

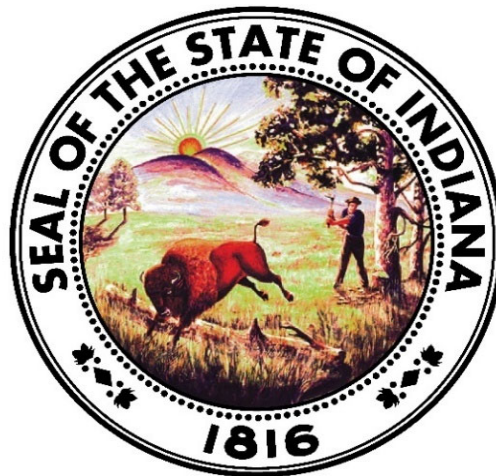
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

JACKSON COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
09/26/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Roger D. Hurt	01-01-23 to 03-10-23
	Staci L. Eglen	03-11-23 to 05-03-24
	Jamie Pyle	05-04-24 to 07-28-24
	Hans Eilbracht	07-29-24 to 12-31-24
County Treasurer	Kathy S. Hohenstreiter	01-01-23 to 12-31-24
Clerk of the Circuit Court	Amanda L. Lowery	01-01-23 to 01-13-23
	Piper Shoemaker	01-14-23 to 12-31-24
County Sheriff	Rick Meyer	01-01-23 to 12-31-24
County Recorder	Jennifer Isaacs	01-01-23 to 12-31-24
President of the Board of County Commissioners	Drew Markel	01-01-23 to 12-31-24
President of the County Council	Brian H. Thompson	01-01-23 to 12-31-23
	Brady Riley	01-01-24 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JACKSON COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Jackson County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises 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, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

September 18, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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.

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

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

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

JACKSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
After Settlement Collections	\$ 1,147,381	\$ 627,918	\$ 1,147,381	\$ 627,918
Inmate Account Trust 2	23,954	565,648	555,692	33,910
Juvenile Home Supplemental	9,538	19,287	21,460	7,365
Work Release Commissary	69,002	81,093	57,946	92,149
County General	6,016,943	14,649,785	15,995,155	4,671,573
Accident Report	4,657	3,035	471	7,221
LIT-Economic Development/CEDIT	808,644	1,373,644	1,022,336	1,159,952
Cities And Towns Clerk Rece	48,180	13,874	-	62,054
Clerk's Perpetuation	206,537	30,301	2,400	234,438
Comm. Corr Project Income	601,528	1,434,690	1,528,512	507,706
Community Transition Program	184,603	50,675	37,874	197,404
Conv.Visitor/Innkeepers Tax	690,468	511,714	507,351	694,831
Co Sales Disclosure Fund	73,906	5,870	20	79,756
Covered Bridge Maintenance	35,066	3,700	208	38,558
Cumulative Bridge	1,910,232	648,576	1,104,584	1,454,224
County Cum Capital Development	762,782	819,542	741,447	840,877
Jackson Co Drug Free Grant Fun	74,041	73,127	67,378	79,790
Electronic Map Fund	3,867	500	2,693	1,674
Jack.Co.Ambulance Auth Serv	188,155	2,858,489	2,722,886	323,758
Local Emerg.Plan.& Rt.To Know	48,386	6,007	356	54,037
Enhanced Access Fund	103,671	32,641	13,155	123,157
County Health	312,477	747,317	652,773	407,021
ID Security Protection	58,045	7,489	773	64,761
Local Health Maintenance	19,545	55,607	32,352	42,800
Local Road & Street	839,138	778,937	638,952	979,123
County Misdemeanant Fund	83,560	28,238	4,963	106,835
County Highway	2,014,999	2,207,169	1,892,339	2,329,829
Auditor's Plat Book Fund	71,650	12,010	5,300	78,360
JCVC Gift Shop	7,537	7,664	5,507	9,694
Rainy Day Fund	1,169,057	-	267,201	901,856
Recorders Records Perpetuat	659,641	135,634	114,587	680,688
Sex and Violent Offender Admin	3,627	3,861	3,426	4,062
Police Pension Trust Fund	116,256	63,402	88,876	90,782
Supp. Public Defender Serv	365,188	71,625	19,780	417,033
Surplus Tax	73,586	75,623	78,346	70,863
Surveyors Cornerstone Fund	72,345	37,445	54,110	55,680
Tax Sale Redemption	1	53,539	54,744	(1,204)
Tax Sale Surplus	466,830	820,729	447,038	840,521
Ind.Local Health Dept. Trust	23,511	51,845	22,719	52,637
Guardian Ad Litem CASA	-	109,939	115,939	(6,000)
Elected Officials Training	57,246	7,561	5,847	58,960
County Offender Transportation	187	1,451	-	1,638
Statewide 911	526,186	662,625	673,869	514,942
Reassessment	148,002	212,093	215,637	144,458
Opioid Restricted Fund	270,967	68,021	-	338,988
Opioid Unrestricted Fund	65,559	805	-	66,364
Probation Adm Fee Adult	66,909	57,875	35,853	88,931
Probation Adm Fee Juvenile	11,374	3,185	1,860	12,699
Probation Fee Adult	447,047	236,467	184,793	498,721
Probation Fee Juvenile	10,755	8,490	-	19,245
Alternative Dispute Resolution	36,520	4,300	-	40,820
User Fees	337,558	187,945	149,005	376,498
Co. General Drain Improvement	10,104	-	250	9,854
Drainage Maintenance	555,018	105,857	150,412	510,463
JCSD Ed. & Crime Prevention	18,024	7,616	8,562	17,078
Ordinance Violation Fund	14,210	7,910	18,944	3,176
Tampico Grains TIF T36101 /1-1	30,314	53,028	21,515	61,827
Debt Pmt Bond Issue	80,285	1,663,744	817,736	926,293
United Fund	1	6,443	6,443	1
Siho Post-Tax	1,064	972,966	951,799	22,231
Federal Withholding	-	1,235,024	1,235,024	-
FICA and Medicare Withholding	-	980,099	980,099	-
CAGIT Withholding	-	265,536	234,721	30,815
PERF Voluntary	-	54,748	54,748	-
Sheriff/Jail 457B Retirement	-	22,485	22,485	-
State Withholding	-	407,396	359,892	47,504
Garnishment Withholding	677	135,454	135,454	677
Settlement	-	62,435,324	62,435,324	-
CVET	-	346,637	346,637	-
Financial Institution Tax	-	451,769	404,524	47,245
Fines & Forfeitures	955	7,120	7,299	776
Infraction Judgements	3,551	23,102	33,813	(7,160)
Overweight Vehicles Fines	11,081	34,225	40,469	4,837
Death Benefit Fund	285	3,360	3,100	545

JACKSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
St. Sales Disclosure Fee Fund	760	5,870	6,640	(10)
Coroners Cont.Ed. Fees Fund	271	4,919	3,627	1,563
Interstate Compact Fee-State	-	1,451	1,013	438
Mortgage Fee Fund	246	3,305	2,980	571
Sex Offender Fee-State Share	1	429	400	30
Child Restraint Sys Violation	25	1,100	825	300
JCVC Supplemental Cash	1,212	7,052	7,052	1,212
Education Plate Fund	451	431	-	882
Riverboat Revenue	-	289,823	261,080	28,743
JCVC Supplemental Checking	3,765	7,271	8,721	2,315
93.563 Prosecutor PCA	13,943	653	303	14,293
County General IV-D Funds	139,912	17,826	10,500	147,238
Prosecutor's IV-D After 10/99	155,887	26,810	42,892	139,805
Clerk's IV-D After 10/99	185,806	17,826	4,290	199,342
Sheriff Commissary Account	76,642	289,285	240,445	125,482
Sheriff Drug Buy Money	10,835	5,731	10,500	6,066
Jackson Odyssey Bank Account	1,443,920	4,112,387	4,375,325	1,180,982
ISETS	15,466	569,009	558,536	25,939
LIT-Special Purpose	430,457	1,199,798	1,076,926	553,329
LIT Public Safety-County Share	497,772	828,435	574,617	751,590
MVH-Restricted	839,058	2,021,798	2,124,296	736,560
LIT - Correctional Facility	273,825	1,206,023	1,387,625	92,223
Probation / County User Fee	725	180	-	905
Health Ins Fund-Employer Share	944,953	1,339,721	994,354	1,290,320
Co. Sheriff Law Enf.Cont.Ed	92	932	-	1,024
Handgun License Application	300	-	300	-
JC Sheriff Forfeiture Fund	18,545	1,861	7,131	13,275
County Assessors Copy Fund	2,082	-	-	2,082
Asset Forfeiture Fund	34,361	41,614	33,390	42,585
Commissioner Sale Fund	2,390	15,781	8,421	9,750
Jackson County Canine Shelter	2,165	2,704	3,127	1,742
Preservation Fund	25,000	-	-	25,000
Jackson Co 2019 GOB	2,714	-	2,378	336
Work Release Center Fund	(95,312)	150,000	-	54,688
Judicial Center Retainage	2,595	-	-	2,595
K-9 Purchase and Training Fund	1,015	3,895	1,932	2,978
Jackson Co 2022 GOB	3,336,532	-	1,251,144	2,085,388
Local Income Tax -Property Tax	663,237	5,998,993	6,146,325	515,905
LIT Certified Shares	-	11,997,987	11,997,987	-
LIT Public Safety	-	1,799,698	1,799,698	-
LIT Economic Development	-	2,999,496	2,999,496	-
Wildlife Refuge	-	25,945	-	25,945
Seatbelt Violations	6,692	5,244	-	11,936
Prosecutor Victim Assist Pr	(57,452)	59,870	70,355	(67,937)
Emergency Mgmt Spec Apprpr	3,973	72,853	76,376	450
2020 Cops Hiring Program (CHP)	(80,571)	-	46,957	(127,528)
COVID 19 -Health Dept.	446,200	110,000	59,554	496,646
Title IV-Entitlement Grant	6,938	8,938	11,174	4,702
BJA 2020-MU-BX-K001	-	-	18,560	(18,560)
Fed/Pros Asset Forfeiture Fund	9,706	84	1,462	8,328
ARP Corona Local Fiscal Recovr	8,566,354	-	114,655	8,451,699
ARP - LATCF	-	100,000	-	100,000
Clerk Odyssey Grant Fund	4,781	-	-	4,781
CHINS - Child In Need Of Serv	904,660	709,902	634,952	979,610
Community Corrections	-	133,000	133,000	-
Community Corrections Grant	-	626,964	626,964	-
Interpreter Grant (Drug/Alch)	(1,738)	-	10,106	(11,844)
ILHDTA - Excess Funds	27,523	-	27,523	-
Local Health Main Fund - Excess	22,468	-	22,468	-
Public Hlth Preparedness Base	(6,637)	26,809	26,117	(5,945)
Problem Solving Court-Comm Cor	8,000	10,000	18,000	-
Railroad Grade Crossing Grant	43,525	-	43,525	-
EEDMA Grant-Prosecutor	47,889	-	-	47,889
Local Road and Bridge Matchin	4,452	1,230,223	1,230,223	4,452
Justice Partners Addiction Res	14,096	30,000	14,097	29,999
Immunization Grant 2020/2021	(7,894)	114,226	121,186	(14,854)
Law Enforcement Training Grant	17,060	24,075	32,610	8,525
2023 Residential WK Release	-	183,184	183,184	-
Totals	\$ 41,084,086	\$ 138,190,261	\$ 139,032,468	\$ 40,241,879

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Financial Report

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

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursement grants not being reimbursed as of December 31, 2023. Additionally, there are four funds in which disbursements exceeded revenues.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Holding Corporation*

The County has entered into capital leases with the Jackson County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2023 totaled \$616,500.

Note 9. *Other Postemployment Benefits*

The County provides to eligible retirees and their spouses the following benefits: medical. The plan is administered by the SIHO. These benefits pose a liability to the County for this year and in future years. Information regarding these benefits can be obtained by contacting the County.

Note 10. *Combined Funds*

Funds related to Debt Pmt Bond Issue and L/R Payment were reported individually in the prior financial statement but were combined into one fund for the current financial statement.

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OTHER INFORMATION

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	After Settlement Collections	Inmate Account Trust 2	Juvenile Home Supplemental	Work Release Commissary	County General
Cash and investments - beginning	\$ 1,147,381	\$ 23,954	\$ 9,538	\$ 69,002	\$ 6,016,943
Receipts:					
Taxes	627,918	-	-	-	7,055,385
Licenses and permits	-	-	-	-	24,694
Intergovernmental receipts	-	-	-	-	5,591,640
Charges for services	-	-	-	-	193,772
Fines and forfeits	-	-	-	-	427,548
Other receipts	-	565,648	19,287	81,093	1,356,746
Total receipts	627,918	565,648	19,287	81,093	14,649,785
Disbursements:					
Personal services	-	-	-	-	10,349,223
Supplies	-	-	-	-	178,440
Other services and charges	-	-	-	-	3,003,601
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,147,381	555,692	21,460	57,946	2,463,891
Total disbursements	1,147,381	555,692	21,460	57,946	15,995,155
Excess (deficiency) of receipts over (under) disbursements	(519,463)	9,956	(2,173)	23,147	(1,345,370)
Cash and investments - ending	\$ 627,918	\$ 33,910	\$ 7,365	\$ 92,149	\$ 4,671,573

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Accident Report	LIT-Economic Development/CEDIT	Cities And Towns Clerk Rece	Clerk's Perpetuation	Comm. Corr Project Income
Cash and investments - beginning	\$ 4,657	\$ 808,644	\$ 48,180	\$ 206,537	\$ 601,528
Receipts:					
Taxes	-	83	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,373,561	-	-	-
Charges for services	3,035	-	-	216	-
Fines and forfeits	-	-	13,874	30,085	-
Other receipts	-	-	-	-	1,434,690
Total receipts	<u>3,035</u>	<u>1,373,644</u>	<u>13,874</u>	<u>30,301</u>	<u>1,434,690</u>
Disbursements:					
Personal services	-	569,952	-	-	1,171,691
Supplies	-	196,384	-	-	4,597
Other services and charges	-	-	-	-	349,464
Debt service - principal and interest	-	256,000	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	471	-	-	2,400	2,760
Total disbursements	<u>471</u>	<u>1,022,336</u>	<u>-</u>	<u>2,400</u>	<u>1,528,512</u>
Excess (deficiency) of receipts over (under) disbursements	<u>2,564</u>	<u>351,308</u>	<u>13,874</u>	<u>27,901</u>	<u>(93,822)</u>
Cash and investments - ending	<u>\$ 7,221</u>	<u>\$ 1,159,952</u>	<u>\$ 62,054</u>	<u>\$ 234,438</u>	<u>\$ 507,706</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Transition Program	Conv.Visitor/Innkeepers Tax	Co Sales Disclosure Fund	Covered Bridge Maintenance	Cumulative Bridge
Cash and investments - beginning	\$ 184,603	\$ 690,468	\$ 73,906	\$ 35,066	\$ 1,910,232
Receipts:					
Taxes	-	511,116	-	-	430,150
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	50,675	-	-	3,700	218,426
Charges for services	-	-	5,870	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	598	-	-	-
Total receipts	50,675	511,714	5,870	3,700	648,576
Disbursements:					
Personal services	-	213,292	-	-	188,855
Supplies	11,700	6,561	-	-	-
Other services and charges	4,042	247,498	-	-	232,514
Debt service - principal and interest	-	-	-	-	-
Capital outlay	22,132	-	-	-	683,215
Other disbursements	-	40,000	20	208	-
Total disbursements	37,874	507,351	20	208	1,104,584
Excess (deficiency) of receipts over (under) disbursements	12,801	4,363	5,850	3,492	(456,008)
Cash and investments - ending	\$ 197,404	\$ 694,831	\$ 79,756	\$ 38,558	\$ 1,454,224

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County Cum Capital Development	Jackson Co Drug Free Grant Fun	Electronic Map Fund	Jack.Co.Ambulance Auth Serv	Local Emerg.Plan.& Rt.To Know
Cash and investments - beginning	\$ 762,782	\$ 74,041	\$ 3,867	\$ 188,155	\$ 48,386
Receipts:					
Taxes	692,668	-	-	488,395	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	58,266	-	-	38,796	6,007
Charges for services	-	-	500	2,330,988	-
Fines and forfeits	-	73,127	-	-	-
Other receipts	68,608	-	-	310	-
Total receipts	<u>819,542</u>	<u>73,127</u>	<u>500</u>	<u>2,858,489</u>	<u>6,007</u>
Disbursements:					
Personal services	-	-	-	2,715,112	337
Supplies	17,182	-	-	-	19
Other services and charges	724,265	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	67,378	2,693	7,774	-
Total disbursements	<u>741,447</u>	<u>67,378</u>	<u>2,693</u>	<u>2,722,886</u>	<u>356</u>
Excess (deficiency) of receipts over (under) disbursements	<u>78,095</u>	<u>5,749</u>	<u>(2,193)</u>	<u>135,603</u>	<u>5,651</u>
Cash and investments - ending	<u>\$ 840,877</u>	<u>\$ 79,790</u>	<u>\$ 1,674</u>	<u>\$ 323,758</u>	<u>\$ 54,037</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Enhanced Access Fund	County Health	ID Security Protection	Local Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 103,671	\$ 312,477	\$ 58,045	\$ 19,545	\$ 839,138
Receipts:					
Taxes	-	392,098	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	32,933	-	33,139	778,675
Charges for services	32,641	224,762	7,489	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	97,524	-	22,468	262
Total receipts	<u>32,641</u>	<u>747,317</u>	<u>7,489</u>	<u>55,607</u>	<u>778,937</u>
Disbursements:					
Personal services	-	572,755	-	24,287	-
Supplies	-	25,415	-	815	225,543
Other services and charges	2,310	49,452	-	7,250	413,409
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	10,845	5,151	773	-	-
Total disbursements	<u>13,155</u>	<u>652,773</u>	<u>773</u>	<u>32,352</u>	<u>638,952</u>
Excess (deficiency) of receipts over (under) disbursements	<u>19,486</u>	<u>94,544</u>	<u>6,716</u>	<u>23,255</u>	<u>139,985</u>
Cash and investments - ending	<u>\$ 123,157</u>	<u>\$ 407,021</u>	<u>\$ 64,761</u>	<u>\$ 42,800</u>	<u>\$ 979,123</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County Misdeemeanant Fund	County Highway	Auditor's Plat Book Fund	JCVC Gift Shop	Rainy Day Fund
Cash and investments - beginning	\$ 83,560	\$ 2,014,999	\$ 71,650	\$ 7,537	\$ 1,169,057
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	28,238	2,021,798	-	-	-
Charges for services	-	33,516	12,010	7,664	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	151,855	-	-	-
Total receipts	<u>28,238</u>	<u>2,207,169</u>	<u>12,010</u>	<u>7,664</u>	<u>-</u>
Disbursements:					
Personal services	-	1,067,419	-	-	-
Supplies	-	32,049	-	-	-
Other services and charges	4,963	792,871	5,300	-	54,939
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	212,262
Other disbursements	-	-	-	5,507	-
Total disbursements	<u>4,963</u>	<u>1,892,339</u>	<u>5,300</u>	<u>5,507</u>	<u>267,201</u>
Excess (deficiency) of receipts over (under) disbursements	<u>23,275</u>	<u>314,830</u>	<u>6,710</u>	<u>2,157</u>	<u>(267,201)</u>
Cash and investments - ending	<u>\$ 106,835</u>	<u>\$ 2,329,829</u>	<u>\$ 78,360</u>	<u>\$ 9,694</u>	<u>\$ 901,856</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Recorders Records Perpetuat	Sex and Violent Offender Admin	Police Pension Trust Fund	Supp. Public Defender Serv	Surplus Tax
Cash and investments - beginning	\$ 659,641	\$ 3,627	\$ 116,256	\$ 365,188	\$ 73,586
Receipts:					
Taxes	-	-	-	-	75,623
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	135,634	3,861	6,108	450	-
Fines and forfeits	-	-	52,137	71,175	-
Other receipts	-	-	5,157	-	-
Total receipts	135,634	3,861	63,402	71,625	75,623
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	19,780	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	114,587	3,426	88,876	-	78,346
Total disbursements	114,587	3,426	88,876	19,780	78,346
Excess (deficiency) of receipts over (under) disbursements	21,047	435	(25,474)	51,845	(2,723)
Cash and investments - ending	\$ 680,688	\$ 4,062	\$ 90,782	\$ 417,033	\$ 70,863

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Surveyors Cornerstone Fund	Tax Sale Redemption	Tax Sale Surplus	Ind. Local Health Dept. Trust	Guardian Ad Litem CASA
Cash and investments - beginning	\$ 72,345	\$ 1	\$ 466,830	\$ 23,511	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	24,322	49,939
Charges for services	37,445	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	53,539	820,729	27,523	60,000
Total receipts	37,445	53,539	820,729	51,845	109,939
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	326	-
Other services and charges	-	-	-	22,393	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	54,110	54,744	447,038	-	115,939
Total disbursements	54,110	54,744	447,038	22,719	115,939
Excess (deficiency) of receipts over (under) disbursements	(16,665)	(1,205)	373,691	29,126	(6,000)
Cash and investments - ending	\$ 55,680	\$ (1,204)	\$ 840,521	\$ 52,637	\$ (6,000)

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Elected Officials Training	County Offender Transportation	Statewide 911	Reassessment	Opioid Restricted Fund
Cash and investments - beginning	\$ 57,246	\$ 187	\$ 526,186	\$ 148,002	\$ 270,967
Receipts:					
Taxes	-	-	-	195,627	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	16,466	-
Charges for services	7,514	1,388	662,625	-	-
Fines and forfeits	47	63	-	-	-
Other receipts	-	-	-	-	68,021
Total receipts	<u>7,561</u>	<u>1,451</u>	<u>662,625</u>	<u>212,093</u>	<u>68,021</u>
Disbursements:					
Personal services	-	-	337,906	750	-
Supplies	-	-	-	-	-
Other services and charges	5,847	-	335,963	214,887	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,847</u>	<u>-</u>	<u>673,869</u>	<u>215,637</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,714</u>	<u>1,451</u>	<u>(11,244)</u>	<u>(3,544)</u>	<u>68,021</u>
Cash and investments - ending	<u>\$ 58,960</u>	<u>\$ 1,638</u>	<u>\$ 514,942</u>	<u>\$ 144,458</u>	<u>\$ 338,988</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Opioid Unrestricted Fund	Probation Adm Fee Adult	Probation Adm Fee Juvenile	Probation Fee Adult	Probation Fee Juvenile
Cash and investments - beginning	\$ 65,559	\$ 66,909	\$ 11,374	\$ 447,047	\$ 10,755
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	57,875	3,185	236,467	8,490
Fines and forfeits	-	-	-	-	-
Other receipts	805	-	-	-	-
Total receipts	805	57,875	3,185	236,467	8,490
Disbursements:					
Personal services	-	33,049	1,860	175,081	-
Supplies	-	-	-	1,900	-
Other services and charges	-	2,804	-	7,812	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	35,853	1,860	184,793	-
Excess (deficiency) of receipts over (under) disbursements	805	22,022	1,325	51,674	8,490
Cash and investments - ending	\$ 66,364	\$ 88,931	\$ 12,699	\$ 498,721	\$ 19,245

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Alternative Dispute Resolution	User Fees	Co. General Drain Improvement	Drainage Maintenance	JCSD Ed. & Crime Prevention
Cash and investments - beginning	\$ 36,520	\$ 337,558	\$ 10,104	\$ 555,018	\$ 18,024
Receipts:					
Taxes	-	-	-	105,857	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	4,300	179,549	-	-	-
Other receipts	-	8,396	-	-	7,616
Total receipts	4,300	187,945	-	105,857	7,616
Disbursements:					
Personal services	-	125,939	-	-	-
Supplies	-	5,000	-	-	-
Other services and charges	-	8,142	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	9,924	250	150,412	8,562
Total disbursements	-	149,005	250	150,412	8,562
Excess (deficiency) of receipts over (under) disbursements	4,300	38,940	(250)	(44,555)	(946)
Cash and investments - ending	\$ 40,820	\$ 376,498	\$ 9,854	\$ 510,463	\$ 17,078

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Ordinance Violation Fund	Tampico Grains TIF T36101 /1-1	Debt Pmt Bond Issue	United Fund	Siho Post-Tax
Cash and investments - beginning	\$ 14,210	\$ 30,314	\$ 80,285	\$ 1	\$ 1,064
Receipts:					
Taxes	-	53,028	1,538,165	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	125,579	-	-
Charges for services	7,910	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	6,443	972,966
Total receipts	7,910	53,028	1,663,744	6,443	972,966
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	607,236	-	-
Capital outlay	-	-	-	-	-
Other disbursements	18,944	21,515	210,500	6,443	951,799
Total disbursements	18,944	21,515	817,736	6,443	951,799
Excess (deficiency) of receipts over (under) disbursements	(11,034)	31,513	846,008	-	21,167
Cash and investments - ending	\$ 3,176	\$ 61,827	\$ 926,293	\$ 1	\$ 22,231

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Federal Withholding	FICA and Medicare Withholding	CAGIT Withholding	PERF Voluntary	Sheriff/Jail 457B Retirement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,235,024	980,099	265,536	54,748	22,485
Total receipts	<u>1,235,024</u>	<u>980,099</u>	<u>265,536</u>	<u>54,748</u>	<u>22,485</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,235,024	980,099	234,721	54,748	22,485
Total disbursements	<u>1,235,024</u>	<u>980,099</u>	<u>234,721</u>	<u>54,748</u>	<u>22,485</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>30,815</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,815</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, 2023

	State Withholding	Garnishment Withholding	Settlement	CVET	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ 677	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	62,435,324	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	346,637	451,769
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	407,396	135,454	-	-	-
Total receipts	<u>407,396</u>	<u>135,454</u>	<u>62,435,324</u>	<u>346,637</u>	<u>451,769</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	359,892	135,454	62,435,324	346,637	404,524
Total disbursements	<u>359,892</u>	<u>135,454</u>	<u>62,435,324</u>	<u>346,637</u>	<u>404,524</u>
Excess (deficiency) of receipts over (under) disbursements	<u>47,504</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,245</u>
Cash and investments - ending	<u>\$ 47,504</u>	<u>\$ 677</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,245</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Fines & Forfeitures	Infraction Judgements	Overweight Vehicles Fines	Death Benefit Fund	St. Sales Disclosure Fee Fund
Cash and investments - beginning	\$ 955	\$ 3,551	\$ 11,081	\$ 285	\$ 760
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,538	-	-	-	-
Charges for services	-	-	-	3,360	5,870
Fines and forfeits	5,582	19,650	27,378	-	-
Other receipts	-	3,452	6,847	-	-
Total receipts	<u>7,120</u>	<u>23,102</u>	<u>34,225</u>	<u>3,360</u>	<u>5,870</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,299	33,813	40,469	3,100	6,640
Total disbursements	<u>7,299</u>	<u>33,813</u>	<u>40,469</u>	<u>3,100</u>	<u>6,640</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(179)</u>	<u>(10,711)</u>	<u>(6,244)</u>	<u>260</u>	<u>(770)</u>
Cash and investments - ending	<u>\$ 776</u>	<u>\$ (7,160)</u>	<u>\$ 4,837</u>	<u>\$ 545</u>	<u>\$ (10)</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Coroners Cont.Ed. Fees Fund	Interstate Compact Fee-State	Mortgage Fee Fund	Sex Offender Fee-State Share	Child Restraint Sys Violation
Cash and investments - beginning	\$ 271	\$ -	\$ 246	\$ 1	\$ 25
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,919	1,388	3,305	429	-
Fines and forfeits	-	63	-	-	1,100
Other receipts	-	-	-	-	-
Total receipts	4,919	1,451	3,305	429	1,100
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,627	1,013	2,980	400	825
Total disbursements	3,627	1,013	2,980	400	825
Excess (deficiency) of receipts over (under) disbursements	1,292	438	325	29	275
Cash and investments - ending	\$ 1,563	\$ 438	\$ 571	\$ 30	\$ 300

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	JCVC Supplemental Cash	Education Plate Fund	Riverboat Revenue	JCVC Supplemental Checking	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 1,212	\$ 451	\$ -	\$ 3,765	\$ 13,943
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	431	289,823	-	-
Charges for services	-	-	-	-	653
Fines and forfeits	-	-	-	-	-
Other receipts	7,052	-	-	7,271	-
Total receipts	7,052	431	289,823	7,271	653
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,052	-	261,080	8,721	303
Total disbursements	7,052	-	261,080	8,721	303
Excess (deficiency) of receipts over (under) disbursements	-	431	28,743	(1,450)	350
Cash and investments - ending	\$ 1,212	\$ 882	\$ 28,743	\$ 2,315	\$ 14,293

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County General IV-D Funds	Prosecutor's IV-D After 10/99	Clerk's IV-D After 10/99	Sheriff Commissary Account	Sheriff Drug Buy Money
Cash and investments - beginning	\$ 139,912	\$ 155,887	\$ 185,806	\$ 76,642	\$ 10,835
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	17,826	26,810	17,826	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	289,285	5,731
Total receipts	17,826	26,810	17,826	289,285	5,731
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	10,500	42,892	4,290	240,445	10,500
Total disbursements	10,500	42,892	4,290	240,445	10,500
Excess (deficiency) of receipts over (under) disbursements	7,326	(16,082)	13,536	48,840	(4,769)
Cash and investments - ending	\$ 147,238	\$ 139,805	\$ 199,342	\$ 125,482	\$ 6,066

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Jackson Odyssey Bank Account	ISETS	LIT-Special Purpose	LIT Public Safety-County Share	MVH-Restricted
Cash and investments - beginning	\$ 1,443,920	\$ 15,466	\$ 430,457	\$ 497,772	\$ 839,058
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,199,798	828,122	2,021,798
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,112,387	569,009	-	313	-
Total receipts	4,112,387	569,009	1,199,798	828,435	2,021,798
Disbursements:					
Personal services	-	-	1,007,035	42,350	-
Supplies	-	-	-	158,372	-
Other services and charges	-	-	69,891	223,895	1,764,296
Debt service - principal and interest	-	-	-	150,000	-
Capital outlay	-	-	-	-	-
Other disbursements	4,375,325	558,536	-	-	360,000
Total disbursements	4,375,325	558,536	1,076,926	574,617	2,124,296
Excess (deficiency) of receipts over (under) disbursements	(262,938)	10,473	122,872	253,818	(102,498)
Cash and investments - ending	\$ 1,180,982	\$ 25,939	\$ 553,329	\$ 751,590	\$ 736,560

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT - Correctional Facility	Probation / County User Fee	Health Ins Fund-Employer Share	Co. Sheriff Law Enf.Cont.Ed	Handgun License Application
Cash and investments - beginning	\$ 273,825	\$ 725	\$ 944,953	\$ 92	\$ 300
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,199,798	-	-	-	-
Charges for services	-	180	-	-	-
Fines and forfeits	-	-	-	932	-
Other receipts	6,225	-	1,339,721	-	-
Total receipts	1,206,023	180	1,339,721	932	-
Disbursements:					
Personal services	99,262	-	-	-	-
Supplies	120,188	-	-	-	-
Other services and charges	1,168,175	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	994,354	-	300
Total disbursements	1,387,625	-	994,354	-	300
Excess (deficiency) of receipts over (under) disbursements	(181,602)	180	345,367	932	(300)
Cash and investments - ending	\$ 92,223	\$ 905	\$ 1,290,320	\$ 1,024	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	JC Sheriff Forfeiture Fund	County Assessors Copy Fund	Asset Forfeiture Fund	Commissioner Sale Fund	Jackson County Canine Shelter
Cash and investments - beginning	\$ 18,545	\$ 2,082	\$ 34,361	\$ 2,390	\$ 2,165
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,861	-	41,614	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	15,781	2,704
Total receipts	1,861	-	41,614	15,781	2,704
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,131	-	33,390	8,421	3,127
Total disbursements	7,131	-	33,390	8,421	3,127
Excess (deficiency) of receipts over (under) disbursements	(5,270)	-	8,224	7,360	(423)
Cash and investments - ending	\$ 13,275	\$ 2,082	\$ 42,585	\$ 9,750	\$ 1,742

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Preservation Fund	Jackson Co 2019 GOB	Work Release Center Fund	Judicial Center Retainage	K-9 Purchase and Training Fund
Cash and investments - beginning	\$ 25,000	\$ 2,714	\$ (95,312)	\$ 2,595	\$ 1,015
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	150,000	-	3,895
Total receipts	-	-	150,000	-	3,895
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	2,378	-	-	1,932
Total disbursements	-	2,378	-	-	1,932
Excess (deficiency) of receipts over (under) disbursements	-	(2,378)	150,000	-	1,963
Cash and investments - ending	\$ 25,000	\$ 336	\$ 54,688	\$ 2,595	\$ 2,978

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Jackson Co 2022 GOB	Local Income Tax -Property Tax	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ 3,336,532	\$ 663,237	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,529,923	11,997,987	1,799,698	2,999,496
Charges for services	-	-	-	-	-
Fines and forfeits	-	469,070	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	5,998,993	11,997,987	1,799,698	2,999,496
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	511,838	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	739,306	-	-	-	-
Other disbursements	-	6,146,325	11,997,987	1,799,698	2,999,496
Total disbursements	1,251,144	6,146,325	11,997,987	1,799,698	2,999,496
Excess (deficiency) of receipts over (under) disbursements	(1,251,144)	(147,332)	-	-	-
Cash and investments - ending	\$ 2,085,388	\$ 515,905	\$ -	\$ -	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Wildlife Refuge	Seatbelt Violations	Prosecutor Victim Assist Pr	Emergency Mgmt Spec Appropri	2020 Cops Hiring Program (CHP)
Cash and investments - beginning	\$ -	\$ 6,692	\$ (57,452)	\$ 3,973	\$ (80,571)
Receipts:					
Taxes	25,945	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	59,870	69,507	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	3,643	-	-	-
Other receipts	-	1,601	-	3,346	-
Total receipts	25,945	5,244	59,870	72,853	-
Disbursements:					
Personal services	-	-	70,073	-	46,957
Supplies	-	-	-	813	-
Other services and charges	-	-	282	425	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	75,138	-
Total disbursements	-	-	70,355	76,376	46,957
Excess (deficiency) of receipts over (under) disbursements	25,945	5,244	(10,485)	(3,523)	(46,957)
Cash and investments - ending	\$ 25,945	\$ 11,936	\$ (67,937)	\$ 450	\$ (127,528)

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COVID 19 -Health Dept.	Title IV-Entitlement Grant	BJA 2020-MU-BX-K001	Fed/Pros Asset Forfeiture Fund	ARP Corona Local Fiscal Recovr
Cash and investments - beginning	\$ 446,200	\$ 6,938	\$ -	\$ 9,706	\$ 8,566,354
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	110,000	5,900	-	84	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,038	-	-	-
Total receipts	<u>110,000</u>	<u>8,938</u>	<u>-</u>	<u>84</u>	<u>-</u>
Disbursements:					
Personal services	15,802	-	-	-	-
Supplies	31,817	-	-	-	-
Other services and charges	11,935	-	18,560	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	11,174	-	1,462	114,655
Total disbursements	<u>59,554</u>	<u>11,174</u>	<u>18,560</u>	<u>1,462</u>	<u>114,655</u>
Excess (deficiency) of receipts over (under) disbursements	<u>50,446</u>	<u>(2,236)</u>	<u>(18,560)</u>	<u>(1,378)</u>	<u>(114,655)</u>
Cash and investments - ending	<u>\$ 496,646</u>	<u>\$ 4,702</u>	<u>\$ (18,560)</u>	<u>\$ 8,328</u>	<u>\$ 8,451,699</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	ARP - LATCF	Clerk Odyssey Grant Fund	CHINS - Child In Need Of Serv	Community Corrections	Community Corrections Grant
Cash and investments - beginning	\$ -	\$ 4,781	\$ 904,660	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	100,000	-	709,902	133,000	626,964
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	100,000	-	709,902	133,000	626,964
Disbursements:					
Personal services	-	-	458,183	77,500	425,464
Supplies	-	-	30,780	13,167	11,500
Other services and charges	-	-	139,565	42,333	190,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	6,424	-	-
Total disbursements	-	-	634,952	133,000	626,964
Excess (deficiency) of receipts over (under) disbursements	100,000	-	74,950	-	-
Cash and investments - ending	\$ 100,000	\$ 4,781	\$ 979,610	\$ -	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Interpreter Grant (Drug/Alch)	ILHDTA - Excess Funds	Local Health Main Fund - Excess	Public Hlth Preparedness Base	Problem Solving Court-Comm Cor
Cash and investments - beginning	\$ (1,738)	\$ 27,523	\$ 22,468	\$ (6,637)	\$ 8,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	21,658	10,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	5,151	-
Total receipts	-	-	-	26,809	10,000
Disbursements:					
Personal services	10,106	-	-	-	-
Supplies	-	-	-	3,442	-
Other services and charges	-	-	-	22,675	18,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	27,523	22,468	-	-
Total disbursements	10,106	27,523	22,468	26,117	18,000
Excess (deficiency) of receipts over (under) disbursements	(10,106)	(27,523)	(22,468)	692	(8,000)
Cash and investments - ending	\$ (11,844)	\$ -	\$ -	\$ (5,945)	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Railroad Grade Crossing Grant	EEDMA Grant-Prosecutor	Local Road and Bridge Matchin	Justice Partners Addiction Res
Cash and investments - beginning	\$ 43,525	\$ 47,889	\$ 4,452	\$ 14,096
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	870,223	30,000
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	360,000	-
Total receipts	-	-	1,230,223	30,000
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	1,621
Other services and charges	43,525	-	-	12,476
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	1,230,223	-
Other disbursements	-	-	-	-
Total disbursements	43,525	-	1,230,223	14,097
Excess (deficiency) of receipts over (under) disbursements	(43,525)	-	-	15,903
Cash and investments - ending	\$ -	\$ 47,889	\$ 4,452	\$ 29,999

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Immunization Grant 2020/2021	Law Enforcement Training Grant	2023 Residential WK Release	Totals
Cash and investments - beginning	\$ (7,894)	\$ 17,060	\$ -	\$ 41,084,086
Receipts:				
Taxes	-	-	-	74,627,382
Licenses and permits	-	-	-	24,694
Intergovernmental receipts	114,226	-	183,184	42,269,433
Charges for services	-	21,225	-	4,062,744
Fines and forfeits	-	-	-	1,379,323
Other receipts	-	2,850	-	15,826,685
Total receipts	<u>114,226</u>	<u>24,075</u>	<u>183,184</u>	<u>138,190,261</u>
Disbursements:				
Personal services	102,473	-	166,000	20,068,713
Supplies	14,316	-	6,000	1,097,947
Other services and charges	4,397	-	11,184	10,762,958
Debt service - principal and interest	-	-	-	1,013,236
Capital outlay	-	-	-	2,887,138
Other disbursements	-	32,610	-	103,202,476
Total disbursements	<u>121,186</u>	<u>32,610</u>	<u>183,184</u>	<u>139,032,468</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(6,960)</u>	<u>(8,535)</u>	<u>-</u>	<u>(842,207)</u>
Cash and investments - ending	<u>\$ (14,854)</u>	<u>\$ 8,525</u>	<u>\$ -</u>	<u>\$ 40,241,879</u>

JACKSON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Jackson County Building Corporation	Courthouse Lease/Rental Payment	\$ 418,500	1/15/2022	1/15/2040
Jackson County Building Corporation	Judicial Center Lease/Rental Payment	<u>812,000</u>	7/15/2019	7/15/2042
Total governmental activities		<u>1,230,500</u>		
Total of annual lease payments		<u>\$ 1,230,500</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Bond Series 2022	\$ 3,120,000	\$ 1,160,000
Total governmental activities		<u>3,120,000</u>	<u>1,160,000</u>
Totals		<u>\$ 3,120,000</u>	<u>\$ 1,160,000</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.