freeze	16.575 Victim Assistant Fund
Cash and investments - beginning	\$ 267,859	\$ 125,575	\$ 134,883	\$ -	\$ (296)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,293,414	-
Total receipts	-	-	-	1,293,414	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	41,257	1,293,414	-
Total disbursements	-	-	41,257	1,293,414	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(41,257)	-	-
Cash and investments - ending	\$ 267,859	\$ 125,575	\$ 93,626	\$ -	\$ (296)

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	93,069 Bioterrorism Fund (HD)	Bulletproof Vests	IDVA EHB 1387 GRANT	Jury Pay Fund
Cash and investments - beginning	\$ 11,193	\$ 3,492	\$ -	\$ 98
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	17,750	-	232	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	<u>183,732</u>	-	-	-
Total receipts	<u>201,482</u>	-	<u>232</u>	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	9,595	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	7,372	-	232	-
Other disbursements	<u>183,672</u>	-	-	-
Total disbursements	<u>200,639</u>	-	<u>232</u>	-
Excess (deficiency) of receipts over (under) disbursements	<u>843</u>	-	-	-
Cash and investments - ending	<u>\$ 12,036</u>	<u>\$ 3,492</u>	<u>\$ -</u>	<u>\$ 98</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Pre Trial Diversion	Law Enforcement Continuing Fund	Congressional Principal	Totals
Cash and investments - beginning	\$ 14,141	\$ 5,159	\$ 22,822	\$ 15,344,042
Receipts:				
Taxes	-	-	-	10,389,120
Licenses and permits	-	-	-	93,971
Intergovernmental receipts	-	-	-	4,530,202
Charges for services	-	1,615	-	2,881,468
Fines and forfeits	1,795	-	-	1,787,487
Other receipts	-	-	-	36,361,722
Total receipts	<u>1,795</u>	<u>1,615</u>	<u>-</u>	<u>56,043,970</u>
Disbursements:				
Personal services	-	-	-	8,215,136
Supplies	-	-	-	2,279,608
Other services and charges	1,000	-	-	2,959,408
Debt service - principal and interest	-	-	-	802,000
Capital outlay	-	-	-	1,910,486
Other disbursements	5,000	-	-	39,380,948
Total disbursements	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>55,547,586</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(4,205)</u>	<u>1,615</u>	<u>-</u>	<u>496,384</u>
Cash and investments - ending	<u>\$ 9,936</u>	<u>\$ 6,774</u>	<u>\$ 22,822</u>	<u>\$ 15,840,426</u>

JAY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,260,777</u>	<u>\$ -</u>

JAY COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Jay County Jail Building Corporation	jail lease	\$ 802,000	07/15/09	01/15/29
Total of annual lease payments		<u>\$ 802,000</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	PREMIER TIF	\$ 710,000	\$ 116,512
Notes and loans payable	Surveyor Excavator	12,168	12,298
Notes and loans payable	Chip & Seal Equipment	128,166	65,762
Notes and loans payable	2015 Case Wheel Loader	<u>78,130</u>	<u>40,084</u>
Total governmental activities		<u>928,464</u>	<u>234,656</u>
Totals		<u>\$ 928,464</u>	<u>\$ 234,656</u>

JAY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2015

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 848,402
Buildings	13,949,955
Improvements other than buildings	20,496,907
Machinery, equipment, and vehicles	<u>14,235,659</u>
Total governmental activities	<u>49,530,923</u>
Total capital assets	<u><u>\$ 49,530,923</u></u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.