

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

PERRY COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
10/04/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pamela L. Goffinet	01-01-15 to 12-31-22
County Treasurer	Judy A. Pund Paul Alvey	01-01-15 to 12-31-18 01-01-19 to 12-31-22
Clerk of the Circuit Court	Amanda Morgan	01-01-15 to 12-31-22
County Sheriff	Alan Malone	01-01-15 to 12-31-22
County Recorder	Jane James	01-01-15 to 12-31-22
President of the Board of County Commissioners	Larry R. James Randy Kleaving	01-01-17 to 12-31-17 01-01-18 to 12-31-19
President of the County Council	Steve Goodson David Etienne	01-01-17 to 12-31-18 01-01-19 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PERRY COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of Perry County (County), which comprise the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

As discussed in Note 1 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 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 the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2017 to December 31, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2017 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit 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 auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

August 20, 2019

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 Year Ended December 31, 2017

Fund	Cash and Investments		Cash and Investments	
	01-01-17	Receipts	Disbursements	12-31-17
After Settlement Collections	\$ 377,027	\$ 572,919	\$ 377,027	\$ 572,919
Jail Commissary	25,879	107,985	109,549	24,315
General	389,970	5,094,156	4,910,940	573,186
Accident Report	2,406	1,543	3,318	631
LIT - Economic Dev	264,893	796,086	397,627	663,352
LIT Special Legislation	-	5,576,437	1,188,800	4,387,637
Clerk's Records Perpetuation	15,792	17,130	1,000	31,922
COIT County Distributive Shares	109,185	-	109,185	-
Community Transition Program	40,101	-	-	40,101
Prisoner Reimbursement For Incarceration	5,651	1,830	5,000	2,481
Sales Disclosure - County Share	7,288	2,520	563	9,245
Covered Bridge	5,550	925	-	6,475
Cumulative Bridge	632,411	389,546	387,129	634,828
Cumulative Capital Development	44,886	205,625	201,125	49,386
Drug Free Community	19,586	15,129	19,586	15,129
Electronic Map Generation	1,200	-	-	1,200
Emergency Planning/Right to Know	5,426	3,127	3,692	4,861
Enhanced Access	20,617	16,586	11,534	25,669
Firearms Training	6,777	7,510	9,276	5,011
Health	13,263	324,462	265,162	72,563
Identification Security Protection	4,907	2,256	2,655	4,508
Local Health Maintenance	16,364	33,140	20,908	28,596
Local Road and Street	574,795	211,090	43,866	742,019
LOIT Public Safety - County Share	305,596	479,128	483,915	300,809
Misdemeanant	162	13,628	13,783	7
Motor Vehicle Highway	1,088,160	2,062,616	2,298,154	852,622
Omitted Property Audits	92,525	70,268	140,975	21,818
Plat Book	25,008	6,375	1,444	29,939
Rainy Day	230,042	676	200,000	30,718
Reassessment - 2015	199,262	76,191	99,027	176,426
Recorder's Records Perpetuation	49,327	42,990	49,149	43,168
Riverboat	42,163	59,938	67,232	34,869
Sex and Violent Offender Administration	1,075	2,880	1,865	2,090
Supplemental Public Defender Services	9,196	1,859	-	11,055
Surplus Tax	7,021	12,370	14,659	4,732
Surveyor's Corner Perpetuation	56,035	9,500	1,583	63,952
Tax Sale Redemption	7	26,744	26,362	389
Tax Sale Surplus	93,615	188,123	81,569	200,169
Vehicle Inspection	3,313	485	3,119	679
Guardian Ad Litem	5,905	22,417	11,645	16,677
Auditors Ineligible Deductions	11,568	-	1,404	10,164
County Elected Officials Training	6,215	2,256	1,885	6,586
County Offender Transportation Fund	4,250	1,000	-	5,250
Statewide 911	51,813	321,137	307,712	65,238
Supplemental Adult Probation Services	32,860	97,217	62,241	67,836
Alternative Dispute Resolution	3,289	-	-	3,289
Payroll Clearing	-	1,806,170	1,806,170	-
Settlement	-	16,054,944	16,054,944	-
Wheel Tax	-	41,371	39,191	2,180
Sur Tax	-	283,651	283,651	-
CVET Agency	-	92,846	92,846	-
Weed Lien Collections	-	9,957	9,957	-
Sewage Collections	-	1,246	1,246	-
Financial Institution Tax	-	280,338	280,338	-
CEDIT Homestead Credit	3,881	-	3,881	-
Local Income Tax - Prop Tax Relief	-	300,543	290,683	9,860
State Fines and Forfeitures	1,594	6,350	7,474	470
Infraction Judgements	4,885	33,504	36,023	2,366
Special Death Benefit	310	2,190	2,335	165
Sales Disclosure - State Share	400	2,520	2,645	275
Coroners Training & Con't Education	88	698	730	56
Mortgage Recording Fees - State Share	295	1,920	2,040	175
Child Restraint Violation Fines	-	75	75	-
Education Plate Fees Agency	-	206	206	-
Riverboat Revenue Sharing	-	114,557	114,557	-
Innkeepers Tax Collections	13,553	161,605	173,108	2,050
CEDIT Distribution	429,106	942	310,512	119,536
LIT Certified Shares	-	1,629,279	1,629,279	-

PERRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
LIT Public Safety	-	856,794	856,794	-
LIT Economic Development	-	1,769,611	1,769,611	-
City/Town Ordinance Violations Fines	32,129	6,110	-	38,239
93.563 Title IV-D Incentive	10,274	8,333	9,120	9,487
93.563 Prosecutor IV-D Incentive-Post Oct '99	5,591	12,541	16,912	1,220
93.563 Clerk IV-D Incentive-Post Oct '99	24,653	8,333	7,015	25,971
TIF #5 - Riverview West	-	2,310	-	2,310
Inmate Housing Fund	-	42,175	10,000	32,175
16.575 Criminal Just 16/17/18	(6,322)	12,354	33,180	(27,148)
93.268 Health Immunization/17	-	30,099	57,045	(26,946)
97.067 Homeland Security Grant	-	25,000	73,872	(48,872)
Community Correction GR 16/17	42,960	83,349	126,309	-
Community Correction GR 17/18	-	139,201	90,231	48,970
2017 Local Health Dept Trust	-	16,204	11,503	4,701
2017 Local Rd/Bridge Matching GT 17	-	906,226	906,226	-
Mulzer Foundation Grant	-	18,918	18,918	-
Can-Clay Lease Payments	-	21,833	18,074	3,759
Sheriffs/Stellar Inmate Fund	10,127	196,240	193,419	12,948
Perry County Health Insurance Fund	435	1,814,611	1,815,038	8
Clerk of Circuit Court	444,292	3,245,879	3,039,191	650,980
Park & Rec Non-Reverting Fund	2,977	2,376	750	4,603
Jury Fee	1,674	3,196	3,000	1,870
Pretrial Diversion	21,046	90,661	56,289	55,418
Law Enforcement Education	65,777	4,419	1,664	68,532
Donation - Health	14,024	15	1,237	12,802
TIF Allocaton Fund	637,350	307,694	836,297	108,747
TIF #3 - WAUPACA	2,741,330	1,346,606	1,342,788	2,745,148
TIF #4 - Webb Wheel	305,117	284,971	308,489	281,599
Debt Service - Detention Center	3,479,917	579	3,480,496	-
Solid Waste Telephone Bill	-	1,116	1,116	-
Employee Insurance Co-Payments	73	5,972	5,972	73
Check Collection Fee	1,351	3,596	4,226	721
Perry Co Law Enforcement	-	8,747	-	8,747
County Child Advocacy	101	-	-	101
Insurance Recovery	1,561	9,879	6,389	5,051
Distressed Loan Repayment	1,157,896	183,567	-	1,341,463
Surplus Surtax & Wheel Tax	528,380	84,503	288,357	324,526
Health-Sharps Disposal Fund	619	1,000	767	852
State Welfare Excise Tax Alloc	-	536,698	536,698	-
Co Law Enforcement Education	172	123	-	295
EMA-Rescue Donation Fund	1,186	2,175	2,919	442
Juvenile Interstate Compact	4,245	1,000	-	5,245
Interstate Probation Transfer	5,211	505	-	5,716
Donation-Sheriff Equipment	1,339	136	1,054	421
Election Non Reverting-Title I	554	2	-	556
USDA-Deputy Agreement	63	3,450	3,450	63
Home Detention - Circuit Court	6,841	795	-	7,636
Jail Operations Fund	381	275,225	253,087	22,519
Medicaid Reimbursement - Health	16,525	12,722	1,257	27,990
93.069 Pandemic Flu Grant	63	-	63	-
97.042 EMA Performance Grant	-	14,095	14,095	-
93.3074 Ebola Grant	16,296	-	-	16,296
Substance Abuse Grants	2,218	-	2,218	-
SIP Roundup Grant - EMA	-	1,400	1,400	-
Community Corr Project Income	234,881	37,225	36,353	235,753
Housing Grant Matching Funds	1,174	-	-	1,174
March of Dimes Health Grant	713	-	-	713
Carryover Cash - ILHDTA	35,699	8,999	2,290	42,408
Community Correction Grant 15/16	8,518	-	8,518	-
Fed Projects-Series 14 Bonds	-	212,185	212,185	-
2016 Local Health Dept Trust	8,999	-	8,999	-
93.268 Health Immunization Grant	(16,383)	20,490	2,574	1,533
Totals	\$ 15,208,520	\$ 50,384,955	\$ 49,555,011	\$ 16,038,464

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

PERRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
After Settlement Collections	\$ 572,919	\$ 392,652	\$ 572,919	\$ 392,652
Jail Commissary	24,315	146,320	132,386	38,249
General	573,186	5,106,370	5,126,919	552,637
Accident Report	631	1,329	481	1,479
LIT - Economic Dev	663,352	753,223	611,641	804,934
LIT Special Legislation	4,387,637	2,140,072	1,160,381	5,367,328
Clerk's Records Perpetuation	31,922	17,750	3,119	46,553
Community Transition Program	40,101	2,650	-	42,751
Prisoner Reimbursement For Incarceration	2,481	930	-	3,411
Sales Disclosure - County Share	9,245	2,645	3,559	8,331
Covered Bridge	6,475	925	-	7,400
Cumulative Bridge	634,828	323,660	340,519	617,969
Cumulative Capital Development	49,386	245,753	241,048	54,091
Drug Free Community	15,129	14,620	15,129	14,620
Electronic Map Generation	1,200	250	-	1,450
Emergency Planning/Right to Know	4,861	3,053	3,325	4,589
Enhanced Access	25,669	18,701	10,680	33,690
Firearms Training	5,011	6,383	6,585	4,809
Health	72,563	248,266	243,017	77,812
Identification Security Protection	4,508	3,293	2,655	5,146
Local Health Maintenance	28,596	33,209	21,198	40,607
Local Road and Street	742,019	291,805	353,676	680,148
LOIT Public Safety - County Share	300,809	507,932	580,553	228,188
Misdemeanant	7	13,627	13,573	61
Motor Vehicle Highway	852,622	2,556,882	2,610,045	799,459
Omitted Property Audits	21,818	34,037	17,475	38,380
Plat Book	29,939	7,560	2,455	35,044
Rainy Day	30,718	166	-	30,884
Reassessment - 2015	176,426	77,761	120,098	134,089
Recorder's Records Perpetuation	43,168	52,675	47,629	48,214
Riverboat	34,869	59,938	23,416	71,391
Sex and Violent Offender Administration	2,090	2,080	3,263	907
Sheriff's Pension Trust	-	18,260	11,580	6,680
Supplemental Public Defender Services	11,055	2,199	4,850	8,404
Surplus Tax	4,732	26,423	24,242	6,913
Surveyor's Corner Perpetuation	63,952	16,424	5,438	74,938
Tax Sale Redemption	389	62,105	62,487	7
Tax Sale Surplus	200,169	325,018	345,615	179,572
Vehicle Inspection	679	350	-	1,029
Guardian Ad Litem	16,677	28,113	13,706	31,084
Auditors Ineligible Deductions	10,164	-	4,246	5,918
County Elected Officials Training	6,586	3,393	1,999	7,980
Distressed Road	-	901,489	901,489	-
County Offender Transportation Fund	5,250	938	-	6,188
Statewide 911	65,238	325,787	315,548	75,477
Supplemental Adult Probation Services	67,836	158,827	55,249	171,414
Alternative Dispute Resolution	3,289	-	-	3,289
Payroll Clearing	-	1,771,666	1,771,666	-
Settlement	-	16,445,363	16,445,363	-
Wheel Tax	2,180	43,309	41,445	4,044
Sur Tax	-	302,353	302,353	-
CVET Agency	-	90,057	90,057	-
Weed Lien Collections	-	10,280	10,280	-
Sewage Collections	-	1,178	1,178	-
Financial Institution Tax	-	264,965	264,965	-
Local Income Tax - Prop Tax Relief	9,860	311,854	302,517	19,197
State Fines and Forfeitures	470	2,915	2,885	500
Infraction Judgements	2,366	33,601	33,899	2,068
Special Death Benefit	165	2,210	2,275	100
Sales Disclosure - State Share	275	2,645	2,675	245
Coroners Training & Con't Education	56	1,244	604	696
Mortgage Recording Fees - State Share	175	1,890	1,923	142
Child Restraint Violation Fines	-	200	125	75
Education Plate Fees Agency	-	244	244	-
Riverboat Revenue Sharing	-	114,557	114,557	-
Innkeepers Tax Collections	2,050	148,209	139,945	10,314
CEDIT Distribution	119,536	105,098	75,938	148,696
LIT Certified Shares	-	1,723,779	1,723,779	-

PERRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments		Disbursements	Cash and Investments	
	01-01-18	Receipts		12-31-18	
LIT Public Safety	-	905,923	905,923	-	
LIT Economic Development	-	1,864,882	1,864,882	-	
City/Town Ordinance Violations Fines	38,239	6,047	-	44,286	
93.563 Title IV-D Incentive	9,487	7,506	8,385	8,608	
93.563 Prosecutor IV-D Incentive-Post Oct '99	1,220	11,285	10,985	1,520	
93.563 Clerk IV-D Incentive-Post Oct '99	25,971	7,506	6,903	26,574	
TIF #5 - Riverview West	2,310	2,204	-	4,514	
Inmate Housing Fund	32,175	82,755	59,015	55,915	
16.575 Criminal Just 16/17/18	(27,148)	48,362	21,214	-	
93.268 Health Immunization/17	(26,946)	52,702	24,816	940	
97.067 Homeland Security Grant	(48,872)	48,872	39,845	(39,845)	
Community Correction GR 17/18	48,970	83,486	122,650	9,806	
2017 Local Health Dept Trust	4,701	-	4,701	-	
Can-Clay Lease Payments	3,759	41,883	-	45,642	
Sheriff's/Stellar Inmate Fund	12,948	258,039	256,279	14,708	
Perry County Health Insurance Fund	8	206,699	206,707	-	
Clerk of Circuit Court	650,980	2,617,462	2,542,978	725,464	
Perry Co Medical & Life	-	1,741,672	1,615,247	126,425	
93.268 Health Immunization 18/19	-	14,130	35,003	(20,873)	
2018 Local Health Dept Trust	-	16,204	8,099	8,105	
SIP Roundup Grant-Health	-	2,000	-	2,000	
Community Correction Gt 18/19	-	147,228	97,668	49,560	
16.575 Criminal Just 18/19/20	-	-	7,266	(7,266)	
Perry County Convention Visitor Bureau	45,361	145,815	186,000	5,176	
Park & Rec Non-Reverting Fund	4,603	2,591	100	7,094	
Jury Fee	1,870	3,065	2,550	2,385	
Pretrial Diversion	55,418	91,791	69,683	77,526	
Law Enforcement Education	68,532	4,304	7,606	65,230	
Donation - Health	12,802	-	345	12,457	
TIF Allocaton Fund	108,747	198,251	109,657	197,341	
TIF #3 - WAUPACA	2,745,148	1,322,310	1,536,458	2,531,000	
TIF #4 - Webb Wheel	281,599	290,120	252,616	319,103	
Commissioners Sales Fund	-	4,650	4,581	69	
Solid Waste Telephone Bill	-	1,082	1,082	-	
Employee Insurance Co-Payments	73	2,630	2,703	-	
Check Collection Fee	721	3,607	4,315	13	
Perry Co Law Enforcement	8,747	-	-	8,747	
County Child Advocacy	101	-	-	101	
Insurance Recovery	5,051	1,646	5,136	1,561	
Distressed Loan Repayment	1,341,463	156,206	900,000	597,669	
Surplus Surtax & Wheel Tax	324,526	131,567	-	456,093	
Health-Sharps Disposal Fund	852	1,000	1,052	800	
State Welfare Excise Tax Alloc	-	574,335	574,335	-	
Co Law Enforcement Education	295	1,174	867	602	
EMA-Rescue Donation Fund	442	16,576	8,687	8,331	
Juvenile Interstate Compact	5,245	938	-	6,183	
Interstate Probation Transfer	5,716	1,169	-	6,885	
Donation-Sheriff Equipment	421	3,260	1,059	2,622	
Election Non Reverting-Title I	556	3	-	559	
USDA-Deputy Agreement	63	4,521	4,521	63	
Home Detention - Circuit Court	7,636	441	-	8,077	
Jail Operations Fund	22,519	247,129	242,867	26,781	
Medicaid Reimbursement - Health	27,990	10,458	3,849	34,599	
93.074 Public Health Emerg Pre	-	-	14,924	(14,924)	
93.3074 Ebola Grant	16,296	-	-	16,296	
Substance Abuse Grants	-	508	508	-	
Community Corr Project Income	235,753	86,469	42,527	279,695	
Housing Grant Matching Funds	1,174	-	-	1,174	
March of Dimes Health Grant	713	-	-	713	
Carryover Cash - ILHDTA	42,408	3,651	195	45,864	
Fed Projects-Series 14 Bonds	-	1,031,475	1,031,475	-	
93.268 Health Immunization Grant	1,533	-	865	668	
Totals	\$ 16,083,825	\$ 48,823,049	\$ 48,191,995	\$ 16,714,879	

The notes to the financial statement 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.

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

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.

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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

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 Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

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

PERRY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

PERRY COUNTY
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

D. Additional Pension Plan

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

Note 7. Cash Balance Deficits

The financial 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, 2018.

Note 8. Restatement

For the year ending December 31, 2018, a fund was added to account for the Perry County Convention Visitor Bureau to more appropriately reflect the financial activity of the County. The County was not required to provide financial activity for 2017. The following schedule presents the beginning balance for 2018:

New Fund	Prior Period Adjustment	Balance as of January 1, 2018
Perry County Convention Visitor Bureau	\$ 45,361	\$ 45,361

Note 9. Other Postemployment Benefits

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

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OTHER INFORMATION - UNAUDITED

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

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

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

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	After Settlement Collections	Jail Commissary	General	Accident Report	LIT - Economic Dev	LIT Special Legislation
Cash and investments - beginning	\$ 377,027	\$ 25,879	\$ 389,970	\$ 2,406	\$ 264,893	\$ -
Receipts:						
Taxes	-	-	2,627,897	-	-	-
Licenses and permits	-	-	22,854	-	-	-
Intergovernmental receipts	-	-	1,473,212	-	689,510	5,250,107
Charges for services	-	107,985	267,837	1,543	-	-
Fines and forfeits	-	-	121,161	-	-	-
Other receipts	572,919	-	581,195	-	106,576	326,330
Total receipts	572,919	107,985	5,094,156	1,543	796,086	5,576,437
Disbursements:						
Personal services	-	-	3,195,874	-	-	-
Supplies	-	-	78,265	-	-	-
Other services and charges	-	-	1,155,537	-	209,471	870,500
Capital outlay	-	-	147,398	-	125,220	-
Other disbursements	377,027	109,549	333,866	3,318	62,936	318,300
Total disbursements	377,027	109,549	4,910,940	3,318	397,627	1,188,800
Excess (deficiency) of receipts over disbursements	195,892	(1,564)	183,216	(1,775)	398,459	4,387,637
Cash and investments - ending	\$ 572,919	\$ 24,315	\$ 573,186	\$ 631	\$ 663,352	\$ 4,387,637

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Transition Program	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Covered Bridge
Cash and investments - beginning	\$ 15,792	\$ 109,185	\$ 40,101	\$ 5,651	\$ 7,288	\$ 5,550
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	33	-	-	-	-	-
Fines and forfeits	17,097	-	-	-	-	-
Other receipts	-	-	-	1,830	2,520	925
Total receipts	<u>17,130</u>	<u>-</u>	<u>-</u>	<u>1,830</u>	<u>2,520</u>	<u>925</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	2,500	321	-
Other services and charges	1,000	-	-	2,500	242	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	109,185	-	-	-	-
Total disbursements	<u>1,000</u>	<u>109,185</u>	<u>-</u>	<u>5,000</u>	<u>563</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>16,130</u>	<u>(109,185)</u>	<u>-</u>	<u>(3,170)</u>	<u>1,957</u>	<u>925</u>
Cash and investments - ending	<u>\$ 31,922</u>	<u>\$ -</u>	<u>\$ 40,101</u>	<u>\$ 2,481</u>	<u>\$ 9,245</u>	<u>\$ 6,475</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right to Know	Enhanced Access
Cash and investments - beginning	\$ 632,411	\$ 44,886	\$ 19,586	\$ 1,200	\$ 5,426	\$ 20,617
Receipts:						
Taxes	274,033	169,963	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	113,257	20,566	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	1,900	-	-	-
Other receipts	2,256	15,096	13,229	-	3,127	16,586
Total receipts	389,546	205,625	15,129	-	3,127	16,586
Disbursements:						
Personal services	-	-	-	-	-	4,183
Supplies	155,072	-	-	-	281	-
Other services and charges	232,057	173,611	19,586	-	2,933	7,351
Capital outlay	-	12,514	-	-	478	-
Other disbursements	-	15,000	-	-	-	-
Total disbursements	387,129	201,125	19,586	-	3,692	11,534
Excess (deficiency) of receipts over disbursements	2,417	4,500	(4,457)	-	(565)	5,052
Cash and investments - ending	\$ 634,828	\$ 49,386	\$ 15,129	\$ 1,200	\$ 4,861	\$ 25,669

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ 6,777	\$ 13,263	\$ 4,907	\$ 16,364	\$ 574,795	\$ 305,596
Receipts:						
Taxes	-	224,352	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	27,147	-	33,140	209,014	478,155
Charges for services	-	22,948	2,256	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,510	50,015	-	-	2,076	973
Total receipts	7,510	324,462	2,256	33,140	211,090	479,128
Disbursements:						
Personal services	-	215,162	-	-	-	320,489
Supplies	-	-	-	7,821	-	200
Other services and charges	-	-	2,655	13,087	43,866	144,101
Capital outlay	-	-	-	-	-	19,125
Other disbursements	9,276	50,000	-	-	-	-
Total disbursements	9,276	265,162	2,655	20,908	43,866	483,915
Excess (deficiency) of receipts over disbursements	(1,766)	59,300	(399)	12,232	167,224	(4,787)
Cash and investments - ending	\$ 5,011	\$ 72,563	\$ 4,508	\$ 28,596	\$ 742,019	\$ 300,809

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 162	\$ 1,088,160	\$ 92,525	\$ 25,008	\$ 230,042	\$ 199,262
Receipts:						
Taxes	-	-	-	-	-	67,462
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,949,559	-	-	-	8,163
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,628	113,057	70,268	6,375	676	566
Total receipts	13,628	2,062,616	70,268	6,375	676	76,191
Disbursements:						
Personal services	-	1,205,740	-	-	200,000	2,848
Supplies	4,993	612,535	-	398	-	-
Other services and charges	8,790	295,666	-	1,046	-	96,179
Capital outlay	-	184,213	-	-	-	-
Other disbursements	-	-	140,975	-	-	-
Total disbursements	13,783	2,298,154	140,975	1,444	200,000	99,027
Excess (deficiency) of receipts over disbursements	(155)	(235,538)	(70,707)	4,931	(199,324)	(22,836)
Cash and investments - ending	\$ 7	\$ 852,622	\$ 21,818	\$ 29,939	\$ 30,718	\$ 176,426

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 49,327	\$ 42,163	\$ 1,075	\$ 9,196	\$ 7,021	\$ 56,035
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	42,990	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	59,938	2,880	1,859	12,370	9,500
Total receipts	<u>42,990</u>	<u>59,938</u>	<u>2,880</u>	<u>1,859</u>	<u>12,370</u>	<u>9,500</u>
Disbursements:						
Personal services	-	35,000	-	-	-	-
Supplies	-	-	100	-	-	-
Other services and charges	-	4,601	1,487	-	-	1,583
Capital outlay	-	27,631	278	-	-	-
Other disbursements	49,149	-	-	-	14,659	-
Total disbursements	<u>49,149</u>	<u>67,232</u>	<u>1,865</u>	<u>-</u>	<u>14,659</u>	<u>1,583</u>
Excess (deficiency) of receipts over disbursements	<u>(6,159)</u>	<u>(7,294)</u>	<u>1,015</u>	<u>1,859</u>	<u>(2,289)</u>	<u>7,917</u>
Cash and investments - ending	<u>\$ 43,168</u>	<u>\$ 34,869</u>	<u>\$ 2,090</u>	<u>\$ 11,055</u>	<u>\$ 4,732</u>	<u>\$ 63,952</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Redemption	Tax Sale Surplus	Vehicle Inspection	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 7	\$ 93,615	\$ 3,313	\$ 5,905	\$ 11,568	\$ 6,215
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	26,744	188,123	485	22,417	-	2,256
Total receipts	26,744	188,123	485	22,417	-	2,256
Disbursements:						
Personal services	-	-	-	6,180	-	-
Supplies	-	-	1,000	1,946	-	-
Other services and charges	-	-	2,119	2,303	278	1,885
Capital outlay	-	-	-	1,216	1,126	-
Other disbursements	26,362	81,569	-	-	-	-
Total disbursements	26,362	81,569	3,119	11,645	1,404	1,885
Excess (deficiency) of receipts over disbursements	382	106,554	(2,634)	10,772	(1,404)	371
Cash and investments - ending	\$ 389	\$ 200,169	\$ 679	\$ 16,677	\$ 10,164	\$ 6,586

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Offender Transportation Fund	Statewide 911	Supplemental Adult Probation Services	Alternative Dispute Resolution	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 4,250	\$ 51,813	\$ 32,860	\$ 3,289	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	14,820,295
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,234,649
Charges for services	-	320,900	-	-	-	-
Fines and forfeits	-	-	33,509	-	-	-
Other receipts	1,000	237	63,708	-	1,806,170	-
Total receipts	1,000	321,137	97,217	-	1,806,170	16,054,944
Disbursements:						
Personal services	-	21,192	50,707	-	-	-
Supplies	-	-	843	-	-	-
Other services and charges	-	275,385	10,691	-	-	-
Capital outlay	-	11,135	-	-	-	-
Other disbursements	-	-	-	-	1,806,170	16,054,944
Total disbursements	-	307,712	62,241	-	1,806,170	16,054,944
Excess (deficiency) of receipts over disbursements	1,000	13,425	34,976	-	-	-
Cash and investments - ending	\$ 5,250	\$ 65,238	\$ 67,836	\$ 3,289	\$ -	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	41,371	283,651	92,846	9,957	1,246	280,338
Total receipts	<u>41,371</u>	<u>283,651</u>	<u>92,846</u>	<u>9,957</u>	<u>1,246</u>	<u>280,338</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	39,191	283,651	92,846	9,957	1,246	280,338
Total disbursements	<u>39,191</u>	<u>283,651</u>	<u>92,846</u>	<u>9,957</u>	<u>1,246</u>	<u>280,338</u>
Excess (deficiency) of receipts over disbursements	<u>2,180</u>	-	-	-	-	-
Cash and investments - ending	<u>\$ 2,180</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CEDIT Homestead Credit	Local Income Tax - Prop Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 3,881	\$ -	\$ 1,594	\$ 4,885	\$ 310	\$ 400
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	300,543	6,350	33,504	2,190	2,520
Total receipts	-	300,543	6,350	33,504	2,190	2,520
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,881	290,683	7,474	36,023	2,335	2,645
Total disbursements	3,881	290,683	7,474	36,023	2,335	2,645
Excess (deficiency) of receipts over disbursements	(3,881)	9,860	(1,124)	(2,519)	(145)	(125)
Cash and investments - ending	\$ -	\$ 9,860	\$ 470	\$ 2,366	\$ 165	\$ 275

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 88	\$ 295	\$ -	\$ -	\$ -	\$ 13,553
Receipts:						
Taxes	-	-	-	-	-	161,605
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	698	1,920	75	206	114,557	-
Total receipts	698	1,920	75	206	114,557	161,605
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	730	2,040	75	206	114,557	173,108
Total disbursements	730	2,040	75	206	114,557	173,108
Excess (deficiency) of receipts over disbursements	(32)	(120)	-	-	-	(11,503)
Cash and investments - ending	\$ 56	\$ 175	\$ -	\$ -	\$ -	\$ 2,050

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CEDIT Distribution	LIT Certified Shares	LIT Public Safety	LIT Economic Development	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 429,106	\$ -	\$ -	\$ -	\$ 32,129	\$ 10,274
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,629,279	856,794	1,769,611	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	942	-	-	-	6,110	8,333
Total receipts	942	1,629,279	856,794	1,769,611	6,110	8,333
Disbursements:						
Personal services	160,000	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	36,688	-	-	-	-	9,120
Capital outlay	-	-	-	-	-	-
Other disbursements	113,824	1,629,279	856,794	1,769,611	-	-
Total disbursements	310,512	1,629,279	856,794	1,769,611	-	9,120
Excess (deficiency) of receipts over disbursements	(309,570)	-	-	-	6,110	(787)
Cash and investments - ending	\$ 119,536	\$ -	\$ -	\$ -	\$ 38,239	\$ 9,487

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	TIF #5 - Riverview West	Inmate Housing Fund	16.575 Criminal Just 16/17/18	93.268 Health Immunization/17
Cash and investments - beginning	\$ 5,591	\$ 24,653	\$ -	\$ -	\$ (6,322)	\$ -
Receipts:						
Taxes	-	-	2,310	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	30,099
Charges for services	-	-	-	42,175	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,541	8,333	-	-	12,354	-
Total receipts	12,541	8,333	2,310	42,175	12,354	30,099
Disbursements:						
Personal services	15,732	6,936	-	-	32,256	57,045
Supplies	-	-	-	10,000	196	-
Other services and charges	-	-	-	-	728	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,180	79	-	-	-	-
Total disbursements	16,912	7,015	-	10,000	33,180	57,045
Excess (deficiency) of receipts over disbursements	(4,371)	1,318	2,310	32,175	(20,826)	(26,946)
Cash and investments - ending	\$ 1,220	\$ 25,971	\$ 2,310	\$ 32,175	\$ (27,148)	\$ (26,946)

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	97.067 Homeland Security Grant	Community Correction GR 16/17	Community Correction GR 17/18	2017 Local Health Dept Trust	2017 Local Rd/Bridge Matching GT 17	Mulzer Foundation Grant
Cash and investments - beginning	\$ -	\$ 42,960	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	83,349	138,915	16,204	572,893	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,000	-	286	-	333,333	18,918
Total receipts	<u>25,000</u>	<u>83,349</u>	<u>139,201</u>	<u>16,204</u>	<u>906,226</u>	<u>18,918</u>
Disbursements:						
Personal services	-	114,793	88,968	-	-	-
Supplies	-	70	-	-	-	-
Other services and charges	-	4,486	1,263	2,794	-	-
Capital outlay	-	-	-	8,709	816,842	18,918
Other disbursements	73,872	6,960	-	-	89,384	-
Total disbursements	<u>73,872</u>	<u>126,309</u>	<u>90,231</u>	<u>11,503</u>	<u>906,226</u>	<u>18,918</u>
Excess (deficiency) of receipts over disbursements	<u>(48,872)</u>	<u>(42,960)</u>	<u>48,970</u>	<u>4,701</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ <u>(48,872)</u>	\$ <u>-</u>	\$ <u>48,970</u>	\$ <u>4,701</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, 2017

	Can-Clay Lease Payments	Sheriffs/Stellar Inmate Fund	Perry County Health Insurance Fund	Clerk of Circuit Court	Park & Rec Non-Reverting Fund	Jury Fee
Cash and investments - beginning	\$ -	\$ 10,127	\$ 435	\$ 444,292	\$ 2,977	\$ 1,674
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	196,240	-	-	2,376	-
Fines and forfeits	-	-	-	3,245,879	-	-
Other receipts	21,833	-	1,814,611	-	-	3,196
Total receipts	<u>21,833</u>	<u>196,240</u>	<u>1,814,611</u>	<u>3,245,879</u>	<u>2,376</u>	<u>3,196</u>
Disbursements:						
Personal services	-	-	-	-	-	3,000
Supplies	-	-	-	-	750	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	18,074	193,419	1,815,038	3,039,191	-	-
Total disbursements	<u>18,074</u>	<u>193,419</u>	<u>1,815,038</u>	<u>3,039,191</u>	<u>750</u>	<u>3,000</u>
Excess (deficiency) of receipts over disbursements	<u>3,759</u>	<u>2,821</u>	<u>(427)</u>	<u>206,688</u>	<u>1,626</u>	<u>196</u>
Cash and investments - ending	<u>\$ 3,759</u>	<u>\$ 12,948</u>	<u>\$ 8</u>	<u>\$ 650,980</u>	<u>\$ 4,603</u>	<u>\$ 1,870</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Pretrial Diversion	Law Enforcement Education	Donation - Health	TIF Allocaton Fund	TIF #3 - WAUPACA	TIF #4 - Webb Wheel
Cash and investments - beginning	\$ 21,046	\$ 65,777	\$ 14,024	\$ 637,350	\$ 2,741,330	\$ 305,117
Receipts:						
Taxes	-	-	-	197,129	1,331,400	284,971
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	15	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	90,661	4,419	-	110,565	15,206	-
Total receipts	90,661	4,419	15	307,694	1,346,606	284,971
Disbursements:						
Personal services	21,526	-	976	-	-	-
Supplies	1,251	-	-	-	-	-
Other services and charges	32,325	-	-	44,116	-	-
Capital outlay	1,187	-	-	789,631	-	186,160
Other disbursements	-	1,664	261	2,550	1,342,788	122,329
Total disbursements	56,289	1,664	1,237	836,297	1,342,788	308,489
Excess (deficiency) of receipts over disbursements	34,372	2,755	(1,222)	(528,603)	3,818	(23,518)
Cash and investments - ending	\$ 55,418	\$ 68,532	\$ 12,802	\$ 108,747	\$ 2,745,148	\$ 281,599

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Debt Service - Detention Center	Solid Waste Telephone Bill	Employee Insurance Co-Payments	Check Collection Fee	Perry Co Law Enforcement	County Child Advocacy
Cash and investments - beginning	\$ 3,479,917	\$ -	\$ 73	\$ 1,351	\$ -	\$ 101
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	579	1,116	5,972	3,596	8,747	-
Total receipts	579	1,116	5,972	3,596	8,747	-
Disbursements:						
Personal services	-	-	-	4,226	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,480,496	1,116	5,972	-	-	-
Total disbursements	3,480,496	1,116	5,972	4,226	-	-
Excess (deficiency) of receipts over disbursements	(3,479,917)	-	-	(630)	8,747	-
Cash and investments - ending	\$ -	\$ -	\$ 73	\$ 721	\$ 8,747	\$ 101

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Insurance Recovery	Distressed Loan Repayment	Surplus Surtax & Wheel Tax	Health-Sharps Disposal Fund	State Welfare Excise Tax Alloc	Co Law Enforcement Education
Cash and investments - beginning	\$ 1,561	\$ 1,157,896	\$ 528,380	\$ 619	\$ -	\$ 172
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	179,465	83,111	-	536,698	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,879	4,102	1,392	1,000	-	123
Total receipts	9,879	183,567	84,503	1,000	536,698	123
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	288,357	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,389	-	-	767	536,698	-
Total disbursements	6,389	-	288,357	767	536,698	-
Excess (deficiency) of receipts over disbursements	3,490	183,567	(203,854)	233	-	123
Cash and investments - ending	\$ 5,051	\$ 1,341,463	\$ 324,526	\$ 852	\$ -	\$ 295

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	EMA-Rescue Donation Fund	Juvenile Interstate Compact	Interstate Probation Transfer	Donation-Sheriff Equipment	Election Non Reverting-Title I	USDA-Deputy Agreement
Cash and investments - beginning	\$ 1,186	\$ 4,245	\$ 5,211	\$ 1,339	\$ 554	\$ 63
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,955
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,175	1,000	505	136	2	495
Total receipts	2,175	1,000	505	136	2	3,450
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,919	-	-	1,054	-	3,450
Total disbursements	2,919	-	-	1,054	-	3,450
Excess (deficiency) of receipts over disbursements	(744)	1,000	505	(918)	2	-
Cash and investments - ending	\$ 442	\$ 5,245	\$ 5,716	\$ 421	\$ 556	\$ 63

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Home Detention - Circuit Court	Jail Operations Fund	Medicaid Reimbursement - Health	93.069 Pandemic Flu Grant	97.042 EMA Performance Grant	93.3074 Ebola Grant
Cash and investments - beginning	\$ 6,841	\$ 381	\$ 16,525	\$ 63	\$ -	\$ 16,296
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	795	275,225	12,722	-	14,095	-
Total receipts	795	275,225	12,722	-	14,095	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	4,500	-	-	-	-
Other services and charges	-	248,587	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,257	63	14,095	-
Total disbursements	-	253,087	1,257	63	14,095	-
Excess (deficiency) of receipts over disbursements	795	22,138	11,465	(63)	-	-
Cash and investments - ending	\$ 7,636	\$ 22,519	\$ 27,990	\$ -	\$ -	\$ 16,296

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Substance Abuse Grants	SIP Roundup Grant - EMA	Community Corr Project Income	Housing Grant Matching Funds	March of Dimes Health Grant	Carryover Cash - ILHDTA
Cash and investments - beginning	\$ 2,218	\$ -	\$ 234,881	\$ 1,174	\$ 713	\$ 35,699
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	31,000	-	-	-
Other receipts	-	1,400	6,225	-	-	8,999
Total receipts	-	1,400	37,225	-	-	8,999
Disbursements:						
Personal services	-	-	-	-	-	2,290
Supplies	-	-	2,610	-	-	-
Other services and charges	-	-	5,770	-	-	-
Capital outlay	-	-	27,973	-	-	-
Other disbursements	2,218	1,400	-	-	-	-
Total disbursements	2,218	1,400	36,353	-	-	2,290
Excess (deficiency) of receipts over disbursements	(2,218)	-	872	-	-	6,709
Cash and investments - ending	\$ -	\$ -	\$ 235,753	\$ 1,174	\$ 713	\$ 42,408

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	\$ 8,518	\$ -	\$ 8,999	\$ (16,383)	\$ 15,208,520
Receipts:					
Taxes	-	-	-	-	20,161,417
Licenses and permits	-	-	-	-	22,854
Intergovernmental receipts	-	-	-	20,490	17,403,387
Charges for services	-	187,434	-	-	1,197,687
Fines and forfeits	-	-	-	-	3,450,546
Other receipts	-	24,751	-	-	8,149,064
Total receipts	-	212,185	-	20,490	50,384,955
Disbursements:					
Personal services	-	-	-	2,574	5,767,697
Supplies	-	-	-	-	1,174,009
Other services and charges	-	-	-	-	3,966,387
Capital outlay	-	-	-	-	2,379,754
Other disbursements	8,518	212,185	8,999	-	36,267,164
Total disbursements	8,518	212,185	8,999	2,574	49,555,011
Excess (deficiency) of receipts over disbursements	(8,518)	-	(8,999)	17,916	829,944
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,533	\$ 16,038,464

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	After Settlement Collections	Jail Commissary	General	Accident Report	LIT - Economic Dev	LIT Special Legislation
Cash and investments - beginning	\$ 572,919	\$ 24,315	\$ 573,186	\$ 631	\$ 663,352	\$ 4,387,637
Receipts:						
Taxes	-	-	2,836,542	-	-	-
Licenses and permits	-	-	23,306	-	-	-
Intergovernmental receipts	-	-	1,466,139	-	736,129	1,864,882
Charges for services	-	146,320	200,715	1,329	-	-
Fines and forfeits	-	-	110,908	-	-	-
Other receipts	392,652	-	468,760	-	17,094	275,190
Total receipts	392,652	146,320	5,106,370	1,329	753,223	2,140,072
Disbursements:						
Personal services	-	-	3,321,111	-	-	-
Supplies	-	-	84,108	-	-	-
Other services and charges	-	-	1,313,401	-	210,322	901,731
Capital outlay	-	-	109,304	-	401,319	5,000
Other disbursements	572,919	132,386	298,995	481	-	253,650
Total disbursements	572,919	132,386	5,126,919	481	611,641	1,160,381
Excess (deficiency) of receipts over disbursements	(180,267)	13,934	(20,549)	848	141,582	979,691
Cash and investments - ending	\$ 392,652	\$ 38,249	\$ 552,637	\$ 1,479	\$ 804,934	\$ 5,367,328

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clerk's Records Perpetuation	Community Transition Program	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 31,922	\$ 40,101	\$ 2,481	\$ 9,245	\$ 6,475	\$ 634,828
Receipts:						
Taxes	-	-	-	-	-	280,920
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	38,095
Charges for services	3	-	-	-	-	-
Fines and forfeits	17,747	-	-	-	-	-
Other receipts	-	2,650	930	2,645	925	4,645
Total receipts	17,750	2,650	930	2,645	925	323,660
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	19	-	-	-	-	175,168
Other services and charges	1,932	-	-	-	-	165,351
Capital outlay	1,168	-	-	3,559	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,119	-	-	3,559	-	340,519
Excess (deficiency) of receipts over disbursements	14,631	2,650	930	(914)	925	(16,859)
Cash and investments - ending	\$ 46,553	\$ 42,751	\$ 3,411	\$ 8,331	\$ 7,400	\$ 617,969

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right to Know	Enhanced Access	Firearms Training
Cash and investments - beginning	\$ 49,386	\$ 15,129	\$ 1,200	\$ 4,861	\$ 25,669	\$ 5,011
Receipts:						
Taxes	174,236	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	21,303	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	2,032	-	-	-	-
Other receipts	50,214	12,588	250	3,053	18,701	6,383
Total receipts	245,753	14,620	250	3,053	18,701	6,383
Disbursements:						
Personal services	-	-	-	-	4,297	-
Supplies	-	-	-	435	-	-
Other services and charges	176,574	15,129	-	2,890	6,383	-
Capital outlay	14,474	-	-	-	-	-
Other disbursements	50,000	-	-	-	-	6,585
Total disbursements	241,048	15,129	-	3,325	10,680	6,585
Excess (deficiency) of receipts over disbursements	4,705	(509)	250	(272)	8,021	(202)
Cash and investments - ending	\$ 54,091	\$ 14,620	\$ 1,450	\$ 4,589	\$ 33,690	\$ 4,809

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant
Cash and investments - beginning	\$ 72,563	\$ 4,508	\$ 28,596	\$ 742,019	\$ 300,809	\$ 7
Receipts:						
Taxes	203,720	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	24,909	-	33,139	287,908	487,978	-
Charges for services	19,637	3,293	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	70	3,897	19,954	13,627
Total receipts	<u>248,266</u>	<u>3,293</u>	<u>33,209</u>	<u>291,805</u>	<u>507,932</u>	<u>13,627</u>
Disbursements:						
Personal services	243,017	-	-	-	316,216	-
Supplies	-	-	9,334	309,910	200	4,957
Other services and charges	-	2,655	10,863	43,766	128,421	8,616
Capital outlay	-	-	1,001	-	135,716	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>243,017</u>	<u>2,655</u>	<u>21,198</u>	<u>353,676</u>	<u>580,553</u>	<u>13,573</u>
Excess (deficiency) of receipts over disbursements	<u>5,249</u>	<u>638</u>	<u>12,011</u>	<u>(61,871)</u>	<u>(72,621)</u>	<u>54</u>
Cash and investments - ending	<u>\$ 77,812</u>	<u>\$ 5,146</u>	<u>\$ 40,607</u>	<u>\$ 680,148</u>	<u>\$ 228,188</u>	<u>\$ 61</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Motor Vehicle Highway	Omitted Property Audits	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 852,622	\$ 21,818	\$ 29,939	\$ 30,718	\$ 176,426	\$ 43,168
Receipts:						
Taxes	-	-	-	-	68,622	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,478,712	-	-	-	8,390	-
Charges for services	-	-	-	-	-	52,675
Fines and forfeits	-	-	-	-	-	-
Other receipts	78,170	34,037	7,560	166	749	-
Total receipts	<u>2,556,882</u>	<u>34,037</u>	<u>7,560</u>	<u>166</u>	<u>77,761</u>	<u>52,675</u>
Disbursements:						
Personal services	1,340,916	-	-	-	2,850	-
Supplies	798,576	-	798	-	3,980	-
Other services and charges	411,242	-	389	-	113,268	-
Capital outlay	59,311	-	1,268	-	-	-
Other disbursements	-	17,475	-	-	-	47,629
Total disbursements	<u>2,610,045</u>	<u>17,475</u>	<u>2,455</u>	<u>-</u>	<u>120,098</u>	<u>47,629</u>
Excess (deficiency) of receipts over disbursements	<u>(53,163)</u>	<u>16,562</u>	<u>5,105</u>	<u>166</u>	<u>(42,337)</u>	<u>5,046</u>
Cash and investments - ending	<u>\$ 799,459</u>	<u>\$ 38,380</u>	<u>\$ 35,044</u>	<u>\$ 30,884</u>	<u>\$ 134,089</u>	<u>\$ 48,214</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 34,869	\$ 2,090	\$ -	\$ 11,055	\$ 4,732	\$ 63,952
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	18,260	-	-	-
Other receipts	59,938	2,080	-	2,199	26,423	16,424
Total receipts	59,938	2,080	18,260	2,199	26,423	16,424
Disbursements:						
Personal services	-	-	11,580	-	-	-
Supplies	-	133	-	-	-	1,335
Other services and charges	758	801	-	4,850	-	4,103
Capital outlay	22,658	1,860	-	-	-	-
Other disbursements	-	469	-	-	24,242	-
Total disbursements	23,416	3,263	11,580	4,850	24,242	5,438
Excess (deficiency) of receipts over disbursements	36,522	(1,183)	6,680	(2,651)	2,181	10,986
Cash and investments - ending	\$ 71,391	\$ 907	\$ 6,680	\$ 8,404	\$ 6,913	\$ 74,938

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Redemption	Tax Sale Surplus	Vehicle Inspection	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 389	\$ 200,169	\$ 679	\$ 16,677	\$ 10,164	\$ 6,586
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	62,105	325,018	350	28,113	-	3,393
Total receipts	62,105	325,018	350	28,113	-	3,393
Disbursements:						
Personal services	-	-	-	6,180	-	-
Supplies	-	-	-	3,401	-	-
Other services and charges	-	-	-	4,125	265	1,999
Capital outlay	-	-	-	-	3,981	-
Other disbursements	62,487	345,615	-	-	-	-
Total disbursements	62,487	345,615	-	13,706	4,246	1,999
Excess (deficiency) of receipts over disbursements	(382)	(20,597)	350	14,407	(4,246)	1,394
Cash and investments - ending	\$ 7	\$ 179,572	\$ 1,029	\$ 31,084	\$ 5,918	\$ 7,980

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Distressed Road	County Offender Transportation Fund	Statewide 911	Supplemental Adult Probation Services	Alternative Dispute Resolution	Payroll Clearing
Cash and investments - beginning	\$ -	\$ 5,250	\$ 65,238	\$ 67,836	\$ 3,289	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	325,444	-	-	-
Fines and forfeits	-	-	-	158,691	-	-
Other receipts	901,489	938	343	136	-	1,771,666
Total receipts	901,489	938	325,787	158,827	-	1,771,666
Disbursements:						
Personal services	-	-	21,926	26,371	-	-
Supplies	-	-	-	19,025	-	-
Other services and charges	-	-	261,168	8,636	-	-
Capital outlay	901,489	-	32,454	1,217	-	-
Other disbursements	-	-	-	-	-	1,771,666
Total disbursements	901,489	-	315,548	55,249	-	1,771,666
Excess (deficiency) of receipts over disbursements	-	938	10,239	103,578	-	-
Cash and investments - ending	\$ -	\$ 6,188	\$ 75,477	\$ 171,414	\$ 3,289	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Settlement	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Sewage Collections
Cash and investments - beginning	\$ -	\$ 2,180	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	15,125,881	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,319,482	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	43,309	302,353	90,057	10,280	1,178
Total receipts	<u>16,445,363</u>	<u>43,309</u>	<u>302,353</u>	<u>90,057</u>	<u>10,280</u>	<u>1,178</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	16,445,363	41,445	302,353	90,057	10,280	1,178
Total disbursements	<u>16,445,363</u>	<u>41,445</u>	<u>302,353</u>	<u>90,057</u>	<u>10,280</u>	<u>1,178</u>
Excess (deficiency) of receipts over disbursements	-	1,864	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,044</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Financial Institution Tax	Local Income Tax - Prop Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ 9,860	\$ 470	\$ 2,366	\$ 165	\$ 275
Receipts:						
Taxes	-	311,854	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	264,965	-	2,915	33,601	2,210	2,645
Total receipts	<u>264,965</u>	<u>311,854</u>	<u>2,915</u>	<u>33,601</u>	<u>2,210</u>	<u>2,645</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	264,965	302,517	2,885	33,899	2,275	2,675
Total disbursements	<u>264,965</u>	<u>302,517</u>	<u>2,885</u>	<u>33,899</u>	<u>2,275</u>	<u>2,675</u>
Excess (deficiency) of receipts over disbursements	-	9,337	30	(298)	(65)	(30)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 19,197</u>	<u>\$ 500</u>	<u>\$ 2,068</u>	<u>\$ 100</u>	<u>\$ 245</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 56	\$ 175	\$ -	\$ -	\$ -	\$ 2,050
Receipts:						
Taxes	-	-	-	-	-	148,209
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,244	1,890	200	244	114,557	-
Total receipts	1,244	1,890	200	244	114,557	148,209
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	604	1,923	125	244	114,557	139,945
Total disbursements	604	1,923	125	244	114,557	139,945
Excess (deficiency) of receipts over disbursements	640	(33)	75	-	-	8,264
Cash and investments - ending	\$ 696	\$ 142	\$ 75	\$ -	\$ -	\$ 10,314

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CEDIT Distribution	LIT Certified Shares	LIT Public Safety	LIT Economic Development	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 119,536	\$ -	\$ -	\$ -	\$ 38,239	\$ 9,487
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,723,779	905,923	1,864,882	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	105,098	-	-	-	6,047	7,506
Total receipts	105,098	1,723,779	905,923	1,864,882	6,047	7,506
Disbursements:						
Personal services	65,000	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	8,385
Capital outlay	10,938	-	-	-	-	-
Other disbursements	-	1,723,779	905,923	1,864,882	-	-
Total disbursements	75,938	1,723,779	905,923	1,864,882	-	8,385
Excess (deficiency) of receipts over disbursements	29,160	-	-	-	6,047	(879)
Cash and investments - ending	\$ 148,696	\$ -	\$ -	\$ -	\$ 44,286	\$ 8,608

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	TIF #5 - Riverview West	Inmate Housing Fund	16.575 Criminal Just 16/17/18	93.268 Health Immunization/17
Cash and investments - beginning	\$ 1,220	\$ 25,971	\$ 2,310	\$ 32,175	\$ (27,148)	\$ (26,946)
Receipts:						
Taxes	-	-	2,204	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	48,362	52,702
Charges for services	-	-	-	82,755	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,285	7,506	-	-	-	-
Total receipts	<u>11,285</u>	<u>7,506</u>	<u>2,204</u>	<u>82,755</u>	<u>48,362</u>	<u>52,702</u>
Disbursements:						
Personal services	10,985	6,866	-	16,676	16,837	24,816
Supplies	-	-	-	18,991	1,783	-
Other services and charges	-	-	-	22,348	2,594	-
Capital outlay	-	-	-	1,000	-	-
Other disbursements	-	37	-	-	-	-
Total disbursements	<u>10,985</u>	<u>6,903</u>	<u>-</u>	<u>59,015</u>	<u>21,214</u>	<u>24,816</u>
Excess (deficiency) of receipts over disbursements	<u>300</u>	<u>603</u>	<u>2,204</u>	<u>23,740</u>	<u>27,148</u>	<u>27,886</u>
Cash and investments - ending	<u>\$ 1,520</u>	<u>\$ 26,574</u>	<u>\$ 4,514</u>	<u>\$ 55,915</u>	<u>\$ -</u>	<u>\$ 940</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	97.067 Homeland Security Grant	Community Correction GR 17/18	2017 Local Health Dept Trust	Can-Clay Lease Payments	Sheriff's/Stellar Inmate Fund	Perry County Health Insurance Fund
Cash and investments - beginning	\$ (48,872)	\$ 48,970	\$ 4,701	\$ 3,759	\$ 12,948	\$ 8
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	48,872	83,349	-	-	-	-
Charges for services	-	-	-	-	258,039	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	137	-	41,883	-	206,699
Total receipts	48,872	83,486	-	41,883	258,039	206,699
Disbursements:						
Personal services	-	121,900	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	750	-	-	-	-
Capital outlay	-	-	1,050	-	-	-
Other disbursements	39,845	-	3,651	-	256,279	206,707
Total disbursements	39,845	122,650	4,701	-	256,279	206,707
Excess (deficiency) of receipts over disbursements	9,027	(39,164)	(4,701)	41,883	1,760	(8)
Cash and investments - ending	\$ (39,845)	\$ 9,806	\$ -	\$ 45,642	\$ 14,708	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clerk of Circuit Court	Perry Co Medical & Life	93.268 Health Immunization 18/19	2018 Local Health Dept Trust	SIP Roundup Grant-Health	Community Correction Gt 18/19
Cash and investments - beginning	\$ 650,980	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	14,130	16,204	-	147,228
Charges for services	-	-	-	-	-	-
Fines and forfeits	2,617,462	-	-	-	-	-
Other receipts	-	1,741,672	-	-	2,000	-
Total receipts	<u>2,617,462</u>	<u>1,741,672</u>	<u>14,130</u>	<u>16,204</u>	<u>2,000</u>	<u>147,228</u>
Disbursements:						
Personal services	-	-	28,700	-	-	96,555
Supplies	-	-	1,377	-	-	-
Other services and charges	-	-	1,367	2,284	-	1,113
Capital outlay	-	-	3,559	5,815	-	-
Other disbursements	2,542,978	1,615,247	-	-	-	-
Total disbursements	<u>2,542,978</u>	<u>1,615,247</u>	<u>35,003</u>	<u>8,099</u>	<u>-</u>	<u>97,668</u>
Excess (deficiency) of receipts over disbursements	<u>74,484</u>	<u>126,425</u>	<u>(20,873)</u>	<u>8,105</u>	<u>2,000</u>	<u>49,560</u>
Cash and investments - ending	<u>\$ 725,464</u>	<u>\$ 126,425</u>	<u>\$ (20,873)</u>	<u>\$ 8,105</u>	<u>\$ 2,000</u>	<u>\$ 49,560</u>

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	16.575 Criminal Just 18/19/20	Perry County Convention Visitor Bureau	Park & Rec Non-Reverting Fund	Jury Fee	Pretrial Diversion	Law Enforcement Education
Cash and investments - beginning	\$ -	\$ 45,361	\$ 4,603	\$ 1,870	\$ 55,418	\$ 68,532
Receipts:						
Taxes	-	145,815	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	2,591	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	3,065	91,791	4,304
Total receipts	-	145,815	2,591	3,065	91,791	4,304
Disbursements:						
Personal services	7,266	-	-	2,550	33,550	-
Supplies	-	-	-	-	3,639	-
Other services and charges	-	-	-	-	30,050	-
Capital outlay	-	-	-	-	2,444	-
Other disbursements	-	186,000	100	-	-	7,606
Total disbursements	7,266	186,000	100	2,550	69,683	7,606
Excess (deficiency) of receipts over disbursements	(7,266)	(40,185)	2,491	515	22,108	(3,302)
Cash and investments - ending	\$ (7,266)	\$ 5,176	\$ 7,094	\$ 2,385	\$ 77,526	\$ 65,230

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Donation - Health	TIF Allocaton Fund	TIF #3 - WAUPACA	TIF #4 - Webb Wheel	Commissioners Sales Fund	Solid Waste Telephone Bill
Cash and investments - beginning	\$ 12,802	\$ 108,747	\$ 2,745,148	\$ 281,599	\$ -	\$ -
Receipts:						
Taxes	-	197,704	1,322,310	288,221	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	547	-	1,899	4,650	1,082
Total receipts	-	198,251	1,322,310	290,120	4,650	1,082
Disbursements:						
Personal services	345	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	5,198	-	-	-	-
Capital outlay	-	46,484	418,058	116,624	-	-
Other disbursements	-	57,975	1,118,400	135,992	4,581	1,082
Total disbursements	345	109,657	1,536,458	252,616	4,581	1,082
Excess (deficiency) of receipts over disbursements	(345)	88,594	(214,148)	37,504	69	-
Cash and investments - ending	\$ 12,457	\$ 197,341	\$ 2,531,000	\$ 319,103	\$ 69	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Employee Insurance Co-Payments	Check Collection Fee	Perry Co Law Enforcement	County Child Advocacy	Insurance Recovery	Distressed Loan Repayment
Cash and investments - beginning	\$ 73	\$ 721	\$ 8,747	\$ 101	\$ 5,051	\$ 1,341,463
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	150,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,630	3,607	-	-	1,646	6,206
Total receipts	2,630	3,607	-	-	1,646	156,206
Disbursements:						
Personal services	-	4,315	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,703	-	-	-	5,136	900,000
Total disbursements	2,703	4,315	-	-	5,136	900,000
Excess (deficiency) of receipts over disbursements	(73)	(708)	-	-	(3,490)	(743,794)
Cash and investments - ending	\$ -	\$ 13	\$ 8,747	\$ 101	\$ 1,561	\$ 597,669

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Surplus Surtax & Wheel Tax	Health-Sharps Disposal Fund	State Welfare Excise Tax Alloc	Co Law Enforcement Education	EMA-Rescue Donation Fund	Juvenile Interstate Compact
Cash and investments - beginning	\$ 324,526	\$ 852	\$ -	\$ 295	\$ 442	\$ 5,245
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	129,612	-	574,335	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,955	1,000	-	1,174	16,576	938
Total receipts	131,567	1,000	574,335	1,174	16,576	938
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,052	574,335	867	8,687	-
Total disbursements	-	1,052	574,335	867	8,687	-
Excess (deficiency) of receipts over disbursements	131,567	(52)	-	307	7,889	938
Cash and investments - ending	\$ 456,093	\$ 800	\$ -	\$ 602	\$ 8,331	\$ 6,183

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Interstate Probation Transfer	Donation-Sheriff Equipment	Election Non Reverting-Title I	USDA-Deputy Agreement	Home Detention - Circuit Court	Jail Operations Fund
Cash and investments - beginning	\$ 5,716	\$ 421	\$ 556	\$ 63	\$ 7,636	\$ 22,519
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	4,521	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,169	3,260	3	-	441	247,129
Total receipts	1,169	3,260	3	4,521	441	247,129
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	4,500
Other services and charges	-	-	-	-	-	238,367
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,059	-	4,521	-	-
Total disbursements	-	1,059	-	4,521	-	242,867
Excess (deficiency) of receipts over disbursements	1,169	2,201	3	-	441	4,262
Cash and investments - ending	\$ 6,885	\$ 2,622	\$ 559	\$ 63	\$ 8,077	\$ 26,781

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Medicaid Reimbursement - Health	93.074 Public Health Emerg Pre	93.3074 Ebola Grant	Substance Abuse Grants	Community Corr Project Income	Housing Grant Matching Funds
Cash and investments - beginning	\$ 27,990	\$ -	\$ 16,296	\$ -	\$ 235,753	\$ 1,174
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	86,209	-
Other receipts	10,458	-	-	508	260	-
Total receipts	10,458	-	-	508	86,469	-
Disbursements:						
Personal services	-	8,395	-	-	1,020	-
Supplies	-	1,042	-	-	7,087	-
Other services and charges	-	-	-	-	34,420	-
Capital outlay	-	5,487	-	-	-	-
Other disbursements	3,849	-	-	508	-	-
Total disbursements	3,849	14,924	-	508	42,527	-
Excess (deficiency) of receipts over disbursements	6,609	(14,924)	-	-	43,942	-
Cash and investments - ending	\$ 34,599	\$ (14,924)	\$ 16,296	\$ -	\$ 279,695	\$ 1,174

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	March of Dimes Health Grant	Carryover Cash - ILHDTA	Fed Projects-Series 14 Bonds	93,268 Health Immunization Grant	Totals
Cash and investments - beginning	\$ 713	\$ 42,408	\$ -	\$ 1,533	\$ 16,083,825
Receipts:					
Taxes	-	-	-	-	21,106,238
Licenses and permits	-	-	-	-	23,306
Intergovernmental receipts	-	-	-	-	14,526,444
Charges for services	-	-	226,208	-	1,323,530
Fines and forfeits	-	-	-	-	3,011,309
Other receipts	-	3,651	805,267	-	8,832,222
Total receipts	-	3,651	1,031,475	-	48,823,049
Disbursements:					
Personal services	-	195	-	865	5,741,300
Supplies	-	-	-	-	1,449,798
Other services and charges	-	-	-	-	4,146,514
Capital outlay	-	-	54,925	-	2,362,163
Other disbursements	-	-	976,550	-	34,492,220
Total disbursements	-	195	1,031,475	865	48,191,995
Excess (deficiency) of receipts over disbursements	-	3,456	-	(865)	631,054
Cash and investments - ending	\$ 713	\$ 45,864	\$ -	\$ 668	\$ 16,714,879

PERRY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 216,565</u>	<u>\$ -</u>

PERRY COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Economic Development Revenue Bonds Series 2014A	\$ 545,000	\$ 99,688
Revenue bonds	Economic Development Revenue Bonds Series 2014B	3,770,000	561,888
Revenue bonds	Economic Development Revenue Bonds Series 2016A	1,190,000	168,500
Revenue bonds	Economic Development Revenue Bonds Series 2016B	420,000	55,375
Revenue bonds	Economic Development Revenue Bonds Series 2016C	1,420,000	214,781
Revenue bonds	Perry County Redevelopment Authority Economic Development Income Tax Lease Rental Bonds of 2012	9,480,000	873,000
Revenue bonds	Taxable Economic Development Variable Rate Revenue Bonds 2014 Series A	615,000	131,919
Notes and loans payable	2017 Ambulance with Cot System	101,082	52,746
Notes and loans payable	2017 Caterpillar Model 120M2 Motor Grader	125,995	43,766
Notes and loans payable	2017 Ford Truck F250 Super Duty Crew Cab XL (3)	53,827	18,697
Notes and loans payable	2018 Chevy Tahoe - EMA Director	27,470	9,567
Notes and loans payable	2018 Kenworth T370 Dump Truck with Assessories (3)	162,442	56,437
Notes and loans payable	Distressed Road Loan from State of Indiana	1,500,000	-
Notes and loans payable	E-911 Equipment	370,270	85,247
Total governmental activities		<u>19,781,086</u>	<u>2,371,611</u>
Totals		<u>\$ 19,781,086</u>	<u>\$ 2,371,611</u>

PERRY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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	11,785,124
Machinery, equipment, and vehicles	9,890,264
Books and other	<u>13,506,303</u>
Total governmental activities	<u>35,271,791</u>
Total capital assets	<u><u>\$ 35,271,791</u></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/>.