

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JAY COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
11/24/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Anna Culy	01-01-19 to 12-31-20
County Treasurer	Paula Miller	01-01-19 to 12-31-20
Clerk of the Circuit Court	Jon Eads	01-01-19 to 12-31-20
County Sheriff	Dwane Ford	01-01-19 to 12-31-20
County Recorder	Betty St. Myers	01-01-19 to 12-31-20
President of the Board of County Commissioners	Richard L. Huffman	01-01-19 to 12-31-20
President of the County Council	Jeanne Houchins	01-01-19 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JAY COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Jay County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, 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 the 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, 2019.

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, 2019, 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 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 November 4, 2020, 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

November 4, 2020

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

JAY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
After Settlement Collection	\$ 557,695	\$ 937,064	\$ 557,695	\$ 937,064
Inmate Trust Account	25,811	289,357	296,500	18,668
Jail Commissary	45,136	205,615	195,437	55,314
Clerk Trust	124,174	1,193,480	1,204,017	113,637
County Home Residents' Trust	54,093	158,296	203,260	9,129
General	2,538,523	8,571,316	7,538,783	3,571,056
Accident Report	16,793	4,033	-	20,826
Campaign Finance Enforcement - County	600	-	-	600
LIT Economic Development (County Share)	1,203,213	555,823	532,500	1,226,536
City and Town Court Costs	95,883	2,870	-	98,753
Clerk's Records Perpetuation	78,565	12,578	-	91,143
Community Corrections	213,469	67,769	79,824	201,414
Community Transition Program	82,763	27,625	-	110,388
Congressional School Interest	3,633	387	913	3,107
Convention Visitor and Tourism Promotion	115,463	104,275	115,463	104,275
Sales Disclosure - County Share	18,805	2,725	1,477	20,053
Cumulative Bridge	2,071,261	504,241	294,900	2,280,602
Cumulative Capital Development	929,420	340,374	400,578	869,216
Drug Free Community	21,943	20,970	21,940	20,973
Electronic Map Generation	5,530	27	-	5,557
Emergency Medical Services	248,532	1,203,880	1,300,336	152,076
Emergency Planning/Right to Know	6,200	-	18	6,182
Extradition and Sheriff's Assistance	1,837	-	-	1,837
Firearms Training	16,335	3,450	377	19,408
General Drain Improvement	79,569	126,826	95,456	110,939
Health	116,252	334,167	302,768	147,651
Levy Excess	5,219	-	-	5,219
Local Health Maintenance	11,782	46,800	51,618	6,964
Local Road and Street	414,323	322,504	335,443	401,384
LIT Public Safety - County Share	193,671	436,905	393,302	237,274
MVH Restricted	-	1,557,252	1,452,264	104,988
Medical Care for Inmates	20,954	6,598	-	27,552
Motor Vehicle Highway	3,131,654	2,126,664	2,456,041	2,802,277
Plat Book	38,511	9,450	4,399	43,562
Rainy Day	1,970,383	-	-	1,970,383
Reassessment - 2015	24,426	110,489	97,350	37,565
Recorder's Records Perpetuation	192,447	58,361	22,212	228,596
Sex and Violent Offender Administration	-	720	-	720
Sheriff's Pension Trust	-	18,919	18,919	-
Supplemental Public Defender Services	40,898	8,040	23,164	25,774
Surplus Tax	36,845	19,133	33,405	22,573
Surveyor's Corner Perpetuation	25,976	16,580	31,269	11,287
Tax Sale Redemption	3,485	37,366	39,572	1,279
Tax Sale Surplus	136,745	204,914	228,532	113,127
Local Health Department Trust Account	33,118	16,908	11,764	38,262
Vehicle Inspection	5,430	1,030	-	6,460
County Elected Officials Training	10,487	3,349	1,543	12,293
Statewide 911	383,533	324,032	312,922	394,643
LOIT Special Distribution	278,169	-	278,169	-
Adult Probation Administrative	170	-	-	170
Juvenile Probation Administrative	10,106	-	-	10,106
Deferral (County User Fee)	60,255	7,500	1,220	66,535
Drain Maintenance	597,211	620,019	533,230	684,000
Drug Buy Money	-	550	-	550
Court Interpreters	2,787	-	746	2,041
TIF Debt Service	-	578,468	578,468	-
Economic Development/Wind Farm	402,300	730,717	392,075	740,942
Payroll Clearing	41,970	7,461,492	7,466,688	36,774
Settlement	-	17,258,580	17,258,580	-
LIT Public Safety	-	695,965	695,965	-
LIT Stabilization	2,156,594	289,341	-	2,445,935
Wheel Tax	32	150,550	150,475	107
Sur Tax	-	316,959	316,959	-
CVET Agency	-	99,160	99,160	-
Sewage Collections	-	33,124	33,124	-
Financial Institution Tax	-	130,384	130,384	-

JAY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
LIT - Property Tax Relief	65,134	2,088,198	2,108,534	44,798
State Fines and Forfeitures	1,656	9,043	8,903	1,796
Infraction Judgements	1,177	23,635	23,451	1,361
Overweight Vehicle Fines	1,020	3,129	4,149	-
Special Death Benefit	310	3,090	3,195	205
Sales Disclosure - State Share	185	2,725	2,570	340
Coroners Training & Con't Education	205	1,735	1,751	189
Interstate Compact - State Share	-	375	375	-
Mortgage Recording Fees - State Share	153	1,938	1,883	208
State Sex & Violent Offender Admin	250	1,440	1,660	30
Child Restraint Violation Fines	25	75	100	-
Education Plate Fees Agency	-	150	150	-
Riverboat Revenue Sharing	-	125,901	125,901	-
LIT Certified Shares	-	3,479,824	3,479,824	-
LIT Economic Development EDIT	-	870,715	870,715	-
93.563 Title IV-D Incentive	92,576	11,362	-	103,938
93.563 Prosecutor IV-D Incentive-Post Oct '99	152,558	18,303	13,068	157,793
93.563 Clerk IV-D Incentive-Post Oct '99	129,578	11,362	1,707	139,233
Congressional Principal Fund	22,822	-	-	22,822
County User Fee	8,176	1,060	1,089	8,147
Adult Probation Fees	112,458	69,471	39,665	142,264
Jury Fees	904	32,928	15,369	18,463
Jay Co Lease Payments	382,396	736,414	728,000	390,810
Drug Free (Sheriff)	53	2,525	-	2,578
Comm Corr 08-09	50,354	123,113	129,404	44,063
Comm Corr 09-10	12,533	-	12,533	-
CommCorr Jail Treatment 18-19	2,711	18,450	21,161	-
Multi Hazard Mitigation	-	7,500	15,000	(7,500)
Immunization Grant - Health Dept.	-	7,141	7,141	-
Juvenile Comm Corr Grant 16-17	-	3,075	3,075	-
Rural Transportation Grant	4	780,558	780,558	4
County Corrections	26,358	15,712	12,793	29,277
Jay-Portland Building & Planning Dept	896	259,171	230,751	29,316
Highway Department Donations	12,523	-	-	12,523
Community Crossings Match Grant	-	862,500	862,500	-
Stellar Regional Rural Development Plan	-	20,000	20,000	-
4841 Comm Crossings Grant Match	-	731,000	685,939	45,061
Salamonia River Cleanup	(10,389)	76,620	85,748	(19,517)
Backhoe & Dozer Repair	41,113	86,698	56,003	71,808
Infrastructure	306,511	363,500	169,454	500,557
Retirement Center Donations	7,604	4,731	5,464	6,871
Tile Inventory	5,809	37,486	42,591	704
Jay Co Redevelopment Dis Cap Fund	56,404	1,340	57,078	666
County Forfeiture Fund	2,240	-	-	2,240
5% Host Fee Infrastructure	253,991	17,289	-	271,280
Court ASAA&E Fund	26,242	28,584	37,490	17,336
Commissioners Certificate Sale	400	940	1,062	278
Sheriff's Department Donations	437	2,320	-	2,757
Redacting Fund	2,914	3,349	900	5,363
Eradication	829	-	-	829
Bond General Acct Fund	267,859	66	246,175	21,750
Bond Reserve Fund	125,575	-	125,575	-
Health Insurance	123,015	75,000	47,182	150,833
LIT Prop Tax Oper Levies Repl	-	1,391,929	1,391,929	-
16.575 Victim Assistant Fund	(296)	296	-	-
93.069 Bioterrorism Fund (HD)	11,973	17,582	21,118	8,437
Jury Pay Fund	98	-	98	-
Pre Trial Diversion	5,667	1,792	1,573	5,886
Law Enforcement Continuing Fund	12,862	1,843	-	14,705
Totals	<u>\$ 21,218,852</u>	<u>\$ 60,800,954</u>	<u>\$ 59,093,558</u>	<u>\$ 22,926,248</u>

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

JAY COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

JAY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

JAY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 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.

JAY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

JAY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

JAY COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Cash Balance Deficits

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

Note 8. Restatements

For the year ended December 31, 2019, certain changes have been made to the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2018	Prior Period Adjustment	Balance as of January 1, 2019
Clerk Trust	\$ 124,034	\$ 140	\$ 124,174

Note 9. Holding Corporation

The County has entered into a capital lease with the Jay County Building Corporation (the lessor). The lessor was organized as a non-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2019 totaled \$728,000.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	After Settlement Collection	Inmate Trust Account	Jail Commissary	Clerk Trust	County Home Residents' Trust	General
Cash and investments - beginning	\$ 557,695	\$ 25,811	\$ 45,136	\$ 124,174	\$ 54,093	\$ 2,538,523
Receipts:						
Taxes	-	-	-	-	-	4,704,025
Licenses and permits	-	-	-	-	-	1,075
Intergovernmental receipts	-	-	-	-	-	2,212,105
Charges for services	-	-	-	-	-	1,106,490
Fines and forfeits	-	-	-	-	-	55,663
Other receipts	937,064	289,357	205,615	1,193,480	158,296	491,958
Total receipts	937,064	289,357	205,615	1,193,480	158,296	8,571,316
Disbursements:						
Personal services	-	-	-	-	-	5,099,962
Supplies	-	-	-	-	-	580,022
Other services and charges	-	-	-	-	-	1,650,994
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,576
Other disbursements	557,695	296,500	195,437	1,204,017	203,260	204,229
Total disbursements	557,695	296,500	195,437	1,204,017	203,260	7,538,783
Excess (deficiency) of receipts over disbursements	379,369	(7,143)	10,178	(10,537)	(44,964)	1,032,533
Cash and investments - ending	\$ 937,064	\$ 18,668	\$ 55,314	\$ 113,637	\$ 9,129	\$ 3,571,056

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Accident Report	Campaign Finance Enforcement - County	LIT Economic Development (County Share)	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 16,793	\$ 600	\$ 1,203,213	\$ 95,883	\$ 78,565	\$ 213,469
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	530,224	-	-	-
Charges for services	4,033	-	-	-	7,542	67,769
Fines and forfeits	-	-	-	2,870	5,036	-
Other receipts	-	-	25,599	-	-	-
Total receipts	4,033	-	555,823	2,870	12,578	67,769
Disbursements:						
Personal services	-	-	-	-	-	38,497
Supplies	-	-	-	-	-	777
Other services and charges	-	-	532,500	-	-	39,430
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,120
Total disbursements	-	-	532,500	-	-	79,824
Excess (deficiency) of receipts over disbursements	4,033	-	23,323	2,870	12,578	(12,055)
Cash and investments - ending	\$ 20,826	\$ 600	\$ 1,226,536	\$ 98,753	\$ 91,143	\$ 201,414

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Community Transition Program	Congressional School Interest	Convention Visitor and Tourism Promotion	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 82,763	\$ 3,633	\$ 115,463	\$ 18,805	\$ 2,071,261	\$ 929,420
Receipts:						
Taxes	-	-	104,275	-	431,097	319,012
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	73,144	21,362
Charges for services	27,625	-	-	2,725	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	387	-	-	-	-
Total receipts	27,625	387	104,275	2,725	504,241	340,374
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	27,210	-
Other services and charges	-	-	115,463	1,477	76,809	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	190,881	400,551
Other disbursements	-	913	-	-	-	27
Total disbursements	-	913	115,463	1,477	294,900	400,578
Excess (deficiency) of receipts over disbursements	27,625	(526)	(11,188)	1,248	209,341	(60,204)
Cash and investments - ending	\$ 110,388	\$ 3,107	\$ 104,275	\$ 20,053	\$ 2,280,602	\$ 869,216

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Drug Free Community	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right to Know	Extradition and Sheriffs Assistance	Firearms Training
Cash and investments - beginning	\$ 21,943	\$ 5,530	\$ 248,532	\$ 6,200	\$ 1,837	\$ 16,335
Receipts:						
Taxes	-	-	452,172	-	-	-
Licenses and permits	-	-	-	-	-	3,450
Intergovernmental receipts	-	-	30,700	-	-	-
Charges for services	-	27	713,598	-	-	-
Fines and forfeits	20,970	-	-	-	-	-
Other receipts	-	-	7,410	-	-	-
Total receipts	20,970	27	1,203,880	-	-	3,450
Disbursements:						
Personal services	-	-	1,097,156	-	-	-
Supplies	-	-	86,241	-	-	-
Other services and charges	21,940	-	116,939	18	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	377
Other disbursements	-	-	-	-	-	-
Total disbursements	21,940	-	1,300,336	18	-	377
Excess (deficiency) of receipts over disbursements	(970)	27	(96,456)	(18)	-	3,073
Cash and investments - ending	\$ 20,973	\$ 5,557	\$ 152,076	\$ 6,182	\$ 1,837	\$ 19,408

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	General Drain Improvement	Health	Levy Excess	Local Health Maintenance	Local Road and Street	LIT Public Safety - County Share
Cash and investments - beginning	\$ 79,569	\$ 116,252	\$ 5,219	\$ 11,782	\$ 414,323	\$ 193,671
Receipts:						
Taxes	-	201,178	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	13,472	-	33,139	322,504	412,280
Charges for services	-	27,763	-	12,673	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	126,826	91,754	-	988	-	24,625
Total receipts	126,826	334,167	-	46,800	322,504	436,905
Disbursements:						
Personal services	33,070	199,431	-	50,968	-	302,368
Supplies	38,115	4,569	-	-	-	-
Other services and charges	8,074	98,168	-	650	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	335,443	90,934
Other disbursements	16,197	600	-	-	-	-
Total disbursements	95,456	302,768	-	51,618	335,443	393,302
Excess (deficiency) of receipts over disbursements	31,370	31,399	-	(4,818)	(12,939)	43,603
Cash and investments - ending	\$ 110,939	\$ 147,651	\$ 5,219	\$ 6,964	\$ 401,384	\$ 237,274

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	MVH Restricted	Medical Care for Inmates	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ -	\$ 20,954	\$ 3,131,654	\$ 38,511	\$ 1,970,383	\$ 24,426
Receipts:						
Taxes	-	-	-	-	-	103,463
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,557,252	-	1,939,478	-	-	6,928
Charges for services	-	6,598	54,487	9,450	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	132,699	-	-	98
Total receipts	1,557,252	6,598	2,126,664	9,450	-	110,489
Disbursements:						
Personal services	-	-	1,126,797	4,135	-	6,037
Supplies	1,452,264	-	551,311	263	-	535
Other services and charges	-	-	369,805	-	-	90,778
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	408,128	-	-	-
Other disbursements	-	-	-	1	-	-
Total disbursements	1,452,264	-	2,456,041	4,399	-	97,350
Excess (deficiency) of receipts over disbursements	104,988	6,598	(329,377)	5,051	-	13,139
Cash and investments - ending	\$ 104,988	\$ 27,552	\$ 2,802,277	\$ 43,562	\$ 1,970,383	\$ 37,565

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 192,447	\$ -	\$ -	\$ 40,898	\$ 36,845	\$ 25,976
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	55,984	360	-	-	-	16,580
Fines and forfeits	-	-	-	8,040	-	-
Other receipts	2,377	360	18,919	-	19,133	-
Total receipts	58,361	720	18,919	8,040	19,133	16,580
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	22,212	-	-	23,164	-	31,269
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	18,919	-	33,405	-
Total disbursements	22,212	-	18,919	23,164	33,405	31,269
Excess (deficiency) of receipts over disbursements	36,149	720	-	(15,124)	(14,272)	(14,689)
Cash and investments - ending	\$ 228,596	\$ 720	\$ -	\$ 25,774	\$ 22,573	\$ 11,287

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	County Elected Officials Training	Statewide 911
Cash and investments - beginning	\$ 3,485	\$ 136,745	\$ 33,118	\$ 5,430	\$ 10,487	\$ 383,533
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,818	-	-	-
Charges for services	-	-	-	1,030	3,349	323,733
Fines and forfeits	-	-	-	-	-	-
Other receipts	37,366	204,914	90	-	-	299
Total receipts	37,366	204,914	16,908	1,030	3,349	324,032
Disbursements:						
Personal services	-	-	1,149	-	-	206,059
Supplies	-	-	9,016	-	-	-
Other services and charges	-	-	1,599	-	1,543	100,120
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	6,743
Other disbursements	39,572	228,532	-	-	-	-
Total disbursements	39,572	228,532	11,764	-	1,543	312,922
Excess (deficiency) of receipts over disbursements	(2,206)	(23,618)	5,144	1,030	1,806	11,110
Cash and investments - ending	\$ 1,279	\$ 113,127	\$ 38,262	\$ 6,460	\$ 12,293	\$ 394,643

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	Deferral (County User Fee)	Drain Maintenance	Drug Buy Money
Cash and investments - beginning	\$ 278,169	\$ 170	\$ 10,106	\$ 60,255	\$ 597,211	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	7,500	609,802	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	10,217	550
Total receipts	-	-	-	7,500	620,019	550
Disbursements:						
Personal services	-	-	-	-	124,005	-
Supplies	-	-	-	-	202,057	-
Other services and charges	-	-	-	1,220	53,450	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	158,483	-	-	-	-	-
Other disbursements	119,686	-	-	-	153,718	-
Total disbursements	278,169	-	-	1,220	533,230	-
Excess (deficiency) of receipts over disbursements	(278,169)	-	-	6,280	86,789	550
Cash and investments - ending	\$ -	\$ 170	\$ 10,106	\$ 66,535	\$ 684,000	\$ 550

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Court Interpreters	TIF Debt Service	Economic Development/Wind Farm	Payroll Clearing	Settlement	LIT Public Safety
Cash and investments - beginning	\$ 2,787	\$ -	\$ 402,300	\$ 41,970	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	578,468	730,717	7,461,492	17,258,580	695,965
Total receipts	-	578,468	730,717	7,461,492	17,258,580	695,965
Disbursements:						
Personal services	-	-	11,899	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	746	-	1,033	-	-	-
Debt service - principal and interest	-	578,468	-	-	-	-
Capital outlay	-	-	100,000	-	-	-
Other disbursements	-	-	279,143	7,466,688	17,258,580	695,965
Total disbursements	746	578,468	392,075	7,466,688	17,258,580	695,965
Excess (deficiency) of receipts over disbursements	(746)	-	338,642	(5,196)	-	-
Cash and investments - ending	\$ 2,041	\$ -	\$ 740,942	\$ 36,774	\$ -	\$ -

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT Stabilization	Wheel Tax	Sur Tax	CVET Agency	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ 2,156,594	\$ 32	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	289,341	150,550	316,959	99,160	33,124	130,384
Total receipts	<u>289,341</u>	<u>150,550</u>	<u>316,959</u>	<u>99,160</u>	<u>33,124</u>	<u>130,384</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	150,475	316,959	99,160	33,124	130,384
Total disbursements	<u>-</u>	<u>150,475</u>	<u>316,959</u>	<u>99,160</u>	<u>33,124</u>	<u>130,384</u>
Excess (deficiency) of receipts over disbursements	289,341	75	-	-	-	-
Cash and investments - ending	<u>\$ 2,445,935</u>	<u>\$ 107</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT - Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 65,134	\$ 1,656	\$ 1,177	\$ 1,020	\$ 310	\$ 185
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,088,198	9,043	23,635	3,129	3,090	2,725
Total receipts	2,088,198	9,043	23,635	3,129	3,090	2,725
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,108,534	8,903	23,451	4,149	3,195	2,570
Total disbursements	2,108,534	8,903	23,451	4,149	3,195	2,570
Excess (deficiency) of receipts over disbursements	(20,336)	140	184	(1,020)	(105)	155
Cash and investments - ending	\$ 44,798	\$ 1,796	\$ 1,361	\$ -	\$ 205	\$ 340

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	State Sex & Violent Offender Admin	Child Restraint Violation Fines	Education Plate Fees Agency
Cash and investments - beginning	\$ 205	\$ -	\$ 153	\$ 250	\$ 25	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,735	375	1,938	1,440	75	150
Total receipts	1,735	375	1,938	1,440	75	150
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,751	375	1,883	1,660	100	150
Total disbursements	1,751	375	1,883	1,660	100	150
Excess (deficiency) of receipts over disbursements	(16)	-	55	(220)	(25)	-
Cash and investments - ending	\$ 189	\$ -	\$ 208	\$ 30	\$ -	\$ -

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Riverboat Revenue Sharing	LIT Certified Shares	LIT Economic Development EDIT	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 92,576	\$ 152,558	\$ 129,578
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	11,362	17,101	11,362
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	125,901	3,479,824	870,715	-	1,202	-
Total receipts	125,901	3,479,824	870,715	11,362	18,303	11,362
Disbursements:						
Personal services	-	-	-	-	5,558	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	7,510	1,707
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	125,901	3,479,824	870,715	-	-	-
Total disbursements	125,901	3,479,824	870,715	-	13,068	1,707
Excess (deficiency) of receipts over disbursements	-	-	-	11,362	5,235	9,655
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 103,938	\$ 157,793	\$ 139,233

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Congressional Principal Fund	County User Fee	Adult Probation Fees	Jury Fees	Jay Co Lease Payments	Drug Free (Sheriff)
Cash and investments - beginning	\$ 22,822	\$ 8,176	\$ 112,458	\$ 904	\$ 382,396	\$ 53
Receipts:						
Taxes	-	-	-	-	730,839	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,575	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	1,060	69,471	2,814	-	-
Other receipts	-	-	-	30,114	-	2,525
Total receipts	-	1,060	69,471	32,928	736,414	2,525
Disbursements:						
Personal services	-	-	29,712	-	-	-
Supplies	-	-	4,999	-	-	-
Other services and charges	-	-	3,799	-	-	-
Debt service - principal and interest	-	-	-	-	728,000	-
Capital outlay	-	-	1,155	-	-	-
Other disbursements	-	1,089	-	15,369	-	-
Total disbursements	-	1,089	39,665	15,369	728,000	-
Excess (deficiency) of receipts over disbursements	-	(29)	29,806	17,559	8,414	2,525
Cash and investments - ending	\$ 22,822	\$ 8,147	\$ 142,264	\$ 18,463	\$ 390,810	\$ 2,578

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Comm Corr 08-09	Comm Corr 09-10	CommCorr Jail Treatment 18-19	Multi Hazard Mitigation	Immunization Grant - Health Dept.	Juvenile Comm Corr Grant 16-17
Cash and investments - beginning	\$ 50,354	\$ 12,533	\$ 2,711	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	123,113	-	18,450	7,500	7,141	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,075
Total receipts	123,113	-	18,450	7,500	7,141	3,075
Disbursements:						
Personal services	113,253	-	20,865	-	-	-
Supplies	8,196	-	-	-	40	-
Other services and charges	7,955	-	-	15,000	350	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	6,751	-
Other disbursements	-	12,533	296	-	-	3,075
Total disbursements	129,404	12,533	21,161	15,000	7,141	3,075
Excess (deficiency) of receipts over disbursements	(6,291)	(12,533)	(2,711)	(7,500)	-	-
Cash and investments - ending	\$ 44,063	\$ -	\$ -	\$ (7,500)	\$ -	\$ -

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Rural Transportation Grant	County Corrections	Jay-Portland Building & Planning Dept	Highway Department Donations	Community Crossings Match Grant	Stellar Regional Rural Development Plan
Cash and investments - beginning	\$ 4	\$ 26,358	\$ 896	\$ 12,523	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	190,944	-	-	-
Intergovernmental receipts	780,558	15,177	-	-	862,500	20,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	535	68,227	-	-	-
Total receipts	780,558	15,712	259,171	-	862,500	20,000
Disbursements:						
Personal services	-	-	114,470	-	-	-
Supplies	-	10,861	5,868	-	-	-
Other services and charges	-	1,932	14,941	-	-	20,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	799,436	-
Other disbursements	780,558	-	95,472	-	63,064	-
Total disbursements	780,558	12,793	230,751	-	862,500	20,000
Excess (deficiency) of receipts over disbursements	-	2,919	28,420	-	-	-
Cash and investments - ending	\$ 4	\$ 29,277	\$ 29,316	\$ 12,523	\$ -	\$ -

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	4841 Comm Crossings Grant Match	Salamonia River Cleanup	Backhoe & Dozer Repair	Infrastructure	Retirement Center Donations	Tile Inventory
Cash and investments - beginning	\$ -	\$ (10,389)	\$ 41,113	\$ 306,511	\$ 7,604	\$ 5,809
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	35,000	-	-
Intergovernmental receipts	548,250	71,620	-	-	-	-
Charges for services	-	-	-	328,500	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	182,750	5,000	86,698	-	4,731	37,486
Total receipts	731,000	76,620	86,698	363,500	4,731	37,486
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	19,187	-	-	42,591
Other services and charges	-	85,748	11,816	43,834	2,404	-
Debt service - principal and interest	-	-	25,000	-	-	-
Capital outlay	685,939	-	-	125,620	3,060	-
Other disbursements	-	-	-	-	-	-
Total disbursements	685,939	85,748	56,003	169,454	5,464	42,591
Excess (deficiency) of receipts over disbursements	45,061	(9,128)	30,695	194,046	(733)	(5,105)
Cash and investments - ending	\$ 45,061	\$ (19,517)	\$ 71,808	\$ 500,557	\$ 6,871	\$ 704

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Jay Co Redevelopment Dis Cap Fund	County Forfeiture Fund	5% Host Fee Infrastructure	Court ASAA&E Fund	Commissioners Certificate Sale	Sheriff's Department Donations
Cash and investments - beginning	\$ 56,404	\$ 2,240	\$ 253,991	\$ 26,242	\$ 400	\$ 437
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	17,289	-	-	-
Fines and forfeits	-	-	-	28,584	-	-
Other receipts	1,340	-	-	-	940	2,320
Total receipts	1,340	-	17,289	28,584	940	2,320
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	37,090	-	-
Debt service - principal and interest	57,078	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	400	1,062	-
Total disbursements	57,078	-	-	37,490	1,062	-
Excess (deficiency) of receipts over disbursements	(55,738)	-	17,289	(8,906)	(122)	2,320
Cash and investments - ending	\$ 666	\$ 2,240	\$ 271,280	\$ 17,336	\$ 278	\$ 2,757

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Redacting Fund	Eradication	Bond General Acct Fund	Bond Reserve Fund	Health Insurance	LIT Prop Tax Oper Levies Repl
Cash and investments - beginning	\$ 2,914	\$ 829	\$ 267,859	\$ 125,575	\$ 123,015	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,349	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	66	-	75,000	1,391,929
Total receipts	3,349	-	66	-	75,000	1,391,929
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	900	-	-	-	-	-
Debt service - principal and interest	-	-	246,175	125,575	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	47,182	1,391,929
Total disbursements	900	-	246,175	125,575	47,182	1,391,929
Excess (deficiency) of receipts over disbursements	2,449	-	(246,109)	(125,575)	27,818	-
Cash and investments - ending	\$ 5,363	\$ 829	\$ 21,750	\$ -	\$ 150,833	\$ -

JAY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	16.575 Victim Assistant Fund	93.069 Bioterrorism Fund (HD)	Jury Pay Fund	Pre Trial Diversion	Law Enforcement Continuing Fund	Totals
Cash and investments - beginning	\$ (296)	\$ 11,973	\$ 98	\$ 5,667	\$ 12,862	\$ 21,218,852
Receipts:						
Taxes	-	-	-	-	-	7,046,061
Licenses and permits	-	-	-	-	-	230,469
Intergovernmental receipts	-	17,582	-	-	-	9,686,697
Charges for services	-	-	-	-	-	3,408,256
Fines and forfeits	-	-	-	1,792	1,843	198,143
Other receipts	296	-	-	-	-	40,231,328
Total receipts	296	17,582	-	1,792	1,843	60,800,954
Disbursements:						
Personal services	-	-	-	-	-	8,585,391
Supplies	-	550	-	-	-	3,044,672
Other services and charges	-	12,641	-	1,573	-	3,628,601
Debt service - principal and interest	-	-	-	-	-	1,760,296
Capital outlay	-	7,927	-	-	-	3,325,004
Other disbursements	-	-	98	-	-	38,749,594
Total disbursements	-	21,118	98	1,573	-	59,093,558
Excess (deficiency) of receipts over disbursements	296	(3,536)	(98)	219	1,843	1,707,396
Cash and investments - ending	\$ -	\$ 8,437	\$ -	\$ 5,886	\$ 14,705	\$ 22,926,248

JAY COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Jay County Building Corporation	Jail Bond Lease	\$ 730,000	5/25/2017	1/15/2029
Total of annual lease payments		<u>\$ 730,000</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	PREMIER TIF	\$ -	\$ -
Notes and loans payable	2018 Excavator	68,000	20,434
Notes and loans payable	E911 Dispatching Equipment	<u>103,600</u>	<u>55,205</u>
Total governmental activities		<u>171,600</u>	<u>75,639</u>
Totals		<u>\$ 171,600</u>	<u>\$ 75,639</u>

JAY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	\$ 854,202
Buildings	13,958,705
Improvements other than buildings	20,460,890
Machinery, equipment, and vehicles	<u>7,930,701</u>
Total governmental activities	<u>43,204,498</u>
Total capital assets	<u>\$ 43,204,498</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/>.