

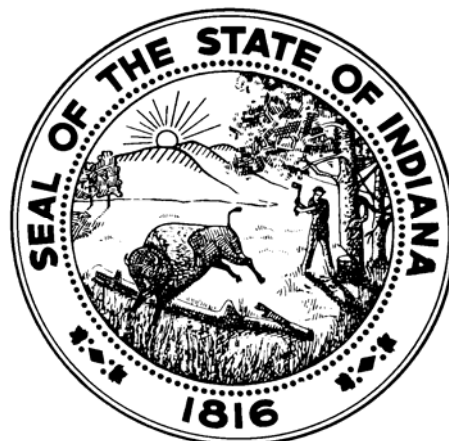
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT

OF

JACKSON COUNTY, INDIANA

January 1, 2004 to December 31, 2005



**FILED**  
11/30/2006



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Maria L. McCrary Debra F. Eggeman	01-01-01 to 12-31-04 01-01-05 to 12-31-08
Treasurer	Tracy L. Sweeney Kathy Hohenstreiter	01-01-02 to 12-31-05 01-01-06 to 12-31-08
Clerk	Sarah L. Benter	01-01-03 to 02-24-08
Sheriff	Jerry Hounshel	01-01-03 to 12-31-06
Recorder	Richard Nehrt	01-01-03 to 12-31-06
President of the Board of County Commissioners	Gary Darlage	01-01-04 to 12-31-06
President of the County Council	David Lucas Edward W. Koerner Richard A. Brackemyre	01-01-04 to 12-31-04 01-01-05 to 12-31-05 01-01-06 to 12-31-06



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

TO: THE OFFICIALS OF JACKSON COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jackson County (County), as of and for the years ended December 31, 2004 and 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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

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

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2004 and 2005, and the respective cash receipts and cash disbursements during the years then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated November 14, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

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

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

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

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

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

STATE BOARD OF ACCOUNTS

November 14, 2006



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF JACKSON COUNTY, INDIANA

We have audited the financial statements of Jackson County (County), as of and for the years ended December 31, 2004 and 2005, and have issued our report thereon dated November 14, 2006. The opinion to the financial statements was qualified due to the omission of the component units of Jackson County which would result in incomplete presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

We noted certain immaterial instances of noncompliance that we have discussed with the management of the County on May 22, 2006 and November 14, 2006. These immaterial instances of noncompliance were subsequently communicated to management in a separate letter.

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

STATE BOARD OF ACCOUNTS

November 14, 2006

JACKSON COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2004

Functions/Programs	Disbursements	Program Receipts		Net (Disbursement) Receipt and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government	\$ 6,635,310	\$ 651,166	\$ 270,525	\$ (5,713,619)
Public safety	8,204,877	3,273,176	735,392	(4,196,309)
Highways and streets	3,348,099	-	2,769,062	(579,037)
Sanitation	23,000	-	-	(23,000)
Health and welfare	2,242,495	178,975	418,019	(1,645,502)
Culture and recreation	35,975	-	38,276	2,301
Urban redevelopment	-	-	817	817
Debt service	465,000	-	-	(465,000)
Interest on long-term debt	498,219	-	-	(498,219)
Capital outlay	1,472,300	-	-	(1,472,300)
Total governmental activities	<u>\$ 22,925,275</u>	<u>\$ 4,103,317</u>	<u>\$ 4,232,090</u>	<u>(14,589,868)</u>
General receipts:				
Property taxes				5,294,562
Other local sources				5,697,822
Bonds and loans				890,432
Riverboat revenue sharing				281,883
Unrestricted intergovernmental receipts				1,324
Insurance proceeds				7,548
Other receipts				782,409
Unrestricted investment earnings				196,156
Total general receipts				<u>13,152,136</u>
Change in net assets				-
Change in net assets				(1,437,732)
Net assets - beginning				<u>9,140,014</u>
Net assets - ending				<u>\$ 7,702,282</u>
 <u>Assets</u>				
Cash and investments				\$ (1,273,429)
Restricted assets:				
Cash and investments				<u>8,975,711</u>
Total assets				<u>\$ 7,702,282</u>
 <u>Net Assets</u>				
Restricted for:				
General government				\$ 1,039,783
Public safety				1,505,917
Highways and streets				2,850,323
Health and welfare				1,280,928
Culture and recreation				38,159
Capital outlay				2,260,601
Unrestricted				<u>(1,273,429)</u>
Total net assets				<u>\$ 7,702,282</u>

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

JACKSON COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2004

	General	County Highway	Family and Children Fund	Cumulative Bridge Fund	Economic Development Income Fund	Other Governmental Funds	Totals
<b>Receipts:</b>							
Taxes	\$ 5,100,764	\$ -	\$ 899,816	\$ 1,029,981	\$ 2,461,330	\$ 1,500,493	\$ 10,992,384
Intergovernmental	436,896	2,367,180	335,893	-	-	1,375,329	4,515,298
Charges for services	1,243,874	-	-	-	-	2,620,180	3,864,054
Other	200,544	43,114	353,911	77,242	-	122,768	797,579
<b>Total receipts</b>	<b>6,982,078</b>	<b>2,410,294</b>	<b>1,589,620</b>	<b>1,107,223</b>	<b>2,461,330</b>	<b>5,618,770</b>	<b>20,169,315</b>
<b>Disbursements:</b>							
General government	4,453,744	-	-	-	1,575,579	497,420	6,526,743
Public safety	4,827,583	-	-	-	-	3,197,940	8,025,523
Highways and streets	-	2,354,106	-	578,404	-	365,000	3,297,510
Sanitation	23,000	-	-	-	-	-	23,000
Health and welfare	437,968	-	1,310,291	-	-	482,994	2,231,253
Culture and recreation	140	-	-	-	-	35,835	35,975
Debt service:							
Principal	-	-	-	-	465,000	-	465,000
Interest	-	-	-	-	498,219	-	498,219
Capital outlay	-	-	-	-	-	1,472,300	1,472,300
<b>Total disbursements</b>	<b>9,742,435</b>	<b>2,354,106</b>	<b>1,310,291</b>	<b>578,404</b>	<b>2,538,798</b>	<b>6,051,489</b>	<b>22,575,523</b>
Excess (deficiency) of receipts over disbursements	(2,760,357)	56,188	279,329	528,819	(77,468)	(432,719)	(2,406,208)
<b>Other financing sources (uses)</b>							
Bond proceeds	-	-	-	-	-	890,432	890,432
Transfers in	1,918,798	-	-	-	-	389,462	2,308,260
Transfers out	-	-	-	-	-	(2,308,260)	(2,308,260)
Other receipts	-	-	-	-	-	1,837	1,837
<b>Total other financing sources (uses)</b>	<b>1,918,798</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,026,529)</b>	<b>892,269</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(841,559)	56,188	279,329	528,819	(77,468)	(1,459,248)	(1,513,939)
Cash and investment fund balance - beginning	(429,945)	572,664	979,979	1,466,816	1,643,743	4,957,154	9,190,411
Cash and investment fund balance - ending	<u>\$ (1,271,504)</u>	<u>\$ 628,852</u>	<u>\$ 1,259,308</u>	<u>\$ 1,995,635</u>	<u>\$ 1,566,275</u>	<u>\$ 3,497,906</u>	<u>7,676,472</u>
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:							
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.							
							<u>25,810</u>
Net assets of governmental activities							<u>\$ 7,702,282</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ (1,271,504)	\$ -	\$ -	\$ -	\$ -	\$ (1,925)	\$ (1,273,429)
Restricted assets:							
Cash and investments	-	628,852	1,259,308	1,995,635	1,566,275	3,499,831	8,949,901
<b>Total cash and investment assets - December 31</b>	<u>\$ (1,271,504)</u>	<u>\$ 628,852</u>	<u>\$ 1,259,308</u>	<u>\$ 1,995,635</u>	<u>\$ 1,566,275</u>	<u>\$ 3,497,906</u>	<u>\$ 7,676,472</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,013,973	\$ 1,013,973
Public safety	-	-	-	-	-	1,505,917	1,505,917
Highways and streets	-	628,852	-	1,995,635	-	225,836	2,850,323
Health and welfare	-	-	1,259,308	-	-	21,620	1,280,928
Culture and recreation	-	-	-	-	-	38,159	38,159
Capital outlay	-	-	-	-	1,566,275	694,326	2,260,601
Unrestricted	(1,271,504)	-	-	-	-	(1,925)	(1,273,429)
<b>Total cash and investment fund balance - December 31</b>	<u>\$ (1,271,504)</u>	<u>\$ 628,852</u>	<u>\$ 1,259,308</u>	<u>\$ 1,995,635</u>	<u>\$ 1,566,275</u>	<u>\$ 3,497,906</u>	<u>\$ 7,676,472</u>

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

JACKSON COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND  
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
PROPRIETARY FUND  
As of and for the Year Ended December 31, 2004

	Internal Service Fund
Operating receipts:	
Insurance proceeds	\$ 1,359,261
Other	186,695
Total operating receipts	1,545,956
Operating disbursements:	
Insurance claims and premiums	1,469,752
Excess of operating receipts over operating disbursements	76,204
Cash and investment fund balance - beginning	(50,394)
Cash and investment fund balance - ending	\$ 25,810
<u>Cash and Investment Assets - December 31</u>	
Total cash and investment assets - December 31	\$ 25,810
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
General government	\$ 25,810

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

JACKSON COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2004

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Fund</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 150,014	\$ -	\$ -
Other	<u>92,289</u>	<u>-</u>	<u>-</u>
Total contributions	<u>242,303</u>	<u>-</u>	<u>-</u>
Investment earnings:			
Net increase in fair value of investments	81,980	-	-
Dividends	<u>41,695</u>	<u>-</u>	<u>-</u>
Net investment earnings	<u>123,675</u>	<u>-</u>	<u>-</u>
Agency fund additions	<u>-</u>	<u>-</u>	<u>124,269,092</u>
Total additions	<u>365,978</u>	<u>-</u>	<u>124,269,092</u>
Deductions:			
Benefits	64,975	-	-
Administrative and general	27,337	-	-
Agency fund deductions	<u>-</u>	<u>-</u>	<u>118,228,470</u>
Total deductions	<u>92,312</u>	<u>-</u>	<u>118,228,470</u>
Excess of total additions over total deductions	273,666	-	6,040,622
Cash and investment fund balance - beginning	<u>1,411,185</u>	<u>19,706</u>	<u>12,913,256</u>
Cash and investment fund balance - ending	<u>\$ 1,684,851</u>	<u>\$ 19,706</u>	<u>\$ 18,953,878</u>

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

JACKSON COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2005

<u>Functions/Programs</u>	Disbursements	Program Receipts		Net (Disbursement) Receipt and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ 6,527,985	\$ 834,569	\$ 603,848	\$ (5,089,568)
Public safety	8,033,389	3,378,066	572,923	(4,082,400)
Highways and streets	4,287,132	-	2,839,448	(1,447,684)
Health and welfare	1,860,384	195,846	192,095	(1,472,443)
Culture and recreation	18,282	-	3,750	(14,532)
Debt service	500,000	-	-	(500,000)
Interest on long-term debt	560,738	-	-	(560,738)
Capital outlay	681,048	-	-	(681,048)
	<u>\$ 22,468,958</u>	<u>\$ 4,408,481</u>	<u>\$ 4,212,064</u>	<u>(13,848,413)</u>
Total governmental activities				
General receipts:				
Property taxes				7,503,607
Other local sources				5,564,442
Riverboat revenue sharing				114,266
Unrestricted intergovernmental receipts				65,530
Insurance proceeds				12,471
Other receipts				523,456
Proceeds from sale of assets				9,000
Unrestricted investment earnings				413,830
				<u>14,206,602</u>
				Change in net assets 358,189
				<u>Net assets - beginning 7,702,282</u>
				<u>Net assets - ending \$ 8,060,471</u>
 <u>Assets</u>				
Cash and investments				\$ (679,242)
Restricted assets:				
Cash and investments				<u>8,739,713</u>
Total assets				<u>\$ 8,060,471</u>
 <u>Net Assets</u>				
Restricted for:				
General government				\$ 1,243,392
Public safety				1,621,433
Highways and streets				3,078,579
Health and welfare				683,780
Culture and recreation				71,287
Capital outlay				2,041,242
Unrestricted				<u>(679,242)</u>
Total net assets				<u>\$ 8,060,471</u>

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

JACKSON COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2005

	General	County Highway	Family and Children Fund	Cumulative Bridge Fund	Economic Development Income Fund	Other Governmental Funds	Totals
<b>Receipts:</b>							
Taxes	\$ 7,078,952	\$ -	\$ 181,394	\$ 1,415,198	\$ 2,296,960	\$ 2,059,053	\$ 13,031,557
Intergovernmental	473,263	2,296,577	137,843	139,911	-	1,344,266	4,391,860
Charges for services	1,321,642	-	-	-	-	2,821,632	4,143,274
Other	407,534	47,609	354,867	50,841	950	96,954	958,755
<b>Total receipts</b>	<b>9,281,391</b>	<b>2,344,186</b>	<b>674,104</b>	<b>1,605,950</b>	<b>2,297,910</b>	<b>6,321,905</b>	<b>22,525,446</b>
<b>Disbursements:</b>							
General government	4,232,552	-	-	-	1,496,503	697,854	6,426,909
Public safety	4,458,212	-	-	-	-	3,407,497	7,865,709
Highways and streets	-	2,523,221	-	1,270,060	-	450,000	4,243,281
Health and welfare	-	-	1,382,108	-	-	469,844	1,851,952
Culture and recreation	-	-	-	-	-	18,281	18,281
Debt service:							
Principal	-	-	-	-	500,000	-	500,000
Interest	-	-	-	-	560,738	-	560,738
Capital outlay	-	-	-	-	-	681,048	681,048
<b>Total disbursements</b>	<b>8,690,764</b>	<b>2,523,221</b>	<b>1,382,108</b>	<b>1,270,060</b>	<b>2,557,241</b>	<b>5,724,524</b>	<b>22,147,918</b>
Excess (deficiency) of receipts over disbursements	590,627	(179,035)	(708,004)	335,890	(259,331)	597,381	377,528
<b>Other financing sources (uses)</b>							
Transfers in	-	-	-	-	-	243,384	243,384
Transfers out	-	-	-	-	-	(243,384)	(243,384)
Other receipts	36,492	-	-	-	-	-	36,492
<b>Total other financing sources (uses)</b>	<b>36,492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,492</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	627,119	(179,035)	(708,004)	335,890	(259,331)	597,381	414,020
Cash and investment fund balance - beginning	(1,271,504)	628,852	1,259,308	1,995,635	1,566,275	3,497,906	7,676,472
Cash and investment fund balance - ending	\$ (644,385)	\$ 449,817	\$ 551,304	\$ 2,331,525	\$ 1,306,944	\$ 4,095,287	8,090,492
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:							
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.							
							(30,021)
Net assets of governmental activities							\$ 8,060,471
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ (644,385)	\$ -	\$ -	\$ -	\$ -	\$ (4,836)	\$ (649,221)
Restricted assets:							
Cash and investments	-	449,817	551,304	2,331,525	1,306,944	4,100,123	8,739,713
<b>Total cash and investment assets - December 31</b>	<b>\$ (644,385)</b>	<b>\$ 449,817</b>	<b>\$ 551,304</b>	<b>\$ 2,331,525</b>	<b>\$ 1,306,944</b>	<b>\$ 4,095,287</b>	<b>\$ 8,090,492</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,243,392	\$ 1,243,392
Public safety	-	-	-	-	-	1,621,433	1,621,433
Highways and streets	-	449,817	-	2,331,525	-	297,237	3,078,579
Health and welfare	-	-	551,304	-	-	132,476	683,780
Culture and recreation	-	-	-	-	-	71,287	71,287
Capital outlay	-	-	-	-	1,306,944	734,298	2,041,242
Unrestricted	(644,385)	-	-	-	-	(4,836)	(649,221)
<b>Total cash and investment fund balance - December 31</b>	<b>\$ (644,385)</b>	<b>\$ 449,817</b>	<b>\$ 551,304</b>	<b>\$ 2,331,525</b>	<b>\$ 1,306,944</b>	<b>\$ 4,095,287</b>	<b>\$ 8,090,492</b>

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

JACKSON COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND  
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
PROPRIETARY FUND  
As of and for the Year Ended December 31, 2004

	Internal Service Fund
Operating receipts:	
Insurance proceeds	\$ 1,502,470
Operating disbursements:	
Insurance claims and premiums	1,558,301
Deficiency of operating receipts over operating disbursements	(55,831)
Cash and investment fund balance - beginning	25,810
Cash and investment fund balance - ending	\$ (30,021)
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	\$ (30,021)
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
General government	\$ (30,021)

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

JACKSON COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2005

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Fund</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 251,719	\$ -	\$ -
Other	<u>85,288</u>	<u>-</u>	<u>-</u>
Total contributions	<u>337,007</u>	<u>-</u>	<u>-</u>
Investment earnings:			
Net increase in fair value of investments	119,090	-	-
Dividends	<u>46,072</u>	<u>-</u>	<u>-</u>
Net investment earnings	165,162	-	-
Agency fund additions	<u>-</u>	<u>-</u>	<u>159,996,367</u>
Total additions	<u>502,169</u>	<u>-</u>	<u>159,996,367</u>
Deductions:			
Benefits	67,030	-	-
Administrative and general	34,755	-	-
Agency fund deductions	<u>-</u>	<u>-</u>	<u>176,449,815</u>
Total deductions	<u>101,785</u>	<u>-</u>	<u>176,449,815</u>
Excess (deficiency) of total additions over total deductions	400,384	-	(16,453,448)
Cash and investment fund balance - beginning	<u>1,684,851</u>	<u>19,706</u>	<u>18,953,878</u>
Cash and investment fund balance - ending	<u>\$ 2,085,235</u>	<u>\$ 19,706</u>	<u>\$ 2,500,430</u>

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

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Primary Government: Jackson County

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

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

Related Organizations

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

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis display information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

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

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The County reports the following major governmental funds:

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

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

The family and children fund accounts for the Office of Family and Children receipts and disbursements.

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

The economic development income fund accounts for receipts for CEDIT taxes and disbursements to other governmental units and county lease payments.

Additionally, the County reports the following fund types:

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

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

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

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

C. Measurement Focus and Basis of Accounting

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

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

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

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Capital Assets

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

3. Long-Term Debt

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

4. Equity Classification

Government-Wide Statements

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

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

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

Fund Financial Statements

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

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

E. Receipts and Disbursements

1. Program Receipts

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

2. Operating Receipts and Disbursements

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

F. Internal and Interfund Balances and Activities

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

Fund Financial Statements

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

Government-Wide Financial Statements

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

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

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

On or before August 31, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance,

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

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

B. Disbursements in Excess of Appropriations

For the years ended December 31, 2004 and 2005, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

Fund	2004	2005
General Fund	\$ 1,271,504	\$ 644,385
Employer Health Insurance	-	30,021
County Health	1,925	-
Medora Covered Bridge	-	4,836

These disbursements were funded by available fund balances of other funds in all instances.

C. Cash and Investment Balance Deficits

At December 31, 2004 and 2005, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and State statute:

Fund	2004	2005
General Fund	\$ 1,271,504	\$ 644,385
Employer Health Insurance	-	30,021
County Health	1,925	-
Medora Covered Bridge	-	4,836

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

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has not established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. As of December 31, 2005, the County had the following investments:

Investment Type	Sheriff Retirement and Benefit Pension Plans Market Value
U.S. Treasuries and Securities	\$ 215,328
U.S. Agencies	117,132
Mutual Funds	131,685
Corporate Stock	1,324,158
Corporate Bonds	102,239
Total	\$ 1,890,542

Investment Policies

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the unit to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

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

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

Investment Custodial Credit Risk

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

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. At December 31, 2005, the Sheriff's Retirement and Benefit Pension Plans held investments in U.S. Treasuries and Securities, U.S. Agencies, Mutual Funds, Corporate Stock, and Corporate Bonds in the amount of \$1,890,542. Of these investments, \$1,890,542 was held by the investment's counterparty, not in the name of the Sheriff's Pension Plan.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Sheriff's Merit Board has not adopted a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. Treasuries and Securities	\$ 75,310	\$ 40,021	\$ 99,997
U.S. Agencies	-	64,381	52,751
Corporate Bonds	5,020	-	97,219
Totals	<u>\$ 80,330</u>	<u>\$ 104,402</u>	<u>\$ 249,967</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Sheriff Retirement and Benefits Pension Plan Investments				
Standard and Poor's Rating	Moody's Rating	Corporate Bonds	U.S. Treasuries and Securities	U.S. Agencies
AAA	Aaa	\$ 6,258	\$ 215,328	\$ 117,132
A	A	83,461	-	-
BBB	Baa	12,520	-	-
Totals		\$ 102,239	\$ 215,328	\$ 117,132

Concentration of Credit Risk

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

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk. More than 5% of the Sheriff's Retirement and Benefit investments are in U.S. Treasuries and Securities, U.S. Agencies, Mutual Funds, Corporate Stock, and Corporate Bonds. These investments represent 11%, 6%, 7%, 70%, and 6%, respectively of the total investments.

Foreign Currency Risk

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the years ended December 31, 2004 and 2005, were as follows:

Transfer From	Transfer To	2004	2005
Other governmental	General fund	\$ 1,918,798	\$ -
Other governmental	Other governmental	389,462	243,384
Totals		\$ 2,308,260	\$ 243,384

The County typically uses transfers to fund ongoing operating subsidies. In 2004, the County closed the Juvenile Detention Center Fund into the General Fund.

C. Restatements and Reclassifications

For the year ended December 31, 2005, certain changes have been made to the financial statements to more appropriately reflect financial activity of the City. The following schedule presents a summary of restated beginning balances by opinion unit.

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Opinion Unit	Balance as Reported December 31, 2003	Fund Reclassification	Balance as Restated January 1, 2004
General Fund	\$ (945,120)	\$ 515,175	\$ (429,945)
Family and Children	695,050	284,929	979,979
County Health	(221,879)	98,009	(123,870)
Property Reassessment 2005	78,784	20,146	98,930
Emergency Response Services	39,480	161,684	201,164
Cumulative Bridge	1,236,570	230,246	1,466,816
Cumulative Capital Development	388,347	116,273	504,620

IV. Other Information

A. Risk Management

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

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees

The County has chosen to establish a risk financing fund for risks associated with medical benefits. The risk financing fund is accounted for in the Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$60,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based upon an overall premium percentage which is applied to each affected fund and are reported as quasi-external interfund transactions.

Job Related Illness and Injuries

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

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

B. Holding Corporation

The County has entered into a capital lease with Jackson County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County.

C. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment medical benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 55 with at least 20 years of service. Currently, 8 retirees meet these eligibility requirements. The County and retirees provide 87% and 13%, respectively, of these postemployment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. During the 2 years ended December 31, 2005, disbursements of \$177,552 were recognized for postemployment benefits.

D. Administration of Welfare Programs

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

E. Pension Plans

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

a. Public Employees' Retirement Fund

Plan Description

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

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

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

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Funding Policy and Annual Pension Cost

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

Information to segregate the assets/liabilities and the actuarial study figures between the County and the Utilities is not available.

b. County Police Retirement Plan

Plan Description

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

Funding Policy and Annual Pension Cost

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

c. County Police Benefit Plan

Plan Description

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

Funding Policy and Annual Pension Cost

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

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 267,319	\$ 175,700	\$ 3,527
Interest on net pension obligation	(32,303)	2,301	-
Adjustment to annual required contribution	36,811	(3,853)	-
Annual pension cost	271,827	174,148	3,527
Contributions made	302,828	168,488	3,527
Increase (decrease) in net pension obligation	(31,001)	5,660	-
Net pension obligation, beginning of year	(445,552)	32,868	-
Net pension obligation, end of year	\$ (476,553)	\$ 38,528	\$ -
Contribution rates:			
County	5.75%	23%	.5%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-05	01-01-06	01-01-06
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

Actuarial Assumptions

Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-03	\$ 222,737	136%	\$ (333,214)
	06-30-04	200,012	156%	(445,552)
	06-30-05	271,827	151%	(476,553)
County Police Retirement Plan	12-31-03	161,247	21%	78,121
	12-31-04	180,121	23%	32,868
	12-31-05	174,148	23%	38,528
County Police Benefit Plan	12-31-03	9,686	1.27%	-
	12-31-04	3,527	.44%	-
	12-31-05	3,527	.46%	-

JACKSON COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (Unfunded) (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-03	\$ 3,921,499	\$ 3,360,197	\$ 561,302	117%	\$ 5,021,959	11%
07-01-04	4,068,867	3,983,576	85,291	102%	5,658,855	2%
07-01-05	4,308,916	4,910,996	(602,080)	88%	6,180,767	(10%)

County Police Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-01	\$ 1,331,094	\$ 1,331,094	-	100%	\$ 550,327	0%
01-01-02	1,405,472	1,405,472	-	100%	655,979	0%
01-01-03	1,374,736	1,374,736	-	100%	679,769	0%
01-01-04	1,478,834	1,478,834	-	100%	764,972	0%
01-01-05	1,731,263	1,731,263	-	100%	808,029	0%
01-01-06	1,939,035	1,939,035	-	100%	771,030	0%

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2004

	County Health	Probation Administration Fee Juvenile	Probation Administration Fee Adult	Property Reassessment 2005	Supplemental Public Defender Services	Emergency Response Services	Accident Report
<b>Receipts:</b>							
Taxes	\$ 329,064	\$ -	\$ -	\$ 90,123	\$ -	\$ 229,016	\$ -
Intergovernmental	1,762	-	-	-	-	-	-
Charges for services	177,625	2,550	31,107	-	4,180	1,191,864	7,638
Other	11,284	-	-	3,464	-	2,481	-
<b>Total receipts</b>	<b>519,735</b>	<b>2,550</b>	<b>31,107</b>	<b>93,587</b>	<b>4,180</b>	<b>1,423,361</b>	<b>7,638</b>
<b>Disbursements:</b>							
General government	-	-	-	56,321	-	-	-
Public safety	-	-	-	-	-	1,582,098	9,009
Highways and streets	-	-	-	-	-	-	-
Health and welfare	397,790	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>397,790</b>	<b>-</b>	<b>-</b>	<b>56,321</b>	<b>-</b>	<b>1,582,098</b>	<b>9,009</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>121,945</b>	<b>2,550</b>	<b>31,107</b>	<b>37,266</b>	<b>4,180</b>	<b>(158,737)</b>	<b>(1,371)</b>
<b>Other financing sources (uses)</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	143,989	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143,989</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>121,945</b>	<b>2,550</b>	<b>31,107</b>	<b>181,255</b>	<b>4,180</b>	<b>(158,737)</b>	<b>(1,371)</b>
<b>Cash and investment fund balance - beginning</b>	<b>(123,870)</b>	<b>-</b>	<b>-</b>	<b>98,930</b>	<b>3,102</b>	<b>201,164</b>	<b>6,540</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ (1,925)</b>	<b>\$ 2,550</b>	<b>\$ 31,107</b>	<b>\$ 280,185</b>	<b>\$ 7,282</b>	<b>\$ 42,427</b>	<b>\$ 5,169</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ (1,925)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	2,550	31,107	280,185	7,282	42,427	5,169
<b>Total cash and investment assets - December 31</b>	<b>\$ (1,925)</b>	<b>\$ 2,550</b>	<b>\$ 31,107</b>	<b>\$ 280,185</b>	<b>\$ 7,282</b>	<b>\$ 42,427</b>	<b>\$ 5,169</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 280,185	\$ -	\$ -	\$ -
Public safety	-	2,550	31,107	-	7,282	42,427	5,169
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	(1,925)	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ (1,925)</b>	<b>\$ 2,550</b>	<b>\$ 31,107</b>	<b>\$ 280,185</b>	<b>\$ 7,282</b>	<b>\$ 42,427</b>	<b>\$ 5,169</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2004  
 (Continued)

	Firearms Training	Wildlife Refuge	County Misdemeant Fund	Jackson County Convention and Recreation	County User Fee	Covered Bridge	Emergency Planning and Right to Know
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 253,070	\$ -	\$ -	\$ -
Intergovernmental	-	12,183	45,500	-	-	-	7,574
Charges for services	3,874	-	-	-	-	-	-
Other	-	-	-	7,564	-	39	290
Total receipts	<u>3,874</u>	<u>12,183</u>	<u>45,500</u>	<u>260,634</u>	<u>-</u>	<u>39</u>	<u>7,864</u>
Disbursements:							
General government	-	24,859	-	235,070	-	-	-
Public safety	2,396	-	45,500	-	207,276	-	6,280
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	<u>2,396</u>	<u>24,859</u>	<u>45,500</u>	<u>235,070</u>	<u>207,276</u>	<u>-</u>	<u>6,280</u>
Excess (deficiency) of receipts over disbursements	<u>1,478</u>	<u>(12,676)</u>	<u>-</u>	<u>25,564</u>	<u>(207,276)</u>	<u>39</u>	<u>1,584</u>
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	180,016	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	1,837	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,837</u>	<u>180,016</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,478</u>	<u>(12,676)</u>	<u>-</u>	<u>27,401</u>	<u>(27,260)</u>	<u>39</u>	<u>1,584</u>
Cash and investment fund balance - beginning	<u>4,109</u>	<u>12,676</u>	<u>50,150</u>	<u>381,014</u>	<u>97,393</u>	<u>6,212</u>	<u>45,018</u>
Cash and investment fund balance - ending	<u>\$ 5,587</u>	<u>\$ -</u>	<u>\$ 50,150</u>	<u>\$ 408,415</u>	<u>\$ 70,133</u>	<u>\$ 6,251</u>	<u>\$ 46,602</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	<u>5,587</u>	<u>-</u>	<u>50,150</u>	<u>408,415</u>	<u>70,133</u>	<u>6,251</u>	<u>46,602</u>
Total cash and investment assets - December 31	<u>\$ 5,587</u>	<u>\$ -</u>	<u>\$ 50,150</u>	<u>\$ 408,415</u>	<u>\$ 70,133</u>	<u>\$ 6,251</u>	<u>\$ 46,602</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 408,415	\$ -	\$ -	\$ -
Public safety	5,587	-	50,150	-	70,133	-	46,602
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	6,251	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 5,587</u>	<u>\$ -</u>	<u>\$ 50,150</u>	<u>\$ 408,415</u>	<u>\$ 70,133</u>	<u>\$ 6,251</u>	<u>\$ 46,602</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2004  
 (Continued)

	IV-D Impact	Local Health Maintenance	Local Road and Street	Jackson County Emergency Telephone	Community Corrections Program Income	County Assessor's Copy Fees	Disaster Relief
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	20,000	401,882	80,913	-	-	-
Charges for services	-	-	-	371,461	117,561	-	-
Other	-	1,993	3,148	4,674	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>21,993</b>	<b>405,030</b>	<b>457,048</b>	<b>117,561</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	4,447	-	-	275,916	133,867	-	-
Highways and streets	-	-	365,000	-	-	-	-
Health and welfare	-	45,111	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>4,447</b>	<b>45,111</b>	<b>365,000</b>	<b>275,916</b>	<b>133,867</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(4,447)	(23,118)	40,030	181,132	(16,306)	-	-
<b>Other financing sources (uses)</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,447)	(23,118)	40,030	181,132	(16,306)	-	-
Cash and investment fund balance - beginning	33,546	23,118	80,343	369,664	30,769	3,699	3,540
Cash and investment fund balance - ending	<u>\$ 29,099</u>	<u>\$ -</u>	<u>\$ 120,373</u>	<u>\$ 550,796</u>	<u>\$ 14,463</u>	<u>\$ 3,699</u>	<u>\$ 3,540</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	29,099	-	120,373	550,796	14,463	3,699	3,540
<b>Total cash and investment assets - December 31</b>	<u>\$ 29,099</u>	<u>\$ -</u>	<u>\$ 120,373</u>	<u>\$ 550,796</u>	<u>\$ 14,463</u>	<u>\$ 3,699</u>	<u>\$ 3,540</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,699	\$ 3,540
Public safety	29,099	-	-	550,796	14,463	-	-
Highways and streets	-	-	120,373	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 29,099</u>	<u>\$ -</u>	<u>\$ 120,373</u>	<u>\$ 550,796</u>	<u>\$ 14,463</u>	<u>\$ 3,699</u>	<u>\$ 3,540</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2004  
 (Continued)

	Bell's Ford Covered Bridge	Auditor's Plat Book	County Sales Disclosure Fee Fund	Property Reassessment	Recorder's Records Perpetuation	Surveyor's Corner Perpetuation	Child Advocacy
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	56,935	10,925	-
Charges for services	-	9,376	5,807	-	-	-	-
Other	1,579	-	-	-	-	-	50
<b>Total receipts</b>	<b>1,579</b>	<b>9,376</b>	<b>5,807</b>	<b>-</b>	<b>56,935</b>	<b>10,925</b>	<b>50</b>
Disbursements:							
General government	-	2,393	-	-	40,636	4,186	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	355	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>355</b>	<b>2,393</b>	<b>-</b>	<b>-</b>	<b>40,636</b>	<b>4,186</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	1,224	6,983	5,807	-	16,299	6,739	50
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(143,990)	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(143,990)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,224	6,983	5,807	(143,990)	16,299	6,739	50
Cash and investment fund balance - beginning	9,799	43,465	10,212	143,990	23,942	28,333	50
Cash and investment fund balance - ending	<u>\$ 11,023</u>	<u>\$ 50,448</u>	<u>\$ 16,019</u>	<u>\$ -</u>	<u>\$ 40,241</u>	<u>\$ 35,072</u>	<u>\$ 100</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	11,023	50,448	16,019	-	40,241	35,072	100
<b>Total cash and investment assets - December 31</b>	<b>\$ 11,023</b>	<b>\$ 50,448</b>	<b>\$ 16,019</b>	<b>\$ -</b>	<b>\$ 40,241</b>	<b>\$ 35,072</b>	<b>\$ 100</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ 50,448	\$ 16,019	\$ -	\$ 40,241	\$ 35,072	\$ -
Public safety	-	-	-	-	-	-	100
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	11,023	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 11,023</b>	<b>\$ 50,448</b>	<b>\$ 16,019</b>	<b>\$ -</b>	<b>\$ 40,241</b>	<b>\$ 35,072</b>	<b>\$ 100</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2004  
 (Continued)

	Tobacco Settlement	JCSD Education and Crime Prevention	Alternative Dispute Resolution	Legal Fees PPJ	Prosecutor's IV-D	County Law Enforcement Continuing Education	Prosecutor's Victim Assistance
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	60,363	5,883	-	-	-	-	44,527
Charges for services	1,350	-	860	-	-	-	-
Other	-	-	-	1,002	-	435	-
<b>Total receipts</b>	<b>61,713</b>	<b>5,883</b>	<b>860</b>	<b>1,002</b>	<b>-</b>	<b>435</b>	<b>44,527</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	2,258	-	1,002	-	40	41,038
Highways and streets	-	-	-	-	-	-	-
Health and welfare	40,093	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>40,093</b>	<b>2,258</b>	<b>-</b>	<b>1,002</b>	<b>-</b>	<b>40</b>	<b>41,038</b>
Excess (deficiency) of receipts over disbursements	21,620	3,625	860	-	-	395	3,489
<b>Other financing sources (uses)</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	21,620	3,625	860	-	-	395	3,489
Cash and investment fund balance - beginning	-	1,158	-	5	24	299	6,470
<b>Cash and investment fund balance - ending</b>	<b>\$ 21,620</b>	<b>\$ 4,783</b>	<b>\$ 860</b>	<b>\$ 5</b>	<b>\$ 24</b>	<b>\$ 694</b>	<b>\$ 9,959</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	21,620	4,783	860	5	24	694	9,959
<b>Total cash and investment assets - December 31</b>	<b>\$ 21,620</b>	<b>\$ 4,783</b>	<b>\$ 860</b>	<b>\$ 5</b>	<b>\$ 24</b>	<b>\$ 694</b>	<b>\$ 9,959</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	4,783	860	5	24	694	9,959
Highways and streets	-	-	-	-	-	-	-
Health and welfare	21,620	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 21,620</b>	<b>\$ 4,783</b>	<b>\$ 860</b>	<b>\$ 5</b>	<b>\$ 24</b>	<b>\$ 694</b>	<b>\$ 9,959</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2004  
 (Continued)

	Jackson County Sheriff Forfeiture	Juvenile Home Kids to Camp	Shieldstown Covered Bridge	Medora Covered Bridge	County Drug Free Community	Supplemental Adult Probation Services	Treasurer's Returned Check Fee
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	2,464	1,250	14,578	-	-	-
Charges for services	-	-	-	-	39,101	138,910	-
Other	-	-	136	-	-	-	360
<b>Total receipts</b>	<b>-</b>	<b>2,464</b>	<b>1,386</b>	<b>14,578</b>	<b>39,101</b>	<b>138,910</b>	<b>360</b>
Disbursements:							
General government	-	-	-	-	-	-	200
Public safety	-	-	-	-	29,785	130,166	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	15,960	-	-	-
Capital outlay	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,960</b>	<b>29,785</b>	<b>130,166</b>	<b>200</b>
Excess (deficiency) of receipts over disbursements	-	2,464	1,386	(1,382)	9,316	8,744	160
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,464	1,386	(1,382)	9,316	8,744	160
Cash and investment fund balance - beginning	106	-	10,283	3,092	38,292	25,062	728
<b>Cash and investment fund balance - ending</b>	<b>\$ 106</b>	<b>\$ 2,464</b>	<b>\$ 11,669</b>	<b>\$ 1,710</b>	<b>\$ 47,608</b>	<b>\$ 33,806</b>	<b>\$ 888</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	106	2,464	11,669	1,710	47,608	33,806	888
<b>Total cash and investment assets - December 31</b>	<b>\$ 106</b>	<b>\$ 2,464</b>	<b>\$ 11,669</b>	<b>\$ 1,710</b>	<b>\$ 47,608</b>	<b>\$ 33,806</b>	<b>\$ 888</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ 2,464	\$ -	\$ -	\$ -	\$ -	\$ 888
Public safety	106	-	-	-	47,608	33,806	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	11,669	1,710	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 106</b>	<b>\$ 2,464</b>	<b>\$ 11,669</b>	<b>\$ 1,710</b>	<b>\$ 47,608</b>	<b>\$ 33,806</b>	<b>\$ 888</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2004  
 (Continued)

	Supplemental Juvenile Probation Services	Bio Terrorism	Drainage Maintenance	Federal Grant Area II	Bell's Ford Covered Bridge Grant	Clerk's IV-D After Oct-99	Prosecutor IV-D After Oct-99
Receipts:							
Taxes	\$ -	\$ -	\$ 74,036	\$ -	\$ -	\$ -	\$ -
Intergovernmental	8,085	31,492	-	817	22,449	11,665	11,664
Charges for services	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>8,085</b>	<b>31,492</b>	<b>74,036</b>	<b>817</b>	<b>22,449</b>	<b>11,665</b>	<b>11,664</b>
Disbursements:							
General government	-	-	10,501	-	-	4,143	-
Public safety	7,098	6,940	-	-	-	-	2,934
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	19,520	-	-
Capital outlay	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>7,098</b>	<b>6,940</b>	<b>10,501</b>	<b>-</b>	<b>19,520</b>	<b>4,143</b>	<b>2,934</b>
Excess (deficiency) of receipts over disbursements	987	24,552	63,535	817	2,929	7,522	8,730
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	2,085	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>2,085</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	987	24,552	65,620	817	2,929	7,522	8,730
Cash and investment fund balance - beginning	48	-	39,843	12,286	4,577	2,232	8,941
<b>Cash and investment fund balance - ending</b>	<b>\$ 1,035</b>	<b>\$ 24,552</b>	<b>\$ 105,463</b>	<b>\$ 13,103</b>	<b>\$ 7,506</b>	<b>\$ 9,754</b>	<b>\$ 17,671</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	1,035	24,552	105,463	13,103	7,506	9,754	17,671
<b>Total cash and investment assets - December 31</b>	<b>\$ 1,035</b>	<b>\$ 24,552</b>	<b>\$ 105,463</b>	<b>\$ 13,103</b>	<b>\$ 7,506</b>	<b>\$ 9,754</b>	<b>\$ 17,671</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 13,103	\$ -	\$ -	\$ -
Public safety	1,035	24,552	-	-	-	9,754	17,671
Highways and streets	-	-	105,463	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	7,506	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 1,035</b>	<b>\$ 24,552</b>	<b>\$ 105,463</b>	<b>\$ 13,103</b>	<b>\$ 7,506</b>	<b>\$ 9,754</b>	<b>\$ 17,671</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2004  
 (Continued)

	Community Corrections	Juvenile Home Tutoring Grant	Drug Counseling Grant	Guardian Ad Litem/ CASA	Clerk's Records Perpetuation	Jail/Juvenile Detention Center
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	176,026	5,000	5,000	2,750	-	-
Charges for services	-	-	-	-	24,272	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>176,026</b>	<b>5,000</b>	<b>5,000</b>	<b>2,750</b>	<b>24,272</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	-	-	-	8,661	-
Public safety	174,169	-	56	2,918	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total disbursements</b>	<b>174,169</b>	<b>-</b>	<b>56</b>	<b>2,918</b>	<b>8,661</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>1,857</b>	<b>5,000</b>	<b>4,944</b>	<b>(168)</b>	<b>15,611</b>	<b>-</b>
<b>Other financing sources (uses)</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(1,911,732)
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,911,732)</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>1,857</b>	<b>5,000</b>	<b>4,944</b>	<b>(168)</b>	<b>15,611</b>	<b>(1,911,732)</b>
Cash and investment fund balance - beginning	65,277	-	-	2,925	57,794	1,911,732
<b>Cash and investment fund balance - ending</b>	<b>\$ 67,134</b>	<b>\$ 5,000</b>	<b>\$ 4,944</b>	<b>\$ 2,757</b>	<b>\$ 73,405</b>	<b>\$ -</b>
<b><u>Cash and Investment Assets - December 31</u></b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	67,134	5,000	4,944	2,757	73,405	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 67,134</b>	<b>\$ 5,000</b>	<b>\$ 4,944</b>	<b>\$ 2,757</b>	<b>\$ 73,405</b>	<b>\$ -</b>
<b><u>Cash and Investment Fund Balance - December 31</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	73,405	\$ -
Public safety	67,134	5,000	4,944	2,757	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 67,134</b>	<b>\$ 5,000</b>	<b>\$ 4,944</b>	<b>\$ 2,757</b>	<b>\$ 73,405</b>	<b>\$ -</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2004  
 (Continued)

	Juvenile Detention Center Grant	User Fees	Pretrial Diversion	Deferral Program	Jury Pay	Law Enforcement
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	33,412	-	-	-	-	-
Charges for services	-	251,144	-	-	14,100	13,618
Other	-	-	-	1,690	-	-
<b>Total receipts</b>	<b>33,412</b>	<b>251,144</b>	<b>-</b>	<b>1,690</b>	<b>14,100</b>	<b>13,618</b>
<b>Disbursements:</b>						
General government	-	-	-	-	12,601	-
Public safety	29,347	150	6,950	234,032	-	13,527
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total disbursements</b>	<b>29,347</b>	<b>150</b>	<b>6,950</b>	<b>234,032</b>	<b>12,601</b>	<b>13,527</b>
Excess (deficiency) of receipts over disbursements	4,065	250,994	(6,950)	(232,342)	1,499	91
<b>Other financing sources (uses)</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	11,994	37,760	-	13,618
Transfers out	-	(243,387)	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(243,387)</b>	<b>11,994</b>	<b>37,760</b>	<b>-</b>	<b>13,618</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,065	7,607	5,044	(194,582)	1,499	13,709
Cash and investment fund balance - beginning	2,961	46,602	14,865	245,013	15,152	24,833
Cash and investment fund balance - ending	<u>\$ 7,026</u>	<u>\$ 54,209</u>	<u>\$ 19,909</u>	<u>\$ 50,431</u>	<u>\$ 16,651</u>	<u>\$ 38,542</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	7,026	54,209	19,909	50,431	16,651	38,542
<b>Total cash and investment assets - December 31</b>	<u>\$ 7,026</u>	<u>\$ 54,209</u>	<u>\$ 19,909</u>	<u>\$ 50,431</u>	<u>\$ 16,651</u>	<u>\$ 38,542</u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 16,651	\$ -
Public safety	7,026	54,209	19,909	50,431	-	38,542
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 7,026</u>	<u>\$ 54,209</u>	<u>\$ 19,909</u>	<u>\$ 50,431</u>	<u>\$ 16,651</u>	<u>\$ 38,542</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2004  
 (Continued)

	Emergency Management Special Appropriation	Rainy Day Fund	Interstate Compact Fee	Sheriff's Commissary	Juvenile Auxiliary Fund	County Juvenile Home
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	132,613	167,617	-	-	-	-
Charges for services	-	-	450	165,969	5,049	42,314
Other	350	-	-	-	-	-
<b>Total receipts</b>	<b>132,963</b>	<b>167,617</b>	<b>450</b>	<b>165,969</b>	<b>5,049</b>	<b>42,314</b>
<b>Disbursements:</b>						
General government	-	97,849	-	-	-	-
Public safety	54,878	-	375	162,058	11,085	20,345
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total disbursements</b>	<b>54,878</b>	<b>97,849</b>	<b>375</b>	<b>162,058</b>	<b>11,085</b>	<b>20,345</b>
Excess (deficiency) of receipts over disbursements	78,085	69,768	75	3,911	(6,036)	21,969
<b>Other financing sources (uses)</b>						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(7,066)	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,066)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	78,085	69,768	75	3,911	(13,102)	21,969
Cash and investment fund balance - beginning	42,327	-	-	94,047	13,299	9,107
<b>Cash and investment fund balance - ending</b>	<b>\$ 120,412</b>	<b>\$ 69,768</b>	<b>\$ 75</b>	<b>\$ 97,958</b>	<b>\$ 197</b>	<b>\$ 31,076</b>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	120,412	69,768	75	97,958	197	31,076
<b>Total cash and investment assets - December 31</b>	<b>\$ 120,412</b>	<b>\$ 69,768</b>	<b>\$ 75</b>	<b>\$ 97,958</b>	<b>\$ 197</b>	<b>\$ 31,076</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
General government	\$ -	\$ 69,768	\$ 75	\$ -	\$ -	\$ -
Public safety	120,412	-	-	97,958	197	31,076
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 120,412</b>	<b>\$ 69,768</b>	<b>\$ 75</b>	<b>\$ 97,958</b>	<b>\$ 197</b>	<b>\$ 31,076</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2004  
 (Continued)

	Cumulative Jail	Cumulative Courthouse Buildings	Cumulative Capital Development	General Drain Improvement	Courthouse Annex Renovation	Totals
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ 525,184	\$ -	\$ -	\$ 1,500,493
Intergovernmental	-	-	-	-	-	1,375,329
Charges for services	-	-	-	-	-	2,620,180
Other	-	-	-	5,530	76,699	122,768
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>525,184</b>	<b>5,530</b>	<b>76,699</b>	<b>5,618,770</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	497,420
Public safety	-	-	-	-	-	3,197,940
Highways and streets	-	-	-	-	-	365,000
Health and welfare	-	-	-	-	-	482,994
Culture and recreation	-	-	-	-	-	35,835
Capital outlay	-	-	426,713	-	1,045,587	1,472,300
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>426,713</b>	<b>-</b>	<b>1,045,587</b>	<b>6,051,489</b>
Excess (deficiency) of receipts over disbursements	-	-	98,471	5,530	(968,888)	(432,719)
<b>Other financing sources (uses)</b>						
Bond proceeds	-	-	-	-	890,432	890,432
Transfers in	-	-	-	-	-	389,462
Transfers out	-	-	-	(2,085)	-	(2,308,260)
Other receipts	-	-	-	-	-	1,837
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,085)</b>	<b>890,432</b>	<b>(1,026,529)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	98,471	3,445	(78,456)	(1,459,248)
Cash and investment fund balance - beginning	4,205	4,249	504,620	7,133	150,659	4,957,154
Cash and investment fund balance - ending	<u>\$ 4,205</u>	<u>\$ 4,249</u>	<u>\$ 603,091</u>	<u>\$ 10,578</u>	<u>\$ 72,203</u>	<u>\$ 3,497,906</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,925)
Restricted assets:						
Cash and investments	4,205	4,249	603,091	10,578	72,203	3,499,831
<b>Total cash and investment assets - December 31</b>	<u>\$ 4,205</u>	<u>\$ 4,249</u>	<u>\$ 603,091</u>	<u>\$ 10,578</u>	<u>\$ 72,203</u>	<u>\$ 3,497,906</u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,013,973
Public safety	-	-	-	-	-	1,505,917
Highways and streets	-	-	-	-	-	225,836
Health and welfare	-	-	-	-	-	21,620
Culture and recreation	-	-	-	-	-	38,159
Capital outlay	4,205	4,249	603,091	10,578	72,203	694,326
Unrestricted	-	-	-	-	-	(1,925)
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 4,205</u>	<u>\$ 4,249</u>	<u>\$ 603,091</u>	<u>\$ 10,578</u>	<u>\$ 72,203</u>	<u>\$ 3,497,906</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 PENSION TRUST FUNDS  
 For The Year Ended December 31, 2004

	Sheriff Pension Retirement	Sheriff Pension Benefit	Police Pension	Total
Additions:				
Contributions:				
Employer	\$ 146,487	\$ 3,527	\$ -	\$ 150,014
Other	709	1,895	89,685	92,289
Total contributions	<u>147,196</u>	<u>5,422</u>	<u>89,685</u>	<u>242,303</u>
Investment receipts:				
Net increase in investments	81,980	-	-	81,980
Dividends	39,788	1,907	-	41,695
Total investment receipts	<u>121,768</u>	<u>1,907</u>	<u>-</u>	<u>123,675</u>
Total additions	<u>268,964</u>	<u>7,329</u>	<u>89,685</u>	<u>365,978</u>
Deductions:				
Benefits	64,975	-	-	64,975
Administrative and general	25,475	1,862	-	27,337
Total deductions	<u>90,450</u>	<u>1,862</u>	<u>-</u>	<u>92,312</u>
Excess of total additions over total deductions	178,514	5,467	89,685	273,666
Cash and investment fund balance - beginning	<u>1,278,332</u>	<u>132,853</u>	<u>-</u>	<u>1,411,185</u>
Cash and investment fund balance - ending	<u>\$ 1,456,846</u>	<u>\$ 138,320</u>	<u>\$ 89,685</u>	<u>\$ 1,684,851</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2004

	<u>County Treasurer</u>	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>State Fees</u>	<u>Inheritance Tax</u>	<u>Surplus Tax</u>	<u>Congressional Interest</u>
Additions:							
Agency fund additions	<u>\$ 50,636,790</u>	<u>\$ 17,655</u>	<u>\$ 77,943</u>	<u>\$ 1,125,005</u>	<u>\$ 762,460</u>	<u>\$ 2,224,233</u>	<u>\$ 281</u>
Deductions:							
Agency fund deductions	<u>44,962,139</u>	<u>17,655</u>	<u>57,662</u>	<u>1,214,923</u>	<u>720,841</u>	<u>1,580,594</u>	<u>1,182</u>
Excess (deficiency) of total additions over total deductions	5,674,651	-	20,281	(89,918)	41,619	643,639	(901)
Cash and investment fund balance - beginning	<u>11,307,723</u>	<u>-</u>	<u>32,912</u>	<u>92,756</u>	<u>59,696</u>	<u>12,423</u>	<u>8,824</u>
Cash and investment fund balance - ending	<u>\$ 16,982,374</u>	<u>\$ -</u>	<u>\$ 53,193</u>	<u>\$ 2,838</u>	<u>\$ 101,315</u>	<u>\$ 656,062</u>	<u>\$ 7,923</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2004  
 (Continued)

	Levy Excess	County Sheriff	Tax Distributions	Surplus Dog	County Payroll	Clerk of the Circuit Court	Welfare Trust
Additions:							
Agency fund additions	\$ -	\$ 732,114	\$ 48,795,026	\$ 1,805	\$ 9,586,815	\$ 7,813,087	\$ 79,432
Deductions:							
Agency fund deductions	-	732,114	49,205,564	1,322	9,601,802	7,624,871	79,830
Excess (deficiency) of total additions over total deductions	-	-	(410,538)	483	(14,987)	188,216	(398)
Cash and investment fund balance - beginning	36,492	-	410,538	648	56,660	828,312	28,984
Cash and investment fund balance - ending	<u>\$ 36,492</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,131</u>	<u>\$ 41,673</u>	<u>\$ 1,016,528</u>	<u>\$ 28,586</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2004  
 (Continued)

	County Recorder	Ambulance Authority Services	County Health Department	Probation Department	City of Seymour Ordinance	Cities/Town Court Costs	Sheriff's Inmate Trust
Additions:							
Agency fund additions	\$ 207,228	\$ 1,181,226	\$ 167,356	\$ 181,102	\$ 8	\$ 20,204	\$ 217,891
Deductions:							
Agency fund deductions	207,228	1,181,226	166,958	181,102	-	32,428	217,424
Excess (deficiency) of total additions over total deductions	-	-	398	-	8	(12,224)	467
Cash and investment fund balance - beginning	50	-	-	-	65	32,428	4,012
Cash and investment fund balance - ending	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 398</u>	<u>\$ -</u>	<u>\$ 73</u>	<u>\$ 20,204</u>	<u>\$ 4,479</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2004  
 (Continued)

	Education Plate Fees	Juvenile Inmate Trust	Community Corrections	County Prosecuting Attorney Bad Check	Riverboat Revenue Sharing	Totals
Additions:						
Agency fund additions	\$ 1,969	\$ 2,393	\$ 117,561	\$ 58,860	\$ 260,648	\$ 124,269,092
Deductions:						
Agency fund deductions	1,969	2,380	117,561	59,047	260,648	118,228,470
Excess (deficiency) of total additions over total deductions	-	13	-	(187)	-	6,040,622
Cash and investment fund balance - beginning	-	35	-	698	-	12,913,256
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 48</u>	<u>\$ -</u>	<u>\$ 511</u>	<u>\$ -</u>	<u>\$ 18,953,878</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005

	County Health	Probation Administration Fee Juvenile	Probation Administration Fee Adult	Property Reassessment 2005	Supplemental Public Defender Services	Emergency Response Services	Accident Report
<b>Receipts:</b>							
Taxes	\$ 328,110	\$ -	\$ -	\$ 130,571	\$ -	\$ 441,834	\$ -
Intergovernmental	-	-	-	-	-	-	-
Charges for services	192,035	1,948	36,806	-	6,712	1,263,109	5,643
Other	4,283	-	-	4,668	-	2,357	-
<b>Total receipts</b>	<b>524,428</b>	<b>1,948</b>	<b>36,806</b>	<b>135,239</b>	<b>6,712</b>	<b>1,707,300</b>	<b>5,643</b>
<b>Disbursements:</b>							
General government	-	-	-	137,143	-	-	-
Public safety	-	1,163	26,197	-	-	1,479,300	5,716
Highways and streets	-	-	-	-	-	-	-
Health and welfare	428,040	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>428,040</b>	<b>1,163</b>	<b>26,197</b>	<b>137,143</b>	<b>-</b>	<b>1,479,300</b>	<b>5,716</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>96,388</b>	<b>785</b>	<b>10,609</b>	<b>(1,904)</b>	<b>6,712</b>	<b>228,000</b>	<b>(73)</b>
<b>Other financing sources (uses)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>96,388</b>	<b>785</b>	<b>10,609</b>	<b>(1,904)</b>	<b>6,712</b>	<b>228,000</b>	<b>(73)</b>
<b>Cash and investment fund balance - beginning</b>	<b>(1,925)</b>	<b>2,550</b>	<b>31,107</b>	<b>280,185</b>	<b>7,282</b>	<b>42,427</b>	<b>5,169</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 94,463</b>	<b>\$ 3,335</b>	<b>\$ 41,716</b>	<b>\$ 278,281</b>	<b>\$ 13,994</b>	<b>\$ 270,427</b>	<b>\$ 5,096</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	94,463	3,335	41,716	278,281	13,994	270,427	5,096
<b>Total cash and investment assets - December 31</b>	<b>\$ 94,463</b>	<b>\$ 3,335</b>	<b>\$ 41,716</b>	<b>\$ 278,281</b>	<b>\$ 13,994</b>	<b>\$ 270,427</b>	<b>\$ 5,096</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 278,281	\$ -	\$ -	\$ -
Public safety	-	3,335	41,716	-	13,994	270,427	5,096
Highways and streets	-	-	-	-	-	-	-
Health and welfare	94,463	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 94,463</b>	<b>\$ 3,335</b>	<b>\$ 41,716</b>	<b>\$ 278,281</b>	<b>\$ 13,994</b>	<b>\$ 270,427</b>	<b>\$ 5,096</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Firearms Training	County Misdemeanor Fund	Jackson County Convention and Recreation	County User Fee	Covered Bridge	Emergency Planning and Right to Know	IV-D Impact
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ 288,343	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	45,500	-	-	3,750	9,043	-
Charges for services	4,400	-	-	346	-	-	-
Other	-	-	12,769	-	58	680	-
<b>Total receipts</b>	<b>4,400</b>	<b>45,500</b>	<b>301,112</b>	<b>346</b>	<b>3,808</b>	<b>9,723</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	-	263,774	-	-	-	4,279
Public safety	6,490	45,500	-	204,977	-	8,655	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>6,490</b>	<b>45,500</b>	<b>263,774</b>	<b>204,977</b>	<b>-</b>	<b>8,655</b>	<b>4,279</b>
Excess (deficiency) of receipts over disbursements	(2,090)	-	37,338	(204,631)	3,808	1,068	(4,279)
<b>Other financing sources (uses)</b>							
Transfers in	-	-	-	138,330	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138,330</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,090)	-	37,338	(66,301)	3,808	1,068	(4,279)
Cash and investment fund balance - beginning	5,587	50,150	408,415	70,133	6,251	46,602	29,099
Cash and investment fund balance - ending	\$ 3,497	\$ 50,150	\$ 445,753	\$ 3,832	\$ 10,059	\$ 47,670	\$ 24,820
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	3,497	50,150	445,753	3,832	10,059	47,670	24,820
Total cash and investment assets - December 31	\$ 3,497	\$ 50,150	\$ 445,753	\$ 3,832	\$ 10,059	\$ 47,670	\$ 24,820
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ 445,753	\$ -	\$ -	\$ -	\$ -
Public safety	3,497	50,150	-	3,832	-	47,670	24,820
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	10,059	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 3,497	\$ 50,150	\$ 445,753	\$ 3,832	\$ 10,059	\$ 47,670	\$ 24,820

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Local Health Maintenance	Local Road and Street	Jackson County Emergency Telephone	Community Corrections Program Income	County Assessor's Copy Fees	Disaster Relief	Bell's Ford Covered Bridge
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	20,000	402,960	131,716	-	-	-	-
Charges for services	-	-	346,908	125,441	-	-	-
Other	136	6,115	11,039	1,578	-	-	36,893
<b>Total receipts</b>	<b>20,136</b>	<b>409,075</b>	<b>489,663</b>	<b>127,019</b>	<b>-</b>	<b>-</b>	<b>36,893</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	425,071	121,370	-	850	-
Highways and streets	-	450,000	-	-	-	-	-
Health and welfare	20,136	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>20,136</b>	<b>450,000</b>	<b>425,071</b>	<b>121,370</b>	<b>-</b>	<b>850</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	(40,925)	64,592	5,649	-	(850)	36,893
Other financing sources (uses)							
Transfers in	-	-	-	1,262	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,262</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(40,925)	64,592	6,911	-	(850)	36,893
Cash and investment fund balance - beginning	-	120,373	550,796	14,463	3,699	3,540	11,023
<b>Cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ 79,448</b>	<b>\$ 615,388</b>	<b>\$ 21,374</b>	<b>\$ 3,699</b>	<b>\$ 2,690</b>	<b>\$ 47,916</b>
<b><u>Cash and Investment Assets - December 31</u></b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	79,448	615,388	21,374	3,699	2,690	47,916
<b>Total cash and investment assets - December 31</b>	<b>\$ -</b>	<b>\$ 79,448</b>	<b>\$ 615,388</b>	<b>\$ 21,374</b>	<b>\$ 3,699</b>	<b>\$ 2,690</b>	<b>\$ 47,916</b>
<b><u>Cash and Investment Fund Balance - December 31</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 3,699	\$ 2,690	\$ -
Public safety	-	-	615,388	21,374	-	-	-
Highways and streets	-	79,448	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	47,916
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ -</b>	<b>\$ 79,448</b>	<b>\$ 615,388</b>	<b>\$ 21,374</b>	<b>\$ 3,699</b>	<b>\$ 2,690</b>	<b>\$ 47,916</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Auditor's Plat Book	County Sales Disclosure Fee Fund	Recorder's Records Perpetuation	Surveyor's Corner Perpetuation	Child Advocacy	Tobacco Settlement	JCSD Education and Crime Prevention
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	34,251	-
Charges for services	7,322	6,036	59,069	10,295	-	3,810	4,355
Other	-	-	-	-	-	-	1,806
<b>Total receipts</b>	<b>7,322</b>	<b>6,036</b>	<b>59,069</b>	<b>10,295</b>	<b>-</b>	<b>38,061</b>	<b>6,161</b>
Disbursements:							
General government	22,699	-	44,723	11,981	-	-	-
Public safety	-	-	-	-	-	-	5,270
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	21,668	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>22,699</b>	<b>-</b>	<b>44,723</b>	<b>11,981</b>	<b>-</b>	<b>21,668</b>	<b>5,270</b>
Excess (deficiency) of receipts over disbursements	(15,377)	6,036	14,346	(1,686)	-	16,393	891
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(15,377)	6,036	14,346	(1,686)	-	16,393	891
Cash and investment fund balance - beginning	50,448	16,019	40,241	35,072	100	21,620	4,783
Cash and investment fund balance - ending	\$ 35,071	\$ 22,055	\$ 54,587	\$ 33,386	\$ 100	\$ 38,013	\$ 5,674
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	35,071	22,055	54,587	33,386	100	38,013	5,674
<b>Total cash and investment assets - December 31</b>	<b>\$ 35,071</b>	<b>\$ 22,055</b>	<b>\$ 54,587</b>	<b>\$ 33,386</b>	<b>\$ 100</b>	<b>\$ 38,013</b>	<b>\$ 5,674</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ 35,071	\$ 22,055	\$ 54,587	\$ 33,386	\$ -	\$ -	\$ -
Public safety	-	-	-	-	100	-	5,674
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	38,013	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 35,071</b>	<b>\$ 22,055</b>	<b>\$ 54,587</b>	<b>\$ 33,386</b>	<b>\$ 100</b>	<b>\$ 38,013</b>	<b>\$ 5,674</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Alternative Dispute Resolution	Legal Fees PPJ	Prosecutor's IV-D	County Law Enforcement Continuing Education	Prosecutor's Victim Assistance	Jackson County Sheriff Forfeiture	Juvenile Home Kids to Camp
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	39,618	-	-
Charges for services	5,720	-	-	189	-	-	-
Other	-	-	-	-	-	352	-
<b>Total receipts</b>	<b>5,720</b>	<b>-</b>	<b>-</b>	<b>189</b>	<b>39,618</b>	<b>352</b>	<b>-</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	754	39,828	-	1,172
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>754</b>	<b>39,828</b>	<b>-</b>	<b>1,172</b>
Excess (deficiency) of receipts over disbursements	5,720	-	-	(565)	(210)	352	(1,172)
Other financing sources (uses)							
Transfers in	-	-	-	111	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,720	-	-	(454)	(210)	352	(1,172)
Cash and investment fund balance - beginning	860	5	24	694	9,959	106	2,464
Cash and investment fund balance - ending	<u>\$ 6,580</u>	<u>\$ 5</u>	<u>\$ 24</u>	<u>\$ 240</u>	<u>\$ 9,749</u>	<u>\$ 458</u>	<u>\$ 1,292</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	6,580	5	24	240	9,749	458	1,292
Total cash and investment assets - December 31	<u>\$ 6,580</u>	<u>\$ 5</u>	<u>\$ 24</u>	<u>\$ 240</u>	<u>\$ 9,749</u>	<u>\$ 458</u>	<u>\$ 1,292</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,292
Public safety	6,580	5	24	240	9,749	458	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 6,580</u>	<u>\$ 5</u>	<u>\$ 24</u>	<u>\$ 240</u>	<u>\$ 9,749</u>	<u>\$ 458</u>	<u>\$ 1,292</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Shieldstown Covered Bridge	Medora Covered Bridge	County Drug Free Community	Supplemental Adult Probation Services	Treasurer's Returned Check Fee	Supplemental Juvenile Probation Services	Bio Terrorism
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	32,319
Charges for services	-	-	45,901	171,771	1,030	7,830	-
Other	244	900	-	-	-	-	-
<b>Total receipts</b>	<b>244</b>	<b>900</b>	<b>45,901</b>	<b>171,771</b>	<b>1,030</b>	<b>7,830</b>	<b>32,319</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	51,982	144,171	-	4,813	50,069
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	4,479	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>4,479</b>	<b>51,982</b>	<b>144,171</b>	<b>-</b>	<b>4,813</b>	<b>50,069</b>
Excess (deficiency) of receipts over disbursements	244	(3,579)	(6,081)	27,600	1,030	3,017	(17,750)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(2,967)	(4,000)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(2,967)</b>	<b>(4,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	244	(6,546)	(10,081)	27,600	1,030	3,017	(17,750)
Cash and investment fund balance - beginning	11,669	1,710	47,608	33,806	888	1,035	24,552
Cash and investment fund balance - ending	<u>\$ 11,913</u>	<u>\$ (4,836)</u>	<u>\$ 37,527</u>	<u>\$ 61,406</u>	<u>\$ 1,918</u>	<u>\$ 4,052</u>	<u>\$ 6,802</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ (4,836)	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	11,913	-	37,527	61,406	1,918	4,052	6,802
<b>Total cash and investment assets - December 31</b>	<u>\$ 11,913</u>	<u>\$ (4,836)</u>	<u>\$ 37,527</u>	<u>\$ 61,406</u>	<u>\$ 1,918</u>	<u>\$ 4,052</u>	<u>\$ 6,802</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 1,918	\$ -	\$ -
Public safety	-	-	37,527	61,406	-	4,052	6,802
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	11,913	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	(4,836)	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 11,913</u>	<u>\$ (4,836)</u>	<u>\$ 37,527</u>	<u>\$ 61,406</u>	<u>\$ 1,918</u>	<u>\$ 4,052</u>	<u>\$ 6,802</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Drainage Maintenance	Federal Grant Area II	Bell's Ford Covered Bridge Grant	Clerk's IV-D After Oct-99	Prosecutor IV-D After Oct-99	Community Corrections	Juvenile Home Tutoring Grant
Receipts:							
Taxes	\$ 147,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	31,198	31,197	65,212	-
Charges for services	-	-	-	-	-	-	-
Other	-	-	4,728	-	-	-	-
<b>Total receipts</b>	<b>147,775</b>	<b>-</b>	<b>4,728</b>	<b>31,198</b>	<b>31,197</b>	<b>65,212</b>	<b>-</b>
Disbursements:							
General government	36,849	-	-	5,996	-	-	-
Public safety	-	-	-	-	2,345	108,350	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	13,802	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>36,849</b>	<b>-</b>	<b>13,802</b>	<b>5,996</b>	<b>2,345</b>	<b>108,350</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	110,926	-	(9,074)	25,202	28,852	(43,138)	-
Other financing sources (uses)							
Transfers in	1,400	-	2,967	-	-	-	-
Transfers out	-	-	-	-	-	(1,262)	-
<b>Total other financing sources (uses)</b>	<b>1,400</b>	<b>-</b>	<b>2,967</b>	<b>-</b>	<b>-</b>	<b>(1,262)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	112,326	-	(6,107)	25,202	28,852	(44,400)	-
Cash and investment fund balance - beginning	105,463	13,103	7,506	9,754	17,671	67,134	5,000
Cash and investment fund balance - ending	\$ 217,789	\$ 13,103	\$ 1,399	\$ 34,956	\$ 46,523	\$ 22,734	\$ 5,000
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	217,789	13,103	1,399	34,956	46,523	22,734	5,000
<b>Total cash and investment assets - December 31</b>	<b>\$ 217,789</b>	<b>\$ 13,103</b>	<b>\$ 1,399</b>	<b>\$ 34,956</b>	<b>\$ 46,523</b>	<b>\$ 22,734</b>	<b>\$ 5,000</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ 13,103	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	34,956	46,523	22,734	5,000
Highways and streets	217,789	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	1,399	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 217,789</b>	<b>\$ 13,103</b>	<b>\$ 1,399</b>	<b>\$ 34,956</b>	<b>\$ 46,523</b>	<b>\$ 22,734</b>	<b>\$ 5,000</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Drug Counseling Grant	Guardian Ad Litem/ CASA	Clerk's Records Perpetuation	Juvenile Detention Center Grant	User Fees	Pretrial Diversion	Deferral Program
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	4,678	-	7,000	-	-	-
Charges for services	-	-	30,855	-	278,631	-	-
Other	-	-	-	1,695	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>4,678</b>	<b>30,855</b>	<b>8,695</b>	<b>278,631</b>	<b>-</b>	<b>-</b>
Disbursements:							
General government	-	-	24,341	-	-	-	-
Public safety	4,093	2,740	-	15,524	54	15,900	72,281
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>4,093</b>	<b>2,740</b>	<b>24,341</b>	<b>15,524</b>	<b>54</b>	<b>15,900</b>	<b>72,281</b>
Excess (deficiency) of receipts over disbursements	(4,093)	1,938	6,514	(6,829)	278,577	(15,900)	(72,281)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	25,250	67,660
Transfers out	-	-	-	-	(227,351)	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(227,351)</b>	<b>25,250</b>	<b>67,660</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,093)	1,938	6,514	(6,829)	51,226	9,350	(4,621)
Cash and investment fund balance - beginning	4,944	2,757	73,405	7,026	54,209	19,909	50,431
Cash and investment fund balance - ending	\$ 851	\$ 4,695	\$ 79,919	\$ 197	\$ 105,435	\$ 29,259	\$ 45,810
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	851	4,695	79,919	197	105,435	29,259	45,810
<b>Total cash and investment assets - December 31</b>	<b>\$ 851</b>	<b>\$ 4,695</b>	<b>\$ 79,919</b>	<b>\$ 197</b>	<b>\$ 105,435</b>	<b>\$ 29,259</b>	<b>\$ 45,810</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ 79,919	\$ -	\$ -	\$ -	\$ -
Public safety	851	4,695	-	197	105,435	29,259	45,810
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 851</b>	<b>\$ 4,695</b>	<b>\$ 79,919</b>	<b>\$ 197</b>	<b>\$ 105,435</b>	<b>\$ 29,259</b>	<b>\$ 45,810</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Jury Pay	Law Enforcement	Emergency Management Special Appropriation	Rainy Day Fund	Interstate Compact Fee	Community Corrections Adult	Community Corrections Juvenile
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	88,814	-	-	73,567	19,276
Charges for services	19,227	18	-	-	525	-	-
Other	890	-	5,763	-	-	-	-
<b>Total receipts</b>	<b>20,117</b>	<b>18</b>	<b>94,577</b>	<b>-</b>	<b>525</b>	<b>73,567</b>	<b>19,276</b>
<b>Disbursements:</b>							
General government	23,302	-	-	-	600	-	-
Public safety	-	13,896	214,081	-	-	67,045	3,818
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>23,302</b>	<b>13,896</b>	<b>214,081</b>	<b>-</b>	<b>600</b>	<b>67,045</b>	<b>3,818</b>
Excess (deficiency) of receipts over disbursements	(3,185)	(13,878)	(119,504)	-	(75)	6,522	15,458
<b>Other financing sources (uses)</b>							
Transfers in	6,404	-	-	-	-	-	-
Transfers out	-	(6,404)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>6,404</b>	<b>(6,404)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,219	(20,282)	(119,504)	-	(75)	6,522	15,458
Cash and investment fund balance - beginning	16,651	38,542	120,412	69,768	75	-	-
Cash and investment fund balance - ending	<u>\$ 19,870</u>	<u>\$ 18,260</u>	<u>\$ 908</u>	<u>\$ 69,768</u>	<u>\$ -</u>	<u>\$ 6,522</u>	<u>\$ 15,458</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	19,870	18,260	908	69,768	-	6,522	15,458
<b>Total cash and investment assets - December 31</b>	<u>\$ 19,870</u>	<u>\$ 18,260</u>	<u>\$ 908</u>	<u>\$ 69,768</u>	<u>\$ -</u>	<u>\$ 6,522</u>	<u>\$ 15,458</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ 19,870	\$ -	\$ -	\$ 69,768	\$ -	\$ -	\$ -
Public safety	-	18,260	908	-	-	6,522	15,458
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 19,870</u>	<u>\$ 18,260</u>	<u>\$ 908</u>	<u>\$ 69,768</u>	<u>\$ -</u>	<u>\$ 6,522</u>	<u>\$ 15,458</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Seatbelt Violations	Child Restraint Violations	Help America Vote Act Grant	Death Benefit Fund	Pershing Township Fire Department CDBG	Sheriff's Commissary	Juvenile Auxiliary Fund
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	182,000	-	122,167	-	-
Charges for services	1,950	125	-	2,450	-	157,889	4,298
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>1,950</b>	<b>125</b>	<b>182,000</b>	<b>2,450</b>	<b>122,167</b>	<b>157,889</b>	<b>4,298</b>
Disbursements:							
General government	-	-	-	-	122,167	-	-
Public safety	-	-	-	-	-	212,113	3,531
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122,167</b>	<b>212,113</b>	<b>3,531</b>
Excess (deficiency) of receipts over disbursements	1,950	125	182,000	2,450	-	(54,224)	767
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,950	125	182,000	2,450	-	(54,224)	767
Cash and investment fund balance - beginning	-	-	-	-	-	97,958	197
Cash and investment fund balance - ending	<u>\$ 1,950</u>	<u>\$ 125</u>	<u>\$ 182,000</u>	<u>\$ 2,450</u>	<u>\$ -</u>	<u>\$ 43,734</u>	<u>\$ 964</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	1,950	125	182,000	2,450	-	43,734	964
<b>Total cash and investment assets - December 31</b>	<b>\$ 1,950</b>	<b>\$ 125</b>	<b>\$ 182,000</b>	<b>\$ 2,450</b>	<b>\$ -</b>	<b>\$ 43,734</b>	<b>\$ 964</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ 182,000	\$ -	\$ -	\$ -	\$ -
Public safety	1,950	125	-	2,450	-	43,734	964
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 1,950</b>	<b>\$ 125</b>	<b>\$ 182,000</b>	<b>\$ 2,450</b>	<b>\$ -</b>	<b>\$ 43,734</b>	<b>\$ 964</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	County Juvenile Home	Cumulative Jail	Cumulative Courthouse Buildings	Cumulative Capital Development	General Drain Improvement	Courthouse Annex Renovation	Totals
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 722,420	\$ -	\$ -	\$ 2,059,053
Intergovernmental	-	-	-	-	-	-	1,344,266
Charges for services	18,988	-	-	-	-	-	2,821,632
Other	-	-	-	-	-	-	96,954
<b>Total receipts</b>	<b>18,988</b>	<b>-</b>	<b>-</b>	<b>722,420</b>	<b>-</b>	<b>-</b>	<b>6,321,905</b>
Disbursements:							
General government	-	-	-	-	-	-	697,854
Public safety	48,378	-	-	-	-	-	3,407,497
Highways and streets	-	-	-	-	-	-	450,000
Health and welfare	-	-	-	-	-	-	469,844
Culture and recreation	-	-	-	-	-	-	18,281
Capital outlay:	-	-	-	648,086	-	32,962	681,048
<b>Total disbursements</b>	<b>48,378</b>	<b>-</b>	<b>-</b>	<b>648,086</b>	<b>-</b>	<b>32,962</b>	<b>5,724,524</b>
Excess (deficiency) of receipts over disbursements	(29,390)	-	-	74,334	-	(32,962)	597,381
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	243,384
Transfers out	-	-	-	-	(1,400)	-	(243,384)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,400)</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(29,390)	-	-	74,334	(1,400)	(32,962)	597,381
Cash and investment fund balance - beginning	31,076	4,205	4,249	603,091	10,578	72,203	3,497,906
Cash and investment fund balance - ending	\$ 1,686	\$ 4,205	\$ 4,249	\$ 677,425	\$ 9,178	\$ 39,241	\$ 4,095,287
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,836)
Restricted assets:							
Cash and investments	1,686	4,205	4,249	677,425	9,178	39,241	4,100,123
<b>Total cash and investment assets - December 31</b>	<b>\$ 1,686</b>	<b>\$ 4,205</b>	<b>\$ 4,249</b>	<b>\$ 677,425</b>	<b>\$ 9,178</b>	<b>\$ 39,241</b>	<b>\$ 4,095,287</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,243,392
Public safety	1,686	-	-	-	-	-	1,621,433
Highways and streets	-	-	-	-	-	-	297,237
Health and welfare	-	-	-	-	-	-	132,476
Culture and recreation	-	-	-	-	-	-	71,287
Capital outlay	-	4,205	4,249	677,425	9,178	39,241	734,298
Unrestricted	-	-	-	-	-	-	(4,836)
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 1,686</b>	<b>\$ 4,205</b>	<b>\$ 4,249</b>	<b>\$ 677,425</b>	<b>\$ 9,178</b>	<b>\$ 39,241</b>	<b>\$ 4,095,287</b>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 PENSION TRUST FUNDS  
 For The Year Ended December 31, 2005

	Sheriff Pension Retirement	Sheriff Pension Benefit	Police Pension	Total
Additions:				
Contributions:				
Employer	\$ 251,719	\$ -	\$ -	\$ 251,719
Other	1,194	2,098	81,996	85,288
Total contributions	<u>252,913</u>	<u>2,098</u>	<u>81,996</u>	<u>337,007</u>
Investment receipts:				
Net increase (decrease) in investments	126,189	(7,099)	-	119,090
Dividends	43,648	2,424	-	46,072
Total investment receipts	<u>169,837</u>	<u>(4,675)</u>	<u>-</u>	<u>165,162</u>
Total additions	<u>422,750</u>	<u>(2,577)</u>	<u>81,996</u>	<u>502,169</u>
Deductions:				
Benefits	63,099	3,931	-	67,030
Administrative and general	32,602	2,153	-	34,755
Total deductions	<u>95,701</u>	<u>6,084</u>	<u>-</u>	<u>101,785</u>
Excess (deficiency) of total additions over total deductions	327,049	(8,661)	81,996	400,384
Cash and investment fund balance - beginning	<u>1,456,846</u>	<u>138,320</u>	<u>89,685</u>	<u>1,684,851</u>
Cash and investment fund balance - ending	<u>\$ 1,783,895</u>	<u>\$ 129,659</u>	<u>\$ 171,681</u>	<u>\$ 2,085,235</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005

	County Treasurer	Tax Sale Redemption	Tax Sale Surplus	State Fees	Inheritance Tax	Surplus Tax	Congressional Interest
Additions:							
Agency fund additions	\$ 66,377,029	\$ 17,570	\$ -	\$ 1,727,983	\$ 664,647	\$ 150,702	\$ 622
Deductions:							
Agency fund deductions	82,463,638	17,164	31,254	1,613,104	580,201	630,156	394
Excess (deficiency) of total additions over total deductions	(16,086,609)	406	(31,254)	114,879	84,446	(479,454)	228
Cash and investment fund balance - beginning	16,982,374	-	53,193	2,838	101,315	656,062	7,923
Cash and investment fund balance - ending	<u>\$ 895,765</u>	<u>\$ 406</u>	<u>\$ 21,939</u>	<u>\$ 117,717</u>	<u>\$ 185,761</u>	<u>\$ 176,608</u>	<u>\$ 8,151</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Levy Excess	County Sheriff	Tax Distributions	Surplus Dog	County Payroll	Clerk of the Circuit Court	Welfare Trust
Additions:							
Agency fund additions	\$ -	\$ 664,127	\$ 74,741,103	\$ 1,712	\$ 6,043,806	\$ 6,887,669	\$ 113,673
Deductions:							
Agency fund deductions	36,492	664,127	74,741,103	1,712	6,020,750	6,946,236	108,697
Excess (deficiency) of total additions over total deductions	(36,492)	-	-	-	23,056	(58,567)	4,976
Cash and investment fund balance - beginning	36,492	-	-	1,131	41,673	1,016,528	28,586
Cash and and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,131</u>	<u>\$ 64,729</u>	<u>\$ 957,961</u>	<u>\$ 33,562</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	County Recorder	Ambulance Authority Services	County Health Department	Probation Department	City of Seymour Ordinance	Cities/Town Court Costs	Sheriff's Inmate Trust
Additions:							
Agency fund additions	\$ 212,113	\$ 1,278,233	\$ 202,416	\$ 218,813	\$ 10	\$ 25,962	\$ 239,623
Deductions:							
Agency fund deductions	212,113	1,278,233	202,372	218,713	-	17,355	238,547
Excess (deficiency) of total additions over total deductions	-	-	44	100	10	8,607	1,076
Cash and investment fund balance - beginning	50	-	398	-	73	20,204	4,479
Cash and investment fund balance - ending	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 442</u>	<u>\$ 100</u>	<u>\$ 83</u>	<u>\$ 28,811</u>	<u>\$ 5,555</u>

JACKSON COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Education Plate Fees	Juvenile Inmate Trust	Community Corrections	County Prosecuting Attorney Bad Check	Riverboat Revenue Sharing	Total
Additions:						
Agency fund additions	\$ 1,763	\$ 1,236	\$ 125,441	\$ 39,466	\$ 260,648	\$ 159,996,367
Deductions:						
Agency fund deductions	1,763	1,244	125,441	38,358	260,648	176,449,815
Excess (deficiency) of total additions over total deductions	-	(8)	-	1,108	-	(16,453,448)
Cash and investment fund balance - beginning	-	48	-	511	-	18,953,878
Cash and and investment fund balance - ending	<u>\$ -</u>	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ 1,619</u>	<u>\$ -</u>	<u>\$ 2,500,430</u>

JACKSON COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 For The Year Ended December 31, 2005

Description of Asset	Ending Balance	Due Within One Year
Governmental Activities:		
Capital leases:		
Jail Building	\$ 8,270,000	\$ 390,000
Courthouse and Annex Renovation	3,350,000	140,000
Notes and loans payable	<u>138,634</u>	<u>31,684</u>
Total governmental activities long-term debt	<u>\$ 11,758,634</u>	<u>\$ 561,684</u>

JACKSON COUNTY  
OTHER REPORTS

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

County Auditor  
County Prosecuting Attorney  
Juvenile Detention Center

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF JACKSON COUNTY, INDIANA

Compliance

We have audited the compliance of Jackson County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the years ended December 31, 2004 and 2005. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 2004 and 2005.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

STATE BOARD OF ACCOUNTS

November 14, 2006

JACKSON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Years Ended December 31, 2004 and 2005

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 12-31-04	Total Federal Awards Expended 12-31-05
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Pass-Through Indiana Department of Education Child Nutrition Cluster				
School Breakfast Program	10.553		\$ 13,848	\$ 9,249
National School Lunch Program	10.555		11,120	8,839
Special Milk Program for Children	10.556		<u>4,479</u>	<u>3,169</u>
Total for federal grantor agency			<u>29,447</u>	<u>21,257</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Pass-Through Indiana Office of Rural Affairs Community Development Block Grants/State's Program	14.228			
		CF-04-115	<u>-</u>	<u>122,167</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grants	16.523			
		02-JB-034	26,154	-
		03-JB-031	<u>-</u>	<u>13,866</u>
Total for program			<u>26,154</u>	<u>13,866</u>
Crime Victim Assistance	16.575			
		03VA057	21,510	-
		04VA064	20,263	20,263
		05VA049	<u>-</u>	<u>19,355</u>
Total for program			<u>41,773</u>	<u>39,618</u>
Total for federal grantor agency			<u>67,927</u>	<u>53,484</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205			
		BRO-9936(9) 5-67250 Bridge	28,668	20,796
		Reinspection	-	34,104
		STP-9936(19)	<u>-</u>	<u>4,728</u>
Total for federal grantor agency			<u>28,668</u>	<u>59,628</u>
<u>ELECTION ASSISTANCE COMMISSION</u>				
Pass-Through Indiana Secretary of State Help America Vote Act Requirements Payments	90.401			
			<u>-</u>	<u>165,759</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

JACKSON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Years Ended December 31, 2004 and 2005  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 12-31-04	Total Federal Awards Expended 12-31-05
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Pass-Through Indiana State Department of Health Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283		6,940	50,108
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563			
Prosecutor Incentives			83,061	91,048
Clerk Incentives			29,825	33,291
Court Incentives			25,633	2,226
Incentives			11,664	13,544
Indirect Costs			21,453	31,197
Total for program			171,636	171,306
Total for federal grantor agency			178,576	221,414
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Pass-Through Indiana Department of Homeland Security Homeland Security Grant Program	97.004			
FY 2003 ODP			31,206	482
State Homeland Security Program - Hoosier Project Safe-T			-	84,700
Law Enforcement Terrorism Prevention Program			-	15,274
AFIS			-	34,483
Citizen Corps			2,336	-
APR			23,876	-
Total for Program			57,418	134,939
Disaster Grants - Public Assistance (Presidentially Declared Emergencies) FY 2003	97.036		46,810	-
Emergency Management Performance Grants FY 2003	97.042		32,391	140
Total for federal grantor agency			136,619	135,079
Total federal awards expended			\$ 441,237	\$ 778,788

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

JACKSON COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

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

Circular A-133 requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with the Indiana Code (IC 5-11-1 et seq.), audits of counties shall be conducted biennially. Such audits shall include both years within the biennial period.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the years ended December 31, 2004 and 2005:

Program Title	Federal CFDA Number	2004	2005
Community Development Block Grants/ State's Program	14.228	\$ -	\$ 122,167

JACKSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

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

Noncompliance material to financial statements noted? no

Federal Awards:

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

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

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
14.228	Community Development Block Grants/State's Program
90.401	Help America Vote Act Requirements Payments
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

JACKSON COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

JACKSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 14, 2006, with Debra F. Eggeman, Auditor; Richard A. Brackemyre, President of the County Council; and Maria L. McCrary, former Auditor and current First Deputy Auditor.