

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

PERRY COUNTY, INDIANA

January 1, 2012 to December 31, 2012



**FILED**

06/16/2014



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Accountant's Report.....	3-4
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	6-9
Notes to Financial Statement.....	10-14
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	16-42
Schedule of Payables and Receivables .....	43
Schedule of Leases and Debt .....	44
Schedule of Capital Assets.....	45
Exit Conference.....	46

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Connie A. Berger	01-01-11 to 12-31-14
Treasurer	Judy A. Pund	01-01-11 to 12-31-14
Clerk	Jean Schulthise	01-01-11 to 12-31-14
Sheriff	Lee Chestnut	01-01-11 to 12-31-14
Recorder	Jane James Mary Lee Smith	01-01-12 to 12-31-12 01-01-13 to 12-31-16
President of the Board of County Commissioners	Bill Amos Thomas J. Hauser	01-01-12 to 12-31-12 01-01-13 to 12-31-14
President of the County Council	Robert A. Cassidy (Vacant) Steve Goodson Stanley E. Goffinet	01-01-12 to 04-30-13 05-01-13 to 05-29-13 05-30-13 to 12-31-13 01-01-14 to 12-31-14



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF PERRY COUNTY, INDIANA

We have examined the accompanying financial statement of Perry County (County), for the year ended December 31, 2012. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2012, on the basis of accounting described in Note 1.

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual examination performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

May 8, 2014

## FINANCIAL STATEMENT

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

PERRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
After Settlement Collections	\$ 512,475	\$ 510,123	\$ 512,475	\$ 510,123
Sheriff's Inmate Trust	66	16,726	16,792	-
Jail Commissary	9,922	43,060	40,096	12,886
General	563,102	4,174,179	4,062,142	675,139
Accident Report	878	1,016	819	1,075
Clerk's Records Perpetuation	19,334	11,643	8,978	21,999
Community Transition Program	32,898	6,275	3,117	36,056
Prisoner Reimbursement For Incarceration	6,270	5,993	4,822	7,441
Sales Disclosure - County Share	8,600	2,570	5,146	6,024
Covered Bridge	14,750	925	13,825	1,850
Cumulative Bridge	887,981	306,459	99,630	1,094,810
Cumulative Capital Development	206,978	183,518	259,714	130,782
Drug Free Community	22,780	21,989	22,780	21,989
Electronic Map Generation	1,000	250	50	1,200
Emergency Planning/Right To Know	4,341	3,210	3,100	4,451
Emergency Telephone System	60,051	79,551	139,602	-
Enhanced Access	714	5,968	2,158	4,524
Firearms Training	17,060	6,790	4,005	19,845
Health	35,571	169,852	152,966	52,457
Identification Security Protection	26,338	1,734	11,653	16,419
Local Health Maintenance	10,904	32,672	34,644	8,932
Local Road and Street	567,024	162,549	268,877	460,696
Misdemeanant	5,510	14,050	16,309	3,251
Motor Vehicle Highway	921,505	1,414,750	1,513,004	823,251
Park Nonreverting Operating	-	4,437	1,122	3,315
Plat Book	14,969	5,140	2,674	17,435
Rainy Day	268,516	28,023	58,375	238,164
Reassessment - 2009	1	-	-	1
Reassessment - 2015	118,234	119,650	46,720	191,164
Recorder's Records Perpetuation	107,617	30,522	55,433	82,706
Sex and Violent Offender Administration	2,740	1,777	2,755	1,762
Supplemental Public Defender Services	3,302	5,451	-	8,753
Surplus Tax	11,478	25,445	32,767	4,156
Surveyor's Corner Perpetuation	35,865	3,840	-	39,705
Tax Sale Redemption	-	24,948	21,111	3,837
Tax Sale Surplus	47,860	64,531	25,726	86,665
Vehicle Inspection	2,840	290	-	3,130
Wireless Emergency Telephone System	103,797	42,716	146,513	-
Guardian Ad Litem	10,068	16,665	12,989	13,744
County Elected Officials Training	646	1,734	-	2,380
County Offender Transportation Fund	313	1,187	-	1,500
Statewide 911	-	285,844	148,298	137,546
Supplemental Adult Probation Services	93,190	157,135	188,850	61,475
Alternative Dispute Resolution	3,987	-	698	3,289
County User Fee	69,477	71,827	141,304	-
Court Interpreters	49	-	49	-
Payroll Withholding - Deferred Compensation	-	31,024	31,024	-
Payroll Withholding - Federal	-	292,763	292,763	-

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

PERRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Payroll Withholding - Flex Spending	-	15,003	14,447	556
Payroll Withholding - Local Tax	-	33,939	33,939	-
Payroll Withholding - PERF	-	334,861	334,861	-
Payroll Withholding - State	-	99,855	99,855	-
Payroll Withholding - Wage Garnishments	-	3,086	3,086	-
Settlement	-	9,954,374	9,954,374	-
Wheel Tax	2,130	39,033	35,253	5,910
Sur Tax	-	244,704	244,704	-
CVET Agency	-	102,014	102,014	-
Weed Lien Collections	-	16,933	16,933	-
Financial Institution Tax	-	211,666	211,666	-
CEDIT Homestead Credit	4,283	195,513	163,454	36,342
COIT Homestead	-	73,883	73,883	-
HEA 1001 State Homestead Credit	69	-	-	69
State Fines and Forfeitures	880	4,932	4,802	1,010
Infraction Judgements	3,063	43,541	43,928	2,676
Special Death Benefit	150	1,680	1,710	120
Sales Disclosure - State Share	285	2,570	2,590	265
Coroners Training & Con't Education	235	1,590	1,685	140
Interstate Compact - State Share	38	-	38	-
Mortgage Recording Fees - State Share	170	2,198	2,183	185
DLGF Homestead Property Database	-	3	-	3
Child Restraint Violations Fines	25	308	333	-
Inheritance Tax	258,221	467,572	665,660	60,133
Education Plate Fees Agency	-	319	319	-
Riverboat Revenue Sharing	10,923	114,557	62,919	62,561
Innkeepers Tax Collections	10,886	156,937	159,849	7,974
CEDIT Distribution	454,092	294,643	353,257	395,478
COIT Distribution	-	1,599,151	1,599,151	-
City/Town Ordinance Violations Fines	3,854	6,317	-	10,171
93.563 ARRA Clerk IV-D Incentive	9,278	-	3,842	5,436
93.563 Title IV-D Incentive	19,622	9,240	17,127	11,735
93.563 Prosecutor IV-D Incentive-Post Oct '99	13,154	14,285	17,252	10,187
93.563 Clerk IV-D Incentive-Post Oct '99	16,811	9,240	8,278	17,773
Auditors Ineligible Deductions	-	3,484	-	3,484
TIF Allocation Fund	395,133	698,761	455,302	638,592
Donation - Health	20,240	-	271	19,969
State Welfare Excise Tax Allocation	-	498,123	498,123	-
TIF Replacement - Waupaca	93,892	-	93,892	-
TIF #4 - Webb Wheel	524,565	217,462	128,745	613,282
TIF Replacement - Courthouse	39,606	-	38,378	1,228
Debt Service - Courthouse	494,398	895	177,017	318,276
Debt Service - Multipurpose Building	2,094	-	2,094	-
Commissioners Sales Fund	-	15,246	10,080	5,166
Solid Waste Telephone Bill	-	837	837	-
Employee Insurance Co-Payments	-	329	314	15
Check Collection Fee	5,136	8,681	8,230	5,587
Perry Co Law Enforcement	19,626	846	561	19,911

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

PERRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Drug Court Fee	18,486	4,000	5,027	17,459
County Child Advocacy	1	-	-	1
Insurance Recovery	1,977	15,377	7,911	9,443
Title III Project-National Forest	30,819	-	-	30,819
Distressed Loan Repayment	995,347	152,020	-	1,147,367
Surplus Surtax & Wheel Tax	474,659	78,405	-	553,064
Health-Sharps Disposal Fund	308	-	204	104
Sheriffs/Stellar Inmate Fund	-	45,506	41,536	3,970
Co Law Enforcement Education	312	352	150	514
EMA-Rescue Donation Fund	719	4,079	4,299	499
Juvenile Interstate Compact	313	1,187	-	1,500
Intrastate Probation Transfer	175	935	-	1,110
Donation-Sheriff Equipment	2,947	7,295	5,323	4,919
Election Non Reverting -Sec 102	360	3	-	363
USDA - Deputy Agreement	-	2,750	2,750	-
Home Detention - Circuit Court	1,483	659	-	2,142
Jail Operations Fund	-	107,352	-	107,352
Election Non Reverting-Title III	1,519	3	-	1,522
Economic Dev Income Tax	-	1,629,298	1,543,789	85,509
Perry County EDIT	386,690	706,175	749,198	343,667
93.069 H1N1 Grant - Health	(1,428)	1,428	-	-
20.320 Federal Railroad Administration	-	77,106	77,106	-
20.601 Operation Pull Over/BCC	-	3,500	3,500	-
16.523 Girls Circle/Boys Council	-	27,409	27,409	-
16.575 Criminal Justice 12VA1402	-	-	6,080	(6,080)
16.575 Criminal Justice 11VAR160	(6,090)	31,814	25,724	-
93.069 Bioterrorism Prepared	69	11,000	21,880	(10,811)
93.069 Pandemic Flu Grant	1,387	-	-	1,387
97.042 EMA Performance Grant	-	3,623	3,623	-
Community Correction Grant 12-13	-	88,653	74,246	14,407
Community Correction Grant 11-12	14,806	68,952	82,815	943
Community Correction Grant 10-11	12,484	-	12,484	-
Waste Tire Recycling Grant - Park & Rec	229	-	229	-
2012 IN Local Health Dept Trust	-	16,204	-	16,204
2011 IN Local Health Dept Trust	16,383	-	-	16,383
2010 IN Local Health Dept Trust	15,685	-	15,685	-
IN Health Syst Prog-Assessment	1,000	-	-	1,000
Substance Abuse Grants	627	1,641	1,641	627
SIP Roundup Grant-Park & Rec	-	1,000	-	1,000
SIP Roundup Grant - EMA	-	2,400	2,400	-
Schergens Foundation Grant	12	-	12	-
Comm Foundation Grant - Pros Atty	1,287	-	-	1,287
Sheriff Dept-Wal-Mart	731	-	422	309
Community Corr Project Income	47,351	41,023	12,346	76,028
Storm Damage - Park and Recreation	6,769	6,769	13,538	-
Housing Grant Matching Funds	1,174	-	-	1,174
March of Dimes Health Grant	-	761	-	761
Mass Prophylaxis Plan - Health	-	25	-	25

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

PERRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
2009 Health Tobacco Settlement	46	-	46	-
Jury Fee	4,321	3,510	4,907	2,924
PreTrial Diversion	84,606	76,524	57,740	103,390
Law Enforcement Education	-	65,290	-	65,290
Perry County Health Insurance Fund	117,598	1,034,793	1,008,760	143,631
Clerk of Circuit Court	463,035	2,413,230	2,509,078	367,187
OASI Withholding	-	302,150	302,150	-
Medicare Withholding	-	84,253	84,253	-
PCEDT Health Insurance Withholding	-	159,416	159,416	-
American Family Insurance Withholding	-	33,740	33,740	-
Health Resources Insurance Withholding	-	22,709	22,709	-
Boston Mutual Life Insurance Withholding	-	16,540	16,540	-
United Way Withholding	-	2,071	1,513	558
Pre-Paid Legal Service	-	1,112	1,112	-
Vision Service Plan Withholding	-	10,946	10,946	-
Air EVAC Lifeteam	-	1,470	1,470	-
TIF #3 - Waupaca	1,394,634	1,143,063	1,089,455	1,448,242
Totals	<u>\$ 11,326,691</u>	<u>\$ 32,398,933</u>	<u>\$ 32,098,273</u>	<u>\$ 11,627,351</u>

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

PERRY COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: building and planning permits and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

PERRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

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

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

*E. Disbursements*

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

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

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

PERRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

PERRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plan**

*Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is 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 this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

PERRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Restatement of County Offices**

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statements.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2012.

**Note 9. Combined Funds**

Funds related to tax settlement were reported individually in the prior financial statement but were combined into one fund for the current financial statement.

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Reports for years prior to 2011 can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

For additional financial information, the County's Annual Report information for years 2011 and later can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	General	Accident Report	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 512,475	\$ 66	\$ 9,922	\$ 563,102	\$ 878	\$ 19,334
Receipts:						
Taxes	-	-	-	3,245,594	-	-
Licenses and permits	-	-	-	16,467	-	-
Intergovernmental	-	-	-	400,927	-	-
Charges for services	-	16,726	43,060	84,721	1,016	-
Fines and forfeits	-	-	-	100,457	-	11,330
Other receipts	510,123	-	-	326,013	-	313
Total receipts	<u>510,123</u>	<u>16,726</u>	<u>43,060</u>	<u>4,174,179</u>	<u>1,016</u>	<u>11,643</u>
Disbursements:						
Personal services	-	-	-	2,597,106	-	-
Supplies	-	-	-	98,110	-	2,325
Other services and charges	-	-	-	1,180,931	-	2,134
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	96,554	-	4,519
Other disbursements	512,475	16,792	40,096	89,441	819	-
Total disbursements	<u>512,475</u>	<u>16,792</u>	<u>40,096</u>	<u>4,062,142</u>	<u>819</u>	<u>8,978</u>
Excess (deficiency) of receipts over disbursements	<u>(2,352)</u>	<u>(66)</u>	<u>2,964</u>	<u>112,037</u>	<u>197</u>	<u>2,665</u>
Cash and investments - ending	<u>\$ 510,123</u>	<u>\$ -</u>	<u>\$ 12,886</u>	<u>\$ 675,139</u>	<u>\$ 1,075</u>	<u>\$ 21,999</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Community Transition Program	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 32,898	\$ 6,270	\$ 8,600	\$ 14,750	\$ 887,981	\$ 206,978
Receipts:						
Taxes	-	-	-	-	270,700	162,730
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	32,942	19,803
Charges for services	-	-	2,570	-	1,014	-
Fines and forfeits	-	5,993	-	-	-	-
Other receipts	6,275	-	-	925	1,803	985
Total receipts	<u>6,275</u>	<u>5,993</u>	<u>2,570</u>	<u>925</u>	<u>306,459</u>	<u>183,518</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	2,178	-	61,282	-
Other services and charges	3,117	3,213	2,968	13,825	38,348	157,393
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,609	-	-	-	102,321
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>3,117</u>	<u>4,822</u>	<u>5,146</u>	<u>13,825</u>	<u>99,630</u>	<u>259,714</u>
Excess (deficiency) of receipts over disbursements	<u>3,158</u>	<u>1,171</u>	<u>(2,576)</u>	<u>(12,900)</u>	<u>206,829</u>	<u>(76,196)</u>
Cash and investments - ending	<u>\$ 36,056</u>	<u>\$ 7,441</u>	<u>\$ 6,024</u>	<u>\$ 1,850</u>	<u>\$ 1,094,810</u>	<u>\$ 130,782</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know	Emergency Telephone System	Enhanced Access	Firearms Training
Cash and investments - beginning	\$ 22,780	\$ 1,000	\$ 4,341	\$ 60,051	\$ 714	\$ 17,060
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	79,490	5,968	6,790
Fines and forfeits	21,989	-	-	-	-	-
Other receipts	-	250	3,210	61	-	-
Total receipts	<u>21,989</u>	<u>250</u>	<u>3,210</u>	<u>79,551</u>	<u>5,968</u>	<u>6,790</u>
Disbursements:						
Personal services	-	-	-	8,537	-	-
Supplies	-	-	350	-	-	-
Other services and charges	22,780	-	2,575	71,015	2,158	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	175	-	-	-
Other disbursements	-	50	-	60,050	-	4,005
Total disbursements	<u>22,780</u>	<u>50</u>	<u>3,100</u>	<u>139,602</u>	<u>2,158</u>	<u>4,005</u>
Excess (deficiency) of receipts over disbursements	<u>(791)</u>	<u>200</u>	<u>110</u>	<u>(60,051)</u>	<u>3,810</u>	<u>2,785</u>
Cash and investments - ending	<u>\$ 21,989</u>	<u>\$ 1,200</u>	<u>\$ 4,451</u>	<u>\$ -</u>	<u>\$ 4,524</u>	<u>\$ 19,845</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 35,571	\$ 26,338	\$ 10,904	\$ 567,024	\$ 5,510	\$ 921,505
Receipts:						
Taxes	123,468	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	15,025	-	32,672	161,561	-	1,287,450
Charges for services	31,359	1,734	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	988	14,050	127,300
Total receipts	<u>169,852</u>	<u>1,734</u>	<u>32,672</u>	<u>162,549</u>	<u>14,050</u>	<u>1,414,750</u>
Disbursements:						
Personal services	136,236	-	34,644	-	-	1,089,560
Supplies	4,555	-	-	219,345	2,310	242,231
Other services and charges	12,175	11,653	-	49,532	13,999	175,212
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	6,001
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>152,966</u>	<u>11,653</u>	<u>34,644</u>	<u>268,877</u>	<u>16,309</u>	<u>1,513,004</u>
Excess (deficiency) of receipts over disbursements	<u>16,886</u>	<u>(9,919)</u>	<u>(1,972)</u>	<u>(106,328)</u>	<u>(2,259)</u>	<u>(98,254)</u>
Cash and investments - ending	<u>\$ 52,457</u>	<u>\$ 16,419</u>	<u>\$ 8,932</u>	<u>\$ 460,696</u>	<u>\$ 3,251</u>	<u>\$ 823,251</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Park Nonreverting Operating	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ -	\$ 14,969	\$ 268,516	\$ 1	\$ 118,234	\$ 107,617
Receipts:						
Taxes	-	-	-	-	106,420	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	12,950	-
Charges for services	-	5,140	-	-	-	30,522
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,437	-	28,023	-	280	-
Total receipts	<u>4,437</u>	<u>5,140</u>	<u>28,023</u>	<u>-</u>	<u>119,650</u>	<u>30,522</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	922	741	-	-	-	-
Other services and charges	-	-	58,375	-	46,720	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,933	-	-	-	-
Other disbursements	200	-	-	-	-	55,433
Total disbursements	<u>1,122</u>	<u>2,674</u>	<u>58,375</u>	<u>-</u>	<u>46,720</u>	<u>55,433</u>
Excess (deficiency) of receipts over disbursements	<u>3,315</u>	<u>2,466</u>	<u>(30,352)</u>	<u>-</u>	<u>72,930</u>	<u>(24,911)</u>
Cash and investments - ending	<u>\$ 3,315</u>	<u>\$ 17,435</u>	<u>\$ 238,164</u>	<u>\$ 1</u>	<u>\$ 191,164</u>	<u>\$ 82,706</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 2,740	\$ 3,302	\$ 11,478	\$ 35,865	\$ -	\$ 47,860
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,777	-	-	3,840	-	-
Fines and forfeits	-	5,451	-	-	-	-
Other receipts	-	-	25,445	-	24,948	64,531
Total receipts	<u>1,777</u>	<u>5,451</u>	<u>25,445</u>	<u>3,840</u>	<u>24,948</u>	<u>64,531</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,755	-	32,767	-	21,111	25,726
Total disbursements	<u>2,755</u>	<u>-</u>	<u>32,767</u>	<u>-</u>	<u>21,111</u>	<u>25,726</u>
Excess (deficiency) of receipts over disbursements	<u>(978)</u>	<u>5,451</u>	<u>(7,322)</u>	<u>3,840</u>	<u>3,837</u>	<u>38,805</u>
Cash and investments - ending	<u>\$ 1,762</u>	<u>\$ 8,753</u>	<u>\$ 4,156</u>	<u>\$ 39,705</u>	<u>\$ 3,837</u>	<u>\$ 86,665</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Vehicle Inspection	Wireless Emergency Telephone System	Guardian Ad Litem	County Elected Officials Training	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 2,840	\$ 103,797	\$ 10,068	\$ 646	\$ 313	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	16,664	-	-	-
Charges for services	290	42,716	-	1,734	-	125,196
Fines and forfeits	-	-	1	-	1,187	-
Other receipts	-	-	-	-	-	160,648
Total receipts	<u>290</u>	<u>42,716</u>	<u>16,665</u>	<u>1,734</u>	<u>1,187</u>	<u>285,844</u>
Disbursements:						
Personal services	-	-	6,053	-	-	10,016
Supplies	-	-	421	-	-	-
Other services and charges	-	46,058	6,465	-	-	138,282
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	50	-	-	-
Other disbursements	-	100,455	-	-	-	-
Total disbursements	<u>-</u>	<u>146,513</u>	<u>12,989</u>	<u>-</u>	<u>-</u>	<u>148,298</u>
Excess (deficiency) of receipts over disbursements	<u>290</u>	<u>(103,797)</u>	<u>3,676</u>	<u>1,734</u>	<u>1,187</u>	<u>137,546</u>
Cash and investments - ending	<u>\$ 3,130</u>	<u>\$ -</u>	<u>\$ 13,744</u>	<u>\$ 2,380</u>	<u>\$ 1,500</u>	<u>\$ 137,546</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Supplemental Adult Probation Services	Alternative Dispute Resolution	County User Fee	Court Interpreters	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal
Cash and investments - beginning	\$ 93,190	\$ 3,987	\$ 69,477	\$ 49	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	157,135	-	71,827	-	-	-
Other receipts	-	-	-	-	31,024	292,763
Total receipts	<u>157,135</u>	<u>-</u>	<u>71,827</u>	<u>-</u>	<u>31,024</u>	<u>292,763</u>
Disbursements:						
Personal services	178,550	-	-	-	-	-
Supplies	200	-	-	-	-	-
Other services and charges	6,689	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,411	-	-	-	-	-
Other disbursements	-	698	141,304	49	31,024	292,763
Total disbursements	<u>188,850</u>	<u>698</u>	<u>141,304</u>	<u>49</u>	<u>31,024</u>	<u>292,763</u>
Excess (deficiency) of receipts over disbursements	<u>(31,715)</u>	<u>(698)</u>	<u>(69,477)</u>	<u>(49)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 61,475</u>	<u>\$ 3,289</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Payroll Withholding - Flex Spending	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	9,093,928
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	860,446
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,003	33,939	334,861	99,855	3,086	-
Total receipts	<u>15,003</u>	<u>33,939</u>	<u>334,861</u>	<u>99,855</u>	<u>3,086</u>	<u>9,954,374</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	14,447	33,939	334,861	99,855	3,086	9,954,374
Total disbursements	<u>14,447</u>	<u>33,939</u>	<u>334,861</u>	<u>99,855</u>	<u>3,086</u>	<u>9,954,374</u>
Excess (deficiency) of receipts over disbursements	<u>556</u>	-	-	-	-	-
Cash and investments - ending	<u>\$ 556</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Financial Institution Tax	CEDIT Homestead Credit
Cash and investments - beginning	\$ 2,130	\$ -	\$ -	\$ -	\$ -	\$ 4,283
Receipts:						
Taxes	39,033	244,704	-	-	-	195,513
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	102,014	-	211,666	-
Charges for services	-	-	-	16,933	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>39,033</u>	<u>244,704</u>	<u>102,014</u>	<u>16,933</u>	<u>211,666</u>	<u>195,513</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	35,253	244,704	102,014	16,933	211,666	163,454
Total disbursements	<u>35,253</u>	<u>244,704</u>	<u>102,014</u>	<u>16,933</u>	<u>211,666</u>	<u>163,454</u>
Excess (deficiency) of receipts over disbursements	<u>3,780</u>	-	-	-	-	<u>32,059</u>
Cash and investments - ending	<u>\$ 5,910</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,342</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	COIT Homestead	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ 69	\$ 880	\$ 3,063	\$ 150	\$ 285
Receipts:						
Taxes	73,883	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,570
Fines and forfeits	-	-	4,932	43,541	1,680	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>73,883</u>	<u>-</u>	<u>4,932</u>	<u>43,541</u>	<u>1,680</u>	<u>2,570</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	73,883	-	4,802	43,928	1,710	2,590
Total disbursements	<u>73,883</u>	<u>-</u>	<u>4,802</u>	<u>43,928</u>	<u>1,710</u>	<u>2,590</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>130</u>	<u>(387)</u>	<u>(30)</u>	<u>(20)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 69</u>	<u>\$ 1,010</u>	<u>\$ 2,676</u>	<u>\$ 120</u>	<u>\$ 265</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Child Restraint Violations Fines	Inheritance Tax
Cash and investments - beginning	\$ 235	\$ 38	\$ 170	\$ -	\$ 25	\$ 258,221
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	467,572
Charges for services	1,590	-	2,198	3	-	-
Fines and forfeits	-	-	-	-	308	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,590</u>	<u>-</u>	<u>2,198</u>	<u>3</u>	<u>308</u>	<u>467,572</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,685	38	2,183	-	333	665,660
Total disbursements	<u>1,685</u>	<u>38</u>	<u>2,183</u>	<u>-</u>	<u>333</u>	<u>665,660</u>
Excess (deficiency) of receipts over disbursements	<u>(95)</u>	<u>(38)</u>	<u>15</u>	<u>3</u>	<u>(25)</u>	<u>(198,088)</u>
Cash and investments - ending	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ 185</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 60,133</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	City/Town Ordinance Violations Fines
Cash and investments - beginning	\$ -	\$ 10,923	\$ 10,886	\$ 454,092	\$ -	\$ 3,854
Receipts:						
Taxes	-	-	156,937	191,082	1,599,151	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	114,557	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	6,317
Other receipts	319	-	-	103,561	-	-
Total receipts	<u>319</u>	<u>114,557</u>	<u>156,937</u>	<u>294,643</u>	<u>1,599,151</u>	<u>6,317</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	8,300	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	319	54,619	159,849	353,257	1,599,151	-
Total disbursements	<u>319</u>	<u>62,919</u>	<u>159,849</u>	<u>353,257</u>	<u>1,599,151</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>51,638</u>	<u>(2,912)</u>	<u>(58,614)</u>	<u>-</u>	<u>6,317</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 62,561</u>	<u>\$ 7,974</u>	<u>\$ 395,478</u>	<u>\$ -</u>	<u>\$ 10,171</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Auditors Ineligible Deductions	TIF Allocation Fund
Cash and investments - beginning	\$ 9,278	\$ 19,622	\$ 13,154	\$ 16,811	\$ -	\$ 395,133
Receipts:						
Taxes	-	-	-	-	-	125,252
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	3,484	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	9,240	14,285	9,240	-	573,509
Total receipts	<u>-</u>	<u>9,240</u>	<u>14,285</u>	<u>9,240</u>	<u>3,484</u>	<u>698,761</u>
Disbursements:						
Personal services	3,842	1,357	14,690	6,162	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	15,770	-	-	-	452,852
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,562	2,116	-	2,450
Total disbursements	<u>3,842</u>	<u>17,127</u>	<u>17,252</u>	<u>8,278</u>	<u>-</u>	<u>455,302</u>
Excess (deficiency) of receipts over disbursements	<u>(3,842)</u>	<u>(7,887)</u>	<u>(2,967)</u>	<u>962</u>	<u>3,484</u>	<u>243,459</u>
Cash and investments - ending	<u>\$ 5,436</u>	<u>\$ 11,735</u>	<u>\$ 10,187</u>	<u>\$ 17,773</u>	<u>\$ 3,484</u>	<u>\$ 638,592</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Donation - Health	State Welfare Excise Tax Allocation	TIF Replacement - Waupaca	TIF #4 - Webb Wheel	TIF Replacement - Courthouse	Debt Service - Courthouse
Cash and investments - beginning	\$ 20,240	\$ -	\$ 93,892	\$ 524,565	\$ 39,606	\$ 494,398
Receipts:						
Taxes	-	-	-	217,462	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	498,123	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	895
Total receipts	<u>-</u>	<u>498,123</u>	<u>-</u>	<u>217,462</u>	<u>-</u>	<u>895</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	38,378	177,017
Debt service - principal and interest	-	-	-	128,745	-	-
Capital outlay	-	-	93,892	-	-	-
Other disbursements	271	498,123	-	-	-	-
Total disbursements	<u>271</u>	<u>498,123</u>	<u>93,892</u>	<u>128,745</u>	<u>38,378</u>	<u>177,017</u>
Excess (deficiency) of receipts over disbursements	<u>(271)</u>	<u>-</u>	<u>(93,892)</u>	<u>88,717</u>	<u>(38,378)</u>	<u>(176,122)</u>
Cash and investments - ending	<u>\$ 19,969</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 613,282</u>	<u>\$ 1,228</u>	<u>\$ 318,276</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Debt Service - Multipurpose Building	Commissioners Sales Fund	Solid Waste Telephone Bill	Employee Insurance Co-Payments	Check Collection Fee	Perry Co Law Enforcement
Cash and investments - beginning	\$ 2,094	\$ -	\$ -	\$ -	\$ 5,136	\$ 19,626
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	8,681	-
Fines and forfeits	-	-	-	-	-	809
Other receipts	-	15,246	837	329	-	37
Total receipts	<u>-</u>	<u>15,246</u>	<u>837</u>	<u>329</u>	<u>8,681</u>	<u>846</u>
Disbursements:						
Personal services	-	-	-	-	3,911	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	4,319	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,094	10,080	837	314	-	561
Total disbursements	<u>2,094</u>	<u>10,080</u>	<u>837</u>	<u>314</u>	<u>8,230</u>	<u>561</u>
Excess (deficiency) of receipts over disbursements	<u>(2,094)</u>	<u>5,166</u>	<u>-</u>	<u>15</u>	<u>451</u>	<u>285</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 5,166</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ 5,587</u>	<u>\$ 19,911</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Drug Court Fee	County Child Advocacy	Insurance Recovery	Title III Project-National Forest	Distressed Loan Repayment	Surplus Surtax & Wheel Tax
Cash and investments - beginning	\$ 18,486	\$ 1	\$ 1,977	\$ 30,819	\$ 995,347	\$ 474,659
Receipts:						
Taxes	-	-	-	-	150,000	77,484
Licenses and permits	-	-	-	-	-	-
Intergovernmental	4,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	15,377	-	2,020	921
Total receipts	<u>4,000</u>	<u>-</u>	<u>15,377</u>	<u>-</u>	<u>152,020</u>	<u>78,405</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	2,378	-	-	-	-	-
Other services and charges	2,090	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	559	-	7,911	-	-	-
Total disbursements	<u>5,027</u>	<u>-</u>	<u>7,911</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,027)</u>	<u>-</u>	<u>7,466</u>	<u>-</u>	<u>152,020</u>	<u>78,405</u>
Cash and investments - ending	<u>\$ 17,459</u>	<u>\$ 1</u>	<u>\$ 9,443</u>	<u>\$ 30,819</u>	<u>\$ 1,147,367</u>	<u>\$ 553,064</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Health-Sharps Disposal Fund	Sheriff's/Stellar Inmate Fund	Co Law Enforcement Education	EMA-Rescue Donation Fund	Juvenile Interstate Compact	Intrastate Probation Transfer
Cash and investments - beginning	\$ 308	\$ -	\$ 312	\$ 719	\$ 313	\$ 175
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	45,506	352	-	-	-
Fines and forfeits	-	-	-	-	1,187	935
Other receipts	-	-	-	4,079	-	-
Total receipts	<u>-</u>	<u>45,506</u>	<u>352</u>	<u>4,079</u>	<u>1,187</u>	<u>935</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	204	41,536	150	4,299	-	-
Total disbursements	<u>204</u>	<u>41,536</u>	<u>150</u>	<u>4,299</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(204)</u>	<u>3,970</u>	<u>202</u>	<u>(220)</u>	<u>1,187</u>	<u>935</u>
Cash and investments - ending	<u>\$ 104</u>	<u>\$ 3,970</u>	<u>\$ 514</u>	<u>\$ 499</u>	<u>\$ 1,500</u>	<u>\$ 1,110</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Donation-Sheriff Equipment	Election Non Reverting -Sec 102	USDA - Deputy Agreement	Home Detention - Circuit Court	Jail Operations Fund	Election Non Reverting-Title III
Cash and investments - beginning	\$ 2,947	\$ 360	\$ -	\$ 1,483	\$ -	\$ 1,519
Receipts:						
Taxes	-	-	-	-	107,352	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	2,750	-	-	-
Fines and forfeits	-	-	-	659	-	-
Other receipts	7,295	3	-	-	-	3
<b>Total receipts</b>	<b>7,295</b>	<b>3</b>	<b>2,750</b>	<b>659</b>	<b>107,352</b>	<b>3</b>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,323	-	2,750	-	-	-
<b>Total disbursements</b>	<b>5,323</b>	<b>-</b>	<b>2,750</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	1,972	3	-	659	107,352	3
Cash and investments - ending	<u>\$ 4,919</u>	<u>\$ 363</u>	<u>\$ -</u>	<u>\$ 2,142</u>	<u>\$ 107,352</u>	<u>\$ 1,522</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Economic Dev Income Tax	Perry County EDIT	93,069 H1N1 Grant - Health	20,320 Federal Railroad Administration	20,601 Operation Pull Over/BCC	16,523 Girls Circle/Boys Council
Cash and investments - beginning	\$ -	\$ 386,690	\$ (1,428)	\$ -	\$ -	\$ -
Receipts:						
Taxes	1,629,298	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,428	77,106	3,500	27,409
Charges for services	-	56,109	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	650,066	-	-	-	-
Total receipts	<u>1,629,298</u>	<u>706,175</u>	<u>1,428</u>	<u>77,106</u>	<u>3,500</u>	<u>27,409</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	161,301	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	587,897	-	-	-	-
Other disbursements	1,543,789	-	-	77,106	3,500	27,409
Total disbursements	<u>1,543,789</u>	<u>749,198</u>	<u>-</u>	<u>77,106</u>	<u>3,500</u>	<u>27,409</u>
Excess (deficiency) of receipts over disbursements	<u>85,509</u>	<u>(43,023)</u>	<u>1,428</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 85,509</u>	<u>\$ 343,667</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	16.575 Criminal Justice 12VA1402	16.575 Criminal Justice 11VAR160	93.069 Bioterrorism Prepared	93.069 Pandemic Flu Grant	97.042 EMA Performance Grant	Community Correction Grant 12-13
Cash and investments - beginning	\$ -	\$ (6,090)	\$ 69	\$ 1,387	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	31,655	11,000	-	3,623	88,653
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	159	-	-	-	-
Total receipts	<u>-</u>	<u>31,814</u>	<u>11,000</u>	<u>-</u>	<u>3,623</u>	<u>88,653</u>
Disbursements:						
Personal services	6,080	25,724	21,880	-	-	52,382
Supplies	-	-	-	-	-	4,578
Other services and charges	-	-	-	-	-	17,286
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,623	-
Total disbursements	<u>6,080</u>	<u>25,724</u>	<u>21,880</u>	<u>-</u>	<u>3,623</u>	<u>74,246</u>
Excess (deficiency) of receipts over disbursements	<u>(6,080)</u>	<u>6,090</u>	<u>(10,880)</u>	<u>-</u>	<u>-</u>	<u>14,407</u>
Cash and investments - ending	<u>\$ (6,080)</u>	<u>\$ -</u>	<u>\$ (10,811)</u>	<u>\$ 1,387</u>	<u>\$ -</u>	<u>\$ 14,407</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Community Correction Grant 11-12	Community Correction Grant 10-11	Waste Tire Recycling Grant - Park & Rec	2012 IN Local Health Dept Trust	2011 IN Local Health Dept Trust	2010 IN Local Health Dept Trust
Cash and investments - beginning	\$ 14,806	\$ 12,484	\$ 229	\$ -	\$ 16,383	\$ 15,685
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	68,952	-	-	16,204	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>68,952</u>	<u>-</u>	<u>-</u>	<u>16,204</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	58,255	-	-	-	-	15,685
Supplies	2,158	-	-	-	-	-
Other services and charges	22,402	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	12,484	229	-	-	-
Total disbursements	<u>82,815</u>	<u>12,484</u>	<u>229</u>	<u>-</u>	<u>-</u>	<u>15,685</u>
Excess (deficiency) of receipts over disbursements	<u>(13,863)</u>	<u>(12,484)</u>	<u>(229)</u>	<u>16,204</u>	<u>-</u>	<u>(15,685)</u>
Cash and investments - ending	<u>\$ 943</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,204</u>	<u>\$ 16,383</u>	<u>\$ -</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	IN Health Syst Prog-Assessment	Substance Abuse Grants	SIP Roundup Grant-Park & Rec	SIP Roundup Grant - EMA	Schergens Foundation Grant	Comm Foundation Grant - Pros Atty
Cash and investments - beginning	\$ 1,000	\$ 627	\$ -	\$ -	\$ 12	\$ 1,287
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,641	1,000	2,400	-	-
Total receipts	-	1,641	1,000	2,400	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,641	-	2,400	12	-
Total disbursements	-	1,641	-	2,400	12	-
Excess (deficiency) of receipts over disbursements	-	-	1,000	-	(12)	-
Cash and investments - ending	<u>\$ 1,000</u>	<u>\$ 627</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,287</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Sheriff Dept-Wal-Mart	Community Corr Project Income	Storm Damage - Park and Recreation	Housing Grant Matching Funds	March of Dimes Health Grant	Mass Prophylaxis Plan - Health
Cash and investments - beginning	\$ 731	\$ 47,351	\$ 6,769	\$ 1,174	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	41,023	-	-	-	-
Other receipts	-	-	6,769	-	761	25
Total receipts	-	41,023	6,769	-	761	25
Disbursements:						
Personal services	-	911	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	7,617	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	3,818	-	-	-	-
Other disbursements	422	-	13,538	-	-	-
Total disbursements	422	12,346	13,538	-	-	-
Excess (deficiency) of receipts over disbursements	(422)	28,677	(6,769)	-	761	25
Cash and investments - ending	\$ 309	\$ 76,028	\$ -	\$ 1,174	\$ 761	\$ 25

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	2009 Health Tobacco Settlement	Jury Fee	PreTrial Diversion	Law Enforcement Education	Perry County Health Insurance Fund	Clerk of Circuit Court
Cash and investments - beginning	\$ 46	\$ 4,321	\$ 84,606	\$ -	\$ 117,598	\$ 463,035
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	3,238	68,079	-	-	2,413,230
Other receipts	-	272	8,445	65,290	1,034,793	-
Total receipts	-	3,510	76,524	65,290	1,034,793	2,413,230
Disbursements:						
Personal services	-	4,907	41,298	-	-	-
Supplies	-	-	2,578	-	-	-
Other services and charges	46	-	11,205	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	2,500	-	-	-
Other disbursements	-	-	159	-	1,008,760	2,509,078
Total disbursements	46	4,907	57,740	-	1,008,760	2,509,078
Excess (deficiency) of receipts over disbursements	(46)	(1,397)	18,784	65,290	26,033	(95,848)
Cash and investments - ending	\$ -	\$ 2,924	\$ 103,390	\$ 65,290	\$ 143,631	\$ 367,187

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	OASI Withholding	Medicare Withholding	PCEDT Health Insurance Withholding	American Family Insurance Withholding	Health Resources Insurance Withholding	Boston Mutual Life Insurance Withholding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	302,150	84,253	159,416	33,740	22,709	16,540
Total receipts	<u>302,150</u>	<u>84,253</u>	<u>159,416</u>	<u>33,740</u>	<u>22,709</u>	<u>16,540</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	302,150	84,253	159,416	33,740	22,709	16,540
Total disbursements	<u>302,150</u>	<u>84,253</u>	<u>159,416</u>	<u>33,740</u>	<u>22,709</u>	<u>16,540</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	United Way Withholding	Pre-Paid Legal Service	Vision Service Plan Withholding	Air EVAC Lifeteam	TIF #3 - Waupaca	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,394,634	\$ 11,326,691
Receipts:						
Taxes	-	-	-	-	1,143,063	18,953,054
Licenses and permits	-	-	-	-	-	16,467
Intergovernmental	-	-	-	-	-	4,567,902
Charges for services	-	-	-	-	-	625,839
Fines and forfeits	-	-	-	-	-	2,961,308
Other receipts	2,071	1,112	10,946	1,470	-	5,274,363
<b>Total receipts</b>	<b>2,071</b>	<b>1,112</b>	<b>10,946</b>	<b>1,470</b>	<b>1,143,063</b>	<b>32,398,933</b>
Disbursements:						
Personal services	-	-	-	-	-	4,317,786
Supplies	-	-	-	-	-	646,662
Other services and charges	-	-	-	-	-	2,984,200
Debt service - principal and interest	-	-	-	-	1,089,455	1,218,200
Capital outlay	-	-	-	-	-	904,680
Other disbursements	1,513	1,112	10,946	1,470	-	22,026,745
<b>Total disbursements</b>	<b>1,513</b>	<b>1,112</b>	<b>10,946</b>	<b>1,470</b>	<b>1,089,455</b>	<b>32,098,273</b>
Excess (deficiency) of receipts over disbursements	558	-	-	-	53,608	300,660
Cash and investments - ending	<u>\$ 558</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,448,242</u>	<u>\$ 11,627,351</u>

PERRY COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 217,426</u>	<u>\$ 112,808</u>

PERRY COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
German American	Ambulance - Remount	\$ 39,655	12-07-12	12-07-14
German American	Highway Equipment	32,434	07-15-12	07-15-16
German American	Rescue Vehicle	9,603	02-15-12	02-15-17
Old National Bank	Dump Trucks - Hwy Department	<u>49,531</u>	07-21-09	07-21-13
Total governmental activities		<u>131,223</u>		
Total of annual lease payments		<u>\$ 131,223</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Bonds payable	Taxable Economic Development Variable Rate Revenue Bonds Series 2004A	\$ 1,140,000	\$ 115,504
Bonds payable	Taxable Economic Development Variable Rate Revenue Bonds Series 2004 B	460,000	141,582
Bonds payable	Perry County Port Authority Revenue bonds Series 2008 (Variable Rate)	1,900,000	193,283
Notes and loans payable	Perry Co Redevelopment Authority Taxable Variable Rate Demand Econ. Dev. LR Rev Bonds Series 2001	2,029,420	560,580
Notes and loans payable	Taxable Variable Rate Demand Economic Dev Lease Rental Bonds Series 1998	840,000	525,000
Notes and loans payable	Distressed Road Loan From State of Indiana	1,500,000	-
Notes and loans payable	Emergency Telephone System	51,058	51,058
Notes and loans payable	Perry County Redevelopment Authority Economic Development Income Tax lease Rental Bonds of 2012	12,000,000	-
Notes and loans payable	Economic Development Lease Rental Refunding Bonds of 2010	965,000	215,000
Notes and loans payable	Economic Development Income Tax (EDIT) Lease Rental Refunding Bonds of 2010	<u>195,000</u>	<u>76,000</u>
Total governmental activities		<u>21,080,478</u>	<u>1,878,007</u>
Totals		<u>\$ 21,080,478</u>	<u>\$ 1,878,007</u>

PERRY COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2012

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 90,100
Buildings	4,213,676
Machinery, equipment, and vehicles	9,149,371
Books and other	<u>502,667</u>
Total governmental activities	<u>13,955,814</u>
Total capital assets	<u>\$ 13,955,814</u>

PERRY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 8, 2014, with Connie A. Berger, Auditor. Our examination disclosed no material items that warrant comment at this time.