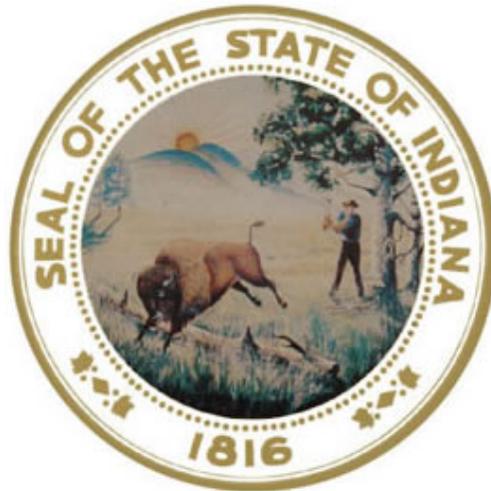


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2009

PERRY COUNTY, INDIANA



FILED

08/20/2010

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|-----------------------------------|--|
| Auditor | Connie A. Berger | 01-01-07 to 12-31-10 |
| Treasurer | Martha Wooldridge | 01-01-07 to 12-31-10 |
| Clerk | Doris Davis Jean M. Schulthise | 02-01-08 to 05-01-09 05-02-09 to 12-31-10 |
| Sheriff | L. Robert Glenn | 01-01-07 to 12-31-10 |
| Recorder | Jane James | 01-01-09 to 12-31-12 |
| President of the Board of County Commissioners | Gary Dauby Bill Amos | 01-01-09 to 12-31-09 01-01-10 to 12-31-10 |
| President of the County Council | Pete Franzman | 01-01-09 to 12-31-10 |



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF PERRY COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Perry County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated July 8, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual examination performed by State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedule of Funding Progress, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis, Schedule of Contributions From the Employer and Other Contributing Entities, or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

July 8, 2010



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF PERRY COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Perry County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 8, 2010. The opinions to the financial statements were qualified due to the omission of a number of component units of the County, which should have been included to fairly present the financial position of the County. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 8, 2010

PERRY COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

| <u>Functions/Programs</u> | <u>Disbursements</u> | <u>Program Receipts</u> | | <u>Net (Disbursement) Receipt and Changes in Net Assets Primary Government</u> |
|--|----------------------|---------------------------------|---|--|
| | | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Governmental Activities</u> |
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | \$ 10,595,033 | \$ 432,514 | \$ 52,758 | \$ (10,109,761) |
| Public safety | 1,275,595 | 821,915 | 19,742 | (433,938) |
| Highways and streets | 2,254,149 | - | 1,266,332 | (987,817) |
| Health and welfare | 923,019 | 30,526 | 196,838 | (695,655) |
| Culture and recreation | 95,304 | - | - | (95,304) |
| | <u>\$ 15,143,100</u> | <u>\$ 1,284,955</u> | <u>\$ 1,535,670</u> | <u>(12,322,475)</u> |
| | | | | |
| General receipts: | | | | |
| Property taxes | | | | 6,481,913 |
| Income taxes | | | | 280,326 |
| Intergovernmental | | | | 913,875 |
| Other local sources | | | | 4,921,013 |
| Grants and contributions not restricted to specific programs | | | | 498,514 |
| Investment earnings | | | | 246,600 |
| | | | | <u>13,342,241</u> |
| | | | | |
| Change in net assets | | | | 1,019,766 |
| Net assets - beginning | | | | <u>9,053,799</u> |
| Net assets - ending | | | | <u>\$ 10,073,565</u> |
| | | | | |
| <u>Assets</u> | | | | |
| Cash and investments | | | | \$ 7,465,835 |
| Restricted assets: | | | | |
| Cash and investments | | | | <u>2,607,730</u> |
| Total assets | | | | <u>\$ 10,073,565</u> |
| | | | | |
| <u>Net Assets</u> | | | | |
| Restricted for: | | | | |
| Public safety | | | | \$ 90,212 |
| Highways and streets | | | | 1,487,720 |
| Health and welfare | | | | 32,321 |
| Capital outlay | | | | 992,411 |
| Other purposes | | | | 5,066 |
| Unrestricted | | | | <u>7,465,835</u> |
| Total net assets | | | | <u>\$ 10,073,565</u> |

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

PERRY COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2009

| | General | Highway | Tif Replacement Fund-Waupaca | Tif#3 - Waupaca Bond | Other Governmental Funds | Totals |
|---|-------------------|-------------------|------------------------------------|-------------------------------|--------------------------------|----------------------|
| Receipts: | | | | | | |
| Taxes | \$ 3,311,714 | \$ - | \$ 64,062 | \$ 1,936,918 | \$ 1,953,199 | \$ 7,265,893 |
| Licenses and permits | 5,062 | - | - | - | 30,526 | 35,588 |
| Intergovernmental | 566,321 | 1,359,639 | 9,735 | - | 999,244 | 2,934,939 |
| Charges for services | 296,317 | 100,119 | - | - | 392,864 | 789,300 |
| Fines and forfeits | 108,819 | - | - | - | 348,559 | 457,378 |
| Interfund loans | - | - | - | - | 360,000 | 360,000 |
| Other | 267,488 | 159,382 | 3,917 | 90 | 2,649,848 | 3,080,725 |
| Total receipts | 4,555,721 | 1,619,140 | 77,714 | 1,937,008 | 6,734,240 | 14,923,823 |
| Disbursements: | | | | | | |
| General government | 2,917,273 | - | 10,433 | 1,176,863 | 4,044,505 | 8,149,074 |
| Public safety | 891,351 | - | - | - | 351,070 | 1,242,421 |
| Highways and streets | - | 1,514,039 | - | - | 737,653 | 2,251,692 |
| Health and welfare | 223,004 | - | - | - | 699,540 | 922,544 |
| Culture and recreation | 84,439 | - | - | - | - | 84,439 |
| Interfund loans | - | - | - | - | 360,000 | 360,000 |
| Capital outlay: | | | | | | |
| General government | 17,626 | - | 42,584 | - | 887,729 | 947,939 |
| Public safety | 28,411 | - | - | - | 4,763 | 33,174 |
| Highways and streets | - | 2,458 | - | - | - | 2,458 |
| Health and welfare | 473 | - | - | - | - | 473 |
| Culture and recreation | 10,865 | - | - | - | - | 10,865 |
| Total disbursements | 4,173,442 | 1,516,497 | 53,017 | 1,176,863 | 7,085,260 | 14,005,079 |
| Excess (deficiency) of receipts over disbursements | 382,279 | 102,643 | 24,697 | 760,145 | (351,020) | 918,744 |
| Other financing sources (uses): | | | | | | |
| Transfers in | 755,000 | - | - | - | 825,000 | 1,580,000 |
| Transfers out | (755,000) | - | - | - | (825,000) | (1,580,000) |
| Other receipts | 43,502 | 6,751 | - | - | 78,281 | 128,534 |
| Total other financing sources (uses) | 43,502 | 6,751 | - | - | 78,281 | 128,534 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 425,781 | 109,394 | 24,697 | 760,145 | (272,739) | 1,047,278 |
| Cash and investment fund balance - beginning | 181,558 | 867,671 | 1,009,147 | 459,911 | 6,502,934 | 9,021,221 |
| Cash and investment fund balance - ending | \$ 607,339 | \$ 977,065 | \$ 1,033,844 | \$ 1,220,056 | \$ 6,230,195 | 10,068,499 |
| Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because: | | | | | | |
| Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis. | | | | | | |
| | | | | | | 5,066 |
| Net assets of governmental activities | | | | | | <u>\$ 10,073,565</u> |
| Cash and Investment Assets - Ending | | | | | | |
| Cash and investments | \$ 607,339 | \$ - | \$ 1,033,844 | \$ 1,220,056 | \$ 4,604,596 | \$ 7,465,835 |
| Restricted assets: | | | | | | |
| Cash and investments | - | 977,065 | - | - | 1,625,599 | 2,602,664 |
| Total cash and investment assets - ending | \$ 607,339 | \$ 977,065 | \$ 1,033,844 | \$ 1,220,056 | \$ 6,230,195 | \$ 10,068,499 |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ 90,212 | \$ 90,212 |
| Highways and streets | - | 977,065 | - | - | 510,655 | 1,487,720 |
| Health and welfare | - | - | - | - | 32,321 | 32,321 |
| Capital outlay | - | - | - | - | 992,411 | 992,411 |
| Unrestricted | 607,339 | - | 1,033,844 | 1,220,056 | 4,604,596 | 7,465,835 |
| Total cash and investment fund balance - ending | \$ 607,339 | \$ 977,065 | \$ 1,033,844 | \$ 1,220,056 | \$ 6,230,195 | \$ 10,068,499 |

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

PERRY COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUNDS
As Of And For The Year Ended December 31, 2009

| | <u>Internal Service Funds</u> |
|--|---------------------------------------|
| Operating receipts: | |
| Charges for services | \$ 1,470,509 |
| Total operating receipts | <u>1,470,509</u> |
| Operating disbursements: | |
| Insurance claims and expense | <u>1,498,024</u> |
| Total operating disbursements | <u>1,498,024</u> |
| Deficiency of operating receipts over operating disbursements | (27,515) |
| Cash and investment fund balance - beginning | <u>32,581</u> |
| Cash and investment fund balance - ending | <u>\$ 5,066</u> |
| <u>Cash and Investment Assets - December 31</u> | |
| Restricted assets: | |
| Cash and investments | <u>\$ 5,066</u> |
| Total cash and investment assets - December 31 | <u>\$ 5,066</u> |
| <u>Cash and Investment Fund Balance - December 31</u> | |
| Restricted for: | |
| Other purposes | <u>\$ 5,066</u> |
| Total cash and investment fund balance - December 31 | <u>\$ 5,066</u> |

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

PERRY COUNTY
 STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 FIDUCIARY FUNDS
 For The Year Ended December 31, 2009

| | Private-Purpose Trust Funds | Agency Funds |
|--|--------------------------------|-----------------|
| Deductions: | | |
| Administrative and general | \$ 33,027 | |
| Total deductions | 33,027 | |
| Deficiency of total additions over total deductions | (33,027) | |
| Cash and investment fund balance - beginning | 33,027 | |
| Cash and investment fund balance - ending | \$ - | \$ 1,316,037 |

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

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

| | |
|--------------------------------------|--|
| Primary Government: | Perry County |
| Blended Component Unit: | Perry County Redevelopment Authority |
| Discretely Presented Component Unit: | Perry County Solid Waste Management District Perry County Memorial Hospital |

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Perry County Redevelopment Authority, the Perry County Solid Waste Management District and the Perry County Memorial Hospital have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

Blended Component Units

A blended component unit is a separate legal entity that meets the component unit criteria. In addition, the blended component unit's governing body is the same or substantially the same as the County's governing body or the component unit provides services entirely to the County. The component unit's funds are blended into those of the County by appropriate fund type to constitute the primary government presentation. The blended component units are presented below:

Perry County Redevelopment Authority: The County appoints a voting majority of the Perry County Redevelopment Authority's board and a financial benefit/burden relationship exists between the County and the Perry County Redevelopment Authority. Although it is legally separate from the County, the Perry County Redevelopment Authority is reported as if it were a part of the County because it provides services entirely or almost entirely to the County.

Related Organizations

The County's officials are also responsible for appointing the voting majority of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the voting majority of the Perry County Airport Authority, Perry County Alcoholic Beverage Board, Perry County Property Tax Board of Appeals, Perry County Board of Zoning Appeals, Perry County Plan Commission Board, Perry County Health Board, Tell City and Perry County Public Library, Perry County Redevelopment Commission, Perry County Park and Recreation Board, Perry County Port Authority, Perry County convention & Visitors Bureau.

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The county highway fund receives funds from state motor vehicle highway distributions and general property taxes. This fund is used primarily for the construction and maintenance of county highways.

The TIF replacement fund - Waupaca received funds from local tax dollars that were collected in prior years. This fund is used primarily for capital projects at Waupaca.

The TIF#3 - Waupaca bond receives local tax dollars that are then used for bond payments.

Additionally, the County reports the following fund types:

The internal service fund accounts for the risk associated with financing medical benefits to employees, retirees, and dependents.

The private-purpose trust fund reports a trust arrangement under which principal and income benefit the County's school corporations.

Agency funds account for assets held by the County as an agent for various other governmental units within the County and the State and serve as control of accounts for cash transactions during the time they are a liability to the County.

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. Cash and Investments

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

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. Taxable property is assessed at 100% of the true tax value (determined in

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which may become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

4. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

5. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as a liability in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

6. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

F. Internal and Interfund Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is eliminated or reclassified in the government-wide financial statements as follows:

1. Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.
2. Primary government and component unit activity – Resource flows between the primary government and the discretely-presented component units are reported as if they were external transactions and are classified separately from internal activities within the primary government.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. Prior to November 1, the governing board, through the passage of a

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

| Fund | 2009 |
|-----------------------------------|------------|
| Community Corrections Grant 08/09 | \$ (3,893) |
| Criminal Justice 09-10 | (15,385) |
| Bioterrorism Preparedness Grant | (1,576) |

Cash and investment deficits arose primarily from disbursements exceeding receipts due to grant funds being received on a reimbursement basis.

III. Detailed Notes on All Funds

A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. IC 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$10,532,451.

The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

| Transfer From | Transfer To | 2009 |
|--------------------------|--------------------------|--------------|
| General Fund | Other Governmental Funds | \$ 755,000 |
| Other Governmental Funds | General Fund | 755,000 |
| | Other Governmental Funds | 70,000 |
| Total | | \$ 1,580,000 |

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

C. Restatements and Reclassifications

For the year ended December 31, 2009, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by fund type.

| Opinion Unit | Balance as Reported December 31, 2008 | Fund Reclassification | Prior Period Adjustments | Balance as Restated January 1, 2009 |
|--------------------|--|--------------------------|--------------------------------|--|
| Governmental Funds | \$ 8,069,472 | \$ 1,106,884 | \$ (155,135) | \$ 9,021,221 |
| Agency Funds | 5,765,092 | (1,106,884) | 155,135 | 4,813,343 |

IV. Other Information

A. Risk Management

The County is 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.

The risks of 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 are covered by commercial insurance from independent third parties.

The County has chosen to establish a risk financing fund for risks associated with Medical Benefits. The risk financing fund is accounted for in the Self Insurance Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. Amounts are paid into the fund by all insured funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based primarily upon the percentage of each fund's current year payroll as it relates to total payroll, and are reported as quasi-external interfund transactions.

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

During 1991, the County joined with other governmental entities in the Indiana Public Employers Plan, a public entity risk pool currently operating as a common risk management and insurance program for 900 member governmental entities. This risk pool was formed in 1989. The purpose of the risk pool is to provide a medium for the funding and administration of job related illnesses or injuries to employees. The County pays an annual premium to the risk pool for its Provides funding and administration of job related illnesses or injuries to employees. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event. The risk pool obtains independent coverage for insured events in excess of the \$100,000 limit.

B. Related Party Transactions

During the period for which financial statements are presented, the County had material transactions with Pete Franzman, County Council Member, in relation to medical insurance, liability insurance, workers compensation insurance, and bonds on certain departments in the amount of \$97,209. As of December 31, 2009, the amount of \$1 was due to Pete Franzman, County Council member.

C. Pension Plan

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

Public Employees' Retirement Fund

Plan Description

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

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

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$295,898.

PERRY COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF FUNDING PROGRESS

Public Employees' Retirement Fund

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded AAL (a-b) | Funded Ratio (a/b) | Covered Payroll (c) | Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c) |
|--------------------------------|--|---|--------------------------|--------------------------|---------------------------|--|
| 07-01-07 | \$ 2,867,810 | \$ 3,198,869 | \$ (331,059) | 90% | \$ 2,716,151 | (12%) |
| 07-01-08 | 3,129,930 | 3,599,734 | (469,804) | 87% | 2,723,400 | (17%) |
| 07-01-09 | 3,296,928 | 3,799,928 | (503,000) | 87% | 2,827,562 | (18%) |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009

| | Local Road And Street | Accident Report | Firearms Training | Health | Law Enforcement Continuing Ed | Clerk's Records Perpetuation |
|---|--------------------------------|--------------------|----------------------|----------------|--|------------------------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 111,184 | \$ - | \$ - |
| Licenses and permits | - | - | - | 30,526 | - | - |
| Intergovernmental | - | - | - | 14,463 | - | - |
| Charges for services | - | 256 | 9,900 | - | 128 | - |
| Fines and forfeits | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | 161,261 | - | - | 1,198 | - | - |
| Total receipts | 161,261 | 256 | 9,900 | 157,371 | 128 | - |
| Disbursements: | | | | | | |
| General government | - | - | - | - | - | 1,965 |
| Public safety | - | 1,328 | 1,620 | - | - | - |
| Highways and streets | 174,361 | - | - | - | - | - |
| Health and welfare | - | - | - | 146,000 | - | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | 7,000 |
| Public safety | - | - | - | - | - | - |
| Total disbursements | 174,361 | 1,328 | 1,620 | 146,000 | - | 8,965 |
| Excess (deficiency) of receipts over disbursements | (13,100) | (1,072) | 8,280 | 11,371 | 128 | (8,965) |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | 35,000 | - | - |
| Transfers out | - | - | - | (35,000) | - | - |
| Other receipts | - | - | - | - | - | 10,898 |
| Total other financing sources (uses) | - | - | - | - | - | 10,898 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (13,100) | (1,072) | 8,280 | 11,371 | 128 | 1,933 |
| Cash and investment fund balance - beginning | 523,755 | 2,822 | 18,886 | 20,950 | 860 | 12,715 |
| Cash and investment fund balance - ending | 510,655 | 1,750 | 27,166 | 32,321 | 988 | 14,648 |
| <u>Cash and Investment Assets - Ending</u> | | | | | | |
| Cash and investments | \$ - | \$ 1,750 | \$ 27,166 | \$ - | \$ 988 | \$ 14,648 |
| Restricted assets: | | | | | | |
| Cash and investments | 510,655 | - | - | 32,321 | - | - |
| Total cash and investment assets - ending | 510,655 | 1,750 | 27,166 | 32,321 | 988 | 14,648 |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | 510,655 | - | - | - | - | - |
| Health and welfare | - | - | - | 32,321 | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | - | 1,750 | 27,166 | - | 988 | 14,648 |
| Total cash and investment fund balance - ending | 510,655 | 1,750 | 27,166 | 32,321 | 988 | 14,648 |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Emergency Telephone System | Drug Free Community | Emergency Planning/Right To Know | Property Reassessment | Recorder's Records Perpetuation | User Fee |
|---|----------------------------------|---------------------------|---|--------------------------|---------------------------------------|------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 82,327 | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | 3,199 | 10,833 | - | - |
| Charges for services | 181,408 | - | - | - | 22,042 | - |
| Fines and forfeits | - | 25,087 | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | 1,137 | 9,321 | - | 1,279 | - | 71,596 |
| Total receipts | 182,545 | 34,408 | 3,199 | 94,439 | 22,042 | 71,596 |
| Disbursements: | | | | | | |
| General government | - | - | - | 187,345 | 5,784 | 67,836 |
| Public safety | 248,574 | 29,689 | 3,009 | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Total disbursements | 248,574 | 29,689 | 3,009 | 187,345 | 5,784 | 67,836 |
| Excess (deficiency) of receipts over disbursements | (66,029) | 4,719 | 190 | (92,906) | 16,258 | 3,760 |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (66,029) | 4,719 | 190 | (92,906) | 16,258 | 3,760 |
| Cash and investment fund balance - beginning | 156,241 | 29,689 | 3,938 | 206,587 | 67,835 | 59,191 |
| Cash and investment fund balance - ending | \$ 90,212 | \$ 34,408 | \$ 4,128 | \$ 113,681 | \$ 84,093 | \$ 62,951 |
| <u>Cash and Investment Assets - Ending</u> | | | | | | |
| Cash and investments | \$ - | \$ 34,408 | \$ 4,128 | \$ 113,681 | \$ 84,093 | \$ 62,951 |
| Restricted assets: | | | | | | |
| Cash and investments | 90,212 | - | - | - | - | - |
| Total cash and investment assets - ending | \$ 90,212 | \$ 34,408 | \$ 4,128 | \$ 113,681 | \$ 84,093 | \$ 62,951 |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ 90,212 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | - | 34,408 | 4,128 | 113,681 | 84,093 | 62,951 |
| Total cash and investment fund balance - ending | \$ 90,212 | \$ 34,408 | \$ 4,128 | \$ 113,681 | \$ 84,093 | \$ 62,951 |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Covered Bridge | Family And Children | Health Maintenance | Pretrial Diversion | Guardian Ad Litem/Court | Plat Book |
|---|-------------------|---------------------------|-----------------------|-----------------------|-------------------------------|---------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ 20,847 | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 925 | 7,313 | 20,000 | - | 16,812 | - |
| Charges for services | - | - | - | - | - | 4,405 |
| Fines and forfeits | - | - | - | 61,960 | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | - | 33,952 | 13,139 | - | 2 | - |
| Total receipts | 925 | 62,112 | 33,139 | 61,960 | 16,814 | 4,405 |
| Disbursements: | | | | | | |
| General government | - | - | - | - | 12,729 | 1,161 |
| Public safety | - | - | - | 56,740 | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | 494,398 | 33,057 | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | 212 | 466 |
| Public safety | - | - | - | 4,763 | - | - |
| Total disbursements | - | 494,398 | 33,057 | 61,503 | 12,941 | 1,627 |
| Excess (deficiency) of receipts over disbursements | 925 | (432,286) | 82 | 457 | 3,873 | 2,778 |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 925 | (432,286) | 82 | 457 | 3,873 | 2,778 |
| Cash and investment fund balance - beginning | 11,975 | 432,286 | 12,072 | 68,357 | 6,636 | 13,020 |
| Cash and investment fund balance - ending | 12,900 | - | 12,154 | 68,814 | 10,509 | 15,798 |
| Cash and Investment Assets - Ending | | | | | | |
| Cash and investments | \$ 12,900 | \$ - | \$ 12,154 | \$ 68,814 | \$ 10,509 | \$ 15,798 |
| Restricted assets: | | | | | | |
| Cash and investments | - | - | - | - | - | - |
| Total cash and investment assets - ending | 12,900 | - | 12,154 | 68,814 | 10,509 | 15,798 |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | 12,900 | - | 12,154 | 68,814 | 10,509 | 15,798 |
| Total cash and investment fund balance - ending | 12,900 | - | 12,154 | 68,814 | 10,509 | 15,798 |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Misdemeanant | Surveyor's Corner Perpetuation | Jury Pay | Rainy Day | Children's Psych Res Treatment Serv | Excess Levy |
|---|-----------------|--------------------------------------|-----------------|-------------------|---|-----------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ 43 | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 14,050 | - | - | - | 10 | - |
| Charges for services | - | 3,088 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | - | - | 4,469 | 659,109 | - | 466,411 |
| Total receipts | 14,050 | 3,088 | 4,469 | 659,109 | 53 | 466,411 |
| Disbursements: | | | | | | |
| General government | - | - | 3,386 | 406,824 | - | 490,471 |
| Public safety | 10,110 | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | 26,085 | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | 22,000 | - | - |
| Public safety | - | - | - | - | - | - |
| Total disbursements | 10,110 | - | 3,386 | 428,824 | 26,085 | 490,471 |
| Excess (deficiency) of receipts over disbursements | 3,940 | 3,088 | 1,083 | 230,285 | (26,032) | (24,060) |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | 430,000 |
| Transfers out | - | - | - | - | - | (430,000) |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 3,940 | 3,088 | 1,083 | 230,285 | (26,032) | (24,060) |
| Cash and investment fund balance - beginning | 1,837 | 26,685 | 1,220 | 67,652 | 26,032 | 28,076 |
| Cash and investment fund balance - ending | <u>\$ 5,777</u> | <u>\$ 29,773</u> | <u>\$ 2,303</u> | <u>\$ 297,937</u> | <u>\$ -</u> | <u>\$ 4,016</u> |
| Cash and Investment Assets - Ending | | | | | | |
| Cash and investments | \$ 5,777 | \$ 29,773 | \$ 2,303 | \$ 297,937 | \$ - | \$ 4,016 |
| Restricted assets: | | | | | | |
| Cash and investments | - | - | - | - | - | - |
| Total cash and investment assets - ending | \$ 5,777 | \$ 29,773 | \$ 2,303 | \$ 297,937 | \$ - | \$ 4,016 |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | 5,777 | 29,773 | 2,303 | 297,937 | - | 4,016 |
| Total cash and investment fund balance - ending | \$ 5,777 | \$ 29,773 | \$ 2,303 | \$ 297,937 | \$ - | \$ 4,016 |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Co Identification Security Program | Employee Insurance Co-Payments | Donation - Health | Check Collection Fee | Perry County Law Enforcement | Supplemental Adult Probation |
|---|---|--------------------------------------|-------------------|----------------------------|---------------------------------------|------------------------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | 6,532 | - | - | 12,010 | - | - |
| Fines and forfeits | - | - | - | - | 41,397 | 205,859 |
| Interfund loans | - | - | - | - | - | - |
| Other | - | 1,708 | - | - | 453 | - |
| Total receipts | 6,532 | 1,708 | - | 12,010 | 41,850 | 205,859 |
| Disbursements: | | | | | | |
| General government | 2,500 | 1,708 | 3,113 | 11,114 | 42,811 | 172,045 |
| Public safety | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | 3,250 |
| Public safety | - | - | - | - | - | - |
| Total disbursements | 2,500 | 1,708 | 3,113 | 11,114 | 42,811 | 175,295 |
| Excess (deficiency) of receipts over disbursements | <u>4,032</u> | <u>-</u> | <u>(3,113)</u> | <u>896</u> | <u>(961)</u> | <u>30,564</u> |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | <u>4,032</u> | <u>-</u> | <u>(3,113)</u> | <u>896</u> | <u>(961)</u> | <u>30,564</u> |
| Cash and investment fund balance - beginning | <u>16,328</u> | <u>-</u> | <u>24,998</u> | <u>1,446</u> | <u>55,048</u> | <u>71,166</u> |
| Cash and investment fund balance - ending | <u>\$ 20,360</u> | <u>\$ -</u> | <u>\$ 21,885</u> | <u>\$ 2,342</u> | <u>\$ 54,087</u> | <u>\$ 101,730</u> |
| Cash and Investment Assets - Ending | | | | | | |
| Cash and investments | \$ 20,360 | \$ - | \$ 21,885 | \$ 2,342 | \$ 54,087 | \$ 101,730 |
| Restricted assets: | | | | | | |
| Cash and investments | - | - | - | - | - | - |
| Total cash and investment assets - ending | <u>\$ 20,360</u> | <u>\$ -</u> | <u>\$ 21,885</u> | <u>\$ 2,342</u> | <u>\$ 54,087</u> | <u>\$ 101,730</u> |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | <u>20,360</u> | <u>-</u> | <u>21,885</u> | <u>2,342</u> | <u>54,087</u> | <u>101,730</u> |
| Total cash and investment fund balance - ending | <u>\$ 20,360</u> | <u>\$ -</u> | <u>\$ 21,885</u> | <u>\$ 2,342</u> | <u>\$ 54,087</u> | <u>\$ 101,730</u> |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Community Transition Program | Alternative Dispute Resolution | Home Detention - Circuit Court | Supplemental Public Defender | Drug Court Fee | Insurance Recovery |
|---|------------------------------------|--------------------------------------|--------------------------------------|------------------------------------|----------------------|-----------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | 598 | 786 | 10,352 | 50 | - |
| Interfund loans | - | - | - | - | - | - |
| Other | 3,570 | - | - | - | - | 12,536 |
| Total receipts | 3,570 | 598 | 786 | 10,352 | 50 | 12,536 |
| Disbursements: | | | | | | |
| General government | 10,246 | 4,072 | 786 | 15,457 | - | 10,358 |
| Public safety | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Total disbursements | 10,246 | 4,072 | 786 | 15,457 | - | 10,358 |
| Excess (deficiency) of receipts over disbursements | (6,676) | (3,474) | - | (5,105) | 50 | 2,178 |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (6,676) | (3,474) | - | (5,105) | 50 | 2,178 |
| Cash and investment fund balance - beginning | 16,306 | 7,443 | 3,155 | 9,161 | 14,449 | 3,421 |
| Cash and investment fund balance - ending | <u>\$ 9,630</u> | <u>\$ 3,969</u> | <u>\$ 3,155</u> | <u>\$ 4,056</u> | <u>\$ 14,499</u> | <u>\$ 5,599</u> |
| Cash and Investment Assets - Ending | | | | | | |
| Cash and investments | \$ 9,630 | \$ 3,969 | \$ 3,155 | \$ 4,056 | \$ 14,499 | \$ 5,599 |
| Restricted assets: | | | | | | |
| Cash and investments | - | - | - | - | - | - |
| Total cash and investment assets - ending | <u>\$ 9,630</u> | <u>\$ 3,969</u> | <u>\$ 3,155</u> | <u>\$ 4,056</u> | <u>\$ 14,499</u> | <u>\$ 5,599</u> |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | 9,630 | 3,969 | 3,155 | 4,056 | 14,499 | 5,599 |
| Total cash and investment fund balance - ending | <u>\$ 9,630</u> | <u>\$ 3,969</u> | <u>\$ 3,155</u> | <u>\$ 4,056</u> | <u>\$ 14,499</u> | <u>\$ 5,599</u> |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Surplus Surtax - Wheel Tax | Ema-Rescue Donation Fund | Riverboat Wagering Tax Revenue | County Prisoner Reimb | Sheriff - Restitution - Court Order | Vehicle Inspection Fund |
|--|----------------------------------|--------------------------------|---|-----------------------------|--|-------------------------------|
| Receipts: | | | | | | |
| Taxes | \$ 11,773 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 75,070 | - | 118,271 | - | - | - |
| Charges for services | - | - | - | - | - | 280 |
| Fines and forfeits | - | - | - | 2,470 | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | 3,627 | 409 | - | - | - | - |
| Total receipts | 90,470 | 409 | 118,271 | 2,470 | - | 280 |
| Disbursements: | | | | | | |
| General government | - | - | 77,177 | 2,808 | - | - |
| Public safety | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | 60,237 | - | 55,378 | - | - | - |
| Public safety | - | - | - | - | - | - |
| Total disbursements | 60,237 | - | 132,555 | 2,808 | - | - |
| Excess (deficiency) of receipts over disbursements | 30,233 | 409 | (14,284) | (338) | - | 280 |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 30,233 | 409 | (14,284) | (338) | - | 280 |
| Cash and investment fund balance - beginning | 465,615 | 274 | 18,064 | 9,480 | 32 | 2,045 |
| Cash and investment fund balance - ending | 495,848 | 683 | 3,780 | 9,142 | 32 | 2,325 |
| Cash and Investment Assets - Ending | | | | | | |
| Cash and investments | \$ 495,848 | \$ 683 | \$ 3,780 | \$ 9,142 | \$ 32 | \$ 2,325 |
| Restricted assets: | | | | | | |
| Cash and investments | - | - | - | - | - | - |
| Total cash and investment assets - ending | 495,848 | 683 | 3,780 | 9,142 | 32 | 2,325 |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | 495,848 | 683 | 3,780 | 9,142 | 32 | 2,325 |
| Total cash and investment fund balance - ending | 495,848 | 683 | 3,780 | 9,142 | 32 | 2,325 |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | City Weed Removal Fund | Community Economic Development | Perry County Edit | Election Non Reverting Sec 102 | Election Non Reverting - Title Iii | Iv-D Incentive-Clerk |
|---|---------------------------------|--------------------------------------|-------------------------|--|---|-------------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ 280,326 | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | 6,630 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | 16,582 | 156,540 | 654,095 | 11 | 11 | - |
| Total receipts | <u>16,582</u> | <u>436,866</u> | <u>654,095</u> | <u>11</u> | <u>11</u> | <u>6,630</u> |
| Disbursements: | | | | | | |
| General government | 16,582 | 447,275 | 186,884 | - | - | 4,209 |
| Public safety | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | 345,492 | - | - | - |
| Public safety | - | - | - | - | - | - |
| Total disbursements | <u>16,582</u> | <u>447,275</u> | <u>532,376</u> | <u>-</u> | <u>-</u> | <u>4,209</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>(10,409)</u> | <u>121,719</u> | <u>11</u> | <u>11</u> | <u>2,421</u> |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | <u>-</u> | <u>(10,409)</u> | <u>121,719</u> | <u>11</u> | <u>11</u> | <u>2,421</u> |
| Cash and investment fund balance - beginning | <u>-</u> | <u>416,540</u> | <u>314,507</u> | <u>339</u> | <u>1,498</u> | <u>13,690</u> |
| Cash and investment fund balance - ending | <u>\$ -</u> | <u>\$ 406,131</u> | <u>\$ 436,226</u> | <u>\$ 350</u> | <u>\$ 1,509</u> | <u>\$ 16,111</u> |
| <u>Cash and Investment Assets - Ending</u> | | | | | | |
| Cash and investments | \$ - | \$ 406,131 | \$ 436,226 | \$ 350 | \$ 1,509 | \$ 16,111 |
| Restricted assets: | | | | | | |
| Cash and investments | - | - | - | - | - | - |
| Total cash and investment assets - ending | <u>\$ -</u> | <u>\$ 406,131</u> | <u>\$ 436,226</u> | <u>\$ 350</u> | <u>\$ 1,509</u> | <u>\$ 16,111</u> |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | <u>-</u> | <u>406,131</u> | <u>436,226</u> | <u>350</u> | <u>1,509</u> | <u>16,111</u> |
| Total cash and investment fund balance - ending | <u>\$ -</u> | <u>\$ 406,131</u> | <u>\$ 436,226</u> | <u>\$ 350</u> | <u>\$ 1,509</u> | <u>\$ 16,111</u> |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Iv-D Incentive - Pro Atty | Iv-D Incentive - County Share | Special Duty Pay-Deputies | Operation Pull Over Grant | Substane Abuse Grants | Homeland Security Grant-Ema |
|---|---------------------------------------|-------------------------------------|---------------------------------|------------------------------------|-----------------------------|-----------------------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 10,634 | 6,630 | - | 3,350 | - | 18,191 |
| Charges for services | - | - | 5,400 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | - | - | - | 37 | 9,637 | - |
| Total receipts | 10,634 | 6,630 | 5,400 | 3,387 | 9,637 | 18,191 |
| Disbursements: | | | | | | |
| General government | 9,812 | - | 5,400 | 4,100 | 13,057 | 18,191 |
| Public safety | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Total disbursements | 9,812 | - | 5,400 | 4,100 | 13,057 | 18,191 |
| Excess (deficiency) of receipts over disbursements | 822 | 6,630 | - | (713) | (3,420) | - |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 822 | 6,630 | - | (713) | (3,420) | - |
| Cash and investment fund balance - beginning | 18,829 | 26,457 | - | 950 | 5,009 | - |
| Cash and investment fund balance - ending | 19,651 | 33,087 | - | 237 | 1,589 | - |
| <u>Cash and Investment Assets - Ending</u> | | | | | | |
| Cash and investments | \$ 19,651 | \$ 33,087 | \$ - | \$ 237 | \$ 1,589 | \$ - |
| Restricted assets: | | | | | | |
| Cash and investments | - | - | - | - | - | - |
| Total cash and investment assets - ending | 19,651 | 33,087 | - | 237 | 1,589 | - |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | 19,651 | 33,087 | - | 237 | 1,589 | - |
| Total cash and investment fund balance - ending | 19,651 | 33,087 | - | 237 | 1,589 | - |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Bio-Terrorism Preparedness - Health | Cops Grant-Sheriff Dept | Mass Prophylaxis Plan - | Circuit Court Interpreter | Schergens Foundation Grant | Early Risers Skills Grant |
|---|---|-------------------------------|----------------------------------|---------------------------------|----------------------------------|------------------------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | 13,042 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |
| Total receipts | - | - | - | - | - | 13,042 |
| Disbursements: | | | | | | |
| General government | 371 | - | 396 | 112 | 23,755 | 13,042 |
| Public safety | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Total disbursements | 371 | - | 396 | 112 | 23,755 | 13,042 |
| Excess (deficiency) of receipts over disbursements | (371) | - | (396) | (112) | (23,755) | - |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (371) | - | (396) | (112) | (23,755) | - |
| Cash and investment fund balance - beginning | 671 | 1,269 | 550 | 484 | 24,090 | - |
| Cash and investment fund balance - ending | \$ 300 | \$ 1,269 | \$ 154 | \$ 372 | \$ 335 | \$ - |
| <u>Cash and Investment Assets - Ending</u> | | | | | | |
| Cash and investments | \$ 300 | \$ 1,269 | \$ 154 | \$ 372 | \$ 335 | \$ - |
| Restricted assets: | | | | | | |
| Cash and investments | - | - | - | - | - | - |
| Total cash and investment assets - ending | \$ 300 | \$ 1,269 | \$ 154 | \$ 372 | \$ 335 | \$ - |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | 300 | 1,269 | 154 | 372 | 335 | - |
| Total cash and investment fund balance - ending | \$ 300 | \$ 1,269 | \$ 154 | \$ 372 | \$ 335 | \$ - |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | 2003 Health Tobacco Settlement | 2005 Health Tobacco Settlement | 2006 Health Tobacco Settlement | Pandemic Flu Grant | 2001 Port Project Fund | Health - Sharps Disposal Fund |
|---|---|---|---|--------------------------|---------------------------------|-------------------------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | - | - | - | - | 1,542 | - |
| Total receipts | - | - | - | - | 1,542 | - |
| Disbursements: | | | | | | |
| General government | 149 | 21 | 1 | - | 395,537 | 114 |
| Public safety | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Total disbursements | 149 | 21 | 1 | - | 395,537 | 114 |
| Excess (deficiency) of receipts over disbursements | (149) | (21) | (1) | - | (393,995) | (114) |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (149) | (21) | (1) | - | (393,995) | (114) |
| Cash and investment fund balance - beginning | 149 | 21 | 1 | 1,387 | 393,995 | 890 |
| Cash and investment fund balance - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,387</u> | <u>\$ -</u> | <u>\$ 776</u> |
| Cash and Investment Assets - Ending | | | | | | |
| Cash and investments | \$ - | \$ - | \$ - | \$ 1,387 | \$ - | \$ 776 |
| Restricted assets: | | | | | | |
| Cash and investments | - | - | - | - | - | - |
| Total cash and investment assets - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,387</u> | <u>\$ -</u> | <u>\$ 776</u> |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | - | - | - | 1,387 | - | 776 |
| Total cash and investment fund balance - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,387</u> | <u>\$ -</u> | <u>\$ 776</u> |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Pc Sex - Violent Offender Admin | Waste Tire Recycling Grant | 2007 Health Tobacco Settlement | Comm Foundation Grant-Park-Rec | Donation - Sheriff Equipment | Cedit/Homestead Credit |
|---|--|-------------------------------------|---|--------------------------------------|---------------------------------|---------------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 181,940 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | 1,940 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | - | - | - | 9,200 | 216 | - |
| Total receipts | <u>1,940</u> | <u>-</u> | <u>-</u> | <u>9,200</u> | <u>216</u> | <u>181,940</u> |
| Disbursements: | | | | | | |
| General government | 568 | 96 | - | 9,340 | - | 182,040 |
| Public safety | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Total disbursements | <u>568</u> | <u>96</u> | <u>-</u> | <u>9,340</u> | <u>-</u> | <u>182,040</u> |
| Excess (deficiency) of receipts over disbursements | <u>1,372</u> | <u>(96)</u> | <u>-</u> | <u>(140)</u> | <u>216</u> | <u>(100)</u> |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,372 | (96) | - | (140) | 216 | (100) |
| Cash and investment fund balance - beginning | <u>1,573</u> | <u>28,953</u> | <u>3,925</u> | <u>401</u> | <u>2,397</u> | <u>3,654</u> |
| Cash and investment fund balance - ending | <u>\$ 2,945</u> | <u>\$ 28,857</u> | <u>\$ 3,925</u> | <u>\$ 261</u> | <u>\$ 2,613</u> | <u>\$ 3,554</u> |
| <u>Cash and Investment Assets - Ending</u> | | | | | | |
| Cash and investments | \$ 2,945 | \$ 28,857 | \$ 3,925 | \$ 261 | \$ 2,613 | \$ 3,554 |
| Restricted assets: | | | | | | |
| Cash and investments | - | - | - | - | - | - |
| Total cash and investment assets - ending | <u>\$ 2,945</u> | <u>\$ 28,857</u> | <u>\$ 3,925</u> | <u>\$ 261</u> | <u>\$ 2,613</u> | <u>\$ 3,554</u> |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | <u>2,945</u> | <u>28,857</u> | <u>3,925</u> | <u>261</u> | <u>2,613</u> | <u>3,554</u> |
| Total cash and investment fund balance - ending | <u>\$ 2,945</u> | <u>\$ 28,857</u> | <u>\$ 3,925</u> | <u>\$ 261</u> | <u>\$ 2,613</u> | <u>\$ 3,554</u> |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Tif Replacement Fund - Courtthouse | Ptcr&Hsc/Fit- Settlement | Distressed Road | Hea 1001-2008 State Hsc | Criminal Justice 08-Va-115 | Housing Grant Matching Funds |
|---|---|-----------------------------|--------------------|----------------------------------|----------------------------------|---------------------------------------|
| Receipts: | | | | | | |
| Taxes | \$ 9,164 | \$ - | \$ - | \$ 252,837 | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 1,393 | - | - | - | 21,366 | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | - | - | 1,115 | - | - | - |
| Total receipts | <u>10,557</u> | <u>-</u> | <u>1,115</u> | <u>252,837</u> | <u>21,366</u> | <u>-</u> |
| Disbursements: | | | | | | |
| General government | 4,828 | 4,478 | 1,115 | 257,953 | 14,929 | - |
| Public safety | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | 337,128 | - | - | - |
| Public safety | - | - | - | - | - | - |
| Total disbursements | <u>4,828</u> | <u>4,478</u> | <u>338,243</u> | <u>257,953</u> | <u>14,929</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>5,729</u> | <u>(4,478)</u> | <u>(337,128)</u> | <u>(5,116)</u> | <u>6,437</u> | <u>-</u> |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | 360,000 | - | - | - |
| Transfers out | - | - | (360,000) | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | <u>5,729</u> | <u>(4,478)</u> | <u>(337,128)</u> | <u>(5,116)</u> | <u>6,437</u> | <u>-</u> |
| Cash and investment fund balance - beginning | <u>69,662</u> | <u>4,478</u> | <u>337,128</u> | <u>5,144</u> | <u>(6,437)</u> | <u>168</u> |
| Cash and investment fund balance - ending | <u>\$ 75,391</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 28</u> | <u>\$ -</u> | <u>\$ 168</u> |
| <u>Cash and Investment Assets - Ending</u> | | | | | | |
| Cash and investments | \$ 75,391 | \$ - | \$ - | \$ 28 | \$ - | \$ 168 |
| Restricted assets: | | | | | | |
| Cash and investments | - | - | - | - | - | - |
| Total cash and investment assets - ending | <u>\$ 75,391</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 28</u> | <u>\$ -</u> | <u>\$ 168</u> |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | <u>75,391</u> | <u>-</u> | <u>-</u> | <u>28</u> | <u>-</u> | <u>168</u> |
| Total cash and investment fund balance - ending | <u>\$ 75,391</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 28</u> | <u>\$ -</u> | <u>\$ 168</u> |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Health Preparedness Grant | 2008 Health Tobacco Settlement | Community Corr. Project Income | Community Corrections Gr 07/08 | Community Corrections Grant 08/09 | Co Electronic Map Generation |
|---|---------------------------------|---|---|---|--|---------------------------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 19,888 | - | - | - | 64,847 | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | - | - | 13,750 | - | 6,213 | 250 |
| Total receipts | 19,888 | - | 13,750 | - | 71,060 | 250 |
| Disbursements: | | | | | | |
| General government | 16,984 | 16,367 | - | - | 94,432 | - |
| Public safety | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | 1,831 | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Total disbursements | 18,815 | 16,367 | - | - | 94,432 | - |
| Excess (deficiency) of receipts over disbursements | 1,073 | (16,367) | 13,750 | - | (23,372) | 250 |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,073 | (16,367) | 13,750 | - | (23,372) | 250 |
| Cash and investment fund balance - beginning | (1,054) | 16,399 | 6,850 | 14,027 | 19,479 | 500 |
| Cash and investment fund balance - ending | 19 | 32 | 20,600 | 14,027 | (3,893) | 750 |
| Cash and Investment Assets - Ending | | | | | | |
| Cash and investments | \$ 19 | \$ 32 | \$ 20,600 | \$ 14,027 | \$ (3,893) | \$ 750 |
| Restricted assets: | | | | | | |
| Cash and investments | - | - | - | - | - | - |
| Total cash and investment assets - ending | 19 | 32 | 20,600 | 14,027 | (3,893) | 750 |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | 19 | 32 | 20,600 | 14,027 | (3,893) | 750 |
| Total cash and investment fund balance - ending | 19 | 32 | 20,600 | 14,027 | (3,893) | 750 |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Overlook Property - Donation | Sheriffs Commissary Fund | Tif Allocation Fund | Title III Project-Nat. Forest | Criminal Justice 09-10 | Sirec Roundup Gr-Park&Rec |
|---|---------------------------------------|--------------------------------|---------------------------|--|------------------------------|---------------------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 15,734 | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | 1,000 | - | 122,715 | - | - | 2,500 |
| Total receipts | 1,000 | - | 122,715 | 15,734 | - | 2,500 |
| Disbursements: | | | | | | |
| General government | 996 | 84,582 | - | - | 15,385 | - |
| Public safety | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Total disbursements | 996 | 84,582 | - | - | 15,385 | - |
| Excess (deficiency) of receipts over disbursements | 4 | (84,582) | 122,715 | 15,734 | (15,385) | 2,500 |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | 50,096 | - | - | - | - |
| Total other financing sources (uses) | - | 50,096 | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 4 | (34,486) | 122,715 | 15,734 | (15,385) | 2,500 |
| Cash and investment fund balance - beginning | - | 44,648 | - | - | - | - |
| Cash and investment fund balance - ending | \$ 4 | \$ 10,162 | \$ 122,715 | \$ 15,734 | \$ (15,385) | \$ 2,500 |
| Cash and Investment Assets - Ending | | | | | | |
| Cash and investments | \$ 4 | \$ 10,162 | \$ 122,715 | \$ 15,734 | \$ (15,385) | \$ 2,500 |
| Restricted assets: | | | | | | |
| Cash and investments | - | - | - | - | - | - |
| Total cash and investment assets - ending | \$ 4 | \$ 10,162 | \$ 122,715 | \$ 15,734 | \$ (15,385) | \$ 2,500 |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | 4 | 10,162 | 122,715 | 15,734 | (15,385) | 2,500 |
| Total cash and investment fund balance - ending | \$ 4 | \$ 10,162 | \$ 122,715 | \$ 15,734 | \$ (15,385) | \$ 2,500 |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | 2009 Health Tobacco Settlement | H1N1 Grant - Health | Girls Circle/Boys Council Prog | Community Corr Grant 09-10 | Comm Foundation Grant - Pros Atty | Wireless Emergency Telephone |
|---|---|------------------------------|---|-------------------------------------|---|------------------------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 16,383 | - | 15,000 | 92,627 | - | - |
| Charges for services | - | 25,808 | - | - | - | 102,446 |
| Fines and forfeits | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | - | - | - | - | 3,000 | - |
| Total receipts | 16,383 | 25,808 | 15,000 | 92,627 | 3,000 | 102,446 |
| Disbursements: | | | | | | |
| General government | - | 18,521 | 15,000 | 68,397 | 1,713 | - |
| Public safety | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Total disbursements | - | 18,521 | 15,000 | 68,397 | 1,713 | - |
| Excess (deficiency) of receipts over disbursements | 16,383 | 7,287 | - | 24,230 | 1,287 | 102,446 |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 16,383 | 7,287 | - | 24,230 | 1,287 | 102,446 |
| Cash and investment fund balance - beginning | - | - | - | - | - | - |
| Cash and investment fund balance - ending | 16,383 | 7,287 | - | 24,230 | 1,287 | 102,446 |
| <u>Cash and Investment Assets - Ending</u> | | | | | | |
| Cash and investments | \$ 16,383 | \$ 7,287 | \$ - | \$ 24,230 | \$ 1,287 | \$ 102,446 |
| Restricted assets: | | | | | | |
| Cash and investments | - | - | - | - | - | - |
| Total cash and investment assets - ending | 16,383 | 7,287 | - | 24,230 | 1,287 | 102,446 |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | 16,383 | 7,287 | - | 24,230 | 1,287 | 102,446 |
| Total cash and investment fund balance - ending | 16,383 | 7,287 | - | 24,230 | 1,287 | 102,446 |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Grant-Sheriff Dept-Wal-Mart | Dnr Grant-Fire Rescur-Ema | Enhanced Access Fd | Bioterrorism Preparedness Grant | Distressed Loan Repayment | Tif #4 - Webb Wheel Bond |
|---|--------------------------------|---------------------------------|--------------------------|---------------------------------------|---------------------------------|--------------------------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ 33,208 | \$ 355,518 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | 1,551 | - | - | 116,792 | - |
| Charges for services | 1,000 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | 360,000 | - |
| Other | - | - | 397 | - | 5,265 | - |
| Total receipts | 1,000 | 1,551 | 397 | - | 515,265 | 355,518 |
| Disbursements: | | | | | | |
| General government | 379 | 1,551 | 105 | 1,576 | - | 169,872 |
| Public safety | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | 360,000 | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Total disbursements | 379 | 1,551 | 105 | 1,576 | 360,000 | 169,872 |
| Excess (deficiency) of receipts over disbursements | 621 | - | 292 | (1,576) | 155,265 | 185,646 |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 621 | - | 292 | (1,576) | 155,265 | 185,646 |
| Cash and investment fund balance - beginning | 648 | - | - | - | 544,098 | 187,417 |
| Cash and investment fund balance - ending | 1,269 | - | 292 | (1,576) | 699,363 | 373,063 |
| <u>Cash and Investment Assets - Ending</u> | | | | | | |
| Cash and investments | \$ 1,269 | \$ - | \$ 292 | \$ (1,576) | \$ 699,363 | \$ 373,063 |
| Restricted assets: | | | | | | |
| Cash and investments | - | - | - | - | - | - |
| Total cash and investment assets - ending | 1,269 | - | 292 | (1,576) | 699,363 | 373,063 |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | |
| Restricted for: | | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Unrestricted | 1,269 | - | 292 | (1,576) | 699,363 | 373,063 |
| Total cash and investment fund balance - ending | 1,269 | - | 292 | (1,576) | 699,363 | 373,063 |

PERRY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Debt Service - Courtthouse | Debt Service - Multipurpose Bldg | Cumulative Capital Development | Cumulative Bridge | Totals |
|---|----------------------------------|---|--------------------------------------|----------------------|---------------------|
| Receipts: | | | | | |
| Taxes | \$ 8,235 | \$ 125,960 | \$ 184,672 | \$ 295,165 | \$ 1,953,199 |
| Licenses and permits | - | - | - | - | 30,526 |
| Intergovernmental | 1,870 | 16,597 | 24,245 | 251,528 | 999,244 |
| Charges for services | - | - | - | 16,221 | 392,864 |
| Fines and forfeits | - | - | - | - | 348,559 |
| Interfund loans | - | - | - | - | 360,000 |
| Other | 190,026 | 363 | 3,333 | 6,873 | 2,649,848 |
| Total receipts | 200,131 | 142,920 | 212,250 | 569,787 | 6,734,240 |
| Disbursements: | | | | | |
| General government | 121,322 | 131,096 | 140,176 | - | 4,044,505 |
| Public safety | - | - | - | - | 351,070 |
| Highways and streets | - | - | - | 563,292 | 737,653 |
| Health and welfare | - | - | - | - | 699,540 |
| Interfund loans | - | - | - | - | 360,000 |
| Capital outlay: | | | | | |
| General government | - | - | 54,735 | - | 887,729 |
| Public safety | - | - | - | - | 4,763 |
| Total disbursements | 121,322 | 131,096 | 194,911 | 563,292 | 7,085,260 |
| Excess (deficiency) of receipts over disbursements | 78,809 | 11,824 | 17,339 | 6,495 | (351,020) |
| Other financing sources (uses): | | | | | |
| Transfers in | - | - | - | - | 825,000 |
| Transfers out | - | - | - | - | (825,000) |
| Other receipts | - | - | 17,287 | - | 78,281 |
| Total other financing sources (uses) | - | - | 17,287 | - | 78,281 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 78,809 | 11,824 | 34,626 | 6,495 | (272,739) |
| Cash and investment fund balance - beginning | 412,406 | 116,106 | 152,074 | 799,216 | 6,502,934 |
| Cash and investment fund balance - ending | <u>491,215</u> | <u>127,930</u> | <u>186,700</u> | <u>805,711</u> | <u>6,230,195</u> |
| Cash and Investment Assets - Ending | | | | | |
| Cash and investments | \$ 491,215 | \$ 127,930 | \$ - | \$ - | \$ 4,604,596 |
| Restricted assets: | | | | | |
| Cash and investments | - | - | 186,700 | 805,711 | 1,625,599 |
| Total cash and investment assets - ending | <u>\$ 491,215</u> | <u>\$ 127,930</u> | <u>\$ 186,700</u> | <u>\$ 805,711</u> | <u>\$ 6,230,195</u> |
| Cash and Investment Fund Balance - Ending | | | | | |
| Restricted for: | | | | | |
| Public safety | \$ - | \$ - | \$ - | \$ - | \$ 90,212 |
| Highways and streets | - | - | - | - | 510,655 |
| Health and welfare | - | - | - | - | 32,321 |
| Capital outlay | - | - | 186,700 | 805,711 | 992,411 |
| Unrestricted | 491,215 | 127,930 | - | - | 4,604,596 |
| Total cash and investment fund balance - ending | <u>\$ 491,215</u> | <u>\$ 127,930</u> | <u>\$ 186,700</u> | <u>\$ 805,711</u> | <u>\$ 6,230,195</u> |

PERRY COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

| | City And Town Court Costs | Congressional School Interest | Surplus Tax Sale | Tax Sale Redemption | Surplus Tax | State Fines And Forfeitures | State Sales Disclosure Fee |
|---|---------------------------------------|-------------------------------------|------------------------|---------------------------|------------------|--------------------------------------|-------------------------------------|
| Additions: | | | | | | | |
| Agency fund additions | \$ 8,000 | \$ 92 | \$ 127,642 | \$ 14,249 | \$ 98,093 | \$ 406 | \$ 2,080 |
| Deductions: | | | | | | | |
| Agency fund deductions | 10,986 | 6,050 | 65,811 | 8,336 | 75,465 | 406 | 2,130 |
| Excess (deficiency) of total additions over total deductions | (2,986) | (5,958) | 61,831 | 5,913 | 22,628 | - | (50) |
| Cash and investment fund balance - beginning | 6,737 | 5,958 | 20,179 | - | 16,483 | - | 290 |
| Cash and investment fund balance - ending | <u>\$ 3,751</u> | <u>\$ -</u> | <u>\$ 82,010</u> | <u>\$ 5,913</u> | <u>\$ 39,111</u> | <u>\$ -</u> | <u>\$ 240</u> |

PERRY COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Overweight Vehicle Fines | Infraction Judgements | Inheritance Tax | Treasurer | Payroll | Payroll Withholding - Federal | Payroll Withholding - State |
|---|--------------------------------|--------------------------|--------------------|-------------------|--------------|-------------------------------------|-----------------------------------|
| Additions: | | | | | | | |
| Agency fund additions | \$ 1,169 | \$ 63,161 | \$ 160,138 | \$ 328,498 | \$ 2,994,698 | \$ 225,618 | \$ 92,559 |
| Deductions: | | | | | | | |
| Agency fund deductions | 3,499 | 64,861 | 169,614 | 2,765,902 | 2,994,698 | 225,618 | 92,559 |
| Excess (deficiency) of total additions over total deductions | (2,330) | (1,700) | (9,476) | (2,437,404) | - | - | - |
| Cash and investment fund balance - beginning | 2,330 | 4,108 | 97,178 | 2,865,603 | - | - | - |
| Cash and investment fund balance - ending | <u>\$ -</u> | <u>\$ 2,408</u> | <u>\$ 87,702</u> | <u>\$ 428,199</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

PERRY COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Payroll Withholding - Oasi | Payroll Withholding - Local Tax | Special Death Benefit | Payroll Withholdings - United Way | Payroll Withholding - Medicare | Convention And Tourism Agency |
|---|----------------------------------|--|-----------------------------|--|--------------------------------------|--|
| Additions: | | | | | | |
| Agency fund additions | \$ 344,176 | \$ 28,353 | \$ 2,861 | \$ 1,316 | \$ 80,493 | \$ 135,348 |
| Deductions: | | | | | | |
| Agency fund deductions | 344,176 | 28,353 | 2,076 | 1,316 | 80,493 | 136,864 |
| Excess (deficiency) of total additions over total deductions | - | - | 785 | - | - | (1,516) |
| Cash and investment fund balance - beginning | - | - | 95 | - | - | 9,208 |
| Cash and investment fund balance - ending | \$ - | \$ - | \$ 880 | \$ - | \$ - | \$ 7,692 |

PERRY COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Interstate Compact | Welfare Trust | Tax Distribution | Mortgage Fee Fund | Co Wheel Tax | County Option Income Tax |
|---|-----------------------|------------------|---------------------|-------------------------|--------------------|-----------------------------------|
| Additions: | | | | | | |
| Agency fund additions | \$ 788 | \$ - | \$ 11,575,592 | \$ 2,290 | \$ 51,332 | \$ 1,491,595 |
| Deductions: | | | | | | |
| Agency fund deductions | 600 | 479 | 11,716,060 | 2,260 | 53,552 | 1,605,492 |
| Excess (deficiency) of total additions over total deductions | 188 | (479) | (140,468) | 30 | (2,220) | (113,897) |
| Cash and investment fund balance - beginning | - | 479 | 140,468 | 163 | 2,310 | 113,897 |
| Cash and investment fund balance - ending | \$ 188 | \$ - | \$ - | \$ 193 | \$ 90 | \$ - |

PERRY COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Auto Excise Surtax | Health - American Family | Insurance - Health Resources | Insurance - Boston Mutual Life | Pre-Paid Legal Services | Insurance - Vision |
|---|--------------------------|-----------------------------------|------------------------------------|---|-------------------------------|-----------------------|
| Additions: | | | | | | |
| Agency fund additions | <u>\$ 239,023</u> | <u>\$ 37,575</u> | <u>\$ 22,593</u> | <u>\$ 10,280</u> | <u>\$ 718</u> | <u>\$ 10,285</u> |
| Deductions: | | | | | | |
| Agency fund deductions | <u>239,023</u> | <u>37,575</u> | <u>22,593</u> | <u>10,280</u> | <u>718</u> | <u>10,285</u> |
| Excess (deficiency) of total additions over total deductions | - | - | - | - | - | - |
| Cash and investment fund balance - beginning | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Cash and investment fund balance - ending | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

PERRY COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Insurance - Health - Pcebt | Payroll Withholding - Perf | County Sales Disclosure Fee | Coroners Training-Con'T Education | Child Restraint Fee | Economic Dev Income Tax |
|---|----------------------------------|-------------------------------------|--------------------------------------|---|---------------------------|----------------------------------|
| Additions: | | | | | | |
| Agency fund additions | \$ 137,101 | \$ 295,898 | \$ 2,080 | \$ 894 | \$ 900 | \$ 1,516,167 |
| Deductions: | | | | | | |
| Agency fund deductions | 137,101 | 295,898 | - | 931 | 925 | 1,516,167 |
| Excess (deficiency) of total additions over total deductions | - | - | 2,080 | (37) | (25) | - |
| Cash and investment fund balance - beginning | - | - | 10,361 | 53 | 25 | - |
| Cash and investment fund balance - ending | \$ - | \$ - | \$ 12,441 | \$ 16 | \$ - | \$ - |

PERRY COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Education Plate Fee | Payroll Withholding - Deferred Comp | Excess Coit & Cedit Fund | Housing Grant | Payroll Withholding - Flexible Benefits | Prosecuting Attorney |
|---|---------------------------|--|--------------------------------------|------------------|--|-------------------------|
| Additions: | | | | | | |
| Agency fund additions | \$ 488 | \$ 49,615 | \$ 331,070 | \$ 113,383 | \$ 15,208 | \$ 11,058 |
| Deductions: | | | | | | |
| Agency fund deductions | 488 | 49,615 | 331,070 | 113,383 | 15,208 | 10,852 |
| Excess (deficiency) of total additions over total deductions | - | - | - | - | - | 206 |
| Cash and investment fund balance - beginning | - | - | - | - | - | 1 |
| Cash and investment fund balance - ending | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 207 |

PERRY COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | County Sheriff | Clerk Of The Circuit Court | County Recorder | Health Department | Planning & Zoning | Totals |
|---|-------------------|-------------------------------------|--------------------|----------------------|-------------------------|---------------|
| Additions: | | | | | | |
| Agency fund additions | \$ 398,518 | \$ 2,487,386 | \$ 90,532 | \$ 30,729 | \$ 5,262 | \$ 23,637,310 |
| Deductions: | | | | | | |
| Agency fund deductions | 394,997 | 3,370,841 | 83,776 | 30,722 | 5,012 | 27,135,116 |
| Excess (deficiency) of total additions over total deductions | 3,521 | (883,455) | 6,756 | 7 | 250 | (3,497,806) |
| Cash and investment fund balance - beginning | 880 | 1,505,150 | 6,099 | 5,656 | 132 | 4,813,843 |
| Cash and investment fund balance - ending | \$ 4,401 | \$ 621,695 | \$ 12,855 | \$ 5,663 | \$ 382 | \$ 1,316,037 |

PERRY COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost.

| <u>Primary Government</u> | <u>Ending Balance</u> |
|--|---------------------------|
| Governmental activities: | |
| Capital assets, not being depreciated: | |
| Land | \$ 90,100 |
| Buildings | 4,213,675 |
| Machinery and equipment | 6,946,354 |
| Construction in progress | |
| Assets under lease | <u>637,262</u> |
| Total governmental activities, capital assets not being depreciated | <u>\$ 11,887,391</u> |

PERRY COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 20009

| Description of Debt | Ending Principal Balance | Principal and Interest Due Within One Year |
|------------------------------------|--------------------------------|---|
| Governmental activities: | | |
| Capital leases: | | |
| Highway Excavator | \$ 89,220 | \$ 47,630 |
| Highway Dumptrucks | 182,799 | 49,531 |
| EMA 2008 Ford Expedition | 17,522 | 9,519 |
| Notes and loans payable: | | |
| Distressed Road Loan | 1,500,000 | |
| Emergency Telephone System | 218,411 | 88,549 |
| Bonds payable: | | |
| General obligation bonds: | | |
| Multi-Purpose Building | 245,000 | 129,250 |
| Total governmental activities debt | <u>\$ 2,252,952</u> | <u>\$ 324,479</u> |

PERRY COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Treasurer
Clerk of the Circuit Court

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF PERRY COUNTY, INDIANA

Compliance

We have audited the compliance of Perry County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 8, 2010

PERRY COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

| Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Total Federal Awards Expended |
|--|---------------------------|--|-------------------------------------|
| <u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u> | | | |
| Pass-Through Indiana Housing and Community Development Authority Community Development Block Grant/State's Program | 14.228 | | |
| | | HD-007-024 | \$ 43,929 |
| | | HD-008-024 | 64,595 |
| Total for federal grantor agency | | | <u>108,524</u> |
| <u>U.S. DEPARTMENT OF JUSTICE</u> | | | |
| Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants | 16.523 | 06-JB-206 | <u>15,000</u> |
| Title V - Delinquency Prevention Program | 16.548 | 08-JF-006 | <u>13,042</u> |
| Crime Victim Assistance | 16.575 | | |
| | | 08-VA-115 | 21,366 |
| | | 089-VA-112 | <u>15,385</u> |
| Total for program | | | <u>36,751</u> |
| Total for federal grantor agency | | | <u>64,793</u> |
| <u>U.S. DEPARTMENT OF TRANSPORTATION</u> | | | |
| Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I | 20.601 | | |
| | | OP-09-01-02-02 | 3,100 |
| | | OP-10-02-02-13 | <u>500</u> |
| Total for cluster | | | <u>3,600</u> |
| Pass-Through Indiana Department of Transportation Highway Planning and Construction | 20.205 | | |
| | | DES 0600480 | 16,221 |
| | | DES 0101350 | <u>11,664</u> |
| Total for program | | | <u>27,885</u> |
| Total for federal grantor agency | | | <u>31,485</u> |
| <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | |
| Pass-Through Indiana State Department of Health Public Health Emergency Preparedness | 93.069 | | |
| | | A70-0-0531180 | 14,287 |
| | | A70-0-0531458 | 4,234 |
| | | A70-9-053727 | 18,815 |
| | | A70-0-0531306 | <u>1,576</u> |
| Total for program | | | <u>38,912</u> |
| Pass-Through Indiana Department of Children's Services Child Support Enforcement (Title IV-D) | 93.563 | | |
| | | Collection Incentives (2007) | 54,117 |
| | | Indirect Costs | 22,476 |
| | | Prosecutor Expense | 118,354 |
| | | Clerk Expense | 33,106 |
| | | IV-D Court Expense | <u>5,368</u> |
| Total for program | | | <u>233,421</u> |
| Total for federal grantor agency | | | <u>272,333</u> |
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY</u> | | | |
| Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | | |
| | | Disaster # 1828 | 78,650 |
| | | Disaster # 1795 | <u>65,583</u> |
| Total for program | | | <u>144,233</u> |
| Emergency Management Performance Grants | 97.042 | C44P-0-311A | <u>34,372</u> |
| Law Enforcement Terrorism Prevention Program (LETPP) | 97.074 | FY 09 | <u>14,893</u> |
| Total for federal grantor agency | | | <u>193,498</u> |
| Total federal awards expended | | | <u>\$ 670,633</u> |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

PERRY COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Perry County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to sub-recipients as follows for the year ended December 31, 2009:

| <u>Program Title</u> | <u>Federal CFDA Number</u> | <u>2009</u> |
|--|------------------------------------|------------------|
| Title V – Delinquency Prevention Program | 16.548 | <u>\$ 13,042</u> |

PERRY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

| | |
|--|---------------|
| Material weaknesses identified? | no |
| Significant deficiencies identified that are not considered to be material weaknesses? | none reported |

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

| | |
|--|---------------|
| Material weaknesses identified? | no |
| Significant deficiencies identified that are not considered to be material weaknesses? | none reported |

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

| CFDA Number | Name of Federal Program or Cluster |
|----------------|--|
| 97.036 | Disaster Grants – Public Assistance (Presidentially Declared Disasters) |
| 97.042 | Emergency Management Performance Grants |

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

PERRY COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

PERRY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 8, 2010, with Connie A. Berger, Auditor; Pete Franzman, President of the County Council; and Bill Amos, President of the Board of County Commissioners. Our audit disclosed no material items that warrant comment at this time.