

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

ANNUAL FINANCIAL REPORT

2010

JEFFERSON COUNTY, INDIANA



FILED
07/22/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sandra J. Shelton Celeste G. Reed	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Linda M. Greene	01-01-09 to 12-31-12
Clerk	Kimberly S. Smith Karen Mannix	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Charles W. Andrews John I. Wallace	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Leigh Koehler	01-01-09 to 12-31-12
President of the Board of County Commissioners	Tom Pietrykowski Mark Cash	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Dale Armstrong William H. Hensler	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENT
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF JEFFERSON COUNTY, INDIANA

We have audited the accompanying financial statement of Jefferson County (County), for the year ended December 31, 2010. The financial statement is the responsibility of the County's management. Our responsibility is to express opinions on the financial statement 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 statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

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

In accordance with Government Auditing Standards, we have also issued a report dated June 9, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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 financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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

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

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule(s) of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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

STATE BOARD OF ACCOUNTS

June 9, 2011



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF JEFFERSON COUNTY, INDIANA

We have audited the financial statement of Jefferson County (County), for the year ended December 31, 2010, and have issued our report thereon dated June 9, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

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

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

STATE BOARD OF ACCOUNTS

June 9, 2011

FINANCIAL STATEMENT(S)

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 2,850,041	\$ 7,374,185	\$ 10,167,175	\$ 57,051
State Fair	-	15,095	-	15,095
Federal Project Highway	109,472	-	-	109,472
Local Road and Street	302,276	355,529	408,324	249,481
Accident Reports	4,466	2,333	2,479	4,320
Firearms Training	16,028	12,160	-	28,188
County Health	677,985	807,074	875,073	609,986
Mental Health	-	160,896	160,896	-
Adult Probation Interstate Compact Transfer Fees	-	300	300	-
Elizabeth Rhodes Donation	5,822	-	-	5,822
Animal Shelter	64,043	158,137	163,031	59,149
Clerk's Records Perpetuation	38,511	9,392	-	47,903
Election and Voters Registration	231,231	122,587	120,228	233,590
Riverboat Historic Preservation	354,503	62,892	-	417,395
JABIG Out of School Grant	720	-	-	720
Emergency Telephone System	245,750	181,714	113,129	314,335
County Drug Free Community	29,544	45,173	39,876	34,841
Local Emergency Planning and Right to Know	20,731	24,796	28,686	16,841
Tourism Board - Inkeeper's Tax	151	266,649	266,800	-
County Highway	1,428,671	1,638,304	2,090,098	976,877
Prosecutor IV-D Incentive	24,135	17,118	3,994	37,259
Supplemental Juvenile Probation Services	2,371	4,670	-	7,041
Supplemental Adult Probation Services	15,962	113,071	103,524	25,509
Probation Administrative Fee	2,565	-	-	2,565
Recorder's Records Perpetuation	275,458	24,367	-	299,825
Local Health Maintenance	48,930	33,140	23,748	58,322
Pretrial Diversion	98,430	47,497	14,468	131,459
Solid Waste Management Grant	2,644	-	-	2,644
Guardian Ad Litem	21,534	-	-	21,534
CASA - Court Appointed Special Advocate	(10,723)	16,958	6,235	-
Plat Book Maintenance	5,509	327	300	5,536
County Misdemeanant	46,885	22,623	28,237	41,271
Supplemental Public Defender	7,258	30,904	9,403	28,759
Clerk IV-D Incentive	9,607	12,806	2,125	20,288
County Surveyor Cornerstone Perpetuation	5,981	5,045	6,724	4,302
Sheriff Law Enforcement Continuing Education	262	612	405	469
Jury Pay	(254)	3,340	-	3,086
County Prisoner Reimbursement	2,400	-	-	2,400
Woman, Infants and Children	(21,093)	146,708	134,609	(8,994)
Community Transportation Program	17,825	-	-	17,825
Alcohol and Tobacco Commission	577	413	-	990
Cemetery Board Donation	10,176	-	900	9,276
SRI - Tax Sale Cost	450	37,415	27,285	10,580
Reassessment	153,887	131,844	138,276	147,455
Rainy Day	1,073,421	252,625	351,993	974,053
State Sales Disclosure Fee	5,273	3,140	-	8,413
Riverboat Wagering Revenue Sharing	200,589	198,411	209,377	189,623
Cemetery Board	71,955	26,816	9,144	89,627
Community Corrections	-	115,919	42,759	73,160
Think GIS Fees	1,500	500	-	2,000
Child Advocacy	50	-	-	50
Seized and Forfeited Property	3,587	6,907	2,618	7,876
Law Enforcement Federal Forfeiture	1,611	-	-	1,611
Levy Excess	1	26,778	-	26,779
Coroner's Education Fund	250	2,977	3,001	226
County Identity Protection Act	43,311	8,902	-	52,213
Cornerstone Society	1,402	-	-	1,402
Juvenile All Weekend Supervision	122	-	-	122
Sheriff's Reserve Unit	1,070	-	56	1,014
County Ordinance Fees	1,618	-	-	1,618
Excise Tax Police - Continuing Education User Fees	297	-	-	297
SEMA Homeland Security	38,521	-	3,000	35,521

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

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Deferral Program	2,998	-	-	2,998
Riverboat Revenue Sharing - Switzerland County	599,549	503,134	384,211	718,472
Riverboat MIDCOR	8,519	62,892	60,000	11,411
PCA Fee Payments - Child Support	679	778	760	697
Wireless Emergency Telephone System	122,645	132,883	212,703	42,825
Final HEA 1001 - 2007/2008 PTRC/HSC	-	105,367	105,367	-
ARRA Prosecutor's Reimbursement	-	7,668	-	7,668
ARRA Clerk's Reimbursement	-	2,771	-	2,771
Cumulative Capital Development	1,415,572	197,929	199,257	1,414,244
Cumulative Bridge	1,275,336	1,355,012	1,088,244	1,542,104
Cumulative Voting Machine	222,173	-	-	222,173
CEDIT State Distribution	1,681,867	2,246,070	1,807,037	2,120,900
Cumulative Jail	598,620	127,695	50,452	675,863
Cumulative Courthouse	2,574,792	255,389	17,514	2,812,667
Courthouse Insurance Restoration Fund	-	2,505,509	2,168,129	337,380
Sheriff's Service of Process Fees	1,011	13,521	13,388	1,144
City and Town Court Costs	713	4,902	5,615	-
Surplus Tax Sale	35,860	244,622	50,439	230,043
Tax Sale Redemption	1	8,641	4,544	4,098
Surplus Tax	70,102	168,598	51,152	187,548
State's Share Delinquent Taxes and Penalties	-	2,896	2,896	-
State Fines and Forfeitures	2,884	34,583	37,467	-
Infraction Judgements	4,050	37,236	39,724	1,562
Inheritance Tax	73,797	531,760	595,047	10,510
Family Violence and Victims Assistance	4,204	-	-	4,204
Special Death Benefit	315	3,525	3,530	310
Education License Plate Fees	452	900	1,352	-
CEDIT Excess Balance	-	376,785	376,785	-
Financial Institution Tax	-	128,220	128,220	-
Mortgage Fees - State Share	550	4,065	4,615	-
Town of Hanover Fines	1,171	388	-	1,559
City of Madison Fines	5,026	5,651	1,849	8,828
CVET - Commercial Vehicle Excise Taxes	-	51,152	51,152	-
DNR - Continuing Education User Fees	572	75	84	563
State Police - Continuing Education User Fees	33,370	3,909	4,448	32,831
County Payroll Clearing	1,408	2,836,387	2,694,954	142,841
HEA 1001 State HSC Fund	1,627	316,448	318,581	(506)
Tax Distribution	-	29,066,425	29,066,425	-
2007 Homestead Credit Rebate Distribution	-	23,059	12,063	10,996
Andres Memorial Animal Shelter	716	2	718	-
County Sheriff Commissary	97,612	49,763	38,998	108,377
County Treasurer	487,751	29,026,807	29,070,499	444,059
Clerk of the Circuit Court	960,092	2,948,953	3,123,606	785,439
County Recorder	8,987	113,914	100,068	22,833
County Sheriff Cash Book	-	844,961	844,961	-
County Sheriff Inmate Trust	11,209	172,211	167,947	15,473
County Auditor	25	-	-	25
County Animal Shelter	100	-	-	100
County Planning and Zoning	100	-	-	100
County Sheriff Pension Trust	2,232,479	183,164	161,443	2,254,200
Totals	<u>\$ 21,084,233</u>	<u>\$ 87,235,669</u>	<u>\$ 88,624,520</u>	<u>\$ 19,695,382</u>

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

JEFFERSON COUNTY
NOTES TO FINANCIAL STATEMENT(S)

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

JEFFERSON COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

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

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

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

Utility fees which are comprised mostly of charges for current services.

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

E. Disbursements

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

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

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

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

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

JEFFERSON COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

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

Utility operating expenses which include all outflows for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

JEFFERSON COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plan(s)

A. Public Employees' Retirement Fund

Plan Description

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

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

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

JEFFERSON COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

SUPPLEMENTARY INFORMATION – UNAUDITED

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

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

	General	State Fair	Federal Project Highway	Local Road and Street	Accident Reports	Firearms Training
Cash and investments - beginning	\$ 2,850,041	\$ -	\$ 109,472	\$ 302,276	\$ 4,466	\$ 16,028
Receipts:						
Taxes	4,888,907	-	-	-	-	-
Licenses and permits	3,162	-	-	-	-	-
Intergovernmental	623,226	-	-	355,529	-	-
Charges for services	138,914	15,095	-	-	2,333	12,160
Fines and forfeits	22,824	-	-	-	-	-
Other receipts	1,697,152	-	-	-	-	-
Total receipts	<u>7,374,185</u>	<u>15,095</u>	<u>-</u>	<u>355,529</u>	<u>2,333</u>	<u>12,160</u>
Disbursements:						
Personal services	4,159,738	-	-	-	-	-
Supplies	463,998	-	-	408,324	-	-
Other services and charges	1,252,931	-	-	-	-	-
Debt service - principal and interest	12,000	-	-	-	-	-
Capital outlay	14,811	-	-	-	-	-
Other disbursements	4,263,697	-	-	-	2,479	-
Total disbursements	<u>10,167,175</u>	<u>-</u>	<u>-</u>	<u>408,324</u>	<u>2,479</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,792,990)</u>	<u>15,095</u>	<u>-</u>	<u>(52,795)</u>	<u>(146)</u>	<u>12,160</u>
Cash and investments - ending	<u>\$ 57,051</u>	<u>\$ 15,095</u>	<u>\$ 109,472</u>	<u>\$ 249,481</u>	<u>\$ 4,320</u>	<u>\$ 28,188</u>

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

	County Health	Mental Health	Adult Probation Interstate Compact Transfer Fees	Elizabeth Rhodes Donation	Animal Shelter	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 677,985	\$ -	\$ -	\$ 5,822	\$ 64,043	\$ 38,511
Receipts:						
Taxes	183,644	148,327	-	-	-	-
Licenses and permits	47,459	-	-	-	-	-
Intergovernmental	103,372	12,569	-	-	-	-
Charges for services	461,848	-	263	-	157,749	9,392
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,751	-	37	-	388	-
Total receipts	<u>807,074</u>	<u>160,896</u>	<u>300</u>	<u>-</u>	<u>158,137</u>	<u>9,392</u>
Disbursements:						
Personal services	656,858	-	-	-	86,546	-
Supplies	60,469	-	-	-	13,765	-
Other services and charges	148,813	-	300	-	54,402	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	638	-	-	-	-	-
Other disbursements	8,295	160,896	-	-	8,318	-
Total disbursements	<u>875,073</u>	<u>160,896</u>	<u>300</u>	<u>-</u>	<u>163,031</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(67,999)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,894)</u>	<u>9,392</u>
Cash and investments - ending	<u>\$ 609,986</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,822</u>	<u>\$ 59,149</u>	<u>\$ 47,903</u>

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

	Election and Voters Registration	Riverboat Historic Preservation	JABIG Out of School Grant	Emergency Telephone System	County Drug Free Community	Local Emergency Planning and Right to Know
Cash and investments - beginning	\$ 231,231	\$ 354,503	\$ 720	\$ 245,750	\$ 29,544	\$ 20,731
Receipts:						
Taxes	113,011	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	9,576	62,892	-	-	-	24,796
Charges for services	-	-	-	181,714	45,173	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>122,587</u>	<u>62,892</u>	<u>-</u>	<u>181,714</u>	<u>45,173</u>	<u>24,796</u>
Disbursements:						
Personal services	86,717	-	-	-	-	-
Supplies	4,604	-	-	-	-	-
Other services and charges	18,905	-	-	106,181	36,917	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	10,002	-	-	6,948	-	-
Other disbursements	-	-	-	-	2,959	28,686
Total disbursements	<u>120,228</u>	<u>-</u>	<u>-</u>	<u>113,129</u>	<u>39,876</u>	<u>28,686</u>
Excess (deficiency) of receipts over disbursements	<u>2,359</u>	<u>62,892</u>	<u>-</u>	<u>68,585</u>	<u>5,297</u>	<u>(3,890)</u>
Cash and investments - ending	<u>\$ 233,590</u>	<u>\$ 417,395</u>	<u>\$ 720</u>	<u>\$ 314,335</u>	<u>\$ 34,841</u>	<u>\$ 16,841</u>

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

	Tourism Board - Innkeeper's Tax	County Highway	Prosecutor IV-D Incentive	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services	Probation Administrative Fee
Cash and investments - beginning	\$ 151	\$ 1,428,671	\$ 24,135	\$ 2,371	\$ 15,962	\$ 2,565
Receipts:						
Taxes	266,649	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	1,550,125	17,118	-	-	-
Charges for services	-	88,179	-	1,600	87,126	-
Fines and forfeits	-	-	-	3,070	25,945	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>266,649</u>	<u>1,638,304</u>	<u>17,118</u>	<u>4,670</u>	<u>113,071</u>	<u>-</u>
Disbursements:						
Personal services	-	872,457	-	-	38	-
Supplies	-	473,384	-	-	-	-
Other services and charges	-	406,686	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	337,571	-	-	-	-
Other disbursements	266,800	-	3,994	-	103,486	-
Total disbursements	<u>266,800</u>	<u>2,090,098</u>	<u>3,994</u>	<u>-</u>	<u>103,524</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(151)</u>	<u>(451,794)</u>	<u>13,124</u>	<u>4,670</u>	<u>9,547</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 976,877</u>	<u>\$ 37,259</u>	<u>\$ 7,041</u>	<u>\$ 25,509</u>	<u>\$ 2,565</u>

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

	Recorder's Records Perpetuation	Local Health Maintenance	Pretrial Diversion	Solid Waste Management Grant	Guardian Ad Litem	CASA - Court Appointed Special Advocate
Cash and investments - beginning	\$ 275,458	\$ 48,930	\$ 98,430	\$ 2,644	\$ 21,534	\$ (10,723)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	33,140	-	-	-	16,958
Charges for services	24,367	-	-	-	-	-
Fines and forfeits	-	-	47,497	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>24,367</u>	<u>33,140</u>	<u>47,497</u>	<u>-</u>	<u>-</u>	<u>16,958</u>
Disbursements:						
Personal services	-	20,000	969	-	-	-
Supplies	-	3,748	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	13,499	-	-	6,235
Total disbursements	<u>-</u>	<u>23,748</u>	<u>14,468</u>	<u>-</u>	<u>-</u>	<u>6,235</u>
Excess (deficiency) of receipts over disbursements	<u>24,367</u>	<u>9,392</u>	<u>33,029</u>	<u>-</u>	<u>-</u>	<u>10,723</u>
Cash and investments - ending	<u>\$ 299,825</u>	<u>\$ 58,322</u>	<u>\$ 131,459</u>	<u>\$ 2,644</u>	<u>\$ 21,534</u>	<u>\$ -</u>

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

	Plat Book Maintenance	County Misdemeanant	Supplemental Public Defender	Clerk IV-D Incentive	County Surveyor Cornerstone Perpetuation	Sheriff Law Enforcement Continuing Education
Cash and investments - beginning	\$ 5,509	\$ 46,885	\$ 7,258	\$ 9,607	\$ 5,981	\$ 262
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	327	21,623	-	-	-	612
Fines and forfeits	-	-	30,904	12,806	-	-
Other receipts	-	1,000	-	-	5,045	-
Total receipts	<u>327</u>	<u>22,623</u>	<u>30,904</u>	<u>12,806</u>	<u>5,045</u>	<u>612</u>
Disbursements:						
Personal services	-	-	3,541	211	-	-
Supplies	-	-	-	-	1,065	-
Other services and charges	-	-	-	-	5,659	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	300	28,237	5,862	1,914	-	405
Total disbursements	<u>300</u>	<u>28,237</u>	<u>9,403</u>	<u>2,125</u>	<u>6,724</u>	<u>405</u>
Excess (deficiency) of receipts over disbursements	<u>27</u>	<u>(5,614)</u>	<u>21,501</u>	<u>10,681</u>	<u>(1,679)</u>	<u>207</u>
Cash and investments - ending	<u>\$ 5,536</u>	<u>\$ 41,271</u>	<u>\$ 28,759</u>	<u>\$ 20,288</u>	<u>\$ 4,302</u>	<u>\$ 469</u>

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

	Jury Pay	County Prisoner Reimbursement	Women, Infants and Children	Community Transportation Program	Alcohol and Tobacco Commission	Cemetery Board Donation
Cash and investments - beginning	\$ (254)	\$ 2,400	\$ (21,093)	\$ 17,825	\$ 577	\$ 10,176
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	55,242	-	-	-
Charges for services	-	-	91,466	-	413	-
Fines and forfeits	3,340	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,340</u>	<u>-</u>	<u>146,708</u>	<u>-</u>	<u>413</u>	<u>-</u>
Disbursements:						
Personal services	-	-	121,295	-	-	-
Supplies	-	-	3,209	-	-	-
Other services and charges	-	-	9,581	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	524	-	-	-
Other disbursements	-	-	-	-	-	900
Total disbursements	<u>-</u>	<u>-</u>	<u>134,609</u>	<u>-</u>	<u>-</u>	<u>900</u>
Excess (deficiency) of receipts over disbursements	<u>3,340</u>	<u>-</u>	<u>12,099</u>	<u>-</u>	<u>413</u>	<u>(900)</u>
Cash and investments - ending	<u>\$ 3,086</u>	<u>\$ 2,400</u>	<u>\$ (8,994)</u>	<u>\$ 17,825</u>	<u>\$ 990</u>	<u>\$ 9,276</u>

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

	SRI - Tax Sale Cost	Reassessment	Rainy Day	State Sales Disclosure Fee	Riverboat Wagering Revenue Sharing	Cemetery Board
Cash and investments - beginning	\$ 450	\$ 153,887	\$ 1,073,421	\$ 5,273	\$ 200,589	\$ 71,955
Receipts:						
Taxes	-	121,252	252,625	-	-	24,721
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	10,274	-	-	198,411	2,095
Charges for services	37,415	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	318	-	3,140	-	-
Total receipts	<u>37,415</u>	<u>131,844</u>	<u>252,625</u>	<u>3,140</u>	<u>198,411</u>	<u>26,816</u>
Disbursements:						
Personal services	-	44,230	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	93,246	-	-	-	9,144
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	800	-	-	-	-
Other disbursements	27,285	-	351,993	-	209,377	-
Total disbursements	<u>27,285</u>	<u>138,276</u>	<u>351,993</u>	<u>-</u>	<u>209,377</u>	<u>9,144</u>
Excess (deficiency) of receipts over disbursements	<u>10,130</u>	<u>(6,432)</u>	<u>(99,368)</u>	<u>3,140</u>	<u>(10,966)</u>	<u>17,672</u>
Cash and investments - ending	<u>\$ 10,580</u>	<u>\$ 147,455</u>	<u>\$ 974,053</u>	<u>\$ 8,413</u>	<u>\$ 189,623</u>	<u>\$ 89,627</u>

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

	Community Corrections	Think GIS Fees	Child Advocacy	Seized and Forfeited Property	Law Enforcement Federal Forfeiture	Levy Excess
Cash and investments - beginning	\$ -	\$ 1,500	\$ 50	\$ 3,587	\$ 1,611	\$ 1
Receipts:						
Taxes	-	-	-	-	-	26,778
Licenses and permits	-	-	-	-	-	-
Intergovernmental	97,787	-	-	-	-	-
Charges for services	18,132	500	-	6,907	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>115,919</u>	<u>500</u>	<u>-</u>	<u>6,907</u>	<u>-</u>	<u>26,778</u>
Disbursements:						
Personal services	18,759	-	-	-	-	-
Supplies	1,999	-	-	-	-	-
Other services and charges	22,001	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	2,618	-	-
Total disbursements	<u>42,759</u>	<u>-</u>	<u>-</u>	<u>2,618</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>73,160</u>	<u>500</u>	<u>-</u>	<u>4,289</u>	<u>-</u>	<u>26,778</u>
Cash and investments - ending	<u>\$ 73,160</u>	<u>\$ 2,000</u>	<u>\$ 50</u>	<u>\$ 7,876</u>	<u>\$ 1,611</u>	<u>\$ 26,779</u>

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

	Coroner's Education Fund	County Identity Protection Act	Cornerstone Society	Juvenile All Weekend Supervision	Sheriff's Reserve Unit	County Ordinance Fees
Cash and investments - beginning	\$ 250	\$ 43,311	\$ 1,402	\$ 122	\$ 1,070	\$ 1,618
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	2,977	8,902	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>2,977</u>	<u>8,902</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,001	-	-	-	56	-
Total disbursements	<u>3,001</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(24)</u>	<u>8,902</u>	<u>-</u>	<u>-</u>	<u>(56)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 226</u>	<u>\$ 52,213</u>	<u>\$ 1,402</u>	<u>\$ 122</u>	<u>\$ 1,014</u>	<u>\$ 1,618</u>

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

	Excise Tax Police - Continuing Education User Fees	SEMA Homeland Security	Deferral Program	Riverboat Revenue Sharing - Switzerland County	Riverboat MIDCOR	PCA Fee Payments - Child Support
Cash and investments - beginning	\$ 297	\$ 38,521	\$ 2,998	\$ 599,549	\$ 8,519	\$ 679
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	503,134	62,892	-
Charges for services	-	-	-	-	-	778
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	503,134	62,892	778
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,000	-	384,211	60,000	760
Total disbursements	-	3,000	-	384,211	60,000	760
Excess (deficiency) of receipts over disbursements	-	(3,000)	-	118,923	2,892	18
Cash and investments - ending	\$ 297	\$ 35,521	\$ 2,998	\$ 718,472	\$ 11,411	\$ 697

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

	Wireless Emergency Telephone System	Final HEA 1001 2007/2008 PTRC/HSC	ARRA Prosecutor's Reimbursement	ARRA Clerk's Reimbursement	Cumulative Capital Development	Cumulative Bridge
Cash and investments - beginning	\$ 122,645	\$ -	\$ -	\$ -	\$ 1,415,572	\$ 1,275,336
Receipts:						
Taxes	-	-	-	-	169,517	735,989
Licenses and permits	-	-	-	-	-	-
Intergovernmental	132,761	-	-	-	28,412	619,023
Charges for services	122	-	-	-	-	-
Fines and forfeits	-	-	-	2,771	-	-
Other receipts	-	105,367	7,668	-	-	-
Total receipts	132,883	105,367	7,668	2,771	197,929	1,355,012
Disbursements:						
Personal services	153,378	-	-	-	-	266,448
Supplies	102	-	-	-	-	136,481
Other services and charges	59,223	-	-	-	199,257	460,315
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	225,000
Other disbursements	-	105,367	-	-	-	-
Total disbursements	212,703	105,367	-	-	199,257	1,088,244
Excess (deficiency) of receipts over disbursements	(79,820)	-	7,668	2,771	(1,328)	266,768
Cash and investments - ending	\$ 42,825	\$ -	\$ 7,668	\$ 2,771	\$ 1,414,244	\$ 1,542,104

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

	Cumulative Voting Machine	CEDIT State Distribution	Cumulative Jail	Cumulative Courthouse	Courthouse Insurance Restoration Fund	Sheriffs Service of Process Fees
Cash and investments - beginning	\$ 222,173	\$ 1,681,867	\$ 598,620	\$ 2,574,792	\$ -	\$ 1,011
Receipts:						
Taxes	-	-	117,720	235,440	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	2,246,070	9,975	19,949	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	2,505,509	13,521
Total receipts	-	2,246,070	127,695	255,389	2,505,509	13,521
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	10,608	-	-	-
Other services and charges	-	-	-	15,258	-	13,388
Debt service - principal and interest	-	825,000	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	982,037	39,844	2,256	2,168,129	-
Total disbursements	-	1,807,037	50,452	17,514	2,168,129	13,388
Excess (deficiency) of receipts over disbursements	-	439,033	77,243	237,875	337,380	133
Cash and investments - ending	\$ 222,173	\$ 2,120,900	\$ 675,863	\$ 2,812,667	\$ 337,380	\$ 1,144

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

	City and Town Court Costs	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State's Share Delinquent Taxes and Penalties	State Fines and Forfeitures
Cash and investments - beginning	\$ 713	\$ 35,860	\$ 1	\$ 70,102	\$ -	\$ 2,884
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,902	244,622	8,641	168,598	2,896	34,583
Total receipts	4,902	244,622	8,641	168,598	2,896	34,583
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,615	50,439	4,544	51,152	2,896	37,467
Total disbursements	5,615	50,439	4,544	51,152	2,896	37,467
Excess (deficiency) of receipts over disbursements	(713)	194,183	4,097	117,446	-	(2,884)
Cash and investments - ending	\$ -	\$ 230,043	\$ 4,098	\$ 187,548	\$ -	\$ -

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

	Infraction Judgements	Inheritance Tax	Family Violence and Victims Assistance	Special Death Benefit	Education License Plate Fees	CEDIT Excess Balance
Cash and investments - beginning	\$ 4,050	\$ 73,797	\$ 4,204	\$ 315	\$ 452	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	37,236	531,760	-	3,525	900	376,785
Total receipts	37,236	531,760	-	3,525	900	376,785
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	39,724	595,047	-	3,530	1,352	376,785
Total disbursements	39,724	595,047	-	3,530	1,352	376,785
Excess (deficiency) of receipts over disbursements	(2,488)	(63,287)	-	(5)	(452)	-
Cash and investments - ending	\$ 1,562	\$ 10,510	\$ 4,204	\$ 310	\$ -	\$ -

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

	Financial Institution Tax	Mortgage Fees - State Share	Town of Hanover Fines	City of Madison Fines	CVET - Commercial Vehicle Excise Taxes	DNR - Continuing Education User Fees
Cash and investments - beginning	\$ -	\$ 550	\$ 1,171	\$ 5,026	\$ -	\$ 572
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>128,220</u>	<u>4,065</u>	<u>388</u>	<u>5,651</u>	<u>51,152</u>	<u>75</u>
Total receipts	<u>128,220</u>	<u>4,065</u>	<u>388</u>	<u>5,651</u>	<u>51,152</u>	<u>75</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>128,220</u>	<u>4,615</u>	<u>-</u>	<u>1,849</u>	<u>51,152</u>	<u>84</u>
Total disbursements	<u>128,220</u>	<u>4,615</u>	<u>-</u>	<u>1,849</u>	<u>51,152</u>	<u>84</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(550)</u>	<u>388</u>	<u>3,802</u>	<u>-</u>	<u>(9)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,559</u>	<u>\$ 8,828</u>	<u>\$ -</u>	<u>\$ 563</u>

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

	State Police Continuing Education User Fees	County Payroll Clearing	HEA 1001 State HSC Fund	Tax Distribution	2007 Homestead Credit Rebate Distribution	Address Memorial Animal Shelter
Cash and investments - beginning	\$ 33,370	\$ 1,408	\$ 1,627	\$ -	\$ -	\$ 716
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>3,909</u>	<u>2,836,387</u>	<u>316,448</u>	<u>29,066,425</u>	<u>23,059</u>	<u>2</u>
Total receipts	<u>3,909</u>	<u>2,836,387</u>	<u>316,448</u>	<u>29,066,425</u>	<u>23,059</u>	<u>2</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>4,448</u>	<u>2,694,954</u>	<u>318,581</u>	<u>29,066,425</u>	<u>12,063</u>	<u>718</u>
Total disbursements	<u>4,448</u>	<u>2,694,954</u>	<u>318,581</u>	<u>29,066,425</u>	<u>12,063</u>	<u>718</u>
Excess (deficiency) of receipts over disbursements	<u>(539)</u>	<u>141,433</u>	<u>(2,133)</u>	<u>-</u>	<u>10,996</u>	<u>(716)</u>
Cash and investments - ending	<u>\$ 32,831</u>	<u>\$ 142,841</u>	<u>\$ (506)</u>	<u>\$ -</u>	<u>\$ 10,996</u>	<u>\$ -</u>

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

	County Sheriff Commissary	County Treasurer	Clerk of the Circuit Court	County Recorder	County Sheriff Cash Book	County Sheriff Inmate Trust
Cash and investments - beginning	\$ 97,612	\$ 487,751	\$ 960,092	\$ 8,987	\$ -	\$ 11,209
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	49,763	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	29,026,807	2,948,953	113,914	844,961	172,211
Total receipts	<u>49,763</u>	<u>29,026,807</u>	<u>2,948,953</u>	<u>113,914</u>	<u>844,961</u>	<u>172,211</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	38,998	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	29,070,499	3,123,606	100,068	844,961	167,947
Total disbursements	<u>38,998</u>	<u>29,070,499</u>	<u>3,123,606</u>	<u>100,068</u>	<u>844,961</u>	<u>167,947</u>
Excess (deficiency) of receipts over disbursements	<u>10,765</u>	<u>(43,692)</u>	<u>(174,653)</u>	<u>13,846</u>	<u>-</u>	<u>4,264</u>
Cash and investments - ending	<u>\$ 108,377</u>	<u>\$ 444,059</u>	<u>\$ 785,439</u>	<u>\$ 22,833</u>	<u>\$ -</u>	<u>\$ 15,473</u>

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

	County Auditor	County Animal Shelter	County Planning and Zoning	County Sheriff Pension Trust	Totals
Cash and investments - beginning	\$ 25	\$ 100	\$ 100	\$ 2,232,479	\$ 21,084,233
Receipts:					
Taxes	-	-	-	-	7,284,580
Licenses and permits	-	-	-	-	50,621
Intergovernmental	-	-	-	120,805	6,916,131
Charges for services	-	-	-	-	1,465,850
Fines and forfeits	-	-	-	-	149,157
Other receipts	-	-	-	62,359	71,369,330
Total receipts	-	-	-	183,164	87,235,669
Disbursements:					
Personal services	-	-	-	-	6,491,185
Supplies	-	-	-	-	1,581,756
Other services and charges	-	-	-	-	2,951,205
Debt service - principal and interest	-	-	-	-	837,000
Capital outlay	-	-	-	-	596,294
Other disbursements	-	-	-	161,443	76,167,080
Total disbursements	-	-	-	161,443	88,624,520
Excess (deficiency) of receipts over disbursements	-	-	-	21,721	(1,388,851)
Cash and investments - ending	\$ 25	\$ 100	\$ 100	\$ 2,254,200	\$ 19,695,382

JEFFERSON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 178,400
Infrastructure	21,557,185
Buildings	8,232,469
Improvements other than buildings	176,468
Machinery and equipment	<u>3,653,588</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 33,798,110</u>

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

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Bonds payable:		
General obligation bonds:		
Jail renovations	<u>\$ 4,121,000</u>	<u>\$ 824,000</u>

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
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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 JEFFERSON COUNTY, INDIANA

Compliance

We have audited the compliance of Jefferson 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 program for the year ended December 31, 2010. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

June 9, 2011

JEFFERSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended January 31, 2010

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana State Department of Health Special Supplemental Nutrition Program for Women, Infants and Children Fiscal Year 2010 Contract	10.557	WIC 138-1	\$ <u>146,709</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Lt. Governor Community Development Block Grants/State's Program Community Clearing House Project	14.228	PL-08-019	<u>30,000</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Emergency Slide Correction, Old SR-62	20.205	RTA-000-1661	<u>557,382</u>
Pass-Through Indiana Criminal Justice Institute Alcohol Impaired Driving Countermeasures Incentive Grants I Operation Pullover	20.601	D3-11-5313 KB-2011-03-03-17	2,000 <u>3,750</u>
Total for program			<u>5,750</u>
Pass-Through Indiana Criminal Justice Institute Safety Belt Performance Grants 2008 Safety Belt	20.609	NHTSA-406	<u>3,800</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants Commodity Flow Study	20.703	EDS #C44P-0-141A	<u>21,190</u>
Total for federal grantor agency			<u>588,122</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness Centers for Disease Control and Prevention	93.069	BRS 138-67	<u>72,305</u>
Pass-Through Indiana State Department of Health Immunization Grants Immunization Program	93.268	IP 138-1	<u>5,507</u>
Pass-Through Indiana State Department of Health Center for Disease Control and Prevention Investigations and Technical Assistance Centers for Disease Control and Prevention	93.283	BRS 138-2	<u>10,000</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement Child Support Enforcement ARRA - Child Support Enforcement	93.563	2010 2010	192,067 <u>20,724</u>
Total for Child Support Enforcement			<u>212,791</u>
Pass-Through Supreme Court of Indiana Child Abuse and Neglect States Grants CAPTA Grant	93.669	2010	<u>16,958</u>
Total for federal grantor agency			<u>317,561</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters) Jefferson County Flood Disaster 2008, FEMA DR#1766	97.036	#077-99077-00	<u>91,580</u>
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants Indiana FY 2009 EMPG Project Submission, 2009-EPE9-0012	97.042	EDS #C44P-0-289A	<u>11,452</u>
Total for federal grantor agency			<u>103,032</u>
Total federal awards expended			<u>\$ 1,185,424</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

JEFFERSON COUNTY
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Jefferson County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

JEFFERSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	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:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction
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.

JEFFERSON COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

JEFFERSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 9, 2011, with Celeste G. Reed, Auditor; Mark Cash, President of the Board of County Commissioners; and William H. Hensler, President of County Council. Our audit disclosed no material items that warrant comment at this time.