

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

JACKSON COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

12/07/2011

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials	2
Independent Accountant's Report.....	3
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-9
Notes to Financial Statement.....	10-14
Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-48
Schedule of Long-Term Debt	49
Other Report	50
Exit Conference.....	51

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 Amanda Lowery	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Mark Larhman Mike Carothers	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Monte Striegel Jerry Hounshel	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Andrew Fountain Charles S. Murphy	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF JACKSON COUNTY, INDIANA

We have examined the financial statement of Jackson County (County), for the period of January 1, 2010 to December 31, 2010. The County's management is responsible for the financial statement. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

Included in the financial statement 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

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

November 2, 2011

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FINANCIAL STATEMENT

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

JACKSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 2,673,963	\$ 11,448,872	\$ 9,979,945	\$ 4,142,890
Community Corrections Grant	15,231	72,401	87,633	(1)
Civil Township Bond	-	740,891	740,891	-
2008 & Prior Delinquent	-	15,842	15,842	-
City Bond #2	-	22,384	22,384	-
County Highway	1,254,205	2,092,879	3,048,581	298,503
Local Road And Street	172,731	359,576	500,207	32,100
Accident Report	5,772	3,594	4,254	5,112
Health	103,568	474,464	434,410	143,622
Alcohol And Drug Services	14,964	153,519	152,963	15,520
Probation	21,522	10,818	18,110	14,230
Emergency Medical Services/Ambulance	893,393	1,704,045	1,840,145	757,293
Crime Control	2,046	13,065	9,050	6,061
Law Enforcement Continuing Education	683	295	-	978
Clerk's Records Perpetuation	64,407	27,694	36,278	55,823
Electronic Map Generation	7,908	2,191	174	9,925
Deferral Program	(23,726)	47,281	21,611	1,944
Emergency Telephone System	1,247,111	409,345	665,611	990,845
Drug Free Community	48,779	36,805	48,779	36,805
Drainage Maintenance	132,737	217,268	93,292	256,713
Emergency Planning/Right To Know	41,716	4,667	7,943	38,440
Convention And Tourism	548,446	308,614	311,866	545,194
Property Reassessment	223,298	245,659	363,790	105,167
Prosecutor Title IV-D #1	87,929	89,673	85,055	92,547
Juvenile Probation Service	13,059	3,319	1,028	15,350
Adult Probation Services	13,107	26,692	22,033	17,766
Probation Users Fees	51,609	143,711	159,501	35,819
Recorder's Records Perpetuation	41,659	55,538	59,221	37,976
Health Maintenance	(17)	25,000	24,958	25
Pretrial Diversion	139,437	47,311	75,784	110,964
Guardian Ad Litem/Court	6,406	28,806	28,806	6,406
Plat Book	24,987	5,480	2,534	27,933
Misdemeanant	50,197	45,549	45,500	50,246
Supplemental Public Defender Service	119,601	31,504	-	151,105
Clerk Title IV-D #1	14,479	36,211	20,134	30,556
Surveyor's Corner Perpetuation	12,034	6,289	6,100	12,223
Jury Pay	28,602	15,133	16,452	27,283
Bullet Proof Vest Grant	198	-	-	198
Drainage Maintenance #4	12,646	-	-	12,646
Rainy Day	1,690,356	595,207	50,000	2,235,563
Sales Disclosure	20,912	3,860	25	24,747
Law Enforcement	91,941	32,664	16,604	108,001
Infraction Deferral	11,894	78,389	84,055	6,228
Project Income	43,041	232,412	187,621	87,832
Disaster Relief	-	68,286	68,286	-
Community Corrections	(3,093)	-	-	(3,093)
Tobacco Settlement	67,825	37,681	39,390	66,116
Child Advocacy	200	-	-	200
Surplus Dog Tax Special Revenue	422	-	-	422
Coroners Education	179	4,025	3,906	298
Identification Security Protection	33,640	16,104	16,143	33,601
Child Restraint Violations	350	1,800	2,050	100
CEDIT Homestead Credit	1,969,560	1,854,337	3,796,078	27,819
Wireless 911 Revenue	149,984	48,780	-	198,764
State Sales Disclosure Fee	590	3,860	3,975	475
Community Transition Program	-	12,390	-	12,390
Handgun License Application	20,941	15,900	24,912	11,929
Covered Bridge Maintenance	11,625	67	-	11,692
IV-D Impact	23,989	-	-	23,989
County Assessors Copy	3,653	-	-	3,653
Bell Ford Covered Bridge	4,094	24	-	4,118
Courthouse Annex Renovation	362	-	-	362
Alternative Dispute Resolution	18,443	5,870	10,650	13,663

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

JACKSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Legal Fees	5	-	-	5
Prosecutors Collections	-	4,598	1,867	2,731
Prosecutors Victim Assistance	13,120	30,762	46,435	(2,553)
Juvenile Home Kids To Camp	2,913	-	565	2,348
Shieldstown Covered Bridge	14,852	1,940	888	15,904
Medora Covered Bridge	9,213	102,480	124,464	(12,771)
Bio Terrorism Preparedness	11,534	7,941	14,032	5,443
Bell Ford Covered Bridge #2	5,307	31	-	5,338
Community Corrections Grant	392	89,988	78,166	12,214
Juvenile Home Tutoring	2,416	-	-	2,416
Juvenile Home Counseling	6,296	-	-	6,296
Capital Projects	534,403	4,815	80,084	459,134
Community Correction Juvenile	(15,544)	-	-	(15,544)
Community Corrections Drug Free Monies	435	-	-	435
Community Corrections Adult	(152)	390	-	238
Emergency Management Special Appropriation	12,445	65,408	68,142	9,711
Juvenile Detention Center Grant	196	-	-	196
Lease Rental Payment	81,906	380,348	315,088	147,166
Wildlife Refuge	-	66,858	66,858	-
Help America Vote Act	4,638	-	-	4,638
Vallonia Storm Drain Grant	-	12,000	12,000	-
Excess CAGIT CEDIT	-	1,299,125	1,299,125	-
Final HEA 1001-2007 2008 PTRC & HS Distribution	-	146,817	146,817	-
Levy Excess	-	25,009	-	25,009
Interpreter Grant	-	16,500	7,639	8,861
Prosecutor ARRA Reimbursement	-	34,115	-	34,115
Clerk ARRA Reimbursement	-	1,388	-	1,388
Cumulative Capital Development	1,451,437	408,798	530,891	1,329,344
Cumulative Bridge	3,177,855	611,860	210,215	3,579,500
Cumulative Building	567	-	-	567
Cumulative Fire-City	-	22,088	22,088	-
Cumulative Jail	4,205	-	-	4,205
Cumulative Courthouse	48	-	-	48
Capital Projects Library	33,010	90,955	123,965	-
Capital Projects School	-	9,848,867	9,848,867	-
City Cum Cap Development	-	477,641	477,641	-
Cumulative Fire Township	-	125,979	125,979	-
GOB Series 2010	-	1,541,864	486,409	1,055,455
Capital Improvement Other	723,433	(145,333)	458,469	119,631
Police Pension	115,487	126,507	100,000	141,994
Police Pension City/Town	-	49,548	49,548	-
City And Town Court Costs	35,402	22,824	9,255	48,971
Weed Lien	4,037	28,401	32,438	-
Surplus Tax Sale	37,505	224,636	151,096	111,045
Tax Sale Redemption	406	18,624	19,030	-
Surplus Tax	109,648	204,466	88,867	225,247
State Settlement	-	198,051	198,051	-
Sewage Collections	(4,037)	654,533	650,496	-
Overweight Vehicle Fines	4,052	17,344	20,680	716
Township Assistance Agency	-	123,133	123,133	-
Inheritance Tax	267,664	422,359	593,470	96,553
Payroll	33,488	-	-	33,488
Voluntary PERF	2,377	8,970	8,821	2,526
Health Insurance	645,655	535,906	649,485	532,076
Colonial Insurance Withholding	18	18,964	12,734	6,248
Great West Insurance	-	67,296	67,296	-
Special Death Benefit	365	4,670	5,035	-
Cemetery Trust	-	15,822	15,822	-
State Distribution Clearing	(244)	244	-	-
Park And Recreation Agency	-	1,377,787	1,377,787	-
Education Plate Fees Agency	(150)	1,106	881	75
Economic Development Income Tax	1,013,943	3,015,109	2,717,150	1,311,902
Financial Institution Tax	-	199,201	199,201	-
Mortgage Fees-State Share	768	3,367	4,135	-

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

JACKSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Interstate Compact	38	450	450	38
Certified Shares	-	8,161,991	8,161,991	-
Riverboat Tax Distribution	-	258,676	258,676	-
Users Fee Agency	56,848	253,641	276,634	33,855
Homestead Credit Rebate	9,875	-	-	9,875
United Fund	(97)	6,015	5,918	-
Credit Union	-	97,635	97,635	-
Great-West Insurance	-	1,996	1,996	-
SIHO Post-Tax	1,182	10,244	10,244	1,182
AFLAC Post-Tax	1,887	21,518	22,795	610
HSA Voluntary Amount Pre-Tax	-	3,404	3,404	-
City Of Seymour Ordinance	3,773	320	-	4,093
School Pension Debt	-	1,225,619	1,225,619	-
Fines And Forfeitures	7,886	12,091	18,289	1,688
Certified IT	1,274	-	-	1,274
CVET	-	302,815	302,815	-
Bus Replacement	-	885,282	885,282	-
Issac Levy	-	1,765	1,765	-
Carr Township Special Fire Territory	-	70,492	70,492	-
Agency On Aging	13,102	-	-	13,102
General School	-	111,763	111,763	-
Townships	-	557,227	557,227	-
Firefighting	-	226,609	226,609	-
Township Fire Building Debt	-	12,638	12,638	-
School Transportation	-	3,814,557	3,814,557	-
Corporation General City	2,829,543	10,528,462	13,358,005	-
Libraries	(2,996,043)	5,271,287	2,326,804	(51,560)
Library Debt	77,580	699,085	781,015	(4,350)
School Debt Services	-	10,315,298	10,315,298	-
Street City/Town	-	316,537	316,537	-
Corporation Debt Service	-	676,985	676,985	-
Capital Improvement Bond	166,833	430,000	855,715	(258,882)
Fire Fund City	-	48,060	48,060	-
Interstate Compact - County	1,388	450	-	1,838
Pershing Township Special Fire District	-	100,297	100,297	-
Seat Belt Violations	191,800	59,543	247,282	4,061
Welfare Excise Tax	-	3,226,956	3,226,956	-
CHINS - Children In Need of Service	373,900	154,500	38,450	489,950
HEA 1001-2008 State Homestead Credit	3,267	304,598	309,709	(1,844)
Federal Withholding	4	703,828	703,832	-
FICA And Medicare Withholding	21,401	575,669	597,608	(538)
SIHO Pre-Tax	202,140	306,533	303,182	205,491
Boston Mutual	4,205	32,667	33,060	3,812
AFLAC Pre-Tax	6,394	59,258	63,100	2,552
Ameritas Dental/Eye	8,221	119,585	122,645	5,161
Garnishment Withholding	(11,617)	41,695	43,150	(13,072)
Recorder Supplemental	50	258,917	258,917	50
Juvenile Home Supplement	6,190	12,954	12,268	6,876
Juvenile Detention Center Supplement	53	660	658	55
Juvenile Detention Center Auxiliary	576	4,476	4,593	459
H1N1 Vaccine Fund	(32,601)	71,995	38,893	501
State Withholding	8,910	280,129	258,703	30,336
CAGIT Withholding	(30,320)	147,558	103,454	13,784
Bond #2	-	1,930	1,930	-
Liberty Pre-Tax	-	1,727	1,410	317
Liberty Post-Tax	-	449	76	373
Pre-Paid Legal Services	-	1,228	1,132	96

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

JACKSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Colonial Insurance Pre-Tax	-	4,014	2,676	1,338
Sheriff Commissary	48,473	143,117	137,817	53,773
Sheriff Pension Retirement	2,092,035	461,684	178,391	2,375,328
Sheriff Pension Benefit	125,839	40,974	10,869	155,944
Sheriffs Department	-	1,252,540	1,252,540	-
Sheriffs Inmate Trust	4,096	326,779	324,047	6,828
County Prosecutor	358	2,292	2,650	-
County Clerk	1,158,155	7,896,002	8,153,797	900,360
County Health	265	202,724	160,260	42,729
County Probation	-	185,513	185,513	-
Community Correction	-	229,399	229,399	-
County EMS	-	1,649,500	1,649,500	-
County Treasurer	15,762,206	37,561,081	52,748,801	574,486
Totals	<u>\$ 40,685,978</u>	<u>\$ 145,341,824</u>	<u>\$ 161,148,448</u>	<u>\$ 24,879,354</u>

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government.)

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include, but are not limited to, the following sources:

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

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts which includes receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts includes, but is not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees; swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which includes receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services which includes outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which includes articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which includes, but is not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance; and rental charges.

Debt service principle and interest which includes fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay which includes all outflows for land, infrastructure, buildings, improvements, machinery and equipment having an appreciable and calculable period of usefulness.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is 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 this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent 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. That 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 and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

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

The supplementary information presented was prepared and approved by management of the County. It is presented as intended by the County.

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	General	Community Corrections Grant	Civil Township Bond	2008 & Prior Delinquent	City Bond #2	County Highway
Cash and investments - beginning	\$ 2,673,963	\$ 15,231	\$ -	\$ -	\$ -	\$ 1,254,205
Receipts:						
Taxes	4,764,026	-	740,891	15,842	22,384	-
Licenses and permits	-	-	-	-	-	50
Intergovernmental	1,334,938	72,401	-	-	-	2,072,256
Charges for services	1,137,445	-	-	-	-	15,769
Fines and forfeits	199,143	-	-	-	-	-
Other receipts	4,013,320	-	-	-	-	4,804
Total receipts	<u>11,448,872</u>	<u>72,401</u>	<u>740,891</u>	<u>15,842</u>	<u>22,384</u>	<u>2,092,879</u>
Disbursements:						
Personal services	7,383,616	77,766	-	-	-	983,212
Supplies	387,409	4,147	-	-	-	1,677,082
Other services and charges	2,208,676	2,245	-	-	-	267,542
Debt service - principal and interest	244	-	-	-	-	94,800
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,475	740,891	15,842	22,384	25,945
Total disbursements	<u>9,979,945</u>	<u>87,633</u>	<u>740,891</u>	<u>15,842</u>	<u>22,384</u>	<u>3,048,581</u>
Excess (deficiency) of receipts over disbursements	<u>1,468,927</u>	<u>(15,232)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(955,702)</u>
Cash and investments - ending	<u>\$ 4,142,890</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 298,503</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Local Road And Street	Accident Report	Health	Alcohol And Drug Services	Probation	Emergency Medical Services/Ambulance
Cash and investments - beginning	\$ 172,731	\$ 5,772	\$ 103,568	\$ 14,964	\$ 21,522	\$ 893,393
Receipts:						
Taxes	-	-	313,775	-	-	212,525
Licenses and permits	-	-	-	-	-	-
Intergovernmental	358,395	-	3,668	-	-	2,481
Charges for services	-	-	156,235	-	-	-
Fines and forfeits	-	3,594	-	153,519	-	1,486,899
Other receipts	1,181	-	786	-	10,818	2,140
Total receipts	<u>359,576</u>	<u>3,594</u>	<u>474,464</u>	<u>153,519</u>	<u>10,818</u>	<u>1,704,045</u>
Disbursements:						
Personal services	-	-	353,131	137,431	18,110	1,457,243
Supplies	-	-	51,871	4,261	-	173,364
Other services and charges	-	-	29,408	11,223	-	203,540
Debt service - principal and interest	-	-	-	-	-	5,998
Capital outlay	500,207	-	-	48	-	-
Other disbursements	-	4,254	-	-	-	-
Total disbursements	<u>500,207</u>	<u>4,254</u>	<u>434,410</u>	<u>152,963</u>	<u>18,110</u>	<u>1,840,145</u>
Excess (deficiency) of receipts over disbursements	<u>(140,631)</u>	<u>(660)</u>	<u>40,054</u>	<u>556</u>	<u>(7,292)</u>	<u>(136,100)</u>
Cash and investments - ending	<u>\$ 32,100</u>	<u>\$ 5,112</u>	<u>\$ 143,622</u>	<u>\$ 15,520</u>	<u>\$ 14,230</u>	<u>\$ 757,293</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Crime Control	Law Enforcement Continuing Education	Clerk's Records Perpetuation	Electronic Map Generation	Deferral Program	Emergency Telephone System
Cash and investments - beginning	\$ 2,046	\$ 683	\$ 64,407	\$ 7,908	\$ (23,726)	\$ 1,247,111
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	295	27,694	-	47,281	404,491
Other receipts	13,065	-	-	2,191	-	4,854
Total receipts	13,065	295	27,694	2,191	47,281	409,345
Disbursements:						
Personal services	-	-	36,278	-	20,492	18,756
Supplies	-	-	-	-	337	2,822
Other services and charges	-	-	-	174	782	242,086
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	401,947
Other disbursements	9,050	-	-	-	-	-
Total disbursements	9,050	-	36,278	174	21,611	665,611
Excess (deficiency) of receipts over disbursements	4,015	295	(8,584)	2,017	25,670	(256,266)
Cash and investments - ending	\$ 6,061	\$ 978	\$ 55,823	\$ 9,925	\$ 1,944	\$ 990,845

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Drug Free Community	Drainage Maintenance	Emergency Planning/Right To Know	Convention And Tourism	Property Reassessment	Prosecutor Title IV-D #1
Cash and investments - beginning	\$ 48,779	\$ 132,737	\$ 41,716	\$ 548,446	\$ 223,298	\$ 87,929
Receipts:						
Taxes	-	194,044	-	295,387	242,809	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	23,224	4,344	-	2,850	89,673
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	9,466	-	-
Other receipts	36,805	-	323	3,761	-	-
Total receipts	<u>36,805</u>	<u>217,268</u>	<u>4,667</u>	<u>308,614</u>	<u>245,659</u>	<u>89,673</u>
Disbursements:						
Personal services	-	-	322	122,791	35,420	28,478
Supplies	-	-	2,089	10,420	-	5,492
Other services and charges	-	-	5,051	76,512	328,370	51,085
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	481	24,843	-	-
Other disbursements	48,779	93,292	-	77,300	-	-
Total disbursements	<u>48,779</u>	<u>93,292</u>	<u>7,943</u>	<u>311,866</u>	<u>363,790</u>	<u>85,055</u>
Excess (deficiency) of receipts over disbursements	<u>(11,974)</u>	<u>123,976</u>	<u>(3,276)</u>	<u>(3,252)</u>	<u>(118,131)</u>	<u>4,618</u>
Cash and investments - ending	<u>\$ 36,805</u>	<u>\$ 256,713</u>	<u>\$ 38,440</u>	<u>\$ 545,194</u>	<u>\$ 105,167</u>	<u>\$ 92,547</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Juvenile Probation Service	Adult Probation Services	Probation Users Fees	Recorder's Records Perpetuation	Health Maintenance	Pretrial Diversion
Cash and investments - beginning	\$ 13,059	\$ 13,107	\$ 51,609	\$ 41,659	\$ (17)	\$ 139,437
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	25,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	3,319	26,692	143,711	55,538	-	47,311
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,319</u>	<u>26,692</u>	<u>143,711</u>	<u>55,538</u>	<u>25,000</u>	<u>47,311</u>
Disbursements:						
Personal services	-	22,033	155,492	22,966	19,958	36,233
Supplies	287	-	-	-	-	12,450
Other services and charges	570	-	3,740	-	-	6,351
Debt service - principal and interest	171	-	-	-	-	-
Capital outlay	-	-	269	-	-	20,750
Other disbursements	-	-	-	36,255	5,000	-
Total disbursements	<u>1,028</u>	<u>22,033</u>	<u>159,501</u>	<u>59,221</u>	<u>24,958</u>	<u>75,784</u>
Excess (deficiency) of receipts over disbursements	<u>2,291</u>	<u>4,659</u>	<u>(15,790)</u>	<u>(3,683)</u>	<u>42</u>	<u>(28,473)</u>
Cash and investments - ending	<u>\$ 15,350</u>	<u>\$ 17,766</u>	<u>\$ 35,819</u>	<u>\$ 37,976</u>	<u>\$ 25</u>	<u>\$ 110,964</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Guardian Ad Litem/Court	Plat Book	Misdemeanant	Supplemental Public Defender Service	Clerk Title IV-D #1	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 6,406	\$ 24,987	\$ 50,197	\$ 119,601	\$ 14,479	\$ 12,034
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	28,806	-	-	-	36,211	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	5,480	-	31,504	-	6,289
Other receipts	-	-	45,549	-	-	-
Total receipts	<u>28,806</u>	<u>5,480</u>	<u>45,549</u>	<u>31,504</u>	<u>36,211</u>	<u>6,289</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	1,034	-	-	238	-
Other services and charges	-	1,500	40,500	-	16,896	4,525
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	5,000	-	-	1,575
Other disbursements	28,806	-	-	-	3,000	-
Total disbursements	<u>28,806</u>	<u>2,534</u>	<u>45,500</u>	<u>-</u>	<u>20,134</u>	<u>6,100</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>2,946</u>	<u>49</u>	<u>31,504</u>	<u>16,077</u>	<u>189</u>
Cash and investments - ending	<u>\$ 6,406</u>	<u>\$ 27,933</u>	<u>\$ 50,246</u>	<u>\$ 151,105</u>	<u>\$ 30,556</u>	<u>\$ 12,223</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Jury Pay	Bullet Proof Vest Grant	Drainage Maintenance #4	Rainy Day	Sales Disclosure	Law Enforcement
Cash and investments - beginning	\$ 28,602	\$ 198	\$ 12,646	\$ 1,690,356	\$ 20,912	\$ 91,941
Receipts:						
Taxes	-	-	-	585,451	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	15,074	-	-	-	3,855	32,664
Other receipts	59	-	-	9,756	5	-
Total receipts	<u>15,133</u>	<u>-</u>	<u>-</u>	<u>595,207</u>	<u>3,860</u>	<u>32,664</u>
Disbursements:						
Personal services	16,452	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	50,000	-	-
Other disbursements	-	-	-	-	25	16,604
Total disbursements	<u>16,452</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>25</u>	<u>16,604</u>
Excess (deficiency) of receipts over disbursements	<u>(1,319)</u>	<u>-</u>	<u>-</u>	<u>545,207</u>	<u>3,835</u>	<u>16,060</u>
Cash and investments - ending	<u>\$ 27,283</u>	<u>\$ 198</u>	<u>\$ 12,646</u>	<u>\$ 2,235,563</u>	<u>\$ 24,747</u>	<u>\$ 108,001</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Infraction Deferral	Project Income	Disaster Relief	Community Corrections	Tobacco Settlement	Child Advocacy
Cash and investments - beginning	\$ 11,894	\$ 43,041	\$ -	\$ (3,093)	\$ 67,825	\$ 200
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	37,100	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	78,389	232,362	-	-	-	-
Other receipts	-	50	68,286	-	581	-
Total receipts	<u>78,389</u>	<u>232,412</u>	<u>68,286</u>	<u>-</u>	<u>37,681</u>	<u>-</u>
Disbursements:						
Personal services	-	82,703	-	-	10,601	-
Supplies	-	4,425	-	-	23,770	-
Other services and charges	-	-	-	-	2,481	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	95,344	-	-	2,538	-
Other disbursements	84,055	5,149	68,286	-	-	-
Total disbursements	<u>84,055</u>	<u>187,621</u>	<u>68,286</u>	<u>-</u>	<u>39,390</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,666)</u>	<u>44,791</u>	<u>-</u>	<u>-</u>	<u>(1,709)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,228</u>	<u>\$ 87,832</u>	<u>\$ -</u>	<u>\$ (3,093)</u>	<u>\$ 66,116</u>	<u>\$ 200</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Surplus Dog Tax Special Revenue	Coroners Education	Identification Security Protection	Child Restraint Violations	CEDIT Homestead Credit	Wireless 911 Revenue
Cash and investments - beginning	\$ 422	\$ 179	\$ 33,640	\$ 350	\$ 1,969,560	\$ 149,984
Receipts:						
Taxes	-	-	-	-	1,854,337	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	48,780
Fines and forfeits	-	4,025	16,104	1,800	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	4,025	16,104	1,800	1,854,337	48,780
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	16,143	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,906	-	2,050	3,796,078	-
Total disbursements	-	3,906	16,143	2,050	3,796,078	-
Excess (deficiency) of receipts over disbursements	-	119	(39)	(250)	(1,941,741)	48,780
Cash and investments - ending	\$ 422	\$ 298	\$ 33,601	\$ 100	\$ 27,819	\$ 198,764

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State Sales Disclosure Fee	Community Transition Program	Handgun License Application	Covered Bridge Maintenance	IV-D Impact	County Assessors Copy Fund
Cash and investments - beginning	\$ 590	\$ -	\$ 20,941	\$ 11,625	\$ 23,989	\$ 3,653
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	3,860	12,390	15,900	-	-	-
Other receipts	-	-	-	67	-	-
Total receipts	<u>3,860</u>	<u>12,390</u>	<u>15,900</u>	<u>67</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,975	-	24,912	-	-	-
Total disbursements	<u>3,975</u>	<u>-</u>	<u>24,912</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(115)</u>	<u>12,390</u>	<u>(9,012)</u>	<u>67</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 475</u>	<u>\$ 12,390</u>	<u>\$ 11,929</u>	<u>\$ 11,692</u>	<u>\$ 23,989</u>	<u>\$ 3,653</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Bell Ford Covered Bridge	Courthouse Annex Renovation	Alternative Dispute Resolution	Legal Fees	Prosecutors Collections	Prosecutors Victim Assistance
Cash and investments - beginning	\$ 4,094	\$ 362	\$ 18,443	\$ 5	\$ -	\$ 13,120
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	30,762
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	5,870	-	-	-
Other receipts	24	-	-	-	4,598	-
Total receipts	24	-	5,870	-	4,598	30,762
Disbursements:						
Personal services	-	-	-	-	-	46,435
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	10,650	-	1,867	-
Total disbursements	-	-	10,650	-	1,867	46,435
Excess (deficiency) of receipts over disbursements	24	-	(4,780)	-	2,731	(15,673)
Cash and investments - ending	\$ 4,118	\$ 362	\$ 13,663	\$ 5	\$ 2,731	\$ (2,553)

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Juvenile Home Kids To Camp	Shieldstown Covered Bridge	Medora Covered Bridge	Bio Terrorism Preparedness	Bell Ford Covered Bridge #2	Community Corrections Grant
Cash and investments - beginning	\$ 2,913	\$ 14,852	\$ 9,213	\$ 11,534	\$ 5,307	\$ 392
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	1,850	1,850	6,941	-	89,988
Charges for services	-	-	100,596	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	90	34	1,000	31	-
Total receipts	-	1,940	102,480	7,941	31	89,988
Disbursements:						
Personal services	-	-	-	625	-	69,217
Supplies	-	-	-	1,104	-	4,564
Other services and charges	-	888	124,464	6,941	-	3,995
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	565	-	-	5,362	-	390
Total disbursements	565	888	124,464	14,032	-	78,166
Excess (deficiency) of receipts over disbursements	(565)	1,052	(21,984)	(6,091)	31	11,822
Cash and investments - ending	\$ 2,348	\$ 15,904	\$ (12,771)	\$ 5,443	\$ 5,338	\$ 12,214

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Juvenile Home Tutoring	Juvenile Home Counseling	Capital Projects	Community Correction Juvenile	Community Corrections Drug Free Monies	Community Corrections Adult
Cash and investments - beginning	\$ 2,416	\$ 6,296	\$ 534,403	\$ (15,544)	\$ 435	\$ (152)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,815	-	-	390
Total receipts	-	-	4,815	-	-	390
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	3,334	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	29,550	-	-	-
Other disbursements	-	-	47,200	-	-	-
Total disbursements	-	-	80,084	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(75,269)	-	-	390
Cash and investments - ending	\$ 2,416	\$ 6,296	\$ 459,134	\$ (15,544)	\$ 435	\$ 238

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Emergency Management Special Appropriation	Juvenile Detention Center Grant	Lease Rental Payment	Wildlife Refuge	Help America Vote Act	Vallonia Storm Drain Grant
Cash and investments - beginning	\$ 12,445	\$ 196	\$ 81,906	\$ -	\$ 4,638	\$ -
Receipts:						
Taxes	-	-	375,887	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	4,461	-	-	12,000
Charges for services	65,408	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	66,858	-	-
Total receipts	<u>65,408</u>	<u>-</u>	<u>380,348</u>	<u>66,858</u>	<u>-</u>	<u>12,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	67,142	-	-	-	-	-
Other services and charges	-	-	-	-	-	12,000
Debt service - principal and interest	-	-	315,088	-	-	-
Capital outlay	1,000	-	-	-	-	-
Other disbursements	-	-	-	66,858	-	-
Total disbursements	<u>68,142</u>	<u>-</u>	<u>315,088</u>	<u>66,858</u>	<u>-</u>	<u>12,000</u>
Excess (deficiency) of receipts over disbursements	<u>(2,734)</u>	<u>-</u>	<u>65,260</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9,711</u>	<u>\$ 196</u>	<u>\$ 147,166</u>	<u>\$ -</u>	<u>\$ 4,638</u>	<u>\$ -</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Excess CAGIT CEDIT	Final HEA 1001-2007 2008 PTRC & HS Distribution	Levy Excess	Interpreter Grant	Prosecutor ARRA Reimbursement	Clerk ARRA Reimbursement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	1,299,125	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	146,817	25,009	16,500	34,115	1,388
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,299,125</u>	<u>146,817</u>	<u>25,009</u>	<u>16,500</u>	<u>34,115</u>	<u>1,388</u>
Disbursements:						
Personal services	-	-	-	7,639	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,299,125</u>	<u>146,817</u>	<u>-</u>	<u>7,639</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>25,009</u>	<u>8,861</u>	<u>34,115</u>	<u>1,388</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,009</u>	<u>\$ 8,861</u>	<u>\$ 34,115</u>	<u>\$ 1,388</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cumulative Capital Development	Cumulative Bridge	Cumulative Building	Cumulative Fire-City	Cumulative Jail	Cumulative Courthouse
Cash and investments - beginning	\$ 1,451,437	\$ 3,177,855	\$ 567	\$ -	\$ 4,205	\$ 48
Receipts:						
Taxes	404,074	451,482	-	22,088	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	4,724	30,641	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	129,737	-	-	-	-
Total receipts	<u>408,798</u>	<u>611,860</u>	<u>-</u>	<u>22,088</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	134,129	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	30,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	530,891	34,583	-	22,088	-	-
Other disbursements	-	11,503	-	-	-	-
Total disbursements	<u>530,891</u>	<u>210,215</u>	<u>-</u>	<u>22,088</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(122,093)</u>	<u>401,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,329,344</u>	<u>\$ 3,579,500</u>	<u>\$ 567</u>	<u>\$ -</u>	<u>\$ 4,205</u>	<u>\$ 48</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Capital Projects Library	Capital Projects School	City Cumulative Capital Development	Cumulative Fire Townships	GOB Series 2010	Capital Improvement Other
Cash and investments - beginning	\$ 33,010	\$ -	\$ -	\$ -	\$ -	\$ 723,433
Receipts:						
Taxes	-	-	-	125,979	-	-
Licenses and permits	90,955	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,540,000	-
Other receipts	-	9,848,867	477,641	-	1,864	(145,333)
Total receipts	90,955	9,848,867	477,641	125,979	1,541,864	(145,333)
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	42,169	-
Debt service - principal and interest	-	-	-	-	13,235	-
Capital outlay	123,965	-	-	-	431,005	458,469
Other disbursements	-	9,848,867	477,641	125,979	-	-
Total disbursements	123,965	9,848,867	477,641	125,979	486,409	458,469
Excess (deficiency) of receipts over disbursements	(33,010)	-	-	-	1,055,455	(603,802)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1,055,455	\$ 119,631

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Police Pension	Police Pension City/Town	City And Town Court Costs	Weed Lien	Surplus Tax Sale	Tax Sale Redemption
Cash and investments - beginning	\$ 115,487	\$ -	\$ 35,402	\$ 4,037	\$ 37,505	\$ 406
Receipts:						
Taxes	126,507	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	49,548	22,824	28,401	224,636	18,624
Total receipts	<u>126,507</u>	<u>49,548</u>	<u>22,824</u>	<u>28,401</u>	<u>224,636</u>	<u>18,624</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	100,000	49,548	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	9,255	32,438	151,096	19,030
Total disbursements	<u>100,000</u>	<u>49,548</u>	<u>9,255</u>	<u>32,438</u>	<u>151,096</u>	<u>19,030</u>
Excess (deficiency) of receipts over disbursements	<u>26,507</u>	<u>-</u>	<u>13,569</u>	<u>(4,037)</u>	<u>73,540</u>	<u>(406)</u>
Cash and investments - ending	<u>\$ 141,994</u>	<u>\$ -</u>	<u>\$ 48,971</u>	<u>\$ -</u>	<u>\$ 111,045</u>	<u>\$ -</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Surplus Tax	State Settlement	Sewage Collections	Overweight Vehicle Fines	Township Assistance Agency	Inheritance Tax
Cash and investments - beginning	\$ 109,648	\$ -	\$ (4,037)	\$ 4,052	\$ -	\$ 267,664
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>204,466</u>	<u>198,051</u>	<u>654,533</u>	<u>17,344</u>	<u>123,133</u>	<u>422,359</u>
Total receipts	<u>204,466</u>	<u>198,051</u>	<u>654,533</u>	<u>17,344</u>	<u>123,133</u>	<u>422,359</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>88,867</u>	<u>198,051</u>	<u>650,496</u>	<u>20,680</u>	<u>123,133</u>	<u>593,470</u>
Total disbursements	<u>88,867</u>	<u>198,051</u>	<u>650,496</u>	<u>20,680</u>	<u>123,133</u>	<u>593,470</u>
Excess (deficiency) of receipts over disbursements	<u>115,599</u>	<u>-</u>	<u>4,037</u>	<u>(3,336)</u>	<u>-</u>	<u>(171,111)</u>
Cash and investments - ending	<u>\$ 225,247</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 716</u>	<u>\$ -</u>	<u>\$ 96,553</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Payroll	Voluntary PERF	Health Insurance	Colonial Insurance Withholding	Great West Insurance	Special Death Benefit
Cash and investments - beginning	\$ 33,488	\$ 2,377	\$ 645,655	\$ 18	\$ -	\$ 365
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	8,970	535,906	18,964	67,296	4,670
Total receipts	-	8,970	535,906	18,964	67,296	4,670
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	8,821	649,485	12,734	67,296	5,035
Total disbursements	-	8,821	649,485	12,734	67,296	5,035
Excess (deficiency) of receipts over disbursements	-	149	(113,579)	6,230	-	(365)
Cash and investments - ending	\$ 33,488	\$ 2,526	\$ 532,076	\$ 6,248	\$ -	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cemetery Trust	State Distribution Clearing Fund	Park And Recreation Agency	Education Plate Fees Agency	Economic Development Income Tax	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ (244)	\$ -	\$ (150)	\$ 1,013,943	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,822	244	1,377,787	1,106	3,015,109	199,201
Total receipts	15,822	244	1,377,787	1,106	3,015,109	199,201
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	15,822	-	1,377,787	881	2,717,150	199,201
Total disbursements	15,822	-	1,377,787	881	2,717,150	199,201
Excess (deficiency) of receipts over disbursements	-	244	-	225	297,959	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 75	\$ 1,311,902	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Mortgage Fees-State Share	Interstate Compact	Certified Shares	Riverboat Tax Distribution	Users Fee Agency	Homestead Credit Rebate
Cash and investments - beginning	\$ 768	\$ 38	\$ -	\$ -	\$ 56,848	\$ 9,875
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,367	450	8,161,991	258,676	253,641	-
Total receipts	3,367	450	8,161,991	258,676	253,641	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,135	450	8,161,991	258,676	276,634	-
Total disbursements	4,135	450	8,161,991	258,676	276,634	-
Excess (deficiency) of receipts over disbursements	(768)	-	-	-	(22,993)	-
Cash and investments - ending	\$ -	\$ 38	\$ -	\$ -	\$ 33,855	\$ 9,875

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	United Fund	Credit Union	Great-West Insurance	SIHO Post-Tax	AFLAC Post-Tax	HAS Voluntary Amount Pre-Tax
Cash and investments - beginning	\$ (97)	\$ -	\$ -	\$ 1,182	\$ 1,887	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,015	97,635	1,996	10,244	21,518	3,404
Total receipts	<u>6,015</u>	<u>97,635</u>	<u>1,996</u>	<u>10,244</u>	<u>21,518</u>	<u>3,404</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,918	97,635	1,996	10,244	22,795	3,404
Total disbursements	<u>5,918</u>	<u>97,635</u>	<u>1,996</u>	<u>10,244</u>	<u>22,795</u>	<u>3,404</u>
Excess (deficiency) of receipts over disbursements	<u>97</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,277)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,182</u>	<u>\$ 610</u>	<u>\$ -</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	City Of Seymour Ordinance	School Pension Debt	Fines And Forfeitures	Certified IT	CVET	School Bus Replacement
Cash and investments - beginning	\$ 3,773	\$ -	\$ 7,886	\$ 1,274	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>320</u>	<u>1,225,619</u>	<u>12,091</u>	<u>-</u>	<u>302,815</u>	<u>885,282</u>
Total receipts	<u>320</u>	<u>1,225,619</u>	<u>12,091</u>	<u>-</u>	<u>302,815</u>	<u>885,282</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>1,225,619</u>	<u>18,289</u>	<u>-</u>	<u>302,815</u>	<u>885,282</u>
Total disbursements	<u>-</u>	<u>1,225,619</u>	<u>18,289</u>	<u>-</u>	<u>302,815</u>	<u>885,282</u>
Excess (deficiency) of receipts over disbursements	<u>320</u>	<u>-</u>	<u>(6,198)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,093</u>	<u>\$ -</u>	<u>\$ 1,688</u>	<u>\$ 1,274</u>	<u>\$ -</u>	<u>\$ -</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Issac Levy	Carr Township Special Fire Territory	Agency On Aging	General School	Townships	Firefighting
Cash and investments - beginning	\$ -	\$ -	\$ 13,102	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,765	70,492	-	111,763	557,227	226,609
Total receipts	1,765	70,492	-	111,763	557,227	226,609
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,765	70,492	-	111,763	557,227	226,609
Total disbursements	1,765	70,492	-	111,763	557,227	226,609
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 13,102	\$ -	\$ -	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Township Fire Building Debt	School Transportation	Corporation General City	Libraries	Library Debt	School Debt Services
Cash and investments - beginning	\$ -	\$ -	\$ 2,829,543	\$ (2,996,043)	\$ 77,580	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,638	3,814,557	10,528,462	5,271,287	699,085	10,315,298
Total receipts	12,638	3,814,557	10,528,462	5,271,287	699,085	10,315,298
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	12,638	3,814,557	13,358,005	2,326,804	781,015	10,315,298
Total disbursements	12,638	3,814,557	13,358,005	2,326,804	781,015	10,315,298
Excess (deficiency) of receipts over disbursements	-	-	(2,829,543)	2,944,483	(81,930)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (51,560)	\$ (4,350)	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Street City/Town	Corporation Debt Service	Capital Improvement Bond	Fire Fund City	Interstate Compact County	Pershing Township Special Fire District
Cash and investments - beginning	\$ -	\$ -	\$ 166,833	\$ -	\$ 1,388	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	316,537	676,985	430,000	48,060	450	100,297
Total receipts	316,537	676,985	430,000	48,060	450	100,297
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	316,537	676,985	855,715	48,060	-	100,297
Total disbursements	316,537	676,985	855,715	48,060	-	100,297
Excess (deficiency) of receipts over disbursements	-	-	(425,715)	-	450	-
Cash and investments - ending	\$ -	\$ -	\$ (258,882)	\$ -	\$ 1,838	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Seat Belt Violations	Welfare Excise Tax	CHINS Child In Need Of Service	HEA 1001-2008 State Homestead Credit	Federal Withholding	FICA And Medicare Withholding
Cash and investments - beginning	\$ 191,800	\$ -	\$ 373,900	\$ 3,267	\$ 4	\$ 21,401
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>59,543</u>	<u>3,226,956</u>	<u>154,500</u>	<u>304,598</u>	<u>703,828</u>	<u>575,669</u>
Total receipts	<u>59,543</u>	<u>3,226,956</u>	<u>154,500</u>	<u>304,598</u>	<u>703,828</u>	<u>575,669</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>247,282</u>	<u>3,226,956</u>	<u>38,450</u>	<u>309,709</u>	<u>703,832</u>	<u>597,608</u>
Total disbursements	<u>247,282</u>	<u>3,226,956</u>	<u>38,450</u>	<u>309,709</u>	<u>703,832</u>	<u>597,608</u>
Excess (deficiency) of receipts over disbursements	<u>(187,739)</u>	<u>-</u>	<u>116,050</u>	<u>(5,111)</u>	<u>(4)</u>	<u>(21,939)</u>
Cash and investments - ending	<u>\$ 4,061</u>	<u>\$ -</u>	<u>\$ 489,950</u>	<u>\$ (1,844)</u>	<u>\$ -</u>	<u>\$ (538)</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	SIHO Pre Tax	Boston Mutual	AFLAC Pre-Tax	Ameritas Dental/Eye	Garnishment Withholding	Recorder Supplemental
Cash and investments - beginning	\$ 202,140	\$ 4,205	\$ 6,394	\$ 8,221	\$ (11,617)	\$ 50
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>306,533</u>	<u>32,667</u>	<u>59,258</u>	<u>119,585</u>	<u>41,695</u>	<u>258,917</u>
Total receipts	<u>306,533</u>	<u>32,667</u>	<u>59,258</u>	<u>119,585</u>	<u>41,695</u>	<u>258,917</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>303,182</u>	<u>33,060</u>	<u>63,100</u>	<u>122,645</u>	<u>43,150</u>	<u>258,917</u>
Total disbursements	<u>303,182</u>	<u>33,060</u>	<u>63,100</u>	<u>122,645</u>	<u>43,150</u>	<u>258,917</u>
Excess (deficiency) of receipts over disbursements	<u>3,351</u>	<u>(393)</u>	<u>(3,842)</u>	<u>(3,060)</u>	<u>(1,455)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 205,491</u>	<u>\$ 3,812</u>	<u>\$ 2,552</u>	<u>\$ 5,161</u>	<u>\$ (13,072)</u>	<u>\$ 50</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Juvenile Home Supplement	Juvenile Detention Center Supplement	Juvenile Detention Center Auxiliary	H1N1 Vaccine Fund	State Withholding	CAGIT Withholding
Cash and investments - beginning	\$ 6,190	\$ 53	\$ 576	\$ (32,601)	\$ 8,910	\$ (30,320)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,954	660	4,476	71,995	280,129	147,558
Total receipts	12,954	660	4,476	71,995	280,129	147,558
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	12,268	658	4,593	38,893	258,703	103,454
Total disbursements	12,268	658	4,593	38,893	258,703	103,454
Excess (deficiency) of receipts over disbursements	686	2	(117)	33,102	21,426	44,104
Cash and investments - ending	\$ 6,876	\$ 55	\$ 459	\$ 501	\$ 30,336	\$ 13,784

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Bond #2	Liberty Pre-Tax	Liberty Post-Tax	Pre-Paid Legal Services	Colonial Insurance Pre-Tax	Sheriff Commissary
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,473
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,930	1,727	449	1,228	4,014	143,117
Total receipts	<u>1,930</u>	<u>1,727</u>	<u>449</u>	<u>1,228</u>	<u>4,014</u>	<u>143,117</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,930	1,410	76	1,132	2,676	137,817
Total disbursements	<u>1,930</u>	<u>1,410</u>	<u>76</u>	<u>1,132</u>	<u>2,676</u>	<u>137,817</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>317</u>	<u>373</u>	<u>96</u>	<u>1,338</u>	<u>5,300</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 317</u>	<u>\$ 373</u>	<u>\$ 96</u>	<u>\$ 1,338</u>	<u>\$ 53,773</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff Pension Retirement	Sheriff Pension Benefit	Sheriff's Department	Sheriff's Inmate Trust	County Prosecutor	County Clerk
Cash and investments - beginning	\$ 2,092,035	\$ 125,839	\$ -	\$ 4,096	\$ 358	\$ 1,158,155
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	461,684	40,974	1,252,540	326,779	2,292	7,896,002
Total receipts	461,684	40,974	1,252,540	326,779	2,292	7,896,002
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	178,391	10,869	1,252,540	324,047	2,650	8,153,797
Total disbursements	178,391	10,869	1,252,540	324,047	2,650	8,153,797
Excess (deficiency) of receipts over disbursements	283,293	30,105	-	2,732	(358)	(257,795)
Cash and investments - ending	\$ 2,375,328	\$ 155,944	\$ -	\$ 6,828	\$ -	\$ 900,360

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Health	County Probation	Community Correction	County EMS	County Treasurer	Totals
Cash and investments - beginning	\$ 265	\$ -	\$ -	\$ -	\$ 15,762,206	\$ 40,685,978
Receipts:						
Taxes	-	-	-	-	-	12,046,613
Licenses and permits	-	-	-	-	-	91,005
Intergovernmental	-	-	-	-	-	4,498,393
Charges for services	-	-	-	-	-	1,524,233
Fines and forfeits	-	-	-	-	-	4,614,519
Other receipts	<u>202,724</u>	<u>185,513</u>	<u>229,399</u>	<u>1,649,500</u>	<u>37,561,081</u>	<u>122,567,061</u>
Total receipts	<u>202,724</u>	<u>185,513</u>	<u>229,399</u>	<u>1,649,500</u>	<u>37,561,081</u>	<u>145,341,824</u>
Disbursements:						
Personal services	-	-	-	-	-	11,297,529
Supplies	-	-	-	-	-	2,434,308
Other services and charges	-	-	-	-	-	3,892,739
Debt service - principal and interest	-	-	-	-	-	429,536
Capital outlay	-	-	-	-	-	2,734,553
Other disbursements	<u>160,260</u>	<u>185,513</u>	<u>229,399</u>	<u>1,649,500</u>	<u>52,748,801</u>	<u>140,359,783</u>
Total disbursements	<u>160,260</u>	<u>185,513</u>	<u>229,399</u>	<u>1,649,500</u>	<u>52,748,801</u>	<u>161,148,448</u>
Excess (deficiency) of receipts over disbursements	<u>42,464</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,187,720)</u>	<u>(15,806,624)</u>
Cash and investments - ending	<u>\$ 42,729</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 574,486</u>	<u>\$ 24,879,354</u>

JACKSON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year	Fund/ Department
Capital leases:			
Jail building	\$ 6,045,000	\$ 729,000	Economic Development Income Tax
Courthouse and annex renovation	2,565,000	316,588	Lease Rental Payment
Bonds payable:			
General obligation bonds:			
2010 Facilities Improvements and equipment purchases	1,540,000	265,839	N/A - No Payments
2007 Facilities Improvements and equipment purchases	285,000	291,322	Capital Improvement Other
Total debt	<u>\$ 10,435,000</u>	<u>\$ 1,602,749</u>	

JACKSON COUNTY
OTHER REPORT

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

County Auditor

JACKSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 2, 2011, with Jerry Hounshel, President of the Board of County Commissioners; Charles S. Murphy, President of the County Council; and Debra F. Eggeman, Auditor.