

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

PERRY COUNTY, INDIANA

January 1, 2014 to December 31, 2016



FILED
12/15/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Connie A. Berger	01-01-11 to 12-31-14
	Pamela Goffinet	01-01-15 to 12-31-18
County Treasurer	Judy A. Pund	01-01-11 to 12-31-18
Clerk of the Circuit Court	Jean Schulthise	01-01-11 to 12-31-14
	Amanda Morgan	01-01-15 to 12-31-18
County Sheriff	Lee Chestnut	01-01-11 to 12-31-14
	Alan Malone	01-01-15 to 12-31-18
County Recorder	Mary Lee Smith	01-01-11 to 12-31-14
	Jane James	01-01-15 to 12-31-18
President of the Board of County Commissioners	Thomas J. Hauser	01-01-14 to 12-31-14
	Randy Kleaving	01-01-15 to 12-31-16
	Larry R. James	01-01-17 to 12-31-17
President of the County Council	Stanley E. Goffinet	01-01-14 to 12-31-14
	Steve Goodson	01-01-15 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF PERRY COUNTY, INDIANA

We have examined the accompanying financial statements of Perry County (County), for the period of January 1, 2014 to December 31, 2016. The County's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


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

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, present the financial position and results of operations of the County based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

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


Paul D. Joyce, CPA
State Examiner

December 14, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the County. The financial statements and notes are 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, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
After Settlement Collections	\$ 549,696	\$ 451,057	\$ 549,696	\$ 451,057	\$ 385,235	\$ 451,057	\$ 385,235
Jail Commissary	19,415	74,382	78,509	15,288	69,370	66,175	18,483
General	408,660	4,143,289	4,093,349	458,600	3,777,163	3,874,545	361,218
Accident Report	2,256	1,392	975	2,673	1,336	339	3,670
LIT - Economic Development	-	1,048,404	710,530	337,874	667,979	716,329	289,524
Clerk's Records Perpetuation	13,919	12,352	12,785	13,486	13,428	10,736	16,178
COIT-Co Distributive Shares	11,420	516,247	467,599	60,068	793,338	812,483	40,923
Community Correction Grant 15/16	-	-	-	-	140,534	78,229	62,305
Community Transition Program	38,611	165	-	38,776	1,325	-	40,101
Prisoner Reimbursement For Incarceration	5,846	1,560	1,285	6,121	3,770	-	9,891
Sales Disclosure - County Share	7,493	2,445	5,368	4,570	2,455	2,018	5,007
Covered Bridge	2,775	925	-	3,700	925	-	4,625
Cumulative Bridge	1,182,374	291,617	380,869	1,093,122	357,541	420,613	1,030,050
Cumulative Capital Development	79,292	179,710	218,045	40,957	233,976	230,986	43,947
Drug Free Community	23,917	17,421	23,917	17,421	19,756	17,421	19,756
Electronic Map Generation	1,200	-	-	1,200	-	-	1,200
Emergency Planning/Right To Know	4,686	3,037	3,368	4,355	2,944	2,609	4,690
Enhanced Access	8,722	9,648	8,889	9,481	9,273	2,983	15,771
Firearms Training	17,887	5,600	17,476	6,011	5,080	4,170	6,921
Health	51,415	138,685	170,796	19,304	174,809	181,345	12,768
Identification Security Protection	15,535	1,380	12,000	4,915	1,477	2,000	4,392
Levy Excess	-	69	-	69	-	-	69
Local Health Maintenance	6,088	33,139	34,203	5,024	33,139	36,590	1,573
Local Road and Street	571,635	162,737	243,108	491,264	166,252	-	657,516
Misdemeanant	795	14,050	1,215	13,630	14,348	24,572	3,406
Motor Vehicle Highway	816,924	2,035,480	1,849,258	1,003,146	1,959,751	1,936,266	1,026,631
Park Non-Reverting Operating	5,120	1,825	2,889	4,056	-	171	3,885
Plat Book	21,521	4,995	1,224	25,292	4,821	1,070	29,043
Rainy Day	238,570	262,541	84,488	416,623	24,901	150,000	291,524
Reassessment - 2015	241,574	88,840	83,102	247,312	74,723	115,250	206,785
Recorder's Records Perpetuation	56,975	29,750	52,003	34,722	28,651	15,791	47,582
Riverboat - County Share	-	-	-	-	111,780	71,728	40,052
Sex and Violent Offender Administration	887	1,850	1,561	1,176	1,465	1,200	1,441
Supplemental Public Defender Services	9,036	5,093	10,347	3,782	4,281	275	7,788
Surplus Tax	7,379	10,659	5,215	12,823	34,797	39,349	8,271
Surveyor's Corner Perpetuation	44,110	3,990	-	48,100	3,910	-	52,010
Tax Sale Redemption	9,905	39,056	48,494	467	10,685	10,685	467
Tax Sale Surplus	221,309	51,148	175,342	97,115	11,348	45,583	62,880
2015 Local Health Dept Trust	-	-	-	-	16,204	9,384	6,820
Vehicle Inspection	3,345	160	-	3,505	151	568	3,088
Guardian Ad Litem	7,665	6,945	10,192	4,418	14,088	11,278	7,228
County Elected Officials Training	3,916	1,380	818	4,478	1,475	203	5,750
County Offender Transportation Fund	2,063	375	-	2,438	875	-	3,313
Statewide 911	889,173	289,455	969,429	209,199	284,151	387,166	106,184
Supplemental Adult Probation Services	49,995	169,593	210,428	9,160	151,294	160,451	3
Alternative Dispute Resolution	3,289	-	-	3,289	-	-	3,289
Payroll Withholding - Deferred Compensation	-	33,371	33,371	-	30,006	30,006	-
Payroll Withholding - Federal	-	289,669	289,669	-	288,536	288,536	-
Payroll Withholding - Flex Spending	-	13,493	13,493	-	10,702	10,702	-
Payroll Withholding - Local Tax	-	43,969	43,969	-	44,493	44,493	-
Payroll Withholding - PERF	-	417,666	417,666	-	428,860	428,860	-
Payroll Withholding - State	-	101,700	101,700	-	101,829	101,829	-
Payroll Withholding - Wage Garnishments	-	19,630	19,630	-	2,225	2,225	-
Settlement	-	15,779,820	15,779,820	-	15,758,617	15,758,617	-
Wheel Tax	2,360	37,962	34,142	6,180	42,594	46,884	1,890
Sur Tax	-	230,549	230,549	-	287,857	287,857	-

PERRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
CVET Agency	-	95,717	95,717	-	107,494	107,494	-
Weed Lien Collections	-	6,531	6,531	-	12,935	12,935	-
Financial Institution Tax	-	272,546	272,546	-	288,997	288,997	-
CEDIT Homestead Credit	49,734	192,023	237,022	4,735	193,410	194,229	3,916
COIT Homestead	-	80,413	80,413	-	79,939	79,939	-
HEA 1001 State Homestead Credit	69	-	69	-	-	-	-
State Fines and Forfeitures	948	6,633	6,800	781	8,468	8,768	481
Infraction Judgements	3,497	36,850	38,136	2,211	33,604	34,230	1,585
Overweight Vehicles	-	1,950	1,950	-	-	-	-
Special Death Benefit	100	2,425	2,365	160	2,165	2,185	140
Sales Disclosure - State Share	205	2,445	2,435	215	2,455	2,365	305
Coroners Training & Cont Education	154	1,783	1,865	72	1,362	1,412	22
Mortgage Recording Fees - State Share	98	1,545	1,525	118	1,953	1,918	153
DLGF Homestead Property Database	5	7	5	7	3	10	-
Child Restraint Violations Fines	50	227	277	-	225	225	-
Forest Restoration	-	-	-	-	529	529	-
Education Plate Fees Agency	19	281	281	19	262	281	-
Riverboat Revenue Sharing	40,803	126,924	126,261	41,466	122,174	163,640	-
Innkeepers Tax Collections	11,469	170,676	181,655	490	187,768	177,311	10,947
CEDIT Distribution	403,091	285,724	254,531	434,284	223,792	214,691	443,385
COIT Distribution	-	1,562,332	1,562,332	-	1,582,176	1,582,176	-
City/Town Ordinance Violations Fines	16,337	5,755	-	22,092	5,171	-	27,263
93.563 ARRA Clerk IV-D Incentive	317	-	317	-	-	-	-
93.563 Title IV-D Incentive	4,786	9,011	11,970	1,827	8,743	6,595	3,975
93.563 Prosecutor IV-D Incentive-Post Oct '99	6,394	13,559	17,446	2,507	13,157	9,502	6,162
93.563 Clerk IV-D Incentive-Post Oct '99	21,089	9,011	8,246	21,854	8,743	6,947	23,650
Auditors Ineligible Deductions	19,641	6,780	11,838	14,583	2,643	3,414	13,812
TIF Allocation Fund	701,127	194,017	423,616	471,528	199,450	43,078	627,900
Donation - Health	19,841	-	6,148	13,693	1,000	2	14,691
State Welfare Excise Tax Allocation	-	515,450	515,450	-	496,007	496,007	-
TIF #4 - Webb Wheel	136,843	367,975	116,919	387,899	253,767	302,571	339,095
Debt Service - Courthouse	255,956	164	256,120	-	-	-	-
Distressed Road	98	-	-	98	-	98	-
Commissioners Sales Fund	-	5,831	5,823	8	-	8	-
Solid Waste Telephone Bill	-	815	815	-	758	758	-
Employee Insurance Co-Payments	-	561	561	-	1,461	1,458	3
Check Collection Fee	2,285	6,275	5,723	2,837	4,171	5,619	1,389
Perry Co Law Enforcement	20,045	35	-	20,080	2,526	18,000	4,606
County Child Advocacy	51	-	-	51	-	-	51
Insurance Recovery	35,862	73,171	96,557	12,476	20,789	21,062	12,203
Title III Project-National Forest	30,819	-	30,819	-	-	-	-
Distressed Loan Repayment	699,113	756,111	605,000	850,224	401,584	250,000	1,001,808
Surplus Surtax & Wheel Tax	442,981	66,374	-	509,355	122,932	194,300	437,987
Health-Sharps Disposal Fund	918	-	296	622	1,000	524	1,098
Sheriff's/Stellar Inmate Fund	4,120	89,115	82,460	10,775	112,564	117,602	5,737
Co Law Enforcement Education	69	347	361	55	165	-	220
EMA-Rescue Donation Fund	501	5,261	5,166	596	630	1,047	179
Juvenile Interstate Compact	2,063	375	-	2,438	875	-	3,313
Intrastate Probation Transfer	2,460	525	-	2,985	1,125	-	4,110
Donation-Sheriff Equipment	3,876	4,466	812	7,530	1,740	5,978	3,292
Election Non Reverting -Sec 102	366	3	-	369	2	370	1
USDA - Deputy Agreement	-	3,378	3,378	-	2,713	2,650	63
Home Detention - Circuit Court	2,204	604	-	2,808	1,680	-	4,488
Jail Operations Fund	182,844	91,222	132,953	141,113	140,296	241,263	40,146
Election Non Reverting-Title I	1,525	3	-	1,528	2	977	553

PERRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	12-31-15
Economic Dev Income Tax	85,509	1,600,196	1,685,705	-	1,611,749	1,611,749	-
Perry County EDIT	382,437	354,545	736,982	-	-	-	-
93.069 Bioterrorism Prepared	(7,829)	15,000	7,171	-	-	-	-
93.069 Pandemic Flu Grant	63	-	-	63	-	-	63
97.042 EMA Performance Grant	-	5,180	5,180	-	33,541	33,541	-
Community Correction Grant 12-13	8,610	-	8,610	-	-	-	-
2012 IN Local Health Dept Trust	16,204	-	16,204	-	-	-	-
2011 IN Local Health Dept Trust	16,383	-	16,383	-	-	-	-
IN Health Syst Prog-Assessment	1,000	-	1,000	-	-	-	-
Substance Abuse Grants	627	1,000	537	1,090	4,081	5,171	-
SIP Roundup Grant-Park & Rec	2,500	-	2,499	1	-	-	1
Sheriff Dept-Wal-Mart	281	-	118	163	-	163	-
Community Corr Project Income	120,641	44,059	7,216	157,484	55,786	3,443	209,827
Housing Grant Matching Funds	1,174	-	-	1,174	-	-	1,174
March of Dimes Health Grant	761	250	777	234	550	71	713
Jury Fee	1,215	2,821	3,182	854	2,450	1,196	2,108
Pre-Trial Diversion	117,347	73,505	95,983	94,869	50,153	93,595	51,427
Law Enforcement Education	67,342	3,868	7,334	63,876	3,821	4,476	63,221
Perry County Health Insurance Fund	112,266	976,292	1,088,534	24	1,457,966	1,437,097	20,893
Clerk of Circuit Court	521,509	2,580,717	2,561,788	540,438	2,560,481	2,583,421	517,498
OASI Withholding	-	364,407	364,407	-	363,596	363,596	-
Medicare Withholding	-	85,224	85,224	-	85,035	85,035	-
PCEDT Health Insurance Withholding	-	172,572	172,572	-	177,798	177,798	-
American Family Insurance Withholding	-	36,077	36,077	-	39,504	39,504	-
Health Resources Insurance Withholding	-	24,781	24,781	-	26,884	26,884	-
Boston Mutual Life Insurance Withholding	-	13,906	13,906	-	10,915	10,915	-
United Way Withholding	-	1,988	1,770	218	1,439	1,297	360
Pre-Paid Legal Service	-	801	801	-	1,095	1,095	-
Vision Service Plan Withholding	-	12,522	12,522	-	13,034	13,034	-
Air EVAC Lifetam	-	2,255	2,255	-	1,925	1,925	-
Park & Recreation Donations	10,662	2,250	2,000	10,912	1,250	-	12,162
Debt Service-Detention Center	997,934	1,602,624	662,699	1,937,859	1,788,270	1,047,441	2,678,688
Community Corrections Grant 13-14	19,974	68,950	88,418	506	-	506	-
2013-2014 IN Local Health Department	8,102	16,203	4,857	19,448	-	19,448	-
16.575 Criminal Justice 13VA	(6,082)	29,088	31,130	(8,124)	9,446	1,322	-
Carryover Cash - ILHDTA	-	32,587	6,550	26,037	19,448	8,815	36,670
Community Corrections Grant 14-15	-	93,411	67,854	25,557	72,653	97,158	1,052
Comm Foundation Grant-Park&Rec Dept	-	2,000	2,000	-	-	-	-
93.074 Public Health Emerg Pre	-	-	9,999	(9,999)	14,157	13,803	(9,645)
Drug Court Fee	-	-	-	-	5,000	431	4,569
Medicaid Reimbursement - Health	-	-	-	-	5,564	505	5,059
Liberty National Ins Withholding	-	-	-	-	4,960	4,960	-
Storm Water Collections	-	-	-	-	1,583	1,583	-
16.575 Criminal Justice 2015	-	-	-	-	23,851	23,851	-
14.228 CDBG - Museum Study	-	-	-	-	12,500	12,500	-
93.074 Ebola Grant	-	-	-	-	8,148	-	8,148
SIP Roundup Grant - EMA	-	-	-	-	4,200	4,200	-
Fed Projects -Series 14 Bonds	-	-	-	-	136,775	136,775	-
16.575 Criminal Justice 15/16	-	-	-	-	-	6,141	(6,141)
TIF #3 - Waupaca	1,281,500	1,394,498	1,388,608	1,287,390	1,864,277	585,398	2,566,269
Totals	<u>\$ 12,543,656</u>	<u>\$ 41,767,078</u>	<u>\$ 41,937,924</u>	<u>\$ 12,372,810</u>	<u>\$ 41,739,813</u>	<u>\$ 39,954,635</u>	<u>\$ 14,157,988</u>

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

PERRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
After Settlement Collections	\$ 385,235	\$ 377,027	\$ 385,235	\$ 377,027
General	361,218	4,113,211	4,084,459	389,970
Accident Report	3,670	1,378	2,642	2,406
LIT - Economic Development	289,524	689,729	714,360	264,893
Clerk's Records Perpetuation	16,178	13,522	13,908	15,792
COIT-Co Distributive Shares	40,923	897,851	829,589	109,185
Community Transition Program	40,101	-	-	40,101
Prisoner Reimbursement For Incarceration	9,891	3,760	8,000	5,651
Sales Disclosure - County Share	5,007	2,415	134	7,288
Covered Bridge	4,625	925	-	5,550
Cumulative Bridge	1,030,050	312,083	709,722	632,411
Cumulative Capital Development	43,947	240,085	239,146	44,886
Drug Free Community	19,756	19,588	19,758	19,586
Electronic Map Generation	1,200	-	-	1,200
Emergency Planning/Right To Know	4,690	3,159	2,423	5,426
Enhanced Access	15,771	9,880	5,034	20,617
Firearms Training	6,921	11,770	11,914	6,777
Health	12,768	241,719	241,224	13,263
Identification Security Protection	4,392	1,515	1,000	4,907
Levy Excess	69	-	69	-
Local Health Maintenance	1,573	33,139	18,348	16,364
Local Road and Street	657,516	164,635	247,356	574,795
LOIT Public Safety - County Share	-	454,128	148,532	305,596
Misdemeanant	3,406	13,628	16,872	162
Motor Vehicle Highway	1,026,631	1,898,129	1,836,600	1,088,160
Omitted Property Audits	-	115,419	22,894	92,525
Plat Book	29,043	5,245	9,280	25,008
Rainy Day	291,524	138,518	200,000	230,042
Reassessment - 2015	206,785	78,250	85,773	199,262
Recorder's Records Perpetuation	47,582	49,388	47,643	49,327
Riverboat - County Share	40,052	71,115	69,004	42,163
Sex and Violent Offender Administration	1,441	2,180	2,546	1,075
Supplemental Public Defender Services	7,788	1,792	384	9,196
Surplus Tax	8,271	11,481	12,731	7,021
Surveyor's Corner Perpetuation	52,010	4,025	-	56,035
Tax Sale Redemption	467	17,733	18,193	7
Tax Sale Surplus	62,880	53,610	22,875	93,615
Vehicle Inspection	3,088	225	-	3,313
Guardian Ad Litem	7,228	11,568	12,891	5,905
Auditors Ineligible Deductions	13,812	-	2,244	11,568
County Elected Officials Training	5,750	1,515	1,050	6,215
County Offender Transportation Fund	3,313	937	-	4,250
Statewide 911	106,184	322,980	377,351	51,813
Rainy Day Restricted - MVH	-	33,814	33,814	-
Supplemental Adult Probation Services	3	116,199	83,342	32,860
Alternative Dispute Resolution	3,289	-	-	3,289
Payroll Clearing	360	1,692,570	1,692,930	-

PERRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Settlement	-	15,158,768	15,158,768	-
LOIT Public Safety	-	816,934	816,934	-
Wheel Tax	1,890	37,461	39,351	-
Sur Tax	-	259,805	259,805	-
CVET Agency	-	95,758	95,758	-
Weed Lien Collections	-	15,136	15,136	-
Sewage Collections	-	2,523	2,523	-
Financial Institution Tax	-	311,549	311,549	-
CEDIT Homestead Credit	3,916	200,378	200,413	3,881
State Fines and Forfeitures	481	9,931	8,818	1,594
Infraction Judgements	1,585	35,211	31,911	4,885
Special Death Benefit	140	2,010	1,840	310
Sales Disclosure - State Share	305	2,415	2,320	400
Coroners Training & Con't Education	22	2,471	2,405	88
Mortgage Recording Fees - State Share	153	1,890	1,748	295
Child Restraint Violations Fines	-	50	50	-
Education Plate Fees Agency	-	281	281	-
Riverboat Revenue Sharing	-	114,553	114,553	-
Innkeepers Tax Collections	10,947	172,193	169,587	13,553
CEDIT Distribution	443,385	228,973	243,252	429,106
COIT Distribution	-	1,633,868	1,633,868	-
City/Town Ordinance Violations Fines	27,263	4,866	-	32,129
93.563 Title IV-D Incentive	3,975	8,199	1,900	10,274
93.563 Prosecutor IV-D Incentive-Post Oct '99	6,162	12,334	12,905	5,591
93.563 Clerk IV-D Incentive-Post Oct '99	23,650	8,199	7,196	24,653
Community Correction Grant 16/17	-	138,915	95,955	42,960
Community Crossings Grant	-	870,236	870,236	-
16.575 Criminal Justice 16/17	-	-	6,322	(6,322)
Sheriffs/Stellar Inmate Fund	5,737	148,794	144,404	10,127
Jail Commissary	18,483	111,680	104,284	25,879
Perry County Health Insurance Fund	20,893	1,562,443	1,582,901	435
Clerk of Circuit Court	517,498	2,707,696	2,780,902	444,292
Park Non-Reverting Operating	3,885	-	908	2,977
LOIT Special Distribution	-	413,563	413,563	-
Jury Fee	2,108	2,617	3,051	1,674
Pre-Trial Diversion	51,427	61,860	92,241	21,046
Law Enforcement Education	63,221	3,772	1,216	65,777
Donation - Health	14,691	-	667	14,024
Park & Recreation Donations	12,162	-	12,162	-
TIF Allocation Fund	627,900	193,866	184,416	637,350
TIF #3 - Waupaca	2,566,269	1,228,134	1,053,073	2,741,330
TIF #4 - Webb Wheel	339,095	216,570	250,548	305,117
Debt Service-Detention Center	2,678,688	2,261,357	1,460,128	3,479,917
Commissioners Sales Fund	-	2,820	2,820	-
Solid Waste Telephone Bill	-	737	737	-
Employee Insurance Co-Payments	3	1,196	1,126	73

PERRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Check Collection Fee	1,389	4,072	4,110	1,351
Perry Co Law Enforcement	4,606	1	4,607	-
Drug Court Fee	4,569	-	4,569	-
County Child Advocacy	51	50	-	101
Insurance Recovery	12,203	19,476	30,118	1,561
Distressed Loan Repayment	1,001,808	156,088	-	1,157,896
Surplus Surtax & Wheel Tax	437,987	90,393	-	528,380
Health- Sharps Disposal Fund	1,098	-	479	619
State Welfare Excise Tax Alloc	-	500,425	500,425	-
Co Law Enforcement Education	220	112	160	172
EMA-Rescue Donation Fund	179	2,818	1,811	1,186
Juvenile Interstate Compact	3,313	932	-	4,245
Interstate Probation Transfer	4,110	1,101	-	5,211
Donation-Sheriff Equipment	3,292	215	2,168	1,339
Election Non Reverting -Sec 102	1	-	1	-
Election Non Reverting -Title I	553	1	-	554
USDA- Deputy Agreement	63	2,940	2,940	63
Home Detention - Circuit Court	4,488	2,353	-	6,841
Jail Operations Fund	40,146	146,767	186,532	381
Medicaid Reimbursement - Health	5,059	13,043	1,577	16,525
COIT Homestead	-	80,607	80,607	-
LOIT 2016 Special Distribution	-	962,790	962,790	-
Economic Dev Income Tax	-	1,669,814	1,669,814	-
93.069 Pandemic Flu Grant	63	-	-	63
97.042 EMA Performance Grant	-	3,990	3,990	-
93.074 Public Health Emerg Pre	(9,645)	15,711	6,066	-
14.228 CDBG- Museum Study	-	6,000	6,000	-
93.3074 Ebola Grant	8,148	8,148	-	16,296
16.575 Criminal Justice 15/16	(6,141)	31,859	25,718	-
Substance Abuse Grants	-	2,218	-	2,218
SIP Roundup Grant-Park & Rec	1	-	1	-
Community Corr Project Income	209,827	32,106	7,052	234,881
Housing Grant Matching Funds	1,174	-	-	1,174
March of Dimes Health Grant	713	-	-	713
Carryover Cash - ILHDTA	36,670	7,372	8,343	35,699
Commity Corrections Grant 14-15	1,052	-	1,052	-
2015 Local Health Dept Trust	6,820	552	7,372	-
Community Correction Grant 15/16	62,305	72,888	126,675	8,518
Fed Projects - Series 14 Bonds	-	414,852	414,852	-
2016 Local Health Dept Trust	-	16,204	7,205	8,999
93.268 Health Immunization Grant	-	60,142	76,525	(16,383)
Totals	<u>\$ 14,157,988</u>	<u>\$ 45,619,892</u>	<u>\$ 44,569,360</u>	<u>\$ 15,208,520</u>

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

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 non-businesses 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

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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).

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 statements. 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.

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

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.

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

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

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 7. Cash Balance Deficits

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

Note 8. Restatements

For the year ended December 31, 2014, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2013	Prior Period Adjustment	Balance as of January 1, 2014
After Settlement Collections	\$ 567,960	\$ (18,264)	\$ 549,696
Clerk of Circuit Court	385,706	135,803	521,509
Sheriff's/Stellar Inmate Fund	4,152	(32)	4,120

Note 9. Combined Funds

Funds related to payroll were reported individually in the 2014 and 2015 financial statement, but were combined into one fund for the 2016 financial statement.

OTHER INFORMATION - UNEXAMINED

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

Differences may be noted between the financial information presented in the financial statements 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 examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	After Settlement Collections	Jail Commissary	General	Accident Report	LIT - Economic Development	Clerk's Records Perpetuation	COIT-Co Distributive Shares	Community Correction Grant 15/16	Community Transition Program
Cash and investments - beginning	\$ 549,696	\$ 19,415	\$ 408,660	\$ 2,256	\$ -	\$ 13,919	\$ 11,420	\$ -	\$ 38,611
Receipts:									
Taxes	-	-	2,613,424	-	334,141	-	393,158	-	-
Licenses and permits	-	-	14,675	-	-	-	-	-	-
Intergovernmental receipts	-	-	312,126	-	1,750	-	-	-	-
Charges for services	-	74,382	85,893	1,392	-	-	-	-	-
Fines and forfeits	-	-	108,643	-	-	12,352	-	-	-
Other receipts	451,057	-	1,008,528	-	712,513	-	123,089	-	165
Total receipts	451,057	74,382	4,143,289	1,392	1,048,404	12,352	516,247	-	165
Disbursements:									
Personal services	-	-	2,304,014	-	-	-	357,241	-	-
Supplies	-	-	97,219	-	-	3,459	-	-	-
Other services and charges	-	-	977,472	-	111,380	3,524	85,641	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	45,871	-	599,150	5,317	24,717	-	-
Other disbursements	549,696	78,509	668,773	975	-	485	-	-	-
Total disbursements	549,696	78,509	4,093,349	975	710,530	12,785	467,599	-	-
Excess (deficiency) of receipts over disbursements	(98,639)	(4,127)	49,940	417	337,874	(433)	48,648	-	165
Cash and investments - ending	\$ 451,057	\$ 15,288	\$ 458,600	\$ 2,673	\$ 337,874	\$ 13,486	\$ 60,068	\$ -	\$ 38,776

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know	Enhanced Access
Cash and investments - beginning	\$ 5,846	\$ 7,493	\$ 2,775	\$ 1,182,374	\$ 79,292	\$ 23,917	\$ 1,200	\$ 4,686	\$ 8,722
Receipts:									
Taxes	-	-	-	258,296	160,203	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	31,351	19,445	-	-	-	-
Charges for services	-	2,445	-	-	-	-	-	-	9,648
Fines and forfeits	1,560	-	-	-	-	17,421	-	-	-
Other receipts	-	-	925	1,970	62	-	-	3,037	-
Total receipts	1,560	2,445	925	291,617	179,710	17,421	-	3,037	9,648
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	1,608	-	185,388	-	-	-	542	-
Other services and charges	1,285	-	-	195,481	174,390	23,917	-	2,626	8,889
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	3,760	-	-	43,655	-	-	200	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	1,285	5,368	-	380,869	218,045	23,917	-	3,368	8,889
Excess (deficiency) of receipts over disbursements	275	(2,923)	925	(89,252)	(38,335)	(6,496)	-	(331)	759
Cash and investments - ending	\$ 6,121	\$ 4,570	\$ 3,700	\$ 1,093,122	\$ 40,957	\$ 17,421	\$ 1,200	\$ 4,355	\$ 9,481

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Park Non-Reverting Operating
Cash and investments - beginning	\$ 17,887	\$ 51,415	\$ 15,535	\$ -	\$ 6,088	\$ 571,635	\$ 795	\$ 816,924	\$ 5,120
Receipts:									
Taxes	-	97,108	-	-	-	-	-	-	-
Licenses and permits	-	24,790	-	-	-	-	-	-	-
Intergovernmental receipts	-	11,787	-	-	33,139	161,821	-	1,790,611	-
Charges for services	5,600	-	1,380	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	5,000	-	69	-	916	14,050	244,869	1,825
Total receipts	5,600	138,685	1,380	69	33,139	162,737	14,050	2,035,480	1,825
Disbursements:									
Personal services	-	149,252	-	-	34,203	-	-	1,113,130	-
Supplies	-	5,278	-	-	-	243,108	420	421,863	785
Other services and charges	-	11,266	12,000	-	-	-	795	238,319	699
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	75,946	1,205
Other disbursements	17,476	5,000	-	-	-	-	-	-	200
Total disbursements	17,476	170,796	12,000	-	34,203	243,108	1,215	1,849,258	2,889
Excess (deficiency) of receipts over disbursements	(11,876)	(32,111)	(10,620)	69	(1,064)	(80,371)	12,835	186,222	(1,064)
Cash and investments - ending	\$ 6,011	\$ 19,304	\$ 4,915	\$ 69	\$ 5,024	\$ 491,264	\$ 13,630	\$ 1,003,146	\$ 4,056

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat - County Share	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 21,521	\$ 238,570	\$ 241,574	\$ 56,975	\$ -	\$ 887	\$ 9,036	\$ 7,379	\$ 44,110
Receipts:									
Taxes	-	-	78,869	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,573	-	-	-	-	-	-
Charges for services	4,995	-	-	29,750	-	1,850	-	-	3,990
Fines and forfeits	-	-	-	-	-	-	5,093	-	-
Other receipts	-	262,541	398	-	-	-	-	10,659	-
Total receipts	4,995	262,541	88,840	29,750	-	1,850	5,093	10,659	3,990
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	184	-	-	-	-	-	-	-	-
Other services and charges	1,040	84,488	83,102	-	-	420	10,347	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	821	-	-	-
Other disbursements	-	-	-	52,003	-	320	-	5,215	-
Total disbursements	1,224	84,488	83,102	52,003	-	1,561	10,347	5,215	-
Excess (deficiency) of receipts over disbursements	3,771	178,053	5,738	(22,253)	-	289	(5,254)	5,444	3,990
Cash and investments - ending	\$ 25,292	\$ 416,623	\$ 247,312	\$ 34,722	\$ -	\$ 1,176	\$ 3,782	\$ 12,823	\$ 48,100

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Tax Sale Redemption	Tax Sale Surplus	2015 Local Health Dept Trust	Vehicle Inspection	Guardian Ad Litem	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Supplemental Adult Probation Services
Cash and investments - beginning	\$ 9,905	\$ 221,309	\$ -	\$ 3,345	\$ 7,665	\$ 3,916	\$ 2,063	\$ 889,173	\$ 49,995
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,945	-	-	-	-
Charges for services	-	-	-	160	-	1,380	-	288,469	-
Fines and forfeits	-	-	-	-	-	-	375	-	169,593
Other receipts	39,056	51,148	-	-	-	-	-	986	-
Total receipts	39,056	51,148	-	160	6,945	1,380	375	289,455	169,593
Disbursements:									
Personal services	-	-	-	-	6,180	-	-	19,538	184,117
Supplies	-	-	-	-	1,059	-	-	-	2,588
Other services and charges	-	-	-	-	2,664	818	-	254,891	19,735
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	289	-	-	-	3,988
Other disbursements	48,494	175,342	-	-	-	-	-	695,000	-
Total disbursements	48,494	175,342	-	-	10,192	818	-	969,429	210,428
Excess (deficiency) of receipts over disbursements	(9,438)	(124,194)	-	160	(3,247)	562	375	(679,974)	(40,835)
Cash and investments - ending	\$ 467	\$ 97,115	\$ -	\$ 3,505	\$ 4,418	\$ 4,478	\$ 2,438	\$ 209,199	\$ 9,160

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Alternative Dispute Resolution	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - Flex Spending	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement
Cash and investments - beginning	\$ 3,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	14,584,620
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,195,200
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	33,371	289,669	13,493	43,969	417,666	101,700	19,630	-
Total receipts	-	33,371	289,669	13,493	43,969	417,666	101,700	19,630	15,779,820
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	33,371	289,669	13,493	43,969	417,666	101,700	19,630	15,779,820
Total disbursements	-	33,371	289,669	13,493	43,969	417,666	101,700	19,630	15,779,820
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 3,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Financial Institution Tax	CEDIT Homestead Credit	COIT Homestead	HEA 1001 State Homestead Credit	State Fines and Forfeitures
Cash and investments - beginning	\$ 2,360	\$ -	\$ -	\$ -	\$ -	\$ 49,734	\$ -	\$ 69	\$ 948
Receipts:									
Taxes	-	-	-	6,531	-	192,023	80,413	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	95,717	-	272,546	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	6,633
Other receipts	37,962	230,549	-	-	-	-	-	-	-
Total receipts	37,962	230,549	95,717	6,531	272,546	192,023	80,413	-	6,633
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	34,142	230,549	95,717	6,531	272,546	237,022	80,413	69	6,800
Total disbursements	34,142	230,549	95,717	6,531	272,546	237,022	80,413	69	6,800
Excess (deficiency) of receipts over disbursements	3,820	-	-	-	-	(44,999)	-	(69)	(167)
Cash and investments - ending	\$ 6,180	\$ -	\$ -	\$ -	\$ -	\$ 4,735	\$ -	\$ -	\$ 781

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Infraction Judgements	Overweight Vehicles	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Cont Education	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Child Restraint Violations Fines	Forest Restoration
Cash and investments - beginning	\$ 3,497	\$ -	\$ 100	\$ 205	\$ 154	\$ 98	\$ 5	\$ 50	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	2,445	1,783	1,545	7	-	-
Fines and forfeits	36,850	1,950	2,425	-	-	-	-	227	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	36,850	1,950	2,425	2,445	1,783	1,545	7	227	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	38,136	1,950	2,365	2,435	1,865	1,525	5	277	-
Total disbursements	38,136	1,950	2,365	2,435	1,865	1,525	5	277	-
Excess (deficiency) of receipts over disbursements	(1,286)	-	60	10	(82)	20	2	(50)	-
Cash and investments - ending	\$ 2,211	\$ -	\$ 160	\$ 215	\$ 72	\$ 118	\$ 7	\$ -	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	City/Town Ordinance Violations Fines	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 19	\$ 40,803	\$ 11,469	\$ 403,091	\$ -	\$ 16,337	\$ 317	\$ 4,786	\$ 6,394
Receipts:									
Taxes	-	-	-	195,184	1,562,332	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	114,556	170,676	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	9,011	13,559
Fines and forfeits	-	-	-	-	-	5,755	-	-	-
Other receipts	281	12,368	-	90,540	-	-	-	-	-
Total receipts	281	126,924	170,676	285,724	1,562,332	5,755	-	9,011	13,559
Disbursements:									
Personal services	-	-	-	-	185,152	-	259	-	13,952
Supplies	-	-	-	-	-	-	58	-	-
Other services and charges	-	53,805	-	-	71,860	-	-	11,970	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	17,837	-	-	-	-	-	-	-
Other disbursements	281	54,619	181,655	254,531	1,305,320	-	-	-	3,494
Total disbursements	281	126,261	181,655	254,531	1,562,332	-	317	11,970	17,446
Excess (deficiency) of receipts over disbursements	-	663	(10,979)	31,193	-	5,755	(317)	(2,959)	(3,887)
Cash and investments - ending	\$ 19	\$ 41,466	\$ 490	\$ 434,284	\$ -	\$ 22,092	\$ -	\$ 1,827	\$ 2,507

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	93,563 Clerk IV-D Incentive-Post Oct '99	Auditors Ineligible Deductions	TIF Allocation Fund	Donation - Health	State Welfare Excise Tax Allocation	TIF #4 - Webb Wheel	Debt Service - Courthouse	Distressed Road	Commissioners Sales Fund
Cash and investments - beginning	\$ 21,089	\$ 19,641	\$ 701,127	\$ 19,841	\$ -	\$ 136,843	\$ 255,956	\$ 98	\$ -
Receipts:									
Taxes	-	-	153,358	-	-	367,975	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	515,450	-	-	-	-
Charges for services	9,011	6,780	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	40,659	-	-	-	164	-	5,831
Total receipts	9,011	6,780	194,017	-	515,450	367,975	164	-	5,831
Disbursements:									
Personal services	6,478	-	-	5,649	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	110	41,623	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	116,919	-	-	-
Capital outlay	-	6,465	378,878	-	-	-	3,296	-	-
Other disbursements	1,768	5,263	3,115	499	515,450	-	252,824	-	5,823
Total disbursements	8,246	11,838	423,616	6,148	515,450	116,919	256,120	-	5,823
Excess (deficiency) of receipts over disbursements	765	(5,058)	(229,599)	(6,148)	-	251,056	(255,956)	-	8
Cash and investments - ending	\$ 21,854	\$ 14,583	\$ 471,528	\$ 13,693	\$ -	\$ 387,899	\$ -	\$ 98	\$ 8

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Solid Waste Telephone Bill	Employee Insurance Co-Payments	Check Collection Fee	Perry Co Law Enforcement	County Child Advocacy	Insurance Recovery	Title III Project-National Forest	Distressed Loan Repayment	Surplus Surtax & Wheel Tax
Cash and investments - beginning	\$ -	\$ -	\$ 2,285	\$ 20,045	\$ 51	\$ 35,862	\$ 30,819	\$ 699,113	\$ 442,981
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	150,000	65,563
Charges for services	-	-	6,275	-	-	-	-	-	-
Fines and forfeits	-	-	-	35	-	-	-	-	-
Other receipts	815	561	-	-	-	73,171	-	606,111	811
Total receipts	815	561	6,275	35	-	73,171	-	756,111	66,374
Disbursements:									
Personal services	-	-	4,111	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,612	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	815	561	-	-	-	96,557	30,819	605,000	-
Total disbursements	815	561	5,723	-	-	96,557	30,819	605,000	-
Excess (deficiency) of receipts over disbursements	-	-	552	35	-	(23,386)	(30,819)	151,111	66,374
Cash and investments - ending	\$ -	\$ -	\$ 2,837	\$ 20,080	\$ 51	\$ 12,476	\$ -	\$ 850,224	\$ 509,355

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Health-Sharps Disposal Fund	Sheriff's/Stellar Inmate Fund	Co Law Enforcement Education	EMA-Rescue Donation Fund	Juvenile Interstate Compact	Intrastate Probation Transfer	Donation-Sheriff Equipment	Election Non Reverting -Sec 102	USDA - Deputy Agreement
Cash and investments - beginning	\$ 918	\$ 4,120	\$ 69	\$ 501	\$ 2,063	\$ 2,460	\$ 3,876	\$ 366	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	89,115	347	-	-	-	-	-	3,378
Fines and forfeits	-	-	-	-	375	525	-	-	-
Other receipts	-	-	-	5,261	-	-	4,466	3	-
Total receipts	-	89,115	347	5,261	375	525	4,466	3	3,378
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	296	82,460	361	5,166	-	-	812	-	3,378
Total disbursements	296	82,460	361	5,166	-	-	812	-	3,378
Excess (deficiency) of receipts over disbursements	(296)	6,655	(14)	95	375	525	3,654	3	-
Cash and investments - ending	\$ 622	\$ 10,775	\$ 55	\$ 596	\$ 2,438	\$ 2,985	\$ 7,530	\$ 369	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Home Detention - Circuit Court	Jail Operations Fund	Election Non Reverting - Title I	Economic Dev Income Tax	Perry County EDIT	93.069 Bioterrorism Prepared	93.069 Pandemic Flu Grant	97.042 EMA Performance Grant	Community Correction Grant 12-13
Cash and investments - beginning	\$ 2,204	\$ 182,844	\$ 1,525	\$ 85,509	\$ 382,437	\$ (7,829)	\$ 63	\$ -	\$ 8,610
Receipts:									
Taxes	-	91,222	-	1,600,196	334,141	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	15,000	-	5,180	-
Charges for services	-	-	-	-	20,404	-	-	-	-
Fines and forfeits	604	-	-	-	-	-	-	-	-
Other receipts	-	-	3	-	-	-	-	-	-
Total receipts	604	91,222	3	1,600,196	354,545	15,000	-	5,180	-
Disbursements:									
Personal services	-	-	-	-	-	6,845	-	-	-
Supplies	-	-	-	-	-	-	-	-	4,309
Other services and charges	-	132,953	-	-	79,557	326	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	9,721	20,699	-	-	-	2,683
Other disbursements	-	-	-	1,675,984	636,726	-	-	5,180	1,618
Total disbursements	-	132,953	-	1,685,705	736,982	7,171	-	5,180	8,610
Excess (deficiency) of receipts over disbursements	604	(41,731)	3	(85,509)	(382,437)	7,829	-	-	(8,610)
Cash and investments - ending	\$ 2,808	\$ 141,113	\$ 1,528	\$ -	\$ -	\$ -	\$ 63	\$ -	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

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	2012 IN Local Health Dept Trust	2011 IN Local Health Dept Trust	IN Health Syst Prog-Assessment	Substance Abuse Grants	SIP Roundup Grant-Park & Rec	Sheriff Dept-Wal-Mart	Community Corr Project Income	Housing Grant Matching Funds	March of Dimes Health Grant
Cash and investments - beginning	\$ 16,204	\$ 16,383	\$ 1,000	\$ 627	\$ 2,500	\$ 281	\$ 120,641	\$ 1,174	\$ 761
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	44,059	-	-
Other receipts	-	-	-	1,000	-	-	-	-	250
Total receipts	-	-	-	1,000	-	-	44,059	-	250
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	265	-	-
Other services and charges	-	-	-	-	-	-	6,951	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	16,204	16,383	1,000	537	2,499	118	-	-	777
Total disbursements	16,204	16,383	1,000	537	2,499	118	7,216	-	777
Excess (deficiency) of receipts over disbursements	(16,204)	(16,383)	(1,000)	463	(2,499)	(118)	36,843	-	(527)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,090	\$ 1	\$ 163	\$ 157,484	\$ 1,174	\$ 234

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Jury Fee	Pre-Trial Diversion	Law Enforcement Education	Perry County Health Insurance Fund	Clerk of Circuit Court	OASI Withholding	Medicare Withholding	PCEDT Health Insurance Withholding	American Family Insurance Withholding
Cash and investments - beginning	\$ 1,215	\$ 117,347	\$ 67,342	\$ 112,266	\$ 521,509	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	2,821	73,505	3,868	-	2,580,717	-	-	-	-
Other receipts	-	-	-	976,292	-	364,407	85,224	172,572	36,077
Total receipts	2,821	73,505	3,868	976,292	2,580,717	364,407	85,224	172,572	36,077
Disbursements:									
Personal services	3,182	75,628	-	-	-	-	-	-	-
Supplies	-	3,218	-	-	-	-	-	-	-
Other services and charges	-	16,227	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	910	-	-	-	-	-	-	-
Other disbursements	-	-	7,334	1,088,534	2,561,788	364,407	85,224	172,572	36,077
Total disbursements	3,182	95,983	7,334	1,088,534	2,561,788	364,407	85,224	172,572	36,077
Excess (deficiency) of receipts over disbursements	(361)	(22,478)	(3,466)	(112,242)	18,929	-	-	-	-
Cash and investments - ending	\$ 854	\$ 94,869	\$ 63,876	\$ 24	\$ 540,438	\$ -	\$ -	\$ -	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Health Resources Insurance Withholding	Boston Mutual Life Insurance Withholding	United Way Withholding	Pre-Paid Legal Service	Vision Service Plan Withholding	Air EVAC Lifeteam	Park & Recreation Donations	Debt Service-Detention Center	Community Corrections Grant 13-14
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,662	\$ 997,934	\$ 19,974
Receipts:									
Taxes	-	-	-	-	-	-	-	1,600,196	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	68,950
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	24,781	13,906	1,988	801	12,522	2,255	2,250	2,428	-
Total receipts	24,781	13,906	1,988	801	12,522	2,255	2,250	1,602,624	68,950
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	62,965
Supplies	-	-	-	-	-	-	-	-	4,799
Other services and charges	-	-	-	-	-	-	-	661,000	18,796
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	1,858
Other disbursements	24,781	13,906	1,770	801	12,522	2,255	2,000	1,699	-
Total disbursements	24,781	13,906	1,770	801	12,522	2,255	2,000	662,699	88,418
Excess (deficiency) of receipts over disbursements	-	-	218	-	-	-	250	939,925	(19,468)
Cash and investments - ending	\$ -	\$ -	\$ 218	\$ -	\$ -	\$ -	\$ 10,912	\$ 1,937,859	\$ 506

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

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	2013-2014 IN Local Health Department	16.575 Criminal Justice 13VA	Carryover Cash - ILHDTA	Community Corrections Grant 14-15	Comm Foundation Grant-Park&Rec Dept	93.074 Public Health Emerg Pre	Drug Court Fee	Medicaid Reimbursement - Health	Liberty National Ins Withholding
Cash and investments - beginning	\$ 8,102	\$ (6,082)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	29,088	-	93,411	-	-	-	-	-
Charges for services	16,203	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	32,587	-	2,000	-	-	-	-
Total receipts	16,203	29,088	32,587	93,411	2,000	-	-	-	-
Disbursements:									
Personal services	4,857	31,130	6,550	54,649	-	9,999	-	-	-
Supplies	-	-	-	1,536	-	-	-	-	-
Other services and charges	-	-	-	11,669	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,000	-	-	-	-
Total disbursements	4,857	31,130	6,550	67,854	2,000	9,999	-	-	-
Excess (deficiency) of receipts over disbursements	11,346	(2,042)	26,037	25,557	-	(9,999)	-	-	-
Cash and investments - ending	\$ 19,448	\$ (8,124)	\$ 26,037	\$ 25,557	\$ -	\$ (9,999)	\$ -	\$ -	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Storm Water Collections	16.575 Criminal Justice 2015	14.228 CDBG - Museum Study	93.074 Ebola Grant	SIP Roundup Grant - EMA	Fed Projects - Series 14 Bonds	16.575 Criminal Justice 15/16	TIF #3 - Waupaca	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,281,500	\$ 12,543,656
Receipts:									
Taxes	-	-	-	-	-	-	-	1,394,498	26,097,888
Licenses and permits	-	-	-	-	-	-	-	-	39,465
Intergovernmental receipts	-	-	-	-	-	-	-	-	5,169,885
Charges for services	-	-	-	-	-	-	-	-	691,197
Fines and forfeits	-	-	-	-	-	-	-	-	3,075,386
Other receipts	-	-	-	-	-	-	-	-	6,693,257
Total receipts	-	-	-	-	-	-	-	1,394,498	41,767,078
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	4,639,081
Supplies	-	-	-	-	-	-	-	-	977,686
Other services and charges	-	-	-	-	-	-	-	-	3,413,648
Debt service - principal and interest	-	-	-	-	-	-	-	1,388,608	1,505,527
Capital outlay	-	-	-	-	-	-	-	-	1,247,266
Other disbursements	-	-	-	-	-	-	-	-	30,154,716
Total disbursements	-	-	-	-	-	-	-	1,388,608	41,937,924
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	5,890	(170,846)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,287,390	\$ 12,372,810

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	After Settlement Collections	Jail Commissary	General	Accident Report	LIT - Economic Development	Clerk's Records Perpetuation	COIT-Co Distributive Shares	Community Correction Grant 15/16	Community Transition Program
Cash and investments - beginning	\$ 451,057	\$ 15,288	\$ 458,600	\$ 2,673	\$ 337,874	\$ 13,486	\$ 60,068	\$ -	\$ 38,776
Receipts:									
Taxes	-	-	2,496,501	-	667,979	-	790,359	-	-
Licenses and permits	-	-	16,711	-	-	-	-	-	-
Intergovernmental receipts	-	-	369,582	-	-	-	-	132,111	-
Charges for services	-	69,370	105,740	1,336	-	-	-	-	-
Fines and forfeits	-	-	91,655	-	-	13,428	-	-	-
Other receipts	385,235	-	696,974	-	-	-	2,979	8,423	1,325
Total receipts	385,235	69,370	3,777,163	1,336	667,979	13,428	793,338	140,534	1,325
Disbursements:									
Personal services	-	-	2,355,079	-	-	-	596,177	65,230	-
Supplies	-	-	80,525	-	-	1,845	-	1,086	-
Other services and charges	-	-	917,159	-	240,851	1,500	216,306	1,738	-
Capital outlay	-	-	81,503	-	475,478	7,391	-	1,752	-
Other disbursements	451,057	66,175	440,279	339	-	-	-	8,423	-
Total disbursements	451,057	66,175	3,874,545	339	716,329	10,736	812,483	78,229	-
Excess (deficiency) of receipts over disbursements	(65,822)	3,195	(97,382)	997	(48,350)	2,692	(19,145)	62,305	1,325
Cash and investments - ending	\$ 385,235	\$ 18,483	\$ 361,218	\$ 3,670	\$ 289,524	\$ 16,178	\$ 40,923	\$ 62,305	\$ 40,101

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know	Enhanced Access
Cash and investments - beginning	\$ 6,121	\$ 4,570	\$ 3,700	\$ 1,093,122	\$ 40,957	\$ 17,421	\$ 1,200	\$ 4,355	\$ 9,481
Receipts:									
Taxes	-	-	-	259,815	154,203	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	95,943	18,363	-	-	-	-
Charges for services	-	2,455	-	-	-	-	-	-	9,273
Fines and forfeits	-	-	-	-	-	19,756	-	-	-
Other receipts	3,770	-	925	1,783	61,410	-	-	2,944	-
Total receipts	3,770	2,455	925	357,541	233,976	19,756	-	2,944	9,273
Disbursements:									
Personal services	-	1,777	-	-	-	-	-	-	1,545
Supplies	-	241	-	199,970	-	-	-	335	-
Other services and charges	-	-	-	220,643	175,986	17,421	-	2,274	1,438
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	55,000	-	-	-	-
Total disbursements	-	2,018	-	420,613	230,986	17,421	-	2,609	2,983
Excess (deficiency) of receipts over disbursements	3,770	437	925	(63,072)	2,990	2,335	-	335	6,290
Cash and investments - ending	\$ 9,891	\$ 5,007	\$ 4,625	\$ 1,030,050	\$ 43,947	\$ 19,756	\$ 1,200	\$ 4,690	\$ 15,771

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Park Non-Reverting Operating
Cash and investments - beginning	\$ 6,011	\$ 19,304	\$ 4,915	\$ 69	\$ 5,024	\$ 491,264	\$ 13,630	\$ 1,003,146	\$ 4,056
Receipts:									
Taxes	-	115,528	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,758	-	-	33,139	165,283	-	1,786,702	-
Charges for services	5,080	22,511	1,477	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	23,012	-	-	-	969	14,348	173,049	-
Total receipts	5,080	174,809	1,477	-	33,139	166,252	14,348	1,959,751	-
Disbursements:									
Personal services	-	139,728	-	-	36,590	-	-	1,220,319	-
Supplies	-	7,783	-	-	-	-	11,393	423,939	171
Other services and charges	-	10,066	2,000	-	-	-	13,179	239,108	-
Capital outlay	-	-	-	-	-	-	-	52,900	-
Other disbursements	4,170	23,768	-	-	-	-	-	-	-
Total disbursements	4,170	181,345	2,000	-	36,590	-	24,572	1,936,266	171
Excess (deficiency) of receipts over disbursements	910	(6,536)	(523)	-	(3,451)	166,252	(10,224)	23,485	(171)
Cash and investments - ending	\$ 6,921	\$ 12,768	\$ 4,392	\$ 69	\$ 1,573	\$ 657,516	\$ 3,406	\$ 1,026,631	\$ 3,885

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat - County Share	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 25,292	\$ 416,623	\$ 247,312	\$ 34,722	\$ -	\$ 1,176	\$ 3,782	\$ 12,823	\$ 48,100
Receipts:									
Taxes	-	-	66,441	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	7,913	-	59,939	-	-	-	-
Charges for services	4,821	-	-	28,651	-	1,465	-	-	3,910
Fines and forfeits	-	-	-	-	-	-	4,281	-	-
Other receipts	-	24,901	369	-	51,841	-	-	34,797	-
Total receipts	<u>4,821</u>	<u>24,901</u>	<u>74,723</u>	<u>28,651</u>	<u>111,780</u>	<u>1,465</u>	<u>4,281</u>	<u>34,797</u>	<u>3,910</u>
Disbursements:									
Personal services	-	150,000	3,231	-	15,500	-	-	-	-
Supplies	-	-	-	-	-	145	-	-	-
Other services and charges	1,070	-	112,019	-	56,228	676	275	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	15,791	-	379	-	39,349	-
Total disbursements	<u>1,070</u>	<u>150,000</u>	<u>115,250</u>	<u>15,791</u>	<u>71,728</u>	<u>1,200</u>	<u>275</u>	<u>39,349</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,751</u>	<u>(125,099)</u>	<u>(40,527)</u>	<u>12,860</u>	<u>40,052</u>	<u>265</u>	<u>4,006</u>	<u>(4,552)</u>	<u>3,910</u>
Cash and investments - ending	<u>\$ 29,043</u>	<u>\$ 291,524</u>	<u>\$ 206,785</u>	<u>\$ 47,582</u>	<u>\$ 40,052</u>	<u>\$ 1,441</u>	<u>\$ 7,788</u>	<u>\$ 8,271</u>	<u>\$ 52,010</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Tax Sale Redemption	Tax Sale Surplus	2015 Local Health Dept Trust	Vehicle Inspection	Guardian Ad Litem	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Supplemental Adult Probation Services
Cash and investments - beginning	\$ 467	\$ 97,115	\$ -	\$ 3,505	\$ 4,418	\$ 4,478	\$ 2,438	\$ 209,199	\$ 9,160
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,204	-	14,088	-	-	-	-
Charges for services	-	-	-	151	-	1,475	-	283,788	-
Fines and forfeits	-	-	-	-	-	-	875	-	151,294
Other receipts	10,685	11,348	-	-	-	-	-	363	-
Total receipts	10,685	11,348	16,204	151	14,088	1,475	875	284,151	151,294
Disbursements:									
Personal services	-	-	9,384	-	6,180	-	-	19,537	145,940
Supplies	-	-	-	-	484	-	-	-	2,470
Other services and charges	-	-	-	568	4,614	203	-	272,629	9,604
Capital outlay	-	-	-	-	-	-	-	95,000	2,437
Other disbursements	10,685	45,583	-	-	-	-	-	-	-
Total disbursements	10,685	45,583	9,384	568	11,278	203	-	387,166	160,451
Excess (deficiency) of receipts over disbursements	-	(34,235)	6,820	(417)	2,810	1,272	875	(103,015)	(9,157)
Cash and investments - ending	\$ 467	\$ 62,880	\$ 6,820	\$ 3,088	\$ 7,228	\$ 5,750	\$ 3,313	\$ 106,184	\$ 3

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Alternative Dispute Resolution	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - Flex Spending	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement
Cash and investments - beginning	\$ 3,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	14,604,735
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,153,882
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	30,006	288,536	10,702	44,493	428,860	101,829	2,225	-
Total receipts	-	30,006	288,536	10,702	44,493	428,860	101,829	2,225	15,758,617
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	30,006	288,536	10,702	44,493	428,860	101,829	2,225	15,758,617
Total disbursements	-	30,006	288,536	10,702	44,493	428,860	101,829	2,225	15,758,617
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 3,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Financial Institution Tax	CEDIT Homestead Credit	COIT Homestead	HEA 1001 State Homestead Credit	State Fines and Forfeitures
Cash and investments - beginning	\$ 6,180	\$ -	\$ -	\$ -	\$ -	\$ 4,735	\$ -	\$ -	\$ 781
Receipts:									
Taxes	-	-	-	-	-	193,410	79,939	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	107,494	-	288,997	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	8,468
Other receipts	42,594	287,857	-	12,935	-	-	-	-	-
Total receipts	42,594	287,857	107,494	12,935	288,997	193,410	79,939	-	8,468
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	46,884	287,857	107,494	12,935	288,997	194,229	79,939	-	8,768
Total disbursements	46,884	287,857	107,494	12,935	288,997	194,229	79,939	-	8,768
Excess (deficiency) of receipts over disbursements	(4,290)	-	-	-	-	(819)	-	-	(300)
Cash and investments - ending	\$ 1,890	\$ -	\$ -	\$ -	\$ -	\$ 3,916	\$ -	\$ -	\$ 481

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Infraction Judgements	Overweight Vehicles	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Cont Education	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Child Restraint Violations Fines	Forest Restoration
Cash and investments - beginning	\$ 2,211	\$ -	\$ 160	\$ 215	\$ 72	\$ 118	\$ 7	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	2,455	1,362	1,953	3	-	-
Fines and forfeits	33,604	-	2,165	-	-	-	-	225	-
Other receipts	-	-	-	-	-	-	-	-	529
Total receipts	33,604	-	2,165	2,455	1,362	1,953	3	225	529
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	34,230	-	2,185	2,365	1,412	1,918	10	225	529
Total disbursements	34,230	-	2,185	2,365	1,412	1,918	10	225	529
Excess (deficiency) of receipts over disbursements	(626)	-	(20)	90	(50)	35	(7)	-	-
Cash and investments - ending	\$ 1,585	\$ -	\$ 140	\$ 305	\$ 22	\$ 153	\$ -	\$ -	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	City/Town Ordinance Violations Fines	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 19	\$ 41,466	\$ 490	\$ 434,284	\$ -	\$ 22,092	\$ -	\$ 1,827	\$ 2,507
Receipts:									
Taxes	-	-	187,768	145,981	1,582,176	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	114,557	-	-	-	-	-	8,743	13,157
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	5,171	-	-	-
Other receipts	262	7,617	-	77,811	-	-	-	-	-
Total receipts	262	122,174	187,768	223,792	1,582,176	5,171	-	8,743	13,157
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	8,534
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	6,245	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	281	163,640	177,311	214,691	1,582,176	-	-	350	968
Total disbursements	281	163,640	177,311	214,691	1,582,176	-	-	6,595	9,502
Excess (deficiency) of receipts over disbursements	(19)	(41,466)	10,457	9,101	-	5,171	-	2,148	3,655
Cash and investments - ending	\$ -	\$ -	\$ 10,947	\$ 443,385	\$ -	\$ 27,263	\$ -	\$ 3,975	\$ 6,162

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	93.563 Clerk IV-D Incentive-Post Oct '99	Auditors Ineligible Deductions	TIF Allocation Fund	Donation - Health	State Welfare Excise Tax Allocation	TIF #4 - Webb Wheel	Debt Service - Courthouse	Distressed Road	Commissioners Sales Fund
Cash and investments - beginning	\$ 21,854	\$ 14,583	\$ 471,528	\$ 13,693	\$ -	\$ 387,899	\$ -	\$ 98	\$ 8
Receipts:									
Taxes	-	-	198,618	-	-	253,767	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	8,743	-	-	-	496,007	-	-	-	-
Charges for services	-	2,643	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	832	1,000	-	-	-	-	-
Total receipts	8,743	2,643	199,450	1,000	496,007	253,767	-	-	-
Disbursements:									
Personal services	6,607	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	237	147	-	-	-	-	-	-
Capital outlay	-	3,177	40,831	-	-	183,615	-	-	-
Other disbursements	340	-	2,100	2	496,007	118,956	-	98	8
Total disbursements	6,947	3,414	43,078	2	496,007	302,571	-	98	8
Excess (deficiency) of receipts over disbursements	1,796	(771)	156,372	998	-	(48,804)	-	(98)	(8)
Cash and investments - ending	\$ 23,650	\$ 13,812	\$ 627,900	\$ 14,691	\$ -	\$ 339,095	\$ -	\$ -	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Solid Waste Telephone Bill	Employee Insurance Co-Payments	Check Collection Fee	Perry Co Law Enforcement	County Child Advocacy	Insurance Recovery	Title III Project-National Forest	Distressed Loan Repayment	Surplus Surtax & Wheel Tax
Cash and investments - beginning	\$ -	\$ -	\$ 2,837	\$ 20,080	\$ 51	\$ 12,476	\$ -	\$ 850,224	\$ 509,355
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	150,000	122,146
Charges for services	-	-	4,171	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	758	1,461	-	2,526	-	20,789	-	251,584	786
Total receipts	758	1,461	4,171	2,526	-	20,789	-	401,584	122,932
Disbursements:									
Personal services	-	-	4,109	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	194,300
Other services and charges	-	-	1,510	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	758	1,458	-	18,000	-	21,062	-	250,000	-
Total disbursements	758	1,458	5,619	18,000	-	21,062	-	250,000	194,300
Excess (deficiency) of receipts over disbursements	-	3	(1,448)	(15,474)	-	(273)	-	151,584	(71,368)
Cash and investments - ending	\$ -	\$ 3	\$ 1,389	\$ 4,606	\$ 51	\$ 12,203	\$ -	\$ 1,001,808	\$ 437,987

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Health-Sharps Disposal Fund	Sheriff's/Stellar Inmate Fund	Co Law Enforcement Education	EMA-Rescue Donation Fund	Juvenile Interstate Compact	Intrastate Probation Transfer	Donation-Sheriff Equipment	Election Non Reverting -Sec 102	USDA - Deputy Agreement
Cash and investments - beginning	\$ 622	\$ 10,775	\$ 55	\$ 596	\$ 2,438	\$ 2,985	\$ 7,530	\$ 369	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	112,564	165	-	-	-	-	-	2,713
Fines and forfeits	-	-	-	-	875	1,125	-	-	-
Other receipts	1,000	-	-	630	-	-	1,740	2	-
Total receipts	1,000	112,564	165	630	875	1,125	1,740	2	2,713
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	524	117,602	-	1,047	-	-	5,978	370	2,650
Total disbursements	524	117,602	-	1,047	-	-	5,978	370	2,650
Excess (deficiency) of receipts over disbursements	476	(5,038)	165	(417)	875	1,125	(4,238)	(368)	63
Cash and investments - ending	\$ 1,098	\$ 5,737	\$ 220	\$ 179	\$ 3,313	\$ 4,110	\$ 3,292	\$ 1	\$ 63

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Home Detention - Circuit Court	Jail Operations Fund	Election Non Reverting - Title I	Economic Dev Income Tax	Perry County EDIT	93.069 Bioterrorism Prepared	93.069 Pandemic Flu Grant	97.042 EMA Performance Grant	Community Correction Grant 12-13
Cash and investments - beginning	\$ 2,808	\$ 141,113	\$ 1,528	\$ -	\$ -	\$ -	\$ 63	\$ -	\$ -
Receipts:									
Taxes	-	140,296	-	1,611,749	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	33,541	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	1,680	-	-	-	-	-	-	-	-
Other receipts	-	-	2	-	-	-	-	-	-
Total receipts	<u>1,680</u>	<u>140,296</u>	<u>2</u>	<u>1,611,749</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,541</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	241,263	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	977	1,611,749	-	-	-	33,541	-
Total disbursements	<u>-</u>	<u>241,263</u>	<u>977</u>	<u>1,611,749</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,541</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,680</u>	<u>(100,967)</u>	<u>(975)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,488</u>	<u>\$ 40,146</u>	<u>\$ 553</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63</u>	<u>\$ -</u>	<u>\$ -</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	2012 IN Local Health Dept Trust	2011 IN Local Health Dept Trust	IN Health Syst Prog-Assessment	Substance Abuse Grants	SIP Roundup Grant-Park & Rec	Sheriff Dept-Wal-Mart	Community Corr Project Income	Housing Grant Matching Funds	March of Dimes Health Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,090	\$ 1	\$ 163	\$ 157,484	\$ 1,174	\$ 234
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	8,423	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	47,363	-	-
Other receipts	-	-	-	4,081	-	-	-	-	550
Total receipts	-	-	-	4,081	-	-	55,786	-	550
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	292	-	-
Other services and charges	-	-	-	-	-	-	3,151	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	5,171	-	163	-	-	71
Total disbursements	-	-	-	5,171	-	163	3,443	-	71
Excess (deficiency) of receipts over disbursements	-	-	-	(1,090)	-	(163)	52,343	-	479
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ 209,827	\$ 1,174	\$ 713

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Jury Fee	Pre-Trial Diversion	Law Enforcement Education	Perry County Health Insurance Fund	Clerk of Circuit Court	OASI Withholding	Medicare Withholding	PCEDT Health Insurance Withholding	American Family Insurance Withholding
Cash and investments - beginning	\$ 854	\$ 94,869	\$ 63,876	\$ 24	\$ 540,438	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	2,450	50,153	3,821	-	2,560,481	-	-	-	-
Other receipts	-	-	-	1,457,966	-	363,596	85,035	177,798	39,504
Total receipts	2,450	50,153	3,821	1,457,966	2,560,481	363,596	85,035	177,798	39,504
Disbursements:									
Personal services	-	77,203	-	-	-	-	-	-	-
Supplies	-	2,787	-	-	-	-	-	-	-
Other services and charges	-	7,904	-	-	-	-	-	-	-
Capital outlay	1,196	4,379	-	-	-	-	-	-	-
Other disbursements	-	1,322	4,476	1,437,097	2,583,421	363,596	85,035	177,798	39,504
Total disbursements	1,196	93,595	4,476	1,437,097	2,583,421	363,596	85,035	177,798	39,504
Excess (deficiency) of receipts over disbursements	1,254	(43,442)	(655)	20,869	(22,940)	-	-	-	-
Cash and investments - ending	\$ 2,108	\$ 51,427	\$ 63,221	\$ 20,893	\$ 517,498	\$ -	\$ -	\$ -	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Health Resources Insurance Withholding	Boston Mutual Life Insurance Withholding	United Way Withholding	Pre-Paid Legal Service	Vision Service Plan Withholding	Air EVAC Lifeteam	Park & Recreation Donations	Debt Service-Detention Center	Community Corrections Grant 13-14
Cash and investments - beginning	\$ -	\$ -	\$ 218	\$ -	\$ -	\$ -	\$ 10,912	\$ 1,937,859	\$ 506
Receipts:									
Taxes	-	-	-	-	-	-	-	1,611,749	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	26,884	10,915	1,439	1,095	13,034	1,925	1,250	176,521	-
Total receipts	26,884	10,915	1,439	1,095	13,034	1,925	1,250	1,788,270	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	873,000	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	26,884	10,915	1,297	1,095	13,034	1,925	-	174,441	506
Total disbursements	26,884	10,915	1,297	1,095	13,034	1,925	-	1,047,441	506
Excess (deficiency) of receipts over disbursements	-	-	142	-	-	-	1,250	740,829	(506)
Cash and investments - ending	\$ -	\$ -	\$ 360	\$ -	\$ -	\$ -	\$ 12,162	\$ 2,678,688	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

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	2013-2014 IN Local Health Department	16.575 Criminal Justice 13VA	Carryover Cash - ILHDTA	Community Corrections Grant 14-15	Comm Foundation Grant-Park&Rec Dept	93.074 Public Health Emerg Pre	Drug Court Fee	Medicaid Reimbursement - Health	Liberty National Ins Withholding
Cash and investments - beginning	\$ 19,448	\$ (8,124)	\$ 26,037	\$ 25,557	\$ -	\$ (9,999)	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	5,000	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	72,653	-	14,157	-	-	-
Charges for services	-	9,446	-	-	-	-	-	5,564	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	19,448	-	-	-	-	-	4,960
Total receipts	-	9,446	19,448	72,653	-	14,157	5,000	5,564	4,960
Disbursements:									
Personal services	-	1,322	8,815	68,387	-	13,026	-	-	-
Supplies	-	-	-	12,505	-	-	90	-	-
Other services and charges	-	-	-	16,266	-	777	341	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	19,448	-	-	-	-	-	-	505	4,960
Total disbursements	19,448	1,322	8,815	97,158	-	13,803	431	505	4,960
Excess (deficiency) of receipts over disbursements	(19,448)	8,124	10,633	(24,505)	-	354	4,569	5,059	-
Cash and investments - ending	\$ -	\$ -	\$ 36,670	\$ 1,052	\$ -	\$ (9,645)	\$ 4,569	\$ 5,059	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Storm Water Collections	16.575 Criminal Justice 2015	14.228 CDBG - Museum Study	93.074 Ebola Grant	SIP Roundup Grant - EMA	Fed Projects - Series 14 Bonds	16.575 Criminal Justice 15/16	TIF #3 - Waupaca	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,287,390	\$ 12,372,810
Receipts:									
Taxes	-	-	-	-	-	57,836	-	1,381,364	26,605,214
Licenses and permits	-	-	-	-	-	-	-	-	16,711
Intergovernmental receipts	-	23,851	12,500	8,148	-	-	-	-	5,350,024
Charges for services	-	-	-	-	-	-	-	-	684,542
Fines and forfeits	-	-	-	-	-	-	-	-	2,998,870
Other receipts	1,583	-	-	-	4,200	78,939	-	482,913	6,084,452
Total receipts	<u>1,583</u>	<u>23,851</u>	<u>12,500</u>	<u>8,148</u>	<u>4,200</u>	<u>136,775</u>	<u>-</u>	<u>1,864,277</u>	<u>41,739,813</u>
Disbursements:									
Personal services	-	23,851	-	-	-	-	6,141	-	4,984,212
Supplies	-	-	-	-	-	-	-	-	940,361
Other services and charges	-	-	-	-	-	-	-	-	3,668,396
Capital outlay	-	-	-	-	-	-	-	-	949,659
Other disbursements	1,583	-	12,500	-	4,200	136,775	-	585,398	29,412,007
Total disbursements	<u>1,583</u>	<u>23,851</u>	<u>12,500</u>	<u>-</u>	<u>4,200</u>	<u>136,775</u>	<u>6,141</u>	<u>585,398</u>	<u>39,954,635</u>
Excess (deficiency) of receipts over disbursements	-	-	-	8,148	-	-	(6,141)	1,278,879	1,785,178
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,148</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,141)</u>	<u>\$ 2,566,269</u>	<u>\$ 14,157,988</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	After Settlement Collections	General	Accident Report	LIT - Economic Development	Clerk's Records Perpetuation	COIT-Co Distributive Shares	Community Transition Program	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share
Cash and investments - beginning	\$ 385,235	\$ 361,218	\$ 3,670	\$ 289,524	\$ 16,178	\$ 40,923	\$ 40,101	\$ 9,891	\$ 5,007
Receipts:									
Taxes	-	2,665,600	-	-	-	814,096	-	-	-
Licenses and permits	-	19,888	-	-	-	-	-	-	-
Intergovernmental receipts	-	402,170	-	648,655	-	-	-	-	-
Charges for services	-	171,305	1,378	-	64	-	-	-	-
Fines and forfeits	-	106,856	-	-	13,458	-	-	-	-
Other receipts	377,027	747,392	-	41,074	-	83,755	-	3,760	2,415
Total receipts	377,027	4,113,211	1,378	689,729	13,522	897,851	-	3,760	2,415
Disbursements:									
Personal services	-	2,386,054	-	-	-	625,986	-	-	-
Supplies	-	78,661	-	-	1,274	-	-	4,150	-
Other services and charges	-	914,323	-	197,059	9,213	203,603	-	3,850	134
Capital outlay	-	146,585	-	517,301	3,421	-	-	-	-
Other disbursements	385,235	558,836	2,642	-	-	-	-	-	-
Total disbursements	385,235	4,084,459	2,642	714,360	13,908	829,589	-	8,000	134
Excess (deficiency) of receipts over disbursements	(8,208)	28,752	(1,264)	(24,631)	(386)	68,262	-	(4,240)	2,281
Cash and investments - ending	\$ 377,027	\$ 389,970	\$ 2,406	\$ 264,893	\$ 15,792	\$ 109,185	\$ 40,101	\$ 5,651	\$ 7,288

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know	Enhanced Access	Firearms Training	Health
Cash and investments - beginning	\$ 4,625	\$ 1,030,050	\$ 43,947	\$ 19,756	\$ 1,200	\$ 4,690	\$ 15,771	\$ 6,921	\$ 12,768
Receipts:									
Taxes	-	269,388	171,195	-	-	-	-	-	147,032
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	40,824	20,843	-	-	-	-	-	17,901
Charges for services	-	-	-	-	-	-	-	-	18,528
Fines and forfeits	-	-	-	2,794	-	-	-	-	-
Other receipts	925	1,871	48,047	16,794	-	3,159	9,880	11,770	58,258
Total receipts	925	312,083	240,085	19,588	-	3,159	9,880	11,770	241,719
Disbursements:									
Personal services	-	-	-	-	-	-	3,963	-	183,224
Supplies	-	354,640	-	-	-	318	-	-	-
Other services and charges	-	354,982	181,642	19,758	-	2,105	1,071	-	-
Capital outlay	-	-	9,504	-	-	-	-	-	-
Other disbursements	-	100	48,000	-	-	-	-	11,914	58,000
Total disbursements	-	709,722	239,146	19,758	-	2,423	5,034	11,914	241,224
Excess (deficiency) of receipts over disbursements	925	(397,639)	939	(170)	-	736	4,846	(144)	495
Cash and investments - ending	\$ 5,550	\$ 632,411	\$ 44,886	\$ 19,586	\$ 1,200	\$ 5,426	\$ 20,617	\$ 6,777	\$ 13,263

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Plat Book
Cash and investments - beginning	\$ 4,392	\$ 69	\$ 1,573	\$ 657,516	\$ -	\$ 3,406	\$ 1,026,631	\$ -	\$ 29,043
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	33,139	163,364	-	-	1,769,378	-	-
Charges for services	1,515	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,271	454,128	13,628	128,751	115,419	5,245
Total receipts	1,515	-	33,139	164,635	454,128	13,628	1,898,129	115,419	5,245
Disbursements:									
Personal services	-	-	-	-	27,927	-	1,346,950	-	-
Supplies	-	-	5,702	247,356	-	7,251	201,579	-	18
Other services and charges	1,000	-	10,841	-	50,605	9,621	241,826	-	7,432
Capital outlay	-	-	1,805	-	70,000	-	12,431	-	1,830
Other disbursements	-	69	-	-	-	-	33,814	22,894	-
Total disbursements	1,000	69	18,348	247,356	148,532	16,872	1,836,600	22,894	9,280
Excess (deficiency) of receipts over disbursements	515	(69)	14,791	(82,721)	305,596	(3,244)	61,529	92,525	(4,035)
Cash and investments - ending	\$ 4,907	\$ -	\$ 16,364	\$ 574,795	\$ 305,596	\$ 162	\$ 1,088,160	\$ 92,525	\$ 25,008

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat - County Share	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 291,524	\$ 206,785	\$ 47,582	\$ 40,052	\$ 1,441	\$ 7,788	\$ 8,271	\$ 52,010	\$ 467
Receipts:									
Taxes	-	69,403	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	8,450	-	-	-	-	-	-	-
Charges for services	-	-	49,388	11,179	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	138,518	397	-	59,936	2,180	1,792	11,481	4,025	17,733
Total receipts	138,518	78,250	49,388	71,115	2,180	1,792	11,481	4,025	17,733
Disbursements:									
Personal services	200,000	3,928	-	5,057	-	-	-	-	-
Supplies	-	-	-	-	100	-	-	-	-
Other services and charges	-	81,845	-	38,292	1,516	-	-	-	-
Capital outlay	-	-	-	25,655	930	-	-	-	-
Other disbursements	-	-	47,643	-	-	384	12,731	-	18,193
Total disbursements	200,000	85,773	47,643	69,004	2,546	384	12,731	-	18,193
Excess (deficiency) of receipts over disbursements	(61,482)	(7,523)	1,745	2,111	(366)	1,408	(1,250)	4,025	(460)
Cash and investments - ending	\$ 230,042	\$ 199,262	\$ 49,327	\$ 42,163	\$ 1,075	\$ 9,196	\$ 7,021	\$ 56,035	\$ 7

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Tax Sale Surplus	Vehicle Inspection	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Rainy Day Restricted - MVH	Supplemental Adult Probation Services
Cash and investments - beginning	\$ 62,880	\$ 3,088	\$ 7,228	\$ 13,812	\$ 5,750	\$ 3,313	\$ 106,184	\$ -	\$ 3
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	322,745	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	40,012
Other receipts	53,610	225	11,568	-	1,515	937	235	33,814	76,187
Total receipts	53,610	225	11,568	-	1,515	937	322,980	33,814	116,199
Disbursements:									
Personal services	-	-	6,180	-	-	-	19,303	-	75,365
Supplies	-	-	1,194	-	-	-	-	-	70
Other services and charges	-	-	4,029	2,244	1,050	-	284,048	-	7,907
Capital outlay	-	-	1,488	-	-	-	74,000	-	-
Other disbursements	22,875	-	-	-	-	-	-	33,814	-
Total disbursements	22,875	-	12,891	2,244	1,050	-	377,351	33,814	83,342
Excess (deficiency) of receipts over disbursements	30,735	225	(1,323)	(2,244)	465	937	(54,371)	-	32,857
Cash and investments - ending	\$ 93,615	\$ 3,313	\$ 5,905	\$ 11,568	\$ 6,215	\$ 4,250	\$ 51,813	\$ -	\$ 32,860

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Alternative Dispute Resolution	Payroll Clearing	Settlement	LOIT Public Safety	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Sewage Collections
Cash and investments - beginning	\$ 3,289	\$ 360	\$ -	\$ -	\$ 1,890	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	14,004,061	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,154,707	816,934	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	1,692,570	-	-	37,461	259,805	95,758	15,136	2,523
Total receipts	-	1,692,570	15,158,768	816,934	37,461	259,805	95,758	15,136	2,523
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,692,930	15,158,768	816,934	39,351	259,805	95,758	15,136	2,523
Total disbursements	-	1,692,930	15,158,768	816,934	39,351	259,805	95,758	15,136	2,523
Excess (deficiency) of receipts over disbursements	-	(360)	-	-	(1,890)	-	-	-	-
Cash and investments - ending	\$ 3,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Financial Institution Tax	CEDIT Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Child Restraint Violations Fines
Cash and investments - beginning	\$ -	\$ 3,916	\$ 481	\$ 1,585	\$ 140	\$ 305	\$ 22	\$ 153	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	311,549	200,378	9,931	35,211	2,010	2,415	2,471	1,890	50
Total receipts	311,549	200,378	9,931	35,211	2,010	2,415	2,471	1,890	50
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	311,549	200,413	8,818	31,911	1,840	2,320	2,405	1,748	50
Total disbursements	311,549	200,413	8,818	31,911	1,840	2,320	2,405	1,748	50
Excess (deficiency) of receipts over disbursements	-	(35)	1,113	3,300	170	95	66	142	-
Cash and investments - ending	\$ -	\$ 3,881	\$ 1,594	\$ 4,885	\$ 310	\$ 400	\$ 88	\$ 295	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 10,947	\$ 443,385	\$ -	\$ 27,263	\$ 3,975	\$ 6,162	\$ 23,650
Receipts:									
Taxes	-	-	172,193	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	281	114,553	-	228,973	1,633,868	4,866	8,199	12,334	8,199
Total receipts	281	114,553	172,193	228,973	1,633,868	4,866	8,199	12,334	8,199
Disbursements:									
Personal services	-	-	-	-	-	-	-	12,905	6,683
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	23,312	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	281	114,553	169,587	219,940	1,633,868	-	1,900	-	513
Total disbursements	281	114,553	169,587	243,252	1,633,868	-	1,900	12,905	7,196
Excess (deficiency) of receipts over disbursements	-	-	2,606	(14,279)	-	4,866	6,299	(571)	1,003
Cash and investments - ending	\$ -	\$ -	\$ 13,553	\$ 429,106	\$ -	\$ 32,129	\$ 10,274	\$ 5,591	\$ 24,653

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Community Correction Grant 16/17	Community Crossings Grant	16.575 Criminal Justice 16/17	Sheriffs/Stellar Inmate Fund	Jail Commissary	Perry County Health Insurance Fund	Clerk of Circuit Court	Park Non-Reverting Operating	LOIT Special Distribution
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,737	\$ 18,483	\$ 20,893	\$ 517,498	\$ 3,885	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	138,915	836,422	-	-	-	-	-	-	-
Charges for services	-	-	-	148,794	111,680	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	2,707,696	-	-
Other receipts	-	33,814	-	-	-	1,562,443	-	-	413,563
Total receipts	138,915	870,236	-	148,794	111,680	1,562,443	2,707,696	-	413,563
Disbursements:									
Personal services	92,834	-	6,322	-	-	-	-	-	-
Supplies	430	-	-	-	-	-	-	-	-
Other services and charges	2,691	-	-	-	-	-	-	-	-
Capital outlay	-	870,236	-	-	-	-	-	908	-
Other disbursements	-	-	-	144,404	104,284	1,582,901	2,780,902	-	413,563
Total disbursements	95,955	870,236	6,322	144,404	104,284	1,582,901	2,780,902	908	413,563
Excess (deficiency) of receipts over disbursements	42,960	-	(6,322)	4,390	7,396	(20,458)	(73,206)	(908)	-
Cash and investments - ending	\$ 42,960	\$ -	\$ (6,322)	\$ 10,127	\$ 25,879	\$ 435	\$ 444,292	\$ 2,977	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Jury Fee	Pre-Trial Diversion	Law Enforcement Education	Donation - Health	Park & Recreation Donations	TIF Allocation Fund	TIF #3 - Waupaca	TIF #4 - Webb Wheel	Debt Service-Detention Center
Cash and investments - beginning	\$ 2,108	\$ 51,427	\$ 63,221	\$ 14,691	\$ 12,162	\$ 627,900	\$ 2,566,269	\$ 339,095	\$ 2,678,688
Receipts:									
Taxes	-	-	-	-	-	192,768	1,212,928	216,570	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,617	61,860	3,772	-	-	1,098	15,206	-	2,261,357
Total receipts	2,617	61,860	3,772	-	-	193,866	1,228,134	216,570	2,261,357
Disbursements:									
Personal services	3,051	74,336	-	-	-	-	-	-	-
Supplies	-	3,110	-	-	-	-	-	-	-
Other services and charges	-	10,590	-	-	-	41,903	-	-	872,500
Capital outlay	-	4,205	-	-	-	140,288	-	127,269	-
Other disbursements	-	-	1,216	667	12,162	2,225	1,053,073	123,279	587,628
Total disbursements	3,051	92,241	1,216	667	12,162	184,416	1,053,073	250,548	1,460,128
Excess (deficiency) of receipts over disbursements	(434)	(30,381)	2,556	(667)	(12,162)	9,450	175,061	(33,978)	801,229
Cash and investments - ending	\$ 1,674	\$ 21,046	\$ 65,777	\$ 14,024	\$ -	\$ 637,350	\$ 2,741,330	\$ 305,117	\$ 3,479,917

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Commissioners Sales Fund	Solid Waste Telephone Bill	Employee Insurance Co-Payments	Check Collection Fee	Perry Co Law Enforcement	Drug Court Fee	County Child Advocacy	Insurance Recovery	Distressed Loan Repayment
Cash and investments - beginning	\$ -	\$ -	\$ 3	\$ 1,389	\$ 4,606	\$ 4,569	\$ 51	\$ 12,203	\$ 1,001,808
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	153,855
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,820	737	1,196	4,072	1	-	50	19,476	2,233
Total receipts	2,820	737	1,196	4,072	1	-	50	19,476	156,088
Disbursements:									
Personal services	-	-	-	4,110	-	-	-	-	-
Supplies	-	-	-	-	-	3,869	-	-	-
Other services and charges	-	-	-	-	-	700	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,820	737	1,126	-	4,607	-	-	30,118	-
Total disbursements	2,820	737	1,126	4,110	4,607	4,569	-	30,118	-
Excess (deficiency) of receipts over disbursements	-	-	70	(38)	(4,606)	(4,569)	50	(10,642)	156,088
Cash and investments - ending	\$ -	\$ -	\$ 73	\$ 1,351	\$ -	\$ -	\$ 101	\$ 1,561	\$ 1,157,896

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Surplus Surtax & Wheel Tax	Health- Sharps Disposal Fund	State Welfare Excise Tax Alloc	Co Law Enforcement Education	EMA-Rescue Donation Fund	Juvenile Interstate Compact	Interstate Probation Transfer	Donation-Sheriff Equipment	Election Non Reverting -Sec 102
Cash and investments - beginning	\$ 437,987	\$ 1,098	\$ -	\$ 220	\$ 179	\$ 3,313	\$ 4,110	\$ 3,292	\$ 1
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	89,456	-	500,425	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	937	-	-	112	2,818	932	1,101	215	-
Total receipts	90,393	-	500,425	112	2,818	932	1,101	215	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	479	500,425	160	1,811	-	-	2,168	1
Total disbursements	-	479	500,425	160	1,811	-	-	2,168	1
Excess (deficiency) of receipts over disbursements	90,393	(479)	-	(48)	1,007	932	1,101	(1,953)	(1)
Cash and investments - ending	\$ 528,380	\$ 619	\$ -	\$ 172	\$ 1,186	\$ 4,245	\$ 5,211	\$ 1,339	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Election Non Reverting - Title I	USDA- Deputy Agreement	Home Detention - Circuit Court	Jail Operations Fund	Medicaid Reimbursement - Health	COIT Homestead	LOIT 2016 Special Distribution	Economic Dev Income Tax	93.069 Pandemic Flu Grant
Cash and investments - beginning	\$ 553	\$ 63	\$ 4,488	\$ 40,146	\$ 5,059	\$ -	\$ -	\$ -	\$ 63
Receipts:									
Taxes	-	-	-	-	-	80,607	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	2,940	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1	-	2,353	146,767	13,043	-	962,790	1,669,814	-
Total receipts	1	2,940	2,353	146,767	13,043	80,607	962,790	1,669,814	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	186,532	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	2,940	-	-	1,577	80,607	962,790	1,669,814	-
Total disbursements	-	2,940	-	186,532	1,577	80,607	962,790	1,669,814	-
Excess (deficiency) of receipts over disbursements	1	-	2,353	(39,765)	11,466	-	-	-	-
Cash and investments - ending	\$ 554	\$ 63	\$ 6,841	\$ 381	\$ 16,525	\$ -	\$ -	\$ -	\$ 63

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	97.042 EMA Performance Grant	93.074 Public Health Emerg Pre	14.228 CDBG- Museum Study	93.3074 Ebola Grant	16.575 Criminal Justice 15/16	Substance Abuse Grants	SIP Roundup Grant-Park & Rec	Community Corr Project Income	Housing Grant Matching Funds
Cash and investments - beginning	\$ -	\$ (9,645)	\$ -	\$ 8,148	\$ (6,141)	\$ -	\$ 1	\$ 209,827	\$ 1,174
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	15,711	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	31,876	-
Other receipts	3,990	-	6,000	8,148	31,859	2,218	-	230	-
Total receipts	3,990	15,711	6,000	8,148	31,859	2,218	-	32,106	-
Disbursements:									
Personal services	-	1,325	-	-	25,718	-	-	-	-
Supplies	-	4,179	-	-	-	-	-	1,114	-
Other services and charges	-	562	-	-	-	-	-	4,153	-
Capital outlay	-	-	-	-	-	-	-	1,785	-
Other disbursements	3,990	-	6,000	-	-	-	1	-	-
Total disbursements	3,990	6,066	6,000	-	25,718	-	1	7,052	-
Excess (deficiency) of receipts over disbursements	-	9,645	-	8,148	6,141	2,218	(1)	25,054	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 16,296	\$ -	\$ 2,218	\$ -	\$ 234,881	\$ 1,174

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	March of Dimes Health Grant	Carryover Cash - ILHDTA	Commity Corrections Grant 14-15	2015 Local Health Dept Trust	Community Correction Grant 15/16	Fed Projects - Series 14 Bonds	2016 Local Health Dept Trust	93.268 Health Immunization Grant	Totals
Cash and investments - beginning	\$ 713	\$ 36,670	\$ 1,052	\$ 6,820	\$ 62,305	\$ -	\$ -	\$ -	\$ 14,157,988
Receipts:									
Taxes	-	-	-	-	-	-	-	-	20,015,841
Licenses and permits	-	-	-	-	-	-	-	-	19,888
Intergovernmental receipts	-	-	-	-	72,653	-	16,204	59,872	6,959,878
Charges for services	-	-	-	-	-	234,803	-	-	1,074,319
Fines and forfeits	-	-	-	-	-	-	-	-	2,902,692
Other receipts	-	7,372	-	552	235	180,049	-	270	14,647,274
Total receipts	-	7,372	-	552	72,888	414,852	16,204	60,142	45,619,892
Disbursements:									
Personal services	-	8,343	-	-	98,747	-	-	63,369	5,281,680
Supplies	-	-	-	-	8,429	-	-	3,622	927,066
Other services and charges	-	-	-	-	7,812	-	2,234	908	3,783,893
Capital outlay	-	-	-	-	11,681	-	4,701	8,626	2,034,649
Other disbursements	-	-	1,052	7,372	6	414,852	270	-	32,542,072
Total disbursements	-	8,343	1,052	7,372	126,675	414,852	7,205	76,525	44,569,360
Excess (deficiency) of receipts over disbursements	-	(971)	(1,052)	(6,820)	(53,787)	-	8,999	(16,383)	1,050,532
Cash and investments - ending	\$ 713	\$ 35,699	\$ -	\$ -	\$ 8,518	\$ -	\$ 8,999	\$ (16,383)	\$ 15,208,520

PERRY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 221,685</u>	<u>\$ -</u>

PERRY COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Taxable Economic Development Variable Rate Revenue Bonds 2004, Series A	\$ 805,000	\$ 117,779
Revenue bonds	Perry County Redevelopment Authority Economic Development Income Tax Lease Rental Bonds of 2012	10,620,000	870,500
Revenue bonds	Economic Development Revenue Bonds, Series 2014A	1,275,000	363,688
Revenue bonds	Economic Development Revenue Bonds, Series 2014B	4,440,000	561,563
Revenue bonds	Economic Development Revenue Bonds, Series 2016A	1,275,000	38,820
Revenue bonds	Economic Development Revenue Bonds, Series 2016B	450,000	15,172
Revenue bonds	Economic Development Revenue Bonds, Series 2016C	1,555,000	83,896
Notes and loans payable	Distressed Road Loan from State of Indiana	900,000	-
Notes and loans payable	Distressed Road Loan from State of Indiana	600,000	-
Notes and loans payable	Rescue Vehicle - 2013 Ford F-450	7,643	7,825
Notes and loans payable	E-911 Equipment	499,124	81,668
Notes and loans payable	2015 Chevy G-4500 Traumahawk Ambulance	71,188	36,838
Notes and loans payable	Cardiac Monitors for Ambulances	61,933	32,030
Notes and loans payable	2016 Dodge Ram 4x4 - County Truck	18,422	9,499
Notes and loans payable	Bobcat T650 Compact Track Loader	34,103	17,459
Notes and loans payable	Bobcat Model E35 Excavator	30,812	15,775
		<u>22,643,225</u>	<u>2,252,510</u>
Total governmental activities			
		<u>\$ 22,643,225</u>	<u>\$ 2,252,512</u>
Totals			

PERRY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 90,100
Buildings	4,338,476
Machinery, equipment, and vehicles	8,925,151
Books and other	<u>13,067,098</u>
Total governmental activities	<u>26,420,825</u>
Total capital assets	<u>\$ 26,420,825</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/>.