

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, 2017 to December 31, 2017



FILED
12/27/2018

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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 12-31-17



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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, 2017, 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, 2017.

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, 2017, 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, Schedule of Leases and Debt, and Schedule of Capital Assets, 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, 2017, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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*.

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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
County General	\$ 1,853,639	\$ 11,746,276	\$ 11,834,358	\$ 1,765,557
Accident Report	3,203	3,610	3,235	3,578
Juv Det Center/Jail Cagit	7,967	-	7,967	-
CEDIT Fund/98	20,108	1,359,194	1,294,086	85,216
Cities And Towns Clerk Rece	845	13,518	-	14,363
Clerk's Perpetuation	111,870	35,075	9,491	137,454
Comm. Corr.Project Income	358,804	451,681	408,736	401,749
Community Transition Program	16,933	13,275	3,461	26,747
Conv.Visitor/ Innkeepers Tax	762,345	472,092	464,756	769,681
Co Sales Disclosure Fund	47,343	5,705	10	53,038
Covered Bridge Maintenance	21,842	3,700	-	25,542
Cumulative Bridge	1,613,665	515,565	542,541	1,586,689
County Cum Capital Development	995,596	645,761	1,041,043	600,314
Jackson Co Drug Free Grant Fun	34,296	41,242	33,472	42,066
Electronic Map Fund	12,119	1,250	-	13,369
Jack.Co. Ambulance Auth Serv	345,501	2,035,611	2,084,084	297,028
Local Emerg.Plan.& Rt.To Know	37,031	5,318	7,864	34,485
County Health	61,241	511,256	535,718	36,779
ID Security Protection	8,006	6,172	-	14,178
Local Health Maintenance	416	33,139	31,311	2,244
Local Road & Street	26,688	486,773	374,858	138,603
County Misdemeanant Fund	48,039	44,183	44,183	48,039
County Highway	720,386	3,135,347	2,391,237	1,464,496
Auditor's Plat Book Fund	36,057	11,997	1,500	46,554
JCVC Gift Shop	2,941	2,126	3,478	1,589
Rainy Day Fund	1,811,741	366,315	613,524	1,564,532
Recorders Records Perpetuat	118,705	121,137	54,713	185,129
Police Pension Trust Fund	114,248	139,449	171,111	82,586
Supp. Public Defender Serv	222,868	49,822	33,050	239,640
Surplus Tax	306,870	74,029	273,554	107,345
Surveyors Cornerstone Fund	26,940	20,960	2,454	45,446
Tax Sale Redemption	-	151,069	151,069	-
Tax Sale Surplus	736,814	936,601	652,957	1,020,458
Ind.Local Health Dept. Trust	3,816	34,411	35,157	3,070
Guardian Ad Litem CASA	68,086	85,518	104,293	49,311
Elected Officials Training	22,282	6,182	845	27,619
County Offender Transportation	1,404	1,000	-	2,404
Statewide 911	753,132	641,366	580,889	813,609
Reassessment	27,770	256,104	239,254	44,620
Probation Adm Fee Adult	30,052	32,814	23,203	39,663
Probation Adm Fee Juvenile	2,460	1,895	-	4,355
Probation Fee Adult	109,774	139,693	107,941	141,526
Probation Fee Juvenile	5,899	4,864	3,144	7,619
Alternative Dispute Resolution	3,673	6,080	34	9,719
Diversion/Deferral Fund	156,149	74,580	64,635	166,094
Co. General Drain Improvement	11,066	-	336	10,730
Drainage Maintenance	343,130	95,534	49,545	389,119
JCSD Ed. & Crime Prevention	15,055	15,796	5,587	25,264
Ordinance Violation Fund	94,613	111,173	93,260	112,526
Debt Pmt Bond Issue	13,843	854,610	747,840	120,613
United Fund	-	6,414	6,414	-
Siho Post-Tax	-	16,185	16,185	-

JACKSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Pre-Paid Legal Services Inc.	-	467	428	39
Federal Withholding	-	1,055,674	1,055,674	-
FICA and Medicare Withholding	-	749,198	749,198	-
CAGIT Withholding	-	200,415	200,415	-
PERF Voluntary	-	22,453	22,453	-
Sheriff/Jail 457B Retirement	-	65,703	65,703	-
State Withholding	-	314,211	314,211	-
Garnishment Withholding	-	26,264	26,264	-
Settlement	-	45,370,591	45,370,591	-
CVET	-	280,831	280,831	-
Financial Institution Tax	-	251,437	251,437	-
CEDIT Homestead Credit Fund	42,041	-	42,041	-
Fines & Forfeitures	6,123	11,318	16,630	811
Infraction Judgements	2,280	31,310	31,195	2,395
Overweight Vehicles Fines	1,215	30,574	28,822	2,967
Death Benefit Fund	335	3,100	3,235	200
St. Sales Disclosure Fee Fund	780	5,710	5,715	775
Coroners Cont.Ed. Fees Fund	330	4,214	4,306	238
Interstate Compact Fee-State	126	1,000	938	188
Mortgage Fee Fund	392	3,993	4,120	265
Child Restraint Sys Violation	50	928	953	25
Education Plate Fund	19	450	431	38
Riverboat Revenue	-	251,032	251,032	-
93.563 Prosecutor PCA	10,887	2,365	1,712	11,540
County General IV-D Funds	115,795	18,205	1,086	132,914
Prosecutor's IV-D After 10/99	150,666	27,391	27,127	150,930
Clerk's IV-D After 10/99	93,574	18,205	-	111,779
User Fees Jury Fees	13,821	6,254	-	20,075
User Fees Law Enforcement	147,149	11,875	12,602	146,422
User Fees Alcohol & Drug	17,389	115,009	118,324	14,074
Clerk Ordinance Fund Collect	34	1,010	594	450
L/R Payment	132,067	277,198	278,000	131,265
Colonial Ins Post-Tax	2,282	27,375	29,657	-
Aflac-Post Tax	11	30,972	30,983	-
Great West Insurance	-	42,042	42,042	-
Great-West Percentage	-	5,198	5,198	-
Siho Pre-Tax	-	494,257	494,257	-
Boston Mutual	1,670	20,383	19,760	2,293
Aflac Pre-Tax	-	36,615	36,615	-
Dental/Eye Pre-Tax Ins	-	169,239	169,239	-
Liberty Pre-Tax	-	22,865	22,865	-
Liberty Post-Tax	1,003	16,848	17,851	-
Colonial Ins Pre-Tax	4	6,491	6,495	-
BPPE Late filing fee	-	2,625	-	2,625
After Settlement Collections	991,038	1,300,090	991,038	1,300,090
Sheriff's Inmate Trust	33,534	595,413	584,817	44,130
Juvenile Detention Trust (Auxillary Acct)	192	-	36	156
Jail Commissary	180,625	138,147	96,320	222,452
Juvenile Det Ctr-Cash Acct-Supplemental	64	1,410	1,408	66
Clerk MHI Acct/lsets-Supplemental	28,467	966,654	963,416	31,705
Clerk's Trust	1,126,886	4,818,367	5,155,536	789,717

JACKSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Sheriff Drug Buy Money-Supplemental	19,211	2,777	14,000	7,988
Sheriff Cashbook	-	109,708	109,708	-
Prosecutors Check Deception Program	1	299	299	1
Juvenile Home-Supplemental	7,226	26,127	28,738	4,615
Visitor Center-Checking Acct-Supplemental	4,357	4,096	4,688	3,765
Visitor Center-Cash Fund-Supplement	115	2,502	2,539	78
LIT-SPECIAL PURPOSE	-	917,997	845,738	72,259
LIT Public Safety-County Share	-	1,040,174	810,643	229,531
Help America Vote Act	391	-	-	391
Health Ins Fund-Employer Share	5,898	1,393,654	1,320,691	78,861
Co. Sheriff Law Enf.Cont.Ed	1,646	741	-	2,387
Handgun License Application	45,636	11,480	22,023	35,093
Jackson Co 2013 GOB Series	9,764	-	7,126	2,638
JC Sheriff Forfeiture Fund	-	8,028	-	8,028
County Assessors Copy Fund	2,072	11	-	2,083
Juvenile Home Tutoring Grant	587	-	587	-
Juvenile Home Counseling Grant	5,120	-	432	4,688
Vallonia Storm Drain Grant	609	-	-	609
Asset Forfeiture Fund	16,857	60,543	13,078	64,322
Commissioner Sale Fund	-	26,829	26,829	-
Jackson Co 2016 GOB Series A	1,266,377	-	670,672	595,705
Jackson Co 2016 GOB Series B	836,816	-	390,819	445,997
LOCAL INCOME TAX -PROPERTY TAX	-	4,599,968	4,450,442	149,526
LIT CERTIFIED SHARES	-	9,100,314	9,100,314	-
LIT PUBLIC SAFETY	-	2,275,079	2,275,079	-
LIT ECONOMIC DEVELOPMENT	-	2,282,848	2,282,848	-
Wildlife Refuge	-	25,945	25,945	-
Seatbelt Violations	525	18,897	18,247	1,175
Prosecutor Victim Assist Pr	(7,439)	56,877	59,180	(9,742)
Emergency Mgmt Spec Appropri	18,493	27,190	29,419	16,264
Jackson Co Workforce Develop	-	107,290	74,840	32,450
Clerk Odyssey Grant Fund	4,780	-	-	4,780
CHINS -Child In Need Of Serv	778,648	503,642	361,239	921,051
Community Corrections	48,353	229,112	277,465	-
Community Corrections Grant	-	378,728	404,343	(25,615)
Interpreter Grant (Drug/Alch)	15,456	-	3,112	12,344
ILHDTA -Excess Funds	20,231	3,816	10,817	13,230
NACCHO 2015 Grant	118	-	-	118
Local Health Main Fund -EXCESS	23,999	416	-	24,415
Public Hlth Preparedness Base	103	14,833	14,936	-
Immunization Grant 2016	(2,434)	57,811	65,082	(9,705)
Problem Solving Court-Comm Cor	6,460	9,500	8,448	7,512
EEDMA Grant-Prosecutor	14,200	75,000	41,311	47,889
Local Road and Bridge Matchin	1,072,801	-	617,191	455,610
Family Court Project Grant	4,900	5,000	4,900	5,000
Court Interpreter Grants 2017	-	2,000	1,999	1
Totals	<u>\$ 19,469,997</u>	<u>\$ 107,056,075</u>	<u>\$ 107,377,751</u>	<u>\$ 19,148,321</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.

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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (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

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

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, 2017.

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 2017 totaled \$1,010,000.

Note 9. *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, 2017

	County General	Accident Report	Juv Det Center/Jail Cagit	CEDIT Fund/98	Cities And Towns Clerk Rece	Clerk's Perpetuation
Cash and investments - beginning	\$ 1,853,639	\$ 3,203	\$ 7,967	\$ 20,108	\$ 845	\$ 111,870
Receipts:						
Taxes	5,668,938	-	-	-	-	-
Licenses and permits	23,382	-	-	-	-	-
Intergovernmental receipts	4,446,816	-	-	1,358,494	-	-
Charges for services	529,947	3,610	-	-	-	509
Fines and forfeits	337,501	-	-	-	13,518	34,566
Other receipts	739,692	-	-	700	-	-
Total receipts	11,746,276	3,610	-	1,359,194	13,518	35,075
Disbursements:						
Personal services	9,050,138	-	-	-	-	382
Supplies	337,104	-	-	-	-	435
Other services and charges	2,132,308	-	-	562,086	-	8,674
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	314,808	3,235	7,967	732,000	-	-
Total disbursements	11,834,358	3,235	7,967	1,294,086	-	9,491
Excess (deficiency) of receipts over disbursements	(88,082)	375	(7,967)	65,108	13,518	25,584
Cash and investments - ending	\$ 1,765,557	\$ 3,578	\$ -	\$ 85,216	\$ 14,363	\$ 137,454

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Comm. Corr.Project Income	Community Transition Program	Conv.Visitor/ Innkeepers Tax	Co Sales Disclosure Fund	Covered Bridge Maintenance	Cumulative Bridge
Cash and investments - beginning	\$ 358,804	\$ 16,933	\$ 762,345	\$ 47,343	\$ 21,842	\$ 1,613,665
Receipts:						
Taxes	-	-	470,334	-	-	407,674
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	13,275	-	-	3,700	105,808
Charges for services	451,681	-	-	5,705	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,758	-	-	2,083
Total receipts	451,681	13,275	472,092	5,705	3,700	515,565
Disbursements:						
Personal services	309,280	-	167,101	-	-	148,227
Supplies	7,456	-	3,447	-	-	-
Other services and charges	92,000	3,461	274,208	-	-	182,846
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	179,102
Other disbursements	-	-	20,000	10	-	32,366
Total disbursements	408,736	3,461	464,756	10	-	542,541
Excess (deficiency) of receipts over disbursements	42,945	9,814	7,336	5,695	3,700	(26,976)
Cash and investments - ending	\$ 401,749	\$ 26,747	\$ 769,681	\$ 53,038	\$ 25,542	\$ 1,586,689

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Cum Capital Development	Jackson Co Drug Free Grant Fun	Electronic Map Fund	Jack.Co. Ambulance Auth Serv	Local Emerg.Plan.& Rt.To Know	County Health
Cash and investments - beginning	\$ 995,596	\$ 34,296	\$ 12,119	\$ 345,501	\$ 37,031	\$ 61,241
Receipts:						
Taxes	625,040	-	-	160,134	-	311,178
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,221	-	-	2,971	5,318	3,599
Charges for services	-	-	-	1,870,633	-	188,565
Fines and forfeits	-	41,242	-	-	-	-
Other receipts	13,500	-	1,250	1,873	-	7,914
Total receipts	645,761	41,242	1,250	2,035,611	5,318	511,256
Disbursements:						
Personal services	-	-	-	2,070,664	356	440,077
Supplies	34,018	-	-	-	2,718	36,331
Other services and charges	1,005,495	-	-	-	4,790	59,310
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,530	-	-	-	-	-
Other disbursements	-	33,472	-	13,420	-	-
Total disbursements	1,041,043	33,472	-	2,084,084	7,864	535,718
Excess (deficiency) of receipts over disbursements	(395,282)	7,770	1,250	(48,473)	(2,546)	(24,462)
Cash and investments - ending	\$ 600,314	\$ 42,066	\$ 13,369	\$ 297,028	\$ 34,485	\$ 36,779

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	ID Security Protection	Local Health Maintenance	Local Road & Street	County Misdemeanant Fund	County Highway	Auditor's Plat Book Fund
Cash and investments - beginning	\$ 8,006	\$ 416	\$ 26,688	\$ 48,039	\$ 720,386	\$ 36,057
Receipts:						
Taxes	-	-	-	-	6,209	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	33,139	486,773	44,183	3,101,549	-
Charges for services	6,172	-	-	-	18,868	11,997
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	8,721	-
Total receipts	6,172	33,139	486,773	44,183	3,135,347	11,997
Disbursements:						
Personal services	-	23,584	-	-	1,193,569	-
Supplies	-	900	-	-	210,774	-
Other services and charges	-	6,411	374,858	44,183	986,894	1,500
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	416	-	-	-	-
Total disbursements	-	31,311	374,858	44,183	2,391,237	1,500
Excess (deficiency) of receipts over disbursements	6,172	1,828	111,915	-	744,110	10,497
Cash and investments - ending	\$ 14,178	\$ 2,244	\$ 138,603	\$ 48,039	\$ 1,464,496	\$ 46,554

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	JCVC Gift Shop	Rainy Day Fund	Recorders Records Perpetuat	Police Pension Trust Fund	Supp. Public Defender Serv	Surplus Tax
Cash and investments - beginning	\$ 2,941	\$ 1,811,741	\$ 118,705	\$ 114,248	\$ 222,868	\$ 306,870
Receipts:						
Taxes	-	-	-	-	-	69,718
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	121,137	16,265	10	-
Fines and forfeits	-	-	-	123,184	49,812	-
Other receipts	2,126	366,315	-	-	-	4,311
Total receipts	2,126	366,315	121,137	139,449	49,822	74,029
Disbursements:						
Personal services	-	200,000	19,086	-	33,050	-
Supplies	-	-	1,370	-	-	-
Other services and charges	-	366,315	34,221	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,478	47,209	36	171,111	-	273,554
Total disbursements	3,478	613,524	54,713	171,111	33,050	273,554
Excess (deficiency) of receipts over disbursements	(1,352)	(247,209)	66,424	(31,662)	16,772	(199,525)
Cash and investments - ending	\$ 1,589	\$ 1,564,532	\$ 185,129	\$ 82,586	\$ 239,640	\$ 107,345

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Surveyors Cornerstone Fund	Tax Sale Redemption	Tax Sale Surplus	Ind. Local Health Dept. Trust	Guardian Ad Litem CASA	Elected Officials Training
Cash and investments - beginning	\$ 26,940	\$ -	\$ 736,814	\$ 3,816	\$ 68,086	\$ 22,282
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	23,594	35,518	-
Charges for services	20,960	-	-	-	-	6,182
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	151,069	936,601	10,817	50,000	-
Total receipts	20,960	151,069	936,601	34,411	85,518	6,182
Disbursements:						
Personal services	-	-	-	3,000	-	-
Supplies	130	-	-	7,661	-	-
Other services and charges	1,824	-	-	20,680	-	845
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	500	151,069	652,957	3,816	104,293	-
Total disbursements	2,454	151,069	652,957	35,157	104,293	845
Excess (deficiency) of receipts over disbursements	18,506	-	283,644	(746)	(18,775)	5,337
Cash and investments - ending	\$ 45,446	\$ -	\$ 1,020,458	\$ 3,070	\$ 49,311	\$ 27,619

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Offender Transportation	Statewide 911	Reassessment	Probation Adm Fee Adult	Probation Adm Fee Juvenile	Probation Fee Adult
Cash and investments - beginning	\$ 1,404	\$ 753,132	\$ 27,770	\$ 30,052	\$ 2,460	\$ 109,774
Receipts:						
Taxes	-	-	253,174	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	641,366	2,930	-	-	-
Charges for services	1,000	-	-	32,814	1,895	139,693
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,000	641,366	256,104	32,814	1,895	139,693
Disbursements:						
Personal services	-	292,493	983	20,887	-	103,998
Supplies	-	-	-	462	-	-
Other services and charges	-	288,396	238,271	1,854	-	3,943
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	580,889	239,254	23,203	-	107,941
Excess (deficiency) of receipts over disbursements	1,000	60,477	16,850	9,611	1,895	31,752
Cash and investments - ending	\$ 2,404	\$ 813,609	\$ 44,620	\$ 39,663	\$ 4,355	\$ 141,526

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Probation Fee Juvenile	Alternative Dispute Resolution	Diversion/Deferral Fund	Co. General Drain Improvement	Drainage Maintenance	JCSD Ed. & Crime Prevention
Cash and investments - beginning	\$ 5,899	\$ 3,673	\$ 156,149	\$ 11,066	\$ 343,130	\$ 15,055
Receipts:						
Taxes	-	-	-	-	95,534	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	4,864	-	-	-	-	11,069
Fines and forfeits	-	6,080	74,580	-	-	-
Other receipts	-	-	-	-	-	4,727
Total receipts	<u>4,864</u>	<u>6,080</u>	<u>74,580</u>	<u>-</u>	<u>95,534</u>	<u>15,796</u>
Disbursements:						
Personal services	2,244	-	25,692	-	-	-
Supplies	-	-	6,293	-	-	-
Other services and charges	900	-	32,650	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	34	-	336	49,545	5,587
Total disbursements	<u>3,144</u>	<u>34</u>	<u>64,635</u>	<u>336</u>	<u>49,545</u>	<u>5,587</u>
Excess (deficiency) of receipts over disbursements	<u>1,720</u>	<u>6,046</u>	<u>9,945</u>	<u>(336)</u>	<u>45,989</u>	<u>10,209</u>
Cash and investments - ending	<u>\$ 7,619</u>	<u>\$ 9,719</u>	<u>\$ 166,094</u>	<u>\$ 10,730</u>	<u>\$ 389,119</u>	<u>\$ 25,264</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Ordinance Violation Fund	Debt Pmt Bond Issue	United Fund	Siho Post-Tax	Pre-Paid Legal Services Inc.	Federal Withholding
Cash and investments - beginning	\$ 94,613	\$ 13,843	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	845,012	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	9,598	-	-	-	-
Charges for services	111,173	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	6,414	16,185	467	1,055,674
Total receipts	111,173	854,610	6,414	16,185	467	1,055,674
Disbursements:						
Personal services	69,052	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	747,840	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	24,208	-	6,414	16,185	428	1,055,674
Total disbursements	93,260	747,840	6,414	16,185	428	1,055,674
Excess (deficiency) of receipts over disbursements	17,913	106,770	-	-	39	-
Cash and investments - ending	\$ 112,526	\$ 120,613	\$ -	\$ -	\$ 39	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	FICA and Medicare Withholding	CAGIT Withholding	PERF Voluntary	Sheriff/Jail 457B Retirement	State Withholding	Garnishment Withholding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	749,198	200,415	22,453	65,703	314,211	26,264
Total receipts	749,198	200,415	22,453	65,703	314,211	26,264
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	749,198	200,415	22,453	65,703	314,211	26,264
Total disbursements	749,198	200,415	22,453	65,703	314,211	26,264
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Settlement	CVET	Financial Institution Tax	CEDT Homestead Credit Fund	Fines & Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 42,041	\$ 6,123	\$ 2,280
Receipts:						
Taxes	44,220,175	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	280,831	251,437	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	11,318	31,310
Other receipts	1,150,416	-	-	-	-	-
Total receipts	45,370,591	280,831	251,437	-	11,318	31,310
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	45,370,591	280,831	251,437	42,041	16,630	31,195
Total disbursements	45,370,591	280,831	251,437	42,041	16,630	31,195
Excess (deficiency) of receipts over disbursements	-	-	-	(42,041)	(5,312)	115
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 811	\$ 2,395

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Overweight Vehicles Fines	Death Benefit Fund	St. Sales Disclosure Fee Fund	Coroners Cont.Ed. Fees Fund	Interstate Compact Fee-State	Mortgage Fee Fund
Cash and investments - beginning	\$ 1,215	\$ 335	\$ 780	\$ 330	\$ 126	\$ 392
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	3,100	5,710	4,214	1,000	3,993
Fines and forfeits	30,574	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>30,574</u>	<u>3,100</u>	<u>5,710</u>	<u>4,214</u>	<u>1,000</u>	<u>3,993</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>28,822</u>	<u>3,235</u>	<u>5,715</u>	<u>4,306</u>	<u>938</u>	<u>4,120</u>
Total disbursements	<u>28,822</u>	<u>3,235</u>	<u>5,715</u>	<u>4,306</u>	<u>938</u>	<u>4,120</u>
Excess (deficiency) of receipts over disbursements	<u>1,752</u>	<u>(135)</u>	<u>(5)</u>	<u>(92)</u>	<u>62</u>	<u>(127)</u>
Cash and investments - ending	<u>\$ 2,967</u>	<u>\$ 200</u>	<u>\$ 775</u>	<u>\$ 238</u>	<u>\$ 188</u>	<u>\$ 265</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Child Restraint Sys Violation	Education Plate Fund	Riverboat Revenue	93.563 Prosecutor PCA	County General IV-D Funds	Prosecutor's IV-D After 10/99
Cash and investments - beginning	\$ 50	\$ 19	\$ -	\$ 10,887	\$ 115,795	\$ 150,666
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	450	251,032	2,365	18,205	27,391
Charges for services	-	-	-	-	-	-
Fines and forfeits	928	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>928</u>	<u>450</u>	<u>251,032</u>	<u>2,365</u>	<u>18,205</u>	<u>27,391</u>
Disbursements:						
Personal services	-	-	-	-	-	24,583
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	953	431	251,032	1,712	1,086	2,544
Total disbursements	<u>953</u>	<u>431</u>	<u>251,032</u>	<u>1,712</u>	<u>1,086</u>	<u>27,127</u>
Excess (deficiency) of receipts over disbursements	<u>(25)</u>	<u>19</u>	<u>-</u>	<u>653</u>	<u>17,119</u>	<u>264</u>
Cash and investments - ending	<u>\$ 25</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ 11,540</u>	<u>\$ 132,914</u>	<u>\$ 150,930</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Clerk's IV-D After 10/99	User Fees Jury Fees	User Fees Law Enforcement	User Fees Alcohol & Drug	Clerk Ordinance Fund Collect	L/R Payment
Cash and investments - beginning	\$ 93,574	\$ 13,821	\$ 147,149	\$ 17,389	\$ 34	\$ 132,067
Receipts:						
Taxes	-	-	-	-	-	274,083
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	18,205	-	-	-	-	3,115
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	6,254	11,875	114,609	1,010	-
Other receipts	-	-	-	400	-	-
Total receipts	18,205	6,254	11,875	115,009	1,010	277,198
Disbursements:						
Personal services	-	-	-	106,869	-	-
Supplies	-	-	-	2,025	-	-
Other services and charges	-	-	-	9,430	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	12,602	-	594	278,000
Total disbursements	-	-	12,602	118,324	594	278,000
Excess (deficiency) of receipts over disbursements	18,205	6,254	(727)	(3,315)	416	(802)
Cash and investments - ending	\$ 111,779	\$ 20,075	\$ 146,422	\$ 14,074	\$ 450	\$ 131,265

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Colonial Ins Post-Tax	Aflac-Post Tax	Great West Insurance	Great-West Percentage	Siho Pre-Tax	Boston Mutual
Cash and investments - beginning	\$ 2,282	\$ 11	\$ -	\$ -	\$ -	\$ 1,670
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	27,375	30,972	42,042	5,198	494,257	20,383
Total receipts	27,375	30,972	42,042	5,198	494,257	20,383
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	29,657	30,983	42,042	5,198	494,257	19,760
Total disbursements	29,657	30,983	42,042	5,198	494,257	19,760
Excess (deficiency) of receipts over disbursements	(2,282)	(11)	-	-	-	623
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,293

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Aflac Pre-Tax	Dental/Eye Pre-Tax Ins	Liberty Pre-Tax	Liberty Post-Tax	Colonial Ins Pre-Tax	BPPE Late filing fee
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,003	\$ 4	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	36,615	169,239	22,865	16,848	6,491	2,625
Total receipts	36,615	169,239	22,865	16,848	6,491	2,625
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	36,615	169,239	22,865	17,851	6,495	-
Total disbursements	36,615	169,239	22,865	17,851	6,495	-
Excess (deficiency) of receipts over disbursements	-	-	-	(1,003)	(4)	2,625
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,625

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	After Settlement Collections	Sheriff's Inmate Trust	Juvenile Detention Trust (Auxillary Acct)	Jail Commissary	Juvenile Det Ctr-Cash Acct-Supplemental	Clerk MHI Acct/Issets-Supplemental
Cash and investments - beginning	\$ 991,038	\$ 33,534	\$ 192	\$ 180,625	\$ 64	\$ 28,467
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,300,090	595,413	-	138,147	1,410	966,654
Total receipts	1,300,090	595,413	-	138,147	1,410	966,654
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	991,038	584,817	36	96,320	1,408	963,416
Total disbursements	991,038	584,817	36	96,320	1,408	963,416
Excess (deficiency) of receipts over disbursements	309,052	10,596	(36)	41,827	2	3,238
Cash and investments - ending	\$ 1,300,090	\$ 44,130	\$ 156	\$ 222,452	\$ 66	\$ 31,705

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Clerk's Trust	Sheriff Drug Buy Money-Supplemental	Sheriff Cashbook	Prosecutors Check Deception Program	Juvenile Home-Supplemental	Visitor Center-Checking Acct-Supplemental
Cash and investments - beginning	\$ 1,126,886	\$ 19,211	\$ -	\$ 1	\$ 7,226	\$ 4,357
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,818,367	2,777	109,708	299	26,127	4,096
Total receipts	4,818,367	2,777	109,708	299	26,127	4,096
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,155,536	14,000	109,708	299	28,738	4,688
Total disbursements	5,155,536	14,000	109,708	299	28,738	4,688
Excess (deficiency) of receipts over disbursements	(337,169)	(11,223)	-	-	(2,611)	(592)
Cash and investments - ending	\$ 789,717	\$ 7,988	\$ -	\$ 1	\$ 4,615	\$ 3,765

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Visitor Center-Cash Fund-Supplement	LIT-SPECIAL PURPOSE	LIT Public Safety-County Share	Help America Vote Act	Health Ins Fund-Employer Share	Co. Sheriff Law Enf.Cont.Ed
Cash and investments - beginning	\$ 115	\$ -	\$ -	\$ 391	\$ 5,898	\$ 1,646
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	910,031	1,040,171	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,502	7,966	3	-	1,393,654	741
Total receipts	2,502	917,997	1,040,174	-	1,393,654	741
Disbursements:						
Personal services	-	790,259	-	-	-	-
Supplies	-	15,311	195,852	-	-	-
Other services and charges	-	40,168	614,791	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,539	-	-	-	1,320,691	-
Total disbursements	2,539	845,738	810,643	-	1,320,691	-
Excess (deficiency) of receipts over disbursements	(37)	72,259	229,531	-	72,963	741
Cash and investments - ending	\$ 78	\$ 72,259	\$ 229,531	\$ 391	\$ 78,861	\$ 2,387

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Handgun License Application	Jackson Co 2013 GOB Series	JC Sheriff Forfeiture Fund	County Assessors Copy Fund	Juvenile Home Tutoring Grant	Juvenile Home Counseling Grant
Cash and investments - beginning	\$ 45,636	\$ 9,764	\$ -	\$ 2,072	\$ 587	\$ 5,120
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	8,028	-	-	-
Charges for services	11,480	-	-	11	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	11,480	-	8,028	11	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	3,500	-	-	587	432
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	22,023	3,626	-	-	-	-
Total disbursements	22,023	7,126	-	-	587	432
Excess (deficiency) of receipts over disbursements	(10,543)	(7,126)	8,028	11	(587)	(432)
Cash and investments - ending	\$ 35,093	\$ 2,638	\$ 8,028	\$ 2,083	\$ -	\$ 4,688

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Vallonia Storm Drain Grant	Asset Forfeiture Fund	Commissioner Sale Fund	Jackson Co 2016 GOB Series A	Jackson Co 2016 GOB Series B	LOCAL INCOME TAX -PROPERTY TAX
Cash and investments - beginning	\$ 609	\$ 16,857	\$ -	\$ 1,266,377	\$ 836,816	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	60,543	-	-	-	4,599,968
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	26,829	-	-	-
Total receipts	-	60,543	26,829	-	-	4,599,968
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	670,672	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	385,999	-
Other disbursements	-	13,078	26,829	-	4,820	4,450,442
Total disbursements	-	13,078	26,829	670,672	390,819	4,450,442
Excess (deficiency) of receipts over disbursements	-	47,465	-	(670,672)	(390,819)	149,526
Cash and investments - ending	\$ 609	\$ 64,322	\$ -	\$ 595,705	\$ 445,997	\$ 149,526

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT	Wildlife Refuge	Seatbelt Violations	Prosecutor Victim Assist Pr
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 525	\$ (7,439)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	9,100,314	2,275,079	2,282,848	25,945	-	56,877
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	18,897	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>9,100,314</u>	<u>2,275,079</u>	<u>2,282,848</u>	<u>25,945</u>	<u>18,897</u>	<u>56,877</u>
Disbursements:						
Personal services	-	-	-	-	-	59,180
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,100,314	2,275,079	2,282,848	25,945	18,247	-
Total disbursements	<u>9,100,314</u>	<u>2,275,079</u>	<u>2,282,848</u>	<u>25,945</u>	<u>18,247</u>	<u>59,180</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	650	(2,303)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,175</u>	<u>\$ (9,742)</u>

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Emergency Mgmt Spec Appropri	Jackson Co Workforce Develop	Clerk Odyssey Grant Fund	CHINS -Child In Need Of Serv	Community Corrections	Community Corrections Grant
Cash and investments - beginning	\$ 18,493	\$ -	\$ 4,780	\$ 778,648	\$ 48,353	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	27,190	57,290	-	482,252	229,112	378,728
Charges for services	-	-	-	20,301	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	50,000	-	1,089	-	-
Total receipts	27,190	107,290	-	503,642	229,112	378,728
Disbursements:						
Personal services	-	-	-	230,420	105,584	276,816
Supplies	1,277	-	-	35,277	24,045	25,700
Other services and charges	9,979	-	-	90,307	147,836	101,827
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	18,163	74,840	-	5,235	-	-
Total disbursements	29,419	74,840	-	361,239	277,465	404,343
Excess (deficiency) of receipts over disbursements	(2,229)	32,450	-	142,403	(48,353)	(25,615)
Cash and investments - ending	\$ 16,264	\$ 32,450	\$ 4,780	\$ 921,051	\$ -	\$ (25,615)

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Interpreter Grant (Drug/Alch)	ILHDTA -Excess Funds	NACCHO 2015 Grant	Local Health Main Fund -EXCESS	Public Hlth Preparedness Base	Immunization Grant 2016
Cash and investments - beginning	\$ 15,456	\$ 20,231	\$ 118	\$ 23,999	\$ 103	\$ (2,434)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	14,833	57,811
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,816	-	416	-	-
Total receipts	-	3,816	-	416	14,833	57,811
Disbursements:						
Personal services	3,112	-	-	-	14,833	48,685
Supplies	-	-	-	-	-	2,401
Other services and charges	-	-	-	-	-	13,996
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	10,817	-	-	103	-
Total disbursements	3,112	10,817	-	-	14,936	65,082
Excess (deficiency) of receipts over disbursements	(3,112)	(7,001)	-	416	(103)	(7,271)
Cash and investments - ending	\$ 12,344	\$ 13,230	\$ 118	\$ 24,415	\$ -	\$ (9,705)

JACKSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Problem Solving Court-Comm Cor	EEDMA Grant-Prosecutor	Local Road and Bridge Matchin	Family Court Project Grant	Court Interpreter Grants 2017	Totals
Cash and investments - beginning	\$ 6,460	\$ 14,200	\$ 1,072,801	\$ 4,900	\$ -	\$ 19,469,997
Receipts:						
Taxes	-	-	-	-	-	53,407,203
Licenses and permits	-	-	-	-	-	23,382
Intergovernmental receipts	9,500	75,000	-	5,000	2,000	32,877,403
Charges for services	-	-	-	-	-	3,604,558
Fines and forfeits	-	-	-	-	-	907,258
Other receipts	-	-	-	-	-	16,236,271
Total receipts	9,500	75,000	-	5,000	2,000	107,056,075
Disbursements:						
Personal services	-	-	-	-	-	15,834,204
Supplies	-	-	-	-	-	950,987
Other services and charges	8,448	41,311	-	4,900	1,999	8,489,106
Debt service - principal and interest	-	-	-	-	-	747,840
Capital outlay	-	-	617,191	-	-	1,183,822
Other disbursements	-	-	-	-	-	80,171,792
Total disbursements	8,448	41,311	617,191	4,900	1,999	107,377,751
Excess (deficiency) of receipts over disbursements	1,052	33,689	(617,191)	100	1	(321,676)
Cash and investments - ending	\$ 7,512	\$ 47,889	\$ 455,610	\$ 5,000	\$ 1	\$ 19,148,321

JACKSON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 76,223</u>	<u>\$ 45,061</u>

JACKSON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

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	\$ 760,000	\$ 150,730
General obligation bonds	General Obligation Bond Series 2016 A- capital improvements	<u>1,185,000</u>	<u>598,755</u>
Total governmental activities		<u>1,945,000</u>	<u>749,485</u>
Totals		<u>\$ 1,945,000</u>	<u>\$ 749,485</u>

JACKSON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,372,800
Infrastructure	38,751,270
Buildings	31,798,001
Machinery, equipment, and vehicles	<u>3,919,873</u>
Total governmental activities	<u>75,841,944</u>
Total capital assets	<u>\$ 75,841,944</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF JACKSON COUNTY, INDIANA

Report on Compliance for the 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 its major federal program for the year ended December 31, 2017. The County's major federal program is 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 the County's major federal program 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 the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the 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 its major federal program for the year ended December 31, 2017.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE 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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001, that we consider to be a material weakness.

The County's response to the internal control over compliance 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 compliance and, accordingly, we express no opinion on the response.

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, 2017

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			
School Breakfast Program-Juv Home			2017	\$ -	\$ 2,519
School Breakfast Program-Juvenile Detention Center			2017	-	9,184
Total - School Breakfast Program				-	11,703
National School Lunch Program	Indiana Department of Education	10.555			
National School Lunch Program-Juv Home			2017	-	5,241
National School Lunch Program-Juvenile Detention Center			2017	-	14,222
Total - National School Lunch Program				-	19,463
Total - Child Nutrition Cluster				-	31,166
Total - Department of Agriculture				-	31,166
Department of Housing and Urban Development					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Jackson/Jennings Workforce Development Project	Indiana Office of Community and Rural Affairs	14.228	A192-17-WFD-16-100	-	57,290
Total - Department of Housing and Urban Development				-	57,290
Department of Justice					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Victim Assistance VOCA Grant			2014-VA-GX-0062	-	56,877
Equitable Sharing Program	Direct Grant	16.922			
JC Sheriff Forfeiture Fund			2017	-	8,028
Asset Forfeiture			2017	-	55,261
Total - Equitable Sharing Program				-	63,289
Total - Department of Justice				-	120,166
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Shieldstown Covered Bridge			DES#0710687	-	6,997
Rehab Co Rd 550E Bridge/Bridge 195			DES#1005701	-	8,009
Bridge Inspection			DES#1382114	-	86,188
Total - Highway Planning and Construction				-	101,194
Total - Highway Planning and Construction Cluster				-	101,194
Total - Department of Transportation				-	101,194
Department of Health and Human Services					
Immunization Cooperative Agreements	Indiana State Department of Health	93.268			
2017 Immunization Grant			H231P000723	-	57,811
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074			
2017-2018 Public Health Preparedness Base Grant			U90TP000521	-	14,833
Child Support Enforcement	Indiana Department of Child Services	93.563			
Child Support Enforcement			2017	-	305,427
Child Support Enforcement			2017	-	1,086
Child Support Enforcement			2017	-	27,127
Child Support Enforcement			2017	-	2,365
Total - Child Support Enforcement				-	336,005
Total - Department of Health and Human Services				-	408,649
Department of Homeland Security					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
2016 Emergency Management Performance Grant Salary Reimbursement			EMC-2016-EP-00006	-	29,960
2016 Emergency Management Performance Grant De-Obligated Fund-P25 Kit			EMC-2016-EP-00006-S01	-	15,480
2016 Emergency Management Performance Grant-Competitive Grant			EMC-2016-EP-00006-S01	-	1,732
2016 Emergency Management Performance Grant-Community Outreach			EMC-2016-EP-00006-S01	-	9,979
Total - Department of Homeland Security				-	57,151
Total federal awards expended				\$ -	\$ 775,616

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, 2017. 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?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Program and type of auditor's report issued on compliance for it:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
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

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

FINDING 2017-001

Subject: Child Support Enforcement - Internal Controls over Allowable Costs/Cost Principles
 Federal Agency: Department of Health and Human Services
 Federal Program: Child Support Enforcement
 CFDA Number: 93.563
 Federal Award Number and Year (or Other Identifying Number): 2017
 Pass-Through Entity: Indiana Department of Child Services
 Compliance Requirement: Allowable Costs/Cost Principles
 Audit Finding: Material Weakness

JACKSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

An effective internal control system, which would include segregation of duties, was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the compliance requirement listed above.

A new contractor was obtained by the County to complete the 2017 Cost Allocation Plan (CAP). As a result, the CAP contained several new allocated costs in the County Commissioner's department. Burial of soldiers, soil/water, mental health, prisoner care, insurance liability reimbursement, and agency aging costs were added and allocated in the 2017 CAP. These new costs did not indirectly benefit the federal program and should not have been allocated. This resulted in an overpayment of \$2,201 in indirect costs for 2017. Although these amounts were considered immaterial, they were indicative of a control deficiency.

Context

The lack of controls was a systemic issue throughout the audit period. Out of 10 new cost categories added to the CAP, 6 were determined to be disallowed and had no indirect benefit to the grant.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

Management of the County had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed the County at risk of material noncompliance with the grant agreement and the compliance requirement listed above. A lack of segregation of duties within an internal control system could also allow noncompliance with the compliance requirement and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

JACKSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

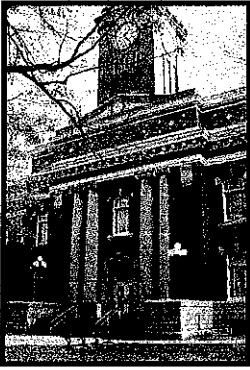
We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirement listed above.

Views of Responsible Officials

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

AUDITEE-PREPARED DOCUMENTS

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



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 2016-001

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 13, 2018

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 2017-001

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

We concur with the findings.

Cost Allocation Plans for Jackson County are outsourced with a vendor. The Cost Allocation plan was reviewed between the auditor and the vendor. However, accounts were on the plan from the Commissioner budget that should not have been included. There were 10 new accounts in the Commissioner Budget but 6 of the accounts were not eligible. Corrections have been made by the vendor. The Fiscal 2017 Plan will show the credited amount. Correction plan for future reviews with vendor will be (1) look for new accounts added and (2) determine that it has a relationship to Child Support.

Anticipated Completion Date: Corrective plan has been implemented.

Kathy S. Hohenstreiter
Signature

Jackson County Auditor
Title

12/19/2018
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/>.