

**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, 2018 to December 31, 2018



**FILED**  
09/11/2019



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
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 <i>Government Auditing Standards</i> .....	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	10-12
Notes to Financial Statement .....	13-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	20-44
Schedule of Payables and Receivables .....	45
Schedule of Leases and Debt .....	46
Schedule of Capital Assets.....	47
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance .....	50-51
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	54-55
Notes to Schedule of Expenditures of Federal Awards .....	56
Schedule of Findings and Questioned Costs .....	57
Auditee-Prepared Document:	
Summary Schedule of Prior Audit Findings.....	59
Other Reports.....	61

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kathy S. Hohenstreiter	01-01-17 to 12-31-20
County Treasurer	Roger D. Hurt	01-01-17 to 12-31-20
Clerk of the Circuit Court	Amanda L. Lowery Melissa J. Hayes	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Michael E. Carothers Rick Meyer	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Linda Jo Auleman Amanda L. Lowery	01-01-15 to 12-31-19 01-01-19 to 12-31-22
President of the Board of County Commissioners	Matt Reedy	01-01-18 to 12-31-19
President of the County Council	Bridey K. Jacobi Dave A. Hall	01-01-17 to 12-31-18 01-01-19 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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, 2018, 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, 2018.

***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, 2018, 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 August 22, 2019, 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

August 22, 2019



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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, 2018, and the related notes to the financial statement, and have issued our report thereon dated August 22, 2019, 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

August 22, 2019

(This page intentionally left blank.)

## 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, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
County General	\$ 1,765,557	\$ 12,322,787	\$ 11,864,192	\$ 2,224,152
Accident Report	3,578	3,427	2,270	4,735
CEDIT Fund/98	85,216	1,425,281	1,343,286	167,211
Cities and Towns Clerk Race	14,363	13,147	26,654	856
Clerk's Perpetuation	137,454	36,049	57,162	116,341
Comm.Corr. Project Income	401,749	477,216	538,652	340,313
Community Transition Program	26,747	18,350	2,608	42,489
Conv.Visitor/ Innkeepers Tax	769,681	517,493	438,339	848,835
County Sales Disclosure Fund	53,038	5,473	115	58,396
Covered Bridge Maintenance	25,542	3,700	62	29,180
Cumulative Bridge	1,586,689	625,373	210,050	2,002,012
County Cumulative Capital Development	600,314	758,092	609,184	749,222
Jackson County Drug Free Grant Fund	42,066	43,060	42,067	43,059
Electronic Map Fund	13,369	750	-	14,119
Jackson County Ambulance Authority Service	297,028	2,250,393	2,238,151	309,270
Local Emergency Planning and Right to Know	34,485	17,377	5,615	46,247
County Health	36,779	542,781	546,243	33,317
ID Security Protection	14,178	8,595	-	22,773
Local Health Maintenance	2,244	38,139	38,409	1,974
Local Road and Street	138,603	669,538	549,673	258,468
County Misdemeanor Fund	48,039	44,183	44,184	48,038
County Highway	1,464,496	3,909,552	4,141,381	1,232,667
Auditor's Plat Book Fund	46,554	10,889	1,545	55,898
JCVC Gift Shop	1,589	2,084	3,243	430
Rainy Day Fund	1,564,532	715	365,786	1,199,461
Recorders Records Perpetuation	185,129	169,303	35,513	318,919
Police Pension Trust Fund	82,586	117,208	89,000	110,794
Supp. Public Defender Service	239,640	55,527	35,799	259,368
Surplus Tax	107,345	335,176	250,605	191,916
Surveyors Cornerstone Fund	45,446	42,655	3,390	84,711
Tax Sale Redemption	-	119,153	117,702	1,451
Tax Sale Surplus	1,020,458	645,508	816,534	849,432
Indiana Local Health Dept. Trust	3,070	23,594	23,808	2,856
Guardian Ad Litem CASA	49,311	92,354	109,934	31,731
Elected Officials Training	27,619	8,598	1,841	34,376
County Offender Transportation	2,404	750	-	3,154
Statewide 911	813,609	649,691	614,989	848,311
Reassessment	44,620	265,086	223,956	85,750
Probation Adm Fee Adult	39,663	33,672	24,727	48,608
Probation Adm Fee Juvenile	4,355	1,609	910	5,054
Probation Fee Adult	141,526	131,218	125,995	146,749
Probation Fee Juvenile	7,619	4,285	-	11,904
Alternative Dispute Resolution	9,719	5,220	-	14,939
Diversion/ Deferral Fund	166,094	62,539	67,273	161,360
County General Drain Improvement	10,730	-	-	10,730
Drainage Maintenance	389,119	111,177	49,279	451,017
JCSD Education and Crime Prevention	25,264	9,063	1,993	32,334
Ordinance Violation Fund	112,526	50,670	117,109	46,087
Debt Payment Bond Issue	120,613	767,608	749,485	138,736
United Fund	-	5,812	5,811	1
Siho Post-Tax	-	17,453	17,453	-
Pre-Paid Legal Services Inc.	39	467	389	117

JACKSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Federal Withholding	-	913,516	913,516	-
FICA and Medicare Withholding	-	770,787	770,787	-
CAGIT Withholding	-	207,047	191,132	15,915
PERF Voluntary	-	33,019	33,019	-
Sheriff/Jail 457B Retirement	-	58,825	58,825	-
State Withholding	-	323,609	298,691	24,918
Garnishment Withholding	-	26,767	26,767	-
Settlement	-	48,994,584	48,994,584	-
CVET	-	272,401	272,401	-
Financial Institution Tax	-	237,649	237,649	-
Fines and Forfeitures	811	4,592	5,187	216
Infraction Judgements	2,395	46,320	47,057	1,658
Overweight Vehicles Fines	2,967	48,052	48,024	2,995
Death Benefit Fund	200	3,130	3,125	205
State Sales Disclosure Fee Fund	775	5,473	5,953	295
Coroners Continuing Education Fees Fund	238	4,707	4,826	119
Interstate Compact Fee-State	188	750	875	63
Mortgage Fee Fund	265	4,083	4,038	310
Child Restraint System Violation	25	501	526	-
Education Plate Fund	38	544	582	-
Riverboat Revenue	-	251,032	251,032	-
93.563 Prosecutor PCA	11,540	3,800	2,051	13,289
County General IV-D Funds	132,914	16,968	2,320	147,562
Prosecutor's IV-D After 10/99	150,930	25,527	26,189	150,268
Clerk's IV-D After 10/99	111,779	16,968	-	128,747
User Fees Jury Fees	20,075	6,144	-	26,219
User Fees Law Enforcement	146,422	11,628	7,075	150,975
User Fees Alcohol and Drug	14,074	114,340	120,403	8,011
Clerk Ordinance Fund Collections	450	-	-	450
L/R Payment	131,265	287,774	278,000	141,039
Colonial Ins Post-Tax	-	27,280	27,015	265
Aflac Post-Tax	-	29,577	29,577	-
Great West Insurance	-	53,727	53,727	-
Great West Percentage	-	5,830	5,830	-
Siho Pre-Tax	-	546,095	546,095	-
Boston Mutual	2,293	18,714	18,974	2,033
Aflac Pre-Tax	-	41,442	41,442	-
Dental/Eye Pre-Tax Ins	-	175,922	175,922	-
Liberty Pre-Tax	-	22,924	22,924	-
Liberty Post-Tax	-	16,815	16,815	-
Colonial Ins Pre-Tax	-	10,185	10,185	-
After Settlement Collections	1,300,090	1,132,808	1,300,090	1,132,808
Sheriff's Inmate Trust	44,130	606,851	592,095	58,886
Jail Commissary	222,452	154,904	339,219	38,137
Sheriff Drug Buy Money- Supplemental	7,988	-	-	7,988
Clerk MHI Acct/ISETS- Supplemental	31,705	810,865	821,814	20,756
Clerk's Trust	789,717	5,030,598	4,840,917	979,398
Juvenile Detention Trust -Auxiliary Acct	156	4	160	-
Juvenile Detention Center -Cash Acct	66	-	66	-
Prosecutor Check Deception Program	1	723	723	1
Juvenile Home- Supplemental	4,615	25,805	26,526	3,894

JACKSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Visitor Center-Checking Acct	3,765	5,899	4,912	4,752
Visitor Center-Cash Fund Supplemental	78	3,729	3,250	557
LIT-Special Purpose	72,259	936,096	929,825	78,530
LIT Public Safety-County Share	229,531	1,097,156	920,524	406,163
Help America Vote Act	391	-	99	292
Health Ins Fund-Employer Share	78,861	1,104,412	1,181,128	2,145
County Sheriff Law Enforcement Continuing Ed.	2,387	464	790	2,061
Handgun License Application	35,093	10,600	20,112	25,581
Jackson County 2013 GOB Series	2,638	-	2,225	413
JC Sheriff Forfeiture Fund	8,028	-	-	8,028
County Assessors Copy Fund	2,083	-	-	2,083
Juvenile Home Counseling Grant	4,688	-	3,105	1,583
Vallonia Storm Drain Grant	609	-	-	609
Asset Forfeiture Fund	64,322	7,090	15,912	55,500
Jackson County 2016 GOB Series A	595,705	-	422,170	173,535
Jackson County 2016 GOB Series B	445,997	-	144,011	301,986
Judicial Center FF&E	-	325,000	238,988	86,012
Jackson County Canine Shelter	-	115,000	85,854	29,146
BPPE Late filing fee	2,625	2,475	-	5,100
Local Income Tax -Property Tax	149,526	4,687,266	4,893,558	(56,766)
LIT Certified Shares	-	9,357,841	9,357,841	-
LIT Public Safety	-	2,339,460	2,339,460	-
LIT Economic Development	-	2,347,806	2,347,806	-
Wildlife Refuge	-	25,945	25,945	-
Seatbelt Violations	1,175	12,098	12,823	450
Prosecutor Victim Assistance Program	(9,742)	61,221	59,891	(8,412)
Emergency Management Special Appropriation	16,264	25,080	46,036	(4,692)
Jackson County Workforce Development	32,450	97,913	110,755	19,608
Immunization Grant 2018/2019	-	25,336	38,373	(13,037)
Clerk Odyssey Grant Fund	4,780	-	-	4,780
CHINS- Child In Need Of Service	921,051	261,995	491,514	691,532
Community Corrections	-	378,728	451,786	(73,058)
Community Corrections Grant	(25,615)	227,237	201,622	-
Interpreter Grant (Drug/Alcohol)	12,344	-	3,579	8,765
ILHDTA- Excess Funds	13,230	3,070	-	16,300
NACCHO 2015 Grant	118	-	118	-
Local Health Main Fund- Excess	24,415	2,244	5,000	21,659
Public Health Preparedness Base	-	18,242	17,968	274
Immunization Grant 2016	(9,705)	30,090	20,385	-
Problem Solving Court-Comm Corr	7,512	10,000	7,857	9,655
EEDMA Grant- Prosecutor	47,889	-	-	47,889
Local Road and Bridge Matching	455,610	-	313,399	142,211
Family Court Project Grant	5,000	2,000	1,200	5,800
Court Interpreter Grants 2017	1	-	-	1
IN SACCHO	-	2,500	2,316	184
Totals	<u>\$ 19,148,321</u>	<u>\$ 112,395,439</u>	<u>\$ 112,749,253</u>	<u>\$ 18,794,507</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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice) which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

INPRS 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. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*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.

JACKSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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. In most instances, this is a result of funds being expended for reimbursable grants. The reimbursements for some expenditures made by the County were not received until after December 31, 2018. One instance was due to a tax credit recalculation that was resolved in January 2019.

**Note 8. Holding Corporation**

The County has entered into capital leases with the 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 2018 totaled \$1,012,000.

**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, 2018

	County General	Accident Report	CEDIT Fund/98	Cities and Towns Clerk Race	Clerk's Perpetuation	Comm.Corr. Project Income
Cash and investments - beginning	\$ 1,765,557	\$ 3,578	\$ 85,216	\$ 14,363	\$ 137,454	\$ 401,749
Receipts:						
Taxes	6,109,859	-	-	-	-	-
Licenses and permits	25,242	-	-	-	-	-
Intergovernmental receipts	4,753,082	-	1,425,281	-	-	-
Charges for services	335,927	3,427	-	-	1,490	477,216
Fines and forfeits	312,122	-	-	13,147	34,559	-
Other receipts	786,555	-	-	-	-	-
Total receipts	12,322,787	3,427	1,425,281	13,147	36,049	477,216
Disbursements:						
Personal services	9,160,085	-	-	-	-	366,523
Supplies	294,194	-	-	-	-	14,831
Other services and charges	2,217,686	-	11,945	-	-	113,221
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	445,529	-	-	42,910
Other disbursements	192,227	2,270	885,812	26,654	57,162	1,167
Total disbursements	11,864,192	2,270	1,343,286	26,654	57,162	538,652
Excess (deficiency) of receipts over disbursements	458,595	1,157	81,995	(13,507)	(21,113)	(61,436)
Cash and investments - ending	\$ 2,224,152	\$ 4,735	\$ 167,211	\$ 856	\$ 116,341	\$ 340,313

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Community Transition Program	Conv. Visitor/ Innkeepers Tax	County Sales Disclosure Fund	Covered Bridge Maintenance	Cumulative Bridge	County Cumulative Capital Development
Cash and investments - beginning	\$ 26,747	\$ 769,681	\$ 53,038	\$ 25,542	\$ 1,586,689	\$ 600,314
Receipts:						
Taxes	-	479,826	-	-	414,736	676,632
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	18,350	-	-	-	210,637	7,063
Charges for services	-	-	5,473	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	37,667	-	3,700	-	74,397
Total receipts	18,350	517,493	5,473	3,700	625,373	758,092
Disbursements:						
Personal services	-	187,520	-	-	138,756	-
Supplies	-	3,945	-	-	-	23,066
Other services and charges	2,608	226,874	-	-	56,073	586,118
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	8,152	-
Other disbursements	-	20,000	115	62	7,069	-
Total disbursements	2,608	438,339	115	62	210,050	609,184
Excess (deficiency) of receipts over disbursements	15,742	79,154	5,358	3,638	415,323	148,908
Cash and investments - ending	\$ 42,489	\$ 848,835	\$ 58,396	\$ 29,180	\$ 2,002,012	\$ 749,222

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Jackson County Drug Free Grant Fund	Electronic Map Fund	Jackson County Ambulance Authority Service	Local Emergency Planning and Right to Know	County Health	ID Security Protection
Cash and investments - beginning	\$ 42,066	\$ 13,369	\$ 297,028	\$ 34,485	\$ 36,779	\$ 14,178
Receipts:						
Taxes	-	-	165,260	-	336,913	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,697	6,000	3,521	-
Charges for services	-	-	2,076,436	-	202,233	8,595
Fines and forfeits	43,060	-	-	-	-	-
Other receipts	-	750	7,000	11,377	114	-
Total receipts	43,060	750	2,250,393	17,377	542,781	8,595
Disbursements:						
Personal services	-	-	2,231,665	305	458,385	-
Supplies	-	-	-	422	34,028	-
Other services and charges	-	-	-	4,888	53,830	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	42,067	-	6,486	-	-	-
Total disbursements	42,067	-	2,238,151	5,615	546,243	-
Excess (deficiency) of receipts over disbursements	993	750	12,242	11,762	(3,462)	8,595
Cash and investments - ending	\$ 43,059	\$ 14,119	\$ 309,270	\$ 46,247	\$ 33,317	\$ 22,773

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Local Health Maintenance	Local Road and Street	County Misdemeanant Fund	County Highway	Auditor's Plat Book Fund	JCVC Gift Shop
Cash and investments - beginning	\$ 2,244	\$ 138,603	\$ 48,039	\$ 1,464,496	\$ 46,554	\$ 1,589
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	33,139	669,538	-	3,846,371	-	-
Charges for services	-	-	-	40,488	10,584	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,000	-	44,183	22,693	305	2,084
Total receipts	38,139	669,538	44,183	3,909,552	10,889	2,084
Disbursements:						
Personal services	28,897	-	-	1,339,396	-	-
Supplies	2,000	-	-	258,165	-	-
Other services and charges	5,268	549,673	44,184	2,543,820	1,500	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,244	-	-	-	45	3,243
Total disbursements	38,409	549,673	44,184	4,141,381	1,545	3,243
Excess (deficiency) of receipts over disbursements	(270)	119,865	(1)	(231,829)	9,344	(1,159)
Cash and investments - ending	\$ 1,974	\$ 258,468	\$ 48,038	\$ 1,232,667	\$ 55,898	\$ 430

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Rainy Day Fund	Recorders Records Perpetuation	Police Pension Trust Fund	Supp. Public Defender Service	Surplus Tax	Surveyors Cornerstone Fund
Cash and investments - beginning	\$ 1,564,532	\$ 185,129	\$ 82,586	\$ 239,640	\$ 107,345	\$ 45,446
Receipts:						
Taxes	-	-	-	-	335,176	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	168,603	7,574	125	-	42,655
Fines and forfeits	-	-	73,155	55,402	-	-
Other receipts	715	700	36,479	-	-	-
Total receipts	715	169,303	117,208	55,527	335,176	42,655
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	147
Other services and charges	27,823	-	-	35,799	-	3,243
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	337,963	35,513	89,000	-	250,605	-
Total disbursements	365,786	35,513	89,000	35,799	250,605	3,390
Excess (deficiency) of receipts over disbursements	(365,071)	133,790	28,208	19,728	84,571	39,265
Cash and investments - ending	\$ 1,199,461	\$ 318,919	\$ 110,794	\$ 259,368	\$ 191,916	\$ 84,711

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Tax Sale Redemption	Tax Sale Surplus	Indiana Local Health Dept. Trust	Guardian Ad Litem CASA	Elected Officials Training	County Offender Transportation
Cash and investments - beginning	\$ -	\$ 1,020,458	\$ 3,070	\$ 49,311	\$ 27,619	\$ 2,404
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	11,797	32,354	-	-
Charges for services	-	-	-	-	8,598	750
Fines and forfeits	-	-	-	-	-	-
Other receipts	119,153	645,508	11,797	60,000	-	-
Total receipts	119,153	645,508	23,594	92,354	8,598	750
Disbursements:						
Personal services	-	-	13,500	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	7,238	-	1,841	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	117,702	816,534	3,070	109,934	-	-
Total disbursements	117,702	816,534	23,808	109,934	1,841	-
Excess (deficiency) of receipts over disbursements	1,451	(171,026)	(214)	(17,580)	6,757	750
Cash and investments - ending	\$ 1,451	\$ 849,432	\$ 2,856	\$ 31,731	\$ 34,376	\$ 3,154

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Statewide 911	Reassessment	Probation Adm Fee Adult	Probation Adm Fee Juvenile	Probation Fee Adult	Probation Fee Juvenile
Cash and investments - beginning	\$ 813,609	\$ 44,620	\$ 39,663	\$ 4,355	\$ 141,526	\$ 7,619
Receipts:						
Taxes	-	262,350	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,736	-	-	-	-
Charges for services	-	-	33,672	1,609	131,218	4,285
Fines and forfeits	-	-	-	-	-	-
Other receipts	649,691	-	-	-	-	-
Total receipts	649,691	265,086	33,672	1,609	131,218	4,285
Disbursements:						
Personal services	311,549	1,500	20,180	910	119,081	-
Supplies	-	-	-	-	230	-
Other services and charges	303,440	222,456	4,547	-	6,684	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	614,989	223,956	24,727	910	125,995	-
Excess (deficiency) of receipts over disbursements	34,702	41,130	8,945	699	5,223	4,285
Cash and investments - ending	\$ 848,311	\$ 85,750	\$ 48,608	\$ 5,054	\$ 146,749	\$ 11,904

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Alternative Dispute Resolution	Diversion/ Deferral Fund	County General Drain Improvement	Drainage Maintenance	JCSD Education and Crime Prevention	Ordinance Violation Fund
Cash and investments - beginning	\$ 9,719	\$ 166,094	\$ 10,730	\$ 389,119	\$ 25,264	\$ 112,526
Receipts:						
Taxes	-	-	-	111,177	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	7,913	50,670
Fines and forfeits	5,220	62,539	-	-	-	-
Other receipts	-	-	-	-	1,150	-
Total receipts	5,220	62,539	-	111,177	9,063	50,670
Disbursements:						
Personal services	-	52,157	-	-	-	1,532
Supplies	-	8,556	-	-	-	-
Other services and charges	-	6,560	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	49,279	1,993	115,577
Total disbursements	-	67,273	-	49,279	1,993	117,109
Excess (deficiency) of receipts over disbursements	5,220	(4,734)	-	61,898	7,070	(66,439)
Cash and investments - ending	\$ 14,939	\$ 161,360	\$ 10,730	\$ 451,017	\$ 32,334	\$ 46,087

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Debt Payment Bond Issue	United Fund	Siho Post-Tax	Pre-Paid Legal Services Inc.	Federal Withholding	FICA and Medicare Withholding
Cash and investments - beginning	\$ 120,613	\$ -	\$ -	\$ 39	\$ -	\$ -
Receipts:						
Taxes	759,803	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,805	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,812	17,453	467	913,516	770,787
Total receipts	767,608	5,812	17,453	467	913,516	770,787
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	749,485	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,811	17,453	389	913,516	770,787
Total disbursements	749,485	5,811	17,453	389	913,516	770,787
Excess (deficiency) of receipts over disbursements	18,123	1	-	78	-	-
Cash and investments - ending	\$ 138,736	\$ 1	\$ -	\$ 117	\$ -	\$ -

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CAGIT Withholding	PERF Voluntary	Sheriff/Jail 457B Retirement	State Withholding	Garnishment Withholding	Settlement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	48,844,584
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	207,047	33,019	58,825	323,609	26,767	150,000
Total receipts	207,047	33,019	58,825	323,609	26,767	48,994,584
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	191,132	33,019	58,825	298,691	26,767	48,994,584
Total disbursements	191,132	33,019	58,825	298,691	26,767	48,994,584
Excess (deficiency) of receipts over disbursements	15,915	-	-	24,918	-	-
Cash and investments - ending	\$ 15,915	\$ -	\$ -	\$ 24,918	\$ -	\$ -

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CVET	Financial Institution Tax	Fines and Forfeitures	Infraction Judgements	Overweight Vehicles Fines	Death Benefit Fund
Cash and investments - beginning	\$ -	\$ -	\$ 811	\$ 2,395	\$ 2,967	\$ 200
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	272,401	237,649	-	-	-	-
Charges for services	-	-	-	-	-	3,130
Fines and forfeits	-	-	4,592	46,320	48,052	-
Other receipts	-	-	-	-	-	-
Total receipts	272,401	237,649	4,592	46,320	48,052	3,130
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	272,401	237,649	5,187	47,057	48,024	3,125
Total disbursements	272,401	237,649	5,187	47,057	48,024	3,125
Excess (deficiency) of receipts over disbursements	-	-	(595)	(737)	28	5
Cash and investments - ending	\$ -	\$ -	\$ 216	\$ 1,658	\$ 2,995	\$ 205

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	State Sales Disclosure Fee Fund	Coroners Continuing Education Fees Fund	Interstate Compact Fee-State	Mortgage Fee Fund	Child Restraint System Violation	Education Plate Fund
Cash and investments - beginning	\$ 775	\$ 238	\$ 188	\$ 265	\$ 25	\$ 38
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	5,473	4,707	750	4,083	-	-
Fines and forfeits	-	-	-	-	501	-
Other receipts	-	-	-	-	-	544
Total receipts	5,473	4,707	750	4,083	501	544
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,953	4,826	875	4,038	526	582
Total disbursements	5,953	4,826	875	4,038	526	582
Excess (deficiency) of receipts over disbursements	(480)	(119)	(125)	45	(25)	(38)
Cash and investments - ending	\$ 295	\$ 119	\$ 63	\$ 310	\$ -	\$ -

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Riverboat Revenue	93.563 Prosecutor PCA	County General IV-D Funds	Prosecutor's IV-D After 10/99	Clerk's IV-D After 10/99	User Fees Jury Fees
Cash and investments - beginning	\$ -	\$ 11,540	\$ 132,914	\$ 150,930	\$ 111,779	\$ 20,075
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	251,032	-	3,534	25,527	3,534	-
Charges for services	-	-	-	-	-	6,144
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,800	13,434	-	13,434	-
Total receipts	251,032	3,800	16,968	25,527	16,968	6,144
Disbursements:						
Personal services	-	-	-	24,368	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	251,032	2,051	2,320	1,821	-	-
Total disbursements	251,032	2,051	2,320	26,189	-	-
Excess (deficiency) of receipts over disbursements	-	1,749	14,648	(662)	16,968	6,144
Cash and investments - ending	\$ -	\$ 13,289	\$ 147,562	\$ 150,268	\$ 128,747	\$ 26,219

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	User Fees Law Enforcement	User Fees Alcohol and Drug	Clerk Ordinance Fund Collections	L/R Payment	Colonial Ins Post-Tax	Aflac Post-Tax
Cash and investments - beginning	\$ 146,422	\$ 14,074	\$ 450	\$ 131,265	\$ -	\$ -
Receipts:						
Taxes	-	-	-	284,847	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,927	-	-
Charges for services	11,628	108,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,340	-	-	27,280	29,577
Total receipts	11,628	114,340	-	287,774	27,280	29,577
Disbursements:						
Personal services	-	110,277	-	-	-	-
Supplies	-	824	-	-	-	-
Other services and charges	-	9,302	-	-	-	-
Debt service - principal and interest	-	-	-	278,000	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,075	-	-	-	27,015	29,577
Total disbursements	7,075	120,403	-	278,000	27,015	29,577
Excess (deficiency) of receipts over disbursements	4,553	(6,063)	-	9,774	265	-
Cash and investments - ending	\$ 150,975	\$ 8,011	\$ 450	\$ 141,039	\$ 265	\$ -

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Great West Insurance	Great West Percentage	Siho Pre-Tax	Boston Mutual	Aflac Pre-Tax	Dental/Eye Pre-Tax Ins
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,293	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	53,727	5,830	546,095	18,714	41,442	175,922
Total receipts	53,727	5,830	546,095	18,714	41,442	175,922
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	53,727	5,830	546,095	18,974	41,442	175,922
Total disbursements	53,727	5,830	546,095	18,974	41,442	175,922
Excess (deficiency) of receipts over disbursements	-	-	-	(260)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,033	\$ -	\$ -

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Liberty Pre-Tax	Liberty Post-Tax	Colonial Ins Pre-Tax	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,300,090	\$ 44,130	\$ 222,452
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,924	16,815	10,185	1,132,808	606,851	154,904
Total receipts	22,924	16,815	10,185	1,132,808	606,851	154,904
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	22,924	16,815	10,185	1,300,090	592,095	339,219
Total disbursements	22,924	16,815	10,185	1,300,090	592,095	339,219
Excess (deficiency) of receipts over disbursements	-	-	-	(167,282)	14,756	(184,315)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,132,808	\$ 58,886	\$ 38,137

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Sheriff Drug Buy Money- Supplemental	Clerk MHI Acct/ISETS- Supplemental	Clerk's Trust	Juvenile Detention Trust -Auxiliary Acct	Juvenile Detention Center -Cash Acct	Prosecutor Check Deception Program
Cash and investments - beginning	\$ 7,988	\$ 31,705	\$ 789,717	\$ 156	\$ 66	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	810,865	5,030,598	4	-	723
Total receipts	-	810,865	5,030,598	4	-	723
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	821,814	4,840,917	160	66	723
Total disbursements	-	821,814	4,840,917	160	66	723
Excess (deficiency) of receipts over disbursements	-	(10,949)	189,681	(156)	(66)	-
Cash and investments - ending	\$ 7,988	\$ 20,756	\$ 979,398	\$ -	\$ -	\$ 1

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Juvenile Home- Supplemental	Visitor Center-Checking Acct	Visitor Center-Cash Fund Supplemental	LIT-Special Purpose	LIT Public Safety-County Share	Help America Vote Act
Cash and investments - beginning	\$ 4,615	\$ 3,765	\$ 78	\$ 72,259	\$ 229,531	\$ 391
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	935,784	1,096,500	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,805	5,899	3,729	312	656	-
Total receipts	25,805	5,899	3,729	936,096	1,097,156	-
Disbursements:						
Personal services	-	-	-	761,925	-	-
Supplies	-	-	-	90,890	218,724	-
Other services and charges	-	-	-	77,010	701,800	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	26,526	4,912	3,250	-	-	99
Total disbursements	26,526	4,912	3,250	929,825	920,524	99
Excess (deficiency) of receipts over disbursements	(721)	987	479	6,271	176,632	(99)
Cash and investments - ending	\$ 3,894	\$ 4,752	\$ 557	\$ 78,530	\$ 406,163	\$ 292

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Health Ins Fund-Employer Share	County Sheriff Law Enforcement Continuing Ed.	Handgun License Application	Jackson County 2013 GOB Series	JC Sheriff Forfeiture Fund	County Assessors Copy Fund
Cash and investments - beginning	\$ 78,861	\$ 2,387	\$ 35,093	\$ 2,638	\$ 8,028	\$ 2,083
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,548	-	10,600	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,101,864	464	-	-	-	-
Total receipts	1,104,412	464	10,600	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	271	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,181,128	790	20,112	1,954	-	-
Total disbursements	1,181,128	790	20,112	2,225	-	-
Excess (deficiency) of receipts over disbursements	(76,716)	(326)	(9,512)	(2,225)	-	-
Cash and investments - ending	\$ 2,145	\$ 2,061	\$ 25,581	\$ 413	\$ 8,028	\$ 2,083

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Juvenile Home Counseling Grant	Vallonia Storm Drain Grant	Asset Forfeiture Fund	Jackson County 2016 GOB Series A	Jackson County 2016 GOB Series B	Judicial Center FF&E
Cash and investments - beginning	\$ 4,688	\$ 609	\$ 64,322	\$ 595,705	\$ 445,997	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,875	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	5,215	-	-	325,000
Total receipts	-	-	7,090	-	-	325,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	422,170	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	144,011	-
Other disbursements	3,105	-	15,912	-	-	238,988
Total disbursements	3,105	-	15,912	422,170	144,011	238,988
Excess (deficiency) of receipts over disbursements	(3,105)	-	(8,822)	(422,170)	(144,011)	86,012
Cash and investments - ending	\$ 1,583	\$ 609	\$ 55,500	\$ 173,535	\$ 301,986	\$ 86,012

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Jackson County Canine Shelter	BPPE Late filing fee	Local Income Tax -Property Tax	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ -	\$ 2,625	\$ 149,526	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	2,475	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,687,266	9,357,841	2,339,460	2,347,806
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	115,000	-	-	-	-	-
Total receipts	115,000	2,475	4,687,266	9,357,841	2,339,460	2,347,806
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	85,854	-	4,893,558	9,357,841	2,339,460	2,347,806
Total disbursements	85,854	-	4,893,558	9,357,841	2,339,460	2,347,806
Excess (deficiency) of receipts over disbursements	29,146	2,475	(206,292)	-	-	-
Cash and investments - ending	\$ 29,146	\$ 5,100	\$ (56,766)	\$ -	\$ -	\$ -

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Wildlife Refuge	Seatbelt Violations	Prosecutor Victim Assistance Program	Emergency Management Special Appropriation	Jackson County Workforce Development	Immunization Grant 2018/2019
Cash and investments - beginning	\$ -	\$ 1,175	\$ (9,742)	\$ 16,264	\$ 32,450	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	61,221	25,080	97,913	25,336
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	12,098	-	-	-	-
Other receipts	25,945	-	-	-	-	-
Total receipts	25,945	12,098	61,221	25,080	97,913	25,336
Disbursements:						
Personal services	-	-	59,891	-	-	31,202
Supplies	-	-	-	-	-	3,218
Other services and charges	-	-	-	-	-	3,953
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	25,945	12,823	-	46,036	110,755	-
Total disbursements	25,945	12,823	59,891	46,036	110,755	38,373
Excess (deficiency) of receipts over disbursements	-	(725)	1,330	(20,956)	(12,842)	(13,037)
Cash and investments - ending	\$ -	\$ 450	\$ (8,412)	\$ (4,692)	\$ 19,608	\$ (13,037)

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Clerk Odyssey Grant Fund	CHINS- Child In Need Of Service	Community Corrections	Community Corrections Grant	Interpreter Grant (Drug/Alcohol)	ILHDTA- Excess Funds
Cash and investments - beginning	\$ 4,780	\$ 921,051	\$ -	\$ (25,615)	\$ 12,344	\$ 13,230
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	260,636	378,728	227,237	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,359	-	-	-	3,070
Total receipts	-	261,995	378,728	227,237	-	3,070
Disbursements:						
Personal services	-	352,890	283,142	78,848	3,579	-
Supplies	-	32,225	22,743	23,800	-	-
Other services and charges	-	100,055	145,901	98,974	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	6,344	-	-	-	-
Total disbursements	-	491,514	451,786	201,622	3,579	-
Excess (deficiency) of receipts over disbursements	-	(229,519)	(73,058)	25,615	(3,579)	3,070
Cash and investments - ending	\$ 4,780	\$ 691,532	\$ (73,058)	\$ -	\$ 8,765	\$ 16,300

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	NACCHO 2015 Grant	Local Health Main Fund- Excess	Public Health Preparedness Base	Immunization Grant 2016	Problem Solving Court-Comm Corr	EEDMA Grant- Prosecutor
Cash and investments - beginning	\$ 118	\$ 24,415	\$ -	\$ (9,705)	\$ 7,512	\$ 47,889
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	18,242	30,090	10,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,244	-	-	-	-
Total receipts	-	2,244	18,242	30,090	10,000	-
Disbursements:						
Personal services	-	-	17,431	2,434	-	-
Supplies	118	-	180	430	-	-
Other services and charges	-	-	357	17,521	7,857	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,000	-	-	-	-
Total disbursements	118	5,000	17,968	20,385	7,857	-
Excess (deficiency) of receipts over disbursements	(118)	(2,756)	274	9,705	2,143	-
Cash and investments - ending	\$ -	\$ 21,659	\$ 274	\$ -	\$ 9,655	\$ 47,889

JACKSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Local Road and Bridge Matching	Family Court Project Grant	Court Interpreter Grants 2017	IN SACCHO	Totals
Cash and investments - beginning	\$ 455,610	\$ 5,000	\$ 1	\$ -	\$ 19,148,321
Receipts:					
Taxes	-	-	-	-	58,783,638
Licenses and permits	-	-	-	-	25,242
Intergovernmental receipts	-	2,000	-	2,500	33,731,490
Charges for services	-	-	-	-	3,776,604
Fines and forfeits	-	-	-	-	710,767
Other receipts	-	-	-	-	15,367,698
Total receipts	-	2,000	-	2,500	112,395,439
Disbursements:					
Personal services	-	-	-	-	16,157,928
Supplies	-	-	-	-	1,032,736
Other services and charges	-	1,200	-	2,316	8,626,006
Debt service - principal and interest	-	-	-	-	1,027,485
Capital outlay	313,399	-	-	-	954,001
Other disbursements	-	-	-	-	84,951,097
Total disbursements	313,399	1,200	-	2,316	112,749,253
Excess (deficiency) of receipts over disbursements	(313,399)	800	-	184	(353,814)
Cash and investments - ending	\$ 142,211	\$ 5,800	\$ 1	\$ 184	\$ 18,794,507

JACKSON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 391,009</u>	<u>\$ 155,964</u>

JACKSON COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Jackson County Building Corporation	Jail Lease/Rental Payments	\$ 204,000	7/15/2007	7/15/2019
Jackson County Building Corporation	Courthouse Lease/Rental Payment	273,000	7/1/2003	1/1/2022
Jackson County Building Corporation	Judicial Center Lease/Rental Payment	<u>592,000</u>	7/15/2019	7/15/2042
Total governmental activities		<u>1,069,000</u>		
Total of annual lease payments		<u>\$ 1,069,000</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	\$ 620,000	\$ 158,621
General obligation bonds	General Obligation Bond Series 2016 A- capital improvements	<u>600,000</u>	<u>606,375</u>
Total governmental activities		<u>1,220,000</u>	<u>764,996</u>
Totals		<u>\$ 1,220,000</u>	<u>\$ 764,996</u>

JACKSON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2018

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.

	Ending Balance
Governmental activities:	
Land	\$ 428,110
Infrastructure	69,936,843
Buildings	11,277,565
Machinery, equipment, and vehicles	<u>6,928,812</u>
Total governmental activities	<u>88,571,330</u>
Total capital assets	<u>\$ 88,571,330</u>

(This page intentionally left blank.)

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF JACKSON COUNTY, INDIANA

**Report on Compliance for Each Major Federal Program**

We have audited Jackson County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018. 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, 2018.

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

August 22, 2019

(This page intentionally left blank.)

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, 2018

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
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553			
School Breakfast Program-Juv Home			FY 2018	\$ -	\$ 2,076
School Breakfast Program-Juvenile Detention Center			FY 2018	-	1,519
Total - School Breakfast Program				-	3,595
National School Lunch Program	Indiana Department of Education	10.555			
National School Lunch Program-Juv Home			FY 2018	-	4,405
National School Lunch Program-Juvenile Detention Center			FY 2018	-	2,294
Total - National School Lunch Program				-	6,699
Total - Child Nutrition Cluster				-	10,294
Emergency Watershed Protection Program	Direct Grant	10.923			
Emergency WaterShed -Vallonia			68-52KY-17-204	-	171,820
Total - Department of Agriculture				-	182,114
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Indiana Office of Community & Rural Affairs	14.228			
Jackson/Jennings Workforce Development Project			A192-17-WFD-16-100	-	97,913
Total - Department of Housing and Urban Development				-	97,913
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Victim Assistance VOCA Grant			FY 2018	-	61,219
Equitable Sharing Program	Direct Grant	16.922			
Asset Forfeiture			FY 2018	-	15,912
Total - Department of Justice				-	77,131
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Rehab Co Rd 550E Bridge/Bridge 195			Des# 1005701	-	5,868
Bridge Inspection			Des# 1382114	-	28,707
Total - Highway Planning and Construction				-	34,575
Total - Highway Planning and Construction Cluster				-	34,575
Interagency Hazardous Materials Public Sector Training and Planning Grants 2018 HMEP Grant	Indiana Department of Homeland Security	20.703			
			HM-HMP-0548-16	-	12,000
Total - Department of Transportation				-	46,575

JACKSON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2018

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
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements 2017-2018 Public Health Preparedness Base Grant	Indiana State Department of Health	93.074	U90TP921933	-	18,242
Immunization Cooperative Agreements 2017 Immunization Grant	Indiana State Department of Health	93.268	NH231P000723	-	30,090
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance Financed in Part by Prevention and Public Health Funds Immunization Grant 2018/2019	Indiana State Department of Health	93.539	NH231P000723	-	25,336
Child Support Enforcement	Indiana Department of Child Services	93.563			
Child Support Enforcement-County General			FY 2018	-	278,554
Child Support Enforcement-Prosecutor's IV-D after 10/99			FY 2018	-	26,188
Child Support Enforcement-County General IV-D Incentive			FY 2018	-	2,320
Total - Child Support Enforcement				-	307,062
Total - Department of Health and Human Services				-	380,730
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants 2017 Emergency Management Performance Grant	Indiana Department of Homeland Security	97.042	EMC-2017-EP-00002	-	44,170
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067			
2015 Homeland Security Grant Program-Radio Equipment			EMW-2015-SS-00049	-	1,209
2017 Homeland Security Grant Program-Radio Equipment			EMW-2017-SS-00003	-	10,233
Total - Homeland Security Grant Program				-	11,442
Total - Department of Homeland Security				-	55,612
Total federal awards expended				\$ -	\$ 840,075

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, 2018. 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 weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding 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
93.563	Child Support Enforcement Highway Planning and Construction Cluster	Unmodified Unmodified

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

Auditee qualified as low-risk auditee?	no
--	----

**Section II - Financial Statement Findings**

No matters are reportable.

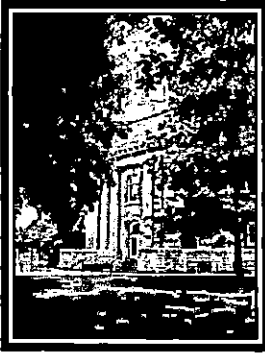
**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

(This page intentionally left blank.)

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](mailto:auditor@jacksoncounty.in.gov)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

***FINDING 2017-001***

Fiscal year in which the finding initially occurred: 2017  
Contact Person Responsible for Corrective Action: Kathy S. Hohenstreiter, County Auditor  
Contact Phone Number: 812-358-6161

**Status of Audit Finding:**

Corrections were completed in the Fiscal 2017 Plan. The plan was reviewed by both-vendor and auditor together. It was initialed, signed and dated on May 20, 2019.

Kathy S. Hohenstreiter  
Signature

Jackson County Auditor  
Title

08/07/2019  
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/>.