

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JENNINGS COUNTY, INDIANA

January 1, 2017 to December 31, 2017



**FILED**  
09/19/2019



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kay S. Vance Tessia Salsman	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Kitty Shepherd	01-01-17 to 12-31-20
Clerk of the Circuit Court	Mary Dorsett Kilgore Amy Thompson	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Gary M. Driver Kenny Freeman	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Janice L. Ramey Mary Dorsett Kilgore	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Matt Sporleder	01-01-17 to 12-31-19
President of the County Council	Howard L. Malcomb	01-01-17 to 12-31-19



**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, 2017, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2017.

***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, 2017, 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated August 29, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

August 29, 2019

## 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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
After Settlement Collections	\$ 626,870	\$ 679,031	\$ 626,870	\$ 679,031
Sheriff's Inmate Trust	71,046	504,912	512,700	63,258
Jail Commissary	114,506	502,438	400,345	216,599
Jury Fee	6,787	2,872	-	9,659
County General	601,636	7,999,088	7,174,815	1,425,909
Accident Report	7,435	3,445	7,202	3,678
Animal Control	(134,188)	21,893	3,350	(115,645)
CAGIT County Certified Shares	(75,192)	55,872	-	(19,320)
CEDIT County share	17,197	893,718	802,210	108,705
City & Town Court Cost	33,496	7,963	-	41,459
State Welfare Excise	2	424,114	424,114	2
Surplus County Dog Tax	442	-	-	442
Nonreverting Prisoner Reim	2,849	5,600	7,394	1,055
Sales Disclosure Local	5,387	3,976	3,750	5,613
Covered Bridge	38,019	3,700	-	41,719
Cumulative Court House	28,473	93,418	75,723	46,168
Jennings Drug Free Community	19,751	22,302	20,000	22,053
Electronic Map Generation	2,000	-	-	2,000
Emergency Manage Non-Revert	38,909	13,200	45,657	6,452
Jennings County LEPC	18,871	-	20	18,851
E911 - General	83,448	438,215	397,965	123,698
Security Protection	18,864	3,021	-	21,885
Firearms Training	19,820	13,380	23,510	9,690
Health	51,829	240,341	258,637	33,533
Identity Theft Protection	(6)	-	-	(6)
JC Landfill Closure	10,148	-	-	10,148
Local Road & Street	21,631	355,741	220,463	156,909
LOIT Public Safety-Co. Share	193,001	3,297,382	2,110,013	1,380,370
Inmate Med Care Reimbursment P	1,478	1,199	-	2,677
Misdemeanant Fund	43,207	17,015	9,000	51,222
Highway	892,287	2,694,430	2,320,070	1,266,647
County Park Non-Reverting	67,807	64,094	42,025	89,876
Local Rainy Day	485,348	-	198,487	286,861
Reassessment	2,776	1,085	-	3,861
2015 Reassessment	296,218	149,277	149,395	296,100
Recorders Perpetuation	49,783	51,062	26,916	73,929
Riverboat	100,320	130,240	107,483	123,077
Sex & Violent Offender Admin	7,048	3,155	65	10,138
Superior Supplemental Public D	12,134	1,915	605	13,444
Surplus Tax	24,554	17,443	16,248	25,749
Surveyors Corner Perpetuation	36,024	12,245	-	48,269
Tax Sale Costs	(1,222)	37,717	32,088	4,407
Tax Sale Redemption	496	76,315	78,648	(1,837)
Tax Sale Surplus	323,255	294,584	281,291	336,548
IN Local Health Dept Trust	-	19,151	19,151	-
Vehicle Inspection	2,239	1,385	336	3,288
Victim Of Crime Assistance	9,324	-	-	9,324
E911 - Wireless	172	-	-	172
Child Abuse Prevention	15	-	-	15
GAL/CASA	-	28,702	32,540	(3,838)
Elected Officials Training	2,086	3,021	685	4,422
Interstate Probation Fee	4,833	724	-	5,557
E911 - Landline	16,189	227,949	249,624	(5,486)
Juvenile Probation	44,512	3,563	-	48,075
Circuit Adult Probation	171,502	123,743	127,323	167,922
Supple Juvenile Probation Svs	10,242	2,866	-	13,108
Alternate Dispute Resolution	1,911	9,100	7,951	3,060
Equitable Share Law Enforcemen	66	-	-	66
Sheriff Drug Free	1,974	3,250	5,220	4
DUI Taskforce Indiana Grant	-	1,807	1,807	-
Recycle Center	46,732	81,009	30,177	97,564
Public Health Preparedness Co	2,157	12,369	12,498	2,028
Sheriff Continuing Education	5,628	2,088	3,181	4,535

JENNINGS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
With Web Feature Service	2,000	-	-	2,000
Courthouse Security Grant	45	-	-	45
2013 GO Bond Debt Serv Paym	509,555	262,824	486,749	285,630
United Way	2,142	956	3,024	74
Insurance Deductions	25,660	352,967	326,718	51,909
Payroll - Child Support	172	33,022	33,022	172
Payroll Federal Tax	9,697	555,941	555,941	9,697
Payroll FICA	(16,871)	371,473	371,473	(16,871)
Unreimbursed Medical	691	8,641	9,332	-
Payroll County Tax Withholding	4,355	134,488	123,888	14,955
Payroll State Tax Withholding	(28,245)	189,016	174,098	(13,327)
Uniforms	580	1,604	1,565	619
Garnishments	(680)	16,843	16,843	(680)
Sheriff's Retirement	-	24,567	24,567	-
Settlement	(432,713)	24,671,257	24,215,097	23,447
CVET	24,297	169,796	169,796	24,297
Mutc Sewer	9,606	-	-	9,606
Financial Institution Tax	37,652	107,765	107,765	37,652
State Fines & Forfeitures	9,427	21,432	27,335	3,524
Infraction Judgement Fines	12,792	20,829	32,998	623
Overweight Vehicles Fines	-	22	22	-
Death Benefit	16,400	2,635	18,860	175
Sales Disclosure Fees State	2,313	3,976	5,829	460
Coroners Continuing Education	984	1,682	2,494	172
Interstate Compact Fees	-	125	125	-
Mortgage Recording Fees	1,423	2,088	3,295	216
Sex & Violent Offender State	1,004	351	-	1,355
Child Restraint Fee	175	275	450	-
Inheritance Tax	16,039	-	-	16,039
Education Plate Fee	1,331	319	-	1,650
Riverboat Revenue Sharing	-	168,980	168,980	-
Innkeepers Tax	33,018	38,136	30,000	41,154
LIT Certified Shares	-	4,721,557	4,721,557	-
LIT Public Safety	-	4,721,557	4,721,557	-
LIT Economic Development	-	1,186,895	1,186,895	-
Title IV-D Incentive Fund	116,695	14,778	-	131,473
Prosecutor IV-D Incentive Fund	54,238	22,237	9,541	66,934
Clerk IV-D Incentive Fund	129,165	14,778	6,056	137,887
Clerk Odyssey Account	846,514	2,890,495	2,933,212	803,797
Clerk Child Support	6,938	546,061	545,975	7,024
Clerk Patel Account	51,593	218	-	51,811
Clerk MHI Account	33,962	151	-	34,113
EEDMA GRANT	-	9,300	7,411	1,889
Railroad Grade Crossing Grant	-	22,400	22,400	-
CDBG Grant Burnt Pine Project	-	400,000	400,000	-
LIT Property Tax Relief	-	11,019	2,137	8,882
Vest Grant	6,151	-	-	6,151
Superior Adult Probation	50	-	-	50
Supple Circuit Probation Serv	93,144	25,862	-	119,006
Donations Sheriff	2,652	15,132	14,979	2,805
2013 RDC TIF Bond Debt Rese	41,824	-	-	41,824
2013 RDC TIF Bond Debt Service	51,989	48,021	51,659	48,351
2016 GO Bond Debt Service Paym	18,476	-	18,476	-
Corp Debt Service	2,528	-	-	2,528
Corp Police Pension	4,732	-	-	4,732
Corporation General	8,155	-	-	8,155
Fairgrounds Non-Revert	15,419	45,480	26,358	34,541
Jennings Co Christmas Light	50	-	-	50
Sharps Fund	-	100	100	-
Circuit Supplemental Public	23,711	11,090	-	34,801
Deferral Fee	25,146	16,295	11,592	29,849
Court Security	(50,136)	8,743	31,200	(72,593)
Area Plan Non Revert	50	-	-	50

JENNINGS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Document Storage Fee	23,979	20,642	480	44,141
Credit Union	2,614	-	-	2,614
Transportation	250	125	-	375
Law Enforcement Continuing Ed	38,860	5,397	2,188	42,069
Law Enforcement	12,796	58,053	14,296	56,553
Operation Pull Over	124	7,987	7,987	124
Criminal Background Check	159	-	-	159
Local DNR Law Enforcement	2,586	-	2,422	164
2013 GO Bond Project Fund	138,011	-	131,364	6,647
2013 RDC TIF Bond Project	91,816	-	-	91,816
NV Redevelopment - CR350N	19,773	-	-	19,773
Home Detention Fees	2,754	-	-	2,754
Transfer Fee	19,607	6,642	6,553	19,696
Alcohol & Drug	146,143	30,115	240	176,018
Rescue 20 - FEMA	585	-	-	585
Paramedic Training	850	6,805	5,749	1,906
Empg Competitive EMA	-	6,875	-	6,875
Health Maintenance	53,976	33,139	34,339	52,776
Health Assessment Incentive	1,000	-	-	1,000
Public Defender Services	206,506	164,439	52,005	318,940
November 2011 Certificate Sale	1,285	-	-	1,285
Asset Forfeiture	2,419	-	2,419	-
Community Service	12,190	3,437	2,528	13,099
Pretrial Diversion	34,367	43,569	30,643	47,293
North Vernon Sewer	(2,957)	1,503	1,503	(2,957)
Campbell Sewer Lien	1,856	-	-	1,856
2016 Go Bond Project Fund	1,183,368	5,372	382,171	806,569
Payroll - AFLAC	(48)	34,487	31,709	2,730
Payroll - Boston	731	9,674	8,874	1,531
457 Retirement	15,118	265,638	255,215	25,541
Payroll Medicare	53,302	86,876	86,876	53,302
SC Garnishee Service Fee	589	81	-	670
93.074 Ebola Supplemental Fund	47	-	-	47
Cumulative Bridge	651,588	771,986	919,866	503,708
Interpreter Grant	4,789	1,000	400	5,389
FEMA Disaster Fund	27,804	-	-	27,804
2008 IN Natural Disaster	146	-	-	146
Hayden Sewer Project	-	56,383	56,383	-
Local Rd & Brge Matching Grant	106,584	198,487	402,973	(97,902)
<b>Totals</b>	<u>\$ 9,065,588</u>	<u>\$ 63,371,016</u>	<u>\$ 60,928,106</u>	<u>\$ 11,508,498</u>

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)

*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:

*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.

**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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or

JENNINGS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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.

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.

JENNINGS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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 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 these plans 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, funds set up as reimbursable grants, and posting errors in the funds.

**Note 8. Subsequent Event**

The County received a \$1,499,000 loan for a solar project in October of 2018. The loan is not to exceed 14 years and has an interest rate of 3.95 percent.

**Note 9. Combined Funds**

Funds related to the Clerk of the Circuit Court were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

#### 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, 2017

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Jury Fee	County General	Accident Report
Cash and investments - beginning	\$ 626,870	\$ 71,046	\$ 114,506	\$ 6,787	\$ 601,636	\$ 7,435
Receipts:						
Taxes	-	-	-	2,872	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	679,031	504,912	502,438	-	7,999,088	3,445
Total receipts	679,031	504,912	502,438	2,872	7,999,088	3,445
Disbursements:						
Other disbursements	626,870	512,700	400,345	-	7,174,815	7,202
Total disbursements	626,870	512,700	400,345	-	7,174,815	7,202
Excess (deficiency) of receipts over disbursements	52,161	(7,788)	102,093	2,872	824,273	(3,757)
Cash and investments - ending	\$ 679,031	\$ 63,258	\$ 216,599	\$ 9,659	\$ 1,425,909	\$ 3,678

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Animal Control	CAGIT County Certified Shares	CEDIT County share	City & Town Court Cost	State Welfare Excise	Surplus County Dog Tax
Cash and investments - beginning	\$ (134,188)	\$ (75,192)	\$ 17,197	\$ 33,496	\$ 2	\$ 442
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	21,893	55,872	893,718	7,963	424,114	-
Total receipts	21,893	55,872	893,718	7,963	424,114	-
Disbursements:						
Other disbursements	3,350	-	802,210	-	424,114	-
Total disbursements	3,350	-	802,210	-	424,114	-
Excess (deficiency) of receipts over disbursements	18,543	55,872	91,508	7,963	-	-
Cash and investments - ending	\$ (115,645)	\$ (19,320)	\$ 108,705	\$ 41,459	\$ 2	\$ 442

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Nonreverting Prisoner Reim	Sales Disclosure Local	Covered Bridge	Cumulative Court House	Jennings Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 2,849	\$ 5,387	\$ 38,019	\$ 28,473	\$ 19,751	\$ 2,000
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	5,600	3,976	3,700	93,418	22,302	-
Total receipts	5,600	3,976	3,700	93,418	22,302	-
Disbursements:						
Other disbursements	7,394	3,750	-	75,723	20,000	-
Total disbursements	7,394	3,750	-	75,723	20,000	-
Excess (deficiency) of receipts over disbursements	(1,794)	226	3,700	17,695	2,302	-
Cash and investments - ending	\$ 1,055	\$ 5,613	\$ 41,719	\$ 46,168	\$ 22,053	\$ 2,000

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Emergency Manage Non-Revert	Jennings County LEPC	E911 - General	Security Protection	Firearms Training	Health
Cash and investments - beginning	\$ 38,909	\$ 18,871	\$ 83,448	\$ 18,864	\$ 19,820	\$ 51,829
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	13,200	-	438,215	3,021	13,380	240,341
Total receipts	13,200	-	438,215	3,021	13,380	240,341
Disbursements:						
Other disbursements	45,657	20	397,965	-	23,510	258,637
Total disbursements	45,657	20	397,965	-	23,510	258,637
Excess (deficiency) of receipts over disbursements	(32,457)	(20)	40,250	3,021	(10,130)	(18,296)
Cash and investments - ending	\$ 6,452	\$ 18,851	\$ 123,698	\$ 21,885	\$ 9,690	\$ 33,533

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Identity Theft Protection	JC Landfill Closure	Local Road & Street	LOIT Public Safety-Co. Share	Inmate Med Care Reimbursement P	Misdemeanant Fund
Cash and investments - beginning	\$ (6)	\$ 10,148	\$ 21,631	\$ 193,001	\$ 1,478	\$ 43,207
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,297,382	-	-
Other receipts	-	-	355,741	-	1,199	17,015
Total receipts	-	-	355,741	3,297,382	1,199	17,015
Disbursements:						
Other disbursements	-	-	220,463	2,110,013	-	9,000
Total disbursements	-	-	220,463	2,110,013	-	9,000
Excess (deficiency) of receipts over disbursements	-	-	135,278	1,187,369	1,199	8,015
Cash and investments - ending	\$ (6)	\$ 10,148	\$ 156,909	\$ 1,380,370	\$ 2,677	\$ 51,222

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Highway	County Park Non-Reverting	Local Rainy Day	Reassessment	2015 Reassessment	Recorders Perpetuation
Cash and investments - beginning	\$ 892,287	\$ 67,807	\$ 485,348	\$ 2,776	\$ 296,218	\$ 49,783
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	2,694,430	64,094	-	1,085	149,277	51,062
Total receipts	2,694,430	64,094	-	1,085	149,277	51,062
Disbursements:						
Other disbursements	2,320,070	42,025	198,487	-	149,395	26,916
Total disbursements	2,320,070	42,025	198,487	-	149,395	26,916
Excess (deficiency) of receipts over disbursements	374,360	22,069	(198,487)	1,085	(118)	24,146
Cash and investments - ending	\$ 1,266,647	\$ 89,876	\$ 286,861	\$ 3,861	\$ 296,100	\$ 73,929

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Riverboat	Sex & Violent Offender Admin	Superior Supplemental Public D	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Costs
Cash and investments - beginning	\$ 100,320	\$ 7,048	\$ 12,134	\$ 24,554	\$ 36,024	\$ (1,222)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	130,240	3,155	1,915	17,443	12,245	37,717
Total receipts	130,240	3,155	1,915	17,443	12,245	37,717
Disbursements:						
Other disbursements	107,483	65	605	16,248	-	32,088
Total disbursements	107,483	65	605	16,248	-	32,088
Excess (deficiency) of receipts over disbursements	22,757	3,090	1,310	1,195	12,245	5,629
Cash and investments - ending	\$ 123,077	\$ 10,138	\$ 13,444	\$ 25,749	\$ 48,269	\$ 4,407

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Tax Sale Redemption	Tax Sale Surplus	IN Local Health Dept Trust	Vehicle Inspection	Victim Of Crime Assistance	E911 - Wireless
Cash and investments - beginning	\$ 496	\$ 323,255	\$ -	\$ 2,239	\$ 9,324	\$ 172
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	76,315	294,584	19,151	1,385	-	-
Total receipts	76,315	294,584	19,151	1,385	-	-
Disbursements:						
Other disbursements	78,648	281,291	19,151	336	-	-
Total disbursements	78,648	281,291	19,151	336	-	-
Excess (deficiency) of receipts over disbursements	(2,333)	13,293	-	1,049	-	-
Cash and investments - ending	\$ (1,837)	\$ 336,548	\$ -	\$ 3,288	\$ 9,324	\$ 172

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Child Abuse Prevention	GAL/CASA	Elected Officials Training	Interstate Probation Fee	E911 - Landline	Juvenile Probation
Cash and investments - beginning	\$ 15	\$ -	\$ 2,086	\$ 4,833	\$ 16,189	\$ 44,512
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	-	28,702	3,021	724	227,949	3,563
Total receipts	-	28,702	3,021	724	227,949	3,563
Disbursements:						
Other disbursements	-	32,540	685	-	249,624	-
Total disbursements	-	32,540	685	-	249,624	-
Excess (deficiency) of receipts over disbursements	-	(3,838)	2,336	724	(21,675)	3,563
Cash and investments - ending	\$ 15	\$ (3,838)	\$ 4,422	\$ 5,557	\$ (5,486)	\$ 48,075

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Circuit Adult Probation	Supple Juvenile Probation Svs	Alternate Dispute Resolution	Equitable Share Law Enforcemen	Sheriff Drug Free	DUI Taskforce Indiana Grant
Cash and investments - beginning	\$ 171,502	\$ 10,242	\$ 1,911	\$ 66	\$ 1,974	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	123,743	2,866	9,100	-	3,250	1,807
Total receipts	123,743	2,866	9,100	-	3,250	1,807
Disbursements:						
Other disbursements	127,323	-	7,951	-	5,220	1,807
Total disbursements	127,323	-	7,951	-	5,220	1,807
Excess (deficiency) of receipts over disbursements	(3,580)	2,866	1,149	-	(1,970)	-
Cash and investments - ending	\$ 167,922	\$ 13,108	\$ 3,060	\$ 66	\$ 4	\$ -

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Recycle Center	Public Health Preparedness Co	Sheriff Continuing Education	Wth Web Feature Service	Courthouse Security Grant	2013 GO Bond Debt Serv Paym
Cash and investments - beginning	\$ 46,732	\$ 2,157	\$ 5,628	\$ 2,000	\$ 45	\$ 509,555
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	81,009	12,369	2,088	-	-	262,824
Total receipts	81,009	12,369	2,088	-	-	262,824
Disbursements:						
Other disbursements	30,177	12,498	3,181	-	-	486,749
Total disbursements	30,177	12,498	3,181	-	-	486,749
Excess (deficiency) of receipts over disbursements	50,832	(129)	(1,093)	-	-	(223,925)
Cash and investments - ending	\$ 97,564	\$ 2,028	\$ 4,535	\$ 2,000	\$ 45	\$ 285,630

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	United Way	Insurance Deductions	Payroll - Child Support	Payroll Federal Tax	Payroll FICA	Unreimbursed Medical
Cash and investments - beginning	\$ 2,142	\$ 25,660	\$ 172	\$ 9,697	\$ (16,871)	\$ 691
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	956	352,967	33,022	555,941	371,473	8,641
Total receipts	956	352,967	33,022	555,941	371,473	8,641
Disbursements:						
Other disbursements	3,024	326,718	33,022	555,941	371,473	9,332
Total disbursements	3,024	326,718	33,022	555,941	371,473	9,332
Excess (deficiency) of receipts over disbursements	(2,068)	26,249	-	-	-	(691)
Cash and investments - ending	\$ 74	\$ 51,909	\$ 172	\$ 9,697	\$ (16,871)	\$ -

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Payroll County Tax Withholding	Payroll State Tax Withholding	Uniforms	Garnishments	Sheriff's Retirement	Settlement
Cash and investments - beginning	\$ 4,355	\$ (28,245)	\$ 580	\$ (680)	\$ -	\$ (432,713)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	134,488	189,016	1,604	16,843	24,567	24,671,257
Total receipts	134,488	189,016	1,604	16,843	24,567	24,671,257
Disbursements:						
Other disbursements	123,888	174,098	1,565	16,843	24,567	24,215,097
Total disbursements	123,888	174,098	1,565	16,843	24,567	24,215,097
Excess (deficiency) of receipts over disbursements	10,600	14,918	39	-	-	456,160
Cash and investments - ending	\$ 14,955	\$ (13,327)	\$ 619	\$ (680)	\$ -	\$ 23,447

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CVET	Mutc Sewer	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgement Fines	Overweight Vehicles Fines
Cash and investments - beginning	\$ 24,297	\$ 9,606	\$ 37,652	\$ 9,427	\$ 12,792	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	169,796	-	107,765	21,432	20,829	22
Total receipts	169,796	-	107,765	21,432	20,829	22
Disbursements:						
Other disbursements	169,796	-	107,765	27,335	32,998	22
Total disbursements	169,796	-	107,765	27,335	32,998	22
Excess (deficiency) of receipts over disbursements	-	-	-	(5,903)	(12,169)	-
Cash and investments - ending	\$ 24,297	\$ 9,606	\$ 37,652	\$ 3,524	\$ 623	\$ -

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Death Benefit	Sales Disclosure Fees State	Coroners Continuing Education	Interstate Compact Fees	Mortgage Recording Fees	Sex & Violent Offender State
Cash and investments - beginning	\$ 16,400	\$ 2,313	\$ 984	\$ -	\$ 1,423	\$ 1,004
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	2,635	3,976	1,682	125	2,088	351
Total receipts	2,635	3,976	1,682	125	2,088	351
Disbursements:						
Other disbursements	18,860	5,829	2,494	125	3,295	-
Total disbursements	18,860	5,829	2,494	125	3,295	-
Excess (deficiency) of receipts over disbursements	(16,225)	(1,853)	(812)	-	(1,207)	351
Cash and investments - ending	\$ 175	\$ 460	\$ 172	\$ -	\$ 216	\$ 1,355

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Child Restraint Fee	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax	LIT Certified Shares
Cash and investments - beginning	\$ 175	\$ 16,039	\$ 1,331	\$ -	\$ 33,018	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	275	-	319	168,980	38,136	4,721,557
Total receipts	275	-	319	168,980	38,136	4,721,557
Disbursements:						
Other disbursements	450	-	-	168,980	30,000	4,721,557
Total disbursements	450	-	-	168,980	30,000	4,721,557
Excess (deficiency) of receipts over disbursements	(175)	-	319	-	8,136	-
Cash and investments - ending	\$ -	\$ 16,039	\$ 1,650	\$ -	\$ 41,154	\$ -

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LIT Public Safety	LIT Economic Development	Title IV-D Incentive Fund	Prosecutor IV-D Incentive Fund	Clerk IV-D Incentive Fund	Clerk Odyssey Account
Cash and investments - beginning	\$ -	\$ -	\$ 116,695	\$ 54,238	\$ 129,165	\$ 846,514
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	4,721,557	1,186,895	14,778	22,237	14,778	2,890,495
Total receipts	4,721,557	1,186,895	14,778	22,237	14,778	2,890,495
Disbursements:						
Other disbursements	4,721,557	1,186,895	-	9,541	6,056	2,933,212
Total disbursements	4,721,557	1,186,895	-	9,541	6,056	2,933,212
Excess (deficiency) of receipts over disbursements	-	-	14,778	12,696	8,722	(42,717)
Cash and investments - ending	\$ -	\$ -	\$ 131,473	\$ 66,934	\$ 137,887	\$ 803,797

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Clerk Child Support	Clerk Patel Account	Clerk MHI Account	EEDMA GRANT	Railroad Grade Crossing Grant	CDBGrant Burnt Pine Project
Cash and investments - beginning	\$ 6,938	\$ 51,593	\$ 33,962	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	546,061	218	151	9,300	22,400	400,000
Total receipts	546,061	218	151	9,300	22,400	400,000
Disbursements:						
Other disbursements	545,975	-	-	7,411	22,400	400,000
Total disbursements	545,975	-	-	7,411	22,400	400,000
Excess (deficiency) of receipts over disbursements	86	218	151	1,889	-	-
Cash and investments - ending	\$ 7,024	\$ 51,811	\$ 34,113	\$ 1,889	\$ -	\$ -

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LIT Property Tax Relief	Vest Grant	Superior Adult Probation	Supple Circuit Probation Serv	Donations Sheriff	2013 RDC TIF Bond Debt Rese
Cash and investments - beginning	\$ -	\$ 6,151	\$ 50	\$ 93,144	\$ 2,652	\$ 41,824
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	11,019	-	-	25,862	15,132	-
Total receipts	11,019	-	-	25,862	15,132	-
Disbursements:						
Other disbursements	2,137	-	-	-	14,979	-
Total disbursements	2,137	-	-	-	14,979	-
Excess (deficiency) of receipts over disbursements	8,882	-	-	25,862	153	-
Cash and investments - ending	\$ 8,882	\$ 6,151	\$ 50	\$ 119,006	\$ 2,805	\$ 41,824

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	2013 RDC TIF Bond Debt Service	2016 GO Bond Debt Service Paym	Corp Debt Service	Corp Police Pension	Corporation General	Fairgrounds Non-Revert
Cash and investments - beginning	\$ 51,989	\$ 18,476	\$ 2,528	\$ 4,732	\$ 8,155	\$ 15,419
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	48,021	-	-	-	-	45,480
Total receipts	48,021	-	-	-	-	45,480
Disbursements:						
Other disbursements	51,659	18,476	-	-	-	26,358
Total disbursements	51,659	18,476	-	-	-	26,358
Excess (deficiency) of receipts over disbursements	(3,638)	(18,476)	-	-	-	19,122
Cash and investments - ending	\$ 48,351	\$ -	\$ 2,528	\$ 4,732	\$ 8,155	\$ 34,541

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Jennings Co Christmas Light	Sharps Fund	Circuit Supplemental Public	Deferral Fee	Court Security	Area Plan Non Revert
Cash and investments - beginning	\$ 50	\$ -	\$ 23,711	\$ 25,146	\$ (50,136)	\$ 50
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	-	100	11,090	16,295	8,743	-
Total receipts	-	100	11,090	16,295	8,743	-
Disbursements:						
Other disbursements	-	100	-	11,592	31,200	-
Total disbursements	-	100	-	11,592	31,200	-
Excess (deficiency) of receipts over disbursements	-	-	11,090	4,703	(22,457)	-
Cash and investments - ending	\$ 50	\$ -	\$ 34,801	\$ 29,849	\$ (72,593)	\$ 50

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Document Storage Fee	Credit Union	Transportation	Law Enforcement Continuing Ed	Law Enforcement	Operation Pull Over
Cash and investments - beginning	\$ 23,979	\$ 2,614	\$ 250	\$ 38,860	\$ 12,796	\$ 124
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	20,642	-	125	5,397	58,053	7,987
Total receipts	20,642	-	125	5,397	58,053	7,987
Disbursements:						
Other disbursements	480	-	-	2,188	14,296	7,987
Total disbursements	480	-	-	2,188	14,296	7,987
Excess (deficiency) of receipts over disbursements	20,162	-	125	3,209	43,757	-
Cash and investments - ending	\$ 44,141	\$ 2,614	\$ 375	\$ 42,069	\$ 56,553	\$ 124

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Criminal Background Check	Local DNR Law Enforcement	2013 GO Bond Project Fund	2013 RDC TIF Bond Project	NV Redevelopment - CR350N	Home Detention Fees
Cash and investments - beginning	\$ 159	\$ 2,586	\$ 138,011	\$ 91,816	\$ 19,773	\$ 2,754
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Other disbursements	-	2,422	131,364	-	-	-
Total disbursements	-	2,422	131,364	-	-	-
Excess (deficiency) of receipts over disbursements	-	(2,422)	(131,364)	-	-	-
Cash and investments - ending	\$ 159	\$ 164	\$ 6,647	\$ 91,816	\$ 19,773	\$ 2,754

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Transfer Fee	Alcohol & Drug	Rescue 20 - FEMA	Paramedic Training	Empg Competitive EMA	Health Maintenance
Cash and investments - beginning	\$ 19,607	\$ 146,143	\$ 585	\$ 850	\$ -	\$ 53,976
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	6,642	30,115	-	6,805	6,875	33,139
Total receipts	6,642	30,115	-	6,805	6,875	33,139
Disbursements:						
Other disbursements	6,553	240	-	5,749	-	34,339
Total disbursements	6,553	240	-	5,749	-	34,339
Excess (deficiency) of receipts over disbursements	89	29,875	-	1,056	6,875	(1,200)
Cash and investments - ending	\$ 19,696	\$ 176,018	\$ 585	\$ 1,906	\$ 6,875	\$ 52,776

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Health Assessment Incentive	Public Defender Services	November 2011 Certificate Sale	Asset Forfeiture	Community Service	Pretrial Diversion
Cash and investments - beginning	\$ 1,000	\$ 206,506	\$ 1,285	\$ 2,419	\$ 12,190	\$ 34,367
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	-	164,439	-	-	3,437	43,569
Total receipts	-	164,439	-	-	3,437	43,569
Disbursements:						
Other disbursements	-	52,005	-	2,419	2,528	30,643
Total disbursements	-	52,005	-	2,419	2,528	30,643
Excess (deficiency) of receipts over disbursements	-	112,434	-	(2,419)	909	12,926
Cash and investments - ending	\$ 1,000	\$ 318,940	\$ 1,285	\$ -	\$ 13,099	\$ 47,293

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	North Vernon Sewer	Campbell Sewer Lien	2016 Go Bond Project Fund	Payroll - AFLAC	Payroll - Boston	457 Retirement
Cash and investments - beginning	\$ (2,957)	\$ 1,856	\$ 1,183,368	\$ (48)	\$ 731	\$ 15,118
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Other receipts	1,503	-	5,372	34,487	9,674	265,638
Total receipts	1,503	-	5,372	34,487	9,674	265,638
Disbursements:						
Other disbursements	1,503	-	382,171	31,709	8,874	255,215
Total disbursements	1,503	-	382,171	31,709	8,874	255,215
Excess (deficiency) of receipts over disbursements	-	-	(376,799)	2,778	800	10,423
Cash and investments - ending	\$ (2,957)	\$ 1,856	\$ 806,569	\$ 2,730	\$ 1,531	\$ 25,541

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Payroll Medicare	SC Garnishee Service Fee	93.074 Ebola Supplemental Fund	Cumulative Bridge	Interpreter Grant
Cash and investments - beginning	\$ 53,302	\$ 589	\$ 47	\$ 651,588	\$ 4,789
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Other receipts	86,876	81	-	771,986	1,000
Total receipts	86,876	81	-	771,986	1,000
Disbursements:					
Other disbursements	86,876	-	-	919,866	400
Total disbursements	86,876	-	-	919,866	400
Excess (deficiency) of receipts over disbursements	-	81	-	(147,880)	600
Cash and investments - ending	\$ 53,302	\$ 670	\$ 47	\$ 503,708	\$ 5,389

JENNINGS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	FEMA Disaster Fund	2008 IN Natural Disaster	Hayden Sewer Project	Local Rd & Brge Matching Grant	Totals
Cash and investments - beginning	\$ 27,804	\$ 146	\$ -	\$ 106,584	\$ 9,065,588
Receipts:					
Taxes	-	-	-	-	2,872
Intergovernmental receipts	-	-	-	-	3,297,382
Other receipts	-	-	56,383	198,487	60,070,762
Total receipts	-	-	56,383	198,487	63,371,016
Disbursements:					
Other disbursements	-	-	56,383	402,973	60,928,106
Total disbursements	-	-	56,383	402,973	60,928,106
Excess (deficiency) of receipts over disbursements	-	-	-	(204,486)	2,442,910
Cash and investments - ending	\$ 27,804	\$ 146	\$ -	\$ (97,902)	\$ 11,508,498

JENNINGS COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 60,633</u>	<u>\$ -</u>

JENNINGS COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2017

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	General Obligation Bond Series 2016	\$ 1,550,000	\$ 264,000
General obligation bonds	General Obligation Bonds Series 2013	245,000	247,336
Revenue bonds	Tax Increment Revenue Bonds Series 2013	435,000	50,654
Notes and loans payable	Two 2016 Dodge Chargers	34,910	28,297
Notes and loans payable	Two Mack Trucks Hwy	332,954	87,622
Notes and loans payable	2014 6103 D John Deere Tractor	23,316	11,658
Notes and loans payable	JCB Loader	67,370	23,747
Notes and loans payable	Pug Mill & Generator	138,790	48,691
Totals		<u>\$ 2,827,340</u>	<u>\$ 762,005</u>

JENNINGS COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2017

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 213,989
Infrastructure	77,380,627
Buildings	10,073,966
Improvements other than buildings	998,654
Machinery, equipment, and vehicles	<u>7,995,852</u>
Total capital assets	<u>\$ 96,663,088</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/>.