

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
JACKSON COUNTY, INDIANA
January 1, 2014 to December 31, 2014



FILED
07/28/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kathy S. Hohenstreiter	01-01-13 to 12-31-20
County Treasurer	Maria L. Fisher Roger D. Hurt	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Amanda L. Lowery	01-01-11 to 12-31-18
County Sheriff	Michael E. Carothers	01-01-11 to 12-31-18
County Recorder	Linda Jo Auleman	01-01-11 to 12-31-18
President of the Board of County Commissioners	Jerry Hounshel Matt Reedy	01-01-14 to 12-31-15 01-01-16 to 12-31-17
President of the County Council	Leon Pottschmidt Charlie S. Murphy Bridey K. Jacobi	01-01-14 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JACKSON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Jackson County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2014.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated May 15, 2017, 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* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

May 15, 2017



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

TO: THE OFFICIALS OF JACKSON COUNTY, INDIANA

We have audited, 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, the financial statement of Jackson County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement, and have issued our report thereon dated May 15, 2017, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001, 2014-002, and 2014-003 to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT 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 is free from 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*.

Jackson County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

May 15, 2017

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

JACKSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
General	\$ 1,897,511	\$ 8,593,367	\$ 8,898,872	\$ 1,592,006
Accident Report	2,070	4,409	1,236	5,243
Juv Det Center/Jail Cagit	-	787,689	777,280	10,409
CAGIT County Certified Shares	4,321	2,409,179	2,385,422	28,078
CEDIT County Share	172,072	1,848,326	2,019,745	653
Child Advocacy	200	-	200	-
City and Town Court Costs	101,419	13,267	113,890	796
Clerk's Records Perpetuation	68,603	12,551	12,492	68,662
Community Corrections	160,127	296,444	243,191	213,380
Community Transition Program	11,219	4,200	1,680	13,739
Convention Visitor and Tourism Promotion	692,657	398,348	392,764	698,241
County Option Dog Tax	422	-	422	-
Sales Disclosure - County Share	35,938	3,615	135	39,418
Covered Bridge	12,622	3,700	-	16,322
Cumulative Bridge	2,137,025	813,727	1,453,700	1,497,052
Cumulative Building	567	-	138	429
Cumulative Capital Development	1,090,633	641,295	550,123	1,181,805
Cumulative Courthouse	48	-	48	-
Drug Free Community	31,200	32,056	34,000	29,256
Electronic Map Generation	14,776	1,500	287	15,989
Emergency Medical Services	924,315	1,925,979	2,203,783	646,511
Emergency Planning/Right To Know Health	31,140 83,590	12,045 521,287	5,112 516,476	38,073 88,401
Identification Security Protection	6,903	3,837	8,399	2,341
Local Health Maintenance	530	33,139	26,186	7,483
Local Road and Street	2,723	371,147	358,310	15,560
Misdemeanant	50,426	45,550	45,303	50,673
Motor Vehicle Highway	961,281	2,906,249	2,927,220	940,310
Plat Book	39,991	10,580	3,000	47,571
Rainy Day	2,473,472	50,000	343,958	2,179,514
Recorder's Records Perpetuation	94,587	85,994	137,959	42,622
Sheriff's Pension Trust	97,464	113,074	150,951	59,587
Supplemental Public Defender Services	241,391	30,539	48,469	223,461
Surplus Tax	56,124	81,496	36,526	101,094
Surveyor's Corner Perpetuation	15,623	13,102	8,985	19,740
Tax Sale Redemption	-	124,014	124,014	-
Tax Sale Surplus	363,495	607,408	457,485	513,418
Local Health Department Trust Account	11,797	23,594	24,591	10,800
Guardian Ad Litem	55,647	76,314	64,598	67,363
County Elected Officials Training	10,186	3,837	272	13,751
County Offender Transportation Fund	2,140	563	-	2,703
Statewide 911	1,192,319	587,808	884,597	895,530
Reassessment	219,829	128,495	246,604	101,720
Adult Probation Administrative	9,347	28,953	25,957	12,343
Juvenile Probation Administrative	5,887	1,320	2,314	4,893
Supplemental Adult Probation Services	35,422	115,836	80,931	70,327
Supplemental Juvenile Probation Services	279	4,115	3,332	1,062
Alternative Dispute Resolution	3,873	6,020	7,200	2,693
County User Fee	18,082	-	18,082	-
Drain Construction/Reconstruction	12,911	-	255	12,656
Drainage Maintenance	341,014	95,435	85,322	351,127
Donations	10,391	10,066	10,298	10,159
Local Ordinance Violations Fines - County	20,861	32,154	27,717	25,298
Debt Service	7,555	821,212	693,250	135,517
Capital Projects	78,265	25,650	103,915	-
Payroll Clearing	30,520	-	30,520	-
Payroll Withholding - Donations	-	5,998	5,998	-
Payroll Withholding - Insurance	12,434	804,420	810,965	5,889
Payroll Withholding - Other	-	861	861	-
Payroll Withholding - Savings	-	27,518	27,518	-
Payroll Withholding - Federal	-	874,706	874,706	-
Payroll Withholding - FICA & Medicare	-	633,728	633,728	-
Payroll Withholding - Flex Spending	-	1,522	1,522	-
Payroll Withholding - Local Tax	9,999	128,657	138,656	-
Payroll Withholding - PERF	-	10,563	10,563	-
Payroll Withholding - State	22,169	281,980	304,149	-
Payroll Withholding - Wage Garnishments	-	40,413	40,413	-
Settlement	-	41,452,042	41,452,042	-
CVET Agency	-	290,225	290,225	-
Financial Institution Tax	-	244,449	244,449	-
CEDIT Homestead Credit	39,911	1,973,764	1,984,685	28,990
HEA 1001 State Homestead Credit	(2,091)	2,091	-	-
State Fines and Forfeitures	1,142	7,850	8,092	900
Infraction Judgements	2,256	29,921	29,829	2,348
Overweight Vehicle Fines	1,574	19,563	20,097	1,040
Special Death Benefit	285	3,655	3,620	320

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

JACKSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Sales Disclosure - State Share	255	5,110	4,795	570
Coroners Training & Con't Education	384	4,842	4,870	356
Interstate Compact - State Share	188	563	688	63
Mortgage Recording Fees - State Share	3,329	45,144	48,261	212
Child Restraint Violations Fines	25	874	875	24
Inheritance Tax	-	17,666	14,335	3,331
Education Plate Fees Agency	-	1,983	469	1,514
Riverboat Revenue Sharing	-	251,032	251,032	-
CAGIT Distribution	-	8,664,577	8,664,577	-
CEDIT Distribution	-	1,973,235	1,973,235	-
93.563 Prosecutor PCA	4,966	5,333	1,789	8,510
93.563 ARRA Clerk IV-D Incentive	1,391	-	1,224	167
93.563 Title IV-D Incentive	73,862	18,221	332	91,751
93.563 Prosecutor IV-D Incentive-Post Oct '99	145,931	27,460	20,963	152,428
93.563 Clerk IV-D Incentive-Prior To Oct '99	12,170	-	12,170	-
93.563 Clerk IV-D Incentive-Post Oct '99	43,856	18,221	2,729	59,348
After Settlement Collections	2,134,701	1,749,490	2,134,701	1,749,490
Sheriff's Inmate Trust	22,559	486,485	491,231	17,813
Prosecutors Check Deception Program	-	643	642	1
Juvenile Detention Trust (Auxillary Acct)	838	1,117	897	1,058
Jail Commissary	145,716	124,054	113,543	156,227
Clerk's Trust	1,097,765	3,446,886	3,432,518	1,112,133
Sheriff Cashbook	-	137,439	137,439	-
Sheriff Drug Buy Money-supplemental	2,937	11,001	5,897	8,041
Juvenile Home-Supplemental	2,962	31,313	30,483	3,792
Juvenile Det Ctr-Cash Acct -Supplemental	59	351	349	61
Clerk MHI Acct/Issets-Supplemental	27,185	1,106,746	1,106,106	27,825
Visitor Center-checking Acct-supplemental	3,597	5,169	4,522	4,244
Visitor Center-Cash Fund-Supplemental	25	1,159	1,139	45
Diversion/Deferral Fund	17,045	86,733	32,610	71,168
User Fees Deferral Program	20,416	-	20,416	-
User fees Jury Fees	-	6,229	6,217	12
User fees Law Enforcement	131,482	11,771	8,527	134,726
User Fees Alcohol & Drug	11,236	133,949	124,106	21,079
L/R Payment	84,303	320,171	277,000	127,474
Clerk Ordinance Fund Collections	1,068	219	1,253	34
Fed Grant 11 Agency On Aging	13,102	-	13,102	-
H1N1 Vaccine Fund	3	-	3	-
Help America Vote Act	391	-	-	391
Interstate Compact Fee -Cou	2,025	-	2,025	-
Health Ins Fund-Employer Share	-	683,512	682,042	1,470
Co. Sheriff Law Enf.Cont.Ed	546	56	-	602
Handgun License Application	15,599	13,450	19,125	9,924
Legal Fees/P.P.J.	5	-	5	-
Jackson Co 2010 GOB Series	215,477	-	134,428	81,049
Jackson Co 2013 GOB Series	1,408,632	495	502,251	906,876
JC Sheriff Forfeiture Fund	-	5,654	5,654	-
County Assessors Copy Fund	3,144	-	1,085	2,059
Courthouse/Annex Renovation	362	-	362	-
Juvenile Home Tutoring Grant	876	-	-	876
Juvenile Home Counseling Grant	5,359	-	-	5,359
Vallonia Storm Drain Grant	609	-	-	609
Asset Forfeiture Fund	13,930	9,624	2,134	21,420
Commissioner Sale Fund	-	3,150	950	2,200
Wildlife Refuge	-	25,945	25,945	-
Seatbelt Violations	1,400	13,574	14,600	374
Prosecutor Victim Assist Pr	(5,253)	44,080	43,973	(5,146)
Emergency Mgmt Spec Appropr	20,164	63,553	58,540	25,177
Clerk Odyssey Grant Fund	4,773	-	-	4,773
Grant Juv Det Center	196	-	196	-
Comm Correction	(12,000)	6,000	-	(6,000)
CHINS - Child In Need Of Serv	941,770	256,788	41,123	1,157,435
Community Corrections	-	181,274	200,886	(19,612)
Bullet Proof Vest Grant	198	8,311	8,509	-
Community Corrections Grant	(29,587)	151,103	121,516	-
Interpreter Grant (Drug/Alch)	15,952	-	1,746	14,206
Public Health Preparedness	291	-	-	291
ILHDTA - Excess Funds	18,213	-	-	18,213
NACCHO 2013 Grant	459	3,500	3,926	33
Local Health Main Fund -EXCESS	15,639	530	-	16,169
MRC Grant	-	6,393	6,393	-
NACCHO 2014 Grant	-	7,000	6,215	785
Public Hlth Preparedness Base	-	15,000	15,000	-
Totals	\$ 20,673,015	\$ 91,788,589	\$ 94,323,308	\$ 18,138,296

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Licenses and permits, 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 the following: peddler licenses, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of receipts include, but are not limited to, the following: federal grants, state grants,

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

E. Disbursements

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

Personal services, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is partly a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2014. Some deficits resulted from expenditures exceeding receipts.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *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. The lessor has been determined to be a related party of the County. Lease payments during the year 2014 totaled \$1,008,000.

Note 9. *Other Postemployment Benefits*

The County provides to eligible retirees and their spouses health insurance benefits. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

Note 10. *Combined Funds*

Funds related to insurance payroll accounts were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

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OTHER INFORMATION - UNAUDITED

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

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

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

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	General	Accident Report	Juv Det Center/Jail Cagit	CAGIT County Certified Shares	CEDIT County Share	Child Advocacy
Cash and investments - beginning	\$ 1,897,511	\$ 2,070	\$ -	\$ 4,321	\$ 172,072	\$ 200
Receipts:						
Taxes	5,740,569	-	-	2,407,965	1,848,326	-
Licenses and permits	7,969	-	-	-	-	-
Intergovernmental receipts	1,512,154	-	787,689	-	-	-
Charges for services	471,650	-	-	1,214	-	-
Fines and forfeits	118,985	-	-	-	-	-
Other receipts	742,040	4,409	-	-	-	-
Total receipts	<u>8,593,367</u>	<u>4,409</u>	<u>787,689</u>	<u>2,409,179</u>	<u>1,848,326</u>	<u>-</u>
Disbursements:						
Personal services	6,025,655	-	542,907	2,131,493	-	-
Supplies	396,420	-	28,873	-	-	-
Other services and charges	1,990,705	-	205,500	253,929	631,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	486,092	1,236	-	-	1,388,745	200
Total disbursements	<u>8,898,872</u>	<u>1,236</u>	<u>777,280</u>	<u>2,385,422</u>	<u>2,019,745</u>	<u>200</u>
Excess (deficiency) of receipts over disbursements	<u>(305,505)</u>	<u>3,173</u>	<u>10,409</u>	<u>23,757</u>	<u>(171,419)</u>	<u>(200)</u>
Cash and investments - ending	<u>\$ 1,592,006</u>	<u>\$ 5,243</u>	<u>\$ 10,409</u>	<u>\$ 28,078</u>	<u>\$ 653</u>	<u>\$ -</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Convention Visitor and Tourism Promotion	County Option Dog Tax
Cash and investments - beginning	\$ 101,419	\$ 68,603	\$ 160,127	\$ 11,219	\$ 692,657	\$ 422
Receipts:						
Taxes	-	-	-	-	397,279	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	296,378	4,200	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	13,267	12,551	-	-	-	-
Other receipts	-	-	66	-	1,069	-
Total receipts	<u>13,267</u>	<u>12,551</u>	<u>296,444</u>	<u>4,200</u>	<u>398,348</u>	<u>-</u>
Disbursements:						
Personal services	-	661	129,871	-	148,151	-
Supplies	-	-	17,059	-	4,292	-
Other services and charges	-	-	83,247	1,680	220,321	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	113,890	11,831	13,014	-	20,000	422
Total disbursements	<u>113,890</u>	<u>12,492</u>	<u>243,191</u>	<u>1,680</u>	<u>392,764</u>	<u>422</u>
Excess (deficiency) of receipts over disbursements	<u>(100,623)</u>	<u>59</u>	<u>53,253</u>	<u>2,520</u>	<u>5,584</u>	<u>(422)</u>
Cash and investments - ending	<u>\$ 796</u>	<u>\$ 68,662</u>	<u>\$ 213,380</u>	<u>\$ 13,739</u>	<u>\$ 698,241</u>	<u>\$ -</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Building	Cumulative Capital Development	Cumulative Courthouse
Cash and investments - beginning	\$ 35,938	\$ 12,622	\$ 2,137,025	\$ 567	\$ 1,090,633	\$ 48
Receipts:						
Taxes	-	-	383,956	-	623,607	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	429,771	-	7,688	-
Charges for services	3,610	-	-	-	10,000	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5	3,700	-	-	-	-
Total receipts	3,615	3,700	813,727	-	641,295	-
Disbursements:						
Personal services	-	-	153,445	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	3,925	-	550,123	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	135	-	1,296,330	138	-	48
Total disbursements	135	-	1,453,700	138	550,123	48
Excess (deficiency) of receipts over disbursements	3,480	3,700	(639,973)	(138)	91,172	(48)
Cash and investments - ending	<u>\$ 39,418</u>	<u>\$ 16,322</u>	<u>\$ 1,497,052</u>	<u>\$ 429</u>	<u>\$ 1,181,805</u>	<u>\$ -</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Drug Free Community	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right To Know	Health	Identification Security Protection
Cash and investments - beginning	\$ 31,200	\$ 14,776	\$ 924,315	\$ 31,140	\$ 83,590	\$ 6,903
Receipts:						
Taxes	-	-	51,947	-	316,614	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	639	12,045	3,903	-
Charges for services	-	-	1,873,393	-	200,770	3,837
Fines and forfeits	32,050	-	-	-	-	-
Other receipts	6	1,500	-	-	-	-
Total receipts	<u>32,056</u>	<u>1,500</u>	<u>1,925,979</u>	<u>12,045</u>	<u>521,287</u>	<u>3,837</u>
Disbursements:						
Personal services	-	-	1,802,397	535	411,278	-
Supplies	-	-	193,916	2,506	49,898	-
Other services and charges	-	287	195,376	2,071	55,300	8,399
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	34,000	-	12,094	-	-	-
Total disbursements	<u>34,000</u>	<u>287</u>	<u>2,203,783</u>	<u>5,112</u>	<u>516,476</u>	<u>8,399</u>
Excess (deficiency) of receipts over disbursements	<u>(1,944)</u>	<u>1,213</u>	<u>(277,804)</u>	<u>6,933</u>	<u>4,811</u>	<u>(4,562)</u>
Cash and investments - ending	<u>\$ 29,256</u>	<u>\$ 15,989</u>	<u>\$ 646,511</u>	<u>\$ 38,073</u>	<u>\$ 88,401</u>	<u>\$ 2,341</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 530	\$ 2,723	\$ 50,426	\$ 961,281	\$ 39,991	\$ 2,473,472
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	50	-	-
Intergovernmental receipts	33,139	371,147	45,550	2,882,362	-	-
Charges for services	-	-	-	10,296	10,580	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	13,541	-	50,000
Total receipts	<u>33,139</u>	<u>371,147</u>	<u>45,550</u>	<u>2,906,249</u>	<u>10,580</u>	<u>50,000</u>
Disbursements:						
Personal services	19,784	-	-	1,072,272	-	305,753
Supplies	-	-	-	306,221	-	-
Other services and charges	5,872	358,310	45,303	1,508,072	3,000	31,903
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	530	-	-	40,655	-	6,302
Total disbursements	<u>26,186</u>	<u>358,310</u>	<u>45,303</u>	<u>2,927,220</u>	<u>3,000</u>	<u>343,958</u>
Excess (deficiency) of receipts over disbursements	<u>6,953</u>	<u>12,837</u>	<u>247</u>	<u>(20,971)</u>	<u>7,580</u>	<u>(293,958)</u>
Cash and investments - ending	<u>\$ 7,483</u>	<u>\$ 15,560</u>	<u>\$ 50,673</u>	<u>\$ 940,310</u>	<u>\$ 47,571</u>	<u>\$ 2,179,514</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Recorder's Records Perpetuation	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 94,587	\$ 97,464	\$ 241,391	\$ 56,124	\$ 15,623	\$ -
Receipts:						
Taxes	-	-	-	81,361	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	85,994	-	-	-	13,102	-
Fines and forfeits	-	113,074	30,539	-	-	-
Other receipts	-	-	-	135	-	124,014
Total receipts	<u>85,994</u>	<u>113,074</u>	<u>30,539</u>	<u>81,496</u>	<u>13,102</u>	<u>124,014</u>
Disbursements:						
Personal services	15,639	-	-	-	2,980	-
Supplies	6,253	-	-	-	3,280	-
Other services and charges	100,232	-	48,469	-	2,725	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	15,835	150,951	-	36,526	-	124,014
Total disbursements	<u>137,959</u>	<u>150,951</u>	<u>48,469</u>	<u>36,526</u>	<u>8,985</u>	<u>124,014</u>
Excess (deficiency) of receipts over disbursements	<u>(51,965)</u>	<u>(37,877)</u>	<u>(17,930)</u>	<u>44,970</u>	<u>4,117</u>	<u>-</u>
Cash and investments - ending	<u>\$ 42,622</u>	<u>\$ 59,587</u>	<u>\$ 223,461</u>	<u>\$ 101,094</u>	<u>\$ 19,740</u>	<u>\$ -</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Tax Sale Surplus	Local Health Department Trust Account	Guardian Ad Litem	County Elected Officials Training	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 363,495	\$ 11,797	\$ 55,647	\$ 10,186	\$ 2,140	\$ 1,192,319
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	23,594	34,183	-	-	587,808
Charges for services	-	-	-	3,837	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	607,408	-	42,131	-	563	-
Total receipts	<u>607,408</u>	<u>23,594</u>	<u>76,314</u>	<u>3,837</u>	<u>563</u>	<u>587,808</u>
Disbursements:						
Personal services	-	-	-	-	-	158,581
Supplies	-	4,501	-	-	-	-
Other services and charges	-	20,090	-	-	-	726,016
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	457,485	-	64,598	272	-	-
Total disbursements	<u>457,485</u>	<u>24,591</u>	<u>64,598</u>	<u>272</u>	<u>-</u>	<u>884,597</u>
Excess (deficiency) of receipts over disbursements	<u>149,923</u>	<u>(997)</u>	<u>11,716</u>	<u>3,565</u>	<u>563</u>	<u>(296,789)</u>
Cash and investments - ending	<u>\$ 513,418</u>	<u>\$ 10,800</u>	<u>\$ 67,363</u>	<u>\$ 13,751</u>	<u>\$ 2,703</u>	<u>\$ 895,530</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution
Cash and investments - beginning	\$ 219,829	\$ 9,347	\$ 5,887	\$ 35,422	\$ 279	\$ 3,873
Receipts:						
Taxes	126,934	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,561	-	-	-	-	-
Charges for services	-	28,953	1,320	115,836	4,115	-
Fines and forfeits	-	-	-	-	-	6,020
Other receipts	-	-	-	-	-	-
Total receipts	<u>128,495</u>	<u>28,953</u>	<u>1,320</u>	<u>115,836</u>	<u>4,115</u>	<u>6,020</u>
Disbursements:						
Personal services	40,041	25,957	-	78,341	3,332	-
Supplies	527	-	-	519	-	-
Other services and charges	206,036	-	2,314	2,071	-	7,200
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>246,604</u>	<u>25,957</u>	<u>2,314</u>	<u>80,931</u>	<u>3,332</u>	<u>7,200</u>
Excess (deficiency) of receipts over disbursements	<u>(118,109)</u>	<u>2,996</u>	<u>(994)</u>	<u>34,905</u>	<u>783</u>	<u>(1,180)</u>
Cash and investments - ending	<u>\$ 101,720</u>	<u>\$ 12,343</u>	<u>\$ 4,893</u>	<u>\$ 70,327</u>	<u>\$ 1,062</u>	<u>\$ 2,693</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	County User Fee	Drain Construction/Reconstruction	Drainage Maintenance	Donations	Local Ordinance Violations Fines - County	Debt Service
Cash and investments - beginning	\$ 18,082	\$ 12,911	\$ 341,014	\$ 10,391	\$ 20,861	\$ 7,555
Receipts:						
Taxes	-	-	95,435	-	-	811,442
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	9,770
Charges for services	-	-	-	-	32,154	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	10,066	-	-
Total receipts	-	-	95,435	10,066	32,154	821,212
Disbursements:						
Personal services	-	-	-	-	15,586	-
Supplies	-	-	-	98	-	-
Other services and charges	-	255	-	8,200	-	-
Debt service - principal and interest	-	-	-	-	-	643,250
Capital outlay	-	-	-	-	-	-
Other disbursements	18,082	-	85,322	2,000	12,131	50,000
Total disbursements	18,082	255	85,322	10,298	27,717	693,250
Excess (deficiency) of receipts over disbursements	(18,082)	(255)	10,113	(232)	4,437	127,962
Cash and investments - ending	\$ -	\$ 12,656	\$ 351,127	\$ 10,159	\$ 25,298	\$ 135,517

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Capital Projects	Payroll Clearing	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Savings
Cash and investments - beginning	\$ 78,265	\$ 30,520	\$ -	\$ 12,434	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,650	-	5,998	804,420	861	27,518
Total receipts	25,650	-	5,998	804,420	861	27,518
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	810,965	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	25,650	-	-	-	-	-
Other disbursements	78,265	30,520	5,998	-	861	27,518
Total disbursements	103,915	30,520	5,998	810,965	861	27,518
Excess (deficiency) of receipts over disbursements	(78,265)	(30,520)	-	(6,545)	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,889</u>	<u>\$ -</u>	<u>\$ -</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Flex Spending	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - State
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 9,999	\$ -	\$ 22,169
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	874,706	633,728	1,522	128,657	10,563	281,980
Total receipts	874,706	633,728	1,522	128,657	10,563	281,980
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	874,706	633,728	1,522	138,656	10,563	304,149
Total disbursements	874,706	633,728	1,522	138,656	10,563	304,149
Excess (deficiency) of receipts over disbursements	-	-	-	(9,999)	-	(22,169)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency	Financial Institution Tax	CEDIT Homestead Credit	HEA 1001 State Homestead Credit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 39,911	\$ (2,091)
Receipts:						
Taxes	-	41,452,042	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	290,225	244,449	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	40,413	-	-	-	1,973,764	2,091
Total receipts	40,413	41,452,042	290,225	244,449	1,973,764	2,091
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	40,413	41,452,042	290,225	244,449	1,984,685	-
Total disbursements	40,413	41,452,042	290,225	244,449	1,984,685	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(10,921)	2,091
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 28,990	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 1,142	\$ 2,256	\$ 1,574	\$ 285	\$ 255	\$ 384
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	3,655	5,110	4,842
Fines and forfeits	7,850	29,921	19,563	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>7,850</u>	<u>29,921</u>	<u>19,563</u>	<u>3,655</u>	<u>5,110</u>	<u>4,842</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,092	29,829	20,097	3,620	4,795	4,870
Total disbursements	<u>8,092</u>	<u>29,829</u>	<u>20,097</u>	<u>3,620</u>	<u>4,795</u>	<u>4,870</u>
Excess (deficiency) of receipts over disbursements	<u>(242)</u>	<u>92</u>	<u>(534)</u>	<u>35</u>	<u>315</u>	<u>(28)</u>
Cash and investments - ending	<u>\$ 900</u>	<u>\$ 2,348</u>	<u>\$ 1,040</u>	<u>\$ 320</u>	<u>\$ 570</u>	<u>\$ 356</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 188	\$ 3,329	\$ 25	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,666	1,983	251,032
Charges for services	563	45,144	-	-	-	-
Fines and forfeits	-	-	874	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>563</u>	<u>45,144</u>	<u>874</u>	<u>17,666</u>	<u>1,983</u>	<u>251,032</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	688	48,261	875	14,335	469	251,032
Total disbursements	<u>688</u>	<u>48,261</u>	<u>875</u>	<u>14,335</u>	<u>469</u>	<u>251,032</u>
Excess (deficiency) of receipts over disbursements	<u>(125)</u>	<u>(3,117)</u>	<u>(1)</u>	<u>3,331</u>	<u>1,514</u>	<u>-</u>
Cash and investments - ending	<u>\$ 63</u>	<u>\$ 212</u>	<u>\$ 24</u>	<u>\$ 3,331</u>	<u>\$ 1,514</u>	<u>\$ -</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CAGIT Distribution	CEDIT Distribution	93.563 Prosecutor PCA	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 4,966	\$ 1,391	\$ 73,862	\$ 145,931
Receipts:						
Taxes	-	1,973,235	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	8,664,577	-	5,333	-	18,221	27,413
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	47
Total receipts	<u>8,664,577</u>	<u>1,973,235</u>	<u>5,333</u>	<u>-</u>	<u>18,221</u>	<u>27,460</u>
Disbursements:						
Personal services	-	-	-	-	-	16,578
Supplies	-	-	-	1,224	332	-
Other services and charges	-	-	-	-	-	4,385
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,664,577	1,973,235	1,789	-	-	-
Total disbursements	<u>8,664,577</u>	<u>1,973,235</u>	<u>1,789</u>	<u>1,224</u>	<u>332</u>	<u>20,963</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>3,544</u>	<u>(1,224)</u>	<u>17,889</u>	<u>6,497</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,510</u>	<u>\$ 167</u>	<u>\$ 91,751</u>	<u>\$ 152,428</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.563 Clerk IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	After Settlement Collections	Sheriff's Inmate Trust	Prosecutors Check Deception Program	Juvenile Detention Trust (Auxiliary Acct)
Cash and investments - beginning	\$ 12,170	\$ 43,856	\$ 2,134,701	\$ 22,559	\$ -	\$ 838
Receipts:						
Taxes	-	-	1,749,490	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	18,221	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	486,485	643	1,117
Total receipts	-	18,221	1,749,490	486,485	643	1,117
Disbursements:						
Personal services	7,466	-	-	-	-	-
Supplies	820	-	-	-	-	-
Other services and charges	3,884	2,729	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,134,701	491,231	642	897
Total disbursements	12,170	2,729	2,134,701	491,231	642	897
Excess (deficiency) of receipts over disbursements	(12,170)	15,492	(385,211)	(4,746)	1	220
Cash and investments - ending	<u>\$ -</u>	<u>\$ 59,348</u>	<u>\$ 1,749,490</u>	<u>\$ 17,813</u>	<u>\$ 1</u>	<u>\$ 1,058</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Jail Commissary	Clerk's Trust	Sheriff Cashbook	Sheriff Drug Buy Money-supplemental	Juvenile Home-Supplemental	Juvenile Det Ctr-Cash Acct -Supplemental
Cash and investments - beginning	\$ 145,716	\$ 1,097,765	\$ -	\$ 2,937	\$ 2,962	\$ 59
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	124,054	3,446,886	137,439	11,001	31,313	351
Total receipts	124,054	3,446,886	137,439	11,001	31,313	351
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	113,543	3,432,518	137,439	5,897	30,483	349
Total disbursements	113,543	3,432,518	137,439	5,897	30,483	349
Excess (deficiency) of receipts over disbursements	10,511	14,368	-	5,104	830	2
Cash and investments - ending	<u>\$ 156,227</u>	<u>\$ 1,112,133</u>	<u>\$ -</u>	<u>\$ 8,041</u>	<u>\$ 3,792</u>	<u>\$ 61</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Clerk MHI Acct/Issets-Supplemental	Visitor Center-checking Acct-supplemental	Visitor Center-Cash Fund-Supplemental	Diversion/Deferral Fund	User Fees Deferral Program	User fees Jury Fees
Cash and investments - beginning	\$ 27,185	\$ 3,597	\$ 25	\$ 17,045	\$ 20,416	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	66,475	-	-
Fines and forfeits	-	-	-	-	-	6,189
Other receipts	1,106,746	5,169	1,159	20,258	-	40
Total receipts	<u>1,106,746</u>	<u>5,169</u>	<u>1,159</u>	<u>86,733</u>	<u>-</u>	<u>6,229</u>
Disbursements:						
Personal services	-	-	-	19,466	-	6,217
Supplies	-	-	-	6,936	-	-
Other services and charges	-	-	-	6,208	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,106,106	4,522	1,139	-	20,416	-
Total disbursements	<u>1,106,106</u>	<u>4,522</u>	<u>1,139</u>	<u>32,610</u>	<u>20,416</u>	<u>6,217</u>
Excess (deficiency) of receipts over disbursements	<u>640</u>	<u>647</u>	<u>20</u>	<u>54,123</u>	<u>(20,416)</u>	<u>12</u>
Cash and investments - ending	<u>\$ 27,825</u>	<u>\$ 4,244</u>	<u>\$ 45</u>	<u>\$ 71,168</u>	<u>\$ -</u>	<u>\$ 12</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	User fees Law Enforcement	User Fees Alcohol & Drug	L/R Payment	Clerk Ordinance Fund Collections	Fed Grant 11 Agency On Aging	H1N1 Vaccine Fund
Cash and investments - beginning	\$ 131,482	\$ 11,236	\$ 84,303	\$ 1,068	\$ 13,102	\$ 3
Receipts:						
Taxes	-	-	316,362	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,809	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	11,771	-	-	219	-	-
Other receipts	-	133,949	-	-	-	-
Total receipts	<u>11,771</u>	<u>133,949</u>	<u>320,171</u>	<u>219</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	112,027	-	-	-	-
Supplies	-	3,180	-	-	-	-
Other services and charges	-	8,899	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,527	-	277,000	1,253	13,102	3
Total disbursements	<u>8,527</u>	<u>124,106</u>	<u>277,000</u>	<u>1,253</u>	<u>13,102</u>	<u>3</u>
Excess (deficiency) of receipts over disbursements	<u>3,244</u>	<u>9,843</u>	<u>43,171</u>	<u>(1,034)</u>	<u>(13,102)</u>	<u>(3)</u>
Cash and investments - ending	<u>\$ 134,726</u>	<u>\$ 21,079</u>	<u>\$ 127,474</u>	<u>\$ 34</u>	<u>\$ -</u>	<u>\$ -</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Help America Vote Act	Interstate Compact Fee -Cou	Health Ins Fund-Employer Share	Co. Sheriff Law Enf.Cont.Ed	Handgun License Application	Legal Fees/P.P.J.
Cash and investments - beginning	\$ 391	\$ 2,025	\$ -	\$ 546	\$ 15,599	\$ 5
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	13,450	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	683,512	56	-	-
Total receipts	-	-	683,512	56	13,450	-
Disbursements:						
Personal services	-	2,025	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	682,042	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	19,125	5
Total disbursements	-	2,025	682,042	-	19,125	5
Excess (deficiency) of receipts over disbursements	-	(2,025)	1,470	56	(5,675)	(5)
Cash and investments - ending	<u>\$ 391</u>	<u>\$ -</u>	<u>\$ 1,470</u>	<u>\$ 602</u>	<u>\$ 9,924</u>	<u>\$ -</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Jackson Co 2010 GOB Series	Jackson Co 2013 GOB Series	JC Sheriff Forfeiture Fund	County Assessors Copy Fund	Courthouse/Annex Renovation	Juvenile Home Tutoring Grant
Cash and investments - beginning	\$ 215,477	\$ 1,408,632	\$ -	\$ 3,144	\$ 362	\$ 876
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	5,654	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	495	-	-	-	-
Total receipts	-	495	5,654	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	946	362	-
Other services and charges	-	7,564	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	134,428	494,687	5,654	139	-	-
Total disbursements	134,428	502,251	5,654	1,085	362	-
Excess (deficiency) of receipts over disbursements	(134,428)	(501,756)	-	(1,085)	(362)	-
Cash and investments - ending	<u>\$ 81,049</u>	<u>\$ 906,876</u>	<u>\$ -</u>	<u>\$ 2,059</u>	<u>\$ -</u>	<u>\$ 876</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Juvenile Home Counseling Grant	Vallonia Storm Drain Grant	Asset Forfeiture Fund	Commissioner Sale Fund	Wildlife Refuge	Seatbelt Violations
Cash and investments - beginning	\$ 5,359	\$ 609	\$ 13,930	\$ -	\$ -	\$ 1,400
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	25,945	-
Charges for services	-	-	9,624	-	-	-
Fines and forfeits	-	-	-	-	-	13,574
Other receipts	-	-	-	3,150	-	-
Total receipts	-	-	9,624	3,150	25,945	13,574
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,134	950	25,945	14,600
Total disbursements	-	-	2,134	950	25,945	14,600
Excess (deficiency) of receipts over disbursements	-	-	7,490	2,200	-	(1,026)
Cash and investments - ending	<u>\$ 5,359</u>	<u>\$ 609</u>	<u>\$ 21,420</u>	<u>\$ 2,200</u>	<u>\$ -</u>	<u>\$ 374</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Prosecutor Victim Assist Pr	Emergency Mgmt Spec Approp	Clerk Odyssey Grant Fund	Grant Juv Det Center	Comm Correction	CHINS - Child In Need Of Serv
Cash and investments - beginning	\$ (5,253)	\$ 20,164	\$ 4,773	\$ 196	\$ (12,000)	\$ 941,770
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	44,080	63,553	-	-	-	256,788
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	6,000	-
Total receipts	44,080	63,553	-	-	6,000	256,788
Disbursements:						
Personal services	43,973	-	-	-	-	-
Supplies	-	21,671	-	-	-	-
Other services and charges	-	36,869	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	196	-	41,123
Total disbursements	43,973	58,540	-	196	-	41,123
Excess (deficiency) of receipts over disbursements	107	5,013	-	(196)	6,000	215,665
Cash and investments - ending	<u>\$ (5,146)</u>	<u>\$ 25,177</u>	<u>\$ 4,773</u>	<u>\$ -</u>	<u>\$ (6,000)</u>	<u>\$ 1,157,435</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Community Corrections	Bullet Proof Vest Grant	Community Corrections Grant	Interpreter Grant (Drug/Alch)	Public Health Preparedness	ILHDTA - Excess Funds
Cash and investments - beginning	\$ -	\$ 198	\$ (29,587)	\$ 15,952	\$ 291	\$ 18,213
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	181,274	8,311	137,288	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	13,815	-	-	-
Total receipts	<u>181,274</u>	<u>8,311</u>	<u>151,103</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	140,850	-	80,475	1,746	-	-
Supplies	1,490	-	931	-	-	-
Other services and charges	58,546	198	26,229	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	8,311	13,881	-	-	-
Total disbursements	<u>200,886</u>	<u>8,509</u>	<u>121,516</u>	<u>1,746</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(19,612)</u>	<u>(198)</u>	<u>29,587</u>	<u>(1,746)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (19,612)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,206</u>	<u>\$ 291</u>	<u>\$ 18,213</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	NACCHO 2013 Grant	Local Health Main Fund -EXCESS	MRC Grant	NACCHO 2014 Grant	Public Hlth Preparedness Base	Totals
Cash and investments - beginning	\$ 459	\$ 15,639	\$ -	\$ -	\$ -	\$ 20,673,015
Receipts:						
Taxes	-	-	-	-	-	58,376,564
Licenses and permits	-	-	-	-	-	8,019
Intergovernmental receipts	3,500	-	6,393	7,000	15,000	17,341,296
Charges for services	-	-	-	-	-	3,019,524
Fines and forfeits	-	-	-	-	-	416,447
Other receipts	-	530	-	-	-	12,626,739
Total receipts	<u>3,500</u>	<u>530</u>	<u>6,393</u>	<u>7,000</u>	<u>15,000</u>	<u>91,788,589</u>
Disbursements:						
Personal services	-	-	-	-	15,000	13,530,482
Supplies	-	-	3,943	-	-	1,056,198
Other services and charges	426	-	2,450	2,533	-	8,931,858
Debt service - principal and interest	-	-	-	-	-	643,250
Capital outlay	-	-	-	-	-	25,650
Other disbursements	3,500	-	-	3,682	-	70,135,870
Total disbursements	<u>3,926</u>	<u>-</u>	<u>6,393</u>	<u>6,215</u>	<u>15,000</u>	<u>94,323,308</u>
Excess (deficiency) of receipts over disbursements	<u>(426)</u>	<u>530</u>	<u>-</u>	<u>785</u>	<u>-</u>	<u>(2,534,719)</u>
Cash and investments - ending	<u>\$ 33</u>	<u>\$ 16,169</u>	<u>\$ -</u>	<u>\$ 785</u>	<u>\$ -</u>	<u>\$ 18,138,296</u>

JACKSON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 354,102</u>	<u>\$ -</u>

JACKSON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Jackson County Building Corporation	Jail Lease/Rental Payments	\$ 733,750	08/01/2007	02/01/2020
Jackson County Building Corporation	Courthouse Lease/Rental Payment	<u>278,000</u>	07/01/2003	01/01/2022
Total of annual lease payments		<u>\$ 1,011,750</u>		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities:		
General obligation bonds	Capital Improvements	<u>\$ 671,925</u>
		<u>\$ 1,355,000</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
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF JACKSON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Jackson County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)


Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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 a 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

May 15, 2017

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

JACKSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553			
School Breakfast Program-Juv Home & Juv Det Center				\$ -	\$ 12,335
National School Lunch Program	Indiana Department of Education	10.555			
National School Lunch Program-Juv Home & Juv Det Center				-	20,427
Total - Child Nutrition Cluster				-	32,762
Total - Department of Agriculture				-	32,762
<u>Department of Commerce</u>					
ARRA - State Broadband Data and Development Grant Program	Indiana Office of Technology	11.558			
GIS			EDS#D20-2-7748	-	1,500
Total - Department of Commerce				-	1,500
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Victim Assistance VOCA Grant			2013-VA-GX-0036	-	44,080
Bulletproof Vest Partnership Program	Direct grant	16.607			
Bulletproof Vest Program			207118	-	8,311
Equitable Sharing Program	Direct grant	16.922			
Asset Forfeiture				-	2,134
JC Sheriff Forfeiture Fund				-	5,654
Total - Equitable Sharing Program				-	7,788
Total - Department of Justice				-	60,179
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Rockford Bridge -Bridge 228			DES#0200729	-	277,436
Shieldstown Covered Bridge			DES#0710687	-	31,120
Bridge Re-Inspection			DES#1005301	-	15,688
Co Rd 550W/Bridge 195			DES#1005701	-	92,205
Total - Highway Planning and Construction Cluster				-	416,449
Interagency Hazardous Materials Public Sector					
Training and Planning Grants	Indiana Department of Homeland Security	20.703			
2013 HMEP			C44P-4-427B	-	6,500
Total - Department of Transportation				-	422,949

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 Year Ended December 31, 2014
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Health and Human Services</u>					
Medical Reserve Corps Small Grant Program	National Association of County and City Health Officials	93.008			
NACCHO Grant 2014			MRC 14-2515	-	2,715
NACCHO Grant 2013			MRC-13-2515	-	426
Total - Medical Reserve Corps Small Grant Program				-	3,141
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074			
Public Health Preparedness Base Grant			EDS#A70-4-0532283	-	15,000
Emergency System for Advance Registration of Volunteer Health Professionals	Indiana State Department of Health	93.089			
Jackson Co LHD-Medical Reserve Corp Grant			EDS#A70-4-0532320	-	4,860
National Bioterrorism Hospital Preparedness Program	Indiana State Department of Health	93.889			
Jackson Co LHD-Medical Reserve Corp Grant			EDS#A70-4-0532320	-	1,534
Child Support Enforcement	Indiana Department of Child Services	93.563			
Reimbursements				-	241,270
Incentive Expenditures				-	36,194
Total - Child Support Enforcement				-	277,464
Total - Department of Health and Human Services				-	301,999
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
Emergency Management Performance Grant Competitive			C449-4-366B	-	5,088
Emergency Management Performance Grant			C44P-5-037B	-	28,798
Total - Emergency Management Performance Grants				-	33,886
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067			
District 8 Planning Grant			C44P-4-052B	-	30,000
Total - Department of Homeland Security				-	63,886
Total federal awards expended				\$ -	\$ 883,275

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

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

JACKSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement 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:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
97.067	Highway Planning and Construction Cluster Homeland Security Grant Program

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

FINDING 2014-001 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). Documentation was not presented to indicate the information on the SEFA was reviewed and approved by anyone other than the preparer.

JACKSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA could have remained undetected.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2014-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS
AND REPORTING - CLERK OF THE CIRCUIT COURT**

Condition

The Clerk of the Circuit Court had not separated incompatible activities related to receipts, disbursements, and cash balances. One individual was responsible for preparing and making bank deposits; reconciling daily cash collections; preparing bank reconciliations; recording receipt and disbursements transactions in the ledger; recording adjustments in the ledger; issuing checks; and preparing the supplemental Annual Financial Report.

JACKSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Cause

The Clerk of the Circuit Court had not established a proper system of internal control.

Effect

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2014-003 - INTERNAL CONTROLS OVER FINANCIAL
TRANSACTIONS AND REPORTING - COUNTY TREASURER**

Condition

There were deficiencies in the internal control system of the County related to financial transactions and reporting.

Lack of Segregation of Duties: The County had not separated incompatible activities related to cash and investments. Documentation was not presented indicating review and approval of the monthly reconciliations of the bank accounts by someone other than the person preparing them.

JACKSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Cause

Management of the County had not established a proper system of internal control.

Effect

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



Kathy S. Hohenstreiter
Auditor of Jackson County

Courthouse

111 South Main Street
Suite 118
Brownstown, IN 47220

Phone: 812-358-6161
Fax: 812-358-6172

Email: auditor@jacksoncounty.in.gov

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2013-003

Fiscal year in which the finding initially occurred: 2013

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Child Services

Contact Persons Responsible for Corrective Action: Kathy S. Hohenstreiter, County Auditor, and Matt Reedy, President of the Board of County Commissioners

Contact Phone Number: 812-358-6161

Status of Audit Finding:

In mid 2014, Jackson County started with a new financial/payroll vendor for the county.

The process that is now in place includes the following:

All claims and payroll vouchers that are produced for the Jackson County Commissioners for approval have a breakdown which includes physical checks and electronic payment information. All claim vouchers are available for Commissioners to review for accuracy. All claims received into the Auditor's office have attached invoices for verification. All claims are reviewed by the County Auditor before the financial deputy completes the claim docket.

Deductions that are entered into the payroll system by the payroll deputy are reviewed for accuracy by the Auditor and/or financial deputy as well.

The process that is in place was reviewed by SBOA field examiners who were on site for the 2013 audit.


Kathy S. Hohenstreiter, County Auditor

01/12/2017
Date



Kathy S. Hohenstreiter
Auditor of Jackson County

Courthouse

111 South Main Street
Suite 118
Brownstown, IN 47220

Phone: 812-358-6161
Fax: 812-358-6172

Email: auditor@jacksoncounty.in.gov

FINDING 2014-001-PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Contact Person Responsible for Corrective Action: County Auditor-Kathy S. Hohenstreiter
Contact Phone Number: 812-358-6161

We concur with the Audit Finding.

Description of Corrective Action Plan:

Information that is entered into the SEFA comes from Departments with federal distributions. SEFA Information is reviewed by Auditor/preparer and department head for accuracy. In addition to department head review, the 1st deputy in Auditor office reviews information entered for accuracy and after review initials and dates.

Anticipated Completion Date: Corrective plan was implemented for 2016 SEFA reporting.

Kathy S. Hohenstreiter
Signature

County Auditor
Title

May 8, 2017
Date

Amanda L. Lowery
Clerk of Jackson County
Circuit and Superior Courts
PO Box 318 Brownstown, IN 47220
812.358.6117/812.358.6187(fax)
alowery@jacksoncounty.in.gov

Finding 2014-002

Contact Person: Amanda L. Lowery, Clerk
Contact Number: 812.358.6117

We concur with the findings.

DESCRIPTION OF CORRECTIVE ACTION PLAN:

The Jackson County Clerk of the Circuit Court has implemented the following corrective action plan, effective immediately.

Each employee posts payment into the Odyssey Court management system using an individualized, password protected user name. The child support, circuit, superior 1 and superior 2 cash drawers are counted at the end of business day by an employee at each office. The employee counting the drawer signs off and dates the receipt tape they produce when counting the drawer. The bookkeeper is not responsible for counting any cash drawers. The money and signed tapes are submitted to the bookkeeper for a second count and verification.

The clerk of 1st deputy will review and sign off on the daily balance report produced by the Odyssey Court Management System.. This provides a report of all payments and the employee responsible for posting the payments on a daily basis. It also will allow the clerk to review any adjustments that have been made. Payment adjustments are processed through an adjustment till in the Odyssey Court Management System.

The bookkeeper will prepare and make the daily child support deposit. The child support clerk will prepare and make the daily circuit/superior court deposit.

The Child Support clerk reconciles the child support account to the monthly bank statement. The bookkeeper reconciles the circuit/superior account to the monthly bank statement. The bookkeeper prepares the Monthly Report(form 46-CR) and the clerk reviews and signs off on the report.

The bookkeeper is responsible for the printing of checks. The bookkeeper queues the Disbursement Summary Report through the Odyssey Court Management System. Checks are queues from the previous week, and printed on Monday and Thursday. The bookkeeper reviews the report for a recipient name on each check scheduled to print. After verification of recipients,

checks are printed for distribution. The clerk or 1st deputy will review and sign off on the stubs from the printed checks that are retained for our records.

The bookkeeper prepares the Supplemental Annual Financial Report. The clerk reviews and signs off on the report that the information being submitted is true and correct.

ANTICIPATED COMPLETION DATE: May 1, 2017

Amanda L. Lowery
Signature

Clerk
Title

May 1, 2017
Date



Office of the Treasurer of Jackson County

111 S. Main Street
Courthouse
Brownstown, IN 47220
812.358.6125 • Fax: 812.358.6172

FINDING 2014-003

Contact Person Responsible for Corrective Action: Roger D. Hurt
Contact Phone Number: 812-358-6126

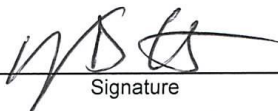
Views of Responsible Official: Based upon the reviews of the prior Treasurer, I concur with the findings.

Description of Corrective Action Plan:

Department Policy on Bank Statement Reconcile with-in the LOW software Program:

1. The Treasurer prepares the Bank Statement reconcilements within the Auditor Financial Program.
2. The Chief Deputy reviews and verifies that all Deposits and Checks are accounted and a balance Difference of zero is achieved prior to the Treasurer finalization and archiving the statement by dating and initialing.
3. Copies are maintained in the system and a hard copy is stored in with the bank statement for review.

Anticipated Completion Date: This internal control will go into effect upon completion of department cross training of Chief Deputy and Treasurer / Estimated date 5-10-2017



Signature



Title



Date

OTHER REPORTS

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