

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

JACKSON COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
11/14/2012

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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	Amanda Lowery	01-01-11 to 12-31-14
Sheriff	Mike Crothers	01-01-11 to 12-31-14
President of the Board of County Commissioners	Jerry Hounshel	01-01-11 to 12-31-12
President of the County Council	Charles S. Murphy	01-01-11 to 12-31-12



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 accompanying financial statement of Jackson County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement 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 statement 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.

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, 2011, 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.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Leases and 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 others within the entity and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

October 18, 2012

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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, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 4,142,890	\$ 11,008,181	\$ 11,596,161	\$ 3,554,910
Motor Vehicle Highway	298,503	2,412,106	2,202,429	508,180
Local Road And Street	32,100	349,631	332,588	49,143
Accident Report	5,112	4,760	6,054	3,818
Health	143,622	347,223	456,028	34,817
Alcohol And Drug Services	15,520	149,150	164,598	72
Emergency Medical Services/Ambulance	757,293	2,248,036	1,931,055	1,074,274
Crime Control	6,061	10,993	8,614	8,440
Law Enforcement Continuing Education	978	180	1,055	103
Clerk's Records Perpetuation	55,823	28,442	15,194	69,071
Electronic Map Generation	9,925	1,529	195	11,259
Deferral Program	1,944	36,850	-	38,794
Emergency Telephone System	990,845	120,664	548,134	563,375
Drug Free Community	36,805	47,245	39,652	44,398
Drainage Maintenance	256,713	98,758	23,610	331,861
Emergency Planning/Right To Know	38,440	5,580	8,691	35,329
Prosecutor Title IV-D #1	92,547	24,140	4,279	112,408
Juvenile Probation Service	15,350	3,765	675	18,440
Adult Probation Services	17,766	24,650	21,154	21,262
Recorder's Records Perpetuation	37,976	88,633	52,852	73,757
Health Maintenance	25	41,303	40,423	905
Pretrial Diversion	110,964	46,925	111,937	45,952
Guardian Ad Litem/Court	6,406	47,300	23,476	30,230
Plat Book	27,933	6,320	5,586	28,667
Misdemeanant	50,246	45,550	45,500	50,296
Supplemental Public Defender Services	151,105	36,986	-	188,091
Clerk Title IV-D #1	30,556	30,048	1,050	59,554
Surveyor's Corner Perpetuation	12,223	8,035	4,067	16,191
Jury Pay	27,283	14,282	26,123	15,442
Rainy Day	2,235,563	313,900	10,873	2,538,590
Sales Disclosure	24,747	4,190	70	28,867
Community Corrections	(3,093)	-	-	(3,093)
Tobacco Settlement	66,116	30,531	25,759	70,888
Child Advocacy	200	-	-	200
Identification Security Protection	33,601	12,104	45,502	203
Wireless 911 Revenue	198,764	271,516	-	470,280
Community Transition Program	12,390	15,025	7,500	19,915
2017 Reassessment	-	122,605	-	122,605
Cumulative Capital Development	1,329,344	332,533	578,772	1,083,105
Cumulative Bridge	3,579,500	3,044,615	3,769,965	2,854,150
Cumulative Building	567	-	-	567
Cumulative Fire-City	-	20,469	20,469	-
Cumulative Jail	4,205	-	-	4,205
Cumulative Courthouse	48	-	-	48
Police Pension	141,994	122,252	154,794	109,452
City And Town Court Costs	48,971	22,077	-	71,048
Clerk's Supplemental	900,360	6,691,807	6,704,837	887,330
Weed Lien Fund	-	13,002	13,002	-
Surplus Tax Sale	111,045	111,692	130,237	92,500
Tax Sale Redemption	-	49,568	48,101	1,467
Surplus Tax	225,247	86,277	138,486	173,038
State Settlement	-	75,810	75,810	-
Sewage Collections	-	337,816	337,816	-
Overweight Vehicle Fines	716	939	1,655	-
Sheriff's Supplemental	-	1,634,747	1,634,747	-
Inheritance Tax	96,553	1,714,362	846,533	964,382
Special Death Benefit	-	4,845	4,550	295
Education Plate Fees Agency	75	825	900	-
CAGIT - Certified Shares	-	6,884,364	6,884,364	-
Cedit Agency	1,311,902	2,523,968	2,942,418	893,452
Financial Institution Tax	-	196,973	196,973	-
Police Pension Supplemental	2,531,272	3,571,682	3,510,936	2,592,018

The notes to the financial statement are 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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Mortgage Fees-State Share	-	28,611	24,423	4,188
Interstate Compact	38	938	850	126
Riverboat Tax Distribution	-	258,676	258,676	-
Homestead Credit Rebate	9,875	-	-	9,875
Cemetery Fund City	-	14,354	14,354	-
Sheildstown Covered Bridge	15,904	7	15,911	-
2008 & Prior Delinquent	-	412	412	-
Pershing Township Volunteer Fire Department	-	82,775	35,496	47,279
Health Department Immunization	-	9,240	9,240	-
Health Department H1N1 Extension	-	25,247	25,245	2
County General IV-D Fund	-	56,495	6,442	50,053
Cumulative Fire Special City/Town	-	220	220	-
Ordinance Violation Fund	-	22,325	10,424	11,901
Special Fire General	-	424,051	424,051	-
Special Fire Cumulative	-	270,451	270,451	-
Elected Officials Training Fund	-	1,909	-	1,909
Asset Forfeiture Fund	-	53,000	33,637	19,363
Townships	-	208,949	208,949	-
Community Corrections Grant	(1)	79,991	87,695	(7,705)
Civil Township Bond	-	511,036	511,036	-
City Bond #2	-	40,431	40,431	-
Probation	14,230	10,355	16,844	7,741
Convention And Tourism	540,634	350,672	310,373	580,933
Property Reassessment	105,167	164,745	269,912	-
Probation Users Fees	35,819	127,945	162,423	1,341
Bullet Proof Vest Grant	198	-	-	198
Drainage Maintenance #4	12,646	16	-	12,662
Law Enforcement	108,001	38,121	17,476	128,646
Infraction Deferral	6,228	107,107	97,587	15,748
Project Income	87,832	246,572	252,132	82,272
Surplus Dog Tax Special Revenue	422	-	-	422
Coroners Education	298	10,803	10,596	505
Child Restraint Special Revenue	100	600	700	-
Cedit Homestead Credit	27,819	1,566,068	1,565,474	28,413
Sales Disclosure #2	475	4,190	4,215	450
Handgun License Application	11,929	14,215	11,562	14,582
Covered Bridge Maintenance	11,692	30,584	37,070	5,206
IV-D Impact	23,989	-	-	23,989
County Assessors Copy Fund	3,653	-	-	3,653
Bell Ford Covered Bridge	4,118	2	4,120	-
Courthouse Annex Renovation	362	-	-	362
Alternative Dispute	13,663	6,820	9,250	11,233
Legal Fees P.P.J	5	-	-	5
Prosecutors Collections	2,731	2,245	1,727	3,249
Prosecutors Victim Assistance	(2,553)	33,060	48,947	(18,440)
Juvenile Home Kids To Camp	2,348	-	780	1,568
Medora Covered Bridge	(12,771)	23,080	10,309	-
Bio Terrorism Preparedness	5,443	8,332	9,825	3,950
Bell Ford Covered Bridge #2	5,338	3	5,341	-
Community Corrections Grant	12,214	79,991	82,206	9,999
Juvenile Home Tutoring	2,416	-	-	2,416
Juvenile Home Counseling	6,296	-	-	6,296
Capital Projects Fund	459,134	2,217	305,901	155,450
Community Correction Juvenile	(15,544)	-	-	(15,544)
Community Correction Drug Free Monies	435	8,850	8,657	628
Community Corrections Adult	238	-	-	238
Emergency Management Assistance	9,711	48,853	45,202	13,362
Juvenile Detention Center Grant	196	-	-	196
Lease Rental Payment	147,166	287,967	430,294	4,839
Wildlife Refuge	-	25,945	25,945	-
Help America Vote Act	4,638	-	2,500	2,138

The notes to the financial statement are 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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Levy Excess Fund	25,009	-	-	25,009
Interpreter Grant	8,861	28,498	16,848	20,511
Prosecutor ARRA Reimbursement	34,115	41	21,018	13,138
Clerk ARRA Reimbursement	1,388	2	-	1,390
Capital Projects School	-	5,914,290	5,914,290	-
City Cumulative Capital Development	-	290,767	290,767	-
Cumulative Fire Townships	-	23,143	23,143	-
GOB Series 2010	1,055,455	20,000	356,302	719,153
Capital Improvement Bond	119,631	51	94,615	25,067
Township Assistance Agency	-	137,102	137,102	-
Payroll	33,488	-	-	33,488
Voluntary Perf	2,526	10,834	12,899	461
Health Insurance	532,076	952,022	1,129,290	354,808
Colonial Insurance Withholding	6,248	50,944	52,548	4,644
Great West Insurance	-	52,543	52,543	-
Park And Recreation Agency	-	450,880	450,880	-
Users Fee Agency	33,855	229,477	231,965	31,367
United Fund	-	4,167	4,167	-
Credit Union	-	97,040	97,040	-
Great-West Insurance	-	2,072	2,072	-
SIHO Post-Tax	1,182	8,675	8,915	942
Aflac Post-Tax	610	21,512	15,717	6,405
HSA Voluntary Amount Pre-Tax	-	3,354	3,354	-
City Of Seymour Ordinance	4,093	1,470	-	5,563
School Pension Debt	-	779,796	779,796	-
Fines And Forfeitures	1,688	15,636	13,994	3,330
Certified It	1,274	-	-	1,274
CVET	-	307,699	307,661	38
Bus Replacement	-	694,972	694,972	-
Isaac Levy	-	941	941	-
Carr Township Special Fire Territory	-	28,716	28,716	-
Agency On Aging	13,102	-	-	13,102
General School	-	2,033	2,033	-
Firefighting	-	24,876	24,876	-
School Transportation	-	2,223,679	2,223,679	-
Corporation General City	-	7,077,278	7,077,278	-
Libraries	(51,560)	4,378,862	4,327,302	-
Library Debt	(4,350)	419,229	414,879	-
School Debt Services	-	5,896,402	5,896,402	-
Street City/Town	-	429,719	429,719	-
Corporation Debt Service	-	752,801	752,801	-
Capital Improvement Bond	(258,882)	561,622	271,112	31,628
Interstate Compact County	1,838	188	-	2,026
Pershing Township Special Fire District	-	50,869	50,869	-
Seat Belt Violations	4,061	53,650	51,511	6,200
Welfare Excise Tax	-	1,401,918	1,401,918	-
CHINS Child In Need Of Service	489,950	176,705	5,000	661,655
HEA 1001-2008 State Homestead Credit	(1,844)	516	125	(1,453)
Federal Withholding	-	842,458	842,437	21
FICA And Medicare Withholding	(538)	438,459	438,433	(512)
SIHO Pre Tax	205,491	347,925	517,301	36,115
Boston Mutual	3,812	20,370	20,937	3,245
Aflac Pre-Tax	2,552	43,559	43,385	2,726
Dental/Eye Pre-Tax Insurance	5,161	123,362	124,087	4,436
Garnishment Withholding	(13,072)	44,753	37,445	(5,764)
Recorder Supplemental	50	200,531	181,227	19,354
Juvenile Home Supplement	6,876	14,563	14,036	7,403
Juvenile Detention Center Supplemental	55	1,007	1,006	56
Juvenile Detention Center Auxillary	459	5,170	4,713	916
H1N1 Vaccine Fund	501	-	419	82
State Withholding	30,336	265,332	264,804	30,864

The notes to the financial statement are 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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
CAGIT Withholding	13,784	120,298	120,202	13,880
Liberty Pre-Tax	317	3,452	3,509	260
Liberty Post-Tax	373	782	878	277
Pre-Paid Legal Services	96	1,722	1,603	215
Colonial Insurance Pre-Tax	1,338	11,122	9,982	2,478
Convention and Tourism Supplemental	4,560	5,570	5,692	4,438
Sheriff Commissary	53,773	108,742	68,142	94,373
Sheriff's Inmate Trust	6,828	319,900	313,658	13,070
County Health Supplemental	42,729	179,855	187,997	34,587
County Treasurer Supplemental	574,486	41,044,166	40,686,356	932,296
County Probation Supplemental	-	167,839	167,839	-
County Community Corrections Supplemental	-	246,571	246,571	-
County EMS Supplemental	-	1,851,059	1,706,664	144,395
Totals	<u>\$ 24,879,354</u>	<u>\$ 130,771,793</u>	<u>\$ 131,161,942</u>	<u>\$ 24,489,205</u>

The notes to the financial statement are 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.

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 include 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.

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 include 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 include the following uses:

Personal services include 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 include 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 include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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 include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

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.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize 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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (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 Indiana Public Retirement System (INPRS) 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.

INPRS 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:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

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 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the 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 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, 2011

	General	Motor Vehicle Highway	Local Road And Street	Accident Report	Health	Alcohol And Drug Services	Emergency Medical Services/Ambulance
Cash and investments - beginning	\$ 4,142,890	\$ 298,503	\$ 32,100	\$ 5,112	\$ 143,622	\$ 15,520	\$ 757,293
Receipts:							
Taxes	8,381,955	31,960	-	-	157,592	-	369,235
Licenses and permits	5,022	50	-	-	-	-	-
Intergovernmental	862,413	2,024,521	349,563	-	2,165	-	5,061
Charges for services	1,141,772	23,244	-	4,460	185,261	137,239	1,867,592
Fines and forfeits	335,788	-	-	-	205	-	-
Other receipts	281,231	332,331	68	300	2,000	11,911	6,148
Total receipts	<u>11,008,181</u>	<u>2,412,106</u>	<u>349,631</u>	<u>4,760</u>	<u>347,223</u>	<u>149,150</u>	<u>2,248,036</u>
Disbursements:							
Personal services	7,536,979	955,518	-	-	366,558	150,173	1,524,178
Supplies	438,242	709,245	332,588	-	58,225	4,009	140,335
Other services and charges	1,814,003	228,901	-	6,054	31,245	10,416	261,388
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,605	8,762	-	-	-	-	-
Other disbursements	1,804,332	300,003	-	-	-	-	5,154
Total disbursements	<u>11,596,161</u>	<u>2,202,429</u>	<u>332,588</u>	<u>6,054</u>	<u>456,028</u>	<u>164,598</u>	<u>1,931,055</u>
Excess (deficiency) of receipts over disbursements	<u>(587,980)</u>	<u>209,677</u>	<u>17,043</u>	<u>(1,294)</u>	<u>(108,805)</u>	<u>(15,448)</u>	<u>316,981</u>
Cash and investments - ending	<u>\$ 3,554,910</u>	<u>\$ 508,180</u>	<u>\$ 49,143</u>	<u>\$ 3,818</u>	<u>\$ 34,817</u>	<u>\$ 72</u>	<u>\$ 1,074,274</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Crime Control	Law Enforcement Continuing Education	Clerk's Records Perpetuation	Electronic Map Generation	Deferral Program	Emergency Telephone System	Drug Free Community
Cash and investments - beginning	\$ 6,061	\$ 978	\$ 55,823	\$ 9,925	\$ 1,944	\$ 990,845	\$ 36,805
Receipts:							
Taxes	-	-	-	-	-	36,936	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	180	-	1,500	-	-	47,245
Fines and forfeits	-	-	28,442	-	36,850	82,072	-
Other receipts	10,993	-	-	29	-	1,656	-
Total receipts	10,993	180	28,442	1,529	36,850	120,664	47,245
Disbursements:							
Personal services	-	-	1,486	-	-	9,414	-
Supplies	-	-	7,498	-	-	7,889	-
Other services and charges	8,614	1,055	6,210	195	-	152,016	39,652
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	278,815	-
Other disbursements	-	-	-	-	-	100,000	-
Total disbursements	8,614	1,055	15,194	195	-	548,134	39,652
Excess (deficiency) of receipts over disbursements	2,379	(875)	13,248	1,334	36,850	(427,470)	7,593
Cash and investments - ending	\$ 8,440	\$ 103	\$ 69,071	\$ 11,259	\$ 38,794	\$ 563,375	\$ 44,398

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Drainage Maintenance	Emergency Planning/Right To Know	Prosecutor Title IV-D #1	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	Health Maintenance
Cash and investments - beginning	\$ 256,713	\$ 38,440	\$ 92,547	\$ 15,350	\$ 17,766	\$ 37,976	\$ 25
Receipts:							
Taxes	98,758	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	24,021	-	-	-	-
Charges for services	-	5,490	-	3,765	24,650	88,633	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	90	119	-	-	-	41,303
Total receipts	<u>98,758</u>	<u>5,580</u>	<u>24,140</u>	<u>3,765</u>	<u>24,650</u>	<u>88,633</u>	<u>41,303</u>
Disbursements:							
Personal services	-	442	1,520	-	20,701	14,355	40,423
Supplies	-	1,111	40	-	263	2,360	-
Other services and charges	23,610	7,138	2,719	675	190	36,137	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>23,610</u>	<u>8,691</u>	<u>4,279</u>	<u>675</u>	<u>21,154</u>	<u>52,852</u>	<u>40,423</u>
Excess (deficiency) of receipts over disbursements	<u>75,148</u>	<u>(3,111)</u>	<u>19,861</u>	<u>3,090</u>	<u>3,496</u>	<u>35,781</u>	<u>880</u>
Cash and investments - ending	<u>\$ 331,861</u>	<u>\$ 35,329</u>	<u>\$ 112,408</u>	<u>\$ 18,440</u>	<u>\$ 21,262</u>	<u>\$ 73,757</u>	<u>\$ 905</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Pretrial Diversion	Guardian Ad Litem/Court	Plat Book	Misdemeanant	Supplemental Public Defender Services	Clerk Title IV-D #1	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 110,964	\$ 6,406	\$ 27,933	\$ 50,246	\$ 151,105	\$ 30,556	\$ 12,223
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	30,048	-
Charges for services	-	-	6,320	45,550	36,986	-	8,035
Fines and forfeits	46,925	-	-	-	-	-	-
Other receipts	-	47,300	-	-	-	-	-
Total receipts	<u>46,925</u>	<u>47,300</u>	<u>6,320</u>	<u>45,550</u>	<u>36,986</u>	<u>30,048</u>	<u>8,035</u>
Disbursements:							
Personal services	61,195	-	-	-	-	-	-
Supplies	10,847	-	586	-	-	-	2,261
Other services and charges	9,485	23,476	3,000	40,500	-	1,050	1,806
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	30,410	-	2,000	5,000	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>111,937</u>	<u>23,476</u>	<u>5,586</u>	<u>45,500</u>	<u>-</u>	<u>1,050</u>	<u>4,067</u>
Excess (deficiency) of receipts over disbursements	<u>(65,012)</u>	<u>23,824</u>	<u>734</u>	<u>50</u>	<u>36,986</u>	<u>28,998</u>	<u>3,968</u>
Cash and investments - ending	<u>\$ 45,952</u>	<u>\$ 30,230</u>	<u>\$ 28,667</u>	<u>\$ 50,296</u>	<u>\$ 188,091</u>	<u>\$ 59,554</u>	<u>\$ 16,191</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Jury Pay	Rainy Day	Sales Disclosure	Community Corrections	Tobacco Settlement	Child Advocacy	Identification Security Protection
Cash and investments - beginning	\$ 27,283	\$ 2,235,563	\$ 24,747	\$ (3,093)	\$ 66,116	\$ 200	\$ 33,601
Receipts:							
Taxes	-	1,035	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	1,627	4,190	-	-	-	12,104
Fines and forfeits	14,282	-	-	-	-	-	-
Other receipts	-	311,238	-	-	30,531	-	-
Total receipts	<u>14,282</u>	<u>313,900</u>	<u>4,190</u>	<u>-</u>	<u>30,531</u>	<u>-</u>	<u>12,104</u>
Disbursements:							
Personal services	26,123	-	-	-	5,697	-	-
Supplies	-	-	-	-	19,087	-	-
Other services and charges	-	10,873	70	-	975	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	45,502
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>26,123</u>	<u>10,873</u>	<u>70</u>	<u>-</u>	<u>25,759</u>	<u>-</u>	<u>45,502</u>
Excess (deficiency) of receipts over disbursements	<u>(11,841)</u>	<u>303,027</u>	<u>4,120</u>	<u>-</u>	<u>4,772</u>	<u>-</u>	<u>(33,398)</u>
Cash and investments - ending	<u>\$ 15,442</u>	<u>\$ 2,538,590</u>	<u>\$ 28,867</u>	<u>\$ (3,093)</u>	<u>\$ 70,888</u>	<u>\$ 200</u>	<u>\$ 203</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Wireless 911 Revenue	Community Transition Program	2017 Reassessment	Cumulative Capital Development	Cumulative Bridge	Cumulative Building	Cumulative Fire-City
Cash and investments - beginning	\$ 198,764	\$ 12,390	\$ -	\$ 1,329,344	\$ 3,579,500	\$ 567	\$ -
Receipts:							
Taxes	271,516	-	120,943	328,011	374,177	-	20,469
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,662	4,507	5,036	-	-
Charges for services	-	-	-	-	159,726	-	-
Fines and forfeits	-	15,025	-	-	-	-	-
Other receipts	-	-	-	15	2,505,676	-	-
Total receipts	<u>271,516</u>	<u>15,025</u>	<u>122,605</u>	<u>332,533</u>	<u>3,044,615</u>	<u>-</u>	<u>20,469</u>
Disbursements:							
Personal services	-	-	-	-	137,729	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	7,500	-	-	178,009	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	578,772	954,120	-	-
Other disbursements	-	-	-	-	2,500,107	-	20,469
Total disbursements	<u>-</u>	<u>7,500</u>	<u>-</u>	<u>578,772</u>	<u>3,769,965</u>	<u>-</u>	<u>20,469</u>
Excess (deficiency) of receipts over disbursements	<u>271,516</u>	<u>7,525</u>	<u>122,605</u>	<u>(246,239)</u>	<u>(725,350)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 470,280</u>	<u>\$ 19,915</u>	<u>\$ 122,605</u>	<u>\$ 1,083,105</u>	<u>\$ 2,854,150</u>	<u>\$ 567</u>	<u>\$ -</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cumulative Jail	Cumulative Courthouse	Police Pension	City And Town Court Costs	Clerk's Supplemental	Weed Lien Fund	Surplus Tax Sale
Cash and investments - beginning	\$ 4,205	\$ 48	\$ 141,994	\$ 48,971	\$ 900,360	\$ -	\$ 111,045
Receipts:							
Taxes	-	-	-	-	-	13,002	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	110,565	-	-	-	111,692
Fines and forfeits	-	-	-	22,077	-	-	-
Other receipts	-	-	11,687	-	6,691,807	-	-
Total receipts	-	-	122,252	22,077	6,691,807	13,002	111,692
Disbursements:							
Personal services	-	-	154,794	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	6,704,837	-	130,237
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	13,002	-
Total disbursements	-	-	154,794	-	6,704,837	13,002	130,237
Excess (deficiency) of receipts over disbursements	-	-	(32,542)	22,077	(13,030)	-	(18,545)
Cash and investments - ending	\$ 4,205	\$ 48	\$ 109,452	\$ 71,048	\$ 887,330	\$ -	\$ 92,500

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Tax Sale Redemption	Surplus Tax	State Settlement	Sewage Collections	Overweight Vehicle Fines	Sheriff's Supplemental	Inheritance Tax
Cash and investments - beginning	\$ -	\$ 225,247	\$ -	\$ -	\$ 716	\$ -	\$ 96,553
Receipts:							
Taxes	49,568	86,277	75,810	337,816	-	-	1,714,362
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,634,747	-
Fines and forfeits	-	-	-	-	939	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>49,568</u>	<u>86,277</u>	<u>75,810</u>	<u>337,816</u>	<u>939</u>	<u>1,634,747</u>	<u>1,714,362</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	48,101	138,486	75,810	-	-	1,634,747	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	337,816	1,655	-	846,533
Total disbursements	<u>48,101</u>	<u>138,486</u>	<u>75,810</u>	<u>337,816</u>	<u>1,655</u>	<u>1,634,747</u>	<u>846,533</u>
Excess (deficiency) of receipts over disbursements	<u>1,467</u>	<u>(52,209)</u>	<u>-</u>	<u>-</u>	<u>(716)</u>	<u>-</u>	<u>867,829</u>
Cash and investments - ending	<u>\$ 1,467</u>	<u>\$ 173,038</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 964,382</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Special Death Benefit	Education Plate Fees Agency	CAGIT Certified Shares	Cedit Agency	Financial Institution Tax	Police Pension Supplemental	Mortgage Fees-State Share
Cash and investments - beginning	\$ -	\$ 75	\$ -	\$ 1,311,902	\$ -	\$ 2,531,272	\$ -
Receipts:							
Taxes	-	-	6,884,364	2,523,968	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	196,973	-	-
Charges for services	4,845	825	-	-	-	-	28,611
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,571,682	-
Total receipts	<u>4,845</u>	<u>825</u>	<u>6,884,364</u>	<u>2,523,968</u>	<u>196,973</u>	<u>3,571,682</u>	<u>28,611</u>
Disbursements:							
Personal services	-	-	-	444	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	383,775	-	-	-
Capital outlay	-	-	-	844,661	-	-	-
Other disbursements	4,550	900	6,884,364	1,713,538	196,973	3,510,936	24,423
Total disbursements	<u>4,550</u>	<u>900</u>	<u>6,884,364</u>	<u>2,942,418</u>	<u>196,973</u>	<u>3,510,936</u>	<u>24,423</u>
Excess (deficiency) of receipts over disbursements	<u>295</u>	<u>(75)</u>	<u>-</u>	<u>(418,450)</u>	<u>-</u>	<u>60,746</u>	<u>4,188</u>
Cash and investments - ending	<u>\$ 295</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 893,452</u>	<u>\$ -</u>	<u>\$ 2,592,018</u>	<u>\$ 4,188</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Interstate Compact	Riverboat Tax Distribution	Homestead Credit Rebate	Cemetery Fund City	Sheildstown Covered Bridge	2008 & Prior Delinquent	Pershing Township Volunteer Fire Department
Cash and investments - beginning	\$ 38	\$ -	\$ 9,875	\$ -	\$ 15,904	\$ -	\$ -
Receipts:							
Taxes	-	-	-	14,354	-	412	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	258,676	-	-	-	-	-
Charges for services	938	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	7	-	82,775
Total receipts	<u>938</u>	<u>258,676</u>	<u>-</u>	<u>14,354</u>	<u>7</u>	<u>412</u>	<u>82,775</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	35,496
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	850	258,676	-	14,354	15,911	412	-
Total disbursements	<u>850</u>	<u>258,676</u>	<u>-</u>	<u>14,354</u>	<u>15,911</u>	<u>412</u>	<u>35,496</u>
Excess (deficiency) of receipts over disbursements	<u>88</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,904)</u>	<u>-</u>	<u>47,279</u>
Cash and investments - ending	<u>\$ 126</u>	<u>\$ -</u>	<u>\$ 9,875</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,279</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health Department Immunization	Health Department H1N1 Extension	County General IV-D Fund	Cumulative Fire Special City/Town	Ordinance Violation Fund	Special Fire General	Special Fire Cumulative
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	220	-	424,051	270,451
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	56,495	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	22,325	-	-
Other receipts	9,240	25,247	-	-	-	-	-
Total receipts	<u>9,240</u>	<u>25,247</u>	<u>56,495</u>	<u>220</u>	<u>22,325</u>	<u>424,051</u>	<u>270,451</u>
Disbursements:							
Personal services	-	-	-	-	8,094	-	-
Supplies	-	25,245	-	-	-	-	-
Other services and charges	9,240	-	6,442	-	2,330	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	220	-	424,051	270,451
Total disbursements	<u>9,240</u>	<u>25,245</u>	<u>6,442</u>	<u>220</u>	<u>10,424</u>	<u>424,051</u>	<u>270,451</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>2</u>	<u>50,053</u>	<u>-</u>	<u>11,901</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 50,053</u>	<u>\$ -</u>	<u>\$ 11,901</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, 2011
 (Continued)

	Elected Officials Training Fund	Asset Forfeiture Fund	Townships	Community Corrections Grant	Civil Township Bond	City Bond #2	Probation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ 14,230
Receipts:							
Taxes	-	-	208,949	-	511,036	40,431	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,909	53,000	-	-	-	-	10,355
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	79,991	-	-	-
Total receipts	<u>1,909</u>	<u>53,000</u>	<u>208,949</u>	<u>79,991</u>	<u>511,036</u>	<u>40,431</u>	<u>10,355</u>
Disbursements:							
Personal services	-	-	-	76,099	-	-	16,844
Supplies	-	-	-	6,126	-	-	-
Other services and charges	-	-	-	5,470	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	33,637	-	-	-	-	-
Other disbursements	-	-	208,949	-	511,036	40,431	-
Total disbursements	<u>-</u>	<u>33,637</u>	<u>208,949</u>	<u>87,695</u>	<u>511,036</u>	<u>40,431</u>	<u>16,844</u>
Excess (deficiency) of receipts over disbursements	<u>1,909</u>	<u>19,363</u>	<u>-</u>	<u>(7,704)</u>	<u>-</u>	<u>-</u>	<u>(6,489)</u>
Cash and investments - ending	<u>\$ 1,909</u>	<u>\$ 19,363</u>	<u>\$ -</u>	<u>\$ (7,705)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,741</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Convention And Tourism	Property Reassessment	Probation Users Fees	Bullet Proof Vest Grant	Drainage Maintenance #4	Law Enforcement	Infraction Deferral
Cash and investments - beginning	\$ 540,634	\$ 105,167	\$ 35,819	\$ 198	\$ 12,646	\$ 108,001	\$ 6,228
Receipts:							
Taxes	347,663	-	-	-	16	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,517	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	38,121	107,107
Other receipts	1,492	164,745	127,945	-	-	-	-
Total receipts	350,672	164,745	127,945	-	16	38,121	107,107
Disbursements:							
Personal services	140,302	42,712	160,384	-	-	-	-
Supplies	10,330	-	-	-	-	-	-
Other services and charges	68,772	227,200	2,039	-	-	17,476	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	69	-	-	-	-	-	-
Other disbursements	90,900	-	-	-	-	-	97,587
Total disbursements	310,373	269,912	162,423	-	-	17,476	97,587
Excess (deficiency) of receipts over disbursements	40,299	(105,167)	(34,478)	-	16	20,645	9,520
Cash and investments - ending	\$ 580,933	\$ -	\$ 1,341	\$ 198	\$ 12,662	\$ 128,646	\$ 15,748

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Project Income	Surplus Dog Tax Special Revenue	Coroners Education	Child Restraint Special Revenue	Cedit Homestead Credit	Sales Disclosure #2	Handgun License Application
Cash and investments - beginning	\$ 87,832	\$ 422	\$ 298	\$ 100	\$ 27,819	\$ 475	\$ 11,929
Receipts:							
Taxes	-	-	-	-	1,566,068	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	3,943	-	-	4,190	14,215
Fines and forfeits	-	-	-	600	-	-	-
Other receipts	246,572	-	6,860	-	-	-	-
Total receipts	246,572	-	10,803	600	1,566,068	4,190	14,215
Disbursements:							
Personal services	147,083	-	-	-	-	-	-
Supplies	6,146	-	-	-	-	-	11,562
Other services and charges	87,375	-	-	-	-	4,215	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	11,528	-	-	-	-	-	-
Other disbursements	-	-	10,596	700	1,565,474	-	-
Total disbursements	252,132	-	10,596	700	1,565,474	4,215	11,562
Excess (deficiency) of receipts over disbursements	(5,560)	-	207	(100)	594	(25)	2,653
Cash and investments - ending	\$ 82,272	\$ 422	\$ 505	\$ -	\$ 28,413	\$ 450	\$ 14,582

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Covered Bridge Maintenance	IV-D Impact	County Assessors Copy Fund	Bell Ford Covered Bridge	Courthouse Annex Renovation	Alternative Dispute	Legal Fees P.P.J
Cash and investments - beginning	\$ 11,692	\$ 23,989	\$ 3,653	\$ 4,118	\$ 362	\$ 13,663	\$ 5
Receipts:							
Taxes	5,205	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	6,820	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	25,379	-	-	2	-	-	-
Total receipts	30,584	-	-	2	-	6,820	-
Disbursements:							
Personal services	-	-	-	-	-	9,250	-
Supplies	-	-	-	-	-	-	-
Other services and charges	37,070	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	4,120	-	-	-
Total disbursements	37,070	-	-	4,120	-	9,250	-
Excess (deficiency) of receipts over disbursements	(6,486)	-	-	(4,118)	-	(2,430)	-
Cash and investments - ending	\$ 5,206	\$ 23,989	\$ 3,653	\$ -	\$ 362	\$ 11,233	\$ 5

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Prosecutors Collections	Prosecutors Victim Assistance	Juvenile Home Kids To Camp	Medora Covered Bridge	Bio Terrorism Preparedness	Bell Ford Covered Bridge #2	Community Corrections Grant
Cash and investments - beginning	\$ 2,731	\$ (2,553)	\$ 2,348	\$ (12,771)	\$ 5,443	\$ 5,338	\$ 12,214
Receipts:							
Taxes	-	-	-	-	-	-	79,991
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	2,245	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	33,060	-	23,080	8,332	3	-
Total receipts	<u>2,245</u>	<u>33,060</u>	<u>-</u>	<u>23,080</u>	<u>8,332</u>	<u>3</u>	<u>79,991</u>
Disbursements:							
Personal services	-	48,947	-	-	7,500	-	74,773
Supplies	-	-	-	-	197	-	5,011
Other services and charges	-	-	780	10,309	1,628	-	2,422
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	500	-	-
Other disbursements	1,727	-	-	-	-	5,341	-
Total disbursements	<u>1,727</u>	<u>48,947</u>	<u>780</u>	<u>10,309</u>	<u>9,825</u>	<u>5,341</u>	<u>82,206</u>
Excess (deficiency) of receipts over disbursements	<u>518</u>	<u>(15,887)</u>	<u>(780)</u>	<u>12,771</u>	<u>(1,493)</u>	<u>(5,338)</u>	<u>(2,215)</u>
Cash and investments - ending	<u>\$ 3,249</u>	<u>\$ (18,440)</u>	<u>\$ 1,568</u>	<u>\$ -</u>	<u>\$ 3,950</u>	<u>\$ -</u>	<u>\$ 9,999</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Juvenile Home Tutoring	Juvenile Home Counseling	Capital Projects Fund	Community Correction Juvenile	Community Correction Drug Free Monies	Community Corrections Adult	Emergency Management Assistance
Cash and investments - beginning	\$ 2,416	\$ 6,296	\$ 459,134	\$ (15,544)	\$ 435	\$ 238	\$ 9,711
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	48,853
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,217	-	8,850	-	-
Total receipts	-	-	2,217	-	8,850	-	48,853
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	2,839
Other services and charges	-	-	-	-	8,657	-	42,363
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	305,901	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	305,901	-	8,657	-	45,202
Excess (deficiency) of receipts over disbursements	-	-	(303,684)	-	193	-	3,651
Cash and investments - ending	\$ 2,416	\$ 6,296	\$ 155,450	\$ (15,544)	\$ 628	\$ 238	\$ 13,362

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Juvenile Detention Center Grant	Lease Rental Payment	Wildlife Refuge	Help America Vote Act	Levy Excess Fund	Interpreter Grant	Prosecutor ARRA Reimbursement
Cash and investments - beginning	\$ 196	\$ 147,166	\$ -	\$ 4,638	\$ 25,009	\$ 8,861	\$ 34,115
Receipts:							
Taxes	-	170,419	25,945	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	2,342	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	115,206	-	-	-	28,498	41
Total receipts	-	287,967	25,945	-	-	28,498	41
Disbursements:							
Personal services	-	-	-	-	-	16,848	10,022
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	2,500	-	-	10,996
Debt service - principal and interest	-	430,294	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	25,945	-	-	-	-
Total disbursements	-	430,294	25,945	2,500	-	16,848	21,018
Excess (deficiency) of receipts over disbursements	-	(142,327)	-	(2,500)	-	11,650	(20,977)
Cash and investments - ending	\$ 196	\$ 4,839	\$ -	\$ 2,138	\$ 25,009	\$ 20,511	\$ 13,138

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk ARRA Reimbursement	Capital Projects School	City Cumulative Capital Development	Cumulative Fire Townships	GOB Series 2010	Capital Improvement Bond	Township Assistance Agency
Cash and investments - beginning	\$ 1,388	\$ -	\$ -	\$ -	\$ 1,055,455	\$ 119,631	\$ -
Receipts:							
Taxes	-	5,914,290	290,767	23,143	-	-	137,102
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2	-	-	-	20,000	51	-
Total receipts	<u>2</u>	<u>5,914,290</u>	<u>290,767</u>	<u>23,143</u>	<u>20,000</u>	<u>51</u>	<u>137,102</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,654	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	350,648	94,615	-
Other disbursements	-	5,914,290	290,767	23,143	-	-	137,102
Total disbursements	<u>-</u>	<u>5,914,290</u>	<u>290,767</u>	<u>23,143</u>	<u>356,302</u>	<u>94,615</u>	<u>137,102</u>
Excess (deficiency) of receipts over disbursements	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(336,302)</u>	<u>(94,564)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,390</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 719,153</u>	<u>\$ 25,067</u>	<u>\$ -</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Payroll	Voluntary Perf	Health Insurance	Colonial Insurance Withholding	Great West Insurance	Park And Recreation Agency	Users Fee Agency
Cash and investments - beginning	\$ 33,488	\$ 2,526	\$ 532,076	\$ 6,248	\$ -	\$ -	\$ 33,855
Receipts:							
Taxes	-	-	-	-	-	450,880	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	229,477
Other receipts	-	10,834	952,022	50,944	52,543	-	-
Total receipts	-	10,834	952,022	50,944	52,543	450,880	229,477
Disbursements:							
Personal services	-	-	1,129,290	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	231,965
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	12,899	-	52,548	52,543	450,880	-
Total disbursements	-	12,899	1,129,290	52,548	52,543	450,880	231,965
Excess (deficiency) of receipts over disbursements	-	(2,065)	(177,268)	(1,604)	-	-	(2,488)
Cash and investments - ending	\$ 33,488	\$ 461	\$ 354,808	\$ 4,644	\$ -	\$ -	\$ 31,367

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	United Fund	Credit Union	Great-West Insurance	SIHO Post-Tax	Aflac Post-Tax	HSA Voluntary Amount Pre-Tax	City Of Seymour Ordinance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,182	\$ 610	\$ -	\$ 4,093
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	1,470
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,167	97,040	2,072	8,675	21,512	3,354	-
Total receipts	4,167	97,040	2,072	8,675	21,512	3,354	1,470
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,167	97,040	2,072	8,915	15,717	3,354	-
Total disbursements	4,167	97,040	2,072	8,915	15,717	3,354	-
Excess (deficiency) of receipts over disbursements	-	-	-	(240)	5,795	-	1,470
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 942	\$ 6,405	\$ -	\$ 5,563

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	School Pension Debt	Fines And Forfeitures	Certified It	CVET	Bus Replacement	Isaac Levy	Carr Township Special Fire Territory
Cash and investments - beginning	\$ -	\$ 1,688	\$ 1,274	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	779,796	-	-	-	694,972	941	28,716
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	307,661	-	-	-
Charges for services	-	15,636	-	38	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>779,796</u>	<u>15,636</u>	<u>-</u>	<u>307,699</u>	<u>694,972</u>	<u>941</u>	<u>28,716</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	941	-
Other disbursements	779,796	13,994	-	307,661	694,972	-	28,716
Total disbursements	<u>779,796</u>	<u>13,994</u>	<u>-</u>	<u>307,661</u>	<u>694,972</u>	<u>941</u>	<u>28,716</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,642</u>	<u>-</u>	<u>38</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,330</u>	<u>\$ 1,274</u>	<u>\$ 38</u>	<u>\$ -</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, 2011
 (Continued)

	Agency On Aging	General School	Firefighting	School Transportation	Corporation General City	Libraries	Library Debt
Cash and investments - beginning	\$ 13,102	\$ -	\$ -	\$ -	\$ -	\$ (51,560)	\$ (4,350)
Receipts:							
Taxes	-	2,033	24,876	2,223,679	7,077,278	4,378,862	419,229
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	2,033	24,876	2,223,679	7,077,278	4,378,862	419,229
Disbursements:							
Personal services	-	2,033	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	24,876	2,223,679	7,077,278	4,327,302	414,879
Total disbursements	-	2,033	24,876	2,223,679	7,077,278	4,327,302	414,879
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	51,560	4,350
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, 2011
 (Continued)

	School Debt Services	Street City/Town	Corporation Debt Service	Capital Improvement Bond	Interstate Compact County	Pershing Township Special Fire District	Seat Belt Violations
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (258,882)	\$ 1,838	\$ -	\$ 4,061
Receipts:							
Taxes	5,896,402	429,719	752,801	529,582	-	50,869	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	7,276	-	-	-
Charges for services	-	-	-	-	188	-	-
Fines and forfeits	-	-	-	-	-	-	53,650
Other receipts	-	-	-	24,764	-	-	-
Total receipts	<u>5,896,402</u>	<u>429,719</u>	<u>752,801</u>	<u>561,622</u>	<u>188</u>	<u>50,869</u>	<u>53,650</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	271,112	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,896,402	429,719	752,801	-	-	50,869	51,511
Total disbursements	<u>5,896,402</u>	<u>429,719</u>	<u>752,801</u>	<u>271,112</u>	<u>-</u>	<u>50,869</u>	<u>51,511</u>
Excess (deficiency) of receipts over disbursements	-	-	-	290,510	188	-	2,139
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,628</u>	<u>\$ 2,026</u>	<u>\$ -</u>	<u>\$ 6,200</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Welfare Excise Tax	CHINS Child In Need Of Service	HEA 1001-2008 State Homestead Credit	Federal Withholding	FICA And Medicare Withholding	SIHO Pre Tax
Cash and investments - beginning	\$ -	\$ 489,950	\$ (1,844)	\$ -	\$ (538)	\$ 205,491
Receipts:						
Taxes	1,401,918	176,705	516	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	842,458	438,459	347,925
Total receipts	<u>1,401,918</u>	<u>176,705</u>	<u>516</u>	<u>842,458</u>	<u>438,459</u>	<u>347,925</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	5,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,401,918	-	125	842,437	438,433	517,301
Total disbursements	<u>1,401,918</u>	<u>5,000</u>	<u>125</u>	<u>842,437</u>	<u>438,433</u>	<u>517,301</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>171,705</u>	<u>391</u>	<u>21</u>	<u>26</u>	<u>(169,376)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 661,655</u>	<u>\$ (1,453)</u>	<u>\$ 21</u>	<u>\$ (512)</u>	<u>\$ 36,115</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Boston Mutual	Aflac Pre-Tax	Dental/Eye Pre-Tax Insurance	Garnishment Withholding	Recorder Supplemental	Juvenile Home Supplement
Cash and investments - beginning	\$ 3,812	\$ 2,552	\$ 5,161	\$ (13,072)	\$ 50	\$ 6,876
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	200,531	14,563
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,370	43,559	123,362	44,753	-	-
Total receipts	<u>20,370</u>	<u>43,559</u>	<u>123,362</u>	<u>44,753</u>	<u>200,531</u>	<u>14,563</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	181,227	14,036
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	20,937	43,385	124,087	37,445	-	-
Total disbursements	<u>20,937</u>	<u>43,385</u>	<u>124,087</u>	<u>37,445</u>	<u>181,227</u>	<u>14,036</u>
Excess (deficiency) of receipts over disbursements	<u>(567)</u>	<u>174</u>	<u>(725)</u>	<u>7,308</u>	<u>19,304</u>	<u>527</u>
Cash and investments - ending	<u>\$ 3,245</u>	<u>\$ 2,726</u>	<u>\$ 4,436</u>	<u>\$ (5,764)</u>	<u>\$ 19,354</u>	<u>\$ 7,403</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Juvenile Detention Center Supplemental	Juvenile Detention Center Auxiliary	H1N1 Vaccine Fund	State Withholding	CAGIT Withholding	Liberty Pre-Tax
Cash and investments - beginning	\$ 55	\$ 459	\$ 501	\$ 30,336	\$ 13,784	\$ 317
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,007	5,170	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	265,332	120,298	3,452
Total receipts	<u>1,007</u>	<u>5,170</u>	<u>-</u>	<u>265,332</u>	<u>120,298</u>	<u>3,452</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	419	-	-	-
Other disbursements	1,006	4,713	-	264,804	120,202	3,509
Total disbursements	<u>1,006</u>	<u>4,713</u>	<u>419</u>	<u>264,804</u>	<u>120,202</u>	<u>3,509</u>
Excess (deficiency) of receipts over disbursements	<u>1</u>	<u>457</u>	<u>(419)</u>	<u>528</u>	<u>96</u>	<u>(57)</u>
Cash and investments - ending	<u>\$ 56</u>	<u>\$ 916</u>	<u>\$ 82</u>	<u>\$ 30,864</u>	<u>\$ 13,880</u>	<u>\$ 260</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Liberty Post-Tax	Pre-Paid Legal Services	Colonial Insurance Pre-Tax	Convention and Tourism Supplemental	Sheriff Commissary	Sheriff's Inmate Trust
Cash and investments - beginning	\$ 373	\$ 96	\$ 1,338	\$ 4,560	\$ 53,773	\$ 6,828
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>782</u>	<u>1,722</u>	<u>11,122</u>	<u>5,570</u>	<u>108,742</u>	<u>319,900</u>
Total receipts	<u>782</u>	<u>1,722</u>	<u>11,122</u>	<u>5,570</u>	<u>108,742</u>	<u>319,900</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>878</u>	<u>1,603</u>	<u>9,982</u>	<u>5,692</u>	<u>68,142</u>	<u>313,658</u>
Total disbursements	<u>878</u>	<u>1,603</u>	<u>9,982</u>	<u>5,692</u>	<u>68,142</u>	<u>313,658</u>
Excess (deficiency) of receipts over disbursements	<u>(96)</u>	<u>119</u>	<u>1,140</u>	<u>(122)</u>	<u>40,600</u>	<u>6,242</u>
Cash and investments - ending	<u>\$ 277</u>	<u>\$ 215</u>	<u>\$ 2,478</u>	<u>\$ 4,438</u>	<u>\$ 94,373</u>	<u>\$ 13,070</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Health Supplemental	County Treasurer Supplemental	County Probation Supplemental	Community Corrections Supplemental	County EMS Supplemental	Totals
Cash and investments - beginning	\$ 42,729	\$ 574,486	\$ -	\$ -	\$ -	\$ 24,879,354
Receipts:						
Taxes	-	-	-	-	-	57,228,041
Licenses and permits	-	-	-	-	-	5,072
Intergovernmental	-	-	-	-	-	4,138,420
Charges for services	-	-	-	-	-	6,083,442
Fines and forfeits	-	-	-	-	-	1,033,885
Other receipts	179,855	41,044,166	167,839	246,571	1,851,059	62,282,933
Total receipts	179,855	41,044,166	167,839	246,571	1,851,059	130,771,793
Disbursements:						
Personal services	-	-	-	-	-	12,897,910
Supplies	-	-	-	-	-	1,802,042
Other services and charges	-	-	-	-	-	12,659,842
Debt service - principal and interest	-	-	-	-	-	1,085,181
Capital outlay	-	-	-	-	-	3,548,905
Other disbursements	187,997	40,686,356	167,839	246,571	1,706,664	99,168,062
Total disbursements	187,997	40,686,356	167,839	246,571	1,706,664	131,161,942
Excess (deficiency) of receipts over disbursements	(8,142)	357,810	-	-	144,395	(390,149)
Cash and investments - ending	\$ 34,587	\$ 932,296	\$ -	\$ -	\$ 144,395	\$ 24,489,205

JACKSON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Capital leases:			
Jail Building	Capital Improvements	\$ 5,545,000	\$ 731,750
Courthouse and annex renovations	Capital Improvements	2,385,000	317,588
General obligation bonds:			
2010 Facilities Improvements and equipment purchases	Capital Improvements	<u>1,285,000</u>	<u>530,141</u>
Totals		<u>\$ 9,215,000</u>	<u>\$ 1,579,479</u>

JACKSON COUNTY
OTHER REPORT

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

County Auditor

JACKSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 18, 2012, with Jerry Hounshel, President of the Board of County Commissioners; Charles S. Murphy, President of the County Council; and Debra F. Eggeman, Auditor.