

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

ANNUAL FINANCIAL REPORT

2009

JACKSON COUNTY, INDIANA



FILED
09/24/2010

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report on Financial Statements and Supplementary Schedule of Expenditures of Federal Awards	3-4
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	5-6
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Activities and Net Assets – Cash and Investment Basis	7
Fund Financial Statements:	
Governmental Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Governmental Funds	8
Proprietary Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Proprietary Fund	9
Fiduciary Funds:	
Statement of Additions, Deductions, and Changes in Cash and Investment Balances – Fiduciary Funds	10
Notes to Financial Statements	11-23
Required Supplementary Information:	
Schedules of Funding Progress	24
Supplementary Information:	
Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Other Governmental Funds.....	25-39
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Pension Trust Funds	40
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Agency Funds.....	41-47
Schedule of Long-Term Debt	48
Other Report	49
Supplemental Audit of Federal Awards:	
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.....	52-53
Schedule of Expenditures of Federal Awards	54-55
Note to Schedule of Expenditures of Federal Awards.....	56
Schedule of Findings and Questioned Costs	57-58
Auditee Prepared Schedules:	
Summary Schedule of Prior Audit Findings	59
Corrective Action Plan.....	60
Exit Conference.....	61

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Debra F. Eggeman	01-01-09 to 12-31-12
Treasurer	Kathy Hohenstreiter	01-01-09 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	Monte Striegel	01-01-09 to 12-31-10
President of the County Council	Andrew Fountain	01-01-09 to 12-31-10



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 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, 2009, 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, 2009, 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 August 31, 2010, 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 integral part of 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.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress 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, Schedule of Contributions From the Employer and Other Contributing Entities, 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.

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

August 31, 2010



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

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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 31, 2010. The opinions to the financial statements were qualified due to the omission of the component units of the County which results 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.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, the 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

August 31, 2010

JACKSON COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursements) Receipts and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 8,683,457	\$ 211,504	\$ 35,957	\$ -	\$ (8,435,996)
Public safety	8,992,210	5,186,930	69,554	571,448	(3,164,278)
Highways and streets	3,120,168	-	2,140,173	-	(979,995)
Sanitation	-	7,098	-	-	7,098
Health and welfare	859,759	1,267	127,128	-	(731,364)
Culture and recreation	326,892	-	-	-	(326,892)
Principal and interest on indebtedness	1,623,826	-	-	-	(1,623,826)
Total primary government	<u>\$ 23,606,312</u>	<u>\$ 5,406,799</u>	<u>\$ 2,372,812</u>	<u>\$ 571,448</u>	<u>(15,255,253)</u>
General receipts:					
Property taxes					8,846,256
Income taxes					3,568,316
Intergovernmental					1,257,735
Other local sources					4,216,922
Grants and contributions not restricted to specific programs					363,959
Investment earnings					<u>290,822</u>
Total general receipts					<u>18,544,010</u>
Change in net assets					3,288,757
Net assets - beginning					<u>15,515,185</u>
Net assets - ending					<u>\$ 18,803,942</u>
Assets					
Cash and investments					\$ 2,631,431
Restricted assets:					
Cash and investments					<u>16,172,511</u>
Total assets					<u>\$ 18,803,942</u>
Net Assets					
Restricted for:					
General government					\$ 3,874,160
Public safety					3,677,680
Highways and streets					1,426,936
Health and welfare					273,801
Economic development					1,013,943
Culture and recreation					548,446
Capital outlay					5,357,545
Unrestricted					<u>2,631,431</u>
Total net assets					<u>\$ 18,803,942</u>

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, 2009

	General	County Highway	Emergency Telephone System	Rainy Day	Economic Development Income Tax	Cumulative Capital Development	Cumulative Bridge	Other Governmental Funds	Totals
Receipts:									
Taxes	\$ 9,572,404	\$ -	\$ -	\$ 248,203	\$ 3,320,113	\$ 406,625	\$ 454,329	\$ 2,250,229	\$ 16,251,903
Licenses and permits	2,360	150	-	-	-	-	-	-	2,510
Intergovernmental	750,501	2,166,183	-	-	-	4,660	50,218	1,393,528	4,365,090
Charges for services	1,369,523	7,098	341,892	-	-	-	-	264,188	1,982,701
Fines and forfeits	251,027	-	-	-	-	-	-	3,037,186	3,288,213
Interfund loans	-	-	-	-	-	-	-	8,000	8,000
Other	161,823	51,870	87,424	56,627	-	-	37,943	378,430	774,117
Total receipts	12,107,638	2,225,301	429,316	304,830	3,320,113	411,285	542,490	7,331,561	26,672,534
Disbursements:									
General government	5,006,017	-	-	135	2,146,202	-	-	594,518	7,746,872
Public safety	5,144,482	-	173,914	-	-	-	-	3,610,372	8,928,768
Highways and streets	-	2,261,692	-	-	-	-	433,713	420,612	3,116,017
Health and welfare	199,110	-	-	-	-	-	-	656,849	855,959
Culture and recreation	1,501	-	-	-	-	-	-	298,391	299,892
Interfund loans	-	-	-	-	-	-	-	8,000	8,000
Debt service:									
Principal	-	-	-	-	460,000	-	-	700,008	1,160,008
Interest	-	-	-	-	346,819	-	-	116,999	463,818
Capital outlay:									
General government	-	-	-	-	-	543,996	-	427,777	971,773
Public safety	-	-	37,652	-	-	-	-	25,790	63,442
Highways and streets	-	4,151	-	-	-	-	-	-	4,151
Health and welfare	-	-	-	-	-	-	-	3,800	3,800
Culture and recreation	-	-	-	-	-	-	-	27,000	27,000
Total disbursements	10,351,110	2,265,843	211,566	135	2,953,021	543,996	433,713	6,890,116	23,649,500
Excess (deficiency) of receipts over disbursements	1,756,528	(40,542)	217,750	304,695	367,092	(132,711)	108,777	441,445	3,023,034
Other financing sources (uses):									
Transfers in	-	-	-	871,579	-	-	-	355,984	1,227,563
Transfers out	-	-	(87,424)	-	-	-	-	(1,140,139)	(1,227,563)
Other receipts	154,350	5,122	-	-	-	-	-	71,063	230,535
Total other financing sources (uses)	154,350	5,122	(87,424)	871,579	-	-	-	(713,092)	230,535
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,910,878	(35,420)	130,326	1,176,274	367,092	(132,711)	108,777	(271,647)	3,253,569
Cash and investment fund balance - beginning	763,085	1,289,625	1,116,785	514,082	646,851	1,584,148	3,069,078	5,921,064	14,904,718
Cash and investment fund balance - ending	\$ 2,673,963	\$ 1,254,205	\$ 1,247,111	\$ 1,690,356	\$ 1,013,943	\$ 1,451,437	\$ 3,177,855	\$ 5,649,417	18,158,287
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.									645,655
Net assets of governmental activities									\$ 18,803,942
Cash and Investment Assets - Ending									
Cash and investments	\$ 2,673,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (42,532)	\$ 2,631,431
Restricted assets:									
Cash and investments	-	1,254,205	1,247,111	1,690,356	1,013,943	1,451,437	3,177,855	5,691,949	15,526,856
Total cash and investment assets - ending	\$ 2,673,963	\$ 1,254,205	\$ 1,247,111	\$ 1,690,356	\$ 1,013,943	\$ 1,451,437	\$ 3,177,855	\$ 5,649,417	\$ 18,158,287
Cash and Investment Fund Balance - Ending									
Restricted for:									
General government	\$ -	\$ -	\$ -	\$ 1,690,356	\$ -	\$ -	\$ -	\$ 1,538,149	\$ 3,228,505
Public safety	-	-	1,247,111	-	-	-	-	2,430,569	3,677,680
Highways and streets	-	1,254,205	-	-	-	-	-	172,731	1,426,936
Health and welfare	-	-	-	-	-	-	-	273,801	273,801
Economic development	-	-	-	-	1,013,943	-	-	-	1,013,943
Culture and recreation	-	-	-	-	-	-	-	548,446	548,446
Capital outlay	-	-	-	-	-	1,451,437	3,177,855	728,253	5,357,545
Unrestricted	2,673,963	-	-	-	-	-	-	(42,532)	2,631,431
Total cash and investment fund balance - ending	\$ 2,673,963	\$ 1,254,205	\$ 1,247,111	\$ 1,690,356	\$ 1,013,943	\$ 1,451,437	\$ 3,177,855	\$ 5,649,417	\$ 18,158,287

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 FUND
 As of and for the Year Ended December 31, 2009

	Internal Service Fund
Operating receipts:	
Insurance proceeds	\$ 494,804
Operating disbursements:	
Insurance claims and expense	459,616
Excess of operating receipts over operating disbursements	35,188
Cash and investment fund balance - beginning	610,467
Cash and investment fund balance - ending	\$ 645,655
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	\$ 645,655
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
General government	\$ 645,655

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, 2009

	Pension Trust Funds	Private-Purpose Trust Fund	Agency Funds
	<u> </u>	<u> </u>	<u> </u>
Additions:			
Contributions:			
Employer	\$ 307,131	\$ -	
Other	<u>187</u>	<u>-</u>	
Total contributions	<u>307,318</u>	<u>-</u>	
Investment earnings:			
Interest and dividends	<u>43,420</u>	<u>-</u>	
Total additions	<u>350,738</u>	<u>-</u>	
Deductions:			
Benefits	143,257	-	
Net decrease in investments	140,227		
Transfers to State Treasurer	-	19,706	
Administrative and general	<u>168,843</u>	<u>-</u>	
Total deductions	<u>452,327</u>	<u>19,706</u>	
Deficiency of total additions over total deductions	(101,589)	(19,706)	
Cash and investment fund balance - beginning	<u>2,434,951</u>	<u>19,706</u>	
Cash and investment fund balance - ending	<u>\$ 2,333,362</u>	<u>\$ -</u>	<u>\$ 19,548,674</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
Discretely Presented Component Units:	Jackson County Solid Waste Management District Jackson County Schneck Medical Hospital Pershing Township Fire District

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

The Jackson County Solid Waste Management District, Jackson County Schneck Medical Hospital 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.

Related Organizations

The County's officials are also responsible for appointing the voting majority of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments.

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. However, 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,

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

The county highway fund accounts for the financial resources and expenses related to the maintenance, repair, construction and reconstruction of county roads within the County.

The emergency telephone system fund is used to account for revenue and expenses of the Jackson County Emergency Telephone System.

The rainy day fund is used to account for transfers of unused and unencumbered funds under Indiana Code 36-1-8-5. The rainy day funds may be used solely for the operation of the County and its various departments, including, but not limited to, salaries and wages, costs of services, supplies, equipment, capital improvements, repairs and similar expenditures.

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 receives collections from the taxes that the County levies on the assessed valuation of all taxable personal and real property within the County. The taxes collected may be used for the cost of repairs or purchase of equipment, machinery, or buildings.

The cumulative bridge fund accounts for the collection of taxes and other related fees. The principal uses are for the maintenance, repair, and preservation of County bridges.

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.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

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

Normally, 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. 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 may become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 a liability 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."

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 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 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 in the fund financial statements have been eliminated or reclassified.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is 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.

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. Prior to November 1, 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.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Fund	2009
Deferral Program	\$ 23,726
Health Maintenance	17
Community Corrections	3,093
Community Correction Juvenile	15,544
Community Corrections Adult	152
Tax Distributions	55,910
Sewage Collections	4,037
State Distribution Clearing	244
Education Plate Fees	150
H1N1 Vaccine Fund	32,601

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.

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. IC 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, 2009, the County had deposit balances in the amount of \$35,186,111. Of this amount, the following was exposed to custodial credit risk:

	2009
Uninsured and uncollateralized deposits	\$ 34,336

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, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Sheriffs Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 168,568
U.S. agencies	97,284
Corporate bonds	342,317
Mutual funds	146,474
Managed futures	156,554
Corporate stock	1,361,050
Total	\$ 2,272,247

Statutory Authorization for Investments

IC 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 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 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.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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:

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2009	
	In the Government's Name	Not in the Government's Name
U.S. treasuries and securities	\$ 168,568	\$ -
U.S. agencies	97,284	-
Corporate bonds	342,317	-
Mutual funds	146,474	-
Managed futures	156,554	-
Corporate stock	1,361,050	-
Totals	\$ 2,272,247	\$ -

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:

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 41,287	\$ 40,883	\$ 86,398
U.S. agencies	-	46,805	50,479
Mutual funds	146,474	-	-
Corporate stock	1,361,050	-	-
Corporate bonds	15,013	51,975	275,329
Managed futures	156,554	-	-
Totals	\$ 1,720,378	\$ 139,663	\$ 412,206

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.

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	Corporate Bonds	Mutual Funds	Corporate Stock	Managed Futures
AAA	Aaa	\$ 168,568	\$ 97,284	\$ 12,569	\$ -	\$ -	\$ -
AA	Aa	-	-	101,743	-	-	-
A	A	-	-	171,032	-	-	-
BBB	Baa	-	-	56,973	-	-	-
Unrated	Unrated	-	-	-	146,474	1,361,050	156,554
Totals		\$ 168,568	\$ 97,284	\$ 342,317	\$ 146,474	\$ 1,361,050	\$ 156,554

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, 2009, were as follows:

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

<u>Transfer From</u>	<u>Transfer To</u>	<u>2009</u>
Emergency Telephone System	Other governmental funds	\$ 87,424
Other governmental funds	Rainy Day	871,579
	Other governmental funds	<u>268,560</u>
Total		<u>\$ 1,227,563</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. Fund reclassifications represent correction of errors to various funds due to misclassified tax revenues.

<u>Fund/Opinion Unit</u>	<u>Balance as Reported December 31, 2008</u>	<u>Fund Reclassification</u>	<u>Change in Major Funds</u>	<u>Balance as Restated January 1, 2009</u>
Debt Payment Fund	\$ (262,932)	\$ 262,932	\$ -	\$ -
Capital Improvement Bond Fund	-	122,376	-	122,376
Capital Projects Other	1,232,675	(385,308)	-	847,367
Other Governmental Funds	7,551,931	-	(1,630,867)	5,921,064

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; 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; medical benefits to; and natural disasters are covered by commercial insurance from independent third parties.

Medical Benefits to Employees

The County has chosen to establish a risk financing fund for risks associated with Medical Benefits to Employees. The risk financing fund is accounted for in the Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. 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.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Job Related Illnesses and Injuries

During 2002, the County joined with other governmental entities in the Indiana Public Employer's Plan Inc., a public entity risk pool currently operating as a common risk management and insurance program for 200 member governmental entities. This risk pool was formed in 1989. The purpose of the risk pool is to provide a medium for the funding and administration workers compensation claims. The County pays an annual premium to the risk pool for its 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.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

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 2009, totaled \$1,045,338.

C. Subsequent Events

The County issued \$1,540,000 in General Obligation Bonds in 2010 for equipment purchases.

The County Commissioners voted July 20, 2010, to deny the mental health tax levy claim in the amount of \$259,698 to Centerstone of Indiana. The County is having ongoing discussions with Centerstone as to the nature of services to be rendered to the County.

D. Termination Benefits

The County provides termination health insurance 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, 6 retirees meet these eligibility requirements. The County and retirees provide 74% and 26%, respectively, of these termination benefits. Disbursements for those termination benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2009, disbursements of \$14,892 were recognized for termination benefits.

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$396,568.

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

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$190,248.

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.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$10,663.

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)
07-01-07	\$ 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%)
07-01-09	5,466,498	5,996,635	(530,137)	91%	6,327,078	(8%)

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)
01-01-05	\$ 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%)
01-01-10	2,334,004	3,309,372	(975,368)	71%	727,937	(134%)

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, 2009

	Local Road and Street	Accident Report	Health	Alcohol and Drug Services	Probation	Emergency Medical Services/Ambulance
Receipts:						
Taxes	\$ -	\$ -	\$ 277,123	\$ -	\$ -	\$ 203,903
Intergovernmental	351,100	-	3,618	-	-	6,474
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	5,387	185,767	12,483	-	1,835,207
Interfund loans	-	-	-	-	-	-
Other	3,476	-	333	69	-	600
Total receipts	354,576	5,387	466,841	12,552	-	2,046,184
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	5,433	-	194,976	5,808	1,920,752
Highways and streets	420,612	-	-	-	-	-
Health and welfare	-	-	419,912	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	145	-	19,789
Health and welfare	-	-	1,500	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	420,612	5,433	421,412	195,121	5,808	1,940,541
Excess (deficiency) of receipts over disbursements	(66,036)	(46)	45,429	(182,569)	(5,808)	105,643
Other financing sources (uses):						
Transfers in	-	-	628	155,455	-	-
Transfers out	-	-	(2,288)	-	-	-
Other receipts	-	-	904	-	15,132	49
Total other financing sources (uses)	-	-	(756)	155,455	15,132	49
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(66,036)	(46)	44,673	(27,114)	9,324	105,692
Cash and investment fund balance - beginning	238,767	5,818	58,895	42,078	12,198	787,701
Cash and investment fund balance - ending	<u>\$ 172,731</u>	<u>\$ 5,772</u>	<u>\$ 103,568</u>	<u>\$ 14,964</u>	<u>\$ 21,522</u>	<u>\$ 893,393</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	172,731	5,772	103,568	14,964	21,522	893,393
Total cash and investment assets - ending	<u>\$ 172,731</u>	<u>\$ 5,772</u>	<u>\$ 103,568</u>	<u>\$ 14,964</u>	<u>\$ 21,522</u>	<u>\$ 893,393</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	5,772	-	14,964	21,522	893,393
Highways and streets	172,731	-	-	-	-	-
Health and welfare	-	-	103,568	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 172,731</u>	<u>\$ 5,772</u>	<u>\$ 103,568</u>	<u>\$ 14,964</u>	<u>\$ 21,522</u>	<u>\$ 893,393</u>

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, 2009
 (Continued)

	Crime Control	Law Enforcement Continuing Education	Clerk's Records Perpetuation	Electronic Map Generation	Deferral Program	Drug Free Community
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	138	30,221	-	5,060	-
Interfund loans	-	-	-	-	-	-
Other	9,038	-	-	63	-	-
Total receipts	9,038	138	30,221	63	5,060	-
Disbursements:						
General government	-	-	28,611	-	-	-
Public safety	7,681	-	-	-	84,892	47,795
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	10,105	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	7,681	-	28,611	-	94,997	47,795
Excess (deficiency) of receipts over disbursements	1,357	138	1,610	63	(89,937)	(47,795)
Other financing sources (uses):						
Transfers in	-	309	-	-	41,250	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	2,225	-	46,081
Total other financing sources (uses)	-	309	-	2,225	41,250	46,081
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,357	447	1,610	2,288	(48,687)	(1,714)
Cash and investment fund balance - beginning	689	236	62,797	5,620	24,961	50,493
Cash and investment fund balance - ending	\$ 2,046	\$ 683	\$ 64,407	\$ 7,908	\$ (23,726)	\$ 48,779
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ (23,726)	\$ -
Restricted assets:						
Cash and investments	2,046	683	64,407	7,908	-	48,779
Total cash and investment assets - ending	\$ 2,046	\$ 683	\$ 64,407	\$ 7,908	\$ (23,726)	\$ 48,779
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ 64,407	\$ 7,908	\$ -	\$ -
Public safety	2,046	683	-	-	-	48,779
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	(23,726)	-
Total cash and investment fund balance - ending	\$ 2,046	\$ 683	\$ 64,407	\$ 7,908	\$ (23,726)	\$ 48,779

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, 2009
 (Continued)

	Drainage Maintenance	Emergency Planning/Right To Know	Convention and Tourism	Property Reassessment	Prosecutor Title IV-D #1	Juvenile Probation Service
Receipts:						
Taxes	\$ 82,150	\$ -	\$ 280,395	\$ 192,598	\$ -	\$ -
Intergovernmental	34,836	-	-	2,734	46,718	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	1,896	-	-	3,526
Interfund loans	-	-	-	-	-	-
Other	-	32,300	14,893	983	-	-
Total receipts	116,986	32,300	297,184	196,315	46,718	3,526
Disbursements:						
General government	119,565	-	-	157,600	-	-
Public safety	-	8,385	-	-	-	550
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	11,268	-
Culture and recreation	-	-	298,391	-	-	-
Interfund loans	-	-	-	8,000	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	219	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	27,000	-	-	-
Total disbursements	119,565	8,604	325,391	165,600	11,268	550
Excess (deficiency) of receipts over disbursements	(2,579)	23,696	(28,207)	30,715	35,450	2,976
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,579)	23,696	(28,207)	30,715	35,450	2,976
Cash and investment fund balance - beginning	135,316	18,020	576,653	192,583	52,479	10,083
Cash and investment fund balance - ending	<u>\$ 132,737</u>	<u>\$ 41,716</u>	<u>\$ 548,446</u>	<u>\$ 223,298</u>	<u>\$ 87,929</u>	<u>\$ 13,059</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	132,737	41,716	548,446	223,298	87,929	13,059
Total cash and investment assets - ending	<u>\$ 132,737</u>	<u>\$ 41,716</u>	<u>\$ 548,446</u>	<u>\$ 223,298</u>	<u>\$ 87,929</u>	<u>\$ 13,059</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 132,737	\$ -	\$ -	\$ 223,298	\$ -	\$ -
Public safety	-	41,716	-	-	-	13,059
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	87,929	-
Culture and recreation	-	-	548,446	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 132,737</u>	<u>\$ 41,716</u>	<u>\$ 548,446</u>	<u>\$ 223,298</u>	<u>\$ 87,929</u>	<u>\$ 13,059</u>

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, 2009
 (Continued)

	Adult Probation Services	Probation Users Fees	Recorder's Records Perpetuation	Family And Children	Health Maintenance	Community Corrections Adult
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 279,811	\$ -	\$ -
Intergovernmental	-	-	-	-	20,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	29,521	158,775	71,789	2,483	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	86	80,102	-	-
Total receipts	29,521	158,775	71,875	362,396	20,000	-
Disbursements:						
General government	-	-	90,069	-	-	-
Public safety	46,594	181,267	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	152,422	22,305	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	637	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	46,594	181,904	90,069	152,422	22,305	-
Excess (deficiency) of receipts over disbursements	(17,073)	(23,129)	(18,194)	209,974	(2,305)	-
Other financing sources (uses):						
Transfers in	-	-	-	-	2,288	-
Transfers out	-	-	-	(871,579)	(628)	-
Other receipts	-	-	-	-	-	2,392
Total other financing sources (uses)	-	-	-	(871,579)	1,660	2,392
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,073)	(23,129)	(18,194)	(661,605)	(645)	2,392
Cash and investment fund balance - beginning	30,180	74,738	59,853	661,605	628	(2,392)
Cash and investment fund balance - ending	<u>\$ 13,107</u>	<u>\$ 51,609</u>	<u>\$ 41,659</u>	<u>\$ -</u>	<u>\$ (17)</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ (17)	\$ -
Restricted assets:						
Cash and investments	13,107	51,609	41,659	-	-	-
Total cash and investment assets - ending	<u>\$ 13,107</u>	<u>\$ 51,609</u>	<u>\$ 41,659</u>	<u>\$ -</u>	<u>\$ (17)</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ 41,659	\$ -	\$ -	\$ -
Public safety	13,107	51,609	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	(17)	-
Total cash and investment fund balance - ending	<u>\$ 13,107</u>	<u>\$ 51,609</u>	<u>\$ 41,659</u>	<u>\$ -</u>	<u>\$ (17)</u>	<u>\$ -</u>

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, 2009
 (Continued)

	Pretrial Diversion	Guardian Ad Litem/Court	Plat Book	Misdemeanant	Supplemental Public Defender Services	Clerk Title IV-D #1
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	28,427	-	-	-	14,101
Charges for services	-	-	-	-	-	-
Fines and forfeits	3,391	-	6,858	45,550	36,177	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	3,391	28,427	6,858	45,550	36,177	14,101
Disbursements:						
General government	-	22,249	2,603	-	-	-
Public safety	-	-	-	40,500	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	12,053
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	5,000	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	22,249	2,603	45,500	-	12,053
Excess (deficiency) of receipts over disbursements	3,391	6,178	4,255	50	36,177	2,048
Other financing sources (uses):						
Transfers in	42,711	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	42,711	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	46,102	6,178	4,255	50	36,177	2,048
Cash and investment fund balance - beginning	93,335	228	20,732	50,147	83,424	12,431
Cash and investment fund balance - ending	<u>\$ 139,437</u>	<u>\$ 6,406</u>	<u>\$ 24,987</u>	<u>\$ 50,197</u>	<u>\$ 119,601</u>	<u>\$ 14,479</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	139,437	6,406	24,987	50,197	119,601	14,479
Total cash and investment assets - ending	\$ 139,437	\$ 6,406	\$ 24,987	\$ 50,197	\$ 119,601	\$ 14,479
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ 6,406	\$ 24,987	\$ -	\$ -	\$ -
Public safety	139,437	-	-	50,197	119,601	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	14,479
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 139,437	\$ 6,406	\$ 24,987	\$ 50,197	\$ 119,601	\$ 14,479

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, 2009
 (Continued)

	Surveyor's Comer Perpetuation	Jury Pay	Bullet Proof Vest Grant	Drainage Maintenance	Sales Disclosure	Law Enforcement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	1,396	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	8,145	16,957	-	-	-	5,513
Interfund loans	-	-	-	-	8,000	-
Other	-	-	-	-	-	-
Total receipts	8,145	16,957	1,396	-	8,000	5,513
Disbursements:						
General government	31,578	16,701	1,198	43,868	65	-
Public safety	-	-	-	-	-	11,421
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	1,575	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	33,153	16,701	1,198	43,868	65	11,421
Excess (deficiency) of receipts over disbursements	(25,008)	256	198	(43,868)	7,935	(5,908)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	25,919
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	4,280	-
Total other financing sources (uses)	-	-	-	-	4,280	25,919
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(25,008)	256	198	(43,868)	12,215	20,011
Cash and investment fund balance - beginning	37,042	28,346	-	56,514	8,697	71,930
Cash and investment fund balance - ending	<u>\$ 12,034</u>	<u>\$ 28,602</u>	<u>\$ 198</u>	<u>\$ 12,646</u>	<u>\$ 20,912</u>	<u>\$ 91,941</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	12,034	28,602	198	12,646	20,912	91,941
Total cash and investment assets - ending	<u>\$ 12,034</u>	<u>\$ 28,602</u>	<u>\$ 198</u>	<u>\$ 12,646</u>	<u>\$ 20,912</u>	<u>\$ 91,941</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 12,034	\$ 28,602	\$ 198	\$ 12,646	\$ 20,912	\$ -
Public safety	-	-	-	-	-	91,941
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 12,034</u>	<u>\$ 28,602</u>	<u>\$ 198</u>	<u>\$ 12,646</u>	<u>\$ 20,912</u>	<u>\$ 91,941</u>

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, 2009
 (Continued)

	Project Income	Disaster Relief	Community Corrections	Tobacco Settlement	Child Advocacy	Identification Security Protection
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	179,576	-	-	542	100	20,546
Interfund loans	-	-	-	-	-	-
Other	-	-	-	39,100	-	-
Total receipts	179,576	-	-	39,642	100	20,546
Disbursements:						
General government	-	-	-	-	-	-
Public safety	148,602	2,690	-	-	-	12,403
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	38,889	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	548	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	2,300	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	149,150	2,690	-	41,189	-	12,403
Excess (deficiency) of receipts over disbursements	30,426	(2,690)	-	(1,547)	100	8,143
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	30,426	(2,690)	-	(1,547)	100	8,143
Cash and investment fund balance - beginning	12,615	2,690	(3,093)	69,372	100	25,497
Cash and investment fund balance - ending	<u>\$ 43,041</u>	<u>\$ -</u>	<u>\$ (3,093)</u>	<u>\$ 67,825</u>	<u>\$ 200</u>	<u>\$ 33,640</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ (3,093)	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	43,041	-	-	67,825	200	33,640
Total cash and investment assets - ending	<u>\$ 43,041</u>	<u>\$ -</u>	<u>\$ (3,093)</u>	<u>\$ 67,825</u>	<u>\$ 200</u>	<u>\$ 33,640</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	43,041	-	-	-	200	33,640
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	67,825	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	(3,093)	-	-	-
Total cash and investment fund balance - ending	<u>\$ 43,041</u>	<u>\$ -</u>	<u>\$ (3,093)</u>	<u>\$ 67,825</u>	<u>\$ 200</u>	<u>\$ 33,640</u>

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, 2009
 (Continued)

	Child Restraint Violations	Wireless 911 Revenue	Handgun License Application	Covered Bridge Maintenance	IV-D Impact	County Assessor's Copy Fund
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	62,560	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	3,225	-	25,745	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	142	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>142</u>	<u>-</u>	<u>-</u>
Total receipts	<u>3,225</u>	<u>62,560</u>	<u>25,745</u>	<u>142</u>	<u>-</u>	<u>-</u>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	3,400	-	16,458	-	-	-
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	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>3,400</u>	<u>-</u>	<u>16,458</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(175)</u>	<u>62,560</u>	<u>9,287</u>	<u>142</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):						
Transfers in	-	87,424	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>87,424</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(175)</u>	<u>149,984</u>	<u>9,287</u>	<u>142</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - beginning	<u>525</u>	<u>-</u>	<u>11,654</u>	<u>11,483</u>	<u>23,989</u>	<u>3,653</u>
Cash and investment fund balance - ending	<u>\$ 350</u>	<u>\$ 149,984</u>	<u>\$ 20,941</u>	<u>\$ 11,625</u>	<u>\$ 23,989</u>	<u>\$ 3,653</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>350</u>	<u>149,984</u>	<u>20,941</u>	<u>11,625</u>	<u>23,989</u>	<u>3,653</u>
Total cash and investment assets - ending	<u>\$ 350</u>	<u>\$ 149,984</u>	<u>\$ 20,941</u>	<u>\$ 11,625</u>	<u>\$ 23,989</u>	<u>\$ 3,653</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 11,625	\$ 23,989	\$ 3,653
Public safety	350	149,984	20,941	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - ending	<u>\$ 350</u>	<u>\$ 149,984</u>	<u>\$ 20,941</u>	<u>\$ 11,625</u>	<u>\$ 23,989</u>	<u>\$ 3,653</u>

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, 2009
 (Continued)

	Bell Ford Covered Bridge	Courthouse Annex Renovation	Alternative Dispute Resolution	Legal Fees PPJ	Prosecutor's Collections	Prosecutors Victim Assistance
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	54,040
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	5,440	-	-	-
Interfund loans	-	-	-	-	-	-
Other	50	-	-	-	52	-
Total receipts	50	-	5,440	-	52	54,040
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	9,000	-	267	39,052
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	-	-	-	-	-	-
Total disbursements	-	-	9,000	-	267	39,052
Excess (deficiency) of receipts over disbursements	50	-	(3,560)	-	(215)	14,988
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	50	-	(3,560)	-	(215)	14,988
Cash and investment fund balance - beginning	4,044	362	22,003	5	215	(1,868)
Cash and investment fund balance - ending	4,094	362	18,443	5	-	13,120
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	4,094	362	18,443	5	-	13,120
Total cash and investment assets - ending	4,094	362	18,443	5	-	13,120
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 4,094	\$ 362	\$ -	\$ 5	\$ -	\$ 13,120
Public safety	-	-	18,443	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	4,094	362	18,443	5	-	13,120

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, 2009
 (Continued)

	Juvenile Home Kids To Camp	Shieldstown Covered Bridge	Medora Covered Bridge	Bio-Terrorism Preparedness	Bell Ford Covered Bridge #2	Community Corrections Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	13,535	15,449	17,882	-	68,158
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	195	42	-	65	-
Total receipts	-	13,730	15,491	17,882	65	68,158
Disbursements:						
General government	-	17,685	14,320	-	-	-
Public safety	850	-	-	10,871	-	80,048
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	6,386	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	850	17,685	14,320	17,257	-	80,048
Excess (deficiency) of receipts over disbursements	(850)	(3,955)	1,171	625	65	(11,890)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(850)	(3,955)	1,171	625	65	(11,890)
Cash and investment fund balance - beginning	3,763	18,807	8,042	10,909	5,242	12,282
Cash and investment fund balance - ending	<u>\$ 2,913</u>	<u>\$ 14,852</u>	<u>\$ 9,213</u>	<u>\$ 11,534</u>	<u>\$ 5,307</u>	<u>\$ 392</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	2,913	14,852	9,213	11,534	5,307	392
Total cash and investment assets - ending	\$ 2,913	\$ 14,852	\$ 9,213	\$ 11,534	\$ 5,307	\$ 392
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 2,913	\$ 14,852	\$ 9,213	\$ -	\$ 5,307	\$ -
Public safety	-	-	-	11,534	-	392
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 2,913	\$ 14,852	\$ 9,213	\$ 11,534	\$ 5,307	\$ 392

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, 2009
 (Continued)

	Juvenile Home Tutoring	Juvenile Home Counseling	Capital Projects Fund	Community Correction Juvenile	Community Corrections Drug Free Monies	Community Corrections Adult
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	9,404	-	-	-
Total receipts	-	-	9,404	-	-	-
Disbursements:						
General government	-	-	8,042	-	-	-
Public safety	-	1,960	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	241,229	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	1,960	249,271	-	-	-
Excess (deficiency) of receipts over disbursements	-	(1,960)	(239,867)	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,960)	(239,867)	-	-	-
Cash and investment fund balance - beginning	2,416	8,256	774,270	(15,544)	435	(152)
Cash and investment fund balance - ending	<u>\$ 2,416</u>	<u>\$ 6,296</u>	<u>\$ 534,403</u>	<u>\$ (15,544)</u>	<u>\$ 435</u>	<u>\$ (152)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ (15,544)	\$ -	\$ (152)
Restricted assets:						
Cash and investments	2,416	6,296	534,403	-	435	-
Total cash and investment assets - ending	<u>\$ 2,416</u>	<u>\$ 6,296</u>	<u>\$ 534,403</u>	<u>\$ (15,544)</u>	<u>\$ 435</u>	<u>\$ (152)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 2,416	\$ -	\$ 534,403	\$ -	\$ 435	\$ -
Public safety	-	6,296	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	(15,544)	-	(152)
Total cash and investment fund balance - ending	<u>\$ 2,416</u>	<u>\$ 6,296</u>	<u>\$ 534,403</u>	<u>\$ (15,544)</u>	<u>\$ 435</u>	<u>\$ (152)</u>

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, 2009
 (Continued)

	Emergency Management Special Appropriation	Juvenile Detention Center Grant	Lease Rental Payment	Ordinance Enforcement Fund	Help America Vote Act	Vallonia Storm Drain Grant
Receipts:						
Taxes	\$ -	\$ -	\$ 324,559	\$ -	\$ -	\$ -
Intergovernmental	506,602	-	3,957	-	-	18,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	10,026	-	-
Total receipts	506,602	-	328,516	10,026	-	18,000
Disbursements:						
General government	-	-	-	13,288	-	18,000
Public safety	490,241	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	165,000	-	-	-
Interest	-	-	76,669	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	490,241	-	241,669	13,288	-	18,000
Excess (deficiency) of receipts over disbursements	16,361	-	86,847	(3,262)	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	16,361	-	86,847	(3,262)	-	-
Cash and investment fund balance - beginning	(3,916)	196	(4,941)	3,262	4,638	-
Cash and investment fund balance - ending	\$ 12,445	\$ 196	\$ 81,906	\$ -	\$ 4,638	\$ -
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	12,445	196	81,906	-	4,638	-
Total cash and investment assets - ending	\$ 12,445	\$ 196	\$ 81,906	\$ -	\$ 4,638	\$ -
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 12,445	\$ 196	\$ 81,906	\$ -	\$ 4,638	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 12,445	\$ 196	\$ 81,906	\$ -	\$ 4,638	\$ -

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, 2009
 (Continued)

	Sheriff's Commissary	Agency On Aging	Capital Improvement Bond	Users Fee	Seat Belt Violations	Chins Child In Need Of Service
Receipts:						
Taxes	\$ -	\$ -	\$ 609,690	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	264,000
Fines and forfeits	-	-	-	263,383	69,125	-
Interfund loans	-	-	-	-	-	-
Other	121,966	-	-	-	-	-
Total receipts	121,966	-	609,690	263,383	69,125	264,000
Disbursements:						
General government	-	-	-	-	-	-
Public safety	127,607	-	-	-	-	4,750
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	524,903	-	-	-
Interest	-	-	40,330	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	127,607	-	565,233	-	-	4,750
Excess (deficiency) of receipts over disbursements	(5,641)	-	44,457	263,383	69,125	259,250
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(265,644)	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(265,644)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,641)	-	44,457	(2,261)	69,125	259,250
Cash and investment fund balance - beginning	54,113	13,102	122,376	59,109	122,675	114,650
Cash and investment fund balance - ending	<u>48,472</u>	<u>13,102</u>	<u>166,833</u>	<u>56,848</u>	<u>191,800</u>	<u>373,900</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	48,472	13,102	166,833	56,848	191,800	373,900
Total cash and investment assets - ending	<u>\$ 48,472</u>	<u>\$ 13,102</u>	<u>\$ 166,833</u>	<u>\$ 56,848</u>	<u>\$ 191,800</u>	<u>\$ 373,900</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 13,102	\$ 166,833	\$ 56,848	\$ -	\$ -
Public safety	48,472	-	-	-	191,800	373,900
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 48,472</u>	<u>\$ 13,102</u>	<u>\$ 166,833</u>	<u>\$ 56,848</u>	<u>\$ 191,800</u>	<u>\$ 373,900</u>

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, 2009
 (Continued)

	Juvenile Home Supplement	Juvenile Detention Center Auxiliary	Interstate Compact County Share	Special Death Benefit	Community Corrections Grant
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	91,055
Charges for services	-	-	188	-	-
Fines and forfeits	-	-	-	4,660	-
Interfund loans	-	-	-	-	-
Other	20,363	4,787	-	-	-
Total receipts	20,363	4,787	188	4,660	91,055
Disbursements:					
General government	-	-	-	-	-
Public safety	20,201	5,339	-	4,755	75,824
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	-	-	-	-	-
Total disbursements	20,201	5,339	-	4,755	75,824
Excess (deficiency) of receipts over disbursements	162	(552)	188	(95)	15,231
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Other receipts	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	162	(552)	188	(95)	15,231
Cash and investment fund balance - beginning	6,028	1,128	1,200	460	-
Cash and investment fund balance - ending	<u>\$ 6,190</u>	<u>\$ 576</u>	<u>\$ 1,388</u>	<u>\$ 365</u>	<u>\$ 15,231</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	6,190	576	1,388	365	15,231
Total cash and investment assets - ending	<u>\$ 6,190</u>	<u>\$ 576</u>	<u>\$ 1,388</u>	<u>\$ 365</u>	<u>\$ 15,231</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	6,190	576	1,388	365	15,231
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 6,190</u>	<u>\$ 576</u>	<u>\$ 1,388</u>	<u>\$ 365</u>	<u>\$ 15,231</u>

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, 2009
 (Continued)

	Cumulative Building	Cumulative Jail	Cumulative Courthouse	Capital Projects Other	Totals
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,250,229
Intergovernmental	-	-	-	32,886	1,393,528
Charges for services	-	-	-	-	264,188
Fines and forfeits	-	-	-	-	3,037,186
Interfund loans	-	-	-	-	8,000
Other	-	-	-	30,295	378,430
Total receipts	-	-	-	63,181	7,331,561
Disbursements:					
General government	-	-	-	9,076	594,518
Public safety	-	-	-	-	3,610,372
Highways and streets	-	-	-	-	420,612
Health and welfare	-	-	-	-	656,849
Culture and recreation	-	-	-	-	298,391
Interfund loans	-	-	-	-	8,000
Debt service:					
Principal	-	-	-	-	700,008
Interest	-	-	-	-	116,999
Capital outlay:					
General government	-	-	-	178,039	427,777
Public safety	-	-	-	-	25,790
Health and welfare	-	-	-	-	3,800
Culture and recreation	-	-	-	-	27,000
Total disbursements	-	-	-	187,115	6,890,116
Excess (deficiency) of receipts over disbursements	-	-	-	(123,934)	441,445
Other financing sources (uses):					
Transfers in	-	-	-	-	355,984
Transfers out	-	-	-	-	(1,140,139)
Other receipts	-	-	-	-	71,063
Total other financing sources (uses)	-	-	-	-	(713,092)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(123,934)	(271,647)
Cash and investment fund balance - beginning	567	4,205	48	847,367	5,921,064
Cash and investment fund balance - ending	<u>\$ 567</u>	<u>\$ 4,205</u>	<u>\$ 48</u>	<u>\$ 723,433</u>	<u>\$ 5,649,417</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ (42,532)
Restricted assets:					
Cash and investments	567	4,205	48	723,433	5,691,949
Total cash and investment assets - ending	<u>\$ 567</u>	<u>\$ 4,205</u>	<u>\$ 48</u>	<u>\$ 723,433</u>	<u>\$ 5,649,417</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 1,538,149
Public safety	-	-	-	-	2,430,569
Highways and streets	-	-	-	-	172,731
Health and welfare	-	-	-	-	273,801
Culture and recreation	-	-	-	-	548,446
Capital outlay	567	4,205	48	723,433	728,253
Unrestricted	-	-	-	-	(42,532)
Total cash and investment fund balance - ending	<u>\$ 567</u>	<u>\$ 4,205</u>	<u>\$ 48</u>	<u>\$ 723,433</u>	<u>\$ 5,649,417</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PENSION TRUST FUNDS
 For The Year Ended December 31, 2009

	Police Pension	Sheriff Pension Retirement	Sheriff Pension Benefit	Totals
Additions:				
Contributions:				
Employer	\$ 105,812	\$ 196,285	\$ 5,034	\$ 307,131
Other	-	13	174	187
Total contributions	<u>105,812</u>	<u>196,298</u>	<u>5,208</u>	<u>307,318</u>
Investment receipts:				
Interest and dividends	-	40,605	2,815	43,420
Total additions	<u>105,812</u>	<u>236,903</u>	<u>8,023</u>	<u>350,738</u>
Deductions:				
Benefits	-	140,857	2,400	143,257
Net decrease in investments	-	116,265	23,962	140,227
Administrative and general	137,911	29,177	1,755	168,843
Total deductions	<u>137,911</u>	<u>286,299</u>	<u>28,117</u>	<u>452,327</u>
Deficiency of total additions over total deductions	(32,099)	(49,396)	(20,094)	(101,589)
Cash and investment fund balance - beginning	<u>147,586</u>	<u>2,141,431</u>	<u>145,934</u>	<u>2,434,951</u>
Cash and investment fund balance - ending	<u>\$ 115,487</u>	<u>\$ 2,092,035</u>	<u>\$ 125,840</u>	<u>\$ 2,333,362</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	City and Town Court Costs	Congressional School Interest	Weed Lien Fund	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	Tax Distributions
Additions:							
Agency fund additions	\$ 25,076	\$ 91	\$ 4,037	\$ -	\$ 60,021	\$ 50,873	\$ 32,314,984
Deductions:							
Agency fund deductions	18,101	7,841	-	244,326	60,021	135,780	32,314,984
Excess (deficiency) of total additions over total deductions	6,975	(7,750)	4,037	(244,326)	-	(84,907)	-
Cash and investment fund balance - beginning	28,427	7,750	-	281,831	406	194,555	(55,910)
Cash and investment fund balance - ending	<u>\$ 35,402</u>	<u>\$ -</u>	<u>\$ 4,037</u>	<u>\$ 37,505</u>	<u>\$ 406</u>	<u>\$ 109,648</u>	<u>\$ (55,910)</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Sewage Collections	Overweight Vehicle Fines	Township Assistance	Inheritance Tax	Payroll	Cemetery Trust	State Distribution Clearing
Additions:							
Agency fund additions	\$ 311,855	\$ 33,311	\$ 19,539	\$ 761,788	\$ 2,368,664	\$ 5,197	\$ 18
Deductions:							
Agency fund deductions	315,892	33,758	19,539	1,092,568	2,372,694	5,197	262
Excess (deficiency) of total additions over total deductions	(4,037)	(447)	-	(330,780)	(4,030)	-	(244)
Cash and investment fund balance - beginning	-	4,499	-	598,444	252,222	-	-
Cash and investment fund balance - ending	<u>\$ (4,037)</u>	<u>\$ 4,052</u>	<u>\$ -</u>	<u>\$ 267,664</u>	<u>\$ 248,192</u>	<u>\$ -</u>	<u>\$ (244)</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Park and Recreation	Education Plate Fees	Mortgage Fees - State Share	Interstate Compact	Welfare Trust	Homestead Credit Rebate	City of Seymour Ordinance
Additions:							
Agency fund additions	\$ 645,129	\$ 1,031	\$ 5,455	\$ 188	\$ -	\$ -	\$ 320
Deductions:							
Agency fund deductions	645,129	1,181	5,155	150	2,600	6,063	-
Excess (deficiency) of total additions over total deductions	-	(150)	300	38	(2,600)	(6,063)	320
Cash and investment fund balance - beginning	-	-	468	-	2,600	15,938	3,453
Cash and investment fund balance - ending	\$ -	\$ (150)	\$ 768	\$ 38	\$ -	\$ 9,875	\$ 3,773

JACKSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	School Pension Debt	Fines And Forfeitures	Certified It	HEA 1001-2008 State Homestead Credit	PTRC and HSC	Recorder Supplemental
Additions:						
Agency fund additions	\$ 438,701	\$ 32,230	\$ -	\$ 533,046	\$ -	\$ 237,071
Deductions:						
Agency fund deductions	441,434	25,794	122	541,457	6,838,556	237,071
Excess (deficiency) of total additions over total deductions	(2,733)	6,436	(122)	(8,411)	(6,838,556)	-
Cash and investment fund balance - beginning	2,733	1,450	1,396	11,678	6,838,556	50
Cash and investment fund balance - ending	\$ -	\$ 7,886	\$ 1,274	\$ 3,267	\$ -	\$ 50

JACKSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Juvenile Detention Center Supplemental	H1N1 Vaccine	Homestead Credit	Infraction Deferral	County Prosecutor	County Treasurer
Additions:						
Agency fund additions	\$ 912	\$ 20,874	\$ 1,904,580	\$ 78,720	\$ 2,519	\$ 46,951,467
Deductions:						
Agency fund deductions	909	53,475	9,764	76,973	2,519	35,995,247
Excess (deficiency) of total additions over total deductions	3	(32,601)	1,894,816	1,747	-	10,956,220
Cash and investment fund balance - beginning	50	-	74,744	10,147	357	4,805,986
Cash and investment fund balance - ending	<u>\$ 53</u>	<u>\$ (32,601)</u>	<u>\$ 1,969,560</u>	<u>\$ 11,894</u>	<u>\$ 357</u>	<u>\$ 15,762,206</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Clerk	Sheriff's Department	Sheriff's Inmate Trust	County Health	County Probation	Community Correction
Additions:						
Agency fund additions	\$ 6,983,750	\$ 1,160,559	\$ 286,027	\$ 189,981	\$ 206,374	\$ 168,217
Deductions:						
Agency fund deductions	6,751,151	1,160,559	287,765	190,183	206,374	179,576
Excess (deficiency) of total additions over total deductions	232,599	-	(1,738)	(202)	-	(11,359)
Cash and investment fund balance - beginning	925,556	-	5,836	467	-	11,359
Cash and investment fund balance - ending	\$ 1,158,155	\$ -	\$ 4,098	\$ 265	\$ -	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County EMS	Surplus Dog Tax	Coroners Education	Children's Psychiatric Residential Treatment Services	State Sales Disclosure Fee	Totals
Additions:						
Agency fund additions	\$ 1,835,207	\$ -	\$ 3,875	\$ 50,931	\$ 4,280	\$ 97,696,898
Deductions:						
Agency fund deductions	1,835,207	-	4,139	84,883	4,135	92,208,534
Excess (deficiency) of total additions over total deductions	-	-	(264)	(33,952)	145	5,488,364
Cash and investment fund balance - beginning	-	422	443	33,952	445	14,060,310
Cash and investment fund balance - ending	\$ -	\$ 422	\$ 179	\$ -	\$ 590	\$ 19,548,674

JACKSON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

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	\$ 6,530,000	\$ 734,000
Courthouse and annex renovation	2,735,000	315,088
Bonds payable:		
General obligation bonds:		
Facilities Improvements and equipment purchases	<u>830,000</u>	<u>571,114</u>
Total governmental activities debt	<u>\$ 10,095,000</u>	<u>\$ 1,620,202</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

(This page intentionally left blank.)

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 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, 2009. 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 noncompliance 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, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2009-1.

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.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, the Board of County Commissioner, the 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

August 31, 2010

JACKSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

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		\$ 13,118
National School Lunch Program	10.555		19,598
Special Milk Program for Children	10.556		<u>1,235</u>
Total for federal grantor agency			<u>33,951</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security			
Public Safety Interoperable Communications Grant Program	11.555		
2007 Equipment Grant		C44P-9-276A	<u>220,944</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs			
Community Development Block Grants/State's Program			
2009 Storm Drainage Planning Grant	14.228	PL-04-068	<u>18,000</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
Crime Victim Assistance	16.575		
Fiscal Year 2008		08VA057	8,709
Fiscal Year 2009		09VA057	<u>45,331</u>
Total for program			<u>54,040</u>
Bulletproof Vest Partnership Program	16.607		
Fiscal Year 2009			<u>1,396</u>
Total for federal grantor agency			<u>55,436</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		
Bridge Inspection		06-7351-2007	2,929
Covered Bridge Maintenance		STP-9936	<u>28,984</u>
Total for federal grantor agency			<u>31,913</u>

The accompanying notes are 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, 2009
(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 HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness H1N1 Preparedness Grant	93.069	H1N1-135-66	<u>20,874</u>
Center for Disease Control and Prevention - Investigations and Technical Assistance BioTerrorism Preparedness Grant	93.283	BPR 135-2	<u>17,882</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement Prosecutor Incentives Clerk Incentives Court Incentives Indirect Costs Incentive	93.563		78,509 16,889 17,540 26,080 <u>49,418</u>
Total for program			<u>188,436</u>
Pass-Through Indiana Department of Child Services ARRA - Child Support Enforcement	93.563		<u>8,685</u>
Total for federal grantor agency			<u>235,877</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters) June 2008 Flood 2009 Snow Removal	97.036	FEMA-IN-DR1766 PA-05-IN-1828-PW-00088	55,424 <u>125,519</u>
Total for program			<u>180,943</u>
State Homeland Security Program (SHSP) 2008 State Homeland Security Program 2009 Exercise Homeland Security Grant Program 2009 State Homeland Security Program	97.073	C44P-7-359 C44P-8-21A C44P-9-486A	44,727 1,001 <u>3,685</u>
Total for program			<u>49,413</u>
Law Enforcement Terrorism Prevention Program (LETPP) Fiscal Year 2008 Fiscal Year 2009	97.074	C44P-9-526A C44P-9-753A	25,239 <u>8,661</u>
Total for program			<u>33,900</u>
Total for federal grantor agency			<u>264,256</u>
Total federal awards expended			<u>\$ 860,377</u>

The accompanying notes are 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 cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

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?	no

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? yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
11.555	Public Safety Interoperable Communications Grant Program

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.

JACKSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2009-1, EQUIPMENT AND REAL PROPERTY MANAGEMENT

Federal Agency: U.S. Department of Commerce
Pass-Through Agency: Indiana Department of Homeland Security
Federal Program: Public Safety Interoperable Communications Grant Program
CFDA Number: 11.555
Federal Award Number: C44P-9-276A

In gaining an understanding of the internal control system the County has in place for the major federal programs, we noted the County does not maintain sufficient detailed records of capital assets for County owned capital assets. Not all audit period capital asset transactions were recorded by the County. Not all audit period deletions and disposals of capital assets were recorded. Additionally, inventories of capital assets were not taken by all departments so that capital assets on hand can be reconciled to the capital asset ledger.

Uniform Administrative Requirements for Grant and Cooperative Agreements to State and Local Governments, otherwise known as the Common Rule, requires that grantees maintain equipment records, take a physical inventory at least every two years, design an appropriate control system to safeguard equipment, and adequately maintain all equipment.

Failure to maintain adequate capital asset records and to conduct inventories of capital assets may result in property and equipment being lost, stolen, or otherwise misappropriated without detection.

We recommend the County properly maintain capital asset records.

JACKSON COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

*Jackson County Auditor
111 South Main Street
Brownstown, In. 47220
Phone 812-358-6161
Fax 812-358-6172*

August 30, 2010

State Board of Accounts
302 West Washington Street, Room e418
Indianapolis, Indiana 46204-2765

Re: 2009 Annual Audit – Jackson County, Indiana

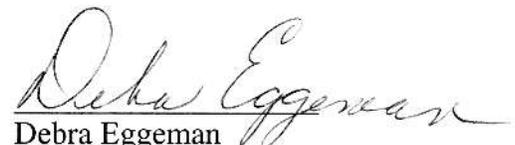
To Whom it May Concern:

Finding 2009-1

Federal Agency	U.S. Department of Commerce
Federal Program	Public Safety Interoperable Communications Grant Program
CFDA Number	11.555
Federal Award Number	C44P-9-276A

In the future, Jackson County, under the direction of the County Auditor, will implement new internal control procedures to ensure that all items purchased through federal grant programs are identified.

Respectfully Submitted



Debra Eggeman
Jackson County Auditor
Brownstown, Indiana

JACKSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 31, 2010, with Debra F. Eggeman, Auditor; Jerry Hounshel, Vice President of the Board of County Commissioners; and Andrew, Fountain, President of the County Council.