

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JENNINGS COUNTY

JENNINGS COUNTY, INDIANA

January 1, 2015 to December 31, 2015



FILED
01/03/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kay S. Vance	01-01-15 to 12-31-18
County Treasurer	Sandra L. Vance Kathryn Shepherd	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Mary Dorsett Kilgore	01-01-15 to 12-31-18
County Sheriff	Gary M. Driver	01-01-15 to 12-31-18
County Recorder	Janice L. Ramey	01-01-15 to 12-31-18
President of the Board of County Commissioners	Matt Sporleder	01-01-15 to 12-31-18
President of the County Council	Howard L. Malcomb	01-01-15 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 JENNINGS COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Jennings 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. 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.


Opinion on Regulatory Basis of Accounting

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, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts 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

November 19, 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.

JENNINGS 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
Jail Commissary	\$ 13,445	\$ 172,254	\$ 135,797	\$ 49,902
Sheriff's Inmate Trust	35,216	275,194	250,601	59,809
Jury Fee	2,195	2,116	-	4,311
County General	373,468	5,219,440	5,351,783	241,125
Accident Report	7,651	5,329	3,715	9,265
Animal Control	(74,809)	28,715	28,675	(74,769)
CAGIT County Certified Shares	45,529	2,312,532	2,230,549	127,512
CEDIT County Share	22,093	896,373	893,176	25,290
City & Town Court Cost	20,759	6,463	-	27,222
State Welfare Excise	2	841,758	841,758	2
Surplus County Dog Tax	442	-	-	442
Nonreverting Prisoner Reim	21,371	9,325	7,887	22,809
Transfer Fee	5,582	3,480	3,750	5,312
Covered Bridge	34,319	-	-	34,319
Cumulative Court House	235,199	-	223,251	11,948
Jennings Drug Free Community	19,265	21,572	17,500	23,337
Electronic Map Generation	2,000	-	-	2,000
Rescue 20 - FEMA	88,307	49,240	64,154	73,393
Jennings County LEPC	17,556	4,128	19	21,665
E911 - Landline	(45,641)	412,680	357,031	10,008
Security Protection	14,761	2,041	-	16,802
Firearms Training	778	21,220	15,430	6,568
Health	20,145	251,972	240,866	31,251
Identity Theft Protection	45	455	506	(6)
JC Landfill Closure	10,148	-	-	10,148
Local Road & Street	15,670	278,277	281,018	12,929
LOIT Public Safety-Co. Share	-	789,302	251,829	537,473
Inmate Med Care Reimbursement	104	1,132	29	1,207
Misdemeanant Fund	19,798	17,015	1,457	35,356
Highway	796,332	2,448,761	2,420,752	824,341
County Park Non-Reverting	65,377	56,662	93,825	28,214
Local Rainy Day	161,641	-	-	161,641
Reassessment	2,403	174	-	2,577
2015 Reassessment	378,286	149,459	179,201	348,544
Recorders Perpetuation	43,759	34,642	37,836	40,565
Riverboat	99,088	127,240	216,710	9,618
Sex & Violent Offender Admin	4,311	3,006	2,513	4,804
Superior Supplemental Public D	7,708	1,988	70	9,626
Surplus Tax	36,172	15,474	29,439	22,207
Surveyors Corner Perpetuation	33,700	6,215	5,271	34,644
Tax Sale Costs	(35,789)	2,115	-	(33,674)
Tax Sale Redemption	(369)	44,912	49,033	(4,490)
Tax Sale Surplus	397,327	-	150,861	246,466
IN Local Health Dept Trust	3,348	19,151	22,499	-
Vehicle Inspection	2,165	1,230	851	2,544
Community Service	13,684	-	4,360	9,324
E911 - Wireless	172	-	-	172
Child Abuse Prevention	15	-	-	15
GAL/CASA	(41,959)	35,029	39,191	(46,121)
Elected Officials Training	2,578	2,041	1,445	3,174
Interstate Probation Fee	2,355	1,434	-	3,789
E911 - General	61,221	194,866	229,482	26,605
Juvenile Probation	53,768	1,330	6,149	48,949
Circuit Adult Probation	99,564	165,748	105,945	159,367
Supple Juvenile Probation Svs	6,380	2,535	-	8,915
Alternate Dispute Resolution	1,487	7,880	7,583	1,784
Equitable Share Law Enforcemen	66	-	-	66
Sheriff Drug Free	43	-	-	43
Recycle Center	(28,245)	70,628	34,410	7,973
Public Health Preparedness Co	548	13,569	11,567	2,550
Sheriff Continuing Education	2,047	2,292	-	4,339
With Web Feature Service	2,000	-	-	2,000
Courthouse Security Grant	45	35,875	-	35,920
2013 GO Bond Debt Serv Paym	350,883	659,113	484,608	525,388
United Way	1,369	3,031	-	4,400
Insurance Deductions	62,562	323,119	321,067	64,614
Payroll - Child Support	172	17,635	17,635	172
Payroll Federal Tax	9,717	473,291	473,312	9,696
Payroll FICA	(16,839)	329,434	329,466	(16,871)
Unreimbursed Medical	694	3,566	3,569	691
Payroll County Tax Withholding	12,160	85,146	82,374	14,932
Payroll State Tax Withholding	(6,399)	172,848	173,551	(7,102)
Uniforms	357	1,998	2,037	318
SC Garnishee Service Fee	(800)	19,692	19,692	(800)
Sheriff's Retirement	20,825	20,892	41,717	-
Settlement	20,797	21,849,663	21,847,014	23,446
LOIT Public Safety	-	1,100,943	1,100,943	-
CVET	(35,784)	196,588	196,588	(35,784)
Mutc Sewer	9,606	-	-	9,606
Financial Institution Tax	-	111,093	111,093	-
HEA State Homestead Credit	2,025	-	-	2,025
LOIT PTRC	-	1,100,943	1,074,207	26,736
State Fines & Forfeitures	29,464	22,145	48,016	3,593

JENNINGS 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
Infraction Judgement Fines	508	18,854	18,391	971
Special Death Benefit Fees	13,715	1,805	-	15,520
Sales Disclosure Fees State	310	3,480	3,475	315
Coroners Continuing Education	(858)	2,690	1,826	6
Interstate Compact Fees	-	63	63	-
Mortgage Recording Fees	120	2,110	1,945	285
Sex & Violent Offender State	352	335	-	687
Child Restraint Fee	-	475	425	50
Inheritance Tax	18,403	1,026	2,530	16,899
Education Plate Fee	844	244	-	1,088
Riverboat Revenue Sharing	-	168,980	168,980	-
Innkeepers Tax	29,010	30,431	29,000	30,441
CEDIT Distributions	198,941	1,102,354	1,301,295	-
Title IV-D Incentive Fund	92,582	14,639	-	107,221
Prosecutor IV-D Incentive Fund	47,474	22,021	19,094	50,401
Clerk IV-D Incentive Fund	118,479	14,639	8,824	124,294
Superior Adult Probation	44,682	-	44,682	-
Supple Circuit Probation Serv	25,398	45,166	-	70,564
Supple Superior Probation Serv	20,233	-	20,233	-
2013 RDC TIF Bond Debt Reserve	41,824	-	-	41,824
2013 RDC TIF Bond Debt Service	55,882	56,904	58,093	54,693
Clerk's Trust	966,223	4,529,908	3,995,766	1,500,365
Treasurer's Cashbook	669,623	694,870	669,623	694,870
Donations Sheriff	2,039	9,651	9,047	2,643
Corp Debt Service	2,528	-	-	2,528
Corp Police Pension	-	4,732	-	4,732
Corporation General	8,155	-	-	8,155
Fairgrounds Non-Revert	30,400	17,162	26,380	21,182
Jennings Co Christmas Light	50	-	-	50
Sharps Fund	-	100	100	-
Circuit Supplemental Public	42,687	11,693	-	54,380
Deferral Fee	10,396	13,970	5,073	19,293
Court Security	(19,279)	16,950	32,085	(34,414)
Area Plan Non Revert	10,266	-	10,266	-
Document Storage Fee	2,146	8,527	6,475	4,198
Credit Union	2,614	-	-	2,614
Transportation	188	62	-	250
Law Enforcement Continuing Ed	36,291	3,836	2,884	37,243
Law Enforcement	821	1,345	-	2,166
Operation Pull Over	1,130	-	-	1,130
Criminal Background Check	159	-	-	159
Local DNR Law Enforcement	86	500	-	586
2013 GO Bond Project Fund	760,630	7,561	418,605	349,586
2013 RDC TIF Bond Project	171,816	-	80,000	91,816
NV Redevelopment - CR350N	19,773	-	-	19,773
Home Detention Fees	3,026	614	-	3,640
Transfer Fee	11,813	6,153	2,241	15,725
Alcohol & Drug	96,851	26,644	-	123,495
Rescue 20 - FEMA	585	-	-	585
Paramedic Training	4,093	10,010	8,115	5,988
Empg Competitive EMA	7,853	-	-	7,853
Health Maintenance	59,720	33,139	36,814	56,045
Health Assessment Incentive	1,000	-	-	1,000
CAGIT Distribution	1,069	4,587,263	4,587,263	1,069
County Misdemeanor Fund	(602)	-	-	(602)
Public Defender Services	198,834	79,539	81,077	197,296
November 2011 Certificate Sale	1,285	-	-	1,285
Asset Forfeiture	7,777	9,899	9,262	8,414
Community Service	7,284	5,902	1,994	11,192
Pretrial Diversion	13,486	41,827	29,662	25,651
North Vernon Sewer	(2,957)	-	-	(2,957)
Campbell Sewer Lien	1,856	-	-	1,856
Special Death Benefit Fees	(1,715)	1,715	-	-
Payroll - AFLAC	(1,123)	32,523	28,925	2,475
Payroll - Boston	-	8,868	8,264	604
457 Retirement	13,753	201,213	199,848	15,118
Payroll Medicare	53,310	77,046	77,054	53,302
SC Garnishee Service Fee	589	-	-	589
93.074 Ebola Supplemental Fund	-	12,587	8,660	3,927
Cumulative Bridge	429,499	658,618	570,941	517,176
15.659 Fish & Wildlife	-	18,799	-	18,799
Carnegie Library Plan Grant	(475)	-	-	(475)
Interpreter Grant	5,275	-	800	4,475
FEMA Disaster Fund	33,354	-	5,550	27,804
2008 IN Natural Disaster	146	-	-	146
EMS HSCP Grant	(7,853)	-	-	(7,853)
Totals	\$ 7,901,809	\$ 54,176,851	\$ 53,768,293	\$ 8,310,367

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

JENNINGS 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.

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, 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.

JENNINGS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

JENNINGS 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.

JENNINGS 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. 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.

B. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. 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

JENNINGS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

C. Additional Pension Plan

The County also contributes to an additional pension plan unique to the County. Information regarding this plan may be obtained from the County.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of insufficient revenues and posting errors.

Note 8. Change of Fund Name

For the year ended December 31, 2015, the name of the Clerk of Circuit Court Odyssey fund was changed to Clerk's Trust.

Note 9. Subsequent Events

The County received a \$500,000 Community Development Block Grant (CDBG) on January 25, 2018, and a \$320,000 Community Crossings Grant on November 8, 2018.

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.

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

	Jail Commissary	Sheriff's Inmate Trust	Jury Fee	County General	Accident Report	Animal Control
Cash and investments - beginning	\$ 13,445	\$ 35,216	\$ 2,195	\$ 373,468	\$ 7,651	\$ (74,809)
Receipts:						
Taxes	-	-	-	4,169,958	-	-
Intergovernmental receipts	-	-	-	52,629	-	-
Charges for services	-	-	-	518,024	-	-
Fines and forfeits	-	-	-	101,219	-	-
Other receipts	172,254	275,194	2,116	377,610	5,329	28,715
Total receipts	172,254	275,194	2,116	5,219,440	5,329	28,715
Disbursements:						
Personal services	-	-	-	3,892,485	-	3,995
Supplies	-	-	-	201,561	-	9,267
Other services and charges	-	-	-	977,396	3,618	15,111
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	78,080	-	302
Other disbursements	135,797	250,601	-	202,261	97	-
Total disbursements	135,797	250,601	-	5,351,783	3,715	28,675
Excess (deficiency) of receipts over disbursements	36,457	24,593	2,116	(132,343)	1,614	40
Cash and investments - ending	\$ 49,902	\$ 59,809	\$ 4,311	\$ 241,125	\$ 9,265	\$ (74,769)

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

	CAGIT County Certified Shares	CEDIT County Share	City & Town Court Cost	State Welfare Excise	Surplus County Dog Tax	Nonreverting Prisoner Reim
Cash and investments - beginning	\$ 45,529	\$ 22,093	\$ 20,759	\$ 2	\$ 442	\$ 21,371
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,312,532	896,373	6,463	841,758	-	9,325
Total receipts	2,312,532	896,373	6,463	841,758	-	9,325
Disbursements:						
Personal services	1,336,317	893,176	-	-	-	-
Supplies	37,740	-	-	-	-	-
Other services and charges	855,722	-	-	841,758	-	7,887
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	770	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,230,549	893,176	-	841,758	-	7,887
Excess (deficiency) of receipts over disbursements	81,983	3,197	6,463	-	-	1,438
Cash and investments - ending	\$ 127,512	\$ 25,290	\$ 27,222	\$ 2	\$ 442	\$ 22,809

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

	Transfer Fee	Covered Bridge	Cumulative Court House	Jennings Drug Free Community	Electronic Map Generation	Rescue 20 - FEMA
Cash and investments - beginning	\$ 5,582	\$ 34,319	\$ 235,199	\$ 19,265	\$ 2,000	\$ 88,307
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,480	-	-	21,572	-	49,240
Total receipts	3,480	-	-	21,572	-	49,240
Disbursements:						
Personal services	-	-	-	-	-	13,875
Supplies	3,750	-	-	-	-	3,180
Other services and charges	-	-	223,251	17,500	-	46,112
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	987
Total disbursements	3,750	-	223,251	17,500	-	64,154
Excess (deficiency) of receipts over disbursements	(270)	-	(223,251)	4,072	-	(14,914)
Cash and investments - ending	\$ 5,312	\$ 34,319	\$ 11,948	\$ 23,337	\$ 2,000	\$ 73,393

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

	Jennings County LEPC	E911 - Landline	Security Protection	Firearms Training	Health	Identity Theft Protection
Cash and investments - beginning	\$ 17,556	\$ (45,641)	\$ 14,761	\$ 778	\$ 20,145	\$ 45
Receipts:						
Taxes	-	-	-	-	208,834	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,128	412,680	2,041	21,220	43,138	455
Total receipts	4,128	412,680	2,041	21,220	251,972	455
Disbursements:						
Personal services	-	174,611	-	-	229,334	-
Supplies	-	-	-	-	1,528	-
Other services and charges	19	182,420	-	15,430	10,004	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	506
Total disbursements	19	357,031	-	15,430	240,866	506
Excess (deficiency) of receipts over disbursements	4,109	55,649	2,041	5,790	11,106	(51)
Cash and investments - ending	\$ 21,665	\$ 10,008	\$ 16,802	\$ 6,568	\$ 31,251	\$ (6)

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

	JC Landfill Closure	Local Road & Street	LOIT Public Safety-Co. Share	Inmate Med Care Reimbursement	Misdemeanant Fund	Highway
Cash and investments - beginning	\$ 10,148	\$ 15,670	\$ -	\$ 104	\$ 19,798	\$ 796,332
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	123,573	-	-	-	1,048,514
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	154,704	789,302	1,132	17,015	1,400,247
Total receipts	-	278,277	789,302	1,132	17,015	2,448,761
Disbursements:						
Personal services	-	-	159,879	-	-	1,028,681
Supplies	-	108,931	5,182	-	-	509,966
Other services and charges	-	172,087	14,550	29	1,457	625,787
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	72,218	-	-	256,318
Other disbursements	-	-	-	-	-	-
Total disbursements	-	281,018	251,829	29	1,457	2,420,752
Excess (deficiency) of receipts over disbursements	-	(2,741)	537,473	1,103	15,558	28,009
Cash and investments - ending	\$ 10,148	\$ 12,929	\$ 537,473	\$ 1,207	\$ 35,356	\$ 824,341

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

	County Park Non-Reverting	Local Rainy Day	Reassessment	2015 Reassessment	Recorders Perpetuation	Riverboat
Cash and investments - beginning	\$ 65,377	\$ 161,641	\$ 2,403	\$ 378,286	\$ 43,759	\$ 99,088
Receipts:						
Taxes	-	-	-	149,459	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	56,662	-	174	-	34,642	127,240
Total receipts	56,662	-	174	149,459	34,642	127,240
Disbursements:						
Personal services	15,420	-	-	21,780	16,552	-
Supplies	-	-	-	-	-	-
Other services and charges	28,405	-	-	157,421	21,284	216,710
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	50,000	-	-	-	-	-
Total disbursements	93,825	-	-	179,201	37,836	216,710
Excess (deficiency) of receipts over disbursements	(37,163)	-	174	(29,742)	(3,194)	(89,470)
Cash and investments - ending	\$ 28,214	\$ 161,641	\$ 2,577	\$ 348,544	\$ 40,565	\$ 9,618

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

	Sex & Violent Offender Admin	Superior Supplemental Public D	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Costs	Tax Sale Redemption
Cash and investments - beginning	\$ 4,311	\$ 7,708	\$ 36,172	\$ 33,700	\$ (35,789)	\$ (369)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,006	1,988	15,474	6,215	2,115	44,912
Total receipts	3,006	1,988	15,474	6,215	2,115	44,912
Disbursements:						
Personal services	-	-	947	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,513	70	17,688	5,271	-	12,921
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	10,804	-	-	36,112
Total disbursements	2,513	70	29,439	5,271	-	49,033
Excess (deficiency) of receipts over disbursements	493	1,918	(13,965)	944	2,115	(4,121)
Cash and investments - ending	\$ 4,804	\$ 9,626	\$ 22,207	\$ 34,644	\$ (33,674)	\$ (4,490)

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

	Tax Sale Surplus	IN Local Health Dept Trust	Vehicle Inspection	Community Service	E911 - Wireless	Child Abuse Prevention
Cash and investments - beginning	\$ 397,327	\$ 3,348	\$ 2,165	\$ 13,684	\$ 172	\$ 15
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	19,151	1,230	-	-	-
Total receipts	-	19,151	1,230	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	37,298	22,499	851	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	113,563	-	-	4,360	-	-
Total disbursements	150,861	22,499	851	4,360	-	-
Excess (deficiency) of receipts over disbursements	(150,861)	(3,348)	379	(4,360)	-	-
Cash and investments - ending	\$ 246,466	\$ -	\$ 2,544	\$ 9,324	\$ 172	\$ 15

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

	<u>GAL/CASA</u>	<u>Elected Officials Training</u>	<u>Interstate Probation Fee</u>	<u>E911 - General</u>	<u>Juvenile Probation</u>	<u>Circuit Adult Probation</u>
Cash and investments - beginning	\$ (41,959)	\$ 2,578	\$ 2,355	\$ 61,221	\$ 53,768	\$ 99,564
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	35,029	2,041	1,434	194,866	1,330	165,748
Total receipts	35,029	2,041	1,434	194,866	1,330	165,748
Disbursements:						
Personal services	-	-	-	85,492	-	38,386
Supplies	-	-	-	12,280	-	20,965
Other services and charges	39,191	1,445	-	131,710	6,149	45,369
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,225
Other disbursements	-	-	-	-	-	-
Total disbursements	39,191	1,445	-	229,482	6,149	105,945
Excess (deficiency) of receipts over disbursements	(4,162)	596	1,434	(34,616)	(4,819)	59,803
Cash and investments - ending	\$ (46,121)	\$ 3,174	\$ 3,789	\$ 26,605	\$ 48,949	\$ 159,367

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

	Supple Juvenile Probation Svs	Alternate Dispute Resolution	Equitable Share Law Enforcemen	Sheriff Drug Free	Recycle Center	Public Health Preparedness Co
Cash and investments - beginning	\$ 6,380	\$ 1,487	\$ 66	\$ 43	\$ (28,245)	\$ 548
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,535	7,880	-	-	70,628	13,569
Total receipts	2,535	7,880	-	-	70,628	13,569
Disbursements:						
Personal services	-	-	-	-	30,227	-
Supplies	-	-	-	-	-	-
Other services and charges	-	7,583	-	-	4,183	11,567
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	7,583	-	-	34,410	11,567
Excess (deficiency) of receipts over disbursements	2,535	297	-	-	36,218	2,002
Cash and investments - ending	\$ 8,915	\$ 1,784	\$ 66	\$ 43	\$ 7,973	\$ 2,550

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

	Sheriff Continuing Education	With Web Feature Service	Courthouse Security Grant	2013 GO Bond Debt Serv Paym	United Way	Insurance Deductions
Cash and investments - beginning	\$ 2,047	\$ 2,000	\$ 45	\$ 350,883	\$ 1,369	\$ 62,562
Receipts:						
Taxes	-	-	-	600,814	-	-
Intergovernmental receipts	-	-	-	58,299	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	35,875	-	-	-
Other receipts	2,292	-	-	-	3,031	323,119
Total receipts	2,292	-	35,875	659,113	3,031	323,119
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	484,608	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	321,067
Total disbursements	-	-	-	484,608	-	321,067
Excess (deficiency) of receipts over disbursements	2,292	-	35,875	174,505	3,031	2,052
Cash and investments - ending	\$ 4,339	\$ 2,000	\$ 35,920	\$ 525,388	\$ 4,400	\$ 64,614

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

	Payroll - Child Support	Payroll Federal Tax	Payroll FICA	Unreimbursed Medical	Payroll County Tax Withholding	Payroll State Tax Withholding
Cash and investments - beginning	\$ 172	\$ 9,717	\$ (16,839)	\$ 694	\$ 12,160	\$ (6,399)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,635	473,291	329,434	3,566	85,146	172,848
Total receipts	17,635	473,291	329,434	3,566	85,146	172,848
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	17,635	473,312	329,466	3,569	82,374	173,551
Total disbursements	17,635	473,312	329,466	3,569	82,374	173,551
Excess (deficiency) of receipts over disbursements	-	(21)	(32)	(3)	2,772	(703)
Cash and investments - ending	\$ 172	\$ 9,696	\$ (16,871)	\$ 691	\$ 14,932	\$ (7,102)

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

	Uniforms	SC Garnishee Service Fee	Sheriff's Retirement	Settlement	LOIT Public Safety	CVET
Cash and investments - beginning	\$ 357	\$ (800)	\$ 20,825	\$ 20,797	\$ -	\$ (35,784)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	98,301
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,998	19,692	20,892	21,849,663	1,100,943	98,287
Total receipts	1,998	19,692	20,892	21,849,663	1,100,943	196,588
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	21,847,014	-	196,588
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,037	19,692	41,717	-	1,100,943	-
Total disbursements	2,037	19,692	41,717	21,847,014	1,100,943	196,588
Excess (deficiency) of receipts over disbursements	(39)	-	(20,825)	2,649	-	-
Cash and investments - ending	\$ 318	\$ (800)	\$ -	\$ 23,446	\$ -	\$ (35,784)

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

	Mutc Sewer	Financial Institution Tax	HEA State Homestead Credit	LOIT PTRC	State Fines & Forfeitures	Infraction Judgement Fines
Cash and investments - beginning	\$ 9,606	\$ -	\$ 2,025	\$ -	\$ 29,464	\$ 508
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	111,093	-	1,100,943	22,145	18,854
Total receipts	-	111,093	-	1,100,943	22,145	18,854
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	111,093	-	1,074,207	48,016	18,391
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	111,093	-	1,074,207	48,016	18,391
Excess (deficiency) of receipts over disbursements	-	-	-	26,736	(25,871)	463
Cash and investments - ending	\$ 9,606	\$ -	\$ 2,025	\$ 26,736	\$ 3,593	\$ 971

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

	Special Death Benefit Fees	Sales Disclosure Fees State	Coroners Continuing Education	Interstate Compact Fees	Mortgage Recording Fees	Sex & Violent Offender State
Cash and investments - beginning	\$ 13,715	\$ 310	\$ (858)	\$ -	\$ 120	\$ 352
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,805	3,480	2,690	63	2,110	335
Total receipts	1,805	3,480	2,690	63	2,110	335
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	3,475	1,826	63	1,945	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	3,475	1,826	63	1,945	-
Excess (deficiency) of receipts over disbursements	1,805	5	864	-	165	335
Cash and investments - ending	\$ 15,520	\$ 315	\$ 6	\$ -	\$ 285	\$ 687

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

	Child Restraint Fee	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax	CEDIT Distributions
Cash and investments - beginning	\$ -	\$ 18,403	\$ 844	\$ -	\$ 29,010	\$ 198,941
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	475	1,026	244	168,980	30,431	1,102,354
Total receipts	475	1,026	244	168,980	30,431	1,102,354
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	425	2,530	-	168,980	29,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,301,295
Total disbursements	425	2,530	-	168,980	29,000	1,301,295
Excess (deficiency) of receipts over disbursements	50	(1,504)	244	-	1,431	(198,941)
Cash and investments - ending	\$ 50	\$ 16,899	\$ 1,088	\$ -	\$ 30,441	\$ -

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

	Title IV-D Incentive Fund	Prosecutor IV-D Incentive Fund	Clerk IV-D Incentive Fund	Superior Adult Probation	Supple Circuit Probation Serv	Supple Superior Probation Serv
Cash and investments - beginning	\$ 92,582	\$ 47,474	\$ 118,479	\$ 44,682	\$ 25,398	\$ 20,233
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	45,166	-
Other receipts	14,639	22,021	14,639	-	-	-
Total receipts	14,639	22,021	14,639	-	45,166	-
Disbursements:						
Personal services	-	10,112	47	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	8,910	2,927	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	72	5,850	44,682	-	20,233
Total disbursements	-	19,094	8,824	44,682	-	20,233
Excess (deficiency) of receipts over disbursements	14,639	2,927	5,815	(44,682)	45,166	(20,233)
Cash and investments - ending	\$ 107,221	\$ 50,401	\$ 124,294	\$ -	\$ 70,564	\$ -

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

	2013 RDC TIF Bond Debt Reserve	2013 RDC TIF Bond Debt Service	Clerk's Trust	Treasurer's Cashbook	Donations Sheriff	Corp Debt Service
Cash and investments - beginning	\$ 41,824	\$ 55,882	\$ 966,223	\$ 669,623	\$ 2,039	\$ 2,528
Receipts:						
Taxes	-	51,667	-	-	-	-
Intergovernmental receipts	-	5,237	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,529,908	694,870	9,651	-
Total receipts	-	56,904	4,529,908	694,870	9,651	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	58,093	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	3,995,766	669,623	9,047	-
Total disbursements	-	58,093	3,995,766	669,623	9,047	-
Excess (deficiency) of receipts over disbursements	-	(1,189)	534,142	25,247	604	-
Cash and investments - ending	\$ 41,824	\$ 54,693	\$ 1,500,365	\$ 694,870	\$ 2,643	\$ 2,528

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

	Corp Police Pension	Corporation General	Fairgrounds Non-Revert	Jennings Co Christmas Light	Sharps Fund	Circuit Supplemental Public
Cash and investments - beginning	\$ -	\$ 8,155	\$ 30,400	\$ 50	\$ -	\$ 42,687
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	4,732	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	17,162	-	100	11,693
Total receipts	4,732	-	17,162	-	100	11,693
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	26,380	-	100	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	26,380	-	100	-
Excess (deficiency) of receipts over disbursements	4,732	-	(9,218)	-	-	11,693
Cash and investments - ending	\$ 4,732	\$ 8,155	\$ 21,182	\$ 50	\$ -	\$ 54,380

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

	Deferral Fee	Court Security	Area Plan Non Revert	Document Storage Fee	Credit Union	Transportation
Cash and investments - beginning	\$ 10,396	\$ (19,279)	\$ 10,266	\$ 2,146	\$ 2,614	\$ 188
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,970	16,950	-	8,527	-	62
Total receipts	13,970	16,950	-	8,527	-	62
Disbursements:						
Personal services	-	32,085	-	6,475	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,073	-	10,266	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,073	32,085	10,266	6,475	-	-
Excess (deficiency) of receipts over disbursements	8,897	(15,135)	(10,266)	2,052	-	62
Cash and investments - ending	\$ 19,293	\$ (34,414)	\$ -	\$ 4,198	\$ 2,614	\$ 250

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

	Law Enforcement Continuing Ed	Law Enforcement	Operation Pull Over	Criminal Background Check	Local DNR Law Enforcement	2013 GO Bond Project Fund
Cash and investments - beginning	\$ 36,291	\$ 821	\$ 1,130	\$ 159	\$ 86	\$ 760,630
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,836	1,345	-	-	500	7,561
Total receipts	3,836	1,345	-	-	500	7,561
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	12,393
Other services and charges	1,422	-	-	-	-	72,095
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	334,117
Other disbursements	1,462	-	-	-	-	-
Total disbursements	2,884	-	-	-	-	418,605
Excess (deficiency) of receipts over disbursements	952	1,345	-	-	500	(411,044)
Cash and investments - ending	\$ 37,243	\$ 2,166	\$ 1,130	\$ 159	\$ 586	\$ 349,586

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

	2013 RDC TIF Bond Project	NV Redevelopment - CR350N	Home Detention Fees	Transfer Fee	Alcohol & Drug	Rescue 20 - FEMA
Cash and investments - beginning	\$ 171,816	\$ 19,773	\$ 3,026	\$ 11,813	\$ 96,851	\$ 585
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	614	6,153	26,644	-
Total receipts	-	-	614	6,153	26,644	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	80,000	-	-	2,241	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	80,000	-	-	2,241	-	-
Excess (deficiency) of receipts over disbursements	(80,000)	-	614	3,912	26,644	-
Cash and investments - ending	\$ 91,816	\$ 19,773	\$ 3,640	\$ 15,725	\$ 123,495	\$ 585

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

	Paramedic Training	Empg Competitive EMA	Health Maintenance	Health Assessment Incentive	CAGIT Distribution	County Misdemeanant Fund
Cash and investments - beginning	\$ 4,093	\$ 7,853	\$ 59,720	\$ 1,000	\$ 1,069	\$ (602)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,010	-	33,139	-	4,587,263	-
Total receipts	10,010	-	33,139	-	4,587,263	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	8,115	-	36,814	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	4,587,263	-
Total disbursements	8,115	-	36,814	-	4,587,263	-
Excess (deficiency) of receipts over disbursements	1,895	-	(3,675)	-	-	-
Cash and investments - ending	\$ 5,988	\$ 7,853	\$ 56,045	\$ 1,000	\$ 1,069	\$ (602)

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

	Public Defender Services	November 2011 Certificate Sale	Asset Forfeiture	Community Service	Pretrial Diversion	North Vernon Sewer
Cash and investments - beginning	\$ 198,834	\$ 1,285	\$ 7,777	\$ 7,284	\$ 13,486	\$ (2,957)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	79,539	-	9,899	5,902	41,827	-
Total receipts	79,539	-	9,899	5,902	41,827	-
Disbursements:						
Personal services	-	-	-	-	28,294	-
Supplies	-	-	-	-	-	-
Other services and charges	81,077	-	9,262	1,994	1,368	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	81,077	-	9,262	1,994	29,662	-
Excess (deficiency) of receipts over disbursements	(1,538)	-	637	3,908	12,165	-
Cash and investments - ending	\$ 197,296	\$ 1,285	\$ 8,414	\$ 11,192	\$ 25,651	\$ (2,957)

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

	Campbell Sewer Lien	Special Death Benefit Fees	Payroll - AFLAC	Payroll - Boston	457 Retirement	Payroll Medicare
Cash and investments - beginning	\$ 1,856	\$ (1,715)	\$ (1,123)	\$ -	\$ 13,753	\$ 53,310
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,715	32,523	8,868	201,213	77,046
Total receipts	-	1,715	32,523	8,868	201,213	77,046
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	28,925	8,264	199,848	77,054
Total disbursements	-	-	28,925	8,264	199,848	77,054
Excess (deficiency) of receipts over disbursements	-	1,715	3,598	604	1,365	(8)
Cash and investments - ending	\$ 1,856	\$ -	\$ 2,475	\$ 604	\$ 15,118	\$ 53,302

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

	SC Garnishee Service Fee	93.074 Ebola Supplemental Fund	Cumulative Bridge	15,659 Fish & Wildlife	Carnegie Library Plan Grant
Cash and investments - beginning	\$ 589	\$ -	\$ 429,499	\$ -	\$ (475)
Receipts:					
Taxes	-	-	411,964	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	12,587	246,654	18,799	-
Total receipts	-	12,587	658,618	18,799	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	660	199,017	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	371,924	-	-
Other disbursements	-	8,000	-	-	-
Total disbursements	-	8,660	570,941	-	-
Excess (deficiency) of receipts over disbursements	-	3,927	87,677	18,799	-
Cash and investments - ending	\$ 589	\$ 3,927	\$ 517,176	\$ 18,799	\$ (475)

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

	Interpreter Grant	FEMA Disaster Fund	2008 IN Natural Disaster	EMS HSCP Grant	Totals
Cash and investments - beginning	\$ 5,275	\$ 33,354	\$ 146	\$ (7,853)	\$ 7,901,809
Receipts:					
Taxes	-	-	-	-	5,592,696
Intergovernmental receipts	-	-	-	-	1,386,553
Charges for services	-	-	-	-	522,756
Fines and forfeits	-	-	-	-	182,260
Other receipts	-	-	-	-	46,492,586
Total receipts	-	-	-	-	54,176,851
Disbursements:					
Personal services	-	-	-	-	8,018,170
Supplies	-	-	-	-	926,743
Other services and charges	800	5,550	-	-	28,837,890
Debt service - principal and interest	-	-	-	-	542,701
Capital outlay	-	-	-	-	1,114,954
Other disbursements	-	-	-	-	14,327,835
Total disbursements	800	5,550	-	-	53,768,293
Excess (deficiency) of receipts over disbursements	(800)	(5,550)	-	-	408,558
Cash and investments - ending	\$ 4,475	\$ 27,804	\$ 146	\$ (7,853)	\$ 8,310,367

JENNINGS 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>\$ 509,977</u>	<u>\$ -</u>

JENNINGS COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	General Obligation Bonds Series 2013	\$ 1,185,000	\$ 485,865
Revenue bonds	Tax Increment Revenue Bonds Series 2013	510,000	52,552
Notes and loans payable	International Truck 7400	52,592	26,296
Notes and loans payable	International Truck 7400	56,750	28,375
Notes and loans payable	JCB Loader	118,735	23,747
Notes and loans payable	Pug Mill & Generator	225,540	48,691
Notes and loans payable	2012 Grade all	117,340	58,670
Notes and loans payable	2014 6103 D John Deere Tractor	46,631	11,658
Notes and loans payable	Dura Patcher	16,000	8,000
Notes and loans payable	E911 Radios	<u>44,091</u>	<u>44,091</u>
Totals		<u>\$ 2,372,679</u>	<u>\$ 787,945</u>

JENNINGS 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	\$ 213,989
Infrastructure	77,380,627
Buildings	10,073,966
Improvements other than buildings	995,621
Machinery, equipment, and vehicles	<u>7,807,792</u>
Total capital assets	<u>\$ 96,471,995</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/>.