

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

ANNUAL FINANCIAL REPORT

2008

JACKSON COUNTY, INDIANA



**FILED**

11/09/2009



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Debra F. Eggeman	01-01-05 to 12-31-12
Treasurer	Kathy Hohenstreiter	01-01-06 to 12-31-12
Clerk	Sarah L. Benter	01-01-07 to 12-31-10
Sheriff	Mark Larhman	01-01-07 to 12-31-10
Recorder	Tracy Hubbard	01-01-07 to 12-31-10
President of the Board of County Commissioners	Gary Darlage Steven Gill Monte Striegel	01-01-08 to 04-30-08 05-01-08 to 08-31-08 09-01-08 to 12-31-09
President of the County Council	Charles Murphy Andrew Fountain	01-01-08 to 12-31-08 01-01-09 to 12-31-09



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF JACKSON COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jackson County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2008, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated October 20, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

The County provides postemployment health insurance benefits to eligible retirees. The County has not provided an actuarial study to determine the County's annual postemployment benefits for proper disclosure.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Long-Term Debt has not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

October 20, 2009



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF JACKSON COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jackson County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 20, 2009. The opinions to the financial statements were qualified due to the omission of component units of Jackson County which would result in incomplete presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, County Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

October 20, 2009

JACKSON COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2008

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts		<u>Net (Disbursements) Receipts and Changes in Net Assets</u>
		Charges for Services	Operating Grants and Contributions	<u>Governmental Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 8,824,409	\$ 1,183,084	\$ -	\$ (7,641,325)
Public safety	7,023,221	3,645,106	247,128	(3,130,987)
Highways and streets	3,380,442	-	-	(3,380,442)
Health and welfare	2,612,014	249,358	53,699	(2,308,957)
Culture and recreation	296,894	204	-	(296,690)
Principal and interest on indebtedness	1,316,017	-	-	(1,316,017)
<b>Total primary government</b>	<b><u>\$ 23,452,997</u></b>	<b><u>\$ 5,077,752</u></b>	<b><u>\$ 300,827</u></b>	<b><u>(18,074,418)</u></b>
General receipts:				
Property taxes				5,035,924
Income taxes				3,559,130
Intergovernmental				1,095,006
Other local sources				4,825,770
Grants and contributions not restricted to specific programs				2,567,145
Investment earnings				<u>630,640</u>
<b>Total general receipts</b>				<b><u>17,713,615</u></b>
				Change in net assets (360,803)
<b>Net assets - beginning</b>				<b><u>15,875,988</u></b>
<b>Net assets - ending</b>				<b><u>\$ 15,515,185</u></b>
<u>Assets</u>				
Cash and investments				\$ 982,329
Restricted assets:				
Cash and investments				<u>14,532,856</u>
<b>Total assets</b>				<b><u>\$ 15,515,185</u></b>
<u>Net Assets</u>				
Restricted for:				
General government				\$ 2,344,759
Public safety				2,690,070
Highways and streets				1,528,392
Health and welfare				855,410
Culture and recreation				576,653
Economic development				646,851
Capital outlay				5,890,721
Unrestricted				<u>982,329</u>
<b>Total net assets</b>				<b><u>\$ 15,515,185</u></b>

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

JACKSON COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2008

	General	County Highway	Economic Development Income Tax Fund	Cumulative Capital Development	Cumulative Bridge	Other Governmental Funds	Totals
<b>Receipts:</b>							
Taxes	\$ 6,370,871	\$ -	\$ 2,839,258	\$ 286,397	\$ 319,997	\$ 1,947,696	\$ 11,764,219
Licenses and permits	4,058	-	-	-	-	-	4,058
Intergovernmental	192,985	-	-	6,661	7,442	1,340,832	1,547,920
Charges for services	1,596,991	7,552	-	-	-	2,956,680	4,561,223
Fines and forfeits	62,527	-	-	-	-	449,944	512,471
Interfund loans	-	-	-	400,000	-	8,000	408,000
Other	427,324	2,124,612	337	-	81,271	594,734	3,228,278
<b>Total receipts</b>	<b>8,654,756</b>	<b>2,132,164</b>	<b>2,839,595</b>	<b>693,058</b>	<b>408,710</b>	<b>7,297,886</b>	<b>22,026,169</b>
<b>Disbursements:</b>							
General government	5,433,902	-	1,791,753	-	-	1,176,679	8,402,334
Public safety	4,215,722	-	-	-	-	2,649,825	6,865,547
Highways and streets	-	2,536,069	-	-	478,448	306,457	3,320,974
Health and welfare	226,652	-	-	-	-	2,383,758	2,610,410
Culture and recreation	600	-	-	-	-	274,532	275,132
Interfund loans	-	-	-	-	-	408,000	408,000
Debt service:							
Principal	-	-	445,000	-	-	485,544	930,544
Interest	-	-	275,000	-	-	110,473	385,473
Capital outlay:							
General government	89,145	-	-	78,881	-	320,843	488,869
Public safety	-	-	-	-	-	177,487	177,487
Highways and streets	-	37,713	-	-	21,755	-	59,468
Health and welfare	-	-	-	-	-	1,604	1,604
Culture and recreation	-	-	-	-	-	21,762	21,762
<b>Total disbursements</b>	<b>9,966,021</b>	<b>2,573,782</b>	<b>2,511,753</b>	<b>78,881</b>	<b>500,203</b>	<b>8,316,964</b>	<b>23,947,604</b>
Excess (deficiency) of receipts over disbursements	(1,311,265)	(441,618)	327,842	614,177	(91,493)	(1,019,078)	(1,921,435)
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	314,325	314,325
Transfers out	-	-	-	-	-	(314,325)	(314,325)
Other receipts	618,192	115,677	-	-	1,507	738,649	1,474,025
<b>Total other financing sources (uses)</b>	<b>618,192</b>	<b>115,677</b>	<b>-</b>	<b>-</b>	<b>1,507</b>	<b>738,649</b>	<b>1,474,025</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(693,073)	(325,941)	327,842	614,177	(89,986)	(280,429)	(447,410)
Cash and investment fund balance - beginning	1,456,158	1,615,566	319,009	969,971	3,159,064	7,832,360	15,352,128
Cash and investment fund balance - ending	\$ 763,085	\$ 1,289,625	\$ 646,851	\$ 1,584,148	\$ 3,069,078	\$ 7,551,931	14,904,718
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:							
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.							
							610,467
Net assets of governmental activities							\$ 15,515,185
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ 763,085	\$ -	\$ -	\$ -	\$ -	\$ 219,244	\$ 982,329
Restricted assets:							
Cash and investments	-	1,289,625	646,851	1,584,148	3,069,078	7,332,687	13,922,389
<b>Total cash and investment assets - ending</b>	<b>\$ 763,085</b>	<b>\$ 1,289,625</b>	<b>\$ 646,851</b>	<b>\$ 1,584,148</b>	<b>\$ 3,069,078</b>	<b>\$ 7,551,931</b>	<b>\$ 14,904,718</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,734,292	\$ 1,734,292
Public safety	-	-	-	-	-	2,690,070	2,690,070
Highways and streets	-	1,289,625	-	-	-	238,767	1,528,392
Health and welfare	-	-	-	-	-	855,410	855,410
Culture and recreation	-	-	-	-	-	576,653	576,653
Economic development	-	-	646,851	-	-	-	646,851
Capital outlay	-	-	-	1,584,148	3,069,078	1,237,495	5,890,721
Unrestricted	763,085	-	-	-	-	219,244	982,329
<b>Total cash and investment fund balance - ending</b>	<b>\$ 763,085</b>	<b>\$ 1,289,625</b>	<b>\$ 646,851</b>	<b>\$ 1,584,148</b>	<b>\$ 3,069,078</b>	<b>\$ 7,551,931</b>	<b>\$ 14,904,718</b>

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

JACKSON COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND  
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
PROPRIETARY FUNDS  
As Of And For The Year Ended December 31, 2008

	Internal Service Funds
Operating receipts:	
Insurance proceeds	\$ 599,688
Operating disbursements:	
Insurance claims and premiums	<u>513,081</u>
Excess of operating receipts over operating disbursements	<u>86,607</u>
Cash and investment fund balance - beginning	<u>523,860</u>
Cash and investment fund balance - ending	<u><u>\$ 610,467</u></u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u><u>\$ 610,467</u></u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
General government	<u><u>\$ 610,467</u></u>

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

JACKSON COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2008

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Fund</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 322,548	\$ -	
Other	<u>3,271</u>	<u>-</u>	
Total contributions	<u>325,819</u>	<u>-</u>	
Investment earnings:			
Interest and dividends	<u>58,231</u>	<u>-</u>	
Total additions	<u>384,050</u>	<u>-</u>	
Deductions:			
Benefits	148,315	-	
Decrease in investments	145,796	-	
Administrative and general	<u>111,408</u>	<u>-</u>	
Total deductions	<u>405,519</u>	<u>-</u>	
Deficiency of total additions over total deductions	<u>(21,469)</u>	<u>-</u>	
Cash and investment fund balance - beginning	<u>2,456,420</u>	<u>19,706</u>	
Cash and investment fund balance - ending	<u>\$ 2,434,951</u>	<u>\$ 19,706</u>	<u>\$ 14,060,310</u>

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

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government: Jackson County

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Jackson County Schneck Memorial Hospital, Jackson County Solid Waste Management District, and Pershing Township Fire District, discretely presented component units, have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. There are no business-type activities to report at this time.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The county highway fund accounts for the County Highway Department receipts and disbursements.

The economic development income tax fund accounts for receipts for CEDIT taxes and disbursements to other governmental units, county lease payments, and jail and juvenile detention center operational expenses.

The cumulative capital development fund is used to account for receipts and disbursements authorized by IC 36-9-14.5-2 and IC 36-9-14.5-8.

The cumulative bridge fund accounts for bridge construction and repair receipts and disbursements.

Additionally, the County reports the following fund types:

The internal service fund accounts for medical insurance provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff pension trust funds, which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefit the school corporations of the County.

Agency funds account for assets held by the County and County Departments as agents for others and serves as control of accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% 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 become delinquent if not paid by May 10 and November 10, respectively.

3. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

4. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

5. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds and the similar discretely presented component unit result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Cash and Investment Balance Deficits

At December 31, 2008, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2008
Community Corrections Home Detention	\$ 2,392
Prosecutor's Victim Assistance	1,868
Community Corrections Adult	152
Emergency Management Special Appropriation	3,916
Lease Rental Payment	4,941
Debt Payment Fund	262,932
Community Correction Juvenile	15,544
Community Corrections	3,093
Libraries	51,560
Library Debt	4,350

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements; these deficits are to be repaid from future receipts.

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2008, the County had deposit balances in the amount of \$26,888,710. Of this amount, the following was exposed to custodial credit risk:

	2008
Uninsured and uncollateralized deposits	\$ 69,715

The remaining bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2008, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 174,477
U.S. agencies	149,573
Mutual funds	97,557
Managed futures	166,494
Corporate bonds	175,943
Corporate stock	577,203
Total	\$ 1,341,247

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2008	
	In the Government's Name	Not in the Government's Name
U.S. treasuries and securities	\$ 174,477	\$ -
U.S. agencies	149,573	-
Mutual funds	97,557	-
Managed futures	166,494	-
Corporate bonds	175,943	-
Corporate stock	577,203	-
Totals	<u>\$ 1,341,247</u>	<u>\$ -</u>

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 42,080	\$ 4,072	\$ 128,325
U.S. agencies	6,247	35,941	107,385
Mutual funds	97,557	-	-
Corporate stock	577,203	-	-
Corporate bonds	29,165	10,031	136,747
Managed futures	166,494	-	-
Totals	<u>\$ 918,746</u>	<u>\$ 50,044</u>	<u>\$ 372,457</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County does not have a formal investment policy for credit risk for investments.

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The Sheriff's Merit Board has not adopted a policy for credit risk.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	U.S. Treasuries and Securities	U.S. Agencies	Mutual Funds	Corporate Stock	Corporate Bonds	Managed Futures
AAA	Aaa	\$ 174,477	\$ 149,573	\$ -	\$ -	\$ 40,616	\$ -
AA	Aa	-	-	-	-	38,865	-
A	A	-	-	-	-	96,462	-
Unrated	Unrated	-	-	97,557	577,203	-	166,494
Totals		<u>\$ 174,477</u>	<u>\$ 149,573</u>	<u>\$ 97,557</u>	<u>\$ 577,203</u>	<u>\$ 175,943</u>	<u>\$ 166,494</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2008, were as follows:

Transfer From	Transfer To	2008
Other governmental funds	Other governmental funds	<u>\$ 314,325</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

C. Restatements and Reclassifications

For the year ended December 31, 2008, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit. Prior period adjustments represent the Jackson County Visitor and Tourism Center's inclusion in the County Government Wide Financial Statement.

Opinion Unit	Balance as Reported December 31, 2007	New Fund	Change in Major Funds	Balance as Restated January 1, 2008
Governmental activities	\$ 15,336,081	\$ 539,907	\$ -	\$ 15,875,988
Other governmental funds	6,967,060	539,907	325,393	7,832,360
Convention and tourism	-	539,907	-	539,907

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

IV. Other Information

A. Risk Management

The County is 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 (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk. Risk financing is not utilized for the other risks of loss.

Medical Benefits to Employees

The County has chosen to establish a risk financing fund for risks associated with medical benefits. The risk financing fund is accounted for in the Self-Insurance Fund, an internal service fund,) where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$65,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based upon an overall premium percentage which is applied to each affected fund and are reported as quasi-external interfund transactions.

Job Related Illness and Injuries

During 2002, the County joined a public entity risk pool, the Indiana Public Employer's Plan, Inc., currently operating as a common risk management and insurance program for member governmental entities. This risk pool was formed in 1989 for the purpose of providing a medium for the funding and administration of workers compensation claims. The County pays an annual premium to the risk pool for its job related illness and injuries coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event.

B. Holding Corporation

The County has entered into a capital lease with Jackson County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$1,036,088.

C. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment medical benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 55 with at least 20 years of service. Currently, 5 retirees meet

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

these eligibility requirements. The County and retirees provide 74% and 26%, respectively, of these postemployment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2008, disbursements of \$8,830 were recognized for postemployment benefits.

D. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent Program, Medical Assistance to Wards, and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

E. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 356,612	\$ 164,242	\$ 5,034
Interest on net pension obligation	(21,348)	1,153	-
Adjustment to annual required contribution	<u>24,328</u>	<u>(1,781)</u>	<u>-</u>
Annual pension cost	359,592	163,614	5,034
Contributions made	<u>338,034</u>	<u>196,231</u>	<u>5,034</u>
Increase (decrease) in net pension obligation	21,558	(32,617)	-
Net pension obligation, beginning of year	<u>(294,454)</u>	<u>16,474</u>	<u>-</u>
Net pension obligation, end of year	<u>\$ (272,896)</u>	<u>\$ (16,143)</u>	<u>\$ -</u>
	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Contribution rates:			
County	6.25%	17%	.51%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-08	01-01-09	01-01-09
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level	Level	Level
	percentage of projected payroll, closed	percentage of projected payroll, closed	percentage of projected payroll, closed
Amortization period	30 years	30 years	30 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Actuarial Assumptions	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ 364,788	76%	\$ (390,648)
	06-30-07	373,105	74%	(294,454)
	06-30-08	359,592	94%	(272,896)
County Police Retirement Plan	12-31-06	186,423	95%	47,006
	12-31-07	171,321	116%	16,474
	12-31-08	163,614	120%	(16,143)
County Police Benefit Plan	12-31-06	3,931	100%	-
	12-31-07	4,827	100%	-
	12-31-08	5,034	100%	-

JACKSON COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 4,535,372	\$ 4,855,456	\$ (320,084)	93%	\$ 5,721,384	(6%)
07-01-07	4,939,916	5,153,295	(213,379)	96%	5,481,296	(4%)
07-01-08	5,445,331	5,817,947	(372,616)	94%	5,703,908	(7%)

Sheriff Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-04	\$ 1,478,834	\$ 1,478,834	\$ -	100%	\$ 764,972	0%
01-01-05	1,731,263	1,731,263	-	100%	808,029	0%
01-01-06	1,939,035	1,939,035	-	100%	771,030	0%
01-01-07	2,178,380	2,178,380	-	100%	732,608	0%
01-01-08	2,397,861	3,059,150	(661,289)	78%	885,112	(75%)
01-01-09	2,169,405	3,137,384	(967,979)	69%	994,611	(97%)

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008

	Local Road And Street	Accident Report	Health	Alcohol and Drug Services	Probation User Fees Juvenile	Emergency Medical Services/ Ambulance	Crime Control
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ 120,568	\$ -	\$ -	\$ 117,800	\$ -
Intergovernmental	374,893	-	2,864	3,363	-	2,828	-
Charges for services	-	5,062	191,038	-	10,235	1,755,428	9,581
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	8,115	-	467	-	-	600	-
<b>Total receipts</b>	<b>383,008</b>	<b>5,062</b>	<b>314,937</b>	<b>3,363</b>	<b>10,235</b>	<b>1,876,656</b>	<b>9,581</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	7,871	-	195,090	5,379	1,655,729	10,719
Highways and streets	306,457	-	-	-	-	-	-
Health and welfare	-	-	409,186	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	4,189	-	141,096	-
Health and welfare	-	-	1,604	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>306,457</b>	<b>7,871</b>	<b>410,790</b>	<b>199,279</b>	<b>5,379</b>	<b>1,796,825</b>	<b>10,719</b>
Excess (deficiency) of receipts over disbursements	76,551	(2,809)	(95,853)	(195,916)	4,856	79,831	(1,138)
<b>Other financing sources (uses):</b>							
Transfers in	-	-	202	160,629	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	2,000	-	-	11,400	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>2,202</b>	<b>160,629</b>	<b>-</b>	<b>11,400</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	76,551	(2,809)	(93,651)	(35,287)	4,856	91,231	(1,138)
Cash and investment fund balance - beginning	162,216	8,627	152,546	77,365	7,342	696,470	1,827
Cash and investment fund balance - ending	\$ 238,767	\$ 5,818	\$ 58,895	\$ 42,078	\$ 12,198	\$ 787,701	\$ 689
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	238,767	5,818	58,895	42,078	12,198	787,701	689
<b>Total cash and investment assets - ending</b>	<b>\$ 238,767</b>	<b>\$ 5,818</b>	<b>\$ 58,895</b>	<b>\$ 42,078</b>	<b>\$ 12,198</b>	<b>\$ 787,701</b>	<b>\$ 689</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	5,818	-	42,078	12,198	787,701	689
Highways and streets	238,767	-	-	-	-	-	-
Health and welfare	-	-	58,895	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 238,767</b>	<b>\$ 5,818</b>	<b>\$ 58,895</b>	<b>\$ 42,078</b>	<b>\$ 12,198</b>	<b>\$ 787,701</b>	<b>\$ 689</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Law Enforcement Continuing Education	Clerk's Records Perpetuation	Electronic Map Generation	Deferral Program	Emergency Telephone System	Drug Free Community	Drainage Maintenance
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,187
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	34,173	-	-	308,476	-	-
Fines and forfeits	-	-	-	244	-	50,493	-
Interfund loans	-	-	-	-	-	-	-
Other	483	-	1,657	-	147,177	-	-
<b>Total receipts</b>	<b>483</b>	<b>34,173</b>	<b>1,657</b>	<b>244</b>	<b>455,653</b>	<b>50,493</b>	<b>35,187</b>
Disbursements:							
General government	-	29,477	675	-	-	-	32,107
Public safety	730	-	-	54,248	170,319	46,600	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	3,894	18,412	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>730</b>	<b>29,477</b>	<b>675</b>	<b>58,142</b>	<b>188,731</b>	<b>46,600</b>	<b>32,107</b>
Excess (deficiency) of receipts over disbursements	(247)	4,696	982	(57,898)	266,922	3,893	3,080
Other financing sources (uses):							
Transfers in	138	-	-	57,237	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>138</b>	<b>-</b>	<b>-</b>	<b>57,237</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(109)	4,696	982	(661)	266,922	3,893	3,080
Cash and investment fund balance - beginning	345	58,101	4,638	25,622	849,863	46,600	132,236
Cash and investment fund balance - ending	\$ 236	\$ 62,797	\$ 5,620	\$ 24,961	\$ 1,116,785	\$ 50,493	\$ 135,316
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	236	62,797	5,620	24,961	1,116,785	50,493	135,316
<b>Total cash and investment assets - ending</b>	<b>\$ 236</b>	<b>\$ 62,797</b>	<b>\$ 5,620</b>	<b>\$ 24,961</b>	<b>\$ 1,116,785</b>	<b>\$ 50,493</b>	<b>\$ 135,316</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ 62,797	\$ 5,620	\$ -	\$ -	\$ -	\$ 135,316
Public safety	236	-	-	24,961	1,116,785	50,493	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 236</b>	<b>\$ 62,797</b>	<b>\$ 5,620</b>	<b>\$ 24,961</b>	<b>\$ 1,116,785</b>	<b>\$ 50,493</b>	<b>\$ 135,316</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Emergency Planning/Right To Know	Convention And Tourism	Property Reassessment	Prosecutor Title IV-D #1	Juvenile Probation Service	Adult Probation Services	Probation Users Fees
<b>Receipts:</b>							
Taxes	\$ -	\$ 315,431	\$ 49,696	\$ -	\$ -	\$ -	\$ -
Intergovernmental	6,758	-	1,153	-	-	-	-
Charges for services	-	204	-	-	4,661	32,220	157,419
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	8,000	-	-	-	-
Other	-	17,179	4,707	31,025	-	-	-
<b>Total receipts</b>	<b>6,758</b>	<b>332,814</b>	<b>63,556</b>	<b>31,025</b>	<b>4,661</b>	<b>32,220</b>	<b>157,419</b>
<b>Disbursements:</b>							
General government	-	-	124,155	-	-	-	-
Public safety	24,170	-	-	-	600	45,546	172,018
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	11,463	-	-	-
Culture and Recreation	-	274,532	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
General government	-	-	-	-	-	-	-
Public safety	512	-	-	-	-	-	4,384
Health and welfare	-	-	-	-	-	-	-
Culture and Recreation	-	21,762	-	-	-	-	-
<b>Total disbursements</b>	<b>24,682</b>	<b>296,294</b>	<b>124,155</b>	<b>11,463</b>	<b>600</b>	<b>45,546</b>	<b>176,402</b>
Excess (deficiency) of receipts over disbursements	(17,924)	36,520	(60,599)	19,562	4,061	(13,326)	(18,983)
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	226	101	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>226</b>	<b>101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,924)	36,746	(60,498)	19,562	4,061	(13,326)	(18,983)
Cash and investment fund balance - beginning	35,944	539,907	253,081	32,917	6,022	43,506	93,721
Cash and investment fund balance - ending	\$ 18,020	\$ 576,653	\$ 192,583	\$ 52,479	\$ 10,083	\$ 30,180	\$ 74,738
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Restricted assets:</b>							
Cash and investments	18,020	576,653	192,583	52,479	10,083	30,180	74,738
<b>Total cash and investment assets - ending</b>	<b>\$ 18,020</b>	<b>\$ 576,653</b>	<b>\$ 192,583</b>	<b>\$ 52,479</b>	<b>\$ 10,083</b>	<b>\$ 30,180</b>	<b>\$ 74,738</b>
<b>Cash and Investment Fund Balance - Ending</b>							
<b>Restricted for:</b>							
General government	\$ -	\$ -	\$ 192,583	\$ -	\$ -	\$ -	\$ -
Public safety	18,020	-	-	-	10,083	30,180	74,738
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	52,479	-	-	-
Culture and recreation	-	576,653	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 18,020</b>	<b>\$ 576,653</b>	<b>\$ 192,583</b>	<b>\$ 52,479</b>	<b>\$ 10,083</b>	<b>\$ 30,180</b>	<b>\$ 74,738</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Recorder's Records Perpetuation	Family And Children	Health Maintenance	Community Corrections Home Detention	Pretrial Diversion	Guardian Ad Litem/Court	Plat Book
<b>Receipts:</b>							
Taxes	\$ -	\$ 725,113	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	18,478	15,000	-	-	19,587	-
Charges for services	69,695	-	-	-	-	-	7,325
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	2,010	-	-	-	-	-	-
<b>Total receipts</b>	<b>71,705</b>	<b>743,591</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>19,587</b>	<b>7,325</b>
<b>Disbursements:</b>							
General government	109,788	-	-	-	-	19,588	3,445
Public safety	-	-	-	4,896	13,845	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	1,899,733	19,372	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>109,788</b>	<b>1,899,733</b>	<b>19,372</b>	<b>4,896</b>	<b>13,845</b>	<b>19,588</b>	<b>3,445</b>
Excess (deficiency) of receipts over disbursements	(38,083)	(1,156,142)	(4,372)	(4,896)	(13,845)	(1)	3,880
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	46,888	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	674,929	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>674,929</b>	<b>-</b>	<b>-</b>	<b>46,888</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(38,083)	(481,213)	(4,372)	(4,896)	33,043	(1)	3,880
Cash and investment fund balance - beginning	97,936	1,142,818	5,000	2,504	60,292	229	16,852
Cash and investment fund balance - ending	\$ 59,853	\$ 661,605	\$ 628	\$ (2,392)	\$ 93,335	\$ 228	\$ 20,732
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ (2,392)	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	59,853	661,605	628	-	93,335	228	20,732
<b>Total cash and investment assets - ending</b>	<b>\$ 59,853</b>	<b>\$ 661,605</b>	<b>\$ 628</b>	<b>\$ (2,392)</b>	<b>\$ 93,335</b>	<b>\$ 228</b>	<b>\$ 20,732</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ 59,853	\$ -	\$ -	\$ -	\$ -	\$ 228	\$ 20,732
Public safety	-	-	-	-	93,335	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	661,605	628	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	(2,392)	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 59,853</b>	<b>\$ 661,605</b>	<b>\$ 628</b>	<b>\$ (2,392)</b>	<b>\$ 93,335</b>	<b>\$ 228</b>	<b>\$ 20,732</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Misdemeanant	Supplemental Public Defender Services	Clerk Title IV-D #1	Surveyor's Corner Perpetuation	Jury Pay	Drainage Maintenance	Rainy Day
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	497,091
Charges for services	-	25,268	-	8,520	20,040	11,100	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	45,550	-	-	-	-	-	13,010
<b>Total receipts</b>	<b>45,550</b>	<b>25,268</b>	<b>-</b>	<b>8,520</b>	<b>20,040</b>	<b>11,100</b>	<b>510,101</b>
Disbursements:							
General government	-	-	-	1,581	8,933	-	-
Public safety	39,842	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	12,952	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	1,575	-	-	-
Public safety	5,000	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>44,842</b>	<b>-</b>	<b>12,952</b>	<b>3,156</b>	<b>8,933</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	708	25,268	(12,952)	5,364	11,107	11,100	510,101
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	14,316	-	-	34,836	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>14,316</b>	<b>-</b>	<b>-</b>	<b>34,836</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	708	25,268	1,364	5,364	11,107	45,936	510,101
Cash and investment fund balance - beginning	49,439	58,156	11,067	31,678	17,239	10,578	3,981
Cash and investment fund balance - ending	\$ 50,147	\$ 83,424	\$ 12,431	\$ 37,042	\$ 28,346	\$ 56,514	\$ 514,082
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 514,082
Restricted assets:							
Cash and investments	50,147	83,424	12,431	37,042	28,346	56,514	-
<b>Total cash and investment assets - ending</b>	<b>\$ 50,147</b>	<b>\$ 83,424</b>	<b>\$ 12,431</b>	<b>\$ 37,042</b>	<b>\$ 28,346</b>	<b>\$ 56,514</b>	<b>\$ 514,082</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 37,042	\$ 28,346	\$ 56,514	\$ -
Public safety	50,147	83,424	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	12,431	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	514,082
<b>Total cash and investment fund balance - ending</b>	<b>\$ 50,147</b>	<b>\$ 83,424</b>	<b>\$ 12,431</b>	<b>\$ 37,042</b>	<b>\$ 28,346</b>	<b>\$ 56,514</b>	<b>\$ 514,082</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Sales Disclosure	Law Enforcement	Project Income	Sheriff's Commissary	Disaster Relief	Tobacco Settlement	Child Advocacy
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	36,849	-
Charges for services	4,705	-	140,707	-	-	1,240	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	525	130,551	-	-	-
<b>Total receipts</b>	<b>4,705</b>	<b>-</b>	<b>141,232</b>	<b>130,551</b>	<b>-</b>	<b>38,089</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	-	176,289	-	-	-	-
Public safety	-	9,700	-	135,062	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	31,052	-
Culture and Recreation	-	-	-	-	-	-	-
Interfund loans	8,000	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
General government	-	-	1,987	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>8,000</b>	<b>9,700</b>	<b>178,276</b>	<b>135,062</b>	<b>-</b>	<b>31,052</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(3,295)	(9,700)	(37,044)	(4,511)	-	7,037	-
<b>Other financing sources (uses):</b>							
Transfers in	-	25,517	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	841	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>25,517</b>	<b>841</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,295)	15,817	(36,203)	(4,511)	-	7,037	-
Cash and investment fund balance - beginning	11,992	56,113	48,818	58,624	2,690	62,335	100
Cash and investment fund balance - ending	\$ 8,697	\$ 71,930	\$ 12,615	\$ 54,113	\$ 2,690	\$ 69,372	\$ 100
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Restricted assets:</b>							
Cash and investments	8,697	71,930	12,615	54,113	2,690	69,372	100
<b>Total cash and investment assets - ending</b>	<b>\$ 8,697</b>	<b>\$ 71,930</b>	<b>\$ 12,615</b>	<b>\$ 54,113</b>	<b>\$ 2,690</b>	<b>\$ 69,372</b>	<b>\$ 100</b>
<b>Cash and Investment Fund Balance - Ending</b>							
<b>Restricted for:</b>							
General government	\$ 8,697	\$ -	\$ 12,615	\$ -	\$ -	\$ -	\$ -
Public safety	-	71,930	-	54,113	2,690	-	100
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	69,372	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 8,697</b>	<b>\$ 71,930</b>	<b>\$ 12,615</b>	<b>\$ 54,113</b>	<b>\$ 2,690</b>	<b>\$ 69,372</b>	<b>\$ 100</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Identification Security Protection	Child Restraint Violations	Handgun License Application	Covered Bridge Maintenance	IV-D Impact	County Assessor's Copy Fund	Bell Ford Covered Bridge
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Charges for services	22,068	-	18,270	-	-	-	-
Fines and forfeits	-	3,875	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	371	-	-	179
<b>Total receipts</b>	<b>22,068</b>	<b>3,875</b>	<b>18,270</b>	<b>371</b>	<b>-</b>	<b>-</b>	<b>179</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	31,723	5,925	19,813	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>31,723</b>	<b>5,925</b>	<b>19,813</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(9,655)</b>	<b>(2,050)</b>	<b>(1,543)</b>	<b>371</b>	<b>-</b>	<b>-</b>	<b>179</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(9,655)</b>	<b>(2,050)</b>	<b>(1,543)</b>	<b>371</b>	<b>-</b>	<b>-</b>	<b>179</b>
<b>Cash and investment fund balance - beginning</b>	<b>35,152</b>	<b>2,575</b>	<b>13,197</b>	<b>11,112</b>	<b>23,989</b>	<b>3,653</b>	<b>5,063</b>
<b>Cash and investment fund balance - ending</b>	<b>25,497</b>	<b>525</b>	<b>11,654</b>	<b>11,483</b>	<b>23,989</b>	<b>3,653</b>	<b>5,242</b>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Restricted assets:</b>							
Cash and investments	25,497	525	11,654	11,483	23,989	3,653	5,242
<b>Total cash and investment assets - ending</b>	<b>25,497</b>	<b>525</b>	<b>11,654</b>	<b>11,483</b>	<b>23,989</b>	<b>3,653</b>	<b>5,242</b>
<b>Cash and Investment Fund Balance - Ending</b>							
<b>Restricted for:</b>							
General government	\$ -	\$ -	\$ -	\$ 11,483	\$ 23,989	\$ 3,653	\$ 5,242
Public safety	25,497	525	11,654	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>25,497</b>	<b>525</b>	<b>11,654</b>	<b>11,483</b>	<b>23,989</b>	<b>3,653</b>	<b>5,242</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Courthouse Annex Renovation	Alternative Dispute Resolution	Legal Fees PPJ	Prosecutor's Collections	Prosecutor's Victim Assistance	Juvenile Home Kids To Camp	Shieldstown Covered Bridge
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	29,032	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	5,050	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	570	-	-	2,445
<b>Total receipts</b>	<b>-</b>	<b>5,050</b>	<b>-</b>	<b>570</b>	<b>29,032</b>	<b>-</b>	<b>2,445</b>
<b>Disbursements:</b>							
General government	750	-	-	380	38,125	956	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>380</b>	<b>38,125</b>	<b>956</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(750)	5,050	-	190	(9,093)	(956)	2,445
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(750)	5,050	-	190	(9,093)	(956)	2,445
Cash and investment fund balance - beginning	1,112	16,953	5	25	7,225	4,719	16,362
Cash and investment fund balance - ending	<u>\$ 362</u>	<u>\$ 22,003</u>	<u>\$ 5</u>	<u>\$ 215</u>	<u>\$ (1,868)</u>	<u>\$ 3,763</u>	<u>\$ 18,807</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ (1,868)	\$ -	\$ -
Restricted assets:							
Cash and investments	362	22,003	5	215	-	3,763	18,807
<b>Total cash and investment assets - ending</b>	<b><u>\$ 362</u></b>	<b><u>\$ 22,003</u></b>	<b><u>\$ 5</u></b>	<b><u>\$ 215</u></b>	<b><u>\$ (1,868)</u></b>	<b><u>\$ 3,763</u></b>	<b><u>\$ 18,807</u></b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ 362	\$ 22,003	\$ 5	\$ 215	\$ -	\$ 3,763	\$ 18,807
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	(1,868)	-	-
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 362</u></b>	<b><u>\$ 22,003</u></b>	<b><u>\$ 5</u></b>	<b><u>\$ 215</u></b>	<b><u>\$ (1,868)</u></b>	<b><u>\$ 3,763</u></b>	<b><u>\$ 18,807</u></b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Medora Covered Bridge	Bio-Terrorism Preparedness	Bell Ford Covered Bridge #2	Community Corrections (Old)	Juvenile Home Tutoring	Juvenile Home Counseling
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	42,361	-	88,696	-	4,850
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	1,850	-	138	-	-	-
<b>Total receipts</b>	<b>1,850</b>	<b>42,361</b>	<b>138</b>	<b>88,696</b>	<b>-</b>	<b>4,850</b>
<b>Disbursements:</b>						
General government	-	38,288	-	76,414	-	2,491
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>38,288</b>	<b>-</b>	<b>76,414</b>	<b>-</b>	<b>2,491</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>1,850</b>	<b>4,073</b>	<b>138</b>	<b>12,282</b>	<b>-</b>	<b>2,359</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	(202)	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(202)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>1,850</b>	<b>3,871</b>	<b>138</b>	<b>12,282</b>	<b>-</b>	<b>2,359</b>
Cash and investment fund balance - beginning	6,192	7,038	3,906	-	2,416	5,897
Cash and investment fund balance - ending	\$ 8,042	\$ 10,909	\$ 4,044	\$ 12,282	\$ 2,416	\$ 8,256
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	8,042	10,909	4,044	12,282	2,416	8,256
<b>Total cash and investment assets - ending</b>	<b>\$ 8,042</b>	<b>\$ 10,909</b>	<b>\$ 4,044</b>	<b>\$ 12,282</b>	<b>\$ 2,416</b>	<b>\$ 8,256</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ 8,042	\$ 10,909	\$ 4,044	\$ 12,282	\$ 2,416	\$ 8,256
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 8,042</b>	<b>\$ 10,909</b>	<b>\$ 4,044</b>	<b>\$ 12,282</b>	<b>\$ 2,416</b>	<b>\$ 8,256</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Capital Projects Fund	Community Corrections Drug Free Monies	Community Corrections Adult	Emergency Management Special Appropriation	Impact Fee County Share	Juvenile Detention Center Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	68,158	116,071	-	-
Charges for services	-	-	-	70	525	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	28,357	-	-	-	-	-
<b>Total receipts</b>	<b>28,357</b>	<b>-</b>	<b>68,158</b>	<b>116,141</b>	<b>525</b>	<b>-</b>
<b>Disbursements:</b>						
General government	33,702	-	82,426	119,800	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	317,281	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>350,983</b>	<b>-</b>	<b>82,426</b>	<b>119,800</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(322,626)	-	(14,268)	(3,659)	525	-
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(322,626)	-	(14,268)	(3,659)	525	-
Cash and investment fund balance - beginning	1,096,896	435	14,116	(257)	675	196
Cash and investment fund balance - ending	\$ 774,270	\$ 435	\$ (152)	\$ (3,916)	\$ 1,200	\$ 196
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ (152)	\$ (3,916)	\$ -	\$ -
Restricted assets:						
Cash and investments	774,270	435	-	-	1,200	196
<b>Total cash and investment assets - ending</b>	<b>\$ 774,270</b>	<b>\$ 435</b>	<b>\$ (152)</b>	<b>\$ (3,916)</b>	<b>\$ 1,200</b>	<b>\$ 196</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ 774,270	\$ 435	\$ -	\$ -	\$ 1,200	\$ 196
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	(152)	(3,916)	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 774,270</b>	<b>\$ 435</b>	<b>\$ (152)</b>	<b>\$ (3,916)</b>	<b>\$ 1,200</b>	<b>\$ 196</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Lease Rental Payment	Ordinance Enforcement Fund	Help America Vote Act	User Fees	Chins Child in Need Of Services	Debt Payment Fund
<b>Receipts:</b>						
Taxes	\$ 198,594	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,354	-	-	-	-	-
Charges for services	-	-	-	-	118,650	-
Fines and forfeits	-	-	-	322,832	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>202,948</b>	<b>-</b>	<b>-</b>	<b>322,832</b>	<b>118,650</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	1,786	900	2,734	4,000	9,850
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Interfund loans	400,000	-	-	-	-	-
Debt service:						
Principal	235,544	-	-	-	-	250,000
Interest	80,544	-	-	-	-	29,929
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>716,088</b>	<b>1,786</b>	<b>900</b>	<b>2,734</b>	<b>4,000</b>	<b>289,779</b>
Excess (deficiency) of receipts over disbursements	(513,140)	(1,786)	(900)	320,098	114,650	(289,779)
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	23,714	-	-
Transfers out	-	-	-	(314,123)	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(290,409)</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(513,140)	(1,786)	(900)	29,689	114,650	(289,779)
Cash and investment fund balance - beginning	508,199	5,048	5,538	29,420	-	26,847
Cash and investment fund balance - ending	\$ (4,941)	\$ 3,262	\$ 4,638	\$ 59,109	\$ 114,650	\$ (262,932)
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ (4,941)	\$ -	\$ -	\$ -	\$ -	\$ (262,932)
Restricted assets:						
Cash and investments	-	3,262	4,638	59,109	114,650	-
<b>Total cash and investment assets - ending</b>	<b>\$ (4,941)</b>	<b>\$ 3,262</b>	<b>\$ 4,638</b>	<b>\$ 59,109</b>	<b>\$ 114,650</b>	<b>\$ (262,932)</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ 3,262	\$ 4,638	\$ 59,109	\$ 114,650	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(4,941)	-	-	-	-	(262,932)
<b>Total cash and investment fund balance - ending</b>	<b>\$ (4,941)</b>	<b>\$ 3,262</b>	<b>\$ 4,638</b>	<b>\$ 59,109</b>	<b>\$ 114,650</b>	<b>\$ (262,932)</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Seat Belt Violations	Agency On Aging	Special Death Benefit	Juvenile Home Supplemental	Juvenile Detention Center Auxiliary	Community Corrections Juvenile
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	61,925	-	5,525	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	28,967	3,921	-
<b>Total receipts</b>	<b>61,925</b>	<b>-</b>	<b>5,525</b>	<b>28,967</b>	<b>3,921</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	-	10,950	26,155	4,458	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>10,950</b>	<b>26,155</b>	<b>4,458</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	61,925	-	(5,425)	2,812	(537)	-
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	61,925	-	(5,425)	2,812	(537)	-
Cash and investment fund balance - beginning	60,750	13,102	5,885	3,216	1,665	(15,544)
Cash and investment fund balance - ending	\$ 122,675	\$ 13,102	\$ 460	\$ 6,028	\$ 1,128	\$ (15,544)
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,544)
Restricted assets:						
Cash and investments	122,675	13,102	460	6,028	1,128	-
<b>Total cash and investment assets - ending</b>	<b>\$ 122,675</b>	<b>\$ 13,102</b>	<b>\$ 460</b>	<b>\$ 6,028</b>	<b>\$ 1,128</b>	<b>\$ (15,544)</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ 13,102	\$ 460	\$ 6,028	\$ 1,128	\$ -
Public safety	122,675	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	(15,544)
<b>Total cash and investment fund balance - ending</b>	<b>\$ 122,675</b>	<b>\$ 13,102</b>	<b>\$ 460</b>	<b>\$ 6,028</b>	<b>\$ 1,128</b>	<b>\$ (15,544)</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Community Corrections	Cumulative Courthouse	Cumulative Jail	Cumulative Building	Capital Projects Other	Totals
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 385,307	\$ 1,947,696
Intergovernmental	-	-	-	-	8,446	1,340,832
Charges for services	-	-	-	-	-	2,956,680
Fines and forfeits	-	-	-	-	-	449,944
Interfund loans	-	-	-	-	-	8,000
Other	-	-	-	-	124,880	594,734
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>518,633</b>	<b>7,297,886</b>
<b>Disbursements:</b>						
General government	-	-	-	-	216,476	1,176,679
Public safety	-	-	-	-	-	2,649,825
Highways and streets	-	-	-	-	-	306,457
Health and welfare	-	-	-	-	-	2,383,758
Culture and Recreation	-	-	-	-	-	274,532
Interfund loans	-	-	-	-	-	408,000
<b>Debt service:</b>						
Principal	-	-	-	-	-	485,544
Interest	-	-	-	-	-	110,473
<b>Capital outlay:</b>						
General government	-	-	-	-	-	320,843
Public safety	-	-	-	-	-	177,487
Health and welfare	-	-	-	-	-	1,604
Culture and Recreation	-	-	-	-	-	21,762
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>216,476</b>	<b>8,316,964</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	302,157	(1,019,078)
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	314,325
Transfers out	-	-	-	-	-	(314,325)
Other receipts	-	-	-	-	-	738,649
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>738,649</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	302,157	(280,429)
Cash and investment fund balance - beginning	(3,093)	48	4,205	567	930,518	7,832,360
Cash and investment fund balance - ending	<u>\$ (3,093)</u>	<u>\$ 48</u>	<u>\$ 4,205</u>	<u>\$ 567</u>	<u>\$ 1,232,675</u>	<u>\$ 7,551,931</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ (3,093)	\$ -	\$ -	\$ -	\$ -	\$ 219,244
<b>Restricted assets:</b>						
Cash and investments	-	48	4,205	567	1,232,675	7,332,687
<b>Total cash and investment assets - ending</b>	<b><u>\$ (3,093)</u></b>	<b><u>\$ 48</u></b>	<b><u>\$ 4,205</u></b>	<b><u>\$ 567</u></b>	<b><u>\$ 1,232,675</u></b>	<b><u>\$ 7,551,931</u></b>
<b>Cash and Investment Fund Balance - Ending</b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,734,292
Public safety	-	-	-	-	-	2,690,070
Highways and streets	-	-	-	-	-	238,767
Health and welfare	-	-	-	-	-	855,410
Culture and recreation	-	-	-	-	-	576,653
Capital outlay	-	48	4,205	567	1,232,675	1,237,495
Unrestricted	(3,093)	-	-	-	-	219,244
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ (3,093)</u></b>	<b><u>\$ 48</u></b>	<b><u>\$ 4,205</u></b>	<b><u>\$ 567</u></b>	<b><u>\$ 1,232,675</u></b>	<b><u>\$ 7,551,931</u></b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 PENSION TRUST FUNDS  
 For The Year Ended December 31, 2008

	Police Pension	Sheriff Pension Retirement	Sheriff Pension Benefit	Totals
Additions:				
Contributions:				
Employer	\$ 121,283	\$ 201,265	\$ -	\$ 322,548
Other	-	2,054	1,217	3,271
Total contributions	<u>121,283</u>	<u>203,319</u>	<u>1,217</u>	<u>325,819</u>
Investment receipts:				
Interest and dividends	-	55,098	3,133	58,231
Total additions	<u>121,283</u>	<u>258,417</u>	<u>4,350</u>	<u>384,050</u>
Deductions:				
Benefits	-	137,709	10,606	148,315
Decrease in Investments	-	139,742	6,054	145,796
Administrative and general	73,265	35,958	2,185	111,408
Total deductions	<u>73,265</u>	<u>313,409</u>	<u>18,845</u>	<u>405,519</u>
Excess (deficiency) of total additions over total deductions	48,018	(54,992)	(14,495)	(21,469)
Cash and investment fund balance - beginning	<u>99,568</u>	<u>2,196,423</u>	<u>160,429</u>	<u>2,456,420</u>
Cash and investment fund balance - ending	<u>\$ 147,586</u>	<u>\$ 2,141,431</u>	<u>\$ 145,934</u>	<u>\$ 2,434,951</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008

	City and Town Court Costs	Congressional School Interest	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Settlement	State Fair Board
Additions:							
Agency fund additions	\$ 28,426	\$ 670	\$ 933,988	\$ 46,616	\$ 186,089	\$ 417,175	\$ 20,888
Deductions:							
Agency fund deductions	48,277	394	743,276	34,504	83,040	417,175	20,888
Excess (deficiency) of total additions over total deductions	(19,851)	276	190,712	12,112	103,049	-	-
Cash and investment fund balance - beginning	48,278	7,474	91,119	(11,706)	91,506	-	-
Cash and investment fund balance - ending	<u>\$ 28,427</u>	<u>\$ 7,750</u>	<u>\$ 281,831</u>	<u>\$ 406</u>	<u>\$ 194,555</u>	<u>\$ -</u>	<u>\$ -</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	State Forestry Tax	Sewage Collections	Overweight Vehicle Fines	Township Assistance Agency	Inheritance Tax	Homestead Credit (Local Option)	Payroll
Additions:							
Agency fund additions	\$ 41,776	\$ 46,470	\$ 38,235	\$ 58,287	\$ 1,466,611	\$ 1,790,466	\$ 2,431,280
Deductions:							
Agency fund deductions	41,776	46,470	59,649	58,287	940,178	1,761,567	2,377,837
Excess (deficiency) of total additions over total deductions	-	-	(21,414)	-	526,433	28,899	53,443
Cash and investment fund balance - beginning	-	-	25,913	-	72,011	45,845	198,779
Cash and investment fund balance - ending	\$ -	\$ -	\$ 4,499	\$ -	\$ 598,444	\$ 74,744	\$ 252,222

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Cemetery Trust	Park And Recreation Agency	Education Plate Fees Agency	Financial Institution Tax	Mortgage Fees-State Share	Interstate Compact	Certified Shares
Additions:							
Agency fund additions	\$ 13,883	\$ 731,594	\$ 2,250	\$ 265,599	\$ 5,053	\$ 75	\$ 7,918,596
Deductions:							
Agency fund deductions	13,883	731,594	2,250	265,599	8,293	75	7,918,596
Excess (deficiency) of total additions over total deductions	-	-	-	-	(3,240)	-	-
Cash and investment fund balance - beginning	-	-	-	-	3,708	-	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ 468	\$ -	\$ -

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Riverboat Tax Distribution	Children With Special Health Needs Agency	Medical Assistance To Wards Agency	Welfare Trust	Homestead Credit Rebate	City Of Seymour Ordinance	School Pension Debt
Additions:							
Agency fund additions	\$ 259,297	\$ 74,621	\$ 2,611	\$ 11,992	\$ 64,100	\$ 2,675	\$ 520,532
Deductions:							
Agency fund deductions	259,297	74,621	2,611	32,562	1,281,203	-	517,799
Excess (deficiency) of total additions over total deductions	-	-	-	(20,570)	(1,217,103)	2,675	2,733
Cash and investment fund balance - beginning	-	-	-	23,170	1,233,041	778	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ 2,600	\$ 15,938	\$ 3,453	\$ 2,733

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Fines And Forfeitures	Certified Inheritance Tax	State Sales Disclosure #2	CVET	Bus Replacement	Issac Levy	Carr Township Special Fire Territory
Additions:							
Agency fund additions	\$ 15,470	\$ 1,396	\$ 4,705	\$ 523,964	\$ 431,579	\$ 340	\$ 36,034
Deductions:							
Agency fund deductions	27,655	-	7,689	523,964	431,579	340	36,034
Excess (deficiency) of total additions over total deductions	(12,185)	1,396	(2,984)	-	-	-	-
Cash and investment fund balance - beginning	13,635	-	3,429	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 1,450</u>	<u>\$ 1,396</u>	<u>\$ 445</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	General School	Townships	Fire Fighting	Township Fire Building Debt	School Transportation	Corporation General City	Libraries
Additions:							
Agency fund additions	\$ 10,271,016	\$ 292,483	\$ 121,405	\$ 8,990	\$ 1,568,292	\$ 7,248,006	\$ 1,268,611
Deductions:							
Agency fund deductions	10,271,016	292,483	121,405	8,990	1,568,292	7,248,006	1,268,611
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-	-
Cash and investment fund balance - beginning	-	-	-	-	-	-	(51,560)
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (51,560)

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Library Debt	School Debt Services	Street City/Town	City Bond	Corporation Debt Service	Fire Fund City
Additions:						
Agency fund additions	\$ 442,073	\$ 4,276,238	\$ 322,642	\$ 9,475	\$ 458,044	\$ 21,909
Deductions:						
Agency fund deductions	442,073	4,276,238	322,642	9,475	458,044	21,909
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Cash and investment fund balance - beginning	(4,350)	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ (4,350)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Pershing Township Special Fire District	Pre-School Special Education	Welfare Excise Tax	State Welfare Hospital Care of Indigent	Township Debt Service	HEA 1001-2008 State Homestead Credit
Additions:						
Agency fund additions	\$ 49,084	\$ 32,199	\$ 39,153	\$ 386,160	\$ 2,992	\$ 2,525,198
Deductions:						
Agency fund deductions	49,084	32,199	39,153	386,160	2,992	2,513,520
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	11,678
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,678

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Property Tax Replacement Credit and Homestead Credit	Recorder Supplemental	Juvenile Detention Center Supplemental	Excess CAGIT/ CEDIT	Surplus Dog Tax	Coroner's Education
Additions:						
Agency fund additions	\$ 6,838,556	\$ 221,109	\$ 745	\$ 855,540	\$ -	\$ 2,717
Deductions:						
Agency fund deductions	-	221,109	740	855,540	-	6,179
Excess (deficiency) of total additions over total deductions	6,838,556	-	5	-	-	(3,462)
Cash and investment fund balance - beginning	-	50	45	-	422	3,905
Cash and investment fund balance - ending	<u>\$ 6,838,556</u>	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 422</u>	<u>\$ 443</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Infraction Deferral	Police Pension City/Town	Cumulative Fire	City Cumulative Capital Development	Capital Projects Schools	Cumulative Fire Townships
Additions:						
Agency fund additions	\$ 83,890	\$ 109,630	\$ 23,678	\$ 425,599	\$ 4,287,573	\$ 81,335
Deductions:						
Agency fund deductions	122,635	109,630	23,678	425,599	4,287,573	81,335
Excess (deficiency) of total additions over total deductions	(38,745)	-	-	-	-	-
Cash and investment fund balance - beginning	48,892	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 10,147</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Capital Projects Library	Children's Psychiatric Residential Treatment Service	County Prosecutor	County Treasurer	County Clerk	Sheriff's Department
Additions:						
Agency fund additions	\$ 186,441	\$ 178,501	\$ 2,777	\$ 41,351,081	\$ 6,897,742	\$ 1,494,470
Deductions:						
Agency fund deductions	186,441	142,586	3,878	44,843,694	6,818,360	1,494,470
Excess (deficiency) of total additions over total deductions	-	35,915	(1,101)	(3,492,613)	79,382	-
Cash and investment fund balance - beginning	-	(1,963)	1,458	8,298,599	846,174	-
Cash and investment fund balance - ending	\$ -	\$ 33,952	\$ 357	\$ 4,805,986	\$ 925,556	\$ -

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2008  
 (Continued)

	Sheriff's Inmate Trust	County Health	County Probation	Community Correction	County Ems	Totals
Additions:						
Agency fund additions	\$ 301,501	\$ 230,319	\$ 205,135	\$ 152,066	\$ 1,822,470	\$ 113,490,188
Deductions:						
Agency fund deductions	308,787	229,917	205,135	140,707	1,822,470	110,431,717
Excess (deficiency) of total additions over total deductions	(7,286)	402	-	11,359	-	3,058,471
Cash and investment fund balance - beginning	13,122	65	-	-	-	11,001,839
Cash and investment fund balance - ending	\$ 5,836	\$ 467	\$ -	\$ 11,359	\$ -	\$ 14,060,310

JACKSON COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2008

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Jail building	\$ 6,990,000	\$ 727,000
Courthouse and annex renovation	2,900,000	318,338
Bonds payable:		
General obligation bonds:		
Facilities Improvements and equipment purchases	<u>1,350,000</u>	<u>565,900</u>
Total governmental activities debt	<u>\$ 11,240,000</u>	<u>\$ 1,611,238</u>

JACKSON COUNTY  
OTHER REPORT

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

County Auditor

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF JACKSON COUNTY, INDIANA

Compliance

We have audited the compliance of the Jackson County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2008. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, County Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

October 20, 2009

JACKSON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2008

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education Child Nutrition Cluster			
School Breakfast Program	10.553		\$ 10,986
National School Lunch Program	10.555		16,768
Special Milk Program for Children	10.556		<u>1,364</u>
Total for federal grantor agency			<u>29,118</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program	11.555	C44P-9-276A	<u>84,558</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575		
		07VA196	15,318
		08VA040	<u>22,806</u>
Total for program			<u>38,124</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction Bridge Reinspection	20.205		
		06-7351-2007	<u>35,849</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Planning and Training Grants	20.703	C44P-9-337A	<u>24,828</u>
Total for federal grantor agency			<u>60,677</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283		
		BPRS 135-2	<u>38,490</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
Prosecutor Incentives			112,989
Clerk Incentives			36,964
Court Incentives			49,057
Indirect Costs			<u>26,587</u>
Total for program			<u>225,597</u>
Total for federal grantor agency			<u>264,087</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

JACKSON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2008  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster			
State Homeland Security Program (SHSP)	97.067		
2005 State Homeland Security Program		C44P-7-359	14,409
2005 State Homeland Security Program		C44P-8-009A	24,271
2006 Exercise Homeland Security Grant Program		C44P-8-21A	<u>4,948</u>
Total for program			<u>43,628</u>
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance Severe Storms and Flooding	97.036		
		PW 28	2,752
		PW 37	5,421
		PW 137	3,794
		PW 705	6,446
		PW 804	1,751
		PW 830	16,275
		PW 856	18,561
		PW 892	25,858
		PW 1668	50,123
		PW 1714	<u>20,588</u>
Total for program			<u>151,569</u>
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042		
		C44P-8-244A	45,725
		C44P-9-404A	<u>1,920</u>
Total for program			<u>47,645</u>
Total for federal grantor agency			<u>242,842</u>
Total federal awards expended			<u>\$ 719,406</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

JACKSON COUNTY  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Jackson County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

JACKSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:  
 Material weaknesses identified? no  
 Significant deficiencies identified that are not considered to be material weaknesses? none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:  
 Material weaknesses identified? no  
 Significant deficiencies identified that are not considered to be material weaknesses? none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

JACKSON COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

JACKSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 20, 2009, with Debra F. Eggeman, Auditor; Andrew Fountain, President of the County Council; and Monte Striegel, President of the Board of County Commissioners.