

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
PERRY COUNTY, INDIANA  
January 1, 2013 to December 31, 2013



**FILED**  
07/18/2014



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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	Mary Lee Smith	01-01-13 to 12-31-16
President of the Board of County Commissioners	Thomas J. Hauser	01-01-13 to 12-31-14
President of the County Council	Robert A. Cassidy (Vacant) Steve Goodson Stanley E. Goffinet	01-01-13 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**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PERRY COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of Perry County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement.

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

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated May 29, 2014, 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* in considering the County's internal control over financial reporting and compliance.


***Accompanying Information***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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 financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

  
Paul D. Joyce, CPA  
State Examiner

May 29, 2014



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF PERRY COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Perry County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated May 29, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.




INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

***Compliance and Other Matters***

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

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

May 29, 2014

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

PERRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
After Settlement Collections	\$ 510,123	\$ 567,960	\$ 510,123	\$ 567,960
Jail Commissary	12,886	43,083	36,554	19,415
General	675,139	3,493,528	3,760,007	408,660
Accident Report	1,075	1,230	49	2,256
Clerk's Records Perpetuation	21,999	11,932	20,012	13,919
Community Transition Program	36,056	4,760	2,205	38,611
Prisoner Reimbursement For Incarceration	7,441	571	2,166	5,846
Sales Disclosure - County Share	6,024	2,375	906	7,493
Covered Bridge	1,850	925	-	2,775
Cumulative Bridge	1,094,810	324,962	237,398	1,182,374
Cumulative Capital Development	130,782	177,567	229,057	79,292
Drug Free Community	21,989	23,917	21,989	23,917
Electronic Map Generation	1,200	-	-	1,200
Emergency Planning/Right To Know	4,451	2,880	2,645	4,686
Enhanced Access	4,524	7,194	2,996	8,722
Firearms Training	19,845	11,965	13,923	17,887
Health	52,457	157,131	158,173	51,415
Identification Security Protection	16,419	1,716	2,600	15,535
Local Health Maintenance	8,932	33,139	35,983	6,088
Local Road and Street	460,696	160,471	49,532	571,635
Misdemeanant	3,251	14,050	16,506	795
Motor Vehicle Highway	823,251	1,597,097	1,603,424	816,924
Park Nonreverting Operating	3,315	3,156	1,351	5,120
Plat Book	17,435	4,995	909	21,521
Rainy Day	238,164	406	-	238,570
Reassessment - 2009	1	-	1	-
Reassessment - 2015	191,164	114,650	64,240	241,574
Recorder's Records Perpetuation	82,706	30,813	56,544	56,975
Sex and Violent Offender Administration	1,762	1,908	2,783	887
Supplemental Public Defender Services	8,753	7,683	7,400	9,036
Surplus Tax	4,156	23,649	20,426	7,379
Surveyor's Corner Perpetuation	39,705	4,405	-	44,110
Tax Sale Redemption	3,837	34,956	28,888	9,905
Tax Sale Surplus	86,665	208,331	73,687	221,309
Vehicle Inspection	3,130	260	45	3,345
Guardian Ad Litem	13,744	8,145	14,224	7,665
County Elected Officials Training	2,380	1,716	180	3,916
County Offender Transportation Fund	1,500	563	-	2,063
Statewide 911	137,546	995,746	244,119	889,173
Supplemental Adult Probation Services	61,475	184,401	195,881	49,995
Alternative Dispute Resolution	3,289	-	-	3,289
Payroll Withholding - Deferred Compensation	-	34,961	34,961	-
Payroll Withholding - Federal	-	289,814	289,814	-
Payroll Withholding - Flex Spending	556	14,644	15,200	-
Payroll Withholding - Local Tax	-	43,629	43,629	-
Payroll Withholding - PERF	-	375,279	375,279	-
Payroll Withholding - State	-	100,424	100,424	-
Payroll Withholding - Wage Garnishments	-	10,263	10,263	-
Settlement	-	13,626,649	13,626,649	-
Wheel Tax	5,910	39,254	42,804	2,360
Sur Tax	-	255,548	255,548	-
CVET Agency	-	102,199	102,199	-
Weed Lien Collections	-	13,110	13,110	-
Financial Institution Tax	-	247,980	247,980	-
CEDIT Homestead Credit	36,342	192,841	179,449	49,734
COIT Homestead	-	76,649	76,649	-
HEA 1001 State Homestead Credit	69	-	-	69
State Fines and Forfeitures	1,010	6,692	6,754	948
Infraction Judgments	2,676	45,667	44,846	3,497
Overweight Vehicles	-	317	317	-
Special Death Benefit	120	1,830	1,850	100
Sales Disclosure - State Share	265	2,375	2,435	205
Coroners Training & Con't Education	140	1,493	1,479	154
Mortgage Recording Fees - State Share	185	2,168	2,255	98
DLGF Homestead Property Database	3	12	10	5
Child Restraint Violations Fines	-	281	231	50
Forest Restoration	-	168	168	-

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Inheritance Tax	60,133	154,151	214,284	-
Education Plate Fees Agency	-	263	244	19
Riverboat Revenue Sharing	62,561	129,558	151,316	40,803
Innkeepers Tax Collections	7,974	159,789	156,294	11,469
CEDIT Distribution	395,478	302,714	295,101	403,091
COIT Distribution	-	1,494,598	1,494,598	-
City/Town Ordinance Violations Fines	10,171	6,166	-	16,337
93.563 ARRA Clerk IV-D Incentive	5,436	-	5,119	317
93.563 Title IV-D Incentive	11,735	8,636	15,585	4,786
93.563 Prosecutor IV-D Incentive-Post Oct '99	10,187	12,985	16,778	6,394
93.563 Clerk IV-D Incentive-Post Oct '99	17,773	8,636	5,320	21,089
Auditors Ineligible Deductions	3,484	19,483	3,326	19,641
TIF Allocation Fund	638,592	197,348	134,813	701,127
Donation - Health	19,969	-	128	19,841
State Welfare Excise Tax Allocation	-	497,655	497,655	-
TIF #4 - Webb Wheel	613,282	119,122	595,561	136,843
TIF Replacement - Courthouse	1,228	-	1,228	-
Debt Service - Courthouse	318,276	483	62,803	255,956
Distressed Road	-	600,000	599,902	98
Commissioners Sales Fund	5,166	-	5,166	-
Solid Waste Telephone Bill	-	834	834	-
Employee Insurance Co-Payments	15	2,473	2,488	-
Check Collection Fee	5,587	5,665	8,967	2,285
Perry Co Law Enforcement	19,911	134	-	20,045
Drug Court Fee	17,459	-	17,459	-
County Child Advocacy	1	50	-	51
Insurance Recovery	9,443	45,962	19,543	35,862
Title III Project-National Forest	30,819	-	-	30,819
Distressed Loan Repayment	1,147,367	284,600	732,854	699,113
Surplus Surtax & Wheel Tax	553,064	93,910	203,993	442,981
Health-Sharps Disposal Fund	104	1,000	186	918
Sheriff's/Stellar Inmate Fund	3,980	67,489	67,317	4,152
Co Law Enforcement Education	514	270	715	69
EMA-Rescue Donation Fund	499	3,753	3,751	501
Juvenile Interstate Compact	1,500	563	-	2,063
Intrastate Probation Transfer	1,110	1,350	-	2,460
Donation-Sheriff Equipment	4,919	5,341	6,384	3,876
Election Non Reverting -Sec 102	363	3	-	366
USDA - Deputy Agreement	-	2,613	2,613	-
Home Detention - Circuit Court	2,142	62	-	2,204
Jail Operations Fund	107,352	75,492	-	182,844
Election Non Reverting-Title III	1,522	3	-	1,525
Economic Dev Income Tax	85,509	1,525,918	1,525,918	85,509
Perry County EDIT	343,667	703,028	664,258	382,437
20.320 Federal Railroad Administration	-	302,894	302,894	-
20.601 Operation Pull Over/BCC	-	1,075	1,075	-
16.523 Girls Circle/Boys Council	-	21,617	21,617	-
16.575 Criminal Justice 12VA1402	(6,080)	31,824	25,744	-
93.069 Bioterrorism Prepared	(10,811)	38,280	35,298	(7,829)
93.069 Pandemic Flu Grant	1,387	-	1,324	63
97.042 EMA Performance Grant	-	4,054	4,054	-
Community Correction Grant 12-13	14,407	68,952	74,749	8,610
Community Correction Grant 11-12	943	-	943	-
2012 IN Local Health Dept Trust	16,204	-	-	16,204
2011 IN Local Health Dept Trust	16,383	-	-	16,383
IN Health Syst Prog-Assessment	1,000	-	-	1,000
Substance Abuse Grants	627	-	-	627
SIP Roundup Grant-Park & Rec	1,000	2,500	1,000	2,500
Comm Foundation Grant - Pros Atty	1,287	-	1,287	-
Sheriff Dept-Wal-Mart	309	-	28	281
Community Corr Project Income	76,028	52,626	8,013	120,641
Housing Grant Matching Funds	1,174	-	-	1,174
March of Dimes Health Grant	761	-	-	761
Mass Prophylaxis Plan - Health	25	-	25	-
Jury Fee	2,924	3,244	4,953	1,215
PreTrial Diversion	103,390	82,629	68,672	117,347
Law Enforcement Education	65,290	4,283	2,231	67,342

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Perry County Health Insurance Fund	143,631	1,023,583	1,054,948	112,266
Clerk of Circuit Court	367,187	2,684,599	2,666,080	385,706
OASI Withholding	-	359,613	359,613	-
Medicare Withholding	-	84,103	84,103	-
PCEDT Health Insurance Withholding	-	158,922	158,922	-
American Family Insurance Withholding	-	32,355	32,355	-
Health Resources Insurance Withholding	-	21,541	21,541	-
Boston Mutual Life Insurance Withholding	-	16,302	16,302	-
United Way Withholding	558	2,084	2,642	-
Pre-Paid Legal Service	-	982	982	-
Vision Service Plan Withholding	-	10,909	10,909	-
Air EVAC Lifeteam	-	1,330	1,330	-
Park & Recreation Donations	-	10,750	88	10,662
Debt Service-Detention Center	-	1,526,754	528,820	997,934
Community Corrections Grant 13-14	-	88,650	68,676	19,974
2013-2014 IN Local Health Department	-	8,102	-	8,102
16.575 Criminal Justice 13VA	-	-	6,082	(6,082)
TIF #3 - Waupaca	1,448,242	1,247,813	1,414,555	1,281,500
COIT County Distributive Shares	-	751,853	740,433	11,420
Totals	<u>\$ 11,627,361</u>	<u>\$ 38,924,806</u>	<u>\$ 38,126,018</u>	<u>\$ 12,426,149</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 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, swimming pool receipts, 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 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, overtime 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.

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.

PERRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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 Capitol 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.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2013.

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information 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 audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The 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, 2013

	After Settlement Collections	Jail Commissary	General	Accident Report	Clerk's Records Perpetuation	Community Transition Program	Prisoner Reimbursement For Incarceration
Cash and investments - beginning	\$ 510,123	\$ 12,886	\$ 675,139	\$ 1,075	\$ 21,999	\$ 36,056	\$ 7,441
Receipts:							
Taxes	-	-	2,462,200	-	-	-	-
Licenses and permits	-	-	14,064	-	-	-	-
Intergovernmental	-	-	316,476	-	-	-	-
Charges for services	-	43,083	91,994	1,230	-	-	-
Fines and forfeits	-	-	96,081	-	11,801	-	571
Other receipts	567,960	-	512,713	-	131	4,760	-
Total receipts	<u>567,960</u>	<u>43,083</u>	<u>3,493,528</u>	<u>1,230</u>	<u>11,932</u>	<u>4,760</u>	<u>571</u>
Disbursements:							
Personal services	-	-	2,201,553	-	-	-	-
Supplies	-	-	106,270	-	2,911	-	-
Other services and charges	-	-	1,118,059	-	2,090	1,905	2,043
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	100,217	-	15,011	-	123
Other disbursements	510,123	36,554	233,908	49	-	300	-
Total disbursements	<u>510,123</u>	<u>36,554</u>	<u>3,760,007</u>	<u>49</u>	<u>20,012</u>	<u>2,205</u>	<u>2,166</u>
Excess (deficiency) of receipts over disbursements	<u>57,837</u>	<u>6,529</u>	<u>(266,479)</u>	<u>1,181</u>	<u>(8,080)</u>	<u>2,555</u>	<u>(1,595)</u>
Cash and investments - ending	<u>\$ 567,960</u>	<u>\$ 19,415</u>	<u>\$ 408,660</u>	<u>\$ 2,256</u>	<u>\$ 13,919</u>	<u>\$ 38,611</u>	<u>\$ 5,846</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 6,024	\$ 1,850	\$ 1,094,810	\$ 130,782	\$ 21,989	\$ 1,200	\$ 4,451
Receipts:							
Taxes	-	-	253,827	157,915	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	69,194	19,498	-	-	-
Charges for services	2,375	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	23,917	-	-
Other receipts	-	925	1,941	154	-	-	2,880
Total receipts	<u>2,375</u>	<u>925</u>	<u>324,962</u>	<u>177,567</u>	<u>23,917</u>	<u>-</u>	<u>2,880</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	131,931	-	-	-	325
Other services and charges	-	-	105,467	182,217	21,989	-	2,320
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	906	-	-	46,840	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>906</u>	<u>-</u>	<u>237,398</u>	<u>229,057</u>	<u>21,989</u>	<u>-</u>	<u>2,645</u>
Excess (deficiency) of receipts over disbursements	<u>1,469</u>	<u>925</u>	<u>87,564</u>	<u>(51,490)</u>	<u>1,928</u>	<u>-</u>	<u>235</u>
Cash and investments - ending	<u>\$ 7,493</u>	<u>\$ 2,775</u>	<u>\$ 1,182,374</u>	<u>\$ 79,292</u>	<u>\$ 23,917</u>	<u>\$ 1,200</u>	<u>\$ 4,686</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Enhanced Access	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Misdemeanant
Cash and investments - beginning	\$ 4,524	\$ 19,845	\$ 52,457	\$ 16,419	\$ 8,932	\$ 460,696	\$ 3,251
Receipts:							
Taxes	-	-	121,100	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	14,953	-	33,139	159,592	-
Charges for services	7,194	11,965	21,061	1,716	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	17	-	-	879	14,050
Total receipts	<u>7,194</u>	<u>11,965</u>	<u>157,131</u>	<u>1,716</u>	<u>33,139</u>	<u>160,471</u>	<u>14,050</u>
Disbursements:							
Personal services	-	-	140,007	-	35,983	-	-
Supplies	-	-	6,003	-	-	-	2,456
Other services and charges	2,996	-	12,158	2,600	-	49,532	14,050
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	13,923	5	-	-	-	-
Total disbursements	<u>2,996</u>	<u>13,923</u>	<u>158,173</u>	<u>2,600</u>	<u>35,983</u>	<u>49,532</u>	<u>16,506</u>
Excess (deficiency) of receipts over disbursements	<u>4,198</u>	<u>(1,958)</u>	<u>(1,042)</u>	<u>(884)</u>	<u>(2,844)</u>	<u>110,939</u>	<u>(2,456)</u>
Cash and investments - ending	<u>\$ 8,722</u>	<u>\$ 17,887</u>	<u>\$ 51,415</u>	<u>\$ 15,535</u>	<u>\$ 6,088</u>	<u>\$ 571,635</u>	<u>\$ 795</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Motor Vehicle Highway	Park Nonreverting Operating	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 823,251	\$ 3,315	\$ 17,435	\$ 238,164	\$ 1	\$ 191,164	\$ 82,706
Receipts:							
Taxes	-	-	-	-	-	101,724	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,450,002	-	-	-	-	12,560	-
Charges for services	-	-	4,995	-	-	-	30,813
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	147,095	3,156	-	406	-	366	-
Total receipts	<u>1,597,097</u>	<u>3,156</u>	<u>4,995</u>	<u>406</u>	<u>-</u>	<u>114,650</u>	<u>30,813</u>
Disbursements:							
Personal services	1,143,929	-	-	-	-	-	-
Supplies	248,355	1,150	909	-	-	-	-
Other services and charges	196,140	-	-	-	-	64,240	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	15,000	-	-	-	-	-	-
Other disbursements	-	201	-	-	1	-	56,544
Total disbursements	<u>1,603,424</u>	<u>1,351</u>	<u>909</u>	<u>-</u>	<u>1</u>	<u>64,240</u>	<u>56,544</u>
Excess (deficiency) of receipts over disbursements	<u>(6,327)</u>	<u>1,805</u>	<u>4,086</u>	<u>406</u>	<u>(1)</u>	<u>50,410</u>	<u>(25,731)</u>
Cash and investments - ending	<u>\$ 816,924</u>	<u>\$ 5,120</u>	<u>\$ 21,521</u>	<u>\$ 238,570</u>	<u>\$ -</u>	<u>\$ 241,574</u>	<u>\$ 56,975</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Vehicle Inspection
Cash and investments - beginning	\$ 1,762	\$ 8,753	\$ 4,156	\$ 39,705	\$ 3,837	\$ 86,665	\$ 3,130
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,908	-	-	4,405	-	-	260
Fines and forfeits	-	7,683	-	-	-	-	-
Other receipts	-	-	23,649	-	34,956	208,331	-
Total receipts	<u>1,908</u>	<u>7,683</u>	<u>23,649</u>	<u>4,405</u>	<u>34,956</u>	<u>208,331</u>	<u>260</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	194	-	-	-	-	-	-
Other services and charges	394	7,400	-	-	-	-	45
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,947	-	-	-	-	-	-
Other disbursements	248	-	20,426	-	28,888	73,687	-
Total disbursements	<u>2,783</u>	<u>7,400</u>	<u>20,426</u>	<u>-</u>	<u>28,888</u>	<u>73,687</u>	<u>45</u>
Excess (deficiency) of receipts over disbursements	<u>(875)</u>	<u>283</u>	<u>3,223</u>	<u>4,405</u>	<u>6,068</u>	<u>134,644</u>	<u>215</u>
Cash and investments - ending	<u>\$ 887</u>	<u>\$ 9,036</u>	<u>\$ 7,379</u>	<u>\$ 44,110</u>	<u>\$ 9,905</u>	<u>\$ 221,309</u>	<u>\$ 3,345</u>



PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Guardian Ad Litem	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Supplemental Adult Probation Services	Alternative Dispute Resolution	Payroll Withholding - Deferred Compensation
Cash and investments - beginning	\$ 13,744	\$ 2,380	\$ 1,500	\$ 137,546	\$ 61,475	\$ 3,289	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	8,145	-	-	-	-	-	-
Charges for services	-	1,716	-	300,346	-	-	-
Fines and forfeits	-	-	563	-	184,401	-	-
Other receipts	-	-	-	695,400	-	-	34,961
Total receipts	<u>8,145</u>	<u>1,716</u>	<u>563</u>	<u>995,746</u>	<u>184,401</u>	<u>-</u>	<u>34,961</u>
Disbursements:							
Personal services	6,118	-	-	19,335	182,180	-	-
Supplies	461	-	-	-	1,388	-	-
Other services and charges	6,883	180	-	221,610	10,523	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	762	-	-	3,174	1,790	-	-
Other disbursements	-	-	-	-	-	-	34,961
Total disbursements	<u>14,224</u>	<u>180</u>	<u>-</u>	<u>244,119</u>	<u>195,881</u>	<u>-</u>	<u>34,961</u>
Excess (deficiency) of receipts over disbursements	<u>(6,079)</u>	<u>1,536</u>	<u>563</u>	<u>751,627</u>	<u>(11,480)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,665</u>	<u>\$ 3,916</u>	<u>\$ 2,063</u>	<u>\$ 889,173</u>	<u>\$ 49,995</u>	<u>\$ 3,289</u>	<u>\$ -</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Payroll Withholding - Federal	Payroll Withholding - Flex Spending	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement
Cash and investments - beginning	\$ -	\$ 556	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	12,471,006
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	1,155,643
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	289,814	14,644	43,629	375,279	100,424	10,263	-
Total receipts	289,814	14,644	43,629	375,279	100,424	10,263	13,626,649
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	289,814	15,200	43,629	375,279	100,424	10,263	13,626,649
Total disbursements	289,814	15,200	43,629	375,279	100,424	10,263	13,626,649
Excess (deficiency) of receipts over disbursements	-	(556)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Financial Institution Tax	CEDIT Homestead Credit	COIT Homestead
Cash and investments - beginning	\$ 5,910	\$ -	\$ -	\$ -	\$ -	\$ 36,342	\$ -
Receipts:							
Taxes	39,254	255,548	-	13,110	-	192,841	76,649
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	102,199	-	247,980	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>39,254</u>	<u>255,548</u>	<u>102,199</u>	<u>13,110</u>	<u>247,980</u>	<u>192,841</u>	<u>76,649</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	42,804	255,548	102,199	13,110	247,980	179,449	76,649
Total disbursements	<u>42,804</u>	<u>255,548</u>	<u>102,199</u>	<u>13,110</u>	<u>247,980</u>	<u>179,449</u>	<u>76,649</u>
Excess (deficiency) of receipts over disbursements	<u>(3,550)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,392</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,360</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,734</u>	<u>\$ -</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgments	Overweight Vehicles	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 69	\$ 1,010	\$ 2,676	\$ -	\$ 120	\$ 265	\$ 140
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,375	1,493
Fines and forfeits	-	6,692	45,667	317	1,830	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>6,692</u>	<u>45,667</u>	<u>317</u>	<u>1,830</u>	<u>2,375</u>	<u>1,493</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	6,754	44,846	317	1,850	2,435	1,479
Total disbursements	<u>-</u>	<u>6,754</u>	<u>44,846</u>	<u>317</u>	<u>1,850</u>	<u>2,435</u>	<u>1,479</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(62)</u>	<u>821</u>	<u>-</u>	<u>(20)</u>	<u>(60)</u>	<u>14</u>
Cash and investments - ending	<u>\$ 69</u>	<u>\$ 948</u>	<u>\$ 3,497</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 205</u>	<u>\$ 154</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Child Restraint Violations Fines	Forest Restoration	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 185	\$ 3	\$ -	\$ -	\$ 60,133	\$ -	\$ 62,561
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	154,151	-	114,557
Charges for services	2,168	12	-	-	-	-	-
Fines and forfeits	-	-	281	-	-	-	-
Other receipts	-	-	-	168	-	263	15,001
<b>Total receipts</b>	<b>2,168</b>	<b>12</b>	<b>281</b>	<b>168</b>	<b>154,151</b>	<b>263</b>	<b>129,558</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	44,600
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	52,097
Other disbursements	2,255	10	231	168	214,284	244	54,619
<b>Total disbursements</b>	<b>2,255</b>	<b>10</b>	<b>231</b>	<b>168</b>	<b>214,284</b>	<b>244</b>	<b>151,316</b>
Excess (deficiency) of receipts over disbursements	(87)	2	50	-	(60,133)	19	(21,758)
Cash and investments - ending	<u>\$ 98</u>	<u>\$ 5</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ 40,803</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	City/Town Ordinance Violations Fines	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 7,974	\$ 395,478	\$ -	\$ 10,171	\$ 5,436	\$ 11,735	\$ 10,187
Receipts:							
Taxes	159,789	197,855	1,494,598	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	8,636	12,985
Fines and forfeits	-	-	-	6,166	-	-	-
Other receipts	-	104,859	-	-	-	-	-
Total receipts	<u>159,789</u>	<u>302,714</u>	<u>1,494,598</u>	<u>6,166</u>	<u>-</u>	<u>8,636</u>	<u>12,985</u>
Disbursements:							
Personal services	-	-	551,250	-	5,119	-	16,677
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	164,183	-	-	14,840	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	25,000	-	-	745	-
Other disbursements	156,294	295,101	754,165	-	-	-	101
Total disbursements	<u>156,294</u>	<u>295,101</u>	<u>1,494,598</u>	<u>-</u>	<u>5,119</u>	<u>15,585</u>	<u>16,778</u>
Excess (deficiency) of receipts over disbursements	<u>3,495</u>	<u>7,613</u>	<u>-</u>	<u>6,166</u>	<u>(5,119)</u>	<u>(6,949)</u>	<u>(3,793)</u>
Cash and investments - ending	<u>\$ 11,469</u>	<u>\$ 403,091</u>	<u>\$ -</u>	<u>\$ 16,337</u>	<u>\$ 317</u>	<u>\$ 4,786</u>	<u>\$ 6,394</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	93.563 Clerk IV-D Incentive-Post Oct '99	Auditors Ineligible Deductions	TIF Allocation Fund	Donation - Health	State Welfare Excise Tax Allocation	TIF #4 - Webb Wheel	TIF Replacement - Courthouse
Cash and investments - beginning	\$ 17,773	\$ 3,484	\$ 638,592	\$ 19,969	\$ -	\$ 613,282	\$ 1,228
Receipts:							
Taxes	-	-	196,154	-	-	119,122	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	497,655	-	-
Charges for services	8,636	19,483	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,194	-	-	-	-
Total receipts	<u>8,636</u>	<u>19,483</u>	<u>197,348</u>	<u>-</u>	<u>497,655</u>	<u>119,122</u>	<u>-</u>
Disbursements:							
Personal services	1,786	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	38,979	-	-	-	1,228
Debt service - principal and interest	-	-	-	-	-	595,561	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,534	3,326	95,834	128	497,655	-	-
Total disbursements	<u>5,320</u>	<u>3,326</u>	<u>134,813</u>	<u>128</u>	<u>497,655</u>	<u>595,561</u>	<u>1,228</u>
Excess (deficiency) of receipts over disbursements	<u>3,316</u>	<u>16,157</u>	<u>62,535</u>	<u>(128)</u>	<u>-</u>	<u>(476,439)</u>	<u>(1,228)</u>
Cash and investments - ending	<u>\$ 21,089</u>	<u>\$ 19,641</u>	<u>\$ 701,127</u>	<u>\$ 19,841</u>	<u>\$ -</u>	<u>\$ 136,843</u>	<u>\$ -</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Debt Service - Courthouse	Distressed Road	Commissioners Sales Fund	Solid Waste Telephone Bill	Employee Insurance Co-Payments	Check Collection Fee	Perry Co Law Enforcement
Cash and investments - beginning	\$ 318,276	\$ -	\$ 5,166	\$ -	\$ 15	\$ 5,587	\$ 19,911
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	600,000	-	-	-	-	-
Charges for services	-	-	-	-	-	5,665	-
Fines and forfeits	-	-	-	-	-	-	100
Other receipts	483	-	-	834	2,473	-	34
Total receipts	<u>483</u>	<u>600,000</u>	<u>-</u>	<u>834</u>	<u>2,473</u>	<u>5,665</u>	<u>134</u>
Disbursements:							
Personal services	-	-	-	-	-	4,064	-
Supplies	-	-	-	-	-	1,333	-
Other services and charges	49,110	-	-	-	-	3,570	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	13,693	599,902	-	-	-	-	-
Other disbursements	-	-	5,166	834	2,488	-	-
Total disbursements	<u>62,803</u>	<u>599,902</u>	<u>5,166</u>	<u>834</u>	<u>2,488</u>	<u>8,967</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(62,320)</u>	<u>98</u>	<u>(5,166)</u>	<u>-</u>	<u>(15)</u>	<u>(3,302)</u>	<u>134</u>
Cash and investments - ending	<u>\$ 255,956</u>	<u>\$ 98</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,285</u>	<u>\$ 20,045</u>



PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Drug Court Fee	County Child Advocacy	Insurance Recovery	Title III Project-National Forest	Distressed Loan Repayment	Surplus Surtax & Wheel Tax	Health-Sharps Disposal Fund
Cash and investments - beginning	\$ 17,459	\$ 1	\$ 9,443	\$ 30,819	\$ 1,147,367	\$ 553,064	\$ 104
Receipts:							
Taxes	-	-	-	-	197,854	45,253	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	50	-	-	-	-	-
Other receipts	-	-	45,962	-	86,746	48,657	1,000
Total receipts	-	50	45,962	-	284,600	93,910	1,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,982	-	-	-	-	203,993	-
Other services and charges	1,156	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,321	-	19,543	-	732,854	-	186
Total disbursements	17,459	-	19,543	-	732,854	203,993	186
Excess (deficiency) of receipts over disbursements	(17,459)	50	26,419	-	(448,254)	(110,083)	814
Cash and investments - ending	\$ -	\$ 51	\$ 35,862	\$ 30,819	\$ 699,113	\$ 442,981	\$ 918

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sheriff's/Stellar Inmate Fund	Co Law Enforcement Education	EMA-Rescue Donation Fund	Juvenile Interstate Compact	Intrastate Probation Transfer	Donation-Sheriff Equipment	Election Non Reverting -Sec 102
Cash and investments - beginning	\$ 3,980	\$ 514	\$ 499	\$ 1,500	\$ 1,110	\$ 4,919	\$ 363
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	67,489	270	-	-	-	-	-
Fines and forfeits	-	-	-	563	1,350	-	-
Other receipts	-	-	3,753	-	-	5,341	3
Total receipts	<u>67,489</u>	<u>270</u>	<u>3,753</u>	<u>563</u>	<u>1,350</u>	<u>5,341</u>	<u>3</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	67,317	715	3,751	-	-	6,384	-
Total disbursements	<u>67,317</u>	<u>715</u>	<u>3,751</u>	<u>-</u>	<u>-</u>	<u>6,384</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>172</u>	<u>(445)</u>	<u>2</u>	<u>563</u>	<u>1,350</u>	<u>(1,043)</u>	<u>3</u>
Cash and investments - ending	<u>\$ 4,152</u>	<u>\$ 69</u>	<u>\$ 501</u>	<u>\$ 2,063</u>	<u>\$ 2,460</u>	<u>\$ 3,876</u>	<u>\$ 366</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	USDA - Deputy Agreement	Home Detention - Circuit Court	Jail Operations Fund	Election Non Reverting-Title III	Economic Dev Income Tax	Perry County EDIT	20.320 Federal Railroad Administration
Cash and investments - beginning	\$ -	\$ 2,142	\$ 107,352	\$ 1,522	\$ 85,509	\$ 343,667	\$ -
Receipts:							
Taxes	-	-	75,492	-	1,525,918	637,809	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	302,894
Charges for services	2,613	-	-	-	-	65,219	-
Fines and forfeits	-	62	-	-	-	-	-
Other receipts	-	-	-	3	-	-	-
Total receipts	<u>2,613</u>	<u>62</u>	<u>75,492</u>	<u>3</u>	<u>1,525,918</u>	<u>703,028</u>	<u>302,894</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	182,231	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	482,027	-
Other disbursements	2,613	-	-	-	1,525,918	-	302,894
Total disbursements	<u>2,613</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,525,918</u>	<u>664,258</u>	<u>302,894</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>62</u>	<u>75,492</u>	<u>3</u>	<u>-</u>	<u>38,770</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,204</u>	<u>\$ 182,844</u>	<u>\$ 1,525</u>	<u>\$ 85,509</u>	<u>\$ 382,437</u>	<u>\$ -</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	20.601 Operation Pull Over/BCC	16.523 Girls Circle/Boys Council	16.575 Criminal Justice 12VA1402	93.069 Bioterrorism Prepared	93.069 Pandemic Flu Grant	97.042 EMA Performance Grant	Community Correction Grant 12-13
Cash and investments - beginning	\$ -	\$ -	\$ (6,080)	\$ (10,811)	\$ 1,387	\$ -	\$ 14,407
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,075	21,617	31,824	38,280	-	4,054	68,952
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,075</u>	<u>21,617</u>	<u>31,824</u>	<u>38,280</u>	<u>-</u>	<u>4,054</u>	<u>68,952</u>
Disbursements:							
Personal services	-	-	25,744	31,641	-	-	53,536
Supplies	-	-	-	716	-	-	2,098
Other services and charges	-	-	-	1,459	-	-	19,115
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,263	-	-	-
Other disbursements	1,075	21,617	-	219	1,324	4,054	-
Total disbursements	<u>1,075</u>	<u>21,617</u>	<u>25,744</u>	<u>35,298</u>	<u>1,324</u>	<u>4,054</u>	<u>74,749</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>6,080</u>	<u>2,982</u>	<u>(1,324)</u>	<u>-</u>	<u>(5,797)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,829)</u>	<u>\$ 63</u>	<u>\$ -</u>	<u>\$ 8,610</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Community Correction Grant 11-12	2012 IN Local Health Dept Trust	2011 IN Local Health Dept Trust	IN Health Syst Prog-Assessment	Substance Abuse Grants	SIP Roundup Grant-Park & Rec	Comm Foundation Grant - Pros Atty
Cash and investments - beginning	\$ 943	\$ 16,204	\$ 16,383	\$ 1,000	\$ 627	\$ 1,000	\$ 1,287
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,500	-
Total receipts	-	-	-	-	-	2,500	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	943	-	-	-	-	1,000	1,287
Total disbursements	943	-	-	-	-	1,000	1,287
Excess (deficiency) of receipts over disbursements	(943)	-	-	-	-	1,500	(1,287)
Cash and investments - ending	\$ -	\$ 16,204	\$ 16,383	\$ 1,000	\$ 627	\$ 2,500	\$ -

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sheriff Dept-Wal-Mart	Community Corr Project Income	Housing Grant Matching Funds	March of Dimes Health Grant	Mass Prophylaxis Plan - Health	Jury Fee	PreTrial Diversion
Cash and investments - beginning	\$ 309	\$ 76,028	\$ 1,174	\$ 761	\$ 25	\$ 2,924	\$ 103,390
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	52,626	-	-	-	3,244	82,629
Other receipts	-	-	-	-	-	-	-
Total receipts	-	52,626	-	-	-	3,244	82,629
Disbursements:							
Personal services	-	-	-	-	-	4,953	48,627
Supplies	-	117	-	-	-	-	2,323
Other services and charges	-	7,396	-	-	25	-	17,018
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	500	-	-	-	-	542
Other disbursements	28	-	-	-	-	-	162
Total disbursements	28	8,013	-	-	25	4,953	68,672
Excess (deficiency) of receipts over disbursements	(28)	44,613	-	-	(25)	(1,709)	13,957
Cash and investments - ending	\$ 281	\$ 120,641	\$ 1,174	\$ 761	\$ -	\$ 1,215	\$ 117,347

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Law Enforcement Education	Perry County Health Insurance Fund	Clerk of Circuit Court	OASI Withholding	Medicare Withholding	PCEDT Health Insurance Withholding	American Family Insurance Withholding
Cash and investments - beginning	\$ 65,290	\$ 143,631	\$ 367,187	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	4,283	-	2,684,599	-	-	-	-
Other receipts	-	1,023,583	-	359,613	84,103	158,922	32,355
Total receipts	<u>4,283</u>	<u>1,023,583</u>	<u>2,684,599</u>	<u>359,613</u>	<u>84,103</u>	<u>158,922</u>	<u>32,355</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,231	1,054,948	2,666,080	359,613	84,103	158,922	32,355
Total disbursements	<u>2,231</u>	<u>1,054,948</u>	<u>2,666,080</u>	<u>359,613</u>	<u>84,103</u>	<u>158,922</u>	<u>32,355</u>
Excess (deficiency) of receipts over disbursements	<u>2,052</u>	<u>(31,365)</u>	<u>18,519</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 67,342</u>	<u>\$ 112,266</u>	<u>\$ 385,706</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, 2013  
 (Continued)

	Health Resources Insurance Withholding	Boston Mutual Life Insurance Withholding	United Way Withholding	Pre-Paid legal Service	Vision Service Plan Withholding	Air EVAC Lifeteam	Park & Recreation Donations
Cash and investments - beginning	\$ -	\$ -	\$ 558	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	21,541	16,302	2,084	982	10,909	1,330	10,750
Total receipts	<u>21,541</u>	<u>16,302</u>	<u>2,084</u>	<u>982</u>	<u>10,909</u>	<u>1,330</u>	<u>10,750</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	21,541	16,302	2,642	982	10,909	1,330	88
Total disbursements	<u>21,541</u>	<u>16,302</u>	<u>2,642</u>	<u>982</u>	<u>10,909</u>	<u>1,330</u>	<u>88</u>
Excess (deficiency) of receipts over disbursements	-	-	(558)	-	-	-	10,662
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,662</u>



PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Debt Service-Detention Center	Community Corrections Grant 13-14	2013-2014 IN Local Health Department	16.575 Criminal Justice 13VA	TIF #3 - Waupaca	COIT County Distributive Shares	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,448,242	\$ -	\$ 11,627,361
Receipts:							
Taxes	1,525,918	-	-	-	1,247,813	-	23,568,749
Licenses and permits	-	-	-	-	-	-	14,064
Intergovernmental	-	88,650	-	-	-	-	5,513,090
Charges for services	-	-	8,102	-	-	-	730,207
Fines and forfeits	-	-	-	-	-	-	3,215,476
Other receipts	836	-	-	-	-	751,853	5,883,220
Total receipts	<u>1,526,754</u>	<u>88,650</u>	<u>8,102</u>	<u>-</u>	<u>1,247,813</u>	<u>751,853</u>	<u>38,924,806</u>
Disbursements:							
Personal services	-	52,352	-	6,082	-	-	4,530,936
Supplies	-	3,425	-	-	-	-	718,340
Other services and charges	525,000	12,899	-	-	-	-	3,107,650
Debt service - principal and interest	-	-	-	-	1,414,555	-	2,010,116
Capital outlay	-	-	-	-	-	-	1,361,539
Other disbursements	3,820	-	-	-	-	740,433	26,397,437
Total disbursements	<u>528,820</u>	<u>68,676</u>	<u>-</u>	<u>6,082</u>	<u>1,414,555</u>	<u>740,433</u>	<u>38,126,018</u>
Excess (deficiency) of receipts over disbursements	<u>997,934</u>	<u>19,974</u>	<u>8,102</u>	<u>(6,082)</u>	<u>(166,742)</u>	<u>11,420</u>	<u>798,788</u>
Cash and investments - ending	<u>\$ 997,934</u>	<u>\$ 19,974</u>	<u>\$ 8,102</u>	<u>\$ (6,082)</u>	<u>\$ 1,281,500</u>	<u>\$ 11,420</u>	<u>\$ 12,426,149</u>

PERRY COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 191,742</u>	<u>\$ -</u>

PERRY COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
German American	E-911 Equipment	\$ 81,668	11-20-13	11-20-23
German American	Ambulance - Remount	39,655	11-07-12	12-07-14
German American	Highway Equipment	32,434	04-18-12	07-15-16
German American	Rescue Vehicle	7,825	05-31-13	07-01-17
German American	Rescue Vehicle	<u>9,603</u>	12-06-11	02-15-16
Total governmental activities		<u>171,185</u>		
Total of annual lease payments		<u>\$ 171,185</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Taxable Economic Development Variable Rate Revenue Bonds Series 2004A	\$ 1,060,000	\$ 111,722
Revenue bonds	Perry County Port Authority Revenue bonds Series 2008 (Variable Rate)	1,825,000	193,716
Notes and loans payable	Perry Co Redevelopment Authority Taxable Variable Rate Demand Econ. Dev. LR Rev Bonds Series 2001	1,805,000	632,535
Notes and loans payable	Distressed Road Loan From State of Indiana	1,500,000	-
Notes and loans payable	Emergency Telephone System	690,077	81,668
Notes and loans payable	Perry County Redevelopment Authority Economic Development Income Tax lease Rental Bonds of 2012	12,000,000	436,000
Notes and loans payable	Perry County Hospital Association Lease Revenue Bonds Series 2013	40,000,000	-
Notes and loans payable	Economic Development Lease Rental Refunding Bonds of 2010	780,000	214,000
Notes and loans payable	Economic Development Income Tax (EDIT) Lease Rental Refunding Bonds of 2010	<u>130,000</u>	<u>76,000</u>
Total governmental activities		<u>59,790,077</u>	<u>1,745,641</u>
Totals		<u>\$ 59,790,077</u>	<u>\$ 1,745,641</u>

PERRY COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2013

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	4,275,676
Machinery, equipment, and vehicles	10,669,513
Books and other	<u>1,047,275</u>
Total governmental activities	<u>16,082,564</u>
Total capital assets	<u>\$ 16,082,564</u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF PERRY COUNTY, INDIANA

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

We have audited Perry County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

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


***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

May 29, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

PERRY COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Commerce</u>				
ARRA - State Broadband Data and Development Grant Program ARRA - IOT ARRA Broadband	Indiana Office of Technology	11.558	067BROADBAND000	\$ 2,000
Total - Department of Commerce				<u>2,000</u>
<u>Department of Justice</u>				
Juvenile Accountability Block Grants Girls Circle Boys Council	Indiana Criminal Justice Institute	16.523	2010-JB-FX-0086	<u>20,596</u>
Crime Victim Assistance Criminal Justice Grant	Indiana Criminal Justice Institute	16.575	2012-VA-GX0017	<u>31,824</u>
Total - Department of Justice				<u>52,420</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction Cumulative Bridge	Indiana Department of Transportation	20.205	DES#1005977	<u>37,853</u>
Total - Highway Planning and Construction Cluster				<u>37,853</u>
Highway Safety Cluster State and Community Highway Safety Big City Big County	Indiana Department of Transportation	20.600	OP-11-02-01-95	<u>1,075</u>
Total - Highway Safety Cluster				<u>1,075</u>
Rail Line Relocation and Improvement Railroad Bridge Replacement on Hoosier Southern Railroad Perry County IN	Direct Grant	20.320	FR-LRI-0037-12-01-0	<u>302,894</u>
Total - Department of Transportation				<u>341,822</u>
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness Bioterrorism Preparedness	Indiana Department of Health	93.069	IU90TP000521-01	<u>14,380</u>
Total - Public Health Emergency Preparedness				<u>14,380</u>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Bioterrorism Preparedness	Indiana Department of Health	93.074	BPRS 161-70	<u>20,000</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance Bioterrorism Preparedness	Indiana Department of Health	93.283	BPRS 161-75	<u>3,900</u>
Child Support Enforcement County Incentive Prosecutor Incentive Clerk Incentive ARRA - Clerk Indirect Costs Reimb - Prosecutor Expenses - IV-D Support Reimb - Clerk Expenses - IV-D Support Reimb - IV-D Court Expense	Indiana Department of Child Services	93.563	FY 2012	15,585
		93.563	FY 2012	16,777
		93.563	FY 2012	5,320
		93.563	FY 2012	5,118
		93.563	FY 2012	43,739
		93.563	FY 2012	89,913
		93.563	FY 2012	27,664
		93.563	FY 2012	<u>7,049</u>
Total - Child Support Enforcement				<u>211,165</u>
Total - Department of Health and Human Services				<u>249,445</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants Emergency Management Preparedness Grant Homeland Security Grant - EMA	Indiana Department of Homeland Security	97.042	EMW-2011-EP-00036	4,054
		97.042	EMW-2012-EP-00017	<u>30,805</u>
Total - Emergency Management Performance Grants				<u>34,859</u>
Total - Department of Homeland Security				<u>34,859</u>
Total federal awards expended				<u>\$ 680,546</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

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. 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.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2013:

Program Title	Federal CFDA Number	2013
Rail Line Relocation and Improvement	20.320	\$ <u>302,894</u>

PERRY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
	Highway Planning and Construction Cluster
20.320	Rail Line Relocation and Improvement
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?	no
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**Section II - Financial Statement Findings**

No matters are reportable.

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

No matters are reportable.

#### OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.