

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, 2016 to December 31, 2016



FILED
12/26/2018

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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	01-01-15 to 12-31-18
County Sheriff	Michael E. Carothers	01-01-15 to 12-31-18
County Recorder	Linda Jo Auleman	01-01-15 to 12-31-18
President of the Board of County Commissioners	Matt Reedy	01-01-16 to 12-31-18
President of the County Council	Charlie S. Murphy Bridey K. Jacobi	01-01-16 to 12-31-16 01-01-17 to 12-31-18



STATE OF INDIANA
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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, 2016, 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, 2016.

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, 2016, 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 December 18, 2018, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

December 18, 2018



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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, 2016, and the related notes to the financial statement, and have issued our report thereon dated December 18, 2018, 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.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001, that we consider to be a material weakness.

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

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

December 18, 2018

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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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
County General	\$ 1,928,200	\$ 9,063,195	\$ 9,137,756	\$ 1,853,639
Accident Report	5,966	4,239	7,002	3,203
Juv Det Center/Jail Cagit	2,036	875,509	869,578	7,967
New Cagit Cert Shares Fund	10,906	2,591,760	2,602,666	-
CEDIT Fund/98	6,590	1,273,518	1,260,000	20,108
Cities And Towns Clerk Rece	1,053	13,375	13,583	845
Clerk's Perpetuation	85,056	34,063	7,249	111,870
Comm.Corr.Project Income	267,490	526,535	435,221	358,804
Community Transition Program	10,849	23,600	17,516	16,933
Conv.Visitor/Innkeepers Tax	743,015	454,928	435,598	762,345
Co Sales Disclosure Fund	46,093	5,255	4,005	47,343
Covered Bridge Maintenance	19,622	3,700	1,480	21,842
Cumulative Bridge	1,403,124	759,800	549,259	1,613,665
Cum.Ct.Hs.Or Cum Bldg	429	-	429	-
County Cum Capital Development	1,113,651	624,286	742,341	995,596
Jackson Co Drug Free Grant Fun	30,863	37,930	34,497	34,296
Electronic Map Fund	14,254	1,500	3,635	12,119
Jack.Co.Ambulance Auth Serv	392,987	2,301,357	2,348,843	345,501
Local Emerg.Plan.& Rt.To Know	36,236	4,752	3,957	37,031
County Health	103,770	465,959	508,488	61,241
ID Security Protection	4,934	4,421	1,349	8,006
Local Health Maintenance	346	33,139	33,069	416
Local Road & Street	23,375	378,313	375,000	26,688
County Misdemeanant Fund	49,356	44,183	45,500	48,039
County Highway	844,977	2,928,174	3,052,765	720,386
Auditor's Plat Book Fund	57,445	10,864	32,252	36,057
JCVC Gift Shop	424	3,731	1,214	2,941
Rainy Day Fund	1,744,402	294,037	226,698	1,811,741
Recorders Records Perpetuat	73,777	144,531	99,603	118,705
Police Pension Trust Fund	76,035	163,719	125,506	114,248
Supp. Public Defender Serv	216,990	45,972	40,094	222,868
Surplus Tax	114,091	263,635	70,856	306,870
Surveyors Cornerstone Fund	25,403	8,815	7,278	26,940
Tax Sale Redemption	8,193	91,473	99,666	-
Tax Sale Surplus	477,187	742,239	482,612	736,814
Ind.Local Health Dept. Trust	4	23,637	19,825	3,816
Guardian Ad Litem CASA	61,892	90,903	84,709	68,086
Elected Officials Training	18,208	4,427	353	22,282
County Offender Transportation	3,578	938	3,112	1,404
Statewide 911	690,308	693,755	630,931	753,132
Reassessment	45,257	254,586	272,073	27,770
Probation Adm Fee Adult	22,668	30,655	23,271	30,052
Probation Adm Fee Juvenile	875	1,585	-	2,460
Probation Fee Adult	93,011	120,466	103,703	109,774
Probation Fee Juvenile	3,308	4,435	1,844	5,899
Alternative Dispute Resolution	1,013	5,660	3,000	3,673
Diversion/Deferral fund	131,971	75,128	50,950	156,149
Co. General Drain Improvement	11,621	-	555	11,066
Drainage Maintenance	313,180	102,732	72,782	343,130
JCSD Ed. & Crime Prevention	14,361	8,072	7,378	15,055
Ordinance Violation Fund	42,816	156,734	104,937	94,613
Debt Pmt Bond Issue	153,100	560,968	700,225	13,843

JACKSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
United Fund	-	6,759	6,759	-
Insurance payroll Accts	788	17,693	18,481	-
Pre-Paid Legal Services Inc.	36	457	493	-
Federal Withholding	-	997,427	997,427	-
FICA and Medicare Withholding	-	710,510	710,510	-
CAGIT Withholding	-	146,571	146,571	-
PERF Voluntary	-	19,859	19,859	-
Sheriff/Jail 457B Retirement	-	41,479	41,479	-
State Withholding	-	305,193	305,193	-
Garnishment Withholding	-	30,896	30,896	-
Settlement	-	42,551,171	42,551,171	-
CVET	-	289,642	289,642	-
Financial Institution Tax	-	279,430	279,430	-
CEDIT Homestead Credit Fund	31,443	2,127,029	2,116,431	42,041
Fines & Forfeitures	867	14,900	9,644	6,123
Infraction Judgements	2,264	30,490	30,474	2,280
Overweight Vehicles Fines	1,568	32,875	33,228	1,215
Death Benefit Fund	275	4,115	4,055	335
St. Sales Disclosure Fee Fund	605	5,255	5,080	780
Coroners Cont.Ed. Fees Fund	330	4,354	4,354	330
Interstate Compact Fee-State	313	938	1,125	126
Mortgage Fee Fund	290	4,150	4,048	392
Child Restraint Sys Violation	75	1,243	1,268	50
Inheritance Tax	29,954	-	29,954	-
Education Plate Fund	38	431	450	19
Riverboat Revenue	-	251,023	251,023	-
Cert Shares/Prop Tax Replaceme	-	9,332,501	9,332,501	-
CEDIT Distribution	-	2,127,029	2,127,029	-
93.563 Prosecutor PCA	9,691	3,849	2,653	10,887
County General IV-D Funds	100,119	16,856	1,180	115,795
Prosecutor's IV-D After 10/99	152,898	25,394	27,626	150,666
Clerk's IV-D After 10/99	76,718	16,856	-	93,574
User Fees Jury Fees	7,159	6,662	-	13,821
User Fees Law Enforcement	147,077	12,514	12,442	147,149
User Fees Alcohol & Drug	15,920	116,297	114,828	17,389
Clerk Ordinance Fund Collect	34	185	185	34
Colonial Ins Post-Tax	2,758	30,749	31,225	2,282
Aflac-Post Tax	-	32,487	32,476	11
Great West Insurance	-	40,461	40,461	-
Great-West Percentage	-	6,982	6,982	-
Siho Pre-Tax	269	487,139	487,408	-
Boston Mutual	1,727	21,973	22,030	1,670
Aflac Pre-Tax	873	31,885	32,758	-
Dental/Eye Pre-Tax Ins	1,501	153,691	155,192	-
Liberty Pre-Tax	316	18,246	18,562	-
Liberty Post-Tax	-	12,546	11,543	1,003
Colonial Ins Pre-Tax	769	7,327	8,092	4
L/R Payment	140,656	269,411	278,000	132,067
After Settlement Collections	1,056,809	991,038	1,056,809	991,038
Sheriff's Inmate Trust	19,781	566,141	552,388	33,534
Prosecutors Check Deception Program	1	1,345	1,345	1
Juvenile Detention Trust (Auxillary Acct)	705	428	941	192

JACKSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Jail Commissary	187,417	132,050	138,842	180,625
Sheriff Drug Buy Money-Supplemental	17,056	4,155	2,000	19,211
Juvenile Home-Supplemental	7,367	23,570	23,711	7,226
Juvenile Det Ctr-Cash Acct-Supplemental	61	434	431	64
Clerk MHI Acct/sets-Supplemental	25,607	1,131,634	1,128,774	28,467
Visitor Center-Checking Acct-Supplemental	4,178	5,414	5,235	4,357
Visitor Center-Cash Fund-Supplemental	177	3,664	3,726	115
Clerk's Trust	991,744	5,069,617	4,934,475	1,126,886
Sheriff Cashbook	-	120,113	120,113	-
LOIT Special Distribution	-	882,112	882,112	-
Help America Vote Act	391	-	-	391
Health Ins Fund-Employer Share	43,306	1,165,335	1,202,743	5,898
Co. Sheriff Law Enf.Cont.Ed	984	662	-	1,646
Handgun License Application	22,904	39,030	16,298	45,636
Jackson Co 2010 GOB Series	5,327	-	5,327	-
Jackson Co 2013 GOB Series	108,180	-	98,416	9,764
JC Sheriff Forfeiture Fund	-	13,801	13,801	-
County Assessors Copy Fund	2,072	-	-	2,072
Juvenile Home Tutoring Grant	876	-	289	587
Juvenile Home Counseling Grant	5,359	-	239	5,120
Vallonia Storm Drain Grant	609	-	-	609
Asset Forfeiture Fund	19,592	240	2,975	16,857
Commissioner Sale Fund	-	12,650	12,650	-
Jackson Co 2016 GOB Series A	-	1,760,000	493,623	1,266,377
Jackson Co 2016 GOB Series B	-	900,000	63,184	836,816
LOIT 2016 Special Distribution	-	2,949,127	2,949,127	-
Wildlife Refuge	-	25,945	25,945	-
Seatbelt Violations	1,400	22,300	23,175	525
Prosecutor Victim Assist Pr	(4,983)	55,304	57,760	(7,439)
Emergency Mgmt Spec Appropr	21,822	42,881	46,210	18,493
Clerk Odyssey Grant Fund	4,780	-	-	4,780
CHINS - Child In Need Of Serv	1,101,034	-	322,386	778,648
Community Corrections	-	381,853	333,500	48,353
Community Corrections Grant	6,862	140,991	147,853	-
Interpreter Grant (Drug/Alch)	15,315	1,800	1,659	15,456
ILHDTA - Excess Funds	20,227	4	-	20,231
NACCHO 2015 Grant	118	-	-	118
Local Health Main Fund -EXCESS	23,653	346	-	23,999
Public Hlth Preparedness Base	-	14,120	14,017	103
Immunization Grant 2015	(6,480)	86,075	82,029	(2,434)
Prosecutor State Grant Fund	-	3,927	3,927	-
Problem Solving Court-Comm Cor	-	7,500	1,040	6,460
Railroad Grade Crossing Grant	-	37,050	37,050	-
EEDMA Grant-Prosecutor	-	14,200	-	14,200
Local Road and Bridge Matchin	-	1,072,801	-	1,072,801
Family Court Project Grant	-	4,900	-	4,900
Totals	<u>\$ 15,977,878</u>	<u>\$ 104,686,675</u>	<u>\$ 101,194,556</u>	<u>\$ 19,469,997</u>

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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 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, 2016.

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 2016 totaled \$1,013,000.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. *Subsequent Events*

On April 18, 2017, the County entered into a material capital lease with Jackson County Building Corporation Lease Rental Revenue Bonds, Series 2017. The bond was issued at a premium for \$12,750,100 with a par value of \$12,315,000. This bond was to fund the construction of the Jackson County Judicial Center. The initial project bids were approved April 4, 2017. Ground breaking occurred June 14, 2017.

Note 10. *Other Postemployment Benefits*

The County provides health insurance benefits to eligible retirees and their spouses. 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.

OTHER INFORMATION - UNAUDITED

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

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

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

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County General	Accident Report	Juv Det Center/Jail Cagit	New Cagit Cert Shares Fund	CEDIT Fund/98	Cities And Towns Clerk Rece
Cash and investments - beginning	\$ 1,928,200	\$ 5,966	\$ 2,036	\$ 10,906	\$ 6,590	\$ 1,053
Receipts:						
Taxes	5,863,483	-	-	2,563,401	1,273,518	-
Licenses and permits	21,096	-	-	-	-	-
Intergovernmental receipts	1,311,878	-	848,409	-	-	-
Charges for services	782,737	4,239	24,400	19,066	-	-
Fines and forfeits	299,586	-	-	-	-	13,375
Other receipts	784,415	-	2,700	9,293	-	-
Total receipts	9,063,195	4,239	875,509	2,591,760	1,273,518	13,375
Disbursements:						
Personal services	6,197,879	-	759,728	2,330,920	-	-
Supplies	320,947	-	34,586	-	-	-
Other services and charges	2,188,788	-	75,264	271,746	525,000	-
Capital outlay	-	-	-	-	-	-
Other disbursements	430,142	7,002	-	-	735,000	13,583
Total disbursements	9,137,756	7,002	869,578	2,602,666	1,260,000	13,583
Excess (deficiency) of receipts over disbursements	(74,561)	(2,763)	5,931	(10,906)	13,518	(208)
Cash and investments - ending	\$ 1,853,639	\$ 3,203	\$ 7,967	\$ -	\$ 20,108	\$ 845

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Clerk's Perpetuation	Comm.Corr.Project Income	Community Transition Program	Conv.Visitor/Innkeepers Tax	Co Sales Disclosure Fund	Covered Bridge Maintenance
Cash and investments - beginning	\$ 85,056	\$ 267,490	\$ 10,849	\$ 743,015	\$ 46,093	\$ 19,622
Receipts:						
Taxes	-	-	-	453,054	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	23,600	-	-	3,700
Charges for services	49	486,535	-	-	5,255	-
Fines and forfeits	34,014	-	-	-	-	-
Other receipts	-	40,000	-	1,874	-	-
Total receipts	34,063	526,535	23,600	454,928	5,255	3,700
Disbursements:						
Personal services	3,145	222,251	-	166,911	-	-
Supplies	-	10,233	-	9,256	4,000	-
Other services and charges	4,104	155,002	5,485	239,431	-	1,480
Capital outlay	-	47,735	12,031	-	-	-
Other disbursements	-	-	-	20,000	5	-
Total disbursements	7,249	435,221	17,516	435,598	4,005	1,480
Excess (deficiency) of receipts over disbursements	26,814	91,314	6,084	19,330	1,250	2,220
Cash and investments - ending	\$ 111,870	\$ 358,804	\$ 16,933	\$ 762,345	\$ 47,343	\$ 21,842

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Cumulative Bridge	Cum.Ct.Hs.Or Cum Bldg	County Cum Capital Development	Jackson Co Drug Free Grant Fun	Electronic Map Fund	Jack.Co.Ambulance Auth Serv
Cash and investments - beginning	\$ 1,403,124	\$ 429	\$ 1,113,651	\$ 30,863	\$ 14,254	\$ 392,987
Receipts:						
Taxes	401,466	-	615,399	-	-	295,456
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	356,399	-	8,207	-	-	3,907
Charges for services	-	-	-	-	1,500	-
Fines and forfeits	-	-	-	36,832	-	-
Other receipts	1,935	-	680	1,098	-	2,001,994
Total receipts	<u>759,800</u>	<u>-</u>	<u>624,286</u>	<u>37,930</u>	<u>1,500</u>	<u>2,301,357</u>
Disbursements:						
Personal services	150,425	-	-	-	-	1,941,527
Supplies	-	429	32,750	-	-	194,194
Other services and charges	175,099	-	708,271	-	3,635	198,361
Capital outlay	-	-	1,320	-	-	-
Other disbursements	223,735	-	-	34,497	-	14,761
Total disbursements	<u>549,259</u>	<u>429</u>	<u>742,341</u>	<u>34,497</u>	<u>3,635</u>	<u>2,348,843</u>
Excess (deficiency) of receipts over disbursements	<u>210,541</u>	<u>(429)</u>	<u>(118,055)</u>	<u>3,433</u>	<u>(2,135)</u>	<u>(47,486)</u>
Cash and investments - ending	\$ <u>1,613,665</u>	\$ <u>-</u>	\$ <u>995,596</u>	\$ <u>34,296</u>	\$ <u>12,119</u>	\$ <u>345,501</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Local Emerg. Plan. & Rt. To Know	County Health	ID Security Protection	Local Health Maintenance	Local Road & Street	County Misdemeanant Fund
Cash and investments - beginning	\$ 36,236	\$ 103,770	\$ 4,934	\$ 346	\$ 23,375	\$ 49,356
Receipts:						
Taxes	-	259,109	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	3,461	-	33,139	378,313	44,183
Charges for services	-	196,150	4,421	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,752	7,239	-	-	-	-
Total receipts	4,752	465,959	4,421	33,139	378,313	44,183
Disbursements:						
Personal services	491	426,332	-	23,844	-	-
Supplies	52	38,396	-	-	-	-
Other services and charges	3,414	43,760	1,349	8,879	375,000	45,500
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	346	-	-
Total disbursements	3,957	508,488	1,349	33,069	375,000	45,500
Excess (deficiency) of receipts over disbursements	795	(42,529)	3,072	70	3,313	(1,317)
Cash and investments - ending	\$ 37,031	\$ 61,241	\$ 8,006	\$ 416	\$ 26,688	\$ 48,039

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County Highway	Auditor's Plat Book Fund	JCVC Gift Shop	Rainy Day Fund	Recorders Records Perpetual	Police Pension Trust Fund
Cash and investments - beginning	\$ 844,977	\$ 57,445	\$ 424	\$ 1,744,402	\$ 73,777	\$ 76,035
Receipts:						
Taxes	2,672	-	-	294,037	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,837,646	-	-	-	-	-
Charges for services	31,395	10,864	-	-	144,531	163,719
Fines and forfeits	-	-	-	-	-	-
Other receipts	56,461	-	3,731	-	-	-
Total receipts	2,928,174	10,864	3,731	294,037	144,531	163,719
Disbursements:						
Personal services	1,095,509	-	-	-	18,705	-
Supplies	159,128	-	-	-	1,062	-
Other services and charges	1,798,128	32,252	-	116,466	79,836	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,214	110,232	-	125,506
Total disbursements	3,052,765	32,252	1,214	226,698	99,603	125,506
Excess (deficiency) of receipts over disbursements	(124,591)	(21,388)	2,517	67,339	44,928	38,213
Cash and investments - ending	\$ 720,386	\$ 36,057	\$ 2,941	\$ 1,811,741	\$ 118,705	\$ 114,248

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Supp. Public Defender Serv	Surplus Tax	Surveyors Cornerstone Fund	Tax Sale Redemption	Tax Sale Surplus	Ind. Local Health Dept. Trust
Cash and investments - beginning	\$ 216,990	\$ 114,091	\$ 25,403	\$ 8,193	\$ 477,187	\$ 4
Receipts:						
Taxes	-	263,382	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	23,594
Charges for services	-	-	8,815	-	-	-
Fines and forfeits	45,972	-	-	-	-	-
Other receipts	-	253	-	91,473	742,239	43
Total receipts	45,972	263,635	8,815	91,473	742,239	23,637
Disbursements:						
Personal services	40,094	-	-	-	-	-
Supplies	-	-	1,000	-	-	2,075
Other services and charges	-	-	6,278	-	-	17,746
Capital outlay	-	-	-	-	-	-
Other disbursements	-	70,856	-	99,666	482,612	4
Total disbursements	40,094	70,856	7,278	99,666	482,612	19,825
Excess (deficiency) of receipts over disbursements	5,878	192,779	1,537	(8,193)	259,627	3,812
Cash and investments - ending	\$ 222,868	\$ 306,870	\$ 26,940	\$ -	\$ 736,814	\$ 3,816

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Guardian Ad Litem CASA	Elected Officials Training	County Offender Transportation	Statewide 911	Reassessment	Probation Adm Fee Adult
Cash and investments - beginning	\$ 61,892	\$ 18,208	\$ 3,578	\$ 690,308	\$ 45,257	\$ 22,668
Receipts:						
Taxes	-	-	-	-	251,230	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	45,903	-	-	692,528	3,356	-
Charges for services	-	4,427	938	-	-	30,655
Fines and forfeits	-	-	-	-	-	-
Other receipts	45,000	-	-	1,227	-	-
Total receipts	90,903	4,427	938	693,755	254,586	30,655
Disbursements:						
Personal services	-	-	-	304,501	46,426	18,966
Supplies	-	-	-	-	-	410
Other services and charges	-	353	-	251,430	225,647	3,895
Capital outlay	-	-	-	-	-	-
Other disbursements	84,709	-	3,112	75,000	-	-
Total disbursements	84,709	353	3,112	630,931	272,073	23,271
Excess (deficiency) of receipts over disbursements	6,194	4,074	(2,174)	62,824	(17,487)	7,384
Cash and investments - ending	\$ 68,086	\$ 22,282	\$ 1,404	\$ 753,132	\$ 27,770	\$ 30,052

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Probation Adm Fee Juvenile	Probation Fee Adult	Probation Fee Juvenile	Alternative Dispute Resolution	Diversion/Deferral fund	Co. General Drain Improvement
Cash and investments - beginning	\$ 875	\$ 93,011	\$ 3,308	\$ 1,013	\$ 131,971	\$ 11,621
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,585	120,466	4,435	-	-	-
Fines and forfeits	-	-	-	5,660	73,790	-
Other receipts	-	-	-	-	1,338	-
Total receipts	1,585	120,466	4,435	5,660	75,128	-
Disbursements:						
Personal services	-	100,745	1,844	-	20,529	-
Supplies	-	-	-	-	6,847	-
Other services and charges	-	2,958	-	3,000	22,571	555
Capital outlay	-	-	-	-	1,003	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	103,703	1,844	3,000	50,950	555
Excess (deficiency) of receipts over disbursements	1,585	16,763	2,591	2,660	24,178	(555)
Cash and investments - ending	\$ 2,460	\$ 109,774	\$ 5,899	\$ 3,673	\$ 156,149	\$ 11,066

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Drainage Maintenance	JCSD Ed. & Crime Prevention	Ordinance Violation Fund	Debt Pmt Bond Issue	United Fund	Insurance payroll Accts
Cash and investments - beginning	\$ 313,180	\$ 14,361	\$ 42,816	\$ 153,100	\$ -	\$ 788
Receipts:						
Taxes	102,732	-	-	553,758	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,210	-	-
Charges for services	-	8,072	156,549	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	185	-	6,759	17,693
Total receipts	<u>102,732</u>	<u>8,072</u>	<u>156,734</u>	<u>560,968</u>	<u>6,759</u>	<u>17,693</u>
Disbursements:						
Personal services	-	-	87,062	-	-	-
Supplies	-	-	8,790	-	-	-
Other services and charges	-	-	9,085	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	72,782	7,378	-	700,225	6,759	18,481
Total disbursements	<u>72,782</u>	<u>7,378</u>	<u>104,937</u>	<u>700,225</u>	<u>6,759</u>	<u>18,481</u>
Excess (deficiency) of receipts over disbursements	<u>29,950</u>	<u>694</u>	<u>51,797</u>	<u>(139,257)</u>	<u>-</u>	<u>(788)</u>
Cash and investments - ending	<u>\$ 343,130</u>	<u>\$ 15,055</u>	<u>\$ 94,613</u>	<u>\$ 13,843</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, 2016

	Pre-Paid Legal Services Inc.	Federal Withholding	FICA and Medicare Withholding	CAGIT Withholding	PERF Voluntary	Sheriff/Jail 457B Retirement
Cash and investments - beginning	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	457	997,427	710,510	146,571	19,859	41,479
Total receipts	457	997,427	710,510	146,571	19,859	41,479
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	493	997,427	710,510	146,571	19,859	41,479
Total disbursements	493	997,427	710,510	146,571	19,859	41,479
Excess (deficiency) of receipts over disbursements	(36)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	State Withholding	Garnishment Withholding	Settlement	CVET	Financial Institution Tax	CEDIT Homestead Credit Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,443
Receipts:						
Taxes	-	-	42,551,171	-	-	2,127,029
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	289,642	279,430	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	305,193	30,896	-	-	-	-
Total receipts	305,193	30,896	42,551,171	289,642	279,430	2,127,029
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	305,193	30,896	42,551,171	289,642	279,430	2,116,431
Total disbursements	305,193	30,896	42,551,171	289,642	279,430	2,116,431
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	10,598
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,041

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Fines & Forfeitures	Infraction Judgements	Overweight Vehicles Fines	Death Benefit Fund	St. Sales Disclosure Fee Fund	Coroners Cont.Ed. Fees Fund
Cash and investments - beginning	\$ 867	\$ 2,264	\$ 1,568	\$ 275	\$ 605	\$ 330
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	4,115	5,255	4,354
Fines and forfeits	9,441	30,490	32,875	-	-	-
Other receipts	5,459	-	-	-	-	-
Total receipts	14,900	30,490	32,875	4,115	5,255	4,354
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,644	30,474	33,228	4,055	5,080	4,354
Total disbursements	9,644	30,474	33,228	4,055	5,080	4,354
Excess (deficiency) of receipts over disbursements	5,256	16	(353)	60	175	-
Cash and investments - ending	\$ 6,123	\$ 2,280	\$ 1,215	\$ 335	\$ 780	\$ 330

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Interstate Compact Fee-State	Mortgage Fee Fund	Child Restraint Sys Violation	Inheritance Tax	Education Plate Fund	Riverboat Revenue
Cash and investments - beginning	\$ 313	\$ 290	\$ 75	\$ 29,954	\$ 38	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	431	251,023
Charges for services	938	4,150	-	-	-	-
Fines and forfeits	-	-	1,243	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	938	4,150	1,243	-	431	251,023
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,125	4,048	1,268	29,954	450	251,023
Total disbursements	1,125	4,048	1,268	29,954	450	251,023
Excess (deficiency) of receipts over disbursements	(187)	102	(25)	(29,954)	(19)	-
Cash and investments - ending	\$ 126	\$ 392	\$ 50	\$ -	\$ 19	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Cert Shares/Prop Tax Replaceme	CEDIT Distribution	93.563 Prosecutor PCA	County General IV-D Funds	Prosecutor's IV-D After 10/99	Clerk's IV-D After 10/99
Cash and investments - beginning	\$ -	\$ -	\$ 9,691	\$ 100,119	\$ 152,898	\$ 76,718
Receipts:						
Taxes	9,332,501	2,127,029	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,849	16,856	25,362	16,856
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	32	-
Total receipts	<u>9,332,501</u>	<u>2,127,029</u>	<u>3,849</u>	<u>16,856</u>	<u>25,394</u>	<u>16,856</u>
Disbursements:						
Personal services	-	-	-	-	24,143	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,332,501	2,127,029	2,653	1,180	3,483	-
Total disbursements	<u>9,332,501</u>	<u>2,127,029</u>	<u>2,653</u>	<u>1,180</u>	<u>27,626</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	1,196	15,676	(2,232)	16,856
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,887</u>	<u>\$ 115,795</u>	<u>\$ 150,666</u>	<u>\$ 93,574</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	User Fees Jury Fees	User Fees Law Enforcement	User Fees Alcohol & Drug	Clerk Ordinance Fund Collect	Colonial Ins Post-Tax	Aflac-Post Tax
Cash and investments - beginning	\$ 7,159	\$ 147,077	\$ 15,920	\$ 34	\$ 2,758	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	6,662	12,514	112,152	185	-	-
Other receipts	-	-	4,145	-	30,749	32,487
Total receipts	6,662	12,514	116,297	185	30,749	32,487
Disbursements:						
Personal services	-	-	102,513	-	-	-
Supplies	-	-	2,460	-	-	-
Other services and charges	-	-	9,855	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	12,442	-	185	31,225	32,476
Total disbursements	-	12,442	114,828	185	31,225	32,476
Excess (deficiency) of receipts over disbursements	6,662	72	1,469	-	(476)	11
Cash and investments - ending	\$ 13,821	\$ 147,149	\$ 17,389	\$ 34	\$ 2,282	\$ 11

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Great West Insurance	Great-West Percentage	Siho Pre-Tax	Boston Mutual	Aflac Pre-Tax	Dental/Eye Pre-Tax Ins
Cash and investments - beginning	\$ -	\$ -	\$ 269	\$ 1,727	\$ 873	\$ 1,501
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	40,461	6,982	487,139	21,973	31,885	153,691
Total receipts	40,461	6,982	487,139	21,973	31,885	153,691
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	40,461	6,982	487,408	22,030	32,758	155,192
Total disbursements	40,461	6,982	487,408	22,030	32,758	155,192
Excess (deficiency) of receipts over disbursements	-	-	(269)	(57)	(873)	(1,501)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,670	\$ -	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Liberty Pre-Tax	Liberty Post-Tax	Colonial Ins Pre-Tax	L/R Payment	After Settlement Collections
Cash and investments - beginning	\$ 316	\$ -	\$ 769	\$ 140,656	\$ 1,056,809
Receipts:					
Taxes	-	-	-	265,950	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,461	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	18,246	12,546	7,327	-	991,038
Total receipts	18,246	12,546	7,327	269,411	991,038
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	18,562	11,543	8,092	278,000	1,056,809
Total disbursements	18,562	11,543	8,092	278,000	1,056,809
Excess (deficiency) of receipts over disbursements	(316)	1,003	(765)	(8,589)	(65,771)
Cash and investments - ending	\$ -	\$ 1,003	\$ 4	\$ 132,067	\$ 991,038

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Sheriff's Inmate Trust	Prosecutors Check Deception Program	Juvenile Detention Trust (Auxiliary Acct)	Jail Commissary	Sheriff Drug Buy Money-Supplemental
Cash and investments - beginning	\$ 19,781	\$ 1	\$ 705	\$ 187,417	\$ 17,056
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	566,141	1,345	428	132,050	4,155
Total receipts	<u>566,141</u>	<u>1,345</u>	<u>428</u>	<u>132,050</u>	<u>4,155</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	552,388	1,345	941	138,842	2,000
Total disbursements	<u>552,388</u>	<u>1,345</u>	<u>941</u>	<u>138,842</u>	<u>2,000</u>
Excess (deficiency) of receipts over disbursements	13,753	-	(513)	(6,792)	2,155
Cash and investments - ending	<u>\$ 33,534</u>	<u>\$ 1</u>	<u>\$ 192</u>	<u>\$ 180,625</u>	<u>\$ 19,211</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Juvenile Home-Supplemental	Juvenile Det Ctr-Cash Acct-Supplemental	Clerk MHI Acct/Issets-Supplemental	Visitor Center-Checking Acct-Supplemental	Visitor Center-Cash Fund-Supplemental
Cash and investments - beginning	\$ 7,367	\$ 61	\$ 25,607	\$ 4,178	\$ 177
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	23,570	434	1,131,634	5,414	3,664
Total receipts	23,570	434	1,131,634	5,414	3,664
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	23,711	431	1,128,774	5,235	3,726
Total disbursements	23,711	431	1,128,774	5,235	3,726
Excess (deficiency) of receipts over disbursements	(141)	3	2,860	179	(62)
Cash and investments - ending	\$ 7,226	\$ 64	\$ 28,467	\$ 4,357	\$ 115

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Clerk's Trust	Sheriff Cashbook	LOIT Special Distribution	Help America Vote Act	Health Ins Fund-Employer Share
Cash and investments - beginning	\$ 991,744	\$ -	\$ -	\$ 391	\$ 43,306
Receipts:					
Taxes	-	-	882,112	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,069,617	120,113	-	-	1,165,335
Total receipts	5,069,617	120,113	882,112	-	1,165,335
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	882,112	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,934,475	120,113	-	-	1,202,743
Total disbursements	4,934,475	120,113	882,112	-	1,202,743
Excess (deficiency) of receipts over disbursements	135,142	-	-	-	(37,408)
Cash and investments - ending	\$ 1,126,886	\$ -	\$ -	\$ 391	\$ 5,898

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Co. Sheriff Law Enf.Cont.Ed	Handgun License Application	Jackson Co 2010 GOB Series	Jackson Co 2013 GOB Series	JC Sheriff Forfeiture Fund
Cash and investments - beginning	\$ 984	\$ 22,904	\$ 5,327	\$ 108,180	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,155
Charges for services	-	39,030	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	662	-	-	-	9,646
Total receipts	662	39,030	-	-	13,801
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	82,809	-
Capital outlay	-	-	-	-	-
Other disbursements	-	16,298	5,327	15,607	13,801
Total disbursements	-	16,298	5,327	98,416	13,801
Excess (deficiency) of receipts over disbursements	662	22,732	(5,327)	(98,416)	-
Cash and investments - ending	\$ 1,646	\$ 45,636	\$ -	\$ 9,764	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County Assessors Copy Fund	Juvenile Home Tutoring Grant	Juvenile Home Counseling Grant	Vallonia Storm Drain Grant	Asset Forfeiture Fund
Cash and investments - beginning	\$ 2,072	\$ 876	\$ 5,359	\$ 609	\$ 19,592
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	240
Total receipts	-	-	-	-	240
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	289	239	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	2,975
Total disbursements	-	289	239	-	2,975
Excess (deficiency) of receipts over disbursements	-	(289)	(239)	-	(2,735)
Cash and investments - ending	\$ 2,072	\$ 587	\$ 5,120	\$ 609	\$ 16,857

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

Commissioner Sale Fund	Jackson Co 2016 GOB Series A	Jackson Co 2016 GOB Series B	LOIT 2016 Special Distribution	Wildlife Refuge
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	2,949,127	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	25,945
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	12,650	1,760,000	900,000	-
Total receipts	12,650	1,760,000	2,949,127	25,945
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	405,797	-	-
Capital outlay	-	-	-	-
Other disbursements	12,650	87,826	63,184	25,945
Total disbursements	12,650	493,623	63,184	25,945
Excess (deficiency) of receipts over disbursements	-	1,266,377	836,816	-
Cash and investments - ending	\$ -	\$ 1,266,377	\$ 836,816	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Seatbelt Violations	Prosecutor Victim Assist Pr	Emergency Mgmt Spec Appropr	Clerk Odyssey Grant Fund	CHINS - Child In Need Of Serv
Cash and investments - beginning	\$ 1,400	\$ (4,983)	\$ 21,822	\$ 4,780	\$ 1,101,034
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	55,304	42,881	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	22,300	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	22,300	55,304	42,881	-	-
Disbursements:					
Personal services	-	56,672	-	-	216,052
Supplies	-	-	6,121	-	37,225
Other services and charges	-	47	40,089	-	66,008
Capital outlay	-	-	-	-	-
Other disbursements	23,175	1,041	-	-	3,101
Total disbursements	23,175	57,760	46,210	-	322,386
Excess (deficiency) of receipts over disbursements	(875)	(2,456)	(3,329)	-	(322,386)
Cash and investments - ending	\$ 525	\$ (7,439)	\$ 18,493	\$ 4,780	\$ 778,648

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Community Corrections	Community Corrections Grant	Interpreter Grant (Drug/Alch)	ILHDTA Excess Funds	NACCHO 2015 Grant
Cash and investments - beginning	\$ -	\$ 6,862	\$ 15,315	\$ 20,227	\$ 118
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	381,853	140,991	1,800	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	4	-
Total receipts	381,853	140,991	1,800	4	-
Disbursements:					
Personal services	225,458	116,301	1,659	-	-
Supplies	6,447	6,305	-	-	-
Other services and charges	101,595	25,247	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	333,500	147,853	1,659	-	-
Excess (deficiency) of receipts over disbursements	48,353	(6,862)	141	4	-
Cash and investments - ending	\$ 48,353	\$ -	\$ 15,456	\$ 20,231	\$ 118

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Local Health Main Fund -EXCESS	Public Hlth Preparedness Base	Immunization Grant 2015	Prosecutor State Grant Fund	Problem Solving Court-Comm Cor
Cash and investments - beginning	\$ 23,653	\$ -	\$ (6,480)	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	14,120	86,075	3,927	7,500
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	346	-	-	-	-
Total receipts	<u>346</u>	<u>14,120</u>	<u>86,075</u>	<u>3,927</u>	<u>7,500</u>
Disbursements:					
Personal services	-	8,080	55,988	-	-
Supplies	-	5,679	5,438	-	-
Other services and charges	-	258	20,603	3,927	1,040
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>14,017</u>	<u>82,029</u>	<u>3,927</u>	<u>1,040</u>
Excess (deficiency) of receipts over disbursements	<u>346</u>	<u>103</u>	<u>4,046</u>	<u>-</u>	<u>6,460</u>
Cash and investments - ending	\$ <u>23,999</u>	\$ <u>103</u>	\$ <u>(2,434)</u>	\$ <u>-</u>	\$ <u>6,460</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Railroad Grade Crossing Grant	EEDMA Grant-Prosecutor	Local Road and Bridge Matchin	Family Court Project Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 15,977,878
Receipts:					
Taxes	-	-	-	-	73,427,616
Licenses and permits	-	-	-	-	21,096
Intergovernmental receipts	37,050	14,200	977,457	4,900	9,310,501
Charges for services	-	-	-	-	2,268,645
Fines and forfeits	-	-	-	-	737,091
Other receipts	-	-	95,344	-	18,921,726
Total receipts	37,050	14,200	1,072,801	4,900	104,686,675
Disbursements:					
Personal services	-	-	-	-	14,764,700
Supplies	-	-	-	-	893,830
Other services and charges	37,050	-	-	-	9,276,733
Capital outlay	-	-	-	-	62,089
Other disbursements	-	-	-	-	76,197,204
Total disbursements	37,050	-	-	-	101,194,556
Excess (deficiency) of receipts over disbursements	-	14,200	1,072,801	4,900	3,492,119
Cash and investments - ending	\$ -	\$ 14,200	\$ 1,072,801	\$ 4,900	\$ 19,469,997

JACKSON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 282,370</u>	<u>\$ 9,871</u>

JACKSON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Jackson County Building Corporation	Jail Lease/Rental Payments	\$ 734,000	7/15/2007	7/15/2019
Jackson County Building Corporation	Courthouse Lease/Rental Payment	<u>278,000</u>	7/1/2003	1/1/2022
Total governmental activities		<u>1,012,000</u>		
Total of annual lease payments		<u>\$ 1,012,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Bond Series 2016 B- HVAC	\$ 900,000	\$ 80,619
General obligation bonds	General Obligation Bond Series 2016 A- capital improvements	<u>1,760,000</u>	<u>306,463</u>
Total governmental activities		<u>2,660,000</u>	<u>387,082</u>
Totals		<u>\$ 2,660,000</u>	<u>\$ 387,082</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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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 *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2016.

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 the Uniform Guidance, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

December 18, 2018

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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, 2016

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	Passed Through to Subrecipient	Total Federal Awards Expended
Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	2016	\$ -	\$ 16,779
School Breakfast Program-Juv Home & Juv Det Center					
National School Lunch Program	Indiana Department of Education	10.555	2016	-	27,111
National School Lunch Program-Juv Home & Juv Det Center					
Total - Child Nutrition Cluster				-	43,890
Total - Department of Agriculture				-	43,890
Department of Justice					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Victim Assistance VOCA Grant			2014-VA-GX-0062	-	55,304
Equitable Sharing Program	Direct Grant	16.922			
JC Sheriff Forfeiture Fund			2016	-	4,155
Asset Forfeiture			2016	-	2,975
Total - Equitable Sharing Program				-	7,130
Total - Department of Justice				-	62,434
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Bridge 228			DES# 0200729	-	8,997
Shieldstown Covered Bridge			DES# 0710687	-	96,418
Rehab Co Rd 550E Bridge/Bridge 195			DES# 1005701	-	196,638
Bridge Inspection			DES# 1382114	-	49,102
Unofficial Detour on 625 N			DES# 0101413	-	7,892
Total - Highway Planning and Construction				-	359,047
Total - Highway Planning and Construction Cluster				-	359,047
Total - Department of Transportation				-	359,047
Department of Health and Human Services					
Immunization Cooperative Agreements	Indiana State Department of Health	93.268			
2016 Immunization Grant			A70-5-073159	-	86,075
Hospital Preparedness Program (HPP) and Public Health					
Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074			
2015-2016 Public Health Preparedness Base Grant			U90TP000521	-	14,120
Child Support Enforcement	Indiana Department of Child Services	93.563			
Child Support Enforcement			2016	-	313,134
Child Support Enforcement			2016	-	1,180
Child Support Enforcement			2016	-	27,626
Child Support Enforcement			2016	-	3,849
Total - Child Support Enforcement				-	345,789
Total - Department of Health and Human Services				-	445,984
Department of Homeland Security					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
2015 Emergency Management Performance Grant Projects-Local Base			EMW-2015-EP-00037	-	5,111
2015 Emergency Management Performance Grant Salary Reimbursement			EMW-2015-EP-00037	-	29,373
Portable Power Distribution Panels			EMW-2015-EP-00037	-	5,000
Total - Emergency Management Performance Grants				-	39,484
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067			
2015 Homeland Security Grant Program-local -county based competitive projects-emergency digital communications			EMW-2015-SS-00049	-	29,978
Total - Department of Homeland Security				-	69,462
Total federal awards expended				\$ -	\$ 980,817

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, 2016. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 the Uniform Guidance, 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. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.268	Immunization Cooperative Agreements	Unmodified
93.563	Child Support Enforcement	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

FINDING 2016-001

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Repeat Finding

This is a repeat of a finding from the immediately prior report. The prior audit finding number was 2015-003.

Condition

There were deficiencies in the internal control system of the County related to financial transactions and reporting. The County Treasurer had not separated incompatible activities related to cash and investments. Documentation was not presented indicating a review or approval of the reconciliations of the bank accounts by someone other than the person preparing them.

JACKSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The lack of controls was a systemic issue throughout the audit period.

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 misstatements or irregularities to remain undetected.

Recommendation

We recommended that the County establish a system of internal controls related to financial transactions and reporting, including proper segregation of duties related to the bank reconciliations.

Views of Responsible Officials

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

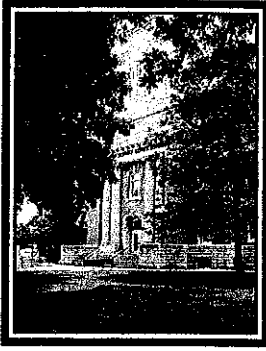
Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is 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 2015-001-Preparation of the Schedule of Expenditures of Federal Awards

Fiscal year in which the finding initially occurred: 2015

Contact Person Responsible for Corrective Action: Kathy S. Hohenstreiter, County Auditor

Contact Phone Number: 812-358-6161

Information 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.

Corrective action was implemented for 2016 SEFA reporting.

Kathy S. Hohenstreiter
Signature

Jackson County Auditor
Title

12-13-2018
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

Summary Schedule of Prior Audit Findings

Finding 2015-002

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

Status of finding

The Jackson County Clerk of the Circuit Court implemented the corrective action plan in May 2017.

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 reviews and signs 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 allows 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 prepares and makes the daily child support deposit. The child support clerk prepares and makes 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 queued 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 reviews and signs off on the stubs from the printed checks that are retained for our records.

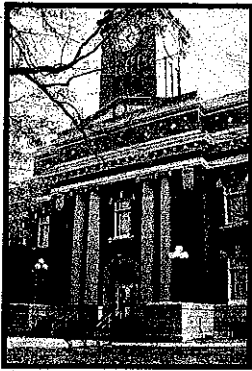
The bookkeeper prepares the Supplemental Annual Financial Report. The clerk reviews and signs off on the report that the information being submitted is true and correct.

COMPLETION DATE: May 1, 2017

Amanda L. Lowery
Signature

Clerk
Title

12/18/18
Date



Office of the Treasurer of Jackson County

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-003

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

Status of Findings: Corrected Action implemented 6-2017

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.

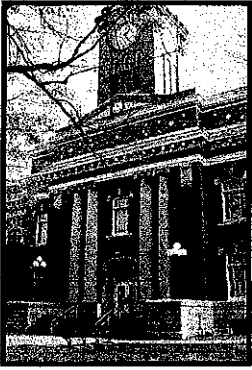
Signature

Jackson County Treasurer

Title

December 10, 2018

Date



Office of the Treasurer of Jackson County

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

FINDING 2016-001

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 6-10-2017


Signature

Jackson County Treasurer

Title

December 13, 2018

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/>.