

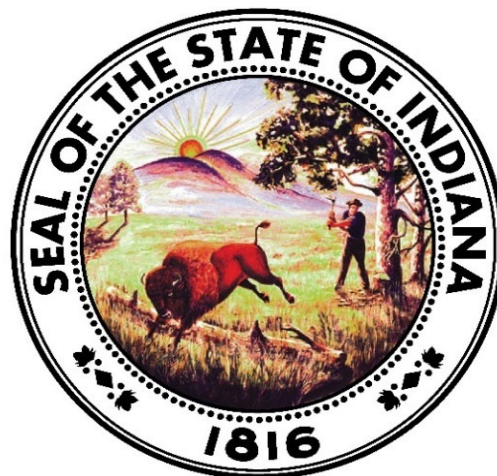
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

PERRY COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED

12/14/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pamela L. Goffinet Kristinia Hammack	01-01-21 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Amanda F. Lasher	01-01-21 to 12-31-23
Clerk of the Circuit Court	Rachel K. Roark	01-01-21 to 12-31-23
County Sheriff	Alan D. Malone	01-01-21 to 12-31-23
County Recorder	Jane James	01-01-21 to 12-31-23
President of the Board of County Commissioners	Thomas J. Hauser Randall Cole	01-01-21 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Luke Thomas David A. Etienne	01-01-21 to 12-31-21 01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PERRY COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Perry County (County), which comprises the financial position and results of operations for the period of January 1, 2021 to December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County for the period of January 1, 2021 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2021 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

December 7, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

PERRY COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21			Cash and Investments 12-31-21			Cash and Investments 12-31-22		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
AFTER SETTLEMENT COLLECTIONS	\$ 1,202,578	\$ 504,544	\$ 1,202,578	\$ 504,544	\$ 491,509	\$ 504,544	\$ 491,509		
STELLAR INMATE FUND	18,020	240,082	243,787	14,315	261,867	260,434	15,748		
PCSO COMMISSARY FUND	29,375	159,626	127,918	61,083	158,375	123,164	96,294		
CLERK OF CIRCUIT COURT	693,906	2,246,128	2,147,808	792,226	1,950,525	2,242,194	500,557		
General	856,495	5,489,447	5,372,644	973,298	5,708,916	5,422,078	1,260,136		
Accident Report	1,916	1,646	2,835	727	2,174	1,004	1,897		
LIT - Economic Development	902,149	800,153	996,158	706,144	799,730	764,148	741,726		
LIT Special Legislation	7,525,184	2,386,466	1,373,611	8,538,039	2,721,416	8,703,795	2,555,660		
Clerks Record Perpetuation	65,338	12,462	1,844	75,956	13,205	1,725	87,436		
Community Transition Program	44,526	-	-	44,526	-	-	44,526		
PERRY CO CONV. RECREATION & VISITOR PROMOT COMM	11,338	192,293	125,000	78,631	236,249	222,000	92,880		
Prisoner Reimb-Incarceration	5,666	940	70	6,536	2,735	7,359	1,912		
Sales Disclosure-County Share	3,816	4,720	3,823	4,713	5,490	-	10,203		
Covered Bridge	2,500	925	-	3,425	925	-	4,350		
Cumulative Bridge	622,452	408,496	398,831	632,117	367,897	379,054	620,960		
Cumulative Capital Development	65,182	306,147	317,363	53,966	255,529	259,827	49,668		
Drug Free Community	28,486	8,420	5,969	30,937	12,424	36,725	6,636		
Electronic Map Generation	1,700	-	-	1,700	-	-	1,700		
Emerg. Planning/Right To Know	4,538	3,160	3,440	4,258	3,234	3,159	4,333		
Enhanced Access	40,297	21,926	15,289	46,934	20,900	17,210	50,624		
Firearm Training	4,301	4,590	8,841	50	17,340	9,339	8,051		
Health	60,133	349,737	312,974	96,896	214,651	225,234	86,313		
Identification Security Protec	8,511	3,890	-	12,401	3,317	2,269	13,449		
Local Health Maintenance	72,639	33,139	25,014	80,764	33,140	14,740	99,164		
Local Road And Street	446,420	315,616	256,262	505,774	330,746	232,298	604,222		
LIT Public Safety-Co Share	110,040	566,818	596,219	80,639	563,509	492,734	151,414		
MVH Restricted	1	1,176,329	1,176,329	1	1,229,270	1,229,270	1		
Misdemeanant	6,974	13,628	19,872	730	13,628	12,520	1,838		
Motor Vehicle Highway	705,558	1,374,484	986,746	1,093,296	1,583,856	990,542	1,686,610		
Omitted Property Audits	68,153	-	10,005	58,148	-	-	58,148		
Plat Book	46,103	17,050	1,913	61,240	12,670	12,337	61,573		
Rainy Day	31,233	36	-	31,269	100	-	31,369		
Records Records Perpetuation	100,750	74,261	114,509	60,502	66,849	58,164	69,187		
Riverboat - County Share	126,766	59,868	44,730	141,904	55,140	16,960	180,084		
Sex & Violent Offender Admin	1,008	1,940	1,661	1,287	1,750	1,036	2,001		
Sheriff's Pension Trust	5,433	12,773	-	18,206	14,483	-	32,689		
Supplemental Public Defender	14,062	3,211	-	17,273	4,400	-	21,673		
Surplus Tax	22,670	20,253	13,434	29,489	23,103	30,820	21,772		
Surveyor Corner Perpetuation	103,152	19,445	-	122,597	16,585	1,412	137,770		
Tax Sale Redemption	7	42,517	42,517	7	10,909	6,695	4,221		
Tax Sale Surplus	167,581	39,726	155,068	52,239	468,088	69,189	451,138		
Vehicle Inspection	1,559	340	1,515	384	370	-	754		
Guardian Ad Lim	53,623	37,224	12,338	78,509	37,028	11,211	104,326		
Auditors Ineligible Deductions	4,399	-	-	4,399	-	-	4,399		
Co Elected Official Training	12,064	3,890	1,243	14,711	3,377	3,184	14,904		
County Offender Transportation	7,884	750	-	8,634	563	-	9,197		
Statewide 911	150,985	325,502	372,335	104,152	323,852	307,970	120,034		
LIT - Dedicated To PSAP	-	-	-	-	201,732	200,000	1,732		
Supplemental Adult Probation	258,945	150,122	94,119	314,948	171,987	38,745	448,190		

PERRY COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Alternative Dispute Resolution	3,289	-	-	3,289	-	-	3,289
Payroll Clearing	(56,935)	1,908,434	1,896,549	(45,050)	1,440,979	1,395,653	276
Settlement	-	18,939,711	18,939,711	-	19,193,555	19,177,534	16,021
Wheel Tax	928	29,827	27,894	2,861	30,041	29,965	2,937
Surtax	-	324,835	324,835	-	329,947	329,947	-
CVET Agency	-	106,693	106,693	-	110,289	126,309	(16,020)
Weed Lien Collections	-	8,476	8,476	-	-	-	-
Storm Water Collections	-	2,839	1,975	864	-	864	-
Financial Institutions Tax	-	464,043	464,043	-	524,373	524,373	-
Local Income Tax-Prop Tax Reli	25,802	343,088	343,969	24,921	11,907	157	36,671
State Fines & Fees	-	6,375	4,275	2,100	15,395	15,420	2,075
Infraction Judgment	857	22,587	22,167	1,277	17,117	17,379	1,015
Overweight Vehicle Fine	-	-	-	-	24	24	-
Special Death Benefit	135	2,025	2,025	135	1,675	1,650	160
Sales Disclosure-State Share	440	4,720	4,720	440	5,200	5,280	360
Coroner Training & Cont Ed	52	1,832	1,622	262	1,458	1,512	208
Mortgage Recording Fees-State	208	2,468	2,448	228	2,143	2,230	141
Classified Forest (state pen)	-	-	-	-	301	169	132
Child Restraint Violation Fine	-	25	-	25	-	25	-
Education Plate Fees Agency	-	244	244	-	263	263	-
Riverboat Revenue Sharing	-	114,422	114,422	-	107,934	107,934	-
Innkeepers Tax Collections	11,412	205,913	216,453	872	210,979	211,817	34
LIT Certified Shares	-	1,927,948	1,927,948	-	2,037,678	2,037,678	-
LIT Public Safety	-	1,013,856	1,013,856	-	1,206,785	1,206,785	-
Cedit Distribution	303,673	51,086	65,300	289,459	42,505	-	331,964
Cities & Town Ord Viol Fines	54,089	4,268	-	58,357	4,166	-	62,523
93.563 Title IV-D Incentive	9,156	7,776	6,900	10,032	7,745	5,400	12,377
93.563 Pros IV-D Incentive	13,465	11,689	10,112	15,042	11,651	15,695	10,998
93.563 Clerk IV-D Incentive	23,205	7,777	8,517	22,465	7,839	7,719	22,585
CARES ACT - SAFETY	-	61,975	61,975	-	-	-	-
PCRDC - PROJECTS	-	52,500	565	51,935	-	-	51,935
93.268 HEALTH IMMUN 21/22	-	16,854	31,911	(15,057)	62,551	47,487	7
93.069 EMERGENCY PREPAREDNESS 21/22	-	-	11,766	(11,766)	25,000	12,821	413
93.268 IMMUN & VAC. GRANT SUPP.	-	-	19,607	(19,607)	-	19,791	(39,398)
2021 IMMUN & VACCINE CLINIC GRANT	-	17,766	40,320	(22,554)	22,554	-	-
93.946 SUID/SDY CASE REG - CORONER	-	356	728	(372)	-	-	(372)
93.268 MODERNA GRANT	-	5,768	5,768	-	-	-	-
ARP-2021 CORONAVIRUS LOCAL FISCAL	-	1,862,152	-	1,862,152	1,871,061	513,412	3,219,801
Community Correction Grant 2021	-	186,930	184,377	2,553	9,255	9,255	2,553
COURT RECIDIVISM GRANT - 2021	-	63,029	63,029	-	-	-	-
2021 LOCAL HEALTH DEPT. TRUST	-	16,204	4,035	12,169	-	12,680	(511)
2021 IPEP SAFETY GRANT - AUDITOR	-	2,486	2,486	-	-	-	-
2021 SAVE GRANT - SHERIFF	-	6,749	6,749	-	5,386	5,386	-
COMM ALLIANCE - SHERIFF - PROTECTION	-	250	-	250	-	-	250
COMM FOUNDATION - PROBATION	-	9,550	-	9,550	-	9,545	5
VACCINE REIMBURSEMENT/HEALTH DEPT	-	56,312	-	56,312	125,583	9,606	172,289
16.575 CRIMINAL JUSTICE GRT 18/19/20	(4,287)	-	-	(4,287)	-	-	(4,287)
REASSESSMENT - 2015	98,968	76,244	121,096	54,116	1,620	54,117	1,619
LIT Economic Development	-	2,027,710	2,027,710	-	2,010,104	2,010,104	-

PERRY COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Reassessment	-	49,709	100	49,609	165,419	151,772	63,256
PARK & REC NON-REVERTING FUND	7,194	-	-	7,194	-	-	7,194
Animal Shelter Non-reverting	20,000	32,455	292	52,163	43,497	1,519	94,141
Opioid Restricted	-	-	-	-	82,295	-	82,295
Opioid Unrestricted	-	-	-	-	34,915	-	34,915
JURY FEE	4,221	1,908	-	6,129	1,684	-	7,813
PRETRIAL DIVERSION	111,594	44,450	57,993	98,051	44,141	61,304	80,888
Law Enforcement Education	64,039	3,045	4,825	62,259	2,790	3,007	62,042
Donation - Health	12,318	-	166	12,152	90	855	11,387
TIF Allocation Fund	243,026	28,844	2,619	269,251	33,519	35,228	267,542
TIF #3 - Waupaca	47,249	2,711,120	1,292,662	1,465,707	750,518	1,283,553	932,672
TIF #4 - Webb Wheel	328,860	267,387	208,316	387,931	267,126	344,282	310,775
TIF #5 - Riverview West	5,644	409	2,619	3,434	397	-	3,831
Perry Co Redevelop Authority	6,800	-	-	6,800	-	-	6,800
Solid Waste Telephone Bill	191	651	842	-	949	949	-
Employee Insurance Co-Payments	1,723	16,097	1,852	15,968	11,862	2,249	25,581
Check Collection Fee	925	558	-	1,483	865	-	2,348
Perry Co Law Enforcement	2,480	-	-	2,480	-	-	2,480
County Child Advocacy	101	-	-	101	-	-	101
Insurance Recovery	1,971	2,474	2,474	1,971	17,715	17,715	1,971
Distressed Loan Repayment	912,425	153,162	-	1,065,587	155,984	-	1,221,571
SURPLUS SURTAX & WHEEL TAX	648,840	134,987	191,501	592,326	140,515	292,412	440,429
Health - Sharps Disposal Fund	750	-	682	68	-	-	68
STATE WELFARE EXCISE TAX ALLOC	-	618,565	618,565	-	-	-	-
Co Law Enforcement Education	651	632	889	394	589	290	693
EMA-Rescue Donation Fund	995	2,214	2,838	371	4,655	4,968	58
Juvenile Interstate Compact	7,194	750	-	7,944	563	-	8,507
Intrastate Probation Transfer	8,102	875	-	8,977	925	-	9,902
Donation-Sheriff Equipment	1,548	4,940	3,067	3,421	2,050	-	5,471
Election Non Reverting-Title I	565	1	-	566	2	-	568
USDA-Deputy Agreement	-	5,828	5,828	-	5,655	6,030	(375)
Home Detention - Circuit Court	8,481	-	-	8,481	55	-	8,536
JAIL OPERATIONS FUND	13,665	268,623	241,098	41,190	268,481	262,867	46,804
Medicaid Reimbursement - Healt	75,914	12,493	2,511	85,896	11,681	2,429	95,148
Inmate Housing Fund	98,590	101,188	98,305	101,473	98,525	88,894	111,104
Animal Welfare Education Fund	11	-	-	11	-	-	11
CASA - Donations	24,770	-	-	24,770	-	-	24,770
Animal Shelter	3,869	-	-	3,869	-	-	3,869
Perry Co Medical & Life	971,817	2,017,153	1,768,965	1,220,005	1,688,510	2,102,443	806,072
Common School Fund	-	-	-	-	263	263	-
93.3074 EBOLA GRANT	2,420	-	2,420	-	-	-	-
93.268 HEALTH IMMUNIZATION/17	940	-	940	-	-	-	-
97.067 Homeland Security Grant	(24,990)	33,990	18,000	(9,000)	9,000	34,329	(34,329)
93.268 Health Immunization 18/19	101	-	101	-	-	-	-
93.268 Health Immunization 19/20	200	-	200	-	-	-	-
93.069 Emg Preparedness 19/20	(8,333)	8,333	-	-	-	-	-
93.268 Health Immunization 20/	(34,215)	49,685	47,301	(31,831)	31,831	-	-
93.069 Emg Preparedness 20/21	(13,504)	31,895	18,322	69	-	69	-
Criminal Justice Grant 20/22	(5,449)	49,238	49,688	(5,899)	49,202	39,158	4,145

PERRY COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
16.710 Public Safety Gr-Cops 2	10,271	19,782	41,671	(11,618)	32,225	43,337	(22,730)
93.268 Health Immun 22/23	-	-	-	-	22,929	37,530	(14,601)
93.069 Emergency Prepard 22/23	-	-	-	-	8,100	10,426	(2,326)
Criminal Justice Grant 22/24	-	-	-	-	-	8,287	(8,287)
CARES ACT ELECTION	-	3,398	3,398	-	-	-	-
LATC-Loc Asst Tribal Consisten	-	-	-	-	93,768	-	93,768
SUBSTANCE ABUSE GRANTS	1,227	-	1,227	-	-	-	-
Community Corr Project Income	337,020	93,418	43,579	386,859	100,035	68,719	418,175
Housing Grant Matching Funds	1,174	-	-	1,174	-	-	1,174
MARCH OF DIMES HEALTH GRANT	713	-	713	-	-	-	-
Carryover Cash - ILHDTA	45,846	26,256	15,704	56,398	-	44,608	11,790
River Road Project	86,565	98,759	133,320	52,004	54,055	64,260	41,799
93.268 HEALT IMMUNIZATION GRANT	668	-	668	-	-	-	-
Local Rd/Bridge Matching Grant	232,731	1,044,982	1,159,106	118,607	1,340,000	1,439,208	19,399
2019 Local Health Dept Trust	-	-	11,237	(11,237)	11,237	-	-
Community Correction Gt 2020	18,111	-	15,788	2,323	545	2,868	-
Court Recidivism Grant 2020	6,100	-	4,454	1,646	4,500	6,146	-
2020 Local Health Dept Trust	9,976	-	10,076	(100)	100	-	-
United Way Grant - Coroner	-	2,500	2,412	88	-	-	88
United Way Grant - Probation	2,275	-	-	2,275	-	-	2,275
Community Correction Grant-202	-	-	-	-	205,077	188,461	16,616
Court Recidivism Grant-2022	-	-	-	-	75,777	56,964	18,813
2023 Local Health Dept Trust	-	-	-	-	15,876	8,000	7,876
911 Dis-Cann-T of T	-	-	-	-	31,000	31,000	-
93.354 2021 Health Annual Surv	-	-	-	-	1,000	841	159
Substance Abuse Grant-Sheriff	-	-	-	-	5,637	5,637	-
Totals	\$ 19,507,243	\$ 55,353,266	\$ 50,773,222	\$ 24,087,287	\$ 53,798,735	\$ 57,593,952	\$ 20,292,070

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. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

PERRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

PERRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

PERRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

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

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

PERRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statements. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statements. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

PERRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

D. Additional Pension Plan

The County also contributes to an additional pension plan unique to the County. Information regarding this plan may be obtained from the County.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2022. Another instance was due to payroll withholding disbursements being posted to the fund prior to year-end. The remaining were due to disbursements exceeding receipts.

Note 8. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: health insurance. These benefits pose a liability to the County for this year and in future years. Information regarding these benefits can be obtained by contacting the County.

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REQUIRED SUPPLEMENTARY INFORMATION

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	AFTER SETTLEMENT COLLECTIONS	STELLAR INMATE FUND	PCSO COMMISSARY FUND	CLERK OF CIRCUIT COURT	General	Accident Report	LIT - Economic Development	LIT Special Legislation	Clerks Record Perpetuation
Cash and investments - beginning	\$ 1,202,578	\$ 18,020	\$ 29,375	\$ 693,906	\$ 856,495	\$ 1,916	\$ 902,149	\$ 7,525,184	\$ 65,338
Receipts:									
Taxes	-	-	-	-	4,191,809	-	800,153	-	-
Licenses and permits	-	-	-	-	36,284	-	-	-	-
Intergovernmental receipts	-	-	-	-	516,574	-	-	-	-
Charges for services	-	240,082	159,626	-	272,727	1,646	-	-	-
Fines and forfeits	-	-	-	2,246,128	76,681	-	-	-	12,462
Other receipts	504,544	-	-	-	395,372	-	-	2,386,466	-
Total receipts	<u>504,544</u>	<u>240,082</u>	<u>159,626</u>	<u>2,246,128</u>	<u>5,489,447</u>	<u>1,646</u>	<u>800,153</u>	<u>2,386,466</u>	<u>12,462</u>
Disbursements:									
Personal services	-	-	-	-	3,631,460	-	-	-	-
Supplies	-	-	-	-	90,375	-	-	-	330
Other services and charges	-	-	-	-	1,330,372	-	264,907	959,578	249
Capital outlay	-	-	-	-	31,431	-	731,251	61,783	1,265
Other disbursements	1,202,578	243,787	127,918	2,147,808	289,006	2,835	-	352,250	-
Total disbursements	<u>1,202,578</u>	<u>243,787</u>	<u>127,918</u>	<u>2,147,808</u>	<u>5,372,644</u>	<u>2,835</u>	<u>996,158</u>	<u>1,373,611</u>	<u>1,844</u>
Excess (deficiency) of receipts over disbursements	<u>(698,034)</u>	<u>(3,705)</u>	<u>31,708</u>	<u>98,320</u>	<u>116,803</u>	<u>(1,189)</u>	<u>(196,005)</u>	<u>1,012,855</u>	<u>10,618</u>
Cash and investments - ending	\$ 504,544	\$ 14,315	\$ 61,083	\$ 792,226	\$ 973,298	\$ 727	\$ 706,144	\$ 8,538,039	\$ 75,956

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Transition Program	PERRY CO CONV. RECREATION & VISITOR PROMOT COMM	Prisoner Reimb-Incarceration	Sales Disclosure-County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 44,526	\$ 11,338	\$ 5,666	\$ 3,816	\$ 2,500	\$ 622,452	\$ 65,182	\$ 28,486
Receipts:								
Taxes	-	192,293	-	-	-	301,749	181,971	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	105,987	24,097	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	1,332
Other receipts	-	-	940	4,720	925	760	100,079	7,088
Total receipts	-	192,293	940	4,720	925	408,496	306,147	8,420
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	121,056	-	-
Other services and charges	-	-	70	-	-	277,775	217,363	5,969
Capital outlay	-	-	-	3,823	-	-	-	-
Other disbursements	-	125,000	-	-	-	-	100,000	-
Total disbursements	-	125,000	70	3,823	-	398,831	317,363	5,969
Excess (deficiency) of receipts over disbursements	-	67,293	870	897	925	9,665	(11,216)	2,451
Cash and investments - ending	\$ 44,526	\$ 78,631	\$ 6,536	\$ 4,713	\$ 3,425	\$ 632,117	\$ 53,966	\$ 30,937

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Electronic Map Generation	Emerg. Planning/Right To Know	Enhanced Access	Firearm Training	Health	Identification Security Protec	Local Health Maintenance	Local Road And Street	LIT Public Safety-Co Share
Cash and investments - beginning	\$ 1,700	\$ 4,538	\$ 40,297	\$ 4,301	\$ 60,133	\$ 8,511	\$ 72,639	\$ 446,420	\$ 110,040
Receipts:									
Taxes	-	-	-	-	233,222	-	-	-	566,688
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	30,882	-	33,139	315,072	-
Charges for services	-	-	-	-	17,729	3,890	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	3,160	21,926	4,590	67,904	-	-	544	130
Total receipts	-	3,160	21,926	4,590	349,737	3,890	33,139	315,616	566,818
Disbursements:									
Personal services	-	-	4,167	-	262,974	-	-	-	343,557
Supplies	-	478	-	-	-	-	16,679	120,199	3,097
Other services and charges	-	2,762	11,122	-	-	-	8,335	43,755	206,153
Capital outlay	-	200	-	-	-	-	-	92,308	43,412
Other disbursements	-	-	-	8,841	50,000	-	-	-	-
Total disbursements	-	3,440	15,289	8,841	312,974	-	25,014	256,262	596,219
Excess (deficiency) of receipts over disbursements	-	(280)	6,637	(4,251)	36,763	3,890	8,125	59,354	(29,401)
Cash and investments - ending	\$ 1,700	\$ 4,258	\$ 46,934	\$ 50	\$ 96,896	\$ 12,401	\$ 80,764	\$ 505,774	\$ 80,639

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Plat Book	Rainy Day	Recorders Records Perpetuation	Riverboat - County Share	Sex & Violent Offender Admin
Cash and investments - beginning	\$ 1	\$ 6,974	\$ 705,558	\$ 68,153	\$ 46,103	\$ 31,233	\$ 100,750	\$ 126,766	\$ 1,008
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,176,329	-	1,176,329	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	74,261	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	13,628	198,155	-	17,050	36	-	59,868	1,940
Total receipts	1,176,329	13,628	1,374,484	-	17,050	36	74,261	59,868	1,940
Disbursements:									
Personal services	734,387	-	607,743	-	-	-	8,477	-	-
Supplies	441,942	6,244	75,203	-	992	-	-	-	-
Other services and charges	-	13,628	301,257	-	299	-	-	31,490	580
Capital outlay	-	-	2,543	-	622	-	-	13,240	700
Other disbursements	-	-	-	10,005	-	-	106,032	-	381
Total disbursements	1,176,329	19,872	986,746	10,005	1,913	-	114,509	44,730	1,661
Excess (deficiency) of receipts over disbursements	-	(6,244)	387,738	(10,005)	15,137	36	(40,248)	15,138	279
Cash and investments - ending	\$ 1	\$ 730	\$ 1,093,296	\$ 58,148	\$ 61,240	\$ 31,269	\$ 60,502	\$ 141,904	\$ 1,287

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff's Pension Trust	Supplemental Public Defender	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Vehicle Inspection	Guardian Ad Lim	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 5,433	\$ 14,062	\$ 22,670	\$ 103,152	\$ 7	\$ 167,581	\$ 1,559	\$ 53,623	\$ 4,399
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	1,350	-	-	-	-	-	-	-	-
Fines and forfeits	11,423	-	-	-	-	-	-	-	-
Other receipts	-	3,211	20,253	19,445	42,517	39,726	340	37,224	-
Total receipts	12,773	3,211	20,253	19,445	42,517	39,726	340	37,224	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	6,180	-
Supplies	-	-	-	-	-	-	-	3,638	-
Other services and charges	-	-	-	-	-	-	1,515	2,356	-
Capital outlay	-	-	-	-	-	-	-	164	-
Other disbursements	-	-	13,434	-	42,517	155,068	-	-	-
Total disbursements	-	-	13,434	-	42,517	155,068	1,515	12,338	-
Excess (deficiency) of receipts over disbursements	12,773	3,211	6,819	19,445	-	(115,342)	(1,175)	24,886	-
Cash and investments - ending	\$ 18,206	\$ 17,273	\$ 29,489	\$ 122,597	\$ 7	\$ 52,239	\$ 384	\$ 78,509	\$ 4,399

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Co Elected Official Training	County Offender Transportation	Statewide 911	LIT - Dedicated To PSAP	Supplemental Adult Probation	Alternative Dispute Resolution	Payroll Clearing	Settlement	Wheel Tax
Cash and investments - beginning	\$ 12,064	\$ 7,884	\$ 150,985	\$ -	\$ 258,945	\$ 3,289	\$ (56,935)	\$ -	\$ 928
Receipts:									
Taxes	-	-	-	-	-	-	-	17,528,588	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	1,411,123	-
Charges for services	-	-	325,305	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	150,122	-	-	-	-
Other receipts	3,890	750	197	-	-	-	1,908,434	-	29,827
Total receipts	3,890	750	325,502	-	150,122	-	1,908,434	18,939,711	29,827
Disbursements:									
Personal services	-	-	21,121	-	56,707	-	-	-	-
Supplies	-	-	-	-	28,615	-	-	-	-
Other services and charges	1,243	-	256,336	-	7,385	-	-	-	-
Capital outlay	-	-	94,878	-	1,412	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,896,549	18,939,711	27,894
Total disbursements	1,243	-	372,335	-	94,119	-	1,896,549	18,939,711	27,894
Excess (deficiency) of receipts over disbursements	2,647	750	(46,833)	-	56,003	-	11,885	-	1,933
Cash and investments - ending	\$ 14,711	\$ 8,634	\$ 104,152	\$ -	\$ 314,948	\$ 3,289	\$ (45,050)	\$ -	\$ 2,861

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Surtax	CVET Agency	Weed Lien Collections	Storm Water Collections	Financial Institutions Tax	Local Income Tax-Prop Tax Reli	State Fines & Fees	Infraction Judgment	Overweight Vehicle Fine
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,802	\$ -	\$ 857	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	324,835	106,693	8,476	2,839	464,043	343,088	6,375	22,587	-
Total receipts	324,835	106,693	8,476	2,839	464,043	343,088	6,375	22,587	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	324,835	106,693	8,476	1,975	464,043	343,969	4,275	22,167	-
Total disbursements	324,835	106,693	8,476	1,975	464,043	343,969	4,275	22,167	-
Excess (deficiency) of receipts over disbursements	-	-	-	864	-	(881)	2,100	420	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 864	\$ -	\$ 24,921	\$ 2,100	\$ 1,277	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Special Death Benefit	Sales Disclosure-State Share	Coroner Training & Cont Ed	Mortgage Recording Fees-State	Classified Forest (state pen)	Child Restraint Violation Fine	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 135	\$ 440	\$ 52	\$ 208	\$ -	\$ -	\$ -	\$ -	\$ 11,412
Receipts:									
Taxes	-	-	-	-	-	-	-	-	205,913
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,025	4,720	1,832	2,468	-	25	244	114,422	-
Total receipts	2,025	4,720	1,832	2,468	-	25	244	114,422	205,913
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,025	4,720	1,622	2,448	-	-	244	114,422	216,453
Total disbursements	2,025	4,720	1,622	2,448	-	-	244	114,422	216,453
Excess (deficiency) of receipts over disbursements	-	-	210	20	-	25	-	-	(10,540)
Cash and investments - ending	\$ 135	\$ 440	\$ 262	\$ 228	\$ -	\$ 25	\$ -	\$ -	\$ 872

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Certified Shares	LIT Public Safety	Cedit Distribution	Cities & Town Ord Viol Fines	93.563 Title IV-D Incentive	93.563 Pros IV-D Incentive	93.563 Clerk IV-D Incentive	CARES ACT - SAFETY	PCRDC - PROJECTS
Cash and investments - beginning	\$ -	\$ -	\$ 303,673	\$ 54,089	\$ 9,156	\$ 13,465	\$ 23,205	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,927,948	1,013,856	51,086	4,268	7,776	11,689	7,777	61,975	52,500
Total receipts	1,927,948	1,013,856	51,086	4,268	7,776	11,689	7,777	61,975	52,500
Disbursements:									
Personal services	-	-	-	-	-	6,708	5,031	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	6,900	-	2,700	-	-
Capital outlay	-	-	65,300	-	-	359	-	-	-
Other disbursements	1,927,948	1,013,856	-	-	-	3,045	786	61,975	565
Total disbursements	1,927,948	1,013,856	65,300	-	6,900	10,112	8,517	61,975	565
Excess (deficiency) of receipts over disbursements	-	-	(14,214)	4,268	876	1,577	(740)	-	51,935
Cash and investments - ending	\$ -	\$ -	\$ 289,459	\$ 58,357	\$ 10,032	\$ 15,042	\$ 22,465	\$ -	\$ 51,935

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.268 HEALTH IMMUN 21/22	93.069 EMERGENCY PREPAREDNESS 21/22	93.268 IMMUN & VAC. GRANT SUPP.	2021 IMMUN & VACCINE CLINIC GRANT	93.946 SUID/SDY CASE REG - CORONER	93.268 MODERNA GRANT	ARP-2021 CORONAVIRUS LOCAL FISCAL	Community Correction Grant 2021	COURT RECIDIVISM GRANT - 2021
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	16,854	-	-	17,766	-	5,768	1,861,677	-	-
Charges for services	-	-	-	-	-	-	-	186,930	60,332
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	356	-	475	-	2,697
Total receipts	16,854	-	-	17,766	356	5,768	1,862,152	186,930	63,029
Disbursements:									
Personal services	30,538	4,266	19,607	28,513	-	-	-	183,577	63,029
Supplies	378	-	-	6,890	728	608	-	-	-
Other services and charges	995	7,500	-	4,917	-	-	-	800	-
Capital outlay	-	-	-	-	-	5,160	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	31,911	11,766	19,607	40,320	728	5,768	-	184,377	63,029
Excess (deficiency) of receipts over disbursements	(15,057)	(11,766)	(19,607)	(22,554)	(372)	-	1,862,152	2,553	-
Cash and investments - ending	\$ (15,057)	\$ (11,766)	\$ (19,607)	\$ (22,554)	\$ (372)	\$ -	\$ 1,862,152	\$ 2,553	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2021 LOCAL HEALTH DEPT. TRUST	2021 IPEP SAFETY GRANT - AUDITOR	2021 SAVE GRANT - SHERIFF	COMM ALLIANCE - SHERIFF - PROTECTION	COMM FOUNDATION - PROBATION	VACCINE REIMBURSEMENT/HEALTH DEPT	16.575 CRIMINAL JUSTICE GRT 18/19/20	REASSESSMENT - 2015
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,287)	\$ 98,968
Receipts:								
Taxes	-	-	-	-	-	-	-	67,534
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	8,616
Charges for services	16,204	2,486	6,749	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	250	9,550	56,312	-	94
Total receipts	16,204	2,486	6,749	250	9,550	56,312	-	76,244
Disbursements:								
Personal services	-	-	6,749	-	-	-	-	3,546
Supplies	440	-	-	-	-	-	-	3,505
Other services and charges	1,198	-	-	-	-	-	-	112,750
Capital outlay	2,397	2,486	-	-	-	-	-	1,295
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	4,035	2,486	6,749	-	-	-	-	121,096
Excess (deficiency) of receipts over disbursements	12,169	-	-	250	9,550	56,312	-	(44,852)
Cash and investments - ending	\$ 12,169	\$ -	\$ -	\$ 250	\$ 9,550	\$ 56,312	\$ (4,287)	\$ 54,116

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Economic Development	Reassessment	PARK & REC NON-REVERTING FUND	Animal Shelter Non-reverting	Opioid Restricted	Opioid Unrestricted	JURY FEE	PRETRIAL DIVERSION	Law Enforcement Education
Cash and investments - beginning	\$ -	\$ -	\$ 7,194	\$ 20,000	\$ -	\$ -	\$ 4,221	\$ 111,594	\$ 64,039
Receipts:									
Taxes	-	43,607	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	6,102	-	-	-	-	-	-	-
Charges for services	-	-	-	32,455	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,027,710	-	-	-	-	-	1,908	44,450	3,045
Total receipts	2,027,710	49,709	-	32,455	-	-	1,908	44,450	3,045
Disbursements:									
Personal services	-	-	-	-	-	-	-	37,725	-
Supplies	-	-	-	-	-	-	-	2,546	-
Other services and charges	-	100	-	-	-	-	-	17,722	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,027,710	-	-	292	-	-	-	-	4,825
Total disbursements	2,027,710	100	-	292	-	-	-	57,993	4,825
Excess (deficiency) of receipts over disbursements	-	49,609	-	32,163	-	-	1,908	(13,543)	(1,780)
Cash and investments - ending	\$ -	\$ 49,609	\$ 7,194	\$ 52,163	\$ -	\$ -	\$ 6,129	\$ 98,051	\$ 62,259

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Donation - Health	TIF Allocation Fund	TIF #3 - Waupaca	TIF #4 - Webb Wheel	TIF #5 - Riverview West	Perry Co Redevelop Authority	Solid Waste Telephone Bill	Employee Insurance Co-Payments	Check Collection Fee
Cash and investments - beginning	\$ 12,318	\$ 243,026	\$ 47,249	\$ 328,860	\$ 5,644	\$ 6,800	\$ 191	\$ 1,723	\$ 925
Receipts:									
Taxes	-	28,557	2,711,120	267,387	409	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	287	-	-	-	-	651	16,097	558
Total receipts	-	28,844	2,711,120	267,387	409	-	651	16,097	558
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	79,240	81,610	-	-	-	-	-
Other disbursements	166	2,619	1,213,422	126,706	2,619	-	842	1,852	-
Total disbursements	166	2,619	1,292,662	208,316	2,619	-	842	1,852	-
Excess (deficiency) of receipts over disbursements	(166)	26,225	1,418,458	59,071	(2,210)	-	(191)	14,245	558
Cash and investments - ending	\$ 12,152	\$ 269,251	\$ 1,465,707	\$ 387,931	\$ 3,434	\$ 6,800	\$ -	\$ 15,968	\$ 1,483

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Perry Co Law Enforcement	County Child Advocacy	Insurance Recovery	Distressed Loan Repayment	SURPLUS SURTAX & WHEEL TAX	Health - Sharps Disposal Fund	STATE WELFARE EXCISE TAX ALLOC	Co Law Enforcement Education	EMA-Rescue Donation Fund
Cash and investments - beginning	\$ 2,480	\$ 101	\$ 1,971	\$ 912,425	\$ 648,840	\$ 750	\$ -	\$ 651	\$ 995
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	152,008	134,233	-	618,565	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	2,474	1,154	754	-	-	632	2,214
Total receipts	-	-	2,474	153,162	134,987	-	618,565	632	2,214
Disbursements:									
Personal services	-	-	-	-	116,914	-	-	-	-
Supplies	-	-	-	-	24,587	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	50,000	-	-	-	-
Other disbursements	-	-	2,474	-	-	682	618,565	889	2,838
Total disbursements	-	-	2,474	-	191,501	682	618,565	889	2,838
Excess (deficiency) of receipts over disbursements	-	-	-	153,162	(56,514)	(682)	-	(257)	(624)
Cash and investments - ending	\$ 2,480	\$ 101	\$ 1,971	\$ 1,065,587	\$ 592,326	\$ 68	\$ -	\$ 394	\$ 371

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Juvenile Interstate Compact	Intrastate Probation Transfer	Donation-Sheriff Equipment	Election Non Reverting-Title I	USDA-Deputy Agreement	Home Detention - Circuit Court	JAIL OPERATIONS FUND	Medicaid Reimbursement - Health	Inmate Housing Fund
Cash and investments - beginning	\$ 7,194	\$ 8,102	\$ 1,548	\$ 565	\$ -	\$ 8,481	\$ 13,665	\$ 75,914	\$ 98,590
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	5,828	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	750	875	4,940	1	-	-	268,623	12,493	101,188
Total receipts	750	875	4,940	1	5,828	-	268,623	12,493	101,188
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	27,745
Supplies	-	-	-	-	-	-	4,500	-	19,465
Other services and charges	-	-	-	-	-	-	236,598	-	11,000
Capital outlay	-	-	-	-	-	-	-	-	40,073
Other disbursements	-	-	3,067	-	5,828	-	-	2,511	22
Total disbursements	-	-	3,067	-	5,828	-	241,098	2,511	98,305
Excess (deficiency) of receipts over disbursements	750	875	1,873	1	-	-	27,525	9,982	2,883
Cash and investments - ending	\$ 7,944	\$ 8,977	\$ 3,421	\$ 566	\$ -	\$ 8,481	\$ 41,190	\$ 85,896	\$ 101,473

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Animal Welfare Education Fund	CASA - Donations	Animal Shelter	Perry Co Medical & Life	Common School Fund	93.3074 EBOLA GRANT	93.268 HEALTH IMMUNIZATION/17	97.067 Homeland Security Grant	93.268 Health Immunization 18/19
Cash and investments - beginning	\$ 11	\$ 24,770	\$ 3,869	\$ 971,817	\$ -	\$ 2,420	\$ 940	\$ (24,990)	\$ 101
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	33,990	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,017,153	-	-	-	-	-
Total receipts	-	-	-	2,017,153	-	-	-	33,990	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,768,965	-	2,420	940	18,000	101
Total disbursements	-	-	-	1,768,965	-	2,420	940	18,000	101
Excess (deficiency) of receipts over disbursements	-	-	-	248,188	-	(2,420)	(940)	15,990	(101)
Cash and investments - ending	\$ 11	\$ 24,770	\$ 3,869	\$ 1,220,005	\$ -	\$ -	\$ -	\$ (9,000)	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.268 Health Immunization 19/20	93.069 Emg Preparedness 19/20	93.268 Health Immunization 20/	93.069 Emg Preparedness 20/21	Criminal Justice Grant 20/22	16.710 Public Safety Gr-Cops 2	93.268 Health Immun 22/23	93.069 Emergency Prepard 22/23	Criminal Justice Grant 22/24
Cash and investments - beginning	\$ 200	\$ (8,333)	\$ (34,215)	\$ (13,504)	\$ (5,449)	\$ 10,271	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	46,066	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	8,333	3,619	31,895	49,238	19,782	-	-	-
Total receipts	-	8,333	49,685	31,895	49,238	19,782	-	-	-
Disbursements:									
Personal services	-	-	41,112	8,467	49,688	41,671	-	-	-
Supplies	-	-	1,611	-	-	-	-	-	-
Other services and charges	-	-	680	9,855	-	-	-	-	-
Capital outlay	-	-	3,898	-	-	-	-	-	-
Other disbursements	200	-	-	-	-	-	-	-	-
Total disbursements	200	-	47,301	18,322	49,688	41,671	-	-	-
Excess (deficiency) of receipts over disbursements	(200)	8,333	2,384	13,573	(450)	(21,889)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ (31,831)	\$ 69	\$ (5,899)	\$ (11,618)	\$ -	\$ -	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CARES ACT ELECTION	LATC-Loc Asst Tribal Consisten	SUBSTANCE ABUSE GRANTS	Community Corr Project Income	Housing Grant Matching Funds	MARCH OF DIMES HEALTH GRANT	Carryover Cash - ILHDTA	River Road Project	93.268 HEALT IMMUNIZATION GRANT
Cash and investments - beginning	\$ -	\$ -	\$ 1,227	\$ 337,020	\$ 1,174	\$ 713	\$ 45,846	\$ 86,565	\$ 668
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	98,759	-
Fines and forfeits	-	-	-	93,418	-	-	-	-	-
Other receipts	3,398	-	-	-	-	-	26,256	-	-
Total receipts	3,398	-	-	93,418	-	-	26,256	98,759	-
Disbursements:									
Personal services	-	-	-	7,936	-	-	15,704	-	-
Supplies	-	-	-	3,307	-	-	-	-	-
Other services and charges	-	-	-	29,639	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	3,398	-	1,227	2,697	-	713	-	133,320	668
Total disbursements	3,398	-	1,227	43,579	-	713	15,704	133,320	668
Excess (deficiency) of receipts over disbursements	-	-	(1,227)	49,839	-	(713)	10,552	(34,561)	(668)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 386,859	\$ 1,174	\$ -	\$ 56,398	\$ 52,004	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Local Rd/Bridge Matching Grant	2019 Local Health Dept Trust	Community Correction Gt 2020	Court Recidivism Grant 2020	2020 Local Health Dept Trust	United Way Grant - Coroner	United Way Grant - Probation
Cash and investments - beginning	\$ 232,731	\$ -	\$ 18,111	\$ 6,100	\$ 9,976	\$ -	\$ 2,275
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	874,127	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	170,855	-	-	-	-	2,500	-
Total receipts	1,044,982	-	-	-	-	2,500	-
Disbursements:							
Personal services	-	-	15,352	4,454	-	-	-
Supplies	-	-	436	-	-	-	-
Other services and charges	-	-	-	-	100	-	-
Capital outlay	1,159,106	-	-	-	-	-	-
Other disbursements	-	11,237	-	-	9,976	2,412	-
Total disbursements	1,159,106	11,237	15,788	4,454	10,076	2,412	-
Excess (deficiency) of receipts over disbursements	(114,124)	(11,237)	(15,788)	(4,454)	(10,076)	88	-
Cash and investments - ending	\$ 118,607	\$ (11,237)	\$ 2,323	\$ 1,646	\$ (100)	\$ 88	\$ 2,275

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Correction Grant-202	Court Recidivism Grant-2022	2023 Local Health Dept Trust	911 Dis-Cann-T of T	93.354 2021 Health Annual Surv	Substance Abuse Grant-Sheriff	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,507,243
Receipts:							
Taxes	-	-	-	-	-	-	27,321,000
Licenses and permits	-	-	-	-	-	-	36,284
Intergovernmental receipts	-	-	-	-	-	-	8,565,304
Charges for services	-	-	-	-	-	-	1,506,359
Fines and forfeits	-	-	-	-	-	-	2,591,566
Other receipts	-	-	-	-	-	-	15,332,753
Total receipts	-	-	-	-	-	-	55,353,266
Disbursements:							
Personal services	-	-	-	-	-	-	6,395,105
Supplies	-	-	-	-	-	-	977,849
Other services and charges	-	-	-	-	-	-	4,387,953
Capital outlay	-	-	-	-	-	-	2,569,956
Other disbursements	-	-	-	-	-	-	36,442,359
Total disbursements	-	-	-	-	-	-	50,773,222
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	4,580,044
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,087,287

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	AFTER SETTLEMENT COLLECTIONS	STELLAR INMATE FUND	PCSO COMMISSARY FUND	CLERK OF CIRCUIT COURT	General	Accident Report	LIT - Economic Development	LIT Special Legislation	Clerks Record Perpetuation
Cash and investments - beginning	\$ 504,544	\$ 14,315	\$ 61,083	\$ 792,226	\$ 973,298	\$ 727	\$ 706,144	\$ 8,538,039	\$ 75,956
Receipts:									
Taxes	-	-	-	-	4,413,620	-	799,730	-	-
Licenses and permits	-	-	-	-	32,184	-	-	-	-
Intergovernmental receipts	-	-	-	-	519,708	-	-	-	-
Charges for services	-	261,867	158,375	-	616,939	-	-	-	2,784
Fines and forfeits	-	-	-	1,950,525	59,330	-	-	-	264
Other receipts	491,509	-	-	-	67,135	2,174	-	2,721,416	10,157
Total receipts	491,509	261,867	158,375	1,950,525	5,708,916	2,174	799,730	2,721,416	13,205
Disbursements:									
Personal services	-	-	-	-	3,538,979	-	-	-	-
Supplies	-	-	-	-	138,778	-	-	-	440
Other services and charges	-	-	-	-	1,523,921	-	228,494	7,930,114	100
Capital outlay	-	-	-	-	68,810	-	535,654	70,295	1,185
Other disbursements	504,544	260,434	123,164	2,242,194	151,590	1,004	-	703,386	-
Total disbursements	504,544	260,434	123,164	2,242,194	5,422,078	1,004	764,148	8,703,795	1,725
Excess (deficiency) of receipts over disbursements	(13,035)	1,433	35,211	(291,669)	286,838	1,170	35,582	(5,982,379)	11,480
Cash and investments - ending	\$ 491,509	\$ 15,748	\$ 96,294	\$ 500,557	\$ 1,260,136	\$ 1,897	\$ 741,726	\$ 2,555,660	\$ 87,436

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Transition Program	PERRY CO CONV. RECREATION & VISITOR PROMOT COMM	Prisoner Reimb-Incarceration	Sales Disclosure-County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 44,526	\$ 78,631	\$ 6,536	\$ 4,713	\$ 3,425	\$ 632,117	\$ 53,966	\$ 30,937
Receipts:								
Taxes	-	236,249	-	-	-	312,526	182,506	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	51,786	22,939	-
Charges for services	-	-	-	90	-	-	-	2,473
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	2,735	5,400	925	3,585	50,084	9,951
Total receipts	-	236,249	2,735	5,490	925	367,897	255,529	12,424
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	7,359	-	-	6,571	10,091	-
Other services and charges	-	-	-	-	-	345,683	249,736	36,725
Capital outlay	-	-	-	-	-	26,800	-	-
Other disbursements	-	222,000	-	-	-	-	-	-
Total disbursements	-	222,000	7,359	-	-	379,054	259,827	36,725
Excess (deficiency) of receipts over disbursements	-	14,249	(4,624)	5,490	925	(11,157)	(4,298)	(24,301)
Cash and investments - ending	\$ 44,526	\$ 92,880	\$ 1,912	\$ 10,203	\$ 4,350	\$ 620,960	\$ 49,668	\$ 6,636

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Electronic Map Generation	Emerg. Planning/Right To Know	Enhanced Access	Firearm Training	Health	Identification Security Protec	Local Health Maintenance	Local Road And Street	LIT Public Safety-Co Share
Cash and investments - beginning	\$ 1,700	\$ 4,258	\$ 46,934	\$ 50	\$ 96,896	\$ 12,401	\$ 80,764	\$ 505,774	\$ 80,639
Receipts:									
Taxes	-	-	-	-	172,963	-	-	-	563,149
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	21,739	-	-	328,995	-
Charges for services	-	-	-	-	18,975	-	16,570	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	3,234	20,900	17,340	974	3,317	16,570	1,751	360
Total receipts	-	3,234	20,900	17,340	214,651	3,317	33,140	330,746	563,509
Disbursements:									
Personal services	-	-	3,719	-	225,234	-	-	-	352,494
Supplies	-	259	-	-	-	-	5,230	-	200
Other services and charges	-	2,758	13,491	-	-	2,269	9,371	202,298	81,628
Capital outlay	-	142	-	-	-	-	-	30,000	58,412
Other disbursements	-	-	-	9,339	-	-	139	-	-
Total disbursements	-	3,159	17,210	9,339	225,234	2,269	14,740	232,298	492,734
Excess (deficiency) of receipts over disbursements	-	75	3,690	8,001	(10,583)	1,048	18,400	98,448	70,775
Cash and investments - ending	\$ 1,700	\$ 4,333	\$ 50,624	\$ 8,051	\$ 86,313	\$ 13,449	\$ 99,164	\$ 604,222	\$ 151,414

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Plat Book	Rainy Day	Recorders Records Perpetuation	Riverboat - County Share	Sex & Violent Offender Admin
Cash and investments - beginning	\$ 1	\$ 730	\$ 1,093,296	\$ 58,148	\$ 61,240	\$ 31,269	\$ 60,502	\$ 141,904	\$ 1,287
Receipts:									
Taxes	-	-	-	-	120	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,228,488	-	1,228,488	-	-	-	-	-	-
Charges for services	-	-	80,648	-	640	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	782	13,628	274,720	-	11,910	100	66,849	55,140	1,750
Total receipts	1,229,270	13,628	1,583,856	-	12,670	100	66,849	55,140	1,750
Disbursements:									
Personal services	813,994	-	623,250	-	5,926	-	17,535	-	-
Supplies	103,372	-	119,641	-	142	-	-	-	148
Other services and charges	191,904	12,520	242,213	-	6,269	-	-	16,960	888
Capital outlay	-	-	5,438	-	-	-	-	-	-
Other disbursements	120,000	-	-	-	-	-	40,629	-	-
Total disbursements	1,229,270	12,520	990,542	-	12,337	-	58,164	16,960	1,036
Excess (deficiency) of receipts over disbursements	-	1,108	593,314	-	333	100	8,685	38,180	714
Cash and investments - ending	\$ 1	\$ 1,838	\$ 1,686,610	\$ 58,148	\$ 61,573	\$ 31,369	\$ 69,187	\$ 180,084	\$ 2,001

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff's Pension Trust	Supplemental Public Defender	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Vehicle Inspection	Guardian Ad Lim	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 18,206	\$ 17,273	\$ 29,489	\$ 122,597	\$ 7	\$ 52,239	\$ 384	\$ 78,509	\$ 4,399
Receipts:									
Taxes	-	-	23,103	-	5,023	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	11,688	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,795	4,400	-	16,585	5,886	468,088	370	37,028	-
Total receipts	14,483	4,400	23,103	16,585	10,909	468,088	370	37,028	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	6,877	-
Supplies	-	-	-	-	-	-	-	2,129	-
Other services and charges	-	-	-	1,412	-	-	-	431	-
Capital outlay	-	-	-	-	-	-	-	1,774	-
Other disbursements	-	-	30,820	-	6,695	69,189	-	-	-
Total disbursements	-	-	30,820	1,412	6,695	69,189	-	11,211	-
Excess (deficiency) of receipts over disbursements	14,483	4,400	(7,717)	15,173	4,214	398,899	370	25,817	-
Cash and investments - ending	\$ 32,689	\$ 21,673	\$ 21,772	\$ 137,770	\$ 4,221	\$ 451,138	\$ 754	\$ 104,326	\$ 4,399

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Co Elected Official Training	County Offender Transportation	Statewide 911	LIT - Dedicated To PSAP	Supplemental Adult Probation	Alternative Dispute Resolution	Payroll Clearing	Settlement	Wheel Tax
Cash and investments - beginning	\$ 14,711	\$ 8,634	\$ 104,152	\$ -	\$ 314,948	\$ 3,289	\$ (45,050)	\$ -	\$ 2,861
Receipts:									
Taxes	-	-	-	-	-	-	119,624	19,193,555	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	323,592	201,732	90,209	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	3,377	563	260	-	81,778	-	1,321,355	-	30,041
Total receipts	3,377	563	323,852	201,732	171,987	-	1,440,979	19,193,555	30,041
Disbursements:									
Personal services	-	-	-	-	4,412	-	1,395,653	-	-
Supplies	-	-	-	-	28,994	-	-	-	-
Other services and charges	3,184	-	303,612	200,000	4,624	-	-	330,845	-
Capital outlay	-	-	4,358	-	715	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	18,846,689	29,965
Total disbursements	3,184	-	307,970	200,000	38,745	-	1,395,653	19,177,534	29,965
Excess (deficiency) of receipts over disbursements	193	563	15,882	1,732	133,242	-	45,326	16,021	76
Cash and investments - ending	\$ 14,904	\$ 9,197	\$ 120,034	\$ 1,732	\$ 448,190	\$ 3,289	\$ 276	\$ 16,021	\$ 2,937

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Surtax	CVET Agency	Weed Lien Collections	Storm Water Collections	Financial Institutions Tax	Local Income Tax-Prop Tax Reli	State Fines & Fees	Infraction Judgment	Overweight Vehicle Fine
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 864	\$ -	\$ 24,921	\$ 2,100	\$ 1,277	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	329,947	110,289	-	-	524,373	11,907	15,395	17,117	24
Total receipts	329,947	110,289	-	-	524,373	11,907	15,395	17,117	24
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	524,373	157	-	17,379	24
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	329,947	126,309	-	864	-	-	15,420	-	-
Total disbursements	329,947	126,309	-	864	524,373	157	15,420	17,379	24
Excess (deficiency) of receipts over disbursements	-	(16,020)	-	(864)	-	11,750	(25)	(262)	-
Cash and investments - ending	\$ -	\$ (16,020)	\$ -	\$ -	\$ -	\$ 36,671	\$ 2,075	\$ 1,015	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Special Death Benefit	Sales Disclosure-State Share	Coroner Training & Cont Ed	Mortgage Recording Fees-State	Classified Forest (state pen)	Child Restraint Violation Fine	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 135	\$ 440	\$ 262	\$ 228	\$ -	\$ 25	\$ -	\$ -	\$ 872
Receipts:									
Taxes	-	20	-	-	301	-	-	-	210,979
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	300	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,675	4,880	1,458	2,143	-	-	263	107,934	-
Total receipts	1,675	5,200	1,458	2,143	301	-	263	107,934	210,979
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	1,650	5,280	1,512	2,230	169	25	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	263	107,934	211,817
Total disbursements	1,650	5,280	1,512	2,230	169	25	263	107,934	211,817
Excess (deficiency) of receipts over disbursements	25	(80)	(54)	(87)	132	(25)	-	-	(838)
Cash and investments - ending	\$ 160	\$ 360	\$ 208	\$ 141	\$ 132	\$ -	\$ -	\$ -	\$ 34

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT Certified Shares	LIT Public Safety	Cedit Distribution	Cities & Town Ord Viol Fines	93.563 Title IV-D Incentive	93.563 Pros IV-D Incentive	93.563 Clerk IV-D Incentive	CARES ACT - SAFETY	PCRDC - PROJECTS
Cash and investments - beginning	\$ -	\$ -	\$ 289,459	\$ 58,357	\$ 10,032	\$ 15,042	\$ 22,465	\$ -	\$ 51,935
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,037,678	1,206,785	42,505	4,166	7,745	11,651	7,839	-	-
Total receipts	2,037,678	1,206,785	42,505	4,166	7,745	11,651	7,839	-	-
Disbursements:									
Personal services	-	-	-	-	-	6,786	4,873	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,400	-	2,700	-	-
Capital outlay	-	-	-	-	-	1,706	-	-	-
Other disbursements	2,037,678	1,206,785	-	-	-	7,203	146	-	-
Total disbursements	2,037,678	1,206,785	-	-	5,400	15,695	7,719	-	-
Excess (deficiency) of receipts over disbursements	-	-	42,505	4,166	2,345	(4,044)	120	-	-
Cash and investments - ending	\$ -	\$ -	\$ 331,964	\$ 62,523	\$ 12,377	\$ 10,998	\$ 22,585	\$ -	\$ 51,935

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.268 HEALTH IMMUN 21/22	93.069 EMERGENCY PREPAREDNESS 21/22	93.268 IMMUN & VAC. GRANT SUPP.	2021 IMMUN & VACCINE CLINIC GRANT	93.946 SUID/SDY CASE REG - CORONER	93.268 MODERNA GRANT	ARP-2021 CORONAVIRUS LOCAL FISCAL	Community Correction Grant 2021	COURT RECIDIVISM GRANT - 2021
Cash and investments - beginning	\$ (15,057)	\$ (11,766)	\$ (19,607)	\$ (22,554)	\$ (372)	\$ -	\$ 1,862,152	\$ 2,553	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	62,551	25,000	-	22,554	-	-	1,871,061	9,255	-
Total receipts	62,551	25,000	-	22,554	-	-	1,871,061	9,255	-
Disbursements:									
Personal services	38,520	5,321	19,791	-	-	-	-	9,255	-
Supplies	7,475	-	-	-	-	-	-	-	-
Other services and charges	-	7,500	-	-	-	-	505,239	-	-
Capital outlay	1,251	-	-	-	-	-	8,173	-	-
Other disbursements	241	-	-	-	-	-	-	-	-
Total disbursements	47,487	12,821	19,791	-	-	-	513,412	9,255	-
Excess (deficiency) of receipts over disbursements	15,064	12,179	(19,791)	22,554	-	-	1,357,649	-	-
Cash and investments - ending	\$ 7	\$ 413	\$ (39,398)	\$ -	\$ (372)	\$ -	\$ 3,219,801	\$ 2,553	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	2021 LOCAL HEALTH DEPT. TRUST	2021 IPEP SAFETY GRANT - AUDITOR	2021 SAVE GRANT - SHERIFF	COMM ALLIANCE - SHERIFF - PROTECTION	COMM FOUNDATION - PROBATION	VACCINE REIMBURSEMENT/HEALTH DEPT	16.575 CRIMINAL JUSTICE GRT 18/19/20	REASSESSMENT - 2015
Cash and investments - beginning	\$ 12,169	\$ -	\$ -	\$ 250	\$ 9,550	\$ 56,312	\$ (4,287)	\$ 54,116
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	335
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	5,386	-	-	125,583	-	1,285
Total receipts	-	-	5,386	-	-	125,583	-	1,620
Disbursements:								
Personal services	-	-	5,386	-	-	-	-	-
Supplies	-	-	-	-	-	9,606	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	12,680	-	-	-	9,545	-	-	54,117
Total disbursements	12,680	-	5,386	-	9,545	9,606	-	54,117
Excess (deficiency) of receipts over disbursements	(12,680)	-	-	-	(9,545)	115,977	-	(52,497)
Cash and investments - ending	\$ (511)	\$ -	\$ -	\$ 250	\$ 5	\$ 172,289	\$ (4,287)	\$ 1,619

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT Economic Development	Reassessment	PARK & REC NON-REVERTING FUND	Animal Shelter Non-reverting	Opioid Restricted	Opioid Unrestricted	JURY FEE	PRETRIAL DIVERSION	Law Enforcement Education
Cash and investments - beginning	\$ -	\$ 49,609	\$ 7,194	\$ 52,163	\$ -	\$ -	\$ 6,129	\$ 98,051	\$ 62,259
Receipts:									
Taxes	2,010,104	100,199	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	10,974	-	-	-	-	-	-	-
Charges for services	-	-	-	43,497	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	44,141	-
Other receipts	-	54,246	-	-	82,295	34,915	1,684	-	2,790
Total receipts	2,010,104	165,419	-	43,497	82,295	34,915	1,684	44,141	2,790
Disbursements:									
Personal services	-	2,978	-	-	-	-	-	37,611	-
Supplies	-	794	-	-	-	-	-	1,922	-
Other services and charges	-	148,000	-	1,519	-	-	-	21,771	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,010,104	-	-	-	-	-	-	-	3,007
Total disbursements	2,010,104	151,772	-	1,519	-	-	-	61,304	3,007
Excess (deficiency) of receipts over disbursements	-	13,647	-	41,978	82,295	34,915	1,684	(17,163)	(217)
Cash and investments - ending	\$ -	\$ 63,256	\$ 7,194	\$ 94,141	\$ 82,295	\$ 34,915	\$ 7,813	\$ 80,888	\$ 62,042

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Donation - Health	TIF Allocation Fund	TIF #3 - Waupaca	TIF #4 - Webb Wheel	TIF #5 - Riverview West	Perry Co Redevelop Authority	Solid Waste Telephone Bill	Employee Insurance Co-Payments	Check Collection Fee
Cash and investments - beginning	\$ 12,152	\$ 269,251	\$ 1,465,707	\$ 387,931	\$ 3,434	\$ 6,800	\$ -	\$ 15,968	\$ 1,483
Receipts:									
Taxes	-	18,090	730,687	267,126	397	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	90	15,429	19,831	-	-	-	949	11,862	865
Total receipts	90	33,519	750,518	267,126	397	-	949	11,862	865
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	31,328	-	12,917	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	855	3,900	1,283,553	331,365	-	-	949	2,249	-
Total disbursements	855	35,228	1,283,553	344,282	-	-	949	2,249	-
Excess (deficiency) of receipts over disbursements	(765)	(1,709)	(533,035)	(77,156)	397	-	-	9,613	865
Cash and investments - ending	\$ 11,387	\$ 267,542	\$ 932,672	\$ 310,775	\$ 3,831	\$ 6,800	\$ -	\$ 25,581	\$ 2,348

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Perry Co Law Enforcement	County Child Advocacy	Insurance Recovery	Distressed Loan Repayment	SURPLUS SURTAX & WHEEL TAX	Health - Sharps Disposal Fund	STATE WELFARE EXCISE TAX ALLOC	Co Law Enforcement Education	EMA-Rescue Donation Fund
Cash and investments - beginning	\$ 2,480	\$ 101	\$ 1,971	\$ 1,065,587	\$ 592,326	\$ 68	\$ -	\$ 394	\$ 371
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,007	152,144	139,248	-	-	-	-
Charges for services	-	-	11,708	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,840	1,267	-	-	589	4,655
Total receipts	-	-	17,715	155,984	140,515	-	-	589	4,655
Disbursements:									
Personal services	-	-	-	-	111,230	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	135,233	-	-	-	-
Capital outlay	-	-	-	-	44,400	-	-	-	-
Other disbursements	-	-	17,715	-	1,549	-	-	290	4,968
Total disbursements	-	-	17,715	-	292,412	-	-	290	4,968
Excess (deficiency) of receipts over disbursements	-	-	-	155,984	(151,897)	-	-	299	(313)
Cash and investments - ending	\$ 2,480	\$ 101	\$ 1,971	\$ 1,221,571	\$ 440,429	\$ 68	\$ -	\$ 693	\$ 58

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Juvenile Interstate Compact	Intrastate Probation Transfer	Donation-Sheriff Equipment	Election Non Reverting-Title I	USDA-Deputy Agreement	Home Detention - Circuit Court	JAIL OPERATIONS FUND	Medicaid Reimbursement - Healt	Inmate Housing Fund
Cash and investments - beginning	\$ 7,944	\$ 8,977	\$ 3,421	\$ 566	\$ -	\$ 8,481	\$ 41,190	\$ 85,896	\$ 101,473
Receipts:									
Taxes	-	-	-	-	-	-	268,481	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	5,655	-	-	-	98,525
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	563	925	2,050	2	-	55	-	11,681	-
Total receipts	563	925	2,050	2	5,655	55	268,481	11,681	98,525
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	44,672
Supplies	-	-	-	-	-	-	5,772	-	9,959
Other services and charges	-	-	-	-	-	-	242,095	-	27,240
Capital outlay	-	-	-	-	-	-	-	-	7,023
Other disbursements	-	-	-	-	6,030	-	15,000	2,429	-
Total disbursements	-	-	-	-	6,030	-	262,867	2,429	88,894
Excess (deficiency) of receipts over disbursements	563	925	2,050	2	(375)	55	5,614	9,252	9,631
Cash and investments - ending	\$ 8,507	\$ 9,902	\$ 5,471	\$ 568	\$ (375)	\$ 8,536	\$ 46,804	\$ 95,148	\$ 111,104

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Animal Welfare Education Fund	CASA - Donations	Animal Shelter	Perry Co Medical & Life	Common School Fund	93.3074 EBOLA GRANT	93.268 HEALTH IMMUNIZATION/17	97.067 Homeland Security Grant	93.268 Health Immunization 18/19
Cash and investments - beginning	\$ 11	\$ 24,770	\$ 3,869	\$ 1,220,005	\$ -	\$ -	\$ -	\$ (9,000)	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	54,019	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,634,491	263	-	-	9,000	-
Total receipts	-	-	-	1,688,510	263	-	-	9,000	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,102,443	263	-	-	34,329	-
Total disbursements	-	-	-	2,102,443	263	-	-	34,329	-
Excess (deficiency) of receipts over disbursements	-	-	-	(413,933)	-	-	-	(25,329)	-
Cash and investments - ending	\$ 11	\$ 24,770	\$ 3,869	\$ 806,072	\$ -	\$ -	\$ -	\$ (34,329)	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.268 Health Immunization 19/20	93.069 Emg Preparedness 19/20	93.268 Health Immunization 20/ 20/	93.069 Emg Preparedness 20/21	Criminal Justice Grant 20/22	16.710 Public Safety Gr-Cops 2	93.268 Health Immun 22/23	93.069 Emergency Prepard 22/23	Criminal Justice Grant 22/24
Cash and investments - beginning	\$ -	\$ -	\$ (31,831)	\$ 69	\$ (5,899)	\$ (11,618)	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	31,831	-	49,202	32,225	22,929	8,100	-
Total receipts	-	-	31,831	-	49,202	32,225	22,929	8,100	-
Disbursements:									
Personal services	-	-	-	-	39,158	43,337	31,227	4,176	8,287
Supplies	-	-	-	-	-	-	1,724	-	-
Other services and charges	-	-	-	-	-	-	439	6,250	-
Capital outlay	-	-	-	-	-	-	4,140	-	-
Other disbursements	-	-	-	69	-	-	-	-	-
Total disbursements	-	-	-	69	39,158	43,337	37,530	10,426	8,287
Excess (deficiency) of receipts over disbursements	-	-	31,831	(69)	10,044	(11,112)	(14,601)	(2,326)	(8,287)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 4,145	\$ (22,730)	\$ (14,601)	\$ (2,326)	\$ (8,287)

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CARES ACT ELECTION	LATC-Loc Asst Tribal Consisten	SUBSTANCE ABUSE GRANTS	Community Corr Project Income	Housing Grant Matching Funds	MARCH OF DIMES HEALTH GRANT	Carryover Cash - ILHDTA	River Road Project	93.268 HEALT IMMUNIZATION GRANT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 386,859	\$ 1,174	\$ -	\$ 56,398	\$ 52,004	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	54,020	-	-	-	-	-
Other receipts	-	93,768	-	46,015	-	-	-	54,055	-
Total receipts	-	93,768	-	100,035	-	-	-	54,055	-
Disbursements:									
Personal services	-	-	-	11,281	-	-	14,415	-	-
Supplies	-	-	-	5,450	-	-	-	-	-
Other services and charges	-	-	-	30,315	-	-	-	-	-
Capital outlay	-	-	-	7,373	-	-	-	-	-
Other disbursements	-	-	-	14,300	-	-	30,193	64,260	-
Total disbursements	-	-	-	68,719	-	-	44,608	64,260	-
Excess (deficiency) of receipts over disbursements	-	93,768	-	31,316	-	-	(44,608)	(10,205)	-
Cash and investments - ending	\$ -	\$ 93,768	\$ -	\$ 418,175	\$ 1,174	\$ -	\$ 11,790	\$ 41,799	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Local Rd/Bridge Matching Grant	2019 Local Health Dept Trust	Community Correction Gt 2020	Court Recidivism Grant 2020	2020 Local Health Dept Trust	United Way Grant - Coroner	United Way Grant - Probation
Cash and investments - beginning	\$ 118,607	\$ (11,237)	\$ 2,323	\$ 1,646	\$ (100)	\$ 88	\$ 2,275
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,340,000	11,237	545	4,500	100	-	-
Total receipts	1,340,000	11,237	545	4,500	100	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	1,434,410	-	-	-	-	-	-
Other disbursements	4,798	-	2,868	6,146	-	-	-
Total disbursements	1,439,208	-	2,868	6,146	-	-	-
Excess (deficiency) of receipts over disbursements	(99,208)	11,237	(2,323)	(1,646)	100	-	-
Cash and investments - ending	\$ 19,399	\$ -	\$ -	\$ -	\$ -	\$ 88	\$ 2,275

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Correction Grant-202	Court Recidivism Grant-2022	2023 Local Health Dept Trust	911 Dis-Cann-T of T	93.354 2021 Health Annual Surv	Substance Abuse Grant-Sheriff	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,087,287
Receipts:							
Taxes	-	-	-	-	-	-	29,628,552
Licenses and permits	-	-	-	-	-	-	32,184
Intergovernmental receipts	-	-	-	-	-	-	3,710,851
Charges for services	-	-	-	-	-	-	2,000,286
Fines and forfeits	-	-	-	-	-	-	2,108,280
Other receipts	205,077	75,777	15,876	31,000	1,000	5,637	16,318,582
Total receipts	205,077	75,777	15,876	31,000	1,000	5,637	53,798,735
Disbursements:							
Personal services	188,461	56,964	-	-	841	-	7,672,643
Supplies	-	-	504	-	-	-	466,560
Other services and charges	-	-	4,656	31,000	-	-	13,707,851
Capital outlay	-	-	2,840	-	-	-	2,314,899
Other disbursements	-	-	-	-	-	5,637	33,431,999
Total disbursements	188,461	56,964	8,000	31,000	841	5,637	57,593,952
Excess (deficiency) of receipts over disbursements	16,616	18,813	7,876	-	159	-	(3,795,217)
Cash and investments - ending	\$ 16,616	\$ 18,813	\$ 7,876	\$ -	\$ 159	\$ -	\$ 20,292,070

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OTHER INFORMATION

PERRY COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
GERMAN AMERICAN BANK	E-911 EQUIPMENT	\$ 75,328	11/23/2013	11/23/2023
Net Revenues of Hospital	To pay for the construction/renovations costs of a new hospital facility and issuance costs	1,806,500	7/15/2015	1/15/2053
Perry County Redevelopment Authority	Paying the costs of construction of a new jail facility capitalized interest and issuance expenses	<u>875,000</u>	8/1/2014	2/1/2032
Total governmental activities		<u>2,756,828</u>		
Total of annual lease payments		<u>\$ 2,756,828</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:				
Revenue bonds	Economic Development Revenue Bonds Series 2014A		\$ 475,000	\$ 100,000
Revenue bonds	Economic Development Revenue Bonds Series 2016A		680,000	140,000
Revenue bonds	Economic Development Revenue Bonds Series 2016B		240,000	50,000
Revenue bonds	Perry County Port Authority Revenue Bonds Series 2008 (Variable Rate)		895,000	140,000
Revenue bonds	Taxable Economic Development Revenue and Refunding Bonds Series 2021		4,235,000	835,000
Revenue bonds	Taxable Economic Development Variable Rate Revenue Bonds 2004 Series A		<u>185,000</u>	<u>120,000</u>
Total governmental activities			<u>6,710,000</u>	<u>1,385,000</u>
Totals			<u>\$ 6,710,000</u>	<u>\$ 1,385,000</u>

PERRY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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	\$ 386,200
Infrastructure	14,850,000
Buildings	12,196,705
Improvements other than buildings	105,103
Machinery, equipment, and vehicles	<u>6,665,761</u>
Total governmental activities	<u>34,203,769</u>
Total capital assets	<u>\$ 34,203,769</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.