

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PERRY COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**

10/25/2021



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pamela L. Goffinet	01-01-19 to 12-31-21
County Treasurer	Paul W. Alvey Amanda F. Lasher	01-01-19 to 01-31-20 02-01-20 to 12-31-21
Clerk of the Circuit Court	Amanda Mogan Rachel K. Roark	01-01-19 to 03-31-20 04-01-20 to 12-31-21
County Sheriff	Alan Malone	01-01-19 to 12-31-21
County Recorder	Jane James	01-01-19 to 12-31-21
President of the Board of County Commissioners	Randy Kleaving Thomas J. Hauser	01-01-19 to 12-31-19 01-01-20 to 12-31-21
President of the County Council	David A. Etienne Luke Thomas	01-01-19 to 12-31-20 01-01-21 to 12-31-21



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PERRY COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Perry County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

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

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

### ***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2019.


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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2019, 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 statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

October 7, 2021

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

PERRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
After Settlement Collections	\$ 392,652	\$ 388,443	\$ 392,652	\$ 388,443
Jail Commissary	38,249	110,493	107,364	41,378
General	552,637	5,411,356	5,256,401	707,592
Accident Report	1,479	1,448	1,739	1,188
CEDIT County Share	804,934	773,559	1,021,016	557,477
LIT-Special Legislation	5,367,328	2,330,468	1,312,656	6,385,140
Clerk's Records Perpetuation	46,553	17,122	4,424	59,251
Community Transition Program	42,751	1,775	-	44,526
Perry Co Convention Visitor Bureau	5,176	147,959	141,000	12,135
Prisoner Reimbursement For Incarceration	3,411	960	-	4,371
Sales Disclosure - County Share	8,331	2,255	350	10,236
Covered Bridge	7,400	925	6,750	1,575
Cumulative Bridge	617,969	408,124	385,430	640,663
Cumulative Capital Development	54,091	218,222	219,125	53,188
Drug Free Community	14,620	13,066	14,620	13,066
Electronic Map Generation	1,450	-	-	1,450
Emergency Planning/Right to Know	4,589	3,154	3,380	4,363
Enhanced Access	33,690	13,895	12,674	34,911
Firearms Training	4,809	5,140	5,673	4,276
Health	77,812	237,096	230,723	84,185
Identification Security Protection	5,146	2,938	2,700	5,384
Local Health Maintenance	40,607	35,139	22,855	52,891
Local Road and Street	680,148	300,568	493,766	486,950
LOIT Public Safety - County Share	228,188	548,223	564,558	211,853
MVH Restricted	-	1,115,877	1,115,876	1
Misdemeanant	61	13,628	13,026	663
Motor Vehicle Highway	799,459	1,333,012	1,425,773	706,698
Omitted Property Audits	38,380	34,088	4,315	68,153
Plat Book	35,044	10,245	2,945	42,344
Rainy Day	30,884	221	-	31,105
Reassessment 2015	134,089	82,186	93,457	122,818
Recorder's Records Perpetuation	48,214	52,591	35,592	65,213
Riverboat	71,391	68,853	52,198	88,046
Sex and Violent Offender Administration	907	1,875	1,714	1,068
Supplemental Public Defender Services	8,404	4,285	227	12,462
Surplus Tax	6,913	20,946	12,850	15,009
Surveyor's Corner Perpetuation	74,938	14,640	-	89,578
Tax Sale Redemption	7	44,338	44,338	7
Tax Sale Surplus	179,572	66,686	137,717	108,541
Vehicle Inspection	1,029	285	-	1,314
Guardian Ad Litem	31,084	30,955	23,061	38,978
Auditors Ineligible Deductions	5,918	-	1,519	4,399
County Elected Officials Training	7,980	3,026	1,769	9,237
County Offender Transportation Fund	6,188	1,610	300	7,498
Statewide 911	75,477	336,373	325,788	86,062
Supplemental Adult Probation Services	171,414	180,287	123,053	228,648
Alternative Dispute Resolution	3,289	-	-	3,289
Animal Shelter	-	3,869	-	3,869
CASA-Donations	-	24,770	-	24,770
Payroll Clearing	-	1,810,104	1,810,021	83
Sheriff's Pension Trust	6,680	23,390	28,500	1,570
Settlement	-	16,555,459	16,555,459	-
Wheel Tax	4,044	43,049	47,093	-
Sur Tax	-	305,204	305,204	-
CVET Agency	-	109,628	109,628	-
Weed Lien Collections	-	4,931	4,931	-
Sewage Collections	-	4,521	4,521	-
Financial Institution Tax	-	345,938	345,938	-
Local Income Tax-Prop Tax Relief	19,197	332,122	329,130	22,189
State Fines and Forfeitures	500	3,793	3,193	1,100
Infraction Judgements	2,068	33,574	34,348	1,294
Overweight Vehicle Fines	-	231	231	-
Special Death Benefit	100	1,960	1,925	135
Sales Disclosure - State Share	245	2,255	2,250	250
Coroners Training & Con't Education	696	1,606	2,062	240
Mortgage Recording Fees - State Share	142	1,845	1,827	160
Child Restraint Violation Fines	75	151	201	25
Education Plate Fees Agency	-	263	263	-
Riverboat Revenue Sharing	-	114,557	114,557	-
Innkeepers Tax Collections	10,314	152,729	157,832	5,211
CEDIT Distribution	148,696	110,754	-	259,450

PERRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
LIT Certified Shares	-	1,860,510	1,860,510	-
LIT Public Safety	-	978,392	978,392	-
LIT Economic Development	-	1,965,408	1,965,408	-
City/Town Ordinance Violations Fines	44,286	5,978	-	50,264
93.563 Title IV-D Incentive	8,608	7,546	7,700	8,454
93.563 Prosecutor IV-D Incentive-Post Oct '99	1,520	15,762	9,020	8,262
93.563 Clerk IV-D Incentive-Post Oct '99	26,574	7,546	10,055	24,065
93.069 Emergency Preparedness 19/20	-	-	12,500	(12,500)
Community Correction Grant 17/18	9,806	-	9,806	-
Local Rd/Bridge Matching Grant	-	1,583,323	1,564,207	19,116
Can Clay Lease Payments	45,642	10,828	24,673	31,797
2018 Local Health Dept Trust	8,105	-	8,105	-
SIP Roundup Grant-Health	2,000	-	2,000	-
Community Correction Gr 18/19	49,560	224,621	241,579	32,602
2019 Local Health Dept Trust	-	16,263	5,026	11,237
United Way Gr - Sheriff	-	3,004	3,004	-
TIF #5 - Riverview West	4,514	2,234	-	6,748
Perry Co Redevelop Authority	-	12,000	5,200	6,800
Inmate Housing Fund	55,915	97,790	67,471	86,234
Animal Welfare Education Fund	-	145	134	11
Perry Co Medical & Life	126,425	1,948,324	1,646,152	428,597
97.067 Homeland Security Grant	(39,845)	54,469	14,624	-
93.268 Health Immunization 18/19	(20,873)	62,910	41,936	101
16.575 Criminal Justice 18/19/20	(7,266)	29,179	29,633	(7,720)
93.268 Health Immunization 19/20	-	31,554	38,906	(7,352)
Sheriff's Stellar Inmate Trust Fund	14,708	204,516	205,622	13,602
Clerk of Circuit Court	725,464	2,762,861	2,938,416	549,909
Park & Rec Non-Reverting Fund	7,094	100	-	7,194
Jury Fee	2,385	3,129	3,000	2,514
Pretrial Diversion	77,526	100,316	56,240	121,602
Law Enforcement Education	65,230	4,347	5,235	64,342
Donation-Health	12,457	-	36	12,421
TIF Allocation Fund	197,341	199,317	108,772	287,886
TIF #3 - Waupaca	2,531,000	1,382,634	3,201,238	712,396
TIF #4 - Webb Wheel	319,103	276,001	254,302	340,802
Commissioners Sales Fund	69	-	69	-
Solid Waste Telephone Bill	-	1,134	1,134	-
Employee Insurance Co-Payments	-	2,992	2,992	-
Check Collection Fee	13	2,038	2,019	32
Perry Co Law Enforcement	8,747	733	7,000	2,480
County Child Advocacy	101	-	-	101
Insurance Recovery	1,561	44,173	36,873	8,861
Distressed Loan Repayment	597,669	157,645	-	755,314
Surplus Surtax & Wheel Tax	456,093	136,971	102,121	490,943
Health-Sharps Disposal Fund	800	-	706	94
State Welfare Excise Tax Alloc	-	586,074	586,074	-
Co Law Enforcement Education	602	537	100	1,039
EMA-Rescue Donation Fund	8,331	3,892	10,495	1,728
Juvenile Interstate Compact	6,183	625	-	6,808
Interstate Probation Transfer	6,885	534	-	7,419
Donation-Sheriff Equipment	2,622	5,120	6,717	1,025
Election Non Reverting-Title I	559	4	-	563
USDA-Deputy Agreement	63	6,397	6,460	-
Home Detention - Circuit Court	8,077	404	-	8,481
Jail Operations Fund	26,781	259,695	272,150	14,326
Medicaid Reimbursement - Health	34,599	19,375	3,125	50,849
93.074 Public Health Emerg Pre	(14,924)	29,098	14,174	-
93.3074 Ebola Grant	16,296	-	13,876	2,420
93.268 Health Immunization/17	940	-	-	940
Community Corr Project Income	279,695	91,907	53,738	317,864
Housing Grant Matching Funds	1,174	-	-	1,174
March of Dimes Health Grant	713	-	-	713
Carryover Cash - ILHDTA	45,864	8,105	3,674	50,295
Fed Projects-Series 14 Bonds	-	712,803	712,803	-
93.268 Health Immunization Grant	668	-	-	668
Totals	<u>\$ 16,714,879</u>	<u>\$ 50,296,301</u>	<u>\$ 50,629,690</u>	<u>\$ 16,381,490</u>

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

PERRY COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

The accompanying financial statement presents the financial information for the County.

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

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

PERRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

*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 STATEMENT  
(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 STATEMENT  
(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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

PERRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(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 statement contains 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, 2019.

**Note 8. Subsequent Events**

On April 12, 2021, the Board of County Commissioners approved Ordinance No. O-CC-21-1, authorizing the County to issue its Taxable Economic Development Revenue and Refunding Bonds, Series 2021 (Waupaca Project) and approving and authorizing other actions in respect thereto, which allowed for the financing of the Waupaca Project, the refunding of the County's Taxable Economic Development Revenue Bonds, Series 2014B, dated December 18, 2014, and Taxable Economic Development Revenue Bonds, Series 2016C, dated December 8, 2016. The Taxable Economic Development Revenue and Refunding Revenue Bonds, Series 2021, was closed on April 28, 2021, with a principal balance of \$5,485,000.

The County has been awarded \$3,723,354 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County on May 20, 2021, in the amount of \$1,861,677, with the remaining balance to be received during 2022.

**Note 9. Other Postemployment Benefits**

The County provides health insurance benefits to eligible retirees and their spouses. 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 Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	After Settlement Collections	Jail Commissary	General	Accident Report	CEDIT County Share	LIT-Special Legislation
Cash and investments - beginning	\$ 392,652	\$ 38,249	\$ 552,637	\$ 1,479	\$ 804,934	\$ 5,367,328
Receipts:						
Taxes	-	-	2,871,418	-	-	1,965,408
Licenses and permits	-	-	26,058	-	-	-
Intergovernmental receipts	-	-	1,520,170	-	773,559	-
Charges for services	-	110,493	315,468	1,448	-	-
Fines and forfeits	-	-	101,178	-	-	-
Other receipts	388,443	-	577,064	-	-	365,060
Total receipts	388,443	110,493	5,411,356	1,448	773,559	2,330,468
Disbursements:						
Personal services	-	-	3,438,335	-	-	-
Supplies	-	-	84,396	-	-	-
Other services and charges	-	-	1,324,381	-	221,016	476,290
Capital outlay	-	-	36,709	-	800,000	70,766
Other disbursements	392,652	107,364	372,580	1,739	-	765,800
Total disbursements	392,652	107,364	5,256,401	1,739	1,021,016	1,312,656
Excess (deficiency) of receipts over disbursements	(4,209)	3,129	154,955	(291)	(247,457)	1,017,812
Cash and investments - ending	\$ 388,443	\$ 41,378	\$ 707,592	\$ 1,188	\$ 557,477	\$ 6,385,140

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Clerk's Records Perpetuation	Community Transition Program	Perry Co Convention Visitor Bureau	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Covered Bridge
Cash and investments - beginning	\$ 46,553	\$ 42,751	\$ 5,176	\$ 3,411	\$ 8,331	\$ 7,400
Receipts:						
Taxes	-	-	147,959	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	17,122	-	-	-	-	-
Other receipts	-	1,775	-	960	2,255	925
Total receipts	<u>17,122</u>	<u>1,775</u>	<u>147,959</u>	<u>960</u>	<u>2,255</u>	<u>925</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	2,838	-	-	-	350	-
Other services and charges	1,586	-	-	-	-	6,750
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	141,000	-	-	-
Total disbursements	<u>4,424</u>	<u>-</u>	<u>141,000</u>	<u>-</u>	<u>350</u>	<u>6,750</u>
Excess (deficiency) of receipts over disbursements	<u>12,698</u>	<u>1,775</u>	<u>6,959</u>	<u>960</u>	<u>1,905</u>	<u>(5,825)</u>
Cash and investments - ending	<u>\$ 59,251</u>	<u>\$ 44,526</u>	<u>\$ 12,135</u>	<u>\$ 4,371</u>	<u>\$ 10,236</u>	<u>\$ 1,575</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right to Know	Enhanced Access
Cash and investments - beginning	\$ 617,969	\$ 54,091	\$ 14,620	\$ 1,450	\$ 4,589	\$ 33,890
Receipts:						
Taxes	275,270	170,730	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	128,372	22,253	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	1,521	-	-	-
Other receipts	4,482	25,239	11,545	-	3,154	13,895
Total receipts	408,124	218,222	13,066	-	3,154	13,895
Disbursements:						
Personal services	-	-	-	-	-	4,122
Supplies	176,042	-	-	-	497	-
Other services and charges	209,388	194,125	14,620	-	2,683	8,552
Capital outlay	-	-	-	-	200	-
Other disbursements	-	25,000	-	-	-	-
Total disbursements	385,430	219,125	14,620	-	3,380	12,674
Excess (deficiency) of receipts over disbursements	22,694	(903)	(1,554)	-	(226)	1,221
Cash and investments - ending	\$ 640,663	\$ 53,188	\$ 13,066	\$ 1,450	\$ 4,363	\$ 34,911

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ 4,809	\$ 77,812	\$ 5,146	\$ 40,607	\$ 680,148	\$ 228,188
Receipts:						
Taxes	-	190,692	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	24,853	-	33,139	296,302	546,135
Charges for services	-	21,517	2,938	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,140	34	-	2,000	4,266	2,088
Total receipts	<u>5,140</u>	<u>237,096</u>	<u>2,938</u>	<u>35,139</u>	<u>300,568</u>	<u>548,223</u>
Disbursements:						
Personal services	-	230,723	-	-	-	274,435
Supplies	-	-	-	6,668	300,000	10,352
Other services and charges	-	-	2,700	16,187	43,766	202,768
Capital outlay	-	-	-	-	150,000	77,003
Other disbursements	5,673	-	-	-	-	-
Total disbursements	<u>5,673</u>	<u>230,723</u>	<u>2,700</u>	<u>22,855</u>	<u>493,766</u>	<u>564,558</u>
Excess (deficiency) of receipts over disbursements	<u>(533)</u>	<u>6,373</u>	<u>238</u>	<u>12,284</u>	<u>(193,198)</u>	<u>(16,335)</u>
Cash and investments - ending	<u>\$ 4,276</u>	<u>\$ 84,185</u>	<u>\$ 5,384</u>	<u>\$ 52,891</u>	<u>\$ 486,950</u>	<u>\$ 211,853</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Plat Book	Rainy Day
Cash and investments - beginning	\$ -	\$ 61	\$ 799,459	\$ 38,380	\$ 35,044	\$ 30,884
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,115,474	-	1,115,474	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	403	13,628	217,538	34,088	10,245	221
Total receipts	<u>1,115,877</u>	<u>13,628</u>	<u>1,333,012</u>	<u>34,088</u>	<u>10,245</u>	<u>221</u>
Disbursements:						
Personal services	643,859	-	782,660	-	-	-
Supplies	333,500	-	336,241	-	880	-
Other services and charges	-	13,026	289,581	-	368	-
Capital outlay	-	-	17,291	-	1,697	-
Other disbursements	138,517	-	-	4,315	-	-
Total disbursements	<u>1,115,876</u>	<u>13,026</u>	<u>1,425,773</u>	<u>4,315</u>	<u>2,945</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1</u>	<u>602</u>	<u>(92,761)</u>	<u>29,773</u>	<u>7,300</u>	<u>221</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 663</u>	<u>\$ 706,698</u>	<u>\$ 68,153</u>	<u>\$ 42,344</u>	<u>\$ 31,105</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Reassessment 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 134,089	\$ 48,214	\$ 71,391	\$ 907	\$ 8,404	\$ 6,913
Receipts:						
Taxes	71,969	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	9,380	-	8,915	-	-	-
Charges for services	-	52,591	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	837	-	59,938	1,875	4,285	20,946
Total receipts	<u>82,186</u>	<u>52,591</u>	<u>68,853</u>	<u>1,875</u>	<u>4,285</u>	<u>20,946</u>
Disbursements:						
Personal services	2,963	-	-	-	-	-
Supplies	3,853	-	-	139	-	-
Other services and charges	86,641	-	29,504	591	227	-
Capital outlay	-	-	22,694	650	-	-
Other disbursements	-	35,592	-	334	-	12,850
Total disbursements	<u>93,457</u>	<u>35,592</u>	<u>52,198</u>	<u>1,714</u>	<u>227</u>	<u>12,850</u>
Excess (deficiency) of receipts over disbursements	<u>(11,271)</u>	<u>16,999</u>	<u>16,655</u>	<u>161</u>	<u>4,058</u>	<u>8,096</u>
Cash and investments - ending	<u>\$ 122,818</u>	<u>\$ 65,213</u>	<u>\$ 88,046</u>	<u>\$ 1,068</u>	<u>\$ 12,462</u>	<u>\$ 15,009</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Vehicle Inspection	Guardian Ad Litem	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 74,938	\$ 7	\$ 179,572	\$ 1,029	\$ 31,084	\$ 5,918
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	14,640	44,338	66,686	285	30,955	-
Total receipts	14,640	44,338	66,686	285	30,955	-
Disbursements:						
Personal services	-	-	-	-	6,180	-
Supplies	-	-	-	-	4,235	-
Other services and charges	-	-	-	-	12,646	-
Capital outlay	-	-	-	-	-	1,519
Other disbursements	-	44,338	137,717	-	-	-
Total disbursements	-	44,338	137,717	-	23,061	1,519
Excess (deficiency) of receipts over disbursements	14,640	-	(71,031)	285	7,894	(1,519)
Cash and investments - ending	\$ 89,578	\$ 7	\$ 108,541	\$ 1,314	\$ 38,978	\$ 4,399

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Supplemental Adult Probation Services	Alternative Dispute Resolution	Animal Shelter
Cash and investments - beginning	\$ 7,980	\$ 6,188	\$ 75,477	\$ 171,414	\$ 3,289	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	335,716	-	-	-
Fines and forfeits	-	-	-	180,287	-	-
Other receipts	3,026	1,610	657	-	-	3,869
Total receipts	3,026	1,610	336,373	180,287	-	3,869
Disbursements:						
Personal services	-	-	21,871	71,518	-	-
Supplies	-	-	-	41,685	-	-
Other services and charges	1,769	-	277,910	8,869	-	-
Capital outlay	-	-	26,007	981	-	-
Other disbursements	-	300	-	-	-	-
Total disbursements	1,769	300	325,788	123,053	-	-
Excess (deficiency) of receipts over disbursements	1,257	1,310	10,585	57,234	-	3,869
Cash and investments - ending	\$ 9,237	\$ 7,498	\$ 86,062	\$ 228,648	\$ 3,289	\$ 3,869

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	CASA-Donations	Payroll Clearing	Sheriff's Pension Trust	Settlement	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ -	\$ -	\$ 6,680	\$ -	\$ 4,044	\$ -
Receipts:						
Taxes	-	-	-	15,215,324	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,340,135	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	23,390	-	-	-
Other receipts	24,770	1,810,104	-	-	43,049	305,204
Total receipts	24,770	1,810,104	23,390	16,555,459	43,049	305,204
Disbursements:						
Personal services	-	-	25,000	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,810,021	3,500	16,555,459	47,093	305,204
Total disbursements	-	1,810,021	28,500	16,555,459	47,093	305,204
Excess (deficiency) of receipts over disbursements	24,770	83	(5,110)	-	(4,044)	-
Cash and investments - ending	\$ 24,770	\$ 83	\$ 1,570	\$ -	\$ -	\$ -

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	Local Income Tax-Prop Tax Relief	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 19,197	\$ 500
Receipts:						
Taxes	-	-	-	-	332,122	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	109,628	4,931	4,521	345,938	-	3,793
Total receipts	<u>109,628</u>	<u>4,931</u>	<u>4,521</u>	<u>345,938</u>	<u>332,122</u>	<u>3,793</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	109,628	4,931	4,521	345,938	329,130	3,193
Total disbursements	<u>109,628</u>	<u>4,931</u>	<u>4,521</u>	<u>345,938</u>	<u>329,130</u>	<u>3,193</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	2,992	600
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,189</u>	<u>\$ 1,100</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 2,068	\$ -	\$ 100	\$ 245	\$ 696	\$ 142
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	33,574	231	1,960	2,255	1,606	1,845
Total receipts	33,574	231	1,960	2,255	1,606	1,845
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	34,348	231	1,925	2,250	2,062	1,827
Total disbursements	34,348	231	1,925	2,250	2,062	1,827
Excess (deficiency) of receipts over disbursements	(774)	-	35	5	(456)	18
Cash and investments - ending	\$ 1,294	\$ -	\$ 135	\$ 250	\$ 240	\$ 160

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CEDIT Distribution	LIT Certified Shares
Cash and investments - beginning	\$ 75	\$ -	\$ -	\$ 10,314	\$ 148,696	\$ -
Receipts:						
Taxes	-	-	-	152,729	-	1,860,510
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	151	263	114,557	-	110,754	-
Total receipts	<u>151</u>	<u>263</u>	<u>114,557</u>	<u>152,729</u>	<u>110,754</u>	<u>1,860,510</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	201	263	114,557	157,832	-	1,860,510
Total disbursements	<u>201</u>	<u>263</u>	<u>114,557</u>	<u>157,832</u>	<u>-</u>	<u>1,860,510</u>
Excess (deficiency) of receipts over disbursements	<u>(50)</u>	<u>-</u>	<u>-</u>	<u>(5,103)</u>	<u>110,754</u>	<u>-</u>
Cash and investments - ending	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,211</u>	<u>\$ 259,450</u>	<u>\$ -</u>

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LIT Public Safety	LIT Economic Development	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	\$ -	\$ -	\$ 44,286	\$ 8,608	\$ 1,520	\$ 26,574
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	978,392	1,965,408	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	5,978	7,546	15,762	7,546
<b>Total receipts</b>	<b>978,392</b>	<b>1,965,408</b>	<b>5,978</b>	<b>7,546</b>	<b>15,762</b>	<b>7,546</b>
Disbursements:						
Personal services	-	-	-	-	8,817	6,992
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	7,700	-	1,350
Capital outlay	-	-	-	-	-	-
Other disbursements	978,392	1,965,408	-	-	203	1,713
<b>Total disbursements</b>	<b>978,392</b>	<b>1,965,408</b>	<b>-</b>	<b>7,700</b>	<b>9,020</b>	<b>10,055</b>
Excess (deficiency) of receipts over disbursements	-	-	5,978	(154)	6,742	(2,509)
Cash and investments - ending	\$ -	\$ -	\$ 50,264	\$ 8,454	\$ 8,262	\$ 24,065

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	93.069 Emergency Preparedness 19/20	Community Correction Grant 17/18	Local Rd/Bridge Matching Grant	Can Clay Lease Payments	2018 Local Health Dept Trust	SIP Roundup Grant-Health
Cash and investments - beginning	\$ -	\$ 9,806	\$ -	\$ 45,642	\$ 8,105	\$ 2,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,583,323	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	10,828	-	-
Total receipts	-	-	1,583,323	10,828	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	12,500	-	-	-	-	-
Capital outlay	-	-	1,564,207	-	-	-
Other disbursements	-	9,806	-	24,673	8,105	2,000
Total disbursements	12,500	9,806	1,564,207	24,673	8,105	2,000
Excess (deficiency) of receipts over disbursements	(12,500)	(9,806)	19,116	(13,845)	(8,105)	(2,000)
Cash and investments - ending	\$ (12,500)	\$ -	\$ 19,116	\$ 31,797	\$ -	\$ -

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Community Correction Gr 18/19	2019 Local Health Dept Trust	United Way Gr - Sheriff	TIF #5 - Riverview West	Perry Co Redevelop Authority	Inmate Housing Fund
Cash and investments - beginning	\$ 49,560	\$ -	\$ -	\$ 4,514	\$ -	\$ 55,915
Receipts:						
Taxes	-	-	-	2,234	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	206,119	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	18,502	16,263	3,004	-	12,000	97,790
Total receipts	224,621	16,263	3,004	2,234	12,000	97,790
Disbursements:						
Personal services	237,778	-	-	-	-	7,234
Supplies	2,500	-	-	-	-	9,624
Other services and charges	1,301	2,495	-	-	-	5,974
Capital outlay	-	2,531	-	-	-	44,639
Other disbursements	-	-	3,004	-	5,200	-
Total disbursements	241,579	5,026	3,004	-	5,200	67,471
Excess (deficiency) of receipts over disbursements	(16,958)	11,237	-	2,234	6,800	30,319
Cash and investments - ending	\$ 32,602	\$ 11,237	\$ -	\$ 6,748	\$ 6,800	\$ 86,234

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Animal Welfare Education Fund	Perry Co Medical & Life	97.067 Homeland Security Grant	93,268 Health Immunization 18/19	16,575 Criminal Justice 18/19/20	93,268 Health Immunization 19/20
Cash and investments - beginning	\$ -	\$ 126,425	\$ (39,845)	\$ (20,873)	\$ (7,266)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	145	1,948,324	54,469	62,910	29,179	31,554
Total receipts	145	1,948,324	54,469	62,910	29,179	31,554
Disbursements:						
Personal services	-	-	-	36,115	29,633	25,870
Supplies	-	-	-	2,718	-	803
Other services and charges	-	-	-	1,455	-	239
Capital outlay	-	-	-	1,648	-	11,994
Other disbursements	134	1,646,152	14,624	-	-	-
Total disbursements	134	1,646,152	14,624	41,936	29,633	38,906
Excess (deficiency) of receipts over disbursements	11	302,172	39,845	20,974	(454)	(7,352)
Cash and investments - ending	\$ 11	\$ 428,597	\$ -	\$ 101	\$ (7,720)	\$ (7,352)

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Sheriff's Stellar Inmate Trust Fund	Clerk of Circuit Court	Park & Rec Non-Reverting Fund	Jury Fee	Pretrial Diversion	Law Enforcement Education
Cash and investments - beginning	\$ 14,708	\$ 725,464	\$ 7,094	\$ 2,385	\$ 77,526	\$ 65,230
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	204,516	-	-	-	-	-
Fines and forfeits	-	2,762,861	-	-	-	-
Other receipts	-	-	100	3,129	100,316	4,347
Total receipts	204,516	2,762,861	100	3,129	100,316	4,347
Disbursements:						
Personal services	-	-	-	3,000	34,832	-
Supplies	-	-	-	-	2,884	-
Other services and charges	-	-	-	-	16,597	-
Capital outlay	-	-	-	-	1,927	-
Other disbursements	205,622	2,938,416	-	-	-	5,235
Total disbursements	205,622	2,938,416	-	3,000	56,240	5,235
Excess (deficiency) of receipts over disbursements	(1,106)	(175,555)	100	129	44,076	(888)
Cash and investments - ending	\$ 13,602	\$ 549,909	\$ 7,194	\$ 2,514	\$ 121,602	\$ 64,342

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Donation-Health	TIF Allocation Fund	TIF #3 - Waupaca	TIF #4 - Webb Wheel	Commissioners Sales Fund	Solid Waste Telephone Bill
Cash and investments - beginning	\$ 12,457	\$ 197,341	\$ 2,531,000	\$ 319,103	\$ 69	\$ -
Receipts:						
Taxes	-	197,877	1,382,634	276,001	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,440	-	-	-	1,134
Total receipts	-	199,317	1,382,634	276,001	-	1,134
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	120	-	-	-	-
Capital outlay	-	44,572	2,083,387	115,428	-	-
Other disbursements	36	64,080	1,117,851	138,874	69	1,134
Total disbursements	36	108,772	3,201,238	254,302	69	1,134
Excess (deficiency) of receipts over disbursements	(36)	90,545	(1,818,604)	21,699	(69)	-
Cash and investments - ending	\$ 12,421	\$ 287,886	\$ 712,396	\$ 340,802	\$ -	\$ -

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Employee Insurance Co-Payments	Check Collection Fee	Perry Co Law Enforcement	County Child Advocacy	Insurance Recovery	Distressed Loan Repayment
Cash and investments - beginning	\$ -	\$ 13	\$ 8,747	\$ 101	\$ 1,561	\$ 597,669
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	152,662
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,992	2,038	733	-	44,173	4,983
Total receipts	2,992	2,038	733	-	44,173	157,645
Disbursements:						
Personal services	-	2,019	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,992	-	7,000	-	36,873	-
Total disbursements	2,992	2,019	7,000	-	36,873	-
Excess (deficiency) of receipts over disbursements	-	19	(6,267)	-	7,300	157,645
Cash and investments - ending	\$ -	\$ 32	\$ 2,480	\$ 101	\$ 8,861	\$ 755,314

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Surplus Surtax & Wheel Tax	Health-Sharp Disposal Fund	State Welfare Excise Tax Alloc	Co Law Enforcement Education	EMA-Rescue Donation Fund	Juvenile Interstate Compact
Cash and investments - beginning	\$ 456,093	\$ 800	\$ -	\$ 602	\$ 8,331	\$ 6,183
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	133,635	-	586,074	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,336	-	-	537	3,892	625
Total receipts	136,971	-	586,074	537	3,892	625
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	102,121	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	706	586,074	100	10,495	-
Total disbursements	102,121	706	586,074	100	10,495	-
Excess (deficiency) of receipts over disbursements	34,850	(706)	-	437	(6,603)	625
Cash and investments - ending	\$ 490,943	\$ 94	\$ -	\$ 1,039	\$ 1,728	\$ 6,808

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	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	\$ 6,885	\$ 2,622	\$ 559	\$ 63	\$ 8,077	\$ 26,781
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	6,397	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	534	5,120	4	-	404	259,695
Total receipts	534	5,120	4	6,397	404	259,695
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	4,500
Other services and charges	-	-	-	-	-	267,650
Capital outlay	-	-	-	-	-	-
Other disbursements	-	6,717	-	6,460	-	-
Total disbursements	-	6,717	-	6,460	-	272,150
Excess (deficiency) of receipts over disbursements	534	(1,597)	4	(63)	404	(12,455)
Cash and investments - ending	\$ 7,419	\$ 1,025	\$ 563	\$ -	\$ 8,481	\$ 14,326

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Medicaid Reimbursement - Health	93.074 Public Health Emerg Pre	93.3074 Ebola Grant	93.268 Health Immunization/17	Community Corr Project Income	Housing Grant Matching Funds
Cash and investments - beginning	\$ 34,599	\$ (14,924)	\$ 16,296	\$ 940	\$ 279,695	\$ 1,174
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	29,053	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	91,907	-
Other receipts	19,375	45	-	-	-	-
Total receipts	19,375	29,098	-	-	91,907	-
Disbursements:						
Personal services	-	-	-	-	18,502	-
Supplies	-	6,705	-	-	5,916	-
Other services and charges	-	-	-	-	29,320	-
Capital outlay	-	7,469	13,876	-	-	-
Other disbursements	3,125	-	-	-	-	-
Total disbursements	3,125	14,174	13,876	-	53,738	-
Excess (deficiency) of receipts over disbursements	16,250	14,924	(13,876)	-	38,169	-
Cash and investments - ending	\$ 50,849	\$ -	\$ 2,420	\$ 940	\$ 317,864	\$ 1,174

PERRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	March of Dimes Health Grant	Carryover Cash - ILHDTA	Fed Projects- Series 14 Bonds	93,268 Health Immunization Grant	Totals
Cash and investments - beginning	\$ 713	\$ 45,864	\$ -	\$ 668	\$ 16,714,879
Receipts:					
Taxes	-	-	-	-	25,112,877
Licenses and permits	-	-	-	-	26,058
Intergovernmental receipts	-	-	-	-	12,568,827
Charges for services	-	-	242,167	-	1,293,251
Fines and forfeits	-	-	-	-	3,178,266
Other receipts	-	8,105	470,636	-	8,117,022
Total receipts	-	8,105	712,803	-	50,296,301
Disbursements:					
Personal services	-	3,674	-	-	5,916,132
Supplies	-	-	-	-	1,439,447
Other services and charges	-	-	-	-	3,792,645
Capital outlay	-	-	465,716	-	5,562,911
Other disbursements	-	-	247,087	-	33,918,555
Total disbursements	-	3,674	712,803	-	50,629,690
Excess (deficiency) of receipts over disbursements	-	4,431	-	-	(333,389)
Cash and investments - ending	\$ 713	\$ 50,295	\$ -	\$ 668	\$ 16,381,490

PERRY COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 396,819</u>	<u>\$ -</u>

PERRY COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Community Leasing Partners	2017 Ford E-450 Gas Ambulance	\$ 52,746	9/15/2017	9/15/2020
German American Bank	E-911 Equipment	85,247	11/23/2013	11/23/2023
Hoosier Hills Credit Union	2018 Chevy Tahoe - EMA	9,567	2/1/2019	2/1/2021
Old National Bank	Highway Motor Grader	43,766	7/5/2017	7/5/2021
Old National Bank	3 Hwy Crew Cab Pickup Trucks	18,697	7/5/2017	7/5/2021
Old National Bank	3 Hwy Single Axle Dump Trucks & Equipment for 2 Trucks	<u>56,437</u>	12/10/2017	12/10/2021
Total governmental activities		<u>266,460</u>		
Total of annual lease payments		<u>\$ 266,460</u>		

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	\$ 465,000	\$ 101,688
Revenue Bonds	Economic Development Revenue Bonds Series 2014B	1,800,000	280,738
Revenue Bonds	Economic Development Revenue Bonds Series 2016A	1,065,000	163,719
Revenue Bonds	Economic Development Revenue Bonds Series 2016B	380,000	58,781
Revenue Bonds	Economic Development Revenue Bonds Series 2016C	1,285,000	207,019
Revenue Bonds	Perry County Redevelopment Authority Economic Development Income Tax Lease Rental Bonds of 2012	8,890,000	872,500
Notes and Loans Payable	Distressed Road Loan from State of Indiana	<u>1,500,000</u>	-
Total governmental activities		<u>15,385,000</u>	<u>1,684,445</u>
Totals		<u>\$ 15,385,000</u>	<u>\$ 1,684,445</u>

PERRY COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2019

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.

	Ending Balance
Governmental activities:	
Land	\$ 90,100
Buildings	23,785,124
Machinery, equipment, and vehicles	<u>12,495,193</u>
Total governmental activities	<u>36,370,417</u>
Total capital assets	<u>\$ 36,370,417</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/>.