

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PERRY COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
09/27/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kristinia Hammack	01-01-23 to 12-31-24
County Treasurer	Amanda F. Lasher	01-01-23 to 12-31-24
Clerk of the Circuit Court	Rachael K. Roark	01-01-23 to 12-31-24
County Sheriff	Alan D. Malone	01-01-23 to 12-31-24
County Recorder	Jane James	01-01-23 to 12-31-24
President of the Board of County Commissioners	Randall Cole	01-01-23 to 12-31-24
President of the County Council	David A. Etienne	01-01-23 to 12-31-24
President of the County Board of Health	Kelly Conner	01-01-23 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PERRY COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Perry County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, 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 as of and for the year ended December 31, 2023, 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, as of and for the year ended December 31, 2023, 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) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debts, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

September 12, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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 Report 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 Report 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 Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
After Settlement Collections	\$ 491,509	\$ 506,815	\$ 491,509	\$ 506,815
Stellar Inmate Fund	15,748	269,594	266,126	19,216
PCSO Commissary Fund	96,294	162,506	222,552	36,248
Clerk Of Circuit Court	500,558	2,323,893	2,324,120	500,331
Perry Co Conv. Recreation & Visitor Promot Comm	95,950	194,936	222,000	68,886
General	1,260,134	7,038,455	6,682,048	1,616,541
Inmate Housing Fund	111,104	46,880	70,576	87,408
Accident Report	1,897	2,566	1,712	2,751
Animal Shelter Inter. Agree	-	40,417	18,250	22,167
LIT - Economic Development	741,727	1,180,201	835,476	1,086,452
LIT Special Legislation	2,555,661	684,016	655,251	2,584,426
Clerks Record Perpetuation	87,437	12,326	2,229	97,534
Community Transition Program	44,526	-	-	44,526
Prisoner Reimb-Incarceration	1,912	420	-	2,332
Sales Disclosure-County Share	10,203	4,885	3,147	11,941
Covered Bridge	4,350	925	-	5,275
Cumulative Bridge	620,961	470,344	384,347	706,958
Cumulative Capital Development	49,668	335,609	155,779	229,498
Drug Free Community	6,636	9,701	-	16,337
Electronic Map Generation	1,700	-	-	1,700
Emerg. Planning/Right To Know	4,333	3,213	3,154	4,392
Enhanced Access	50,624	17,335	14,515	53,444
Firearm Training	8,051	8,670	10,855	5,866
Health	86,315	306,537	236,168	156,684
Identification Security Protec	13,449	2,972	1,899	14,522
Local Health Maintenance	99,163	33,139	34,559	97,743
Local Road And Street	604,222	342,439	288,371	658,290
LIT Public Safety-Co Share	151,413	413,878	564,112	1,179
MVH Restricted	1	1,376,389	1,376,389	1
Misdemeanant	1,838	11,627	13,465	-
Motor Vehicle Highway	1,686,611	1,464,157	1,080,984	2,069,784
Omitted Property Audits	58,148	-	-	58,148
Park Non-Reverting Operating	7,194	-	-	7,194
Plat Book	61,573	15,360	12,816	64,117
Rainy Day	31,369	67	-	31,436
Recorders Records Perpetuation	69,186	66,520	59,929	75,777
Riverboat - County Share	180,084	66,574	32,632	214,026
Sex & Violent Offender Admin	2,002	2,105	1,303	2,804
Sheriff's Pension Trust	32,688	14,724	29,875	17,537
Supplemental Public Defender	21,673	3,550	1,859	23,364
Surplus Tax	21,772	28,946	24,620	26,098
Surveyor Corner Perpetuation	137,769	14,860	2,635	149,994
Tax Sale Redemption	4,221	26,738	6,347	24,612
Tax Sale Surplus	451,138	-	328,057	123,081
Vehicle Inspection	754	165	-	919
Guardian Ad Lim	104,327	29,298	15,528	118,097
Auditors Ineligible Deductions	4,399	-	-	4,399
Co Elected Official Training	14,903	2,972	3,069	14,806
Distressed Road	-	600,000	-	600,000
County Offender Transportation	9,197	1,500	-	10,697
Statewide 911	120,034	328,774	271,134	177,674
Reassessment-2015	1,620	3,078	-	4,698
LIT - Dedicated To PSAP	1,732	309,403	266,555	44,580
Supplemental Adult Probation	448,190	147,595	35,227	560,558
Alternative Dispute Resolution	3,289	-	-	3,289
Jury Fee	7,813	2,992	3,000	7,805
Animal Shelter Non-Reverting	94,141	19,200	53,213	60,128
Payroll Clearing	276	1,252,064	1,256,598	(4,258)
Settlement	16,021	18,645,336	18,661,357	-
Surplus Surtax & Wheel Tax	440,430	137,842	164,982	413,290
Wheel Tax	2,938	29,834	32,772	-
Surtax	-	328,314	328,314	-
CVET Agency	(16,020)	116,970	100,950	-
Financial Institutions Tax	-	456,146	456,146	-
Local Income Tax-Prop Tax Reli	36,672	114,857	57,409	94,120
State Fines & Fees	2,075	12,689	8,486	6,278
Infraction Judgment	1,015	15,039	6,142	9,912
Special Death Benefit	160	1,495	870	785

PERRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Sales Disclosure-State Share	360	4,865	2,235	2,990
Coroner Training & Cont Ed	208	1,705	937	976
Mortgage Recording Fees-State	140	1,635	823	952
Classified Forest (state pen)	132	-	-	132
Education Plate Fees Agency	-	244	244	-
Riverboat Revenue Sharing	-	107,799	79,816	27,983
Innkeepers Tax Collections	34	192,805	178,949	13,890
LIT Certified Shares	-	2,679,523	2,679,523	-
LIT Public Safety	-	1,613,133	1,613,133	-
Cedit Distribution	331,964	2,801,952	2,801,248	332,668
Cities & Town Ord Viol Fines	62,523	4,301	-	66,824
93.563 Title IV-D Incentive	12,377	7,305	5,400	14,282
93.563 Pros IV-D Incentive	10,998	10,991	9,864	12,125
93.563 Clerk IV-D Incentive	22,586	7,305	12,863	17,028
Reassessment	63,256	107,885	115,351	55,790
Pretrial Diversion	80,888	48,780	56,814	72,854
Pauper public defender	-	98,090	-	98,090
Jail Operations	46,803	349,508	309,502	86,809
Opioid Restricted	82,295	23,551	-	105,846
Opioid Unrestricted	34,915	6,247	-	41,162
Law Enforcement Education	62,042	2,716	2,742	62,016
Donation - Health	11,386	629	7,065	4,950
Sheriff K9 Donation-Restricted	-	30,650	5,000	25,650
Donation-Veteran Services	-	16,238	-	16,238
TIF Allocation Fund	267,543	1,034,988	963,067	339,464
TIF #3 - Waupaca	932,672	1,371,429	1,317,447	986,654
TIF #4 - Webb Wheel	310,777	226,532	209,072	328,237
TIF #5 - Riverview West	3,832	204	-	4,036
Perry Co Redevelop Authority	6,800	-	-	6,800
Solid Waste Telephone Bill	-	949	197	752
Employee Insurance Co-Payments	25,580	2,146	2,277	25,449
Check Collection Fee	2,348	459	-	2,807
Perry Co Law Enforcement	2,480	-	-	2,480
Law Enforcement seizure pros.	-	3,135	-	3,135
County Child Advocacy	101	-	-	101
Insurance Recovery	1,971	-	-	1,971
Distressed Loan Repayment	1,221,571	157,453	600,000	779,024
Health - Sharps Disposal Fund	69	1,000	634	435
Co Law Enforcement Education	693	386	535	544
EMA-Rescue Donation Fund	58	1,590	1,339	309
Juvenile Interstate Compact	8,507	1,500	-	10,007
Intrastate Probation Transfer	9,902	885	-	10,787
Donation-Sheriff Equipment	5,471	42,955	40,650	7,776
Election Non Reverting-Title I	568	1	-	569
USDA-Deputy Agreement	(375)	5,871	5,490	6
Home Detention - Circuit Court	8,536	-	-	8,536
Medicaid Reimbursement - Healt	95,147	11,375	3,198	103,324
Animal Welfare Education Fund	11	-	-	11
CASA - Donations	24,770	-	-	24,770
Animal Shelter	3,869	-	-	3,869
PCRDC - Projects	51,935	-	51,935	-
Perry Co Medical & Life	806,071	2,537,843	2,304,797	1,039,117
97.067 Homeland Security Grant	(34,329)	240,435	206,105	1
16.575 Criminal Just 18/19/20	(4,287)	4,287	-	-
Criminal Justice Grant 20/22	4,145	142	4,287	-
16.710 Public Safety Gr-Cops 2	(22,730)	64,943	42,213	-
93.268 Health Immun 21/22	8	-	-	8
93.069 Emergency Preparedness 2	413	-	-	413
93.268 Immun & Vac. Grt Supp	(39,398)	39,398	-	-
93.268 Health Immun 22/23	(14,601)	92,568	77,969	(2)
93.069 Emergency Preparad 22/24	(2,326)	24,919	28,234	(5,641)
Criminal Justice Grant 22/24	(8,287)	43,462	42,716	(7,541)
Health Immunization Grant23/24	-	28,376	33,525	(5,149)
Health Immun Supplemental23/24	-	3,680	3,680	-
93.946 Suid/Sdy Case Reg - Cor	(372)	676	-	304
IV-E public defender	-	5,638	-	5,638
ARP-2021 Coronavirus Local Fis	3,219,802	6,828	1,081,031	2,145,599
LATC-Loc Asst Tribal Consisten	93,768	93,768	-	187,536
Community Corr Project Income	418,176	80,661	13,901	484,936
Housing Grant Matching Funds	1,174	-	-	1,174
Carryover Cash - ILHDTA	11,790	46,439	57,500	729

PERRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
River Road Project	41,799	85,109	194,220	(67,312)
Local Rd/Bridge Matching Grant	19,400	1,470,400	1,151,200	338,600
United Way Grant - Coroner	88	-	-	88
United Way Grant - Probation	2,275	-	-	2,275
Community Correction Grant - 2	2,553	245,487	231,024	17,016
Court Recidivism Grant - 2023	-	83,562	77,007	6,555
2021 Local Health Dept Trust	(512)	512	-	-
Comm Alliance-Sheriff-Protecti	250	750	-	1,000
Comm Foundation/Probation	5	-	-	5
Vaccine Reimbursement/Health D	172,288	83,015	26,651	228,652
Community Correction Grant-202	16,616	-	16,343	273
Court Recidivism Grant-2022	18,813	-	4,753	14,060
2023 Local Health Dept Trust	7,876	15,876	18,873	4,879
911 Dis-Cann-T of T	-	18,500	18,500	-
93.354 2021 Health Annual Surv	159	-	-	159
FSSA mental health grant	-	98,000	82,080	15,920
IOCS Prblm-Solving Grant	-	6,908	6,908	-
2014-A Revenue Bonds- Bond & Interest	93,407	113,875	106,563	100,719
2014-A Revenue Bonds- Debt Service Reserve	193,495	8,854	2,598	199,751
2016-A Revenue Bonds- Bond & Interest	9	164,188	164,190	7
2016-A Revenue Bonds- Debt Service Reserve	134,216	6,188	800	139,604
2016-B Revenue Bonds- Bond & Interest	1,938	59,383	59,231	2,090
2016-B Revenue Bonds- Debt Service Reserve	45,469	2,081	610	46,940
2021 Refunding Revenue Bonds- Bond & Interest	28,206	970,737	966,901	32,042
2021 Refunding Revenue Bonds- Debt Service Reserve	541,052	25,064	-	566,116
2021 Refunding Revenue Bonds- Construction	243,624	9,397	136,565	116,456
Totals	<u>\$ 21,576,564</u>	<u>\$ 57,822,516</u>	<u>\$ 56,419,743</u>	<u>\$ 22,979,337</u>

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

PERRY COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The Redevelopment Authority was organized by the County as a separate body corporate and politic and as an instrumentality of the County pursuant to state statute for the purpose of financing and constructing and leasing local public improvements to the Redevelopment Commission of the County. A financial burden/benefit relationship exists between the County and the Redevelopment Authority. The Redevelopment Authority is reported as if it is a part of the County and is reported as the Redevelopment Authority fund.

The accompanying financial statement presents the financial information for the County and the Redevelopment Authority. Although it is legally separate entity from the County, it exists to provide services entirely or almost entirely to the County, and the Redevelopment Authority's total debt outstanding, if any, including leases, is expected to be repaid almost entirely with the resources of 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.

PERRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

PERRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

PERRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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.

PERRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 statement. 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.

PERRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

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 mostly attributable to funds established for reimbursable grants. The reimbursements for expenditures made by the County from some of these funds were not received by December 31, 2023. Another instance is due to several payments for the employer portion of employee life insurance being incorrectly paid from a payroll withholding fund, resulting in a deficit balance at year end.

Note 8. Restatements

For the year ended December 31, 2023, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

PERRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Fund	Balance as of December 31, 2022	Prior Period Adjustments	Balance as of January 1, 2023
PERRY CO CONV. RECREATION & VISITOR PROMOT COMM \$	92,880	\$ 3,070	\$ 95,950
2014-A Revenue Bonds- Bond & Interest	-	93,407	93,407
2014-A Revenue Bonds- Debt Service Reserve	-	193,495	193,495
2016-A Revenue Bonds- Bond & Interest	-	9	9
2016-A Revenue Bonds- Debt Service Reserve	-	134,216	134,216
2016-B Revenue Bonds- Bond & Interest	-	1,938	1,938
2016-B Revenue Bonds- Debt Service Reserve	-	45,469	45,469
2021 Refunding Revenue Bonds- Bond & Interest	-	28,206	28,206
2021 Refunding Revenue Bonds- Debt Service Reserve	-	541,052	541,052
2021 Refunding Revenue Bonds- Construction	-	243,624	243,624

Note 9. 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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OTHER INFORMATION

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	After Settlement Collections	Stellar Inmate Fund	PCSO Commissary Fund	Clerk Of Circuit Court
Cash and investments - beginning	\$ 491,509	\$ 15,748	\$ 96,294	\$ 500,558
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	269,594	162,506	-
Fines and forfeits	-	-	-	2,323,893
Other receipts	506,815	-	-	-
Total receipts	<u>506,815</u>	<u>269,594</u>	<u>162,506</u>	<u>2,323,893</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	491,509	266,126	222,552	2,324,120
Total disbursements	<u>491,509</u>	<u>266,126</u>	<u>222,552</u>	<u>2,324,120</u>
Excess (deficiency) of receipts over (under) disbursements	<u>15,306</u>	<u>3,468</u>	<u>(60,046)</u>	<u>(227)</u>
Cash and investments - ending	<u>\$ 506,815</u>	<u>\$ 19,216</u>	<u>\$ 36,248</u>	<u>\$ 500,331</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Perry Co Conv. Recreation & Visitor Promot Comm	General	Inmate Housing Fund	Accident Report	Animal Shelter Inter. Agree
Cash and investments - beginning	\$ 95,950	\$ 1,260,134	\$ 111,104	\$ 1,897	\$ -
Receipts:					
Taxes	194,936	3,584,720	-	-	-
Licenses and permits	-	728,450	-	-	-
Intergovernmental receipts	-	1,530,532	-	-	-
Charges for services	-	407,273	46,055	-	-
Fines and forfeits	-	63,003	-	-	-
Other receipts	-	724,477	825	2,566	40,417
Total receipts	<u>194,936</u>	<u>7,038,455</u>	<u>46,880</u>	<u>2,566</u>	<u>40,417</u>
Disbursements:					
Personal services	-	3,907,333	25,780	-	-
Supplies	-	124,800	-	-	-
Other services and charges	-	2,103,902	44,796	-	18,250
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	69,230	-	-	-
Other disbursements	222,000	476,783	-	1,712	-
Total disbursements	<u>222,000</u>	<u>6,682,048</u>	<u>70,576</u>	<u>1,712</u>	<u>18,250</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(27,064)</u>	<u>356,407</u>	<u>(23,696)</u>	<u>854</u>	<u>22,167</u>
Cash and investments - ending	<u>\$ 68,886</u>	<u>\$ 1,616,541</u>	<u>\$ 87,408</u>	<u>\$ 2,751</u>	<u>\$ 22,167</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT - Economic Development	LIT Special Legislation	Clerks Record Perpetuation	Community Transition Program	Prisoner Reimb-Incarceration
Cash and investments - beginning	\$ 741,727	\$ 2,555,661	\$ 87,437	\$ 44,526	\$ 1,912
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,156,520	-	-	-	-
Charges for services	-	-	2,338	-	-
Fines and forfeits	-	-	1,984	-	-
Other receipts	23,681	684,016	8,004	-	420
Total receipts	1,180,201	684,016	12,326	-	420
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	433	-	-
Other services and charges	188,934	89,210	620	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	338,966	26,242	1,176	-	-
Other disbursements	307,576	539,799	-	-	-
Total disbursements	835,476	655,251	2,229	-	-
Excess (deficiency) of receipts over (under) disbursements	344,725	28,765	10,097	-	420
Cash and investments - ending	\$ 1,086,452	\$ 2,584,426	\$ 97,534	\$ 44,526	\$ 2,332

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sales Disclosure-County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 10,203	\$ 4,350	\$ 620,961	\$ 49,668	\$ 6,636
Receipts:					
Taxes	20	-	392,186	229,025	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	76,848	6,540	-
Charges for services	-	-	-	-	970
Fines and forfeits	-	-	-	-	-
Other receipts	4,865	925	1,310	100,044	8,731
Total receipts	4,885	925	470,344	335,609	9,701
Disbursements:					
Personal services	3,147	-	-	-	-
Supplies	-	-	15,254	3,025	-
Other services and charges	-	-	368,850	126,954	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	243	-	-
Other disbursements	-	-	-	25,800	-
Total disbursements	3,147	-	384,347	155,779	-
Excess (deficiency) of receipts over (under) disbursements	1,738	925	85,997	179,830	9,701
Cash and investments - ending	\$ 11,941	\$ 5,275	\$ 706,958	\$ 229,498	\$ 16,337

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Electronic Map Generation	Emerg. Planning/Right To Know	Enhanced Access	Firearm Training	Health
Cash and investments - beginning	\$ 1,700	\$ 4,333	\$ 50,624	\$ 8,051	\$ 86,315
Receipts:					
Taxes	-	-	-	-	274,680
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,844
Charges for services	-	3,213	-	-	24,013
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	17,335	8,670	-
Total receipts	-	3,213	17,335	8,670	306,537
Disbursements:					
Personal services	-	-	4,720	-	236,168
Supplies	-	339	-	-	-
Other services and charges	-	2,615	9,795	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	200	-	-	-
Other disbursements	-	-	-	10,855	-
Total disbursements	-	3,154	14,515	10,855	236,168
Excess (deficiency) of receipts over (under) disbursements	-	59	2,820	(2,185)	70,369
Cash and investments - ending	\$ 1,700	\$ 4,392	\$ 53,444	\$ 5,866	\$ 156,684

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Identification Security Protec	Local Health Maintenance	Local Road And Street	LIT Public Safety-Co Share	MVH Restricted
Cash and investments - beginning	\$ 13,449	\$ 99,163	\$ 604,222	\$ 151,413	\$ 1
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	341,107	140,122	1,276,338
Charges for services	-	33,139	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,972	-	1,332	273,756	100,051
Total receipts	2,972	33,139	342,439	413,878	1,376,389
Disbursements:					
Personal services	-	-	-	396,330	920,001
Supplies	-	6,533	-	800	127,244
Other services and charges	1,899	9,626	231,276	149,879	129,144
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	57,095	17,103	-
Other disbursements	-	18,400	-	-	200,000
Total disbursements	1,899	34,559	288,371	564,112	1,376,389
Excess (deficiency) of receipts over (under) disbursements	1,073	(1,420)	54,068	(150,234)	-
Cash and investments - ending	\$ 14,522	\$ 97,743	\$ 658,290	\$ 1,179	\$ 1

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Park Non-Reverting Operating	Plat Book
Cash and investments - beginning	\$ 1,838	\$ 1,686,611	\$ 58,148	\$ 7,194	\$ 61,573
Receipts:					
Taxes	-	-	-	-	40
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,355,995	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,627	108,162	-	-	15,320
Total receipts	11,627	1,464,157	-	-	15,360
Disbursements:					
Personal services	-	626,502	-	-	6,841
Supplies	-	115,116	-	-	-
Other services and charges	12,392	235,020	-	-	76
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,073	4,346	-	-	5,899
Other disbursements	-	100,000	-	-	-
Total disbursements	13,465	1,080,984	-	-	12,816
Excess (deficiency) of receipts over (under) disbursements	(1,838)	383,173	-	-	2,544
Cash and investments - ending	\$ -	\$ 2,069,784	\$ 58,148	\$ 7,194	\$ 64,117

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Rainy Day	Recorders Records Perpetuation	Riverboat - County Share	Sex & Violent Offender Admin	Sheriff's Pension Trust
Cash and investments - beginning	\$ 31,369	\$ 69,186	\$ 180,084	\$ 2,002	\$ 32,688
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	12,348
Fines and forfeits	-	-	-	-	-
Other receipts	67	66,520	66,574	2,105	2,376
Total receipts	67	66,520	66,574	2,105	14,724
Disbursements:					
Personal services	-	23,092	-	-	-
Supplies	-	-	-	378	-
Other services and charges	-	-	32,632	675	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	250	-
Other disbursements	-	36,837	-	-	29,875
Total disbursements	-	59,929	32,632	1,303	29,875
Excess (deficiency) of receipts over (under) disbursements	67	6,591	33,942	802	(15,151)
Cash and investments - ending	\$ 31,436	\$ 75,777	\$ 214,026	\$ 2,804	\$ 17,537

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Supplemental Public Defender	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Vehicle Inspection
Cash and investments - beginning	\$ 21,673	\$ 21,772	\$ 137,769	\$ 4,221	\$ 451,138	\$ 754
Receipts:						
Taxes	-	27,903	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,550	1,043	14,860	26,738	-	165
Total receipts	3,550	28,946	14,860	26,738	-	165
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	2,635	-	-	-
Other services and charges	1,859	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	24,620	-	6,347	328,057	-
Total disbursements	1,859	24,620	2,635	6,347	328,057	-
Excess (deficiency) of receipts over (under) disbursements	1,691	4,326	12,225	20,391	(328,057)	165
Cash and investments - ending	\$ 23,364	\$ 26,098	\$ 149,994	\$ 24,612	\$ 123,081	\$ 919

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Guardian Ad Lim	Auditors Ineligible Deductions	Co Elected Official Training	Distressed Road	County Offender Transportation
Cash and investments - beginning	\$ 104,327	\$ 4,399	\$ 14,903	\$ -	\$ 9,197
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	29,298	-	2,972	600,000	1,500
Total receipts	29,298	-	2,972	600,000	1,500
Disbursements:					
Personal services	7,725	-	-	-	-
Supplies	1,899	-	-	-	-
Other services and charges	4,999	-	3,069	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	905	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	15,528	-	3,069	-	-
Excess (deficiency) of receipts over (under) disbursements	13,770	-	(97)	600,000	1,500
Cash and investments - ending	\$ 118,097	\$ 4,399	\$ 14,806	\$ 600,000	\$ 10,697

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Statewide 911	Reassessment-2015	LIT - Dedicated To PSAP	Supplemental Adult Probation	Alternative Dispute Resolution
Cash and investments - beginning	\$ 120,034	\$ 1,620	\$ 1,732	\$ 448,190	\$ 3,289
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,078	-	-	-
Charges for services	328,496	-	309,403	80,018	-
Fines and forfeits	-	-	-	-	-
Other receipts	278	-	-	67,577	-
Total receipts	<u>328,774</u>	<u>3,078</u>	<u>309,403</u>	<u>147,595</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	574	-
Supplies	16,873	-	-	20,377	-
Other services and charges	240,286	-	263,555	13,973	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	13,975	-	-	303	-
Other disbursements	-	-	3,000	-	-
Total disbursements	<u>271,134</u>	<u>-</u>	<u>266,555</u>	<u>35,227</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>57,640</u>	<u>3,078</u>	<u>42,848</u>	<u>112,368</u>	<u>-</u>
Cash and investments - ending	<u>\$ 177,674</u>	<u>\$ 4,698</u>	<u>\$ 44,580</u>	<u>\$ 560,558</u>	<u>\$ 3,289</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Jury Fee	Animal Shelter Non-Reverting	Payroll Clearing	Settlement	Surplus Surtax & Wheel Tax
Cash and investments - beginning	\$ 7,813	\$ 94,141	\$ 276	\$ 16,021	\$ 440,430
Receipts:					
Taxes	-	-	-	18,639,516	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	178,683	-	136,885
Charges for services	-	19,200	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,992	-	1,073,381	5,820	957
Total receipts	2,992	19,200	1,252,064	18,645,336	137,842
Disbursements:					
Personal services	-	-	1,252,211	-	-
Supplies	-	35,163	-	-	-
Other services and charges	3,000	18,050	-	18,639,516	15,465
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	49,517
Other disbursements	-	-	4,387	21,841	100,000
Total disbursements	3,000	53,213	1,256,598	18,661,357	164,982
Excess (deficiency) of receipts over (under) disbursements	(8)	(34,013)	(4,534)	(16,021)	(27,140)
Cash and investments - ending	\$ 7,805	\$ 60,128	\$ (4,258)	\$ -	\$ 413,290

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Wheel Tax	Surtax	CVET Agency	Financial Institutions Tax	Local Income Tax-Prop Tax Reli	State Fines & Fees
Cash and investments - beginning	\$ 2,938	\$ -	\$ (16,020)	\$ -	\$ 36,672	\$ 2,075
Receipts:						
Taxes	-	-	-	-	39	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	174	-	-	224,138	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	29,660	328,314	116,970	232,008	114,818	12,689
Total receipts	29,834	328,314	116,970	456,146	114,857	12,689
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	451,021	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	32,772	328,314	100,950	5,125	57,409	8,486
Total disbursements	32,772	328,314	100,950	456,146	57,409	8,486
Excess (deficiency) of receipts over (under) disbursements	(2,938)	-	16,020	-	57,448	4,203
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 94,120	\$ 6,278

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Infraction Judgment	Special Death Benefit	Sales Disclosure-State Share	Coroner Training & Cont Ed	Mortgage Recording Fees-State
Cash and investments - beginning	\$ 1,015	\$ 160	\$ 360	\$ 208	\$ 140
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	15,039	1,495	4,865	1,705	1,635
Total receipts	<u>15,039</u>	<u>1,495</u>	<u>4,865</u>	<u>1,705</u>	<u>1,635</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	6,142	870	2,235	937	823
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>6,142</u>	<u>870</u>	<u>2,235</u>	<u>937</u>	<u>823</u>
Excess (deficiency) of receipts over (under) disbursements	<u>8,897</u>	<u>625</u>	<u>2,630</u>	<u>768</u>	<u>812</u>
Cash and investments - ending	<u>\$ 9,912</u>	<u>\$ 785</u>	<u>\$ 2,990</u>	<u>\$ 976</u>	<u>\$ 952</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Classified Forest (state pen)	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ 132	\$ -	\$ -	\$ 34	\$ -	\$ -
Receipts:						
Taxes	-	-	-	192,805	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	244	107,799	-	2,679,523	1,613,133
Total receipts	-	244	107,799	192,805	2,679,523	1,613,133
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	244	79,816	178,949	2,679,523	1,613,133
Total disbursements	-	244	79,816	178,949	2,679,523	1,613,133
Excess (deficiency) of receipts over (under) disbursements	-	-	27,983	13,856	-	-
Cash and investments - ending	\$ 132	\$ -	\$ 27,983	\$ 13,890	\$ -	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Credit Distribution	Cities & Town Ord Viol Fines	93.563 Title IV-D Incentive	93.563 Pros IV-D Incentive	93.563 Clerk IV-D Incentive
Cash and investments - beginning	\$ 331,964	\$ 62,523	\$ 12,377	\$ 10,998	\$ 22,586
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,801,952	4,301	7,305	10,991	7,305
Total receipts	2,801,952	4,301	7,305	10,991	7,305
Disbursements:					
Personal services	-	-	-	6,238	6,075
Supplies	-	-	-	-	-
Other services and charges	-	-	5,400	-	6,249
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,801,248	-	-	3,626	539
Total disbursements	2,801,248	-	5,400	9,864	12,863
Excess (deficiency) of receipts over (under) disbursements	704	4,301	1,905	1,127	(5,558)
Cash and investments - ending	\$ 332,668	\$ 66,824	\$ 14,282	\$ 12,125	\$ 17,028

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	<u>Reassessment</u>	<u>Pretrial Diversion</u>	<u>Pauper public defender</u>	<u>Jail Operations</u>	<u>Opioid Restricted</u>
Cash and investments - beginning	\$ 63,256	\$ 80,888	\$ -	\$ 46,803	\$ 82,295
Receipts:					
Taxes	107,776	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	79,498	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	109	48,780	18,592	349,508	23,551
Total receipts	<u>107,885</u>	<u>48,780</u>	<u>98,090</u>	<u>349,508</u>	<u>23,551</u>
Disbursements:					
Personal services	-	37,517	-	-	-
Supplies	785	3,744	-	7,506	-
Other services and charges	114,566	2,310	-	301,996	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	13,243	-	-	-
Total disbursements	<u>115,351</u>	<u>56,814</u>	<u>-</u>	<u>309,502</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(7,466)</u>	<u>(8,034)</u>	<u>98,090</u>	<u>40,006</u>	<u>23,551</u>
Cash and investments - ending	<u>\$ 55,790</u>	<u>\$ 72,854</u>	<u>\$ 98,090</u>	<u>\$ 86,809</u>	<u>\$ 105,846</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Opioid Unrestricted	Law Enforcement Education	Donation - Health	Sheriff K9 Donation-Restricted	Donation-Veteran Services
Cash and investments - beginning	\$ 34,915	\$ 62,042	\$ 11,386	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,247	2,716	629	30,650	16,238
Total receipts	6,247	2,716	629	30,650	16,238
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	2,742	7,065	5,000	-
Total disbursements	-	2,742	7,065	5,000	-
Excess (deficiency) of receipts over (under) disbursements	6,247	(26)	(6,436)	25,650	16,238
Cash and investments - ending	\$ 41,162	\$ 62,016	\$ 4,950	\$ 25,650	\$ 16,238

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	TIF Allocation Fund	TIF #3 - Waupaca	TIF #4 - Webb Wheel	TIF #5 - Riverview West	Perry Co Redevelop Authority	Solid Waste Telephone Bill
Cash and investments - beginning	\$ 267,543	\$ 932,672	\$ 310,777	\$ 3,832	\$ 6,800	\$ -
Receipts:						
Taxes	-	1,098,069	225,208	204	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	76,500	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	958,488	273,360	1,324	-	-	949
Total receipts	<u>1,034,988</u>	<u>1,371,429</u>	<u>226,532</u>	<u>204</u>	<u>-</u>	<u>949</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	953,513	5,050	69,002	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,554	1,312,397	140,070	-	-	197
Total disbursements	<u>963,067</u>	<u>1,317,447</u>	<u>209,072</u>	<u>-</u>	<u>-</u>	<u>197</u>
Excess (deficiency) of receipts over (under) disbursements	<u>71,921</u>	<u>53,982</u>	<u>17,460</u>	<u>204</u>	<u>-</u>	<u>752</u>
Cash and investments - ending	<u>\$ 339,464</u>	<u>\$ 986,654</u>	<u>\$ 328,237</u>	<u>\$ 4,036</u>	<u>\$ 6,800</u>	<u>\$ 752</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Employee Insurance Co-Payments	Check Collection Fee	Perry Co Law Enforcement	Law Enforcement seizure pros.	County Child Advocacy
Cash and investments - beginning	\$ 25,580	\$ 2,348	\$ 2,480	\$ -	\$ 101
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,146	459	-	3,135	-
Total receipts	2,146	459	-	3,135	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,277	-	-	-	-
Total disbursements	2,277	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(131)	459	-	3,135	-
Cash and investments - ending	\$ 25,449	\$ 2,807	\$ 2,480	\$ 3,135	\$ 101

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Insurance Recovery	Distressed Loan Repayment	Health - Sharps Disposal Fund	Co Law Enforcement Education	EMA-Rescue Donation Fund	Juvenile Interstate Compact
Cash and investments - beginning	\$ 1,971	\$ 1,221,571	\$ 69	\$ 693	\$ 58	\$ 8,507
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	154,860	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,593	1,000	386	1,590	1,500
Total receipts	-	157,453	1,000	386	1,590	1,500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	600,000	-	-	-	-
Other disbursements	-	-	634	535	1,339	-
Total disbursements	-	600,000	634	535	1,339	-
Excess (deficiency) of receipts over (under) disbursements	-	(442,547)	366	(149)	251	1,500
Cash and investments - ending	\$ 1,971	\$ 779,024	\$ 435	\$ 544	\$ 309	\$ 10,007

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Intrastate Probation Transfer	Donation-Sheriff Equipment	Election Non Reverting-Title I	USDA-Deputy Agreement	Home Detention - Circuit Court
Cash and investments - beginning	\$ 9,902	\$ 5,471	\$ 568	\$ (375)	\$ 8,536
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	5,865	-
Fines and forfeits	-	-	-	-	-
Other receipts	885	42,955	1	6	-
Total receipts	885	42,955	1	5,871	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	10,000	-	-	-
Other disbursements	-	30,650	-	5,490	-
Total disbursements	-	40,650	-	5,490	-
Excess (deficiency) of receipts over (under) disbursements	885	2,305	1	381	-
Cash and investments - ending	\$ 10,787	\$ 7,776	\$ 569	\$ 6	\$ 8,536

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Medicaid Reimbursement - Healt	Animal Welfare Education Fund	CASA - Donations	Animal Shelter	PCRDC - Projects
Cash and investments - beginning	\$ 95,147	\$ 11	\$ 24,770	\$ 3,869	\$ 51,935
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,375	-	-	-	-
Total receipts	<u>11,375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,198	-	-	-	51,935
Total disbursements	<u>3,198</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,935</u>
Excess (deficiency) of receipts over (under) disbursements	<u>8,177</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(51,935)</u>
Cash and investments - ending	<u>\$ 103,324</u>	<u>\$ 11</u>	<u>\$ 24,770</u>	<u>\$ 3,869</u>	<u>\$ -</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Perry Co Medical & Life	97.067 Homeland Security Grant	16.575 Criminal Just 18/19/20	Criminal Justice Grant 20/22	16.710 Public Safety Gr-Cops 2	93.268 Health Immun 21/22
Cash and investments - beginning	\$ 806,071	\$ (34,329)	\$ (4,287)	\$ 4,145	\$ (22,730)	\$ 8
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,537,843	240,435	4,287	142	64,943	-
Total receipts	2,537,843	240,435	4,287	142	64,943	-
Disbursements:						
Personal services	-	-	-	-	42,213	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,304,797	206,105	-	4,287	-	-
Total disbursements	2,304,797	206,105	-	4,287	42,213	-
Excess (deficiency) of receipts over (under) disbursements	233,046	34,330	4,287	(4,145)	22,730	-
Cash and investments - ending	\$ 1,039,117	\$ 1	\$ -	\$ -	\$ -	\$ 8

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.069 Emergency Preparedness 2	93.268 Immun & Vac. Grt Supp	93.268 Health Immun 22/23	93.069 Emergency Prepard 22/24	Criminal Justice Grant 22/24
Cash and investments - beginning	\$ 413	\$ (39,398)	\$ (14,601)	\$ (2,326)	\$ (8,287)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	39,398	92,568	24,919	43,462
Total receipts	-	39,398	92,568	24,919	43,462
Disbursements:					
Personal services	-	-	43,257	10,734	42,716
Supplies	-	-	2,976	-	-
Other services and charges	-	-	664	17,500	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	25,347	-	-
Other disbursements	-	-	5,725	-	-
Total disbursements	-	-	77,969	28,234	42,716
Excess (deficiency) of receipts over (under) disbursements	-	39,398	14,599	(3,315)	746
Cash and investments - ending	\$ 413	\$ -	\$ (2)	\$ (5,641)	\$ (7,541)

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Health Immunization Grant23/24	Health Immun Supplemental23/24	93,946 Suid/Sdy Case Reg - Cor	IV-E public defender	ARP-2021 Coronavirus Local Fis
Cash and investments - beginning	\$ -	\$ -	\$ (372)	\$ -	\$ 3,219,802
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	5,387	-
Fines and forfeits	-	-	-	-	-
Other receipts	28,376	3,680	676	251	6,828
Total receipts	28,376	3,680	676	5,638	6,828
Disbursements:					
Personal services	32,272	-	-	-	-
Supplies	1,152	3,680	-	-	-
Other services and charges	101	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	26,910
Other disbursements	-	-	-	-	1,054,121
Total disbursements	33,525	3,680	-	-	1,081,031
Excess (deficiency) of receipts over (under) disbursements	(5,149)	-	676	5,638	(1,074,203)
Cash and investments - ending	\$ (5,149)	\$ -	\$ 304	\$ 5,638	\$ 2,145,599

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LATC-Loc Asst Tribal Consisten	Community Corr Project Income	Housing Grant Matching Funds	Carryover Cash - ILHDTA	River Road Project	Local Rd/Bridge Matching Grant
Cash and investments - beginning	\$ 93,768	\$ 418,176	\$ 1,174	\$ 11,790	\$ 41,799	\$ 19,400
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	85,109	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	48,204	-	-	-	-
Other receipts	93,768	32,457	-	46,439	-	1,470,400
Total receipts	93,768	80,661	-	46,439	85,109	1,470,400
Disbursements:						
Personal services	-	115	-	18,102	-	-
Supplies	-	2,110	-	-	-	-
Other services and charges	-	7,046	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,151,200
Other disbursements	-	4,630	-	39,398	194,220	-
Total disbursements	-	13,901	-	57,500	194,220	1,151,200
Excess (deficiency) of receipts over (under) disbursements	93,768	66,760	-	(11,061)	(109,111)	319,200
Cash and investments - ending	\$ 187,536	\$ 484,936	\$ 1,174	\$ 729	\$ (67,312)	\$ 338,600

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	United Way Grant - Coroner	United Way Grant - Probation	Community Correction Grant - 2	Court Recidivism Grant - 2023	2021 Local Health Dept Trust
Cash and investments - beginning	\$ 88	\$ 2,275	\$ 2,553	\$ -	\$ (512)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	245,487	83,562	512
Total receipts	-	-	245,487	83,562	512
Disbursements:					
Personal services	-	-	220,987	67,221	-
Supplies	-	-	1,500	1,000	-
Other services and charges	-	-	8,537	8,786	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	231,024	77,007	-
Excess (deficiency) of receipts over (under) disbursements	-	-	14,463	6,555	512
Cash and investments - ending	\$ 88	\$ 2,275	\$ 17,016	\$ 6,555	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Comm Alliance-Sheriff-Protecti	Comm Foundation/Probation	Vaccine Reimbursement/Health D	Community Correction Grant-202
Cash and investments - beginning	\$ 250	\$ 5	\$ 172,288	\$ 16,616
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	750	-	83,015	-
Total receipts	<u>750</u>	<u>-</u>	<u>83,015</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	16,343
Supplies	-	-	8,262	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	18,389	-
Total disbursements	<u>-</u>	<u>-</u>	<u>26,651</u>	<u>16,343</u>
Excess (deficiency) of receipts over (under) disbursements	<u>750</u>	<u>-</u>	<u>56,364</u>	<u>(16,343)</u>
Cash and investments - ending	<u>\$ 1,000</u>	<u>\$ 5</u>	<u>\$ 228,652</u>	<u>\$ 273</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Court Recidivism Grant-2022	2023 Local Health Dept Trust	911 Dis-Cann-T of T	93.354 2021 Health Annual Surv	FSSA mental health grant	IOCS Prblm-Solving Grant
Cash and investments - beginning	\$ 18,813	\$ 7,876	\$ -	\$ 159	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	15,876	18,500	-	98,000	6,908
Total receipts	-	15,876	18,500	-	98,000	6,908
Disbursements:						
Personal services	4,753	-	-	-	-	-
Supplies	-	250	-	-	2,700	-
Other services and charges	-	6,965	18,500	-	79,380	6,908
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	3,782	-	-	-	-
Other disbursements	-	7,876	-	-	-	-
Total disbursements	4,753	18,873	18,500	-	82,080	6,908
Excess (deficiency) of receipts over (under) disbursements	(4,753)	(2,997)	-	-	15,920	-
Cash and investments - ending	\$ 14,060	\$ 4,879	\$ -	\$ 159	\$ 15,920	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2014-A Revenue Bonds- Bond & Interest	2014-A Revenue Bonds- Debt Service Reserve	2016-A Revenue Bonds- Bond & Interest	2016-A Revenue Bonds- Debt Service Reserve	2016-B Revenue Bonds- Bond & Interest
Cash and investments - beginning	\$ 93,407	\$ 193,495	\$ 9	\$ 134,216	\$ 1,938
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	113,875	8,854	164,188	6,188	59,383
Total receipts	113,875	8,854	164,188	6,188	59,383
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	800	700
Debt service - principal and interest	106,563	-	164,188	-	58,531
Capital outlay	-	-	-	-	-
Other disbursements	-	2,598	2	-	-
Total disbursements	106,563	2,598	164,190	800	59,231
Excess (deficiency) of receipts over (under) disbursements	7,312	6,256	(2)	5,388	152
Cash and investments - ending	\$ 100,719	\$ 199,751	\$ 7	\$ 139,604	\$ 2,090

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2016-B Revenue Bonds- Debt Service Reserve	2021 Refunding Revenue Bonds- Bond & Interest	2021 Refunding Revenue Bonds- Debt Service Reserve	2021 Refunding Revenue Bonds- Construction	Totals
Cash and investments - beginning	\$ 45,469	\$ 28,206	\$ 541,052	\$ 243,624	\$ 21,576,564
Receipts:					
Taxes	-	-	-	-	24,967,127
Licenses and permits	-	-	-	-	728,450
Intergovernmental receipts	-	-	-	-	6,754,271
Charges for services	-	-	-	-	1,786,318
Fines and forfeits	-	-	-	-	2,437,084
Other receipts	2,081	970,737	25,064	9,397	21,149,266
Total receipts	2,081	970,737	25,064	9,397	57,822,516
Disbursements:					
Personal services	-	-	-	-	7,958,967
Supplies	-	-	-	-	506,534
Other services and charges	-	-	-	136,565	25,172,883
Debt service - principal and interest	-	966,901	-	-	1,296,183
Capital outlay	-	-	-	-	2,403,762
Other disbursements	610	-	-	-	19,081,414
Total disbursements	610	966,901	-	136,565	56,419,743
Excess (deficiency) of receipts over (under) disbursements	1,471	3,836	25,064	(127,168)	1,402,773
Cash and investments - ending	\$ 46,940	\$ 32,042	\$ 566,116	\$ 116,456	\$ 22,979,337

PERRY COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Revenue bonds	Economic Development Revenue Bonds Series 2014A	\$ 100,000	\$ 100,000
Revenue bonds	Economic Development Revenue Bonds Series 2016A	540,000	145,000
Revenue bonds	Economic Development Revenue Bonds Series 2016B	190,000	50,000
Revenue bonds	Taxable Economic Development Revenue and Refunding Bonds Series 2021	3,400,000	885,000
Notes and Loans Payable	INDOT Distressed Road Loan	<u>600,000</u>	<u>60,000</u>
Total governmental activities		<u>4,830,000</u>	<u>1,240,000</u>
Totals		<u>\$ 4,830,000</u>	<u>\$ 1,240,000</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/>.