

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

JEFFERSON COUNTY, INDIANA

January 1, 2015 to December 31, 2018



**FILED**  
11/19/2019



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sherry Eblen	09-08-14 to 12-31-21
County Treasurer	Linda M. Greene Melinda L. Klopp	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Karen L. Mannix Tabatha Eblen	01-01-15 to 06-26-16 06-27-16 to 12-31-22
County Sheriff	John I. Wallace David W. Thomas	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Leigh Koehler Molly O'Conner	01-01-13 to 12-31-16 01-01-17 to 12-31-20
President of the Board of County Commissioners	Robert A. Little Norbert Schafer Robert A. Little David Bramer Robert A. Little	01-01-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Joe Craig Laura Boldery Chris Shelton Judy Andrew Smith	01-01-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-18 01-01-19 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JEFFERSON COUNTY, INDIANA

**Report on the Financial Statements**

We have audited the accompanying financial statements of Jefferson County (County), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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

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

As discussed in Note 1 to the financial statements, the County prepares its financial statements 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

The effects on the financial statements 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 statements referred to above do 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 period of January 1, 2015 to December 31, 2018.


***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

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

  
Paul D. Joyce, CPA  
State Examiner

October 22, 2019

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

JEFFERSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	
General	\$ (127,712)	\$ 7,686,694	\$ 7,178,039	\$ 380,943	\$ 7,717,315	\$ 7,408,825	\$ 689,433
Accident Report	120	2,320	1,858	582	1,545	1,989	138
City and Town Court Costs	478	6,132	6,241	369	5,907	5,861	415
Clerk's Records Perpetuation	54,281	18,026	12,998	59,309	23,119	912	81,516
Community Corrections	6,807	288,157	239,956	55,008	376,113	324,535	106,586
Innkeepers Tax Collections	-	359,441	359,441	-	356,362	356,362	-
Prisoner Reimbursement For Incarceration	2,400	-	-	2,400	-	-	2,400
Cumulative Bridge	2,020,519	839,608	494,622	2,365,505	792,076	754,728	2,402,853
Cumulative Capital Development	1,063,307	201,087	327,270	937,124	440,447	312,832	1,064,739
Cumulative Courthouse	2,355,018	267,124	389,950	2,232,192	264,533	57,519	2,439,206
Cumulative Jail	422,402	150,965	103,019	470,348	131,663	149,053	452,958
Cumulative Voting System	221,177	-	-	221,177	-	-	221,177
Drug Free Community	82,338	30,540	40,750	72,128	33,900	-	106,028
EconDev/Casino Rev	-	39,133	16,865	22,268	47,056	750	68,574
Emergency Telephone System	27	-	-	27	-	-	27
Firearms Training	2,498	9,830	10,979	1,349	24,070	22,873	2,546
Health	73,322	809,049	626,604	255,767	579,042	683,557	151,252
Co ID Protection Act	67,496	2,347	-	69,843	2,486	1,741	70,588
Health Maintenance	39,210	33,139	21,617	50,732	49,709	29,220	71,221
Local Road and Street	516,706	414,486	246,037	685,155	285,883	259,629	711,409
Misdemeanant	7,445	20,974	20,388	8,031	21,026	22,252	6,805
Motor Vehicle Highway	1,771,219	2,174,800	1,479,883	2,466,136	2,212,589	1,579,374	3,099,351
Plat Book	7,018	63	-	7,081	205	-	7,286
Rainy Day	548,222	100,125	157,035	491,312	94,092	30,591	554,813
Reassessment - 2015	65,230	-	65,230	-	-	-	-
Recorder's Records Perpetuation	321,408	40,498	1,745	360,161	44,373	27,875	376,659
Riverboat	234,928	192,101	370,690	56,339	193,310	276,535	(26,886)
Sex and Violent Offender Administration	2,161	2,430	831	3,760	1,770	2,328	3,202
SISWD	9,144	-	-	9,144	-	-	9,144
Supplemental Public Defender Services	122,991	35,943	50,000	108,934	73,289	-	182,223
Surplus Tax	18,413	125,783	82,897	61,299	43,917	54,016	51,200
Surveyor's Corner Perpetuation	10,573	6,222	1,820	14,975	6,360	3,871	17,464
Tax Sale Redemption	2,510	200,113	169,994	32,629	47,635	45,933	34,331
Tax Sale Surplus	1,440,667	295,296	1,545,966	189,997	272,966	170,258	292,705
Victim Impact Program	4,204	-	-	4,204	-	-	4,204
Wireless Emergency Telephone System	25	-	-	25	-	-	25
Election and Registration	40,165	145,018	100,158	85,025	126,976	141,622	70,379
Auditors Ineligible Deductions	23,823	5,648	3,792	25,679	50	12,043	13,686
County Elected Officials Training	8,759	2,347	-	11,106	2,487	1,366	12,227
Statewide 911	518,900	341,733	380,535	480,098	374,851	302,841	552,108
Reassessment N/S	323,400	213,540	167,998	368,942	112,427	200,487	280,882
LOIT SPECIAL DISTRIBUTION	-	-	-	-	156,462	156,462	-
Adult Probation Administrative	278,145	82,723	38,064	322,804	85,462	42,519	365,747
Juvenile Probation Administrative	14,375	2,483	1,300	15,558	2,204	-	17,762
Cemetery Operating	31,894	-	16,803	15,091	5,290	17,296	3,085
Animal Shelter	77,694	170,748	167,187	81,255	175,900	178,703	78,452
Collection Agency Fees	7,906	-	2,912	4,994	564	1,343	4,215
Payroll Clearing	65,594	3,423,510	3,435,752	53,352	3,672,449	3,497,208	228,593
Sheriff Pension Holding	2,834	19,084	18,034	3,884	30,262	29,702	4,444
Settlement	-	29,758,913	29,758,913	-	31,607,341	31,607,341	-
CVET	-	54,923	54,923	-	48,927	48,927	-
Financial Institution Tax	-	176,215	176,215	-	189,966	189,966	-
State Fines and Forfeitures	2,417	10,045	10,844	1,618	11,941	12,930	629
Infraction Judgements	1,302	15,514	16,380	436	9,242	8,792	886
Special Death Benefit	245	3,770	3,640	375	3,025	2,840	560
Sales Disclosure - State Share	20,973	3,545	105	24,413	3,935	1,222	27,126
Coroners Training & Con't Education	198	3,668	3,480	386	3,248	3,024	610
Interstate Compact - State Share	125	188	375	(62)	475	288	125
Mortgage Recording Fees - State Share	178	2,595	2,165	608	3,113	2,858	863
Child Restraint Violation	100	50	-	150	-	-	150
Forest Restoration	10,946	7,927	5,112	13,761	7,831	5,343	16,249
Inheritance Tax	-	8,059	-	8,059	-	8,059	-
Education Plate Excise	-	488	488	-	450	450	-
Riverboat Revenue Sharing	688,093	483,565	505,301	666,357	457,567	398,836	725,088

JEFFERSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
City/Town Ordinance Violations Fines	761	278	761	278	324	-	602
Prosecutor PCA 93.563	-	941	-	941	1,793	-	2,734
93.563 ARRA Clerk IV-D Incentive	1,816	-	1,568	248	-	248	-
93.563 Title IV-D Incentive	45,179	2,008	15,576	31,611	25,690	16,727	40,574
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	-	-	-	-	-	130	(130)
93.563 Prosecutor IV-D Incentive-Post Oct '99	97,072	3,022	8,264	91,830	32,222	2,065	121,987
Drug Court Grant	3,065	5,000	5,404	2,661	5,000	3,180	4,481
Central Dispatch Start Up	1,552	-	-	1,552	-	-	1,552
Gaming Revenue-Historic Board	518,090	96,974	10,326	604,738	78,840	47,200	636,378
JCATT	220,646	377,000	492,277	105,369	500,333	512,926	92,776
IDOC Jail Reimbursement	-	22,925	9,954	12,971	2,205	15,176	-
Equitable Sharing Justice Fund	11,950	-	-	11,950	-	-	11,950
Voices For Children Grant	-	5,000	-	5,000	27,740	32,740	-
Central Dispatch 911 County	-	300,000	265,885	34,115	300,000	267,794	66,321
Central Dispatch 911 City	13,968	232,681	218,831	27,818	229,121	229,035	27,904
Project Income--Community Corr	130,729	308,720	343,170	96,279	220,154	266,301	50,132
SHERIFF'S DONATIONS	-	-	-	-	6,020	5,407	613
COURT INTERPRETER GRANT	-	-	-	-	6,068	1,950	4,118
LOIT 2016 SPECIAL DISTRIBUTION	-	-	-	-	410,124	410,124	-
CLERK INCENTIVE FUND	51,930	2,008	1,146	52,792	21,415	8,001	66,206
SIRPC	-	-	-	-	161,132	161,132	-
SUPERIOR CRT PRE-TRAIL SPR VIS	-	-	-	-	83,000	5,660	77,340
LOCAL ROADS AND BRIDGES GRANT	-	-	-	-	1,258,680	-	1,258,680
CORNERSTONE SOCIETY	1,402	-	-	1,402	-	1,402	-
JAWS PROGRAM	122	-	-	122	-	122	-
OUT OF SCHOOL GRANT (JAIBG)	720	-	-	720	-	720	-
LAW ENFORC FED FORFEITURE	1,611	-	-	1,611	-	-	1,611
ELIZ. RHODES	5,822	-	-	5,822	-	5,822	-
EXCISE POLICE	389	4	-	393	4	-	397
GUARDIAN AD LITEM	21,534	-	-	21,534	-	-	21,534
JURY FEES	12,520	1,868	-	14,388	1,778	-	16,166
CO CHILD ABUSE FEES	50	-	-	50	-	50	-
ALCOHOL & TOBACCO COMMISSION	4,109	1,040	-	5,149	1,205	-	6,354
CEDIT DISTRIBUTION	1,782,823	2,160,702	2,494,383	1,449,142	2,279,179	2,228,193	1,500,128
Community Corrections ctp	24,728	44,050	47,155	21,623	54,775	44,606	31,792
THINK GIS	500	-	-	500	250	-	750
EMERGENCY/ RIGHT TO KNOW	3,285	8,088	6,619	4,754	3,434	2,081	6,107
PRE-TRIAL DIVERSION	108,285	22,120	22,217	108,188	15,784	17,043	106,929
SRI	5,259	11,760	10,866	6,153	8,720	8,445	6,428
CASA/GRANT	62,978	15,369	-	78,347	-	-	78,347
infraction deferral program	15,401	3,410	-	18,811	4,730	-	23,541
CEMETERY BOARD DONATIONS	8,026	-	-	8,026	-	-	8,026
Donations	44,955	9,508	-	54,463	17,026	-	71,489
SEIZED ASSETS	75,670	1,127	7,730	69,067	2,942	1,080	70,929
MENTAL HEALTH AGENCIES	1,566	-	-	1,566	-	-	1,566
local trust health	29,523	20,403	19,922	30,004	30,604	16,767	43,841
jeff co sheriff con't education	264	713	655	322	735	-	1,057
IND STATE POLICE	35,496	1,287	816	35,967	942	612	36,297
DEPT OF NATURAL RESOURCES	690	48	24	714	68	-	782
CITY OF MADISON	4,012	1,234	-	5,246	1,291	-	6,537
HOMELAND SECURITY/SEMA	36,685	77,558	52,402	61,841	38,501	64,667	35,675
Treasurer Cash Book	457,065	539,149	457,065	539,149	352,352	539,149	352,352
Sheriff Inmate Trust	9,964	346,947	313,665	43,246	401,202	404,679	39,769
Sheriff Commissary	52,042	126,118	131,952	46,208	168,887	169,055	46,040
Clerk Cash Book	870,228	3,957,437	3,829,635	998,030	2,783,860	2,667,858	1,114,032
Totals	\$ 18,259,100	\$ 57,995,222	\$ 57,661,469	\$ 18,592,853	\$ 60,773,333	\$ 57,615,091	\$ 21,751,095

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

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

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
General	\$ 689,433	\$ 10,832,976	\$ 10,170,126	\$ 1,352,283
Accident Report	138	1,250	1,216	172
CEDIT County Share	-	1,349,682	48,576	1,301,106
CEDIT - Special Legislation	-	2,386,066	2,386,066	-
City and Town Court Costs	415	6,256	6,219	452
Clerk's Records Perpetuation	81,516	21,290	10,470	92,336
Community Corrections	106,586	630,303	644,350	92,539
Prisoner Reimbursement For Incarceration	2,400	-	-	2,400
Cumulative Bridge	2,402,853	1,843,900	1,526,973	2,719,780
Cumulative Capital Development	1,064,739	748,313	580,497	1,232,555
Cumulative Courthouse	2,439,206	1,574,962	1,372,449	2,641,719
Cumulative Jail	452,958	141,142	149,731	444,369
Cumulative Voting System	221,177	-	-	221,177
Drug Free Community	106,028	35,488	23,628	117,888
Emergency Telephone System	27	-	-	27
Firearms Training	2,546	10,690	10,793	2,443
Health	151,252	730,806	665,246	216,812
Identification Security Protection	70,588	3,541	-	74,129
Local Health Maintenance	71,221	16,570	37,282	50,509
Local Road and Street	711,409	362,970	266,920	807,459
Misdemeanor	6,805	20,994	19,421	8,378
Motor Vehicle Highway	3,099,351	2,386,925	1,938,923	3,547,353
Plat Book	7,286	200	-	7,486
Rainy Day	554,813	92,304	95,267	551,850
Recorder's Records Perpetuation	376,659	56,936	29,937	403,658
Riverboat	(26,886)	221,762	192,886	1,990
Sex and Violent Offender Administration	3,202	1,820	642	4,380
Supplemental Public Defender Services	182,223	29,317	-	211,540
Surplus Tax	51,200	31,195	57,558	24,837
Surveyor's Corner Perpetuation	17,464	14,150	10,018	21,596
Tax Sale Redemption	34,331	43,362	77,693	-
Tax Sale Surplus	292,705	506,590	244,315	554,980
Victim Impact Program	4,204	-	-	4,204
Wireless Emergency Telephone System	25	-	-	25
Election and Registration	70,379	105,860	64,143	112,096
Auditors Ineligible Deductions	13,686	-	13,686	-
Statewide 911	552,108	372,845	367,761	557,192
Adult Probation Administrative	365,747	66,299	49,645	382,401
Juvenile Probation Administrative	17,762	2,348	-	20,110
Cemetery Operating	3,085	40,047	18,987	24,145
Animal Shelter	78,452	186,927	193,784	71,595
Collection Agency Fees	4,215	211	1,304	3,122
Donations	71,489	16,265	-	87,754
Sheriff Pension Holding	4,444	28,583	26,091	6,936
Settlement	-	31,660,859	31,660,859	-
CVET Agency	-	47,438	47,438	-
Financial Institution Tax	-	170,935	170,935	-
State Fines and Forfeitures	629	6,996	7,124	501
Infraction Judgements	886	13,181	12,796	1,271
Special Death Benefit	560	1,890	2,325	125
Sales Disclosure - State Share	27,126	4,025	3,035	28,116
Coroners Training & Con't Education	610	3,828	4,196	242
Interstate Compact - State Share	125	751	750	126
Mortgage Recording Fees - State Share	863	2,828	3,448	243
Child Restraint Violation Fines	150	-	-	150
Forest Restoration	16,249	7,498	3,429	20,318
Education Plate Fees Agency	-	413	413	-
Riverboat Revenue Sharing	725,088	447,898	500,000	672,986
Innkeepers Tax Collections	-	389,039	381,138	7,901

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

Fund	Cash and Investments		Cash and Investments	
	01-01-17	Receipts	Disbursements	12-31-17
City/Town Ordinance Violations Fines	602	254	-	856
93.563 Title IV-D Incentive	40,574	3,864	15,200	29,238
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	(130)	-	593	(723)
93.563 Prosecutor IV-D Incentive-Post Oct '99	121,987	15,000	9,286	127,701
Jail Transitional Services	-	20,000	5,646	14,354
Elected Officials Training	12,227	3,542	3,695	12,074
Central Dispatch 911 City	27,904	209,559	242,274	(4,811)
Reassessment	280,882	112,734	156,122	237,494
Central Dispatch Start Up	1,552	-	-	1,552
911 County/City Contribution	-	19,051	-	19,051
Sheriff's Donations	613	22,387	18,145	4,855
SISWD	9,144	-	-	9,144
Gaming Reveune-Historic Board	636,378	54,810	106,497	584,691
Project Income Community Corrections	50,132	247,343	210,356	87,119
JCATT	92,776	469,228	436,879	125,125
Court Interpreter Grant	4,118	-	2,325	1,793
Payroll Clearing	228,593	4,275,756	4,186,174	318,175
Prosecutor PCA 93.563	2,734	1,838	-	4,572
Equitable Sharing Justice Fund	11,950	-	-	11,950
Clerk Incentive Fund	66,206	9,972	5,344	70,834
SIRPC	-	183,740	183,740	-
Supreme CRT Pre-Trial Grant	77,340	187,084	128,602	135,822
Drug Prosecution Fund	-	1,998	-	1,998
2016 State Drug Free Fund Prgram	-	9,885	9,885	-
LAW ENFORC FED FORFEITURE	1,611	-	-	1,611
EXCISE POLICE	397	-	-	397
GUARDIAN AD LITEM	21,534	-	20,000	1,534
JURY FEES	16,166	1,810	-	17,976
ALCOHOL & TOBACCO COMMISSION	6,354	330	-	6,684
CEDIT DISTRIBUTION	1,500,128	5,060	1,505,188	-
DRUG COURT GRANT	4,481	6,175	7,721	2,935
community corrections ctp	31,792	26,075	55,290	2,577
THINK GIS	750	-	-	750
EMERGENCY/ RIGHT TO KNOW	6,107	3,961	1,386	8,682
PRE-TRIAL DIVERSION	106,929	19,180	27,368	98,741
SRI	6,428	5,309	15,787	(4,050)
CASA/GRANT	78,347	21,640	21,640	78,347
infraction deferral program	23,541	4,730	-	28,271
CEMETERY BOARD DONATIONS	8,026	53	920	7,159
edp/casino money	68,574	45,390	21,966	91,998
SEIZED ASSETS	70,929	11,574	965	81,538
MENTAL HEALTH AGENGIES	1,566	-	-	1,566
local trust health	43,841	10,201	13,699	40,343
jeff co sheriff con't education	-	812	178	634
IND STATE POLICE	36,297	865	552	36,610
DEPT OF NATURAL RESOURCES	782	20	-	802
CITY OF MADISON	6,537	1,623	-	8,160
HOMELAND SECURITY/SEMA	35,675	30,618	25,936	40,357
LOCAL ROADS & BRIDGES GRANT	1,258,680	-	1,151,583	107,097
Central Dispatch 911 County	66,321	310,000	296,528	79,793
Treasurer Cash Book	352,352	662,997	352,352	662,997
Sheriff Inmate Trust	39,769	438,431	461,851	16,349
Sheriff Commissary	46,040	124,214	142,168	28,086
Clerk Cash Book	1,114,032	2,812,492	2,919,399	1,007,125
Totals	\$ 21,751,095	\$ 68,070,329	\$ 66,863,729	\$ 22,957,695

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

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

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
General	\$ 1,352,283	\$ 10,464,626	\$ 10,173,385	\$ 1,643,524
Accident Report	172	1,240	1,152	260
CEDIT County Share	1,301,106	1,235,447	495,448	2,041,105
CEDIT - Special Legislation	-	2,428,798	2,428,798	-
City and Town Court Costs	452	6,842	6,791	503
Clerk's Records Perpetuation	92,336	23,111	14,901	100,546
Community Corrections	92,539	208,341	299,210	1,670
Prisoner Reimbursement For Incarceration	2,400	-	-	2,400
Cumulative Bridge	2,719,780	796,873	938,777	2,577,876
Cumulative Capital Development	1,232,555	755,516	671,701	1,316,370
Cumulative Courthouse	2,641,719	2,189,835	1,912,459	2,919,095
Cumulative Jail	444,369	139,144	260,043	323,470
Cumulative Voting System	221,177	-	200,538	20,639
Drug Free Community	117,888	26,924	120,380	24,432
Emergency Telephone System	27	-	-	27
Firearms Training	2,443	10,380	8,560	4,263
Health	216,812	787,515	661,345	342,982
Identification Security Protection	74,129	5,063	-	79,192
Local Health Maintenance	50,509	33,139	34,482	49,166
Local Road and Street	807,459	494,506	191,890	1,110,075
Misdemeanant	8,378	21,286	20,312	9,352
Motor Vehicle Highway	3,547,353	2,940,216	3,173,729	3,313,840
Plat Book	7,486	163	6,000	1,649
Rainy Day	551,850	45,188	8,848	588,190
Recorder's Records Perpetuation	403,658	73,995	156,307	321,346
Riverboat	1,990	192,101	182,154	11,937
Sex and Violent Offender Administration	4,380	1,500	4,238	1,642
Supplemental Public Defender Services	211,540	22,717	-	234,257
Surplus Tax	24,837	80,890	26,697	79,030
Surveyor's Corner Perpetuation	21,596	25,195	7,000	39,791
Tax Sale Redemption	-	78,434	78,434	-
Tax Sale Surplus	554,980	615,358	536,461	633,877
Victim Impact Program	4,204	-	-	4,204
Wireless Emergency Telephone System	25	-	-	25
Election and Registration	112,096	297,433	141,918	267,611
Auditors Ineligible Deductions	-	-	-	-
Statewide 911	557,192	379,231	337,945	598,478
Adult Probation Administrative	382,401	60,035	48,371	394,065
Juvenile Probation Administrative	20,110	3,031	-	23,141
Cemetery Operating	24,145	35,474	19,259	40,360
Animal Shelter	71,595	183,646	208,280	46,961
Collection Agency Fees	3,122	-	982	2,140
Donations	87,754	15,436	-	103,190
Self Insurance	-	1,019,984	961,924	58,060
Sheriff Pension Holding	6,936	34,619	34,335	7,220
Settlement	-	32,586,287	32,586,287	-
CVET Agency	-	46,013	46,013	-
Financial Institution Tax	-	161,562	161,562	-
State Fines and Forfeitures	501	3,050	3,085	466
Infraction Judgements	1,271	12,084	13,154	201
Special Death Benefit	125	1,735	1,705	155
Sales Disclosure - State Share	28,116	4,415	7,116	25,415
Coroners Training & Con't Education	242	3,910	3,835	317
Interstate Compact - State Share	126	1,375	1,313	188
Mortgage Recording Fees - State Share	243	2,793	2,820	216
Child Restraint Violation Fines	150	-	-	150
Forest Restoration	20,318	7,377	3,321	24,374
Education Plate Fees Agency	-	506	503	3
Riverboat Revenue Sharing	672,986	461,593	500,000	634,579
Innkeepers Tax Collections	7,901	336,867	344,826	(58)
City/Town Ordinance Violations Fines	856	736	920	672
93.563 Title IV-D Incentive	29,238	15,580	15,238	29,580
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	(723)	-	-	(723)

JEFFERSON 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
93.563 Prosecutor IV-D Incentive-Post Oct '99	127,701	14,249	1,876	140,074
Jail Transitional Services	14,354	-	11,483	2,871
Elected Officials Training	12,074	5,063	577	16,560
Central Dispatch 911 City	(4,811)	4,811	-	-
Reassessment	237,494	171,911	150,513	258,892
Central Dispatch Start Up	1,552	-	-	1,552
911 County/City Contribution	19,051	672,221	530,504	160,768
Sheriff's Donations	4,855	22,995	25,778	2,072
SISWD	9,144	-	-	9,144
Gaming Reveune-Historic Board	584,691	60,801	42,490	603,002
Project Income Community Corrections	87,119	221,868	259,303	49,684
JCATT	125,125	290,985	202,709	213,401
Court Interpreter Grant	1,793	-	830	963
Payroll Clearing	318,175	4,200,033	4,308,690	209,518
Prosecutor PCA 93.563	4,572	1,775	-	6,347
Equitable Sharing Justice Fund	11,950	-	-	11,950
Voices For Children Grant	-	-	-	-
Clerk Incentive Fund	70,834	9,472	4,039	76,267
SIRPC	-	14,228	7,628	6,600
Supreme CRT Pre-Trial Grant	135,822	166,500	196,197	106,125
Drug Prosecution Fund	1,998	-	1,998	-
2016 State Drug Free Fund Prgram	-	6,115	6,115	-
State Grant - New	-	456,554	390,594	65,960
Audit Guardianship Grant	-	50,000	10,616	39,384
Prosecutor Felony Diversion CC	-	35,550	18,918	16,632
Jail -Treatment	-	18,750	7,253	11,497
LAW ENFORC FED FORFEITURE	1,611	-	-	1,611
EXCISE POLICE	397	4	-	401
GUARDIAN AD LITEM	1,534	-	-	1,534
JURY FEES	17,976	1,941	-	19,917
ALCOHOL & TOBACCO COMMISSION	6,684	330	-	7,014
CEDIT DISTRIBUTION	-	-	-	-
DRUG COURT GRANT	2,935	7,345	7,369	2,911
community corrections ctp	2,577	53,600	53,414	2,763
THINK GIS	750	500	-	1,250
EMERGENCY/ RIGHT TO KNOW	8,682	3,939	721	11,900
PRE-TRIAL DIVERSION	98,741	29,621	19,094	109,268
SRI	(4,050)	18,340	14,290	-
CASA/GRANT	78,347	34,684	113,031	-
infraction deferral program	28,271	11,050	-	39,321
CEMETERY BOARD DONATIONS	7,159	-	710	6,449
edp/casino money	91,998	47,595	28,893	110,700
SEIZED ASSETS	81,538	-	2,715	78,823
MENTAL HEALTH AGENGIES	1,566	-	-	1,566
local trust health	40,343	20,403	14,885	45,861
jeff co sheriff con't education	634	785	1,432	(13)
IND STATE POLICE	36,610	593	629	36,574
DEPT OF NATURAL RESOURCES	802	60	-	862
CITY OF MADISON	8,160	1,343	8,160	1,343
HOMELAND SECURITY/SEMA	40,357	-	-	40,357
LOCAL ROADS & BRIDGES GRANT	107,097	298,236	-	405,333
Central Dispatch 911 County	79,793	1	79,793	1
Problem Solving	-	3,869	-	3,869
Treasurer Cash Book	662,997	738,085	662,997	738,085
Sheriff Inmate Trust	16,349	557,474	519,136	54,687
Sheriff Commissary	28,086	115,085	94,755	48,416
Clerk Cash Book	1,007,125	3,163,378	3,263,885	906,618
Board of Tourism	691,375	370,612	404,427	657,560
Totals	<u>\$ 23,649,070</u>	<u>\$ 71,281,869</u>	<u>\$ 69,533,199</u>	<u>\$ 25,397,740</u>

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

JEFFERSON COUNTY  
NOTES TO FINANCIAL STATEMENTS

**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 statements present the financial information for the County.

*B. Basis of Accounting*

The financial statements are 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 statements. 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.

JEFFERSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(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 statements. The aggregate disbursements include the following uses:

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

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

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

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

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

JEFFERSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

**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.

JEFFERSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

**Note 5. Risk Management**

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

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

*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:

JEFFERSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 statements. 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 statements. 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.

JEFFERSON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of expenditures exceeding receipts.

**Note 8. Restatements**

For the year ended December 31, 2018, certain changes have been made to some of the beginning balances for the year to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

<u>Fund</u>	<u>Reported Balance December 31, 2017</u>	<u>Prior Period Adjustment</u>	<u>Reported Balance January 1, 2018</u>
Board of Tourism	\$ -	\$ 691,375	\$ 691,375

**Note 9. Combined Funds**

In the prior financial statement, various funds in the ledger were combined by the County into a single fund on the financial statement; in the current financial statements these funds are listed individually as follows:

The COCOA fund was reported as a combined fund in the prior financial statement, but was reported individually as the JCATT fund, Drug Court Grant fund, Project Income—Community Corr fund, and Community Corrections fund in the current financial statements.

The Gaming Revenue-Historic Board fund was reported as a combined fund in the prior financial statement, but was reported individually as the Riverboat fund, Gaming Revenue-Historic Board fund and edp/casino money fund in the current financial statements.

The CLERK ARRA FUND was reported as a combined fund in the prior financial statement, but was reported individually as the Clerk Incentive Fund and 93.563 ARRA Clerk IV-D Incentive fund in the current financial statements.

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#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports 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 statements contained in this report and the financial information presented in the County's Annual Financial Reports 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.

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JEFFERSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	General	Accident Report	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Innkeepers Tax Collections	Prisoner Reimbursement For Incarceration	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse
Cash and investments - beginning	\$ (127,712)	\$ 120	\$ 478	\$ 54,281	\$ 6,807	\$ -	\$ 2,400	\$ 2,020,519	\$ 1,063,307	\$ 2,355,018
Receipts:										
Taxes	5,667,256	-	-	-	-	-	-	779,963	170,083	247,008
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	466,095	-	-	-	199,461	359,441	-	59,645	13,981	20,116
Charges for services	821,748	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	2,320	6,132	18,026	-	-	-	-	-	-
Other receipts	731,595	-	-	-	88,696	-	-	-	17,023	-
Total receipts	7,686,694	2,320	6,132	18,026	288,157	359,441	-	839,608	201,087	267,124
Disbursements:										
Personal services	4,147,131	-	-	1,008	138,502	-	-	241,819	-	-
Supplies	814,276	1,858	-	6,795	4,947	-	-	172,803	-	-
Other services and charges	1,980,281	-	-	-	-	-	-	-	278,244	389,950
Capital outlay	-	-	-	4,779	-	-	-	80,000	8,090	-
Other disbursements	236,351	-	6,241	416	96,507	359,441	-	-	40,936	-
Total disbursements	7,178,039	1,858	6,241	12,998	239,956	359,441	-	494,622	327,270	389,950
Excess (deficiency) of receipts over disbursements	508,655	462	(109)	5,028	48,201	-	-	344,986	(126,183)	(122,826)
Cash and investments - ending	\$ 380,943	\$ 582	\$ 369	\$ 59,309	\$ 55,008	\$ -	\$ 2,400	\$ 2,365,505	\$ 937,124	\$ 2,232,192

JEFFERSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Cumulative Jail	Cumulative Voting System	Drug Free Community	EconDev/Casino Rev	Emergency Telephone System	Firearms Training	Health	Co ID Protection Act	Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 422,402	\$ 221,177	\$ 82,338	\$ -	\$ 27	\$ 2,498	\$ 73,322	\$ 67,496	\$ 39,210	\$ 516,706
Receipts:										
Taxes	141,309	-	-	-	-	9,830	467,423	-	-	128,006
Licenses and permits	-	-	-	-	-	-	39,380	-	-	-
Intergovernmental receipts	9,656	-	-	-	-	-	38,422	-	-	286,480
Charges for services	-	-	-	-	-	-	168,459	-	-	-
Fines and forfeits	-	-	30,540	-	-	-	-	-	-	-
Other receipts	-	-	-	39,133	-	-	95,365	2,347	33,139	-
Total receipts	150,965	-	30,540	39,133	-	9,830	809,049	2,347	33,139	414,486
Disbursements:										
Personal services	-	-	-	-	-	-	445,297	-	16,965	-
Supplies	-	-	40,750	-	-	-	-	-	1,090	246,037
Other services and charges	103,019	-	-	16,865	-	10,979	83,635	-	3,562	-
Capital outlay	-	-	-	-	-	-	250	-	-	-
Other disbursements	-	-	-	-	-	-	97,422	-	-	-
Total disbursements	103,019	-	40,750	16,865	-	10,979	626,604	-	21,617	246,037
Excess (deficiency) of receipts over disbursements	47,946	-	(10,210)	22,268	-	(1,149)	182,445	2,347	11,522	168,449
Cash and investments - ending	\$ 470,348	\$ 221,177	\$ 72,128	\$ 22,268	\$ 27	\$ 1,349	\$ 255,767	\$ 69,843	\$ 50,732	\$ 685,155

JEFFERSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	SISWD	Supplemental Public Defender Services
Cash and investments - beginning	\$ 7,445	\$ 1,771,219	\$ 7,018	\$ 548,222	\$ 65,230	\$ 321,408	\$ 234,928	\$ 2,161	\$ 9,144	\$ 122,991
Receipts:										
Taxes	-	-	-	100,125	-	-	-	-	-	35,943
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,094,461	-	-	-	-	192,101	-	-	-
Charges for services	-	72,169	63	-	-	40,498	-	-	-	-
Fines and forfeits	20,974	-	-	-	-	-	-	2,430	-	-
Other receipts	-	8,170	-	-	-	-	-	-	-	-
Total receipts	20,974	2,174,800	63	100,125	-	40,498	192,101	2,430	-	35,943
Disbursements:										
Personal services	-	770,959	-	-	-	-	276,304	-	-	-
Supplies	20,388	258,707	-	-	-	1,745	-	-	-	-
Other services and charges	-	44,831	-	157,035	65,230	-	-	831	-	50,000
Capital outlay	-	11,000	-	-	-	-	-	-	-	-
Other disbursements	-	394,386	-	-	-	-	94,386	-	-	-
Total disbursements	20,388	1,479,883	-	157,035	65,230	1,745	370,690	831	-	50,000
Excess (deficiency) of receipts over disbursements	586	694,917	63	(56,910)	(65,230)	38,753	(178,589)	1,599	-	(14,057)
Cash and investments - ending	\$ 8,031	\$ 2,466,136	\$ 7,081	\$ 491,312	\$ -	\$ 360,161	\$ 56,339	\$ 3,760	\$ 9,144	\$ 108,934

JEFFERSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Victim Impact Program	Wireless Emergency Telephone System	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 18,413	\$ 10,573	\$ 2,510	\$ 1,440,667	\$ 4,204	\$ 25	\$ 40,165	\$ 23,823	\$ 8,759
Receipts:									
Taxes	125,783	-	200,113	295,296	-	-	136,167	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	8,851	-	-
Charges for services	-	6,222	-	-	-	-	-	5,648	-
Fines and forfeits	-	-	-	-	-	-	-	-	2,347
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	125,783	6,222	200,113	295,296	-	-	145,018	5,648	2,347
Disbursements:									
Personal services	-	-	-	-	-	-	56,005	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	82,897	1,820	169,994	1,545,966	-	-	44,153	3,792	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	82,897	1,820	169,994	1,545,966	-	-	100,158	3,792	-
Excess (deficiency) of receipts over disbursements	42,886	4,402	30,119	(1,250,670)	-	-	44,860	1,856	2,347
Cash and investments - ending	\$ 61,299	\$ 14,975	\$ 32,629	\$ 189,997	\$ 4,204	\$ 25	\$ 85,025	\$ 25,679	\$ 11,106

JEFFERSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

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	Statewide 911	Reassessment N/S	LOIT SPECIAL DISTRIBUTION	Adult Probation Administrative	Juvenile Probation Administrative	Cemetary Operating	Animal Shelter	Collection Agency Fees	Payroll Clearing
Cash and investments - beginning	\$ 518,900	\$ 323,400	\$ -	\$ 278,145	\$ 14,375	\$ 31,894	\$ 77,694	\$ 7,906	\$ 65,594
Receipts:									
Taxes	341,733	196,865	-	-	1,747	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	16,675	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	14,320	736	-	-	-	-
Other receipts	-	-	-	68,403	-	-	170,748	-	3,423,510
Total receipts	341,733	213,540	-	82,723	2,483	-	170,748	-	3,423,510
Disbursements:									
Personal services	254,029	-	-	16,983	-	-	99,969	-	3,435,752
Supplies	-	-	-	-	1,300	-	6,171	-	-
Other services and charges	46,394	167,998	-	-	-	16,803	18,894	2,912	-
Capital outlay	80,112	-	-	-	-	-	1,955	-	-
Other disbursements	-	-	-	21,081	-	-	40,198	-	-
Total disbursements	380,535	167,998	-	38,064	1,300	16,803	167,187	2,912	3,435,752
Excess (deficiency) of receipts over disbursements	(38,802)	45,542	-	44,659	1,183	(16,803)	3,561	(2,912)	(12,242)
Cash and investments - ending	\$ 480,098	\$ 368,942	\$ -	\$ 322,804	\$ 15,558	\$ 15,091	\$ 81,255	\$ 4,994	\$ 53,352

JEFFERSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Sheriff Pension Holding	Settlement	CVET	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 2,834	\$ -	\$ -	\$ -	\$ 2,417	\$ 1,302	\$ 245	\$ 20,973	\$ 198
Receipts:									
Taxes	-	29,758,913	-	-	-	-	3,770	-	3,668
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	54,923	176,215	-	-	-	-	-
Charges for services	19,084	-	-	-	-	-	-	3,545	-
Fines and forfeits	-	-	-	-	10,045	15,514	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	19,084	29,758,913	54,923	176,215	10,045	15,514	3,770	3,545	3,668
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	18,034	-	-	-	-	16,380	3,640	105	3,480
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	29,758,913	54,923	176,215	10,844	-	-	-	-
Total disbursements	18,034	29,758,913	54,923	176,215	10,844	16,380	3,640	105	3,480
Excess (deficiency) of receipts over disbursements	1,050	-	-	-	(799)	(866)	130	3,440	188
Cash and investments - ending	\$ 3,884	\$ -	\$ -	\$ -	\$ 1,618	\$ 436	\$ 375	\$ 24,413	\$ 386

JEFFERSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation	Forest Restoration	Inheritance Tax	Education Plate Excise	Riverboat Revenue Sharing	City/Town Ordinance Violations Fines	Prosecutor PCA 93.563
Cash and investments - beginning	\$ 125	\$ 178	\$ 100	\$ 10,946	\$ -	\$ -	\$ 688,093	\$ 761	\$ -
Receipts:									
Taxes	-	-	-	7,927	-	488	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	8,059	-	-	-	-
Charges for services	-	2,595	-	-	-	-	-	-	-
Fines and forfeits	188	-	50	-	-	-	-	278	-
Other receipts	-	-	-	-	-	-	483,565	-	941
Total receipts	188	2,595	50	7,927	8,059	488	483,565	278	941
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	505,301	-	-
Other services and charges	375	-	-	5,112	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	2,165	-	-	-	488	-	761	-
Total disbursements	375	2,165	-	5,112	-	488	505,301	761	-
Excess (deficiency) of receipts over disbursements	(187)	430	50	2,815	8,059	-	(21,736)	(483)	941
Cash and investments - ending	\$ (62)	\$ 608	\$ 150	\$ 13,761	\$ 8,059	\$ -	\$ 666,357	\$ 278	\$ 941

JEFFERSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99	Drug Court Grant	Central Dispatch Start Up	Gaming Revenue-Historic Board	JCATT	IDOC Jail Reimbursement
Cash and investments - beginning	\$ 1,816	\$ 45,179	\$ -	\$ 97,072	\$ 3,065	\$ 1,552	\$ 518,090	\$ 220,646	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,022	5,000	-	96,974	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	2,008	-	-	-	-	-	377,000	22,925
Total receipts	-	2,008	-	3,022	5,000	-	96,974	377,000	22,925
Disbursements:									
Personal services	-	11,291	-	-	-	-	-	213,158	-
Supplies	-	-	-	-	-	-	-	4,145	-
Other services and charges	-	-	-	-	5,404	-	-	274,974	9,954
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,568	4,285	-	8,264	-	-	10,326	-	-
Total disbursements	1,568	15,576	-	8,264	5,404	-	10,326	492,277	9,954
Excess (deficiency) of receipts over disbursements	(1,568)	(13,568)	-	(5,242)	(404)	-	86,648	(115,277)	12,971
Cash and investments - ending	\$ 248	\$ 31,611	\$ -	\$ 91,830	\$ 2,661	\$ 1,552	\$ 604,738	\$ 105,369	\$ 12,971

JEFFERSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Equitable Sharing Justice Fund	Voices For Children Grant	Central Dispatch 911 County	Central Dispatch 911 City	Project Income--Community Corr	SHERIFF'S DONATIONS	COURT INTERPRETER GRANT	LOIT 2016 SPECIAL DISTRIBUTION	CLERK INCENTIVE FUND
Cash and investments - beginning	\$ 11,950	\$ -	\$ -	\$ 13,968	\$ 130,729	\$ -	\$ -	\$ -	\$ 51,930
Receipts:									
Taxes	-	-	300,000	232,681	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,000	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	308,720	-	-	-	2,008
Total receipts	-	5,000	300,000	232,681	308,720	-	-	-	2,008
Disbursements:									
Personal services	-	-	194,143	199,635	43,649	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	64,514	12,780	100,199	-	-	-	-
Capital outlay	-	-	7,228	6,416	-	-	-	-	-
Other disbursements	-	-	-	-	199,322	-	-	-	1,146
Total disbursements	-	-	265,885	218,831	343,170	-	-	-	1,146
Excess (deficiency) of receipts over disbursements	-	5,000	34,115	13,850	(34,450)	-	-	-	862
Cash and investments - ending	\$ 11,950	\$ 5,000	\$ 34,115	\$ 27,818	\$ 96,279	\$ -	\$ -	\$ -	\$ 52,792

JEFFERSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	SIRPC	SUPERIOR CRT PRE-TRAIL SPR VIS	LOCAL ROADS AND BRIDGES GRANT	CORNERSTONE SOCIETY	JAWS PROGRAM	OUT OF SCHOOL GRANT (JAIBG)	LAW ENFORC FED FORFEITURE	ELIZ. RHODES	EXCISE POLICE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,402	\$ 122	\$ 720	\$ 1,611	\$ 5,822	\$ 389
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	4
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	4
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	4
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,402	\$ 122	\$ 720	\$ 1,611	\$ 5,822	\$ 393

JEFFERSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	GUARDIAN AD LITEM	JURY FEES	CO CHILD ABUSE FEES	ALCOHOL & TOBACCO COMMISSION	CEDIT DISTRIBUTION	Community Corrections ctp	THINK GIS	EMERGENCY/ RIGHT TO KNOW	PRE-TRIAL DIVERSION
Cash and investments - beginning	\$ 21,534	\$ 12,520	\$ 50	\$ 4,109	\$ 1,782,823	\$ 24,728	\$ 500	\$ 3,285	\$ 108,285
Receipts:									
Taxes	-	-	-	-	2,160,702	-	-	-	22,120
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,040	-	-	-	8,088	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	1,868	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	44,050	-	-	-
Total receipts	-	1,868	-	1,040	2,160,702	44,050	-	8,088	22,120
Disbursements:									
Personal services	-	-	-	-	-	24,941	-	6,619	-
Supplies	-	-	-	-	-	22,214	-	-	19,982
Other services and charges	-	-	-	-	-	-	-	-	2,235
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,494,383	-	-	-	-
Total disbursements	-	-	-	-	2,494,383	47,155	-	6,619	22,217
Excess (deficiency) of receipts over disbursements	-	1,868	-	1,040	(333,681)	(3,105)	-	1,469	(97)
Cash and investments - ending	\$ 21,534	\$ 14,388	\$ 50	\$ 5,149	\$ 1,449,142	\$ 21,623	\$ 500	\$ 4,754	\$ 108,188

JEFFERSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	SRI	CASA/GRANT	infraction deferral program	CEMETERY BOARD DONATIONS	Donations	SEIZED ASSETS	MENTAL HEALTH AGENCIES	local trust health	jeff co sheriff con't education
Cash and investments - beginning	\$ 5,259	\$ 62,978	\$ 15,401	\$ 8,026	\$ 44,955	\$ 75,670	\$ 1,566	\$ 29,523	\$ 264
Receipts:									
Taxes	11,760	-	-	-	-	1,127	-	20,403	713
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	15,369	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	3,410	-	-	-	-	-	-
Other receipts	-	-	-	-	9,508	-	-	-	-
Total receipts	11,760	15,369	3,410	-	9,508	1,127	-	20,403	713
Disbursements:									
Personal services	-	-	-	-	-	-	-	19,922	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	10,866	-	-	-	-	7,730	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	655
Total disbursements	10,866	-	-	-	-	7,730	-	19,922	655
Excess (deficiency) of receipts over disbursements	894	15,369	3,410	-	9,508	(6,603)	-	481	58
Cash and investments - ending	\$ 6,153	\$ 78,347	\$ 18,811	\$ 8,026	\$ 54,463	\$ 69,067	\$ 1,566	\$ 30,004	\$ 322

JEFFERSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	IND STATE POLICE	DEPT OF NATURAL RESOURCES	CITY OF MADISON	HOMELAND SECURITY/SEMA	Treasurer Cash Book	Sheriff Inmate Trust	Sheriff Commissary	Clerk Cash Book	Totals
Cash and investments - beginning	\$ 35,496	\$ 690	\$ 4,012	\$ 36,685	\$ 457,065	\$ 9,964	\$ 52,042	\$ 870,228	\$ 18,259,100
Receipts:									
Taxes	1,287	-	-	69,073	-	-	-	-	41,639,282
Licenses and permits	-	-	-	-	-	-	-	-	39,380
Intergovernmental receipts	-	-	-	-	-	-	-	-	4,139,079
Charges for services	-	-	-	-	-	-	-	-	1,140,031
Fines and forfeits	-	-	-	-	-	-	-	-	129,178
Other receipts	-	48	1,234	8,485	539,149	346,947	126,118	3,957,437	10,908,272
Total receipts	1,287	48	1,234	77,558	539,149	346,947	126,118	3,957,437	57,995,222
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	10,614,081
Supplies	-	-	-	-	-	-	-	-	2,128,509
Other services and charges	816	-	-	-	-	-	-	-	5,822,683
Capital outlay	-	-	-	-	-	-	-	-	199,830
Other disbursements	-	24	-	52,402	457,065	313,665	131,952	3,829,635	38,896,366
Total disbursements	816	24	-	52,402	457,065	313,665	131,952	3,829,635	57,661,469
Excess (deficiency) of receipts over disbursements	471	24	1,234	25,156	82,084	33,282	(5,834)	127,802	333,753
Cash and investments - ending	\$ 35,967	\$ 714	\$ 5,246	\$ 61,841	\$ 539,149	\$ 43,246	\$ 46,208	\$ 998,030	\$ 18,592,853

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

	General	Accident Report	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Innkeepers Tax Collections	Prisoner Reimbursement For Incarceration	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse
Cash and investments - beginning	\$ 380,943	\$ 582	\$ 369	\$ 59,309	\$ 55,008	\$ -	\$ 2,400	\$ 2,365,505	\$ 937,124	\$ 2,232,192
Receipts:										
Taxes	6,230,966	-	-	-	-	-	-	727,498	408,527	245,362
Licenses and permits	49,702	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	536,172	-	-	-	178,825	-	-	56,843	31,920	19,171
Charges for services	658,943	1,545	-	23,119	-	-	-	-	-	-
Fines and forfeits	232,202	-	5,907	-	-	-	-	-	-	-
Other receipts	9,330	-	-	-	197,288	356,362	-	7,735	-	-
Total receipts	7,717,315	1,545	5,907	23,119	376,113	356,362	-	792,076	440,447	264,533
Disbursements:										
Personal services	4,987,410	-	-	-	165,967	-	-	142,124	-	-
Supplies	478,746	-	-	387	791	-	-	37,824	50,952	26,920
Other services and charges	1,941,870	-	-	-	9,199	-	-	373,475	199,153	30,599
Capital outlay	799	-	-	525	3,485	-	-	201,305	62,727	-
Other disbursements	-	1,989	5,861	-	145,093	356,362	-	-	-	-
Total disbursements	7,408,825	1,989	5,861	912	324,535	356,362	-	754,728	312,832	57,519
Excess (deficiency) of receipts over disbursements	308,490	(444)	46	22,207	51,578	-	-	37,348	127,615	207,014
Cash and investments - ending	\$ 689,433	\$ 138	\$ 415	\$ 81,516	\$ 106,586	\$ -	\$ 2,400	\$ 2,402,853	\$ 1,064,739	\$ 2,439,206

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

	Cumulative Jail	Cumulative Voting System	Drug Free Community	EconDev/Casino Rev	Emergency Telephone System	Firearms Training	Health	Co ID Protection Act	Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 470,348	\$ 221,177	\$ 72,128	\$ 22,268	\$ 27	\$ 1,349	\$ 255,767	\$ 69,843	\$ 50,732	\$ 685,155
Receipts:										
Taxes	117,774	-	-	-	-	-	206,104	-	-	-
Licenses and permits	-	-	-	-	-	-	71,928	-	-	-
Intergovernmental receipts	9,202	-	33,900	47,056	-	-	127,783	-	49,709	279,021
Charges for services	-	-	-	-	-	24,070	167,120	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	4,687	-	-	-	-	-	6,107	2,486	-	6,862
Total receipts	131,663	-	33,900	47,056	-	24,070	579,042	2,486	49,709	285,883
Disbursements:										
Personal services	-	-	-	-	-	-	469,292	-	21,643	-
Supplies	1,376	-	-	-	-	-	16,144	-	-	259,629
Other services and charges	147,677	-	-	-	-	-	192,593	-	7,577	-
Capital outlay	-	-	-	-	-	-	5,528	-	-	-
Other disbursements	-	-	-	750	-	22,873	-	1,741	-	-
Total disbursements	149,053	-	-	750	-	22,873	683,557	1,741	29,220	259,629
Excess (deficiency) of receipts over disbursements	(17,390)	-	33,900	46,306	-	1,197	(104,515)	745	20,489	26,254
Cash and investments - ending	\$ 452,958	\$ 221,177	\$ 106,028	\$ 68,574	\$ 27	\$ 2,546	\$ 151,252	\$ 70,588	\$ 71,221	\$ 711,409

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

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	SISWD	Supplemental Public Defender Services
Cash and investments - beginning	\$ 8,031	\$ 2,466,136	\$ 7,081	\$ 491,312	\$ -	\$ 360,161	\$ 56,339	\$ 3,760	\$ 9,144	\$ 108,934
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,940,086	-	-	-	-	193,310	-	-	-
Charges for services	-	272,503	-	-	-	-	-	1,770	-	-
Fines and forfeits	20,974	-	-	-	-	-	-	-	-	-
Other receipts	52	-	205	94,092	-	44,373	-	-	-	73,289
Total receipts	21,026	2,212,589	205	94,092	-	44,373	193,310	1,770	-	73,289
Disbursements:										
Personal services	-	872,827	-	-	-	-	169,953	-	-	-
Supplies	-	440,217	-	-	-	-	-	-	-	-
Other services and charges	-	194,141	-	30,591	-	-	10,000	-	-	-
Capital outlay	-	72,189	-	-	-	-	94,382	-	-	-
Other disbursements	22,252	-	-	-	-	27,875	2,200	2,328	-	-
Total disbursements	22,252	1,579,374	-	30,591	-	27,875	276,535	2,328	-	-
Excess (deficiency) of receipts over disbursements	(1,226)	633,215	205	63,501	-	16,498	(83,225)	(558)	-	73,289
Cash and investments - ending	\$ 6,805	\$ 3,099,351	\$ 7,286	\$ 554,813	\$ -	\$ 376,659	\$ (26,886)	\$ 3,202	\$ 9,144	\$ 182,223

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

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Victim Impact Program	Wireless Emergency Telephone System	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 61,299	\$ 14,975	\$ 32,629	\$ 189,997	\$ 4,204	\$ 25	\$ 85,025	\$ 25,679	\$ 11,106
Receipts:									
Taxes	43,917	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	9,202	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	6,360	47,635	272,966	-	-	117,774	50	2,487
Total receipts	43,917	6,360	47,635	272,966	-	-	126,976	50	2,487
Disbursements:									
Personal services	-	-	-	-	-	-	101,024	-	1,366
Supplies	-	1,211	-	-	-	-	16,505	-	-
Other services and charges	-	2,660	-	-	-	-	12,093	12,043	-
Capital outlay	-	-	-	-	-	-	12,000	-	-
Other disbursements	54,016	-	45,933	170,258	-	-	-	-	-
Total disbursements	54,016	3,871	45,933	170,258	-	-	141,622	12,043	1,366
Excess (deficiency) of receipts over disbursements	(10,099)	2,489	1,702	102,708	-	-	(14,646)	(11,993)	1,121
Cash and investments - ending	\$ 51,200	\$ 17,464	\$ 34,331	\$ 292,705	\$ 4,204	\$ 25	\$ 70,379	\$ 13,686	\$ 12,227

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

	Statewide 911	Reassessment N/S	LOIT SPECIAL DISTRIBUTION	Adult Probation Administrative	Juvenile Probation Administrative	Cemetary Operating	Animal Shelter	Collection Agency Fees	Payroll Clearing
Cash and investments - beginning	\$ 480,098	\$ 368,942	\$ -	\$ 322,804	\$ 15,558	\$ 15,091	\$ 81,255	\$ 4,994	\$ 53,352
Receipts:									
Taxes	-	104,279	156,462	-	-	4,907	-	-	-
Licenses and permits	-	-	-	69,419	-	-	-	-	-
Intergovernmental receipts	-	8,148	-	-	-	383	-	-	-
Charges for services	374,851	-	-	-	-	-	124,789	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	16,043	2,204	-	51,111	564	3,672,449
Total receipts	374,851	112,427	156,462	85,462	2,204	5,290	175,900	564	3,672,449
Disbursements:									
Personal services	177,733	-	-	23,065	-	-	92,304	-	-
Supplies	-	-	-	-	-	17,296	10,212	-	-
Other services and charges	121,792	-	-	925	-	-	71,014	-	-
Capital outlay	3,316	-	-	-	-	-	5,173	-	-
Other disbursements	-	200,487	156,462	18,529	-	-	-	1,343	3,497,208
Total disbursements	302,841	200,487	156,462	42,519	-	17,296	178,703	1,343	3,497,208
Excess (deficiency) of receipts over disbursements	72,010	(88,060)	-	42,943	2,204	(12,006)	(2,803)	(779)	175,241
Cash and investments - ending	\$ 552,108	\$ 280,882	\$ -	\$ 365,747	\$ 17,762	\$ 3,085	\$ 78,452	\$ 4,215	\$ 228,593

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

	Sheriff Pension Holding	Settlement	CVET	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 3,884	\$ -	\$ -	\$ -	\$ 1,618	\$ 436	\$ 375	\$ 24,413	\$ 386
Receipts:									
Taxes	-	28,730,956	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,876,385	48,927	189,966	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	30,262	-	-	-	11,941	9,242	3,025	3,935	3,248
Total receipts	30,262	31,607,341	48,927	189,966	11,941	9,242	3,025	3,935	3,248
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	1,222	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	29,702	31,607,341	48,927	189,966	12,930	8,792	2,840	-	3,024
Total disbursements	29,702	31,607,341	48,927	189,966	12,930	8,792	2,840	1,222	3,024
Excess (deficiency) of receipts over disbursements	560	-	-	-	(989)	450	185	2,713	224
Cash and investments - ending	\$ 4,444	\$ -	\$ -	\$ -	\$ 629	\$ 886	\$ 560	\$ 27,126	\$ 610

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

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation	Forest Restoration	Inheritance Tax	Education Plate Excise	Riverboat Revenue Sharing	City/Town Ordinance Violations Fines	Prosecutor PCA 93.563
Cash and investments - beginning	\$ (62)	\$ 608	\$ 150	\$ 13,761	\$ 8,059	\$ -	\$ 666,357	\$ 278	\$ 941
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	457,567	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	475	-	-	-	-	-	-	-	-
Other receipts	-	3,113	-	7,831	-	450	-	324	1,793
Total receipts	475	3,113	-	7,831	-	450	457,567	324	1,793
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	(187)	-	-	5,343	-	-	398,836	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	475	2,858	-	-	8,059	450	-	-	-
Total disbursements	288	2,858	-	5,343	8,059	450	398,836	-	-
Excess (deficiency) of receipts over disbursements	187	255	-	2,488	(8,059)	-	58,731	324	1,793
Cash and investments - ending	\$ 125	\$ 863	\$ 150	\$ 16,249	\$ -	\$ -	\$ 725,088	\$ 602	\$ 2,734

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

	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99	Drug Court Grant	Central Dispatch Start Up	Gaming Revenue-Historic Board	JCATT	IDOC Jail Reimbursement
Cash and investments - beginning	\$ 248	\$ 31,611	\$ -	\$ 91,830	\$ 2,661	\$ 1,552	\$ 604,738	\$ 105,369	\$ 12,971
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,000	-	78,840	-	-
Charges for services	-	25,690	-	32,222	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	500,333	2,205
Total receipts	-	25,690	-	32,222	5,000	-	78,840	500,333	2,205
Disbursements:									
Personal services	-	16,622	-	-	-	-	-	197,022	-
Supplies	-	-	-	-	-	-	-	10,837	-
Other services and charges	-	105	-	-	3,180	-	47,200	305,067	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	248	-	130	2,065	-	-	-	-	15,176
Total disbursements	248	16,727	130	2,065	3,180	-	47,200	512,926	15,176
Excess (deficiency) of receipts over disbursements	(248)	8,963	(130)	30,157	1,820	-	31,640	(12,593)	(12,971)
Cash and investments - ending	\$ -	\$ 40,574	\$ (130)	\$ 121,987	\$ 4,481	\$ 1,552	\$ 636,378	\$ 92,776	\$ -

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

	Equitable Sharing Justice Fund	Voices For Children Grant	Central Dispatch 911 County	Central Dispatch 911 City	Project Income--Community Corr	SHERIFF'S DONATIONS	COURT INTERPRETER GRANT	LOIT 2016 SPECIAL DISTRIBUTION	CLERK INCENTIVE FUND
Cash and investments - beginning	\$ 11,950	\$ 5,000	\$ 34,115	\$ 27,818	\$ 96,279	\$ -	\$ -	\$ -	\$ 52,792
Receipts:									
Taxes	-	-	300,000	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	220,154	-	-	-	-
Other receipts	-	27,740	-	229,121	-	6,020	6,068	410,124	21,415
Total receipts	-	27,740	300,000	229,121	220,154	6,020	6,068	410,124	21,415
Disbursements:									
Personal services	-	-	201,819	205,110	31,315	-	-	-	-
Supplies	-	-	-	5,506	-	-	-	-	2,225
Other services and charges	-	-	61,698	1,617	72,461	-	1,950	-	918
Capital outlay	-	-	4,277	16,802	4,500	-	-	-	4,858
Other disbursements	-	32,740	-	-	158,025	5,407	-	410,124	-
Total disbursements	-	32,740	267,794	229,035	266,301	5,407	1,950	410,124	8,001
Excess (deficiency) of receipts over disbursements	-	(5,000)	32,206	86	(46,147)	613	4,118	-	13,414
Cash and investments - ending	\$ 11,950	\$ -	\$ 66,321	\$ 27,904	\$ 50,132	\$ 613	\$ 4,118	\$ -	\$ 66,206

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

	SIRPC	SUPERIOR CRT PRE-TRAIL SPR VIS	LOCAL ROADS AND BRIDGES GRANT	CORNERSTONE SOCIETY	JAWS PROGRAM	OUT OF SCHOOL GRANT (JAIBG)	LAW ENFORC FED FORFEITURE	ELIZ. RHODES	EXCISE POLICE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,402	\$ 122	\$ 720	\$ 1,611	\$ 5,822	\$ 393
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,258,680	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	161,132	83,000	-	-	-	-	-	-	4
Total receipts	161,132	83,000	1,258,680	-	-	-	-	-	4
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	720	-	5,822	-
Capital outlay	-	-	-	-	122	-	-	-	-
Other disbursements	161,132	5,660	-	1,402	-	-	-	-	-
Total disbursements	161,132	5,660	-	1,402	122	720	-	5,822	-
Excess (deficiency) of receipts over disbursements	-	77,340	1,258,680	(1,402)	(122)	(720)	-	(5,822)	4
Cash and investments - ending	\$ -	\$ 77,340	\$ 1,258,680	\$ -	\$ -	\$ -	\$ 1,611	\$ -	\$ 397

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

	GUARDIAN AD LITEM	JURY FEES	CO CHILD ABUSE FEES	ALCOHOL & TOBACCO COMMISSION	CEDIT DISTRIBUTION	Community Corrections ctp	THINK GIS	EMERGENCY/ RIGHT TO KNOW	PRE-TRIAL DIVERSION
Cash and investments - beginning	\$ 21,534	\$ 14,388	\$ 50	\$ 5,149	\$ 1,449,142	\$ 21,623	\$ 500	\$ 4,754	\$ 108,188
Receipts:									
Taxes	-	1,778	-	-	2,279,179	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,205	-	54,775	-	3,434	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	250	-	15,784
Total receipts	-	1,778	-	1,205	2,279,179	54,775	250	3,434	15,784
Disbursements:									
Personal services	-	-	-	-	-	29,545	-	-	-
Supplies	-	-	-	-	-	12,840	-	-	4,560
Other services and charges	-	-	-	-	304,003	2,221	-	-	11,703
Capital outlay	-	-	-	-	804,716	-	-	-	780
Other disbursements	-	-	50	-	1,119,474	-	-	2,081	-
Total disbursements	-	-	50	-	2,228,193	44,606	-	2,081	17,043
Excess (deficiency) of receipts over disbursements	-	1,778	(50)	1,205	50,986	10,169	250	1,353	(1,259)
Cash and investments - ending	\$ 21,534	\$ 16,166	\$ -	\$ 6,354	\$ 1,500,128	\$ 31,792	\$ 750	\$ 6,107	\$ 106,929

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

	SRI	CASA/GRANT	infraction deferral program	CEMETERY BOARD DONATIONS	Donations	SEIZED ASSETS	MENTAL HEALTH AGENCIES	local trust health	jeff co sheriff con't education
Cash and investments - beginning	\$ 6,153	\$ 78,347	\$ 18,811	\$ 8,026	\$ 54,463	\$ 69,067	\$ 1,566	\$ 30,004	\$ 322
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,942	-	-	-
Other receipts	8,720	-	4,730	-	17,026	-	-	30,604	735
Total receipts	8,720	-	4,730	-	17,026	2,942	-	30,604	735
Disbursements:									
Personal services	-	-	-	-	-	-	-	16,767	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	8,445	-	-	-	-	1,080	-	-	1,057
Total disbursements	8,445	-	-	-	-	1,080	-	16,767	1,057
Excess (deficiency) of receipts over disbursements	275	-	4,730	-	17,026	1,862	-	13,837	(322)
Cash and investments - ending	\$ 6,428	\$ 78,347	\$ 23,541	\$ 8,026	\$ 71,489	\$ 70,929	\$ 1,566	\$ 43,841	\$ -

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

	IND STATE POLICE	DEPT OF NATURAL RESOURCES	CITY OF MADISON	HOMELAND SECURITY/SEMA	Treasurer Cash Book	Sheriff Inmate Trust	Sheriff Commissary	Clerk Cash Book	Totals
Cash and investments - beginning	\$ 35,967	\$ 714	\$ 5,246	\$ 61,841	\$ 539,149	\$ 43,246	\$ 46,208	\$ 998,030	\$ 18,592,853
Receipts:									
Taxes	-	-	-	-	-	-	-	-	39,557,709
Licenses and permits	-	-	-	-	-	-	-	-	191,049
Intergovernmental receipts	-	-	-	-	-	-	-	-	8,495,510
Charges for services	-	-	-	38,501	-	-	-	-	1,745,123
Fines and forfeits	-	-	-	-	-	-	-	-	482,654
Other receipts	942	68	1,291	-	352,352	401,202	168,887	2,783,860	10,301,288
Total receipts	942	68	1,291	38,501	352,352	401,202	168,887	2,783,860	60,773,333
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	7,922,908
Supplies	-	-	-	-	-	-	-	-	1,394,178
Other services and charges	-	-	-	-	-	-	-	-	4,581,281
Capital outlay	-	-	-	-	-	-	-	-	1,297,484
Other disbursements	612	-	-	64,667	539,149	404,679	169,055	2,667,858	42,419,240
Total disbursements	612	-	-	64,667	539,149	404,679	169,055	2,667,858	57,615,091
Excess (deficiency) of receipts over disbursements	330	68	1,291	(26,166)	(186,797)	(3,477)	(168)	116,002	3,158,242
Cash and investments - ending	\$ 36,297	\$ 782	\$ 6,537	\$ 35,675	\$ 352,352	\$ 39,769	\$ 46,040	\$ 1,114,032	\$ 21,751,095

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

	General	Accident Report	CEDIT County Share	CEDIT - Special Legislation	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Prisoner Reimbursement For Incarceration	Cumulative Bridge
Cash and investments - beginning	\$ 689,433	\$ 138	\$ -	\$ -	\$ 415	\$ 81,516	\$ 106,586	\$ 2,400	\$ 2,402,853
Receipts:									
Taxes	6,344,658	-	1,349,682	-	6,256	-	-	-	733,735
Licenses and permits	72,554	-	-	-	-	-	-	-	-
Intergovernmental receipts	567,646	-	-	2,386,066	-	-	-	-	62,279
Charges for services	814,810	1,250	-	-	-	21,290	151,343	-	-
Fines and forfeits	271,497	-	-	-	-	-	10,298	-	-
Other receipts	2,761,811	-	-	-	-	-	468,662	-	1,047,886
Total receipts	10,832,976	1,250	1,349,682	2,386,066	6,256	21,290	630,303	-	1,843,900
Disbursements:									
Personal services	5,104,202	-	47,987	-	-	3,544	531,560	-	144,459
Supplies	509,055	-	-	-	-	3,836	32,441	-	19,374
Other services and charges	4,556,869	-	-	-	6,219	80	60,349	-	214,342
Capital outlay	-	-	-	-	-	3,010	-	-	148,798
Other disbursements	-	1,216	589	2,386,066	-	-	20,000	-	1,000,000
Total disbursements	10,170,126	1,216	48,576	2,386,066	6,219	10,470	644,350	-	1,526,973
Excess (deficiency) of receipts over disbursements	662,850	34	1,301,106	-	37	10,820	(14,047)	-	316,927
Cash and investments - ending	\$ 1,352,283	\$ 172	\$ 1,301,106	\$ -	\$ 452	\$ 92,336	\$ 92,539	\$ 2,400	\$ 2,719,780

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

	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	Cumulative Voting System	Drug Free Community	Emergency Telephone System	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 1,064,739	\$ 2,439,206	\$ 452,958	\$ 221,177	\$ 106,028	\$ 27	\$ 2,546	\$ 151,252	\$ 70,588
Receipts:									
Taxes	411,855	253,449	119,121	-	-	-	-	513,752	-
Licenses and permits	-	-	-	-	-	-	-	76,163	-
Intergovernmental receipts	34,958	21,513	10,111	-	35,488	-	-	31,301	-
Charges for services	-	-	-	-	-	-	10,690	103,044	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	301,500	1,300,000	11,910	-	-	-	-	6,546	3,541
Total receipts	748,313	1,574,962	141,142	-	35,488	-	10,690	730,806	3,541
Disbursements:									
Personal services	-	-	-	-	-	-	-	454,719	-
Supplies	62,035	70,077	2,880	-	-	-	-	19,236	-
Other services and charges	156,568	1,254	146,851	-	16,578	-	-	190,845	-
Capital outlay	61,894	1,118	-	-	-	-	-	446	-
Other disbursements	300,000	1,300,000	-	-	7,050	-	10,793	-	-
Total disbursements	580,497	1,372,449	149,731	-	23,628	-	10,793	665,246	-
Excess (deficiency) of receipts over disbursements	167,816	202,513	(8,589)	-	11,860	-	(103)	65,560	3,541
Cash and investments - ending	\$ 1,232,555	\$ 2,641,719	\$ 444,369	\$ 221,177	\$ 117,888	\$ 27	\$ 2,443	\$ 216,812	\$ 74,129

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

	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 71,221	\$ 711,409	\$ 6,805	\$ 3,099,351	\$ 7,286	\$ 554,813	\$ 376,659	\$ (26,886)	\$ 3,202
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	362,970	-	2,260,721	-	48,772	-	221,762	-
Charges for services	16,570	-	-	126,204	-	-	-	-	1,820
Fines and forfeits	-	-	20,974	-	-	-	-	-	-
Other receipts	-	-	20	-	200	43,532	56,936	-	-
Total receipts	16,570	362,970	20,994	2,386,925	200	92,304	56,936	221,762	1,820
Disbursements:									
Personal services	18,391	-	-	943,706	-	-	-	-	-
Supplies	4,157	266,920	-	541,632	-	-	-	-	-
Other services and charges	1,945	-	-	370,870	-	46,495	-	192,886	-
Capital outlay	12,789	-	-	82,715	-	-	-	-	-
Other disbursements	-	-	19,421	-	-	48,772	29,937	-	642
Total disbursements	37,282	266,920	19,421	1,938,923	-	95,267	29,937	192,886	642
Excess (deficiency) of receipts over disbursements	(20,712)	96,050	1,573	448,002	200	(2,963)	26,999	28,876	1,178
Cash and investments - ending	\$ 50,509	\$ 807,459	\$ 8,378	\$ 3,547,353	\$ 7,486	\$ 551,850	\$ 403,658	\$ 1,990	\$ 4,380

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

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Victim Impact Program	Wireless Emergency Telephone System	Election and Registration	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 182,223	\$ 51,200	\$ 17,464	\$ 34,331	\$ 292,705	\$ 4,204	\$ 25	\$ 70,379	\$ 13,686
Receipts:									
Taxes	-	31,195	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	8,282	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	29,317	-	14,150	43,362	506,590	-	-	97,578	-
Total receipts	29,317	31,195	14,150	43,362	506,590	-	-	105,860	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	45,309	-
Supplies	-	-	1,046	-	-	-	-	4,576	-
Other services and charges	-	-	8,850	-	-	-	-	1,258	13,686
Capital outlay	-	-	122	-	-	-	-	13,000	-
Other disbursements	-	57,558	-	77,693	244,315	-	-	-	-
Total disbursements	-	57,558	10,018	77,693	244,315	-	-	64,143	13,686
Excess (deficiency) of receipts over disbursements	29,317	(26,363)	4,132	(34,331)	262,275	-	-	41,717	(13,686)
Cash and investments - ending	\$ 211,540	\$ 24,837	\$ 21,596	\$ -	\$ 554,980	\$ 4,204	\$ 25	\$ 112,096	\$ -

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

	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	Cemetary Operating	Animal Shelter	Collection Agency Fees	Donations	Sheriff Pension Holding	Settlement
Cash and investments - beginning	\$ 552,108	\$ 365,747	\$ 17,762	\$ 3,085	\$ 78,452	\$ 4,215	\$ 71,489	\$ 4,444	\$ -
Receipts:									
Taxes	-	-	-	17,741	-	-	-	-	28,517,234
Licenses and permits	-	53,426	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,506	-	-	-	-	3,143,625
Charges for services	372,128	-	-	-	131,226	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	717	12,873	2,348	20,800	55,701	211	16,265	28,583	-
Total receipts	372,845	66,299	2,348	40,047	186,927	211	16,265	28,583	31,660,859
Disbursements:									
Personal services	178,299	27,568	-	-	96,836	-	-	-	-
Supplies	18,641	-	-	18,987	15,845	-	-	-	-
Other services and charges	102,364	-	-	-	78,141	-	-	-	-
Capital outlay	68,457	-	-	-	2,962	-	-	-	-
Other disbursements	-	22,077	-	-	-	1,304	-	26,091	31,660,859
Total disbursements	367,761	49,645	-	18,987	193,784	1,304	-	26,091	31,660,859
Excess (deficiency) of receipts over disbursements	5,084	16,654	2,348	21,060	(6,857)	(1,093)	16,265	2,492	-
Cash and investments - ending	\$ 557,192	\$ 382,401	\$ 20,110	\$ 24,145	\$ 71,595	\$ 3,122	\$ 87,754	\$ 6,936	\$ -

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

	CVET Agency	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ -	\$ -	\$ 629	\$ 886	\$ 560	\$ 27,126	\$ 610	\$ 125	\$ 863
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	47,438	170,935	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	688	-
Other receipts	-	-	6,996	13,181	1,890	4,025	3,828	63	2,828
Total receipts	47,438	170,935	6,996	13,181	1,890	4,025	3,828	751	2,828
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	3,035	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	47,438	170,935	7,124	12,796	2,325	-	4,196	750	3,448
Total disbursements	47,438	170,935	7,124	12,796	2,325	3,035	4,196	750	3,448
Excess (deficiency) of receipts over disbursements	-	-	(128)	385	(435)	990	(368)	1	(620)
Cash and investments - ending	\$ -	\$ -	\$ 501	\$ 1,271	\$ 125	\$ 28,116	\$ 242	\$ 126	\$ 243

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

	Child Restraint Violation Fines	Forest Restoration	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 150	\$ 16,249	\$ -	\$ 725,088	\$ -	\$ 602	\$ 40,574	\$ (130)	\$ 121,987
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	447,898	-	-	-	-	-
Charges for services	-	-	-	-	-	-	3,864	-	15,000
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	7,498	413	-	389,039	254	-	-	-
Total receipts	-	7,498	413	447,898	389,039	254	3,864	-	15,000
Disbursements:									
Personal services	-	-	-	-	-	-	15,200	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	3,429	-	500,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	413	-	381,138	-	-	593	9,286
Total disbursements	-	3,429	413	500,000	381,138	-	15,200	593	9,286
Excess (deficiency) of receipts over disbursements	-	4,069	-	(52,102)	7,901	254	(11,336)	(593)	5,714
Cash and investments - ending	\$ 150	\$ 20,318	\$ -	\$ 672,986	\$ 7,901	\$ 856	\$ 29,238	\$ (723)	\$ 127,701

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

	Jail Transitional Services	Elected Officials Training	Central Dispatch 911 City	Reassessment	Central Dispatch Start Up	911 County/City Contribution	Sheriff's Donations	SISWD	Gaming Reveune-Historic Board
Cash and investments - beginning	\$ -	\$ 12,227	\$ 27,904	\$ 280,882	\$ 1,552	\$ -	\$ 613	\$ 9,144	\$ 636,378
Receipts:									
Taxes	-	3,542	-	103,914	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	20,000	-	-	8,820	-	-	-	-	54,810
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	209,559	-	-	19,051	22,387	-	-
Total receipts	20,000	3,542	209,559	112,734	-	19,051	22,387	-	54,810
Disbursements:									
Personal services	-	-	203,744	-	-	-	-	-	-
Supplies	-	-	17,500	-	-	-	-	-	-
Other services and charges	5,646	3,695	21,030	156,122	-	-	-	-	106,497
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	18,145	-	-
Total disbursements	5,646	3,695	242,274	156,122	-	-	18,145	-	106,497
Excess (deficiency) of receipts over disbursements	14,354	(153)	(32,715)	(43,388)	-	19,051	4,242	-	(51,687)
Cash and investments - ending	\$ 14,354	\$ 12,074	\$ (4,811)	\$ 237,494	\$ 1,552	\$ 19,051	\$ 4,855	\$ 9,144	\$ 584,691

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

	Project Income Community Corrections	JCATT	Court Interpreter Grant	Payroll Clearing	Prosecutor PCA 93.563	Equitable Sharing Justice Fund	Clerk Incentive Fund	SIRPC	Supreme CRT Pre-Trial Grant
Cash and investments - beginning	\$ 50,132	\$ 92,776	\$ 4,118	\$ 228,593	\$ 2,734	\$ 11,950	\$ 66,206	\$ -	\$ 77,340
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,838	-	9,972	-	-
Fines and forfeits	117,260	-	-	-	-	-	-	-	-
Other receipts	130,083	469,228	-	4,275,756	-	-	-	183,740	187,084
Total receipts	247,343	469,228	-	4,275,756	1,838	-	9,972	183,740	187,084
Disbursements:									
Personal services	120	191,001	-	-	-	-	651	-	27,340
Supplies	-	10,059	-	-	-	-	988	-	-
Other services and charges	92,420	235,819	-	-	-	-	705	183,740	98,651
Capital outlay	-	-	-	-	-	-	3,000	-	2,611
Other disbursements	117,816	-	2,325	4,186,174	-	-	-	-	-
Total disbursements	210,356	436,879	2,325	4,186,174	-	-	5,344	183,740	128,602
Excess (deficiency) of receipts over disbursements	36,987	32,349	(2,325)	89,582	1,838	-	4,628	-	58,482
Cash and investments - ending	\$ 87,119	\$ 125,125	\$ 1,793	\$ 318,175	\$ 4,572	\$ 11,950	\$ 70,834	\$ -	\$ 135,822

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

	Drug Prosecution Fund	2016 State Drug Free Fund Program	LAW ENFORC FED FORFEITURE	EXCISE POLICE	GUARDIAN AD LITEM	JURY FEES	ALCOHOL & TOBACCO COMMISSION	CEDIT DISTRIBUTION	DRUG COURT GRANT
Cash and investments - beginning	\$ -	\$ -	\$ 1,611	\$ 397	\$ 21,534	\$ 16,166	\$ 6,354	\$ 1,500,128	\$ 4,481
Receipts:									
Taxes	-	-	-	-	-	1,810	330	5,060	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	6,175
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,998	9,885	-	-	-	-	-	-	-
Total receipts	1,998	9,885	-	-	-	1,810	330	5,060	6,175
Disbursements:									
Personal services	-	-	-	-	-	-	-	337,647	-
Supplies	-	-	-	-	-	-	-	684,867	-
Other services and charges	-	-	-	-	20,000	-	-	310,000	7,721
Capital outlay	-	-	-	-	-	-	-	158,000	-
Other disbursements	-	9,885	-	-	-	-	-	14,674	-
Total disbursements	-	9,885	-	-	20,000	-	-	1,505,188	7,721
Excess (deficiency) of receipts over disbursements	1,998	-	-	-	(20,000)	1,810	330	(1,500,128)	(1,546)
Cash and investments - ending	\$ 1,998	\$ -	\$ 1,611	\$ 397	\$ 1,534	\$ 17,976	\$ 6,684	\$ -	\$ 2,935

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

	community corrections ctp	THINK GIS	EMERGENCY/ RIGHT TO KNOW	PRE-TRIAL DIVERSION	SRI	CASA/GRANT	infraction deferral program	CEMETERY BOARD DONATIONS	edp/casino money
Cash and investments - beginning	\$ 31,792	\$ 750	\$ 6,107	\$ 106,929	\$ 6,428	\$ 78,347	\$ 23,541	\$ 8,026	\$ 68,574
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	26,075	-	-	-	-	-	-	-	45,390
Charges for services	-	-	3,961	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	19,180	5,309	21,640	4,730	53	-
Total receipts	26,075	-	3,961	19,180	5,309	21,640	4,730	53	45,390
Disbursements:									
Personal services	44,540	-	-	868	-	-	-	-	-
Supplies	5,832	-	-	6,426	-	-	-	-	-
Other services and charges	4,918	-	-	14,841	-	-	-	-	5,000
Capital outlay	-	-	-	5,233	-	-	-	-	-
Other disbursements	-	-	1,386	-	15,787	21,640	-	920	16,966
Total disbursements	55,290	-	1,386	27,368	15,787	21,640	-	920	21,966
Excess (deficiency) of receipts over disbursements	(29,215)	-	2,575	(8,188)	(10,478)	-	4,730	(867)	23,424
Cash and investments - ending	\$ 2,577	\$ 750	\$ 8,682	\$ 98,741	\$ (4,050)	\$ 78,347	\$ 28,271	\$ 7,159	\$ 91,998

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

	SEIZED ASSETS	MENTAL HEALTH AGENCIES	local trust health	jeff co sheriff con't education	IND STATE POLICE	DEPT OF NATURAL RESOURCES	CITY OF MADISON	HOMELAND SECURITY/SEMA	LOCAL ROADS & BRIDGES GRANT
Cash and investments - beginning	\$ 70,929	\$ 1,566	\$ 43,841	\$ -	\$ 36,297	\$ 782	\$ 6,537	\$ 35,675	\$ 1,258,680
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	30,618	-
Fines and forfeits	11,574	-	-	-	-	-	-	-	-
Other receipts	-	-	10,201	812	865	20	1,623	-	-
Total receipts	11,574	-	10,201	812	865	20	1,623	30,618	-
Disbursements:									
Personal services	-	-	13,699	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	965	-	-	178	552	-	-	25,936	1,151,583
Total disbursements	965	-	13,699	178	552	-	-	25,936	1,151,583
Excess (deficiency) of receipts over disbursements	10,609	-	(3,498)	634	313	20	1,623	4,682	(1,151,583)
Cash and investments - ending	\$ 81,538	\$ 1,566	\$ 40,343	\$ 634	\$ 36,610	\$ 802	\$ 8,160	\$ 40,357	\$ 107,097

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

	Central Dispatch 911 County	Treasurer Cash Book	Sheriff Inmate Trust	Sheriff Commissary	Clerk Cash Book	Totals
Cash and investments - beginning	\$ 66,321	\$ 352,352	\$ 39,769	\$ 46,040	\$ 1,114,032	\$ 21,751,095
Receipts:						
Taxes	310,000	-	-	-	-	38,723,334
Licenses and permits	-	-	-	-	-	202,143
Intergovernmental receipts	-	-	-	-	-	10,024,541
Charges for services	-	-	-	-	-	1,815,628
Fines and forfeits	-	-	-	-	-	432,291
Other receipts	-	662,997	438,431	124,214	2,812,492	16,872,392
Total receipts	310,000	662,997	438,431	124,214	2,812,492	68,070,329
Disbursements:						
Personal services	218,178	-	-	-	-	8,649,568
Supplies	-	-	-	-	-	2,316,410
Other services and charges	78,050	-	-	-	-	8,017,769
Capital outlay	-	-	-	-	-	564,155
Other disbursements	300	352,352	461,851	142,168	2,919,399	47,315,827
Total disbursements	296,528	352,352	461,851	142,168	2,919,399	66,863,729
Excess (deficiency) of receipts over disbursements	13,472	310,645	(23,420)	(17,954)	(106,907)	1,206,600
Cash and investments - ending	\$ 79,793	\$ 662,997	\$ 16,349	\$ 28,086	\$ 1,007,125	\$ 22,957,695

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

	General	Accident Report	CEDIT County Share	CEDIT - Special Legislation	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 1,352,283	\$ 172	\$ 1,301,106	\$ -	\$ 452	\$ 92,336	\$ 92,539
Receipts:							
Taxes	7,591,940	-	-	2,428,798	6,842	-	-
Licenses and permits	52,347	-	-	-	-	-	-
Intergovernmental receipts	497,734	-	1,235,447	-	-	-	-
Charges for services	206,576	-	-	-	-	-	-
Fines and forfeits	3,929	-	-	-	-	23,111	-
Other receipts	2,112,100	1,240	-	-	-	-	208,341
Total receipts	10,464,626	1,240	1,235,447	2,428,798	6,842	23,111	208,341
Disbursements:							
Personal services	5,777,421	-	-	-	-	7,182	267,254
Supplies	266,950	-	-	-	-	2,874	-
Other services and charges	2,232,275	-	495,448	-	-	-	31,956
Capital outlay	-	-	-	-	-	4,845	-
Other disbursements	1,896,739	1,152	-	2,428,798	6,791	-	-
Total disbursements	10,173,385	1,152	495,448	2,428,798	6,791	14,901	299,210
Excess (deficiency) of receipts over disbursements	291,241	88	739,999	-	51	8,210	(90,869)
Cash and investments - ending	\$ 1,643,524	\$ 260	\$ 2,041,105	\$ -	\$ 503	\$ 100,546	\$ 1,670

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

	Prisoner Reimbursement For Incarceration	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	Cumulative Voting System	Drug Free Community
Cash and investments - beginning	\$ 2,400	\$ 2,719,780	\$ 1,232,555	\$ 2,641,719	\$ 444,369	\$ 221,177	\$ 117,888
Receipts:							
Taxes	-	732,437	411,126	253,001	118,910	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	57,534	32,295	19,874	9,341	-	-
Charges for services	-	-	-	-	10,893	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	6,902	312,095	1,916,960	-	-	26,924
Total receipts	-	796,873	755,516	2,189,835	139,144	-	26,924
Disbursements:							
Personal services	-	133,609	-	21,024	-	-	-
Supplies	-	2,000	-	91,435	-	-	-
Other services and charges	-	67,668	-	-	240,439	-	-
Capital outlay	-	735,500	257,715	-	19,604	200,538	-
Other disbursements	-	-	413,986	1,800,000	-	-	120,380
Total disbursements	-	938,777	671,701	1,912,459	260,043	200,538	120,380
Excess (deficiency) of receipts over disbursements	-	(141,904)	83,815	277,376	(120,899)	(200,538)	(93,456)
Cash and investments - ending	\$ 2,400	\$ 2,577,876	\$ 1,316,370	\$ 2,919,095	\$ 323,470	\$ 20,639	\$ 24,432

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

	Emergency Telephone System	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 27	\$ 2,443	\$ 216,812	\$ 74,129	\$ 50,509	\$ 807,459	\$ 8,378	\$ 3,547,353	\$ 7,486
Receipts:									
Taxes	-	-	378,236	-	-	-	-	-	-
Licenses and permits	-	-	84,444	-	-	-	-	-	-
Intergovernmental receipts	-	-	29,711	-	-	-	-	-	-
Charges for services	-	10,380	219,723	5,063	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	75,401	-	33,139	494,506	21,286	2,940,216	163
Total receipts	-	10,380	787,515	5,063	33,139	494,506	21,286	2,940,216	163
Disbursements:									
Personal services	-	-	391,541	-	22,542	-	-	805,326	-
Supplies	-	-	21,321	-	10,581	-	-	1,169,786	-
Other services and charges	-	8,560	81,570	-	1,359	-	-	329,230	6,000
Capital outlay	-	-	791	-	-	191,890	-	499,762	-
Other disbursements	-	-	166,122	-	-	-	20,312	369,625	-
Total disbursements	-	8,560	661,345	-	34,482	191,890	20,312	3,173,729	6,000
Excess (deficiency) of receipts over disbursements	-	1,820	126,170	5,063	(1,343)	302,616	974	(233,513)	(5,837)
Cash and investments - ending	\$ 27	\$ 4,263	\$ 342,982	\$ 79,192	\$ 49,166	\$ 1,110,075	\$ 9,352	\$ 3,313,840	\$ 1,649

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

	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 551,850	\$ 403,658	\$ 1,990	\$ 4,380	\$ 211,540	\$ 24,837	\$ 21,596	\$ -	\$ 554,980
Receipts:									
Taxes	-	-	-	-	-	80,871	-	78,434	615,358
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	192,101	-	-	-	-	-	-
Charges for services	-	73,995	-	-	-	19	-	-	-
Fines and forfeits	-	-	-	1,500	22,717	-	-	-	-
Other receipts	45,188	-	-	-	-	-	25,195	-	-
Total receipts	45,188	73,995	192,101	1,500	22,717	80,890	25,195	78,434	615,358
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	156,307	-	-	-	-	-	-	-
Other services and charges	8,848	-	-	4,238	-	-	7,000	-	536,461
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	182,154	-	-	26,697	-	78,434	-
Total disbursements	8,848	156,307	182,154	4,238	-	26,697	7,000	78,434	536,461
Excess (deficiency) of receipts over disbursements	36,340	(82,312)	9,947	(2,738)	22,717	54,193	18,195	-	78,897
Cash and investments - ending	\$ 588,190	\$ 321,346	\$ 11,937	\$ 1,642	\$ 234,257	\$ 79,030	\$ 39,791	\$ -	\$ 633,877

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

	Victim Impact Program	Wireless Emergency Telephone System	Election and Registration	Auditors Ineligible Deductions	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	Cemetery Operating	Animal Shelter
Cash and investments - beginning	\$ 4,204	\$ 25	\$ 112,096	\$ -	\$ 557,192	\$ 382,401	\$ 20,110	\$ 24,145	\$ 71,595
Receipts:									
Taxes	-	-	275,771	-	-	-	-	32,890	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	21,662	-	-	-	-	2,584	-
Charges for services	-	-	-	-	399	-	-	-	-
Fines and forfeits	-	-	-	-	-	10,592	1,362	-	-
Other receipts	-	-	-	-	378,832	49,443	1,669	-	183,646
Total receipts	-	-	297,433	-	379,231	60,035	3,031	35,474	183,646
Disbursements:									
Personal services	-	-	105,106	-	197,529	28,607	-	-	105,759
Supplies	-	-	10,795	-	-	-	-	434	46,867
Other services and charges	-	-	9,463	-	105,931	19,764	-	18,825	52,176
Capital outlay	-	-	1,200	-	34,485	-	-	-	3,478
Other disbursements	-	-	15,354	-	-	-	-	-	-
Total disbursements	-	-	141,918	-	337,945	48,371	-	19,259	208,280
Excess (deficiency) of receipts over disbursements	-	-	155,515	-	41,286	11,664	3,031	16,215	(24,634)
Cash and investments - ending	\$ 4,204	\$ 25	\$ 267,611	\$ -	\$ 598,478	\$ 394,065	\$ 23,141	\$ 40,360	\$ 46,961

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

	Collection Agency Fees	Donations	Self Insurance	Sheriff Pension Holding	Settlement	CVET Agency	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 3,122	\$ 87,754	\$ -	\$ 6,936	\$ -	\$ -	\$ -	\$ 501	\$ 1,271
Receipts:									
Taxes	-	-	-	-	29,395,357	-	161,562	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,013,052	46,013	-	-	-
Charges for services	-	-	-	5,728	-	-	-	-	-
Fines and forfeits	-	-	-	-	177,878	-	-	3,050	12,084
Other receipts	-	15,436	1,019,984	28,891	-	-	-	-	-
Total receipts	-	15,436	1,019,984	34,619	32,586,287	46,013	161,562	3,050	12,084
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	982	-	-	-	-	46,013	161,562	3,085	13,154
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	961,924	34,335	32,586,287	-	-	-	-
Total disbursements	982	-	961,924	34,335	32,586,287	46,013	161,562	3,085	13,154
Excess (deficiency) of receipts over disbursements	(982)	15,436	58,060	284	-	-	-	(35)	(1,070)
Cash and investments - ending	\$ 2,140	\$ 103,190	\$ 58,060	\$ 7,220	\$ -	\$ -	\$ -	\$ 466	\$ 201

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

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Forest Restoration	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 125	\$ 28,116	\$ 242	\$ 126	\$ 243	\$ 150	\$ 20,318	\$ -	\$ 672,986
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	461,593
Charges for services	-	-	3,910	-	2,793	-	7,377	-	-
Fines and forfeits	1,735	4,415	-	1,375	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	506	-
Total receipts	1,735	4,415	3,910	1,375	2,793	-	7,377	506	461,593
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	1,705	164	3,835	1,313	-	-	3,321	503	-
Capital outlay	-	6,952	-	-	-	-	-	-	500,000
Other disbursements	-	-	-	-	2,820	-	-	-	-
Total disbursements	1,705	7,116	3,835	1,313	2,820	-	3,321	503	500,000
Excess (deficiency) of receipts over disbursements	30	(2,701)	75	62	(27)	-	4,056	3	(38,407)
Cash and investments - ending	\$ 155	\$ 25,415	\$ 317	\$ 188	\$ 216	\$ 150	\$ 24,374	\$ 3	\$ 634,579

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

	Innkeepers Tax Collections	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99	Jail Transitional Services	Elected Officials Training	Central Dispatch 911 City	Reassessment
Cash and investments - beginning	\$ 7,901	\$ 856	\$ 29,238	\$ (723)	\$ 127,701	\$ 14,354	\$ 12,074	\$ (4,811)	\$ 237,494
Receipts:									
Taxes	336,867	-	-	-	-	-	-	-	159,391
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	12,520
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	736	-	-	-	-	-	-	-
Other receipts	-	-	15,580	-	14,249	-	5,063	4,811	-
Total receipts	<u>336,867</u>	<u>736</u>	<u>15,580</u>	<u>-</u>	<u>14,249</u>	<u>-</u>	<u>5,063</u>	<u>4,811</u>	<u>171,911</u>
Disbursements:									
Personal services	-	-	15,238	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,876	-	-	-	150,513
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	344,826	920	-	-	-	11,483	577	-	-
Total disbursements	<u>344,826</u>	<u>920</u>	<u>15,238</u>	<u>-</u>	<u>1,876</u>	<u>11,483</u>	<u>577</u>	<u>-</u>	<u>150,513</u>
Excess (deficiency) of receipts over disbursements	<u>(7,959)</u>	<u>(184)</u>	<u>342</u>	<u>-</u>	<u>12,373</u>	<u>(11,483)</u>	<u>4,486</u>	<u>4,811</u>	<u>21,398</u>
Cash and investments - ending	\$ <u>(58)</u>	\$ <u>672</u>	\$ <u>29,580</u>	\$ <u>(723)</u>	\$ <u>140,074</u>	\$ <u>2,871</u>	\$ <u>16,560</u>	\$ <u>-</u>	\$ <u>258,892</u>

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

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	Central Dispatch Start Up	911 County/City Contribution	Sheriff's Donations	SISWD	Gaming Revenue-Historic Board	Project Income Community Corrections	JCATT	Court Interpreter Grant	Payroll Clearing
Cash and investments - beginning	\$ 1,552	\$ 19,051	\$ 4,855	\$ 9,144	\$ 584,691	\$ 87,119	\$ 125,125	\$ 1,793	\$ 318,175
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	672,221	22,995	-	60,801	221,868	290,985	-	4,200,033
Total receipts	-	672,221	22,995	-	60,801	221,868	290,985	-	4,200,033
Disbursements:									
Personal services	-	447,816	-	-	-	21,133	42,480	-	-
Supplies	-	13,635	-	-	-	827	-	-	-
Other services and charges	-	63,053	18,112	-	42,490	57,645	160,229	830	-
Capital outlay	-	6,000	-	-	-	85,678	-	-	-
Other disbursements	-	-	7,666	-	-	94,020	-	-	4,308,690
Total disbursements	-	530,504	25,778	-	42,490	259,303	202,709	830	4,308,690
Excess (deficiency) of receipts over disbursements	-	141,717	(2,783)	-	18,311	(37,435)	88,276	(830)	(108,657)
Cash and investments - ending	\$ 1,552	\$ 160,768	\$ 2,072	\$ 9,144	\$ 603,002	\$ 49,684	\$ 213,401	\$ 963	\$ 209,518

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

	Prosecutor PCA 93.563	Equitable Sharing Justice Fund	Voices For Children Grant	Clerk Incentive Fund	SIRPC	Supreme CRT Pre-Trial Grant	Drug Prosecution Fund	2016 State Drug Free Fund Prgram	State Grant - New
Cash and investments - beginning	\$ 4,572	\$ 11,950	\$ -	\$ 70,834	\$ -	\$ 135,822	\$ 1,998	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,775	-	-	9,472	14,228	166,500	-	6,115	456,554
Total receipts	1,775	-	-	9,472	14,228	166,500	-	6,115	456,554
Disbursements:									
Personal services	-	-	-	1,407	-	107,173	-	-	314,451
Supplies	-	-	-	768	-	-	-	-	19,479
Other services and charges	-	-	-	-	7,628	78,400	1,998	6,115	56,664
Capital outlay	-	-	-	1,864	-	10,624	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	4,039	7,628	196,197	1,998	6,115	390,594
Excess (deficiency) of receipts over disbursements	1,775	-	-	5,433	6,600	(29,697)	(1,998)	-	65,960
Cash and investments - ending	\$ 6,347	\$ 11,950	\$ -	\$ 76,267	\$ 6,600	\$ 106,125	\$ -	\$ -	\$ 65,960

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

	Audit Guardianship Grant	Prosecutor Felony Diversion CC	Jail -Treatment	LAW ENFORC FED FORFEITURE	EXCISE POLICE	GUARDIAN AD LITEM	JURY FEES	ALCOHOL & TOBACCO COMMISSION	CEDIT DISTRIBUTION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,611	\$ 397	\$ 1,534	\$ 17,976	\$ 6,684	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	50,000	35,550	18,750	-	4	-	1,941	330	-
Total receipts	50,000	35,550	18,750	-	4	-	1,941	330	-
Disbursements:									
Personal services	-	16,780	-	-	-	-	-	-	-
Supplies	-	60	-	-	-	-	-	-	-
Other services and charges	-	2,078	7,253	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	10,616	-	-	-	-	-	-	-	-
Total disbursements	10,616	18,918	7,253	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	39,384	16,632	11,497	-	4	-	1,941	330	-
Cash and investments - ending	\$ 39,384	\$ 16,632	\$ 11,497	\$ 1,611	\$ 401	\$ 1,534	\$ 19,917	\$ 7,014	\$ -

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

	DRUG COURT GRANT	community corrections ctp	THINK GIS	EMERGENCY/ RIGHT TO KNOW	PRE-TRIAL DIVERSION	SRI	CASA/GRANT	infraction deferral program	CEMETERY BOARD DONATIONS
Cash and investments - beginning	\$ 2,935	\$ 2,577	\$ 750	\$ 8,682	\$ 98,741	\$ (4,050)	\$ 78,347	\$ 28,271	\$ 7,159
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	29,621	-	-	11,050	-
Other receipts	7,345	53,600	500	3,939	-	18,340	34,684	-	-
Total receipts	7,345	53,600	500	3,939	29,621	18,340	34,684	11,050	-
Disbursements:									
Personal services	-	46,298	-	-	2,622	-	-	-	-
Supplies	-	-	-	-	3,997	-	-	-	-
Other services and charges	7,369	7,116	-	721	10,485	14,290	34,684	-	710
Capital outlay	-	-	-	-	1,990	-	-	-	-
Other disbursements	-	-	-	-	-	-	78,347	-	-
Total disbursements	7,369	53,414	-	721	19,094	14,290	113,031	-	710
Excess (deficiency) of receipts over disbursements	(24)	186	500	3,218	10,527	4,050	(78,347)	11,050	(710)
Cash and investments - ending	\$ 2,911	\$ 2,763	\$ 1,250	\$ 11,900	\$ 109,268	\$ -	\$ -	\$ 39,321	\$ 6,449

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

	edp/casino money	SEIZED ASSETS	MENTAL HEALTH AGENCIES	local trust health	jeff co sheriff con't education	IND STATE POLICE	DEPT OF NATURAL RESOURCES	CITY OF MADISON	HOMELAND SECURITY/SEMA
Cash and investments - beginning	\$ 91,998	\$ 81,538	\$ 1,566	\$ 40,343	\$ 634	\$ 36,610	\$ 802	\$ 8,160	\$ 40,357
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	785	593	60	1,343	-
Other receipts	47,595	-	-	20,403	-	-	-	-	-
Total receipts	47,595	-	-	20,403	785	593	60	1,343	-
Disbursements:									
Personal services	-	-	-	14,885	-	-	-	-	-
Supplies	16,965	-	-	-	-	-	-	-	-
Other services and charges	11,928	2,715	-	-	1,432	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	629	-	8,160	-
Total disbursements	28,893	2,715	-	14,885	1,432	629	-	8,160	-
Excess (deficiency) of receipts over disbursements	18,702	(2,715)	-	5,518	(647)	(36)	60	(6,817)	-
Cash and investments - ending	\$ 110,700	\$ 78,823	\$ 1,566	\$ 45,861	\$ (13)	\$ 36,574	\$ 862	\$ 1,343	\$ 40,357

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

	LOCAL ROADS & BRIDGES GRANT	Central Dispatch 911 County	Problem Solving	Treasurer Cash Book	Sheriff Inmate Trust	Sheriff Commissary	Clerk Cash Book	Board of Tourism	Totals
Cash and investments - beginning	\$ 107,097	\$ 79,793	\$ -	\$ 662,997	\$ 16,349	\$ 28,086	\$ 1,007,125	\$ 691,375	\$ 23,649,070
Receipts:									
Taxes	-	1	-	-	-	-	-	-	43,057,792
Licenses and permits	-	-	-	-	-	-	-	-	136,791
Intergovernmental receipts	-	-	-	-	-	-	-	-	5,631,461
Charges for services	-	-	-	-	-	-	-	-	546,856
Fines and forfeits	-	-	-	-	-	-	-	-	307,936
Other receipts	298,236	-	3,869	738,085	557,474	115,085	3,163,378	370,612	21,601,033
Total receipts	298,236	1	3,869	738,085	557,474	115,085	3,163,378	370,612	71,281,869
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	8,893,183
Supplies	-	-	-	-	-	-	-	-	1,835,081
Other services and charges	-	-	-	-	-	-	-	-	5,239,182
Capital outlay	-	-	-	-	-	-	-	-	2,562,916
Other disbursements	-	79,793	-	662,997	519,136	94,755	3,263,885	404,427	51,002,837
Total disbursements	-	79,793	-	662,997	519,136	94,755	3,263,885	404,427	69,533,199
Excess (deficiency) of receipts over disbursements	298,236	(79,792)	3,869	75,088	38,338	20,330	(100,507)	(33,815)	1,748,670
Cash and investments - ending	\$ 405,333	\$ 1	\$ 3,869	\$ 738,085	\$ 54,687	\$ 48,416	\$ 906,618	\$ 657,560	\$ 25,397,740

#### 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/>.