

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PERRY COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
11/10/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pamela L. Goffinet	01-01-20 to 12-31-21
County Treasurer	Paul W. Alvey Amanda F. Lasher	01-01-20 to 01-31-20 02-01-20 to 12-31-21
Clerk of the Circuit Court	Amanda Mogan Rachel K. Roark	01-01-20 to 03-31-20 04-01-20 to 12-31-21
County Sheriff	Alan D. Malone	01-01-20 to 12-31-21
County Recorder	Jane James	01-01-20 to 12-31-21
President of the Board of County Commissioners	Thomas J. Hauser	01-01-20 to 12-31-21
President of the County Council	David A. Etienne Luke Thomas	01-01-20 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, 2020, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2020.

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, 2020, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 1, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

November 1, 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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
General	\$ 707,592	\$ 5,524,725	\$ 5,375,822	\$ 856,495
Accident Report	1,188	1,659	931	1,916
LIT-Economic Development	557,477	794,163	449,490	902,150
CEDIT Distribution	259,450	61,223	17,000	303,673
LIT-Special Legislation	6,385,140	2,418,284	1,278,240	7,525,184
Clerk's Records Perpetuation	59,251	11,202	5,115	65,338
Community Transition Program	44,526	-	-	44,526
Prisoner Reimbursement For Incarceration	4,371	1,295	-	5,666
Sales Disclosure - County Share	10,236	2,580	9,000	3,816
Covered Bridge	1,575	925	-	2,500
Cumulative Bridge	640,663	412,801	431,012	622,452
Cumulative Capital Development	53,188	247,931	235,937	65,182
Drug Free Community	13,066	21,302	5,882	28,486
Electronic Map Generation	1,450	250	-	1,700
Emergency Planning/Right to Know	4,363	3,269	3,094	4,538
Enhanced Access	34,911	17,006	11,620	40,297
Firearms Training	4,276	8,770	8,745	4,301
Health	84,185	209,687	233,739	60,133
Identification Security Protection	5,384	3,127	-	8,511
Local Health Maintenance	52,891	33,262	13,514	72,639
Local Road and Street	486,950	287,946	328,476	446,420
LOIT Public Safety - County Share	211,853	567,052	668,865	110,040
MVH Restricted	1	1,062,560	1,062,560	1
Misdemeanant	663	13,629	7,318	6,974
Motor Vehicle Highway	706,698	1,255,180	1,256,320	705,558
Omitted Property Audits	68,153	-	-	68,153
Plat Book	42,344	12,580	8,821	46,103
Rainy Day	31,105	4,128	4,000	31,233
Reassessment - 2015	122,818	82,149	105,999	98,968
Recorder's Records Perpetuation	65,213	57,621	22,084	100,750
Riverboat	88,046	88,648	49,928	126,766
Sex and Violent Offender Administration	1,068	2,020	2,080	1,008
Sheriff's Pension Trust	1,570	12,114	8,251	5,433
Supplemental Public Defender Services	12,462	1,600	-	14,062
Surplus Tax	15,009	15,515	7,854	22,670
Surveyor's Corner Perpetuation	89,578	15,565	1,991	103,152
Tax Sale Redemption	7	53,988	53,988	7
Tax Sale Surplus	108,541	180,121	121,081	167,581
Vehicle Inspection	1,314	245	-	1,559
Guardian Ad Litem	38,978	23,518	8,873	53,623
Auditors Ineligible Deductions	4,399	-	-	4,399
County Elected Officials Training	9,237	3,311	484	12,064
County Offender Transportation Fund	7,498	386	-	7,884
Statewide 911	86,062	345,858	280,935	150,985
Supplemental Adult Probation Services	228,648	114,463	84,166	258,945
Alternative Dispute Resolution	3,289	-	-	3,289
Animal Shelter	3,869	-	-	3,869
Payroll Clearing	83	1,875,917	1,932,935	(56,935)
Settlement	-	15,901,633	15,901,633	-
Wheel Tax	-	31,870	30,942	928
Surtax	-	352,159	352,159	-
CVET Agency	-	104,259	104,259	-
Weed Lien Collections	-	8,116	8,116	-
Storm Water Collections	-	211	211	-
Financial Institution Tax	-	375,633	375,633	-
Local Income Tax - Property Tax Relief	22,189	342,937	339,324	25,802
State Fines and Forfeitures	1,100	5,150	6,250	-
Infraction Judgements	1,294	18,178	18,615	857
Special Death Benefit	135	1,750	1,750	135
Sales Disclosure - State Share	250	2,580	2,390	440
Coroners Training & Con't Education	240	1,550	1,738	52
Mortgage Recording Fees - State Share	160	2,053	2,005	208
Child Restraint Violation Fines	25	175	200	-
Education Plate Fees Agency	-	281	281	-
Riverboat Revenue Sharing	-	114,557	114,557	-
Innkeepers Tax Collections	5,211	141,363	135,162	11,412
LIT-Certified Shares	-	1,927,094	1,927,094	-
LIT-Public Safety	-	1,013,406	1,013,406	-
LIT-Economic Development (EDIT)	-	2,026,813	2,026,813	-
City/Town Ordinance Violations Fines	50,264	3,825	-	54,089
93.563 Title IV-D Incentive	8,454	7,602	6,900	9,156
93.563 Prosecutor IV-D Incentive-Post Oct '99	8,262	11,447	6,244	13,465
93.563 Clerk IV-D Incentive-Post Oct '99	24,065	7,602	8,462	23,205
CARES Provider Relief Fund	-	581,892	581,892	-
Animal Shelter Non-Reverting	-	20,000	-	20,000
TIF #5 - Riverview West	6,748	396	1,500	5,644
Perry County Redevelopment Authority	6,800	-	-	6,800

PERRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Animal Welfare Education Fund	11	-	-	11
CASA - Donations	24,770	-	-	24,770
Perry County Medical & Life	428,597	1,824,580	1,281,360	971,817
97.067 Homeland Security Grant	-	-	24,990	(24,990)
93.268 Health Immunization Grt 18/19	101	-	-	101
16.575 Criminal Justice Grt 18/19/20	(7,720)	43,277	39,844	(4,287)
93.268 Health Immunization Grt 19/20	(7,352)	51,869	44,317	200
93.069 EMG Preparedness Grt 19/20	(12,500)	16,667	12,500	(8,333)
20.703 EMA-HS Grant/Training Tables	-	6,264	6,264	-
97.067 EMA-HS Grant/Warning System	-	41,954	41,954	-
93.268 Health Immunization 20/21	-	-	34,215	(34,215)
93.069 EMG Preparedness 20/21	-	-	13,504	(13,504)
16.710 Public Safety Grant - Cops 20/21/22	-	10,271	-	10,271
14.228 CDBG Rome Courthouse	-	23,500	23,500	-
River Road Project	-	188,739	102,174	86,565
Local Rd/Bridge Matching Grant	19,116	1,551,663	1,338,048	232,731
Can Clay Lease Payments	31,797	-	31,797	-
Community Correction Grt 18/19	32,602	-	32,602	-
2019 Local Health Dept. Trust	11,237	-	11,237	-
United Way Grant - Sheriff	-	7,953	7,953	-
Community Correction Grant 2020	-	186,930	168,819	18,111
Court Recidivism Grant 2020	-	60,332	54,232	6,100
2020 Local Health Dept. Trust	-	16,204	6,228	9,976
United Way Grant - Coroner	-	1,500	1,500	-
United Way Grant - Probation	-	2,275	-	2,275
2020 IPEP Safety Grant - Sheriff	-	4,640	4,640	-
Comm Foundation Alliance - Sheriff	-	12,100	12,100	-
Inmate Housing Fund	86,234	116,100	103,744	98,590
CARES ACT - Election	-	2,525	2,525	-
16.575 Criminal Justice Grant 20/22	-	-	5,449	(5,449)
Perry County Convention & Visitor Bureau	12,135	149,203	150,000	11,338
Sheriff - Stellar Income	13,602	179,207	174,789	18,020
Jail Commissary	41,378	101,361	113,364	29,375
Clerk of Circuit Court	549,909	2,138,621	1,994,624	693,906
After Settlement Collections	388,443	1,202,578	388,443	1,202,578
Park & Rec Non-Reverting Fund	7,194	-	-	7,194
Jury Fee	2,514	1,706	-	4,220
Pretrial Diversion	121,602	50,949	60,957	111,594
Law Enforcement Education	64,342	2,589	2,892	64,039
Donation - Health	12,421	-	103	12,318
TIF Allocation Fund	287,886	197,840	242,700	243,026
TIF #3 - Waupaca	712,396	687,460	1,352,607	47,249
TIF #4 - Webb Wheel	340,802	271,025	282,967	328,860
Solid Waste Telephone Bill	-	1,242	1,051	191
Employee Insurance Co-Payments	-	4,237	2,514	1,723
Check Collection Fee	32	893	-	925
Perry Co Law Enforcement	2,480	-	-	2,480
County Child Advocacy	101	-	-	101
Insurance Recovery	8,861	17,631	24,521	1,971
Distressed Loan Repayment	755,314	157,111	-	912,425
Surplus Surtax & Wheel Tax	490,943	160,772	2,875	648,840
Health-Sharp Disposal Fund	94	2,000	1,344	750
State Welfare Excise Tax Alloc	-	603,997	603,997	-
Co Law Enforcement Education	1,039	422	810	651
EMA - Rescue Donation Fund	1,728	3,327	4,060	995
Juvenile Interstate Compact	6,808	386	-	7,194
Interstate Probation Transfer	7,419	682	-	8,101
Donation - Sheriff Equipment	1,025	3,638	3,115	1,548
Election Nonreverting - Title I	563	2	-	565
USDA - Deputy Agreement	-	9,015	9,015	-
Home Detention - Circuit Court	8,481	-	-	8,481
Jail Operations Fund	14,326	268,825	269,486	13,665
Medicaid Reimbursement - Health	50,849	27,891	2,826	75,914
93.3074 Ebola Grant	2,420	-	-	2,420
93.268 Health Immunization/17	940	-	-	940
Substance Abuse Grants	-	1,227	-	1,227
Community Correction Project Income	317,864	48,326	29,170	337,020
Housing Grant Matching Funds	1,174	-	-	1,174
March of Dimes Health Grant	713	-	-	713
Carryover Cash - ILHDTA	50,295	11,237	15,686	45,846
Fed Projects - Series 14 Bonds	-	177,205	177,205	-
93.268 Health Immunization Grant	668	-	-	668
Totals	\$ 16,381,490	\$ 49,506,055	\$ 46,380,303	\$ 19,507,242

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, 2020. The other instance was due to payroll withholding expenditures being posted to the fund prior to year end.

Note 8. Subsequent Events

On April 12, 2021, the Board of County Commissioners approved Ordinance No. O-CC-21-1, *Authorizing Perry County, Indiana 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. 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 to eligible retirees and their spouses the following benefits: health insurance. These benefits pose a liability to the County for this year and in future years. Information regarding these benefits can be obtained by contacting the County.

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OTHER INFORMATION - 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, 2020

	General	Accident Report	LIT-Economic Development	CEDIT Distribution	LIT-Special Legislation	Clerk's Records Perpetuation	Community Transition Program
Cash and investments - beginning	\$ 707,592	\$ 1,188	\$ 557,477	\$ 259,450	\$ 6,385,140	\$ 59,251	\$ 44,526
Receipts:							
Taxes	3,015,588	-	-	-	-	-	-
Licenses and permits	32,766	-	-	-	-	-	-
Intergovernmental receipts	1,585,483	-	794,163	-	2,040,313	-	-
Charges for services	212,927	1,659	-	-	-	-	-
Fines and forfeits	68,449	-	-	-	-	11,202	-
Other receipts	609,512	-	-	61,223	377,971	-	-
Total receipts	5,524,725	1,659	794,163	61,223	2,418,284	11,202	-
Disbursements:							
Personal services	3,496,491	-	-	-	-	-	-
Supplies	91,075	-	-	-	-	444	-
Other services and charges	1,313,827	-	173,611	17,000	920,357	-	-
Capital outlay	72,464	-	275,879	-	4,538	4,671	-
Other disbursements	401,965	931	-	-	353,345	-	-
Total disbursements	5,375,822	931	449,490	17,000	1,278,240	5,115	-
Excess (deficiency) of receipts over disbursements	148,903	728	344,673	44,223	1,140,044	6,087	-
Cash and investments - ending	\$ 856,495	\$ 1,916	\$ 902,150	\$ 303,673	\$ 7,525,184	\$ 65,338	\$ 44,526

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 4,371	\$ 10,236	\$ 1,575	\$ 640,663	\$ 53,188	\$ 13,066	\$ 1,450
Receipts:							
Taxes	-	-	-	283,847	174,424	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	126,259	23,362	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	413	-
Other receipts	1,295	2,580	925	2,695	50,145	20,889	250
Total receipts	1,295	2,580	925	412,801	247,931	21,302	250
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	130,777	-	-	-
Other services and charges	-	9,000	-	300,235	182,429	5,882	-
Capital outlay	-	-	-	-	3,508	-	-
Other disbursements	-	-	-	-	50,000	-	-
Total disbursements	-	9,000	-	431,012	235,937	5,882	-
Excess (deficiency) of receipts over disbursements	1,295	(6,420)	925	(18,211)	11,994	15,420	250
Cash and investments - ending	\$ 5,666	\$ 3,816	\$ 2,500	\$ 622,452	\$ 65,182	\$ 28,486	\$ 1,700

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 4,363	\$ 34,911	\$ 4,276	\$ 84,185	\$ 5,384	\$ 52,891	\$ 486,950
Receipts:							
Taxes	-	-	-	171,716	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	23,000	-	33,139	285,768
Charges for services	-	-	-	14,971	3,127	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,269	17,006	8,770	-	-	123	2,178
Total receipts	3,269	17,006	8,770	209,687	3,127	33,262	287,946
Disbursements:							
Personal services	-	4,177	-	233,739	-	-	-
Supplies	215	-	-	-	-	4,620	221,760
Other services and charges	2,879	7,443	-	-	-	8,894	43,766
Capital outlay	-	-	-	-	-	-	62,950
Other disbursements	-	-	8,745	-	-	-	-
Total disbursements	3,094	11,620	8,745	233,739	-	13,514	328,476
Excess (deficiency) of receipts over disbursements	175	5,386	25	(24,052)	3,127	19,748	(40,530)
Cash and investments - ending	\$ 4,538	\$ 40,297	\$ 4,301	\$ 60,133	\$ 8,511	\$ 72,639	\$ 446,420

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LOIT Public Safety - County Share	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Plat Book	Rainy Day
Cash and investments - beginning	\$ 211,853	\$ 1	\$ 663	\$ 706,698	\$ 68,153	\$ 42,344	\$ 31,105
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	537,776	1,062,464	-	1,062,464	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	29,276	96	13,629	192,716	-	12,580	4,128
Total receipts	567,052	1,062,560	13,629	1,255,180	-	12,580	4,128
Disbursements:							
Personal services	333,783	677,303	-	787,656	-	-	-
Supplies	600	385,257	1,519	171,125	-	1,534	-
Other services and charges	248,424	-	5,799	293,194	-	1,146	4,000
Capital outlay	86,058	-	-	4,345	-	6,141	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	668,865	1,062,560	7,318	1,256,320	-	8,821	4,000
Excess (deficiency) of receipts over disbursements	(101,813)	-	6,311	(1,140)	-	3,759	128
Cash and investments - ending	\$ 110,040	\$ 1	\$ 6,974	\$ 705,558	\$ 68,153	\$ 46,103	\$ 31,233

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 122,818	\$ 65,213	\$ 88,046	\$ 1,068	\$ 1,570	\$ 12,462	\$ 15,009
Receipts:							
Taxes	72,045	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	9,650	-	-	-	-	-	-
Charges for services	-	57,621	-	-	12,114	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	454	-	88,648	2,020	-	1,600	15,515
Total receipts	82,149	57,621	88,648	2,020	12,114	1,600	15,515
Disbursements:							
Personal services	3,529	93	-	-	-	-	-
Supplies	3,881	-	-	103	-	-	-
Other services and charges	93,835	-	49,928	600	-	-	-
Capital outlay	4,754	-	-	930	-	-	-
Other disbursements	-	21,991	-	447	8,251	-	7,854
Total disbursements	105,999	22,084	49,928	2,080	8,251	-	7,854
Excess (deficiency) of receipts over disbursements	(23,850)	35,537	38,720	(60)	3,863	1,600	7,661
Cash and investments - ending	\$ 98,968	\$ 100,750	\$ 126,766	\$ 1,008	\$ 5,433	\$ 14,062	\$ 22,670

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Vehicle Inspection	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 89,578	\$ 7	\$ 108,541	\$ 1,314	\$ 38,978	\$ 4,399	\$ 9,237
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	15,565	53,988	180,121	245	23,518	-	3,311
Total receipts	15,565	53,988	180,121	245	23,518	-	3,311
Disbursements:							
Personal services	-	-	-	-	6,180	-	-
Supplies	1,480	-	-	-	1,897	-	-
Other services and charges	511	-	-	-	330	-	484
Capital outlay	-	-	-	-	466	-	-
Other disbursements	-	53,988	121,081	-	-	-	-
Total disbursements	1,991	53,988	121,081	-	8,873	-	484
Excess (deficiency) of receipts over disbursements	13,574	-	59,040	245	14,645	-	2,827
Cash and investments - ending	\$ 103,152	\$ 7	\$ 167,581	\$ 1,559	\$ 53,623	\$ 4,399	\$ 12,064

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	County Offender Transportation Fund	Statewide 911	Supplemental Adult Probation Services	Alternative Dispute Resolution	Animal Shelter	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 7,498	\$ 86,062	\$ 228,648	\$ 3,289	\$ 3,869	\$ 83	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	14,518,719
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,382,747
Charges for services	-	345,443	-	-	-	-	-
Fines and forfeits	-	-	61,912	-	-	-	-
Other receipts	386	415	52,551	-	-	1,875,917	167
Total receipts	386	345,858	114,463	-	-	1,875,917	15,901,633
Disbursements:							
Personal services	-	20,998	56,646	-	-	-	-
Supplies	-	-	20,123	-	-	-	-
Other services and charges	-	255,937	6,667	-	-	-	-
Capital outlay	-	4,000	730	-	-	-	-
Other disbursements	-	-	-	-	-	1,932,935	15,901,633
Total disbursements	-	280,935	84,166	-	-	1,932,935	15,901,633
Excess (deficiency) of receipts over disbursements	386	64,923	30,297	-	-	(57,018)	-
Cash and investments - ending	\$ 7,884	\$ 150,985	\$ 258,945	\$ 3,289	\$ 3,869	\$ (56,935)	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Wheel Tax	Surtax	CVET Agency	Weed Lien Collections	Storm Water Collections	Financial Institution Tax	Local Income Tax - Property Tax Relief
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,189
Receipts:							
Taxes	-	-	-	-	-	-	342,937
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	31,870	352,159	104,259	8,116	211	375,633	-
Total receipts	31,870	352,159	104,259	8,116	211	375,633	342,937
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	30,942	352,159	104,259	8,116	211	375,633	339,324
Total disbursements	30,942	352,159	104,259	8,116	211	375,633	339,324
Excess (deficiency) of receipts over disbursements	928	-	-	-	-	-	3,613
Cash and investments - ending	\$ 928	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,802

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Child Restraint Violation Fines
Cash and investments - beginning	\$ 1,100	\$ 1,294	\$ 135	\$ 250	\$ 240	\$ 160	\$ 25
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,150	18,178	1,750	2,580	1,550	2,053	175
Total receipts	5,150	18,178	1,750	2,580	1,550	2,053	175
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,250	18,615	1,750	2,390	1,738	2,005	200
Total disbursements	6,250	18,615	1,750	2,390	1,738	2,005	200
Excess (deficiency) of receipts over disbursements	(1,100)	(437)	-	190	(188)	48	(25)
Cash and investments - ending	\$ -	\$ 857	\$ 135	\$ 440	\$ 52	\$ 208	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT-Certified Shares	LIT-Public Safety	LIT-Economic Development (EDIT)	City/Town Ordinance Violations Fines
Cash and investments - beginning	\$ -	\$ -	\$ 5,211	\$ -	\$ -	\$ -	\$ 50,264
Receipts:							
Taxes	-	-	138,840	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,927,094	1,013,406	2,026,813	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	281	114,557	2,523	-	-	-	3,825
Total receipts	281	114,557	141,363	1,927,094	1,013,406	2,026,813	3,825
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	281	114,557	135,162	1,927,094	1,013,406	2,026,813	-
Total disbursements	281	114,557	135,162	1,927,094	1,013,406	2,026,813	-
Excess (deficiency) of receipts over disbursements	-	-	6,201	-	-	-	3,825
Cash and investments - ending	\$ -	\$ -	\$ 11,412	\$ -	\$ -	\$ -	\$ 54,089

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	CARES Provider Relief Fund	Animal Shelter Non-Reverting	TIF #5 Riverview West	Perry County Redevelopment Authority
Cash and investments - beginning	\$ 8,454	\$ 8,262	\$ 24,065	\$ -	\$ -	\$ 6,748	\$ 6,800
Receipts:							
Taxes	-	-	-	-	-	396	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,602	11,447	7,602	581,892	20,000	-	-
Total receipts	7,602	11,447	7,602	581,892	20,000	396	-
Disbursements:							
Personal services	-	6,244	5,963	51,091	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	6,900	-	2,000	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	499	530,801	-	1,500	-
Total disbursements	6,900	6,244	8,462	581,892	-	1,500	-
Excess (deficiency) of receipts over disbursements	702	5,203	(860)	-	20,000	(1,104)	-
Cash and investments - ending	\$ 9,156	\$ 13,465	\$ 23,205	\$ -	\$ 20,000	\$ 5,644	\$ 6,800

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Animal Welfare Education Fund	CASA - Donations	Perry County Medical & Life	97.067 Homeland Security Grant	93.268 Health Immunization Grt 18/19	16.575 Criminal Justice Grt 18/19/20	93.268 Health Immunization Grt 19/20
Cash and investments - beginning	\$ 11	\$ 24,770	\$ 428,597	\$ -	\$ 101	\$ (7,720)	\$ (7,352)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,824,580	-	-	43,277	51,869
Total receipts	-	-	1,824,580	-	-	43,277	51,869
Disbursements:							
Personal services	-	-	-	-	-	39,844	37,237
Supplies	-	-	-	-	-	-	5,080
Other services and charges	-	-	-	-	-	-	1,250
Capital outlay	-	-	-	-	-	-	750
Other disbursements	-	-	1,281,360	24,990	-	-	-
Total disbursements	-	-	1,281,360	24,990	-	39,844	44,317
Excess (deficiency) of receipts over disbursements	-	-	543,220	(24,990)	-	3,433	7,552
Cash and investments - ending	\$ 11	\$ 24,770	\$ 971,817	\$ (24,990)	\$ 101	\$ (4,287)	\$ 200

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.069 EMG Preparedness Grt 19/20	20.703 EMA-HS Grant/Training Tables	97.067 EMA-HS Grant/Warning System	93.268 Health Immunization 20/21	93.069 EMG Preparedness 20/21	16.710 Public Safety Grant - Cops 20/21/22	14.228 CDBG Rome Courthouse
Cash and investments - beginning	\$ (12,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	16,667	6,264	41,954	-	-	10,271	23,500
Total receipts	16,667	6,264	41,954	-	-	10,271	23,500
Disbursements:							
Personal services	-	-	-	30,813	6,464	-	-
Supplies	-	-	-	1,827	-	-	-
Other services and charges	12,500	-	-	199	7,040	-	-
Capital outlay	-	-	-	1,376	-	-	-
Other disbursements	-	6,264	41,954	-	-	-	23,500
Total disbursements	12,500	6,264	41,954	34,215	13,504	-	23,500
Excess (deficiency) of receipts over disbursements	4,167	-	-	(34,215)	(13,504)	10,271	-
Cash and investments - ending	\$ (8,333)	\$ -	\$ -	\$ (34,215)	\$ (13,504)	\$ 10,271	\$ -

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	River Road Project	Local Rd/Bridge Matching Grant	Can Clay Lease Payments	Community Correction Grt 18/19	2019 Local Health Dept. Trust	United Way Grant - Sheriff	Community Correction Grant 2020
Cash and investments - beginning	\$ -	\$ 19,116	\$ 31,797	\$ 32,602	\$ 11,237	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	188,739	1,551,663	-	-	-	7,953	186,930
Total receipts	188,739	1,551,663	-	-	-	7,953	186,930
Disbursements:							
Personal services	-	-	-	17,817	-	-	168,319
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	500
Capital outlay	-	1,338,048	-	-	-	-	-
Other disbursements	102,174	-	31,797	14,785	11,237	7,953	-
Total disbursements	102,174	1,338,048	31,797	32,602	11,237	7,953	168,819
Excess (deficiency) of receipts over disbursements	86,565	213,615	(31,797)	(32,602)	(11,237)	-	18,111
Cash and investments - ending	\$ 86,565	\$ 232,731	\$ -	\$ -	\$ -	\$ -	\$ 18,111

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Court Recidivism Grant 2020	2020 Local Health Dept. Trust	United Way Grant - Coroner	United Way Grant - Probation	2020 IPEP Safety Grant - Sheriff	Comm Foundation Alliance - Sheriff	Inmate Housing Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,234
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	60,332	16,204	1,500	2,275	4,640	12,100	116,100
Total receipts	60,332	16,204	1,500	2,275	4,640	12,100	116,100
Disbursements:							
Personal services	54,232	-	-	-	-	-	44,928
Supplies	-	76	-	-	-	-	15,000
Other services and charges	-	3,284	-	-	-	-	23,816
Capital outlay	-	2,868	-	-	-	-	20,000
Other disbursements	-	-	1,500	-	4,640	12,100	-
Total disbursements	54,232	6,228	1,500	-	4,640	12,100	103,744
Excess (deficiency) of receipts over disbursements	6,100	9,976	-	2,275	-	-	12,356
Cash and investments - ending	\$ 6,100	\$ 9,976	\$ -	\$ 2,275	\$ -	\$ -	\$ 98,590

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CARES ACT - Election	16,575 Criminal Justice Grant 20/22	Perry County Convention & Visitor Bureau	Sheriff - Stellar Income	Jail Commissary	Clerk of Circuit Court	After Settlement Collections
Cash and investments - beginning	\$ -	\$ -	\$ 12,135	\$ 13,602	\$ 41,378	\$ 549,909	\$ 388,443
Receipts:							
Taxes	-	-	149,203	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	179,207	101,361	-	-
Fines and forfeits	-	-	-	-	-	2,138,621	-
Other receipts	2,525	-	-	-	-	-	1,202,578
Total receipts	2,525	-	149,203	179,207	101,361	2,138,621	1,202,578
Disbursements:							
Personal services	-	5,449	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,525	-	150,000	174,789	113,364	1,994,624	388,443
Total disbursements	2,525	5,449	150,000	174,789	113,364	1,994,624	388,443
Excess (deficiency) of receipts over disbursements	-	(5,449)	(797)	4,418	(12,003)	143,997	814,135
Cash and investments - ending	\$ -	\$ (5,449)	\$ 11,338	\$ 18,020	\$ 29,375	\$ 693,906	\$ 1,202,578

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Park & Rec Non-Reverting Fund	Jury Fee	Pretrial Diversion	Law Enforcement Education	Donation - Health	TIF Allocation Fund	TIF #3 - Waupaca
Cash and investments - beginning	\$ 7,194	\$ 2,514	\$ 121,602	\$ 64,342	\$ 12,421	\$ 287,886	\$ 712,396
Receipts:							
Taxes	-	-	-	-	-	196,597	685,170
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,706	50,949	2,589	-	1,243	2,290
Total receipts	-	1,706	50,949	2,589	-	197,840	687,460
Disbursements:							
Personal services	-	-	41,202	-	-	-	-
Supplies	-	-	3,278	-	-	-	-
Other services and charges	-	-	16,477	-	-	125,367	-
Capital outlay	-	-	-	-	-	115,000	252,952
Other disbursements	-	-	-	2,892	103	2,333	1,099,655
Total disbursements	-	-	60,957	2,892	103	242,700	1,352,607
Excess (deficiency) of receipts over disbursements	-	1,706	(10,008)	(303)	(103)	(44,860)	(665,147)
Cash and investments - ending	\$ 7,194	\$ 4,220	\$ 111,594	\$ 64,039	\$ 12,318	\$ 243,026	\$ 47,249

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	TIF #4 - Webb Wheel	Solid Waste Telephone Bill	Employee Insurance Co-Payments	Check Collection Fee	Perry Co Law Enforcement	County Child Advocacy	Insurance Recovery
Cash and investments - beginning	\$ 340,802	\$ -	\$ -	\$ 32	\$ 2,480	\$ 101	\$ 8,861
Receipts:							
Taxes	271,025	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,242	4,237	893	-	-	17,631
Total receipts	271,025	1,242	4,237	893	-	-	17,631
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	149,179	-	-	-	-	-	-
Other disbursements	133,788	1,051	2,514	-	-	-	24,521
Total disbursements	282,967	1,051	2,514	-	-	-	24,521
Excess (deficiency) of receipts over disbursements	(11,942)	191	1,723	893	-	-	(6,890)
Cash and investments - ending	\$ 328,860	\$ 191	\$ 1,723	\$ 925	\$ 2,480	\$ 101	\$ 1,971

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Distressed Loan Repayment	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	\$ 755,314	\$ 490,943	\$ 94	\$ -	\$ 1,039	\$ 1,728	\$ 6,808
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	153,534	157,577	-	603,997	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,577	3,195	2,000	-	422	3,327	386
Total receipts	157,111	160,772	2,000	603,997	422	3,327	386
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	2,875	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	1,344	603,997	810	4,060	-
Total disbursements	-	2,875	1,344	603,997	810	4,060	-
Excess (deficiency) of receipts over disbursements	157,111	157,897	656	-	(388)	(733)	386
Cash and investments - ending	\$ 912,425	\$ 648,840	\$ 750	\$ -	\$ 651	\$ 995	\$ 7,194

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Interstate Probation Transfer	Donation - Sheriff Equipment	Election Nonreverting - Title I	USDA - Deputy Agreement	Home Detention - Circuit Court	Jail Operations Fund	Medicaid Reimbursement - Health
Cash and investments - beginning	\$ 7,419	\$ 1,025	\$ 563	\$ -	\$ 8,481	\$ 14,326	\$ 50,849
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	9,015	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	682	3,638	2	-	-	268,825	27,891
Total receipts	682	3,638	2	9,015	-	268,825	27,891
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	4,500	-
Other services and charges	-	-	-	-	-	264,986	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,115	-	9,015	-	-	2,826
Total disbursements	-	3,115	-	9,015	-	269,486	2,826
Excess (deficiency) of receipts over disbursements	682	523	2	-	-	(661)	25,065
Cash and investments - ending	\$ 8,101	\$ 1,548	\$ 565	\$ -	\$ 8,481	\$ 13,665	\$ 75,914

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.3074 Ebola Grant	93.268 Health Immunization/17	Substance Abuse Grants	Community Correction Project Income	Housing Grant Matching Funds
Cash and investments - beginning	\$ 2,420	\$ 940	\$ -	\$ 317,864	\$ 1,174
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	48,326	-
Other receipts	-	-	1,227	-	-
Total receipts	-	-	1,227	48,326	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	3,980	-
Other services and charges	-	-	-	21,758	-
Capital outlay	-	-	-	3,432	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	29,170	-
Excess (deficiency) of receipts over disbursements	-	-	1,227	19,156	-
Cash and investments - ending	\$ 2,420	\$ 940	\$ 1,227	\$ 337,020	\$ 1,174

PERRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	March of Dimes Health Grant	Carryover Carryover Cash - ILHDTA	Fed Projects - Series 14 Bonds	93.268 Health Immunization Grant	Totals
Cash and investments - beginning	\$ 713	\$ 50,295	\$ -	\$ 668	\$ 16,381,490
Receipts:					
Taxes	-	-	-	-	20,020,507
Licenses and permits	-	-	-	-	32,766
Intergovernmental receipts	-	-	-	-	14,849,009
Charges for services	-	-	113,329	-	1,050,774
Fines and forfeits	-	-	-	-	2,328,923
Other receipts	-	11,237	63,876	-	11,224,076
Total receipts	-	11,237	177,205	-	49,506,055
Disbursements:					
Personal services	-	15,686	-	-	6,145,884
Supplies	-	-	-	-	1,073,026
Other services and charges	-	-	-	-	4,432,255
Capital outlay	-	-	63,876	-	2,478,915
Other disbursements	-	-	113,329	-	32,250,223
Total disbursements	-	15,686	177,205	-	46,380,303
Excess (deficiency) of receipts over disbursements	-	(4,449)	-	-	3,125,752
Cash and investments - ending	\$ 713	\$ 45,846	\$ -	\$ 668	\$ 19,507,242

PERRY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 318,215</u>	<u>\$ -</u>

PERRY COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Community Leasing Partners	2017 Ford E-450 Gas Ambulance	\$ 52,746	9/15/2018	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	\$ 380,000	\$ 103,406
Revenue Bonds	Economic Development Revenue Bonds Series 2014B	1,620,000	284,813
Revenue Bonds	Economic Development Revenue Bonds Series 2016A	940,000	164,031
Revenue Bonds	Economic Development Revenue Bonds Series 2016B	335,000	62,094
Revenue Bonds	Economic Development Revenue Bonds Series 2016C	1,150,000	218,969
Revenue Bonds	Perry County Redevelopment Authority Economic Development Income Tax Lease Rental Bonds of 2012	8,285,000	872,000
Notes and Loans Payable	Distressed Road Loan from State of Indiana	<u>1,500,000</u>	<u>-</u>
Total governmental activities		<u>14,210,000</u>	<u>1,705,313</u>
Totals		<u>\$ 14,210,000</u>	<u>\$ 1,705,313</u>

PERRY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

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>13,140,974</u>
Total governmental activities	<u>37,016,198</u>
Total capital assets	<u>\$ 37,016,198</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/>.