

**PERRY COUNTY, ILLINOIS**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**For the Year Ended November 30, 2013**

**PERRY COUNTY, ILLINOIS**

Table of Contents  
November 30, 2013

	<u>Page</u>
Independent Auditor's Report	1 - 2
Management Discussion and Analysis	3 - 6
<b><u>BASIC FINANCIAL STATEMENTS</u></b>	
<i>Government-Wide Financial Statements</i>	
Statement of Net Position	7
Statement of Activities	8
<i>Fund Financial Statements</i>	
Governmental Funds	
Balance Sheet	9
Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Position	10
Statement of Revenues, Expenditures, and Changes in Fund Balances	11
Reconciliation of the Governmental Funds, Statements of Revenues, Expenditures and Changes in Fund Balances to the Governmental Activities in the Statement of Activities	12
Fiduciary Funds	
Statement of Fiduciary Net Position	13
Statement of Changes in Fiduciary Net Position	14
Notes to Basic Financial Statements	15 - 33
<b><u>REQUIRED SUPPLEMENTARY INFORMATION</u></b>	
IL Municipal Retirement Fund – Schedule of Funding Progress	34
Statement of Revenues, Expenditures, and Changes in Fund Balance Original Budget, Final Budget, and Actual – General Fund	35 - 36
Schedule of Expenditures – Original Budget, Final Budget, and Actual – General Fund	37 - 44
Statement of Revenues, Expenditures, and Changes in Fund Balance Original Budget, Final Budget, and Actual – E911 Surcharge Fund	45
Statement of Revenues, Expenditures, and Changes in Fund Balance Original Budget, Final Budget, and Actual – Tort Liability Fund	46
Statement of Revenues, Expenditures, and Changes in Fund Balance Original Budget, Final Budget, and Actual – ESDA Fund	47
Statement of Revenues, Expenditures, and Changes in Fund Balance Original Budget, Final Budget, and Actual – Motor Fuel Tax Fund	48
Statement of Revenues, Expenditures, and Changes in Fund Balance Original Budget, Final Budget, and Actual – Component Unit Perry County Unit Road District Fund	49 - 50
Notes to Required Supplementary Information	51

**PERRY COUNTY, ILLINOIS**

Table of Contents - Continued

November 30, 2013

Page

**OTHER SUPPLEMENTARY INFORMATION**

**Combining and Individual Fund Statements and Schedules**

*Non-Major Governmental Funds*

Combining Balance Sheet 52 - 56

Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances 57 - 61

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual:

Landfill Management Fund 62 - 63

Federal Aid Matching Fund 64

General Assistance Fund 65

Tuberculosis Fund 66

Joint Bridge Fund 67

Animal Control Fund 68

Mental Health Fund 69

Township Bridge Fund 70

Drug Enforcement Fund 71

Revolving Loan Fund 72

State's Attorney – Drug Enforcement Fund 73

Automation Fund 74

Auction Distribution Fund 75

Assessor GIS Fund 76

Social Security Fund 77

Health Department Fund 78 - 79

County Road Fund 80 - 81

Gravel Tax Fund 82

*Non-Major Fiduciary Funds*

Combining Statement of Fiduciary Net Position  
Agency Funds 83

Combining Statement of Fiduciary Net Position  
Private Purpose Trust Fund 84

Combining Statement of Changes in Fiduciary Net Position  
Private Purpose Trust Fund 85

*Component Unit*

Combining Balance Sheet 86

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances 87

**PERRY COUNTY, ILLINOIS**  
Table of Contents - Concluded  
November 30, 2013

	<u>Page</u>
<b><u>OTHER SUPPLEMENTARY INFORMATION - CONCLUDED</u></b>	
Computation of Legal Debt Margin	88
Assessed Valuation and Taxes Levied	89 - 90
<b><u>SINGLE AUDIT SECTION</u></b>	
Schedule of Expenditures of Federal Awards	91 - 92
Notes to the Schedule of Expenditures of Federal Awards	93
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	94 - 95
Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	96 - 97
Schedule of Findings and Questioned Costs	98 - 99
Schedule of Status of Prior Year Findings	100



105 EAST MAIN STREET, P.O. BOX 269  
DU QUOIN, ILLINOIS 62832-0269  
(618) 542-4747 FAX (618) 542-6141

HAROLD D. EMLING, CPA  
DONALD L. HOFFMAN, CPA  
MELISSA A. DENNIS, CPA  
SARAH M. KARY, CPA

## INDEPENDENT AUDITOR'S REPORT

Chairman and County Board of Commissioners  
Perry County, Illinois

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Perry County, Illinois, as of and for the year ended November 30, 2013 and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 statements are free from material misstatement.

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major

fund, and the aggregate remaining fund information of the Perry County, Illinois, as of November 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 - 6 and 35 - 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Perry County, Illinois's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2014, on our consideration of the Perry County, Illinois's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Perry County, Illinois's internal control over financial reporting and compliance.



DuQuoin, Illinois  
May 15, 2014

# **BILL TAYLOR**

## **OFFICE OF COUNTY TREASURER & COLLECTOR**

**P.O. BOX 158**

**PINCKNEYVILLE IL, 62274**

**PHONE 618 357 5002**

**FAX 618 357 3194**

### **PERRY COUNTY ILLINOIS GOVERNMENT MANAGEMENT DISCUSSION AND ANALYSIS YEAR ENDING NOVEMBER 30, 2013**

Perry County Government offers the readers of Perry County's financial statements this narrative overview and analysis of the financial activities of the county for the year ending November 30, 2013. We encourage readers to consider the information here in conjunction with the accompanying basic financial statements.

#### **OVERVIEW OF PERRY COUNTY GOVERNMENT**

Perry County was created by act of the Illinois General Assembly on January 29, 1827 and operates as a unit of local government under Article VII of the Illinois Constitution and the Illinois County code. The County seat is Pinckneyville, Illinois.

Perry County operates under the commission form of government as defined in the Illinois Counties code. A three member Board of Commissioners is elected to a staggered six-year term.

#### **OVERVIEW OF FINANCIAL STATEMENTS**

Perry County's financial statements consist of:

- 1) government-wide financial statements
- 2) fund financial statements
- 3) notes to the financial statements

This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements are designed to provide readers with a broad overview of the County's finances. This is in a manner similar to private sector business.

The statement of net position presents information on all the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the first two and the last two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of weather the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the changes occurs, regardless of the timing of related cash flows.

A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

A basic financial statement also includes a “Notes to Basic Financial Statements” section that provides additional information that is essential to a full understanding of the data provided in the countywide statements.

## **AN OVERVIEW OF THE COUNTYWIDE FINANCIAL POSITION AND OPERATIONS**

The County’s overall financial position and operations for this fiscal year are summarized in the attached Statement of Net Position and Statement of Activities.

### **FINANCIAL HIGHLIGHTS**

The total assets for the County increased from \$9,841,700 in 2012 to \$10,028,849 in 2013 for an increase of \$187,149.

Perry County’s net position at the beginning of the year was \$8,414,216. The net position at the end of the year was \$8,365,064, resulting in a decrease of \$49,152.

The County’s total revenues for the current year were \$11,472,000. The total revenues for last year were \$11,459,315. The total revenues increased by \$12,685.

The County’s total expenses for 2013 were \$11,541,809. The total expenses for 2012 were \$11,176,737. The total expenses increased by \$365,072.

No tax anticipation warrants were issued in 2013.

The Health Insurance program continued stable with cost increasing at a minimum.

### **Governmental Funds**

The General Fund is used to account for the financial resources in other funds.

The County maintains several governmental funds. Information is presented separately in the Governmental Funds balance sheet and in the Governmental Fund statement of revenues, expenditures, and changes in fund balances.

Funds with significant funds balances are Motor Fuel Tax, Gravel Tax, E911, Tort Liability, and Social Security Fund.

### **Request for Information**

Questions concerning the information in this report should be addressed to: Bill Taylor, Perry County Treasurer, P.O. Box 158, Pinckneyville, IL 62274, (618) 357-5002.



## FINANCIAL ANALYSIS OF THE GOVERNMENTAL ACTIVITIES

November 30, 2013 and November 30, 2012 Comparison

	<b>Governmental Activities</b>		<b>% Change</b>
	2013	2012	
<b>ASSETS</b>			
Current Assets	\$ 6,060,295	\$ 5,947,710	1.89%
Non-Current Assets			
Capital Assets, Net of Depreciation	3,968,554	3,893,990	1.91%
<b>TOTAL ASSETS</b>	<b>10,028,849</b>	<b>9,841,700</b>	<b>1.90%</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable & Accrued Liabilities	95,387	78,959	20.81%
Current Portion of Long-Term Liabilities	364,126	265,580	37.11%
Long-Term Liabilities	1,204,272	1,082,945	11.20%
<b>TOTAL LIABILITIES</b>	<b>1,663,785</b>	<b>1,427,484</b>	<b>16.55%</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	2,400,156	2,545,465	-5.71%
Restricted	5,241,549	4,503,538	16.39%
Unrestricted	723,359	1,365,213	-47.01%
<b>TOTAL NET POSITION</b>	<b>\$ 8,365,064</b>	<b>\$ 8,414,216</b>	<b>-0.58%</b>
<b>REVENUE</b>			
Program Revenue:			
Charges for Services	\$ 978,622	\$ 983,455	-0.49%
Operating Grants	517,605	660,759	-21.67%
Capital Grants	170,343	-	N/A
General Revenue:			
Taxes	2,792,081	2,892,184	-3.46%
Intergovernmental	3,278,004	3,288,987	-0.33%
Investment Interest	7,566	7,079	6.88%
Miscellaneous	3,727,779	3,626,851	2.78%
<b>TOTAL REVENUE</b>	<b>11,472,000</b>	<b>11,459,315</b>	<b>0.11%</b>
<b>EXPENSES</b>			
General Government	3,168,003	2,732,527	15.94%
Public Safety	3,021,057	2,673,888	12.98%
Judiciary and Court Related	717,246	689,792	3.98%
Public Health	1,245,952	1,317,147	-5.41%
Public Welfare	56,892	153,331	-62.90%
Transportation	904,582	1,054,349	-14.20%
All Other	2,403,611	2,529,788	-4.99%
Interest on Long-Term Debt	24,466	25,915	-5.59%
<b>TOTAL EXPENSES</b>	<b>11,541,809</b>	<b>11,176,737</b>	<b>3.27%</b>
Transfers, Net	20,657	63,082	-67.25%
Net Change in Net Position	(49,152)	345,660	-114.22%
<b>Net Position - Beginning of Year</b>	<b>8,414,216</b>	<b>8,068,556</b>	<b>4.28%</b>
<b>Net Position - End of Year</b>	<b>\$ 8,365,064</b>	<b>\$ 8,414,216</b>	<b>-0.58%</b>

## FINANCIAL ANALYSIS OF THE COMPONENT UNIT

November 30, 2013 and November 30, 2012 Comparison

	<b>Component Unit</b>		<b>% Change</b>
	2013	2012	
<b>ASSETS</b>			
Current Assets	\$ 1,287,051	\$ 1,184,640	8.64%
Non-Current Assets			
Capital Assets, Net of Depreciation	185,712	218,143	-14.87%
<b>TOTAL ASSETS</b>	<b>1,472,763</b>	<b>1,402,783</b>	<b>4.99%</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable & Accrued Liabilities	52,891	51,689	2.33%
Current Portion of Long-Term Liabilities	-	-	N/A
Long-Term Liabilities	-	-	N/A
<b>TOTAL LIABILITIES</b>	<b>52,891</b>	<b>51,689</b>	<b>2.33%</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	185,712	218,143	-14.87%
Restricted	1,234,160	1,132,951	8.93%
Unrestricted	-	-	N/A
<b>TOTAL NET POSITION</b>	<b>\$ 1,419,872</b>	<b>\$ 1,351,094</b>	<b>5.09%</b>
<b>REVENUE</b>			
Program Revenue:			
Charges for Services	\$ -	\$ -	N/A
Operating Grants	-	-	N/A
Capital Grants	101,236	-	N/A
General Revenue:			
Taxes	535,658	533,767	0.35%
Intergovernmental	246,422	199,381	23.59%
Investment Interest	2,728	2,890	-5.61%
Miscellaneous	19,553	81,846	-76.11%
<b>TOTAL REVENUE</b>	<b>905,597</b>	<b>817,884</b>	<b>10.72%</b>
<b>EXPENSES</b>			
Transportation	1,121,162	1,496,794	-25.10%
Interest on Long-Term Debt	-	-	N/A
<b>TOTAL EXPENSES</b>	<b>1,121,162</b>	<b>1,496,794</b>	<b>-25.10%</b>
Transfers, Net	284,343	265,677	7.03%
Net Change in Net Position	68,778	(413,233)	83.36%
<b>Net Position - Beginning of Year</b>	<b>1,351,094</b>	<b>1,764,327</b>	<b>-23.42%</b>
<b>Net Position - End of Year</b>	<b>\$ 1,419,872</b>	<b>\$ 1,351,094</b>	<b>5.09%</b>

## **BASIC FINANCIAL STATEMENTS**

**PERRY COUNTY, ILLINOIS**

Statement of Net Position

November 30, 2013

	<b>Primary Government</b>			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents	\$ 723,859	\$ -	\$ 723,859	\$ -
Restricted Cash	4,224,054	-	4,224,054	1,256,130
Restricted Investments, at Cost	172,895	-	172,895	-
Accrued Interest	449	-	449	-
Property Taxes Receivable, Net	157,353	-	157,353	30,921
Due From State of Illinois	414,081	-	414,081	-
Due From Other Governments	316,401	-	316,401	-
Due From Other Funds	51,203	-	51,203	-
<b>Non-Current Assets</b>				
Capital Assets:				
Non-Depreciable	27,500	-	27,500	10,000
Depreciable (Net)	3,941,054	-	3,941,054	175,712
<b>TOTAL ASSETS</b>	<b>10,028,849</b>	<b>-</b>	<b>10,028,849</b>	<b>1,472,763</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts Payable	61,734	-	61,734	2,601
Payroll Withholdings Payable	16,183	-	16,183	-
Due to Other Funds	17,470	-	17,470	50,290
Current Portion of Long-Term Liabilities:				
Accrued Absences	200,565	-	200,565	-
Loans Payable	163,561	-	163,561	-
<b>Non-Current Liabilities</b>				
Accrued Absences	802,258	-	802,258	-
Loans Payable	402,014	-	402,014	-
<b>TOTAL LIABILITIES</b>	<b>1,663,785</b>	<b>-</b>	<b>1,663,785</b>	<b>52,891</b>
<b>NET POSITION</b>				
Net Investment in Capital Assets	2,400,156	-	2,400,156	185,712
Restricted	5,241,549	-	5,241,549	1,234,160
Unrestricted	723,359	-	723,359	-
<b>TOTAL NET POSITION</b>	<b>\$ 8,365,064</b>	<b>\$ -</b>	<b>\$ 8,365,064</b>	<b>\$ 1,419,872</b>

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

**PERRY COUNTY, ILLINOIS**

Statement of Activities

November 30, 2013

<u>Function/Programs</u>	<u>Program Revenues</u>				<u>Net (Expenses) Revenues and Changes in Net Position</u>		<u>Total Reporting Entity</u>	<u>Component Unit</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>		
<b>Primary Government</b>								
<b>Governmental Activities</b>								
General Government	\$ 3,168,003	\$ 950,359	\$ -	\$ 7,249	\$ (2,210,395)	\$ -	\$ (2,210,395)	\$ -
Public Safety	3,021,057	28,263	20,411	132,677	(2,839,706)	-	(2,839,706)	-
Judiciary and Court Related	717,246	-	-	-	(717,246)	-	(717,246)	-
Public Health	1,245,952	-	401,968	30,417	(813,567)	-	(813,567)	-
Public Welfare	56,892	-	-	-	(56,892)	-	(56,892)	-
Transportation	904,582	-	95,226	-	(809,356)	-	(809,356)	-
Other	2,403,611	-	-	-	(2,403,611)	-	(2,403,611)	-
Interest on Long-Term Debt	24,466	-	-	-	(24,466)	-	(24,466)	-
<b>Total Governmental Activities</b>	<b>11,541,809</b>	<b>978,622</b>	<b>517,605</b>	<b>170,343</b>	<b>(9,875,239)</b>	<b>-</b>	<b>(9,875,239)</b>	<b>-</b>
<b>Business-Type Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Primary Government</b>	<b>#####</b>	<b>\$ 978,622</b>	<b>\$ 517,605</b>	<b>\$ 170,343</b>	<b>\$ (9,875,239)</b>	<b>\$ -</b>	<b>\$ (9,875,239)</b>	<b>\$ -</b>
<b>Perry County Unit Road District Component Unit</b>	<b>\$ 1,121,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 101,236</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#####</b>
General Revenues:								
Taxes:								
Property Taxes					\$ 2,792,081	\$ -	\$ 2,792,081	\$ 535,658
Intergovernmental:								
Income Taxes					971,201	-	971,201	-
Replacement Tax					372,694	-	372,694	246,422
Retailers' Occupation Tax					1,144,860	-	1,144,860	-
Allotments					556,818	-	556,818	-
Other					232,431	-	232,431	-
Investment Earnings					7,566	-	7,566	2,728
Miscellaneous					3,727,779	-	3,727,779	19,553
Transfers					20,657	-	20,657	284,343
Total General Revenues, Special Item, and Transfer:					<u>9,826,087</u>	<u>-</u>	<u>9,826,087</u>	<u>1,088,704</u>
Change in Net Position					(49,152)	-	(49,152)	68,778
Net Position - Beginning of Year					8,414,216	-	8,414,216	1,351,094
Net Position - End of Year					<u>\$ 8,365,064</u>	<u>\$ -</u>	<u>\$ 8,365,064</u>	<u>\$ 1,419,872</u>

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

**PERRY COUNTY, ILLINOIS**

Balance Sheet

GOVERNMENTAL FUNDS

November 30, 2013

	<b>Major Funds</b>					<b>Non-Major</b>	<b>Total</b>
	<b>General</b>	<b>E911</b>	<b>Tort</b>	<b>ESDA</b>	<b>Motor</b>	<b>Other</b>	
	<b>Fund</b>	<b>Surcharge</b>	<b>Liability</b>	<b>Fund</b>	<b>Fuel Tax</b>	<b>Governmental</b>	<b>Governmental</b>
		<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Funds</b>	<b>Funds</b>
<b>ASSETS</b>							
<b>Current Assets</b>							
Cash and Cash Equivalents	\$ 824,349	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 824,849
Restricted Cash	-	705,123	864,614	13,460	626,646	2,014,211	4,224,054
Restricted Investments, at Cost	-	-	-	172,895	-	-	172,895
Accrued Interest	-	-	-	449	-	-	449
Property Taxes Receivable, Net	60,295	-	30,143	-	-	66,915	157,353
Due From State of Illinois	392,748	-	-	-	21,333	-	414,081
Due From Other Governments	-	-	-	-	-	316,401	316,401
Due From Other Funds	171,068	-	-	-	-	3,002	174,070
<b>TOTAL ASSETS</b>	<b>\$ 1,448,460</b>	<b>\$ 705,623</b>	<b>\$ 894,757</b>	<b>\$ 186,804</b>	<b>\$ 647,979</b>	<b>\$ 2,400,529</b>	<b>\$ 6,284,152</b>
<b>LIABILITIES</b>							
<b>Current Liabilities</b>							
Cash Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,990	\$ 100,990
Accounts Payable	39,912	-	-	482	-	21,340	61,734
Payroll Withholdings Payable	16,183	-	-	-	-	-	16,183
Due to Other Funds	17,472	-	-	110,369	-	12,496	140,337
<b>TOTAL LIABILITIES</b>	<b>73,567</b>	<b>-</b>	<b>-</b>	<b>110,851</b>	<b>-</b>	<b>134,826</b>	<b>319,244</b>
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	550,544	705,623	-	-	647,979	658,067	2,562,213
Committed	-	-	894,757	-	-	1,428,335	2,323,092
Assigned	-	-	-	75,953	-	280,291	356,244
Unassigned	824,349	-	-	-	-	(100,990)	723,359
<b>TOTAL FUND BALANCES</b>	<b>1,374,893</b>	<b>705,623</b>	<b>894,757</b>	<b>75,953</b>	<b>647,979</b>	<b>2,265,703</b>	<b>5,964,908</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,448,460</b>	<b>\$ 705,623</b>	<b>\$ 894,757</b>	<b>\$ 186,804</b>	<b>\$ 647,979</b>	<b>\$ 2,400,529</b>	<b>\$ 6,284,152</b>

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

**PERRY COUNTY, ILLINOIS**  
Reconciliation of Fund Balances of Governmental Funds  
to the Governmental Activities in the Statement of Net Position  
November 30, 2013

Fund Balances of Governmental Funds	\$ 5,964,908
-------------------------------------	--------------

Amounts reported for governmental activities in the statement of net position differ because:

Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds.	3,968,554
--	-----------

Other long-term assets are not available to pay for the current period expenditures, and, therefore, are deferred in the funds.	(1,002,823)
---	-------------

Long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore, are not reported in the funds.	(565,575)
---	-----------

Net Position of Governmental Activities	<u>\$ 8,365,064</u>
---	---------------------

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

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
**GOVERNMENTAL FUNDS**  
For the Year Ended November 30, 2013

	<b>Major Funds</b>					<b>Non-Major Funds</b>	Total Governmental Funds
	General Fund	E911 Surcharge Fund	Tort Liability Fund	ESDA Fund	Motor Fuel Tax Fund	Other Governmental Funds	
<b>REVENUES</b>							
Taxes	\$ 1,094,494	\$ -	\$ 527,160	\$ -	\$ -	\$ 1,170,427	\$ 2,792,081
Intergovernmental	2,594,455	114,261	92,854	18,416	552,484	593,482	3,965,952
Licenses and Permits	-	-	-	-	-	28,263	28,263
Charges for Services	950,359	-	-	-	-	-	950,359
Interest on Investment	764	311	1,447	2,893	176	1,975	7,566
Other	1,903,693	123,253	276,026	-	-	1,424,807	3,727,779
<b>TOTAL REVENUES</b>	<b>6,543,765</b>	<b>237,825</b>	<b>897,487</b>	<b>21,309</b>	<b>552,660</b>	<b>3,218,954</b>	<b>11,472,000</b>
<b>EXPENDITURES</b>							
<i>Current:</i>							
General Government	816,971	-	830,473	-	-	1,206,471	2,853,915
Public Safety	2,386,667	234,517	-	34,360	-	142,402	2,797,946
Judiciary and Court Related	717,246	-	-	-	-	-	717,246
Public Health	-	-	-	-	-	1,237,600	1,237,600
Public Welfare	-	-	-	-	-	54,276	54,276
Transportation	-	-	-	-	98,820	737,300	836,120
All Other	2,403,611	-	-	-	-	-	2,403,611
<i>Capital Outlay</i>	151,737	226,919	-	26,666	-	42,356	447,678
<i>Debt Service</i>	-	-	-	-	-	48,108	48,108
<b>TOTAL EXPENDITURES</b>	<b>6,476,232</b>	<b>461,436</b>	<b>830,473</b>	<b>61,026</b>	<b>98,820</b>	<b>3,468,513</b>	<b>11,396,500</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>67,533</b>	<b>(223,611)</b>	<b>67,014</b>	<b>(39,717)</b>	<b>453,840</b>	<b>(249,559)</b>	<b>75,500</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfers In	-	-	-	-	-	350,023	350,023
Operating Transfers Out	(57,853)	-	-	-	(259,513)	(12,000)	(329,366)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(57,853)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(259,513)</b>	<b>338,023</b>	<b>20,657</b>
Net Change in Fund Balances	9,680	(223,611)	67,014	(39,717)	194,327	88,464	96,157
Fund Balances - Beginning of Year	1,365,213	929,234	827,743	115,670	453,652	2,177,239	5,868,751
Fund Balances - End of Year	<u>\$ 1,374,893</u>	<u>\$ 705,623</u>	<u>\$ 894,757</u>	<u>\$ 75,953</u>	<u>\$ 647,979</u>	<u>\$ 2,265,703</u>	<u>\$ 5,964,908</u>

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



**PERRY COUNTY, ILLINOIS**  
Reconciliation of the Governmental Funds, Statement of Revenues,  
Expenditures, and Changes in Fund Balances to the Governmental  
Activities in the Statement of Activities  
For the Year Ended November 30, 2013

Amounts reported for governmental activities in the statement of activities differ because:

Net Change in Fund Balances - Total Governmental Funds	\$	96,157
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p>		
		74,564
<p>The net effect of various miscellaneous transactions involving capital assets to increase net position.</p>		
		-
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
		-
<p>Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded repayments.</p>		
		48,108
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.</p>		
		(267,981)
Net Change in Net Position of Governmental Activities	\$	<u>(49,152)</u>

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

**PERRY COUNTY, ILLINOIS**  
Statement of Fiduciary Net Position  
November 30, 2013

	Private-Purpose Trust Funds	Agency Funds	Total
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 369,630	\$ 1,024,280	\$ 1,393,910
Investments, at Cost	-	86,409	86,409
Property Taxes Receivable, Net	-	22,074	22,074
Due From State of Illinois	42,824	-	42,824
Due From Other Funds	-	17,470	17,470
<b>TOTAL ASSETS</b>	<b>412,454</b>	<b>1,150,233</b>	<b>1,562,687</b>
<b>LIABILITIES</b>			
Accounts Payable	-	89,390	89,390
Held For Others	-	149,483	149,483
Due to Other Funds	-	913	913
Due to Other Governments	-	910,447	910,447
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>1,150,233</b>	<b>1,150,233</b>
<b>NET POSITION</b>	<b>\$ 412,454</b>	<b>\$ -</b>	<b>\$ 412,454</b>

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

**PERRY COUNTY, ILLINOIS**  
Statement of Changes in Fiduciary Net Position  
November 30, 2013

	Private-Purpose Trust Funds
<b>ADDITIONS</b>	
Intergovernmental	\$ 646,141
Interest on Investments	132
<b>TOTAL ADDITIONS</b>	646,273
<b>DEDUCTIONS</b>	
<i>Current:</i>	
Transportation	261,975
<b>TOTAL DEDUCTIONS</b>	261,975
<b>NET INCREASE (DECREASE)</b>	384,298
<b>TRANSFERS</b>	
Transfer In	-
Transfer Out	(305,000)
<b>NET TRANSFERS</b>	(305,000)
<b>NET INCREASE (DECREASE)</b>	79,298
<b>NET POSITION HELD IN TRUST, BEGINNING OF YEAR</b>	333,156
<b>NET POSITION HELD IN TRUST, END OF YEAR</b>	\$ 412,454

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

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements  
November 30, 2013

**NOTE A – Summary of Significant Accounting Policies**

The following significant accounting policies have been consistently applied to the County and the reported component unit in the preparation of the accompanying financial statements.

1. Principles Determining Scope of Reporting Entity

The financial statements of the County consist only of the funds and account groups of the County. The County has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

2. Component Unit

In evaluating the County's financial reporting entity, management has considered all potential component units. The decision to include a potential component unit in the financial reporting entity was made by applying criteria set forth in GASB Statement No. 14, as amended by GASB Statement No. 39. Discretely presented component units are entities that are legally separate from the County, but for which the County is financially accountable or whose relationship with the County are such that exclusion would be misleading or incomplete. The following is Perry County's discretely presented component unit:

*Perry County Unit Road District* – The component unit column in the combined financial statements includes the financial data of Perry County Unit Road District. All Perry County Road Districts were consolidated into the Unit Road District on April 5, 2005. The members of the Perry County board also serve as members of the Perry County Unit Road District. The Perry County board approves the Unit Road District's budget.

3. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government.

The statement of activities demonstrates the degree to which the direct expenses of a given function of segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges, provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*. Major individual governmental funds are reported as separate columns in the fund financial statements.

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements-Continued  
November 30, 2013

**NOTE A – Summary of Significant Accounting Policies - Continued**

4. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within thirty-one days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Grants and entitlements and interest associated with the current fiscal period are all considered being susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when the County receives cash.

*Fund Accounting*

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County uses both governmental funds and fiduciary funds.

*Governmental Funds*

Governmental funds are those through which most governmental functions typically are financed. Governmental funds reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. Governmental fund assets plus deferred outflows of resources less liabilities and deferred inflows of resources is reported as fund balance.

The County reports the following major governmental funds:

General Fund – The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Illinois and the bylaws of the County.

E911 Surcharge Fund – This fund is used to maintain 911 equipment, maps, and addresses.

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements-Continued  
November 30, 2013

**NOTE A – Summary of Significant Accounting Policies - Continued**

4. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - Concluded

Tort Liability Fund – This fund is used to pay all fixed insurance costs.

ESDA Fund – This fund is used for the prevention and alleviation of injury and damage from any natural or technological disasters.

Motor Fuel Tax Fund – This fund collects the county’s motor fuel tax allotments from the state of Illinois and uses the funds to maintain the county’s roads.

*Revenues –Exchange and Non-Exchange Transactions*

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within thirty-one days of the fiscal year-end. Under the modified accrual basis, only interest is considered to be both measurable and available at fiscal year-end.

Non-exchange transactions in which the County receives value without directly giving value in return, includes grants and donations. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the County must provide local resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

*Expenses/Expenditures*

On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. In the government-wide financial statements, expenses are classified by function for government activities. In the fund financial statements, governmental expenditures are classified by the following character categories: Current (further classified by function), Capital Outlay, and Debt Service.

5. Interfund Activity

As a general rule, interfund activity has been eliminated from the government-wide financial statements including transfers between funds within the governmental funds.

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements-Continued  
November 30, 2013

**NOTE A – Summary of Significant Accounting Policies - Continued**

6. Capital Assets

Capital assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County maintains the capitalization threshold of \$2,500. The County does possess infrastructure. However, infrastructure assets are only reported on a prospective approach beginning with the implementation of GASB 34. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset’s life are not capitalized. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	40 years
Improvements	10 – 20 years
Machinery and Equipment	5 years
New Infrastructure	40 years

7. Cash and Investments

All funds in the County are allowed to invest excess funds. Each investment is accounted for in the balance sheet of the individual investing fund. Various restrictions on investments are imposed by statutes. These restrictions are summarized below.

The County is authorized to invest money in U.S. Government securities, savings accounts, and certificates of deposits at banks or savings and loans, or short-term discount obligations of the Federal National Mortgage Association.

The carrying amount of the County’s deposits with financial institutions was \$7,597,143 excluding \$810 in petty cash, and the bank balance was \$8,864,768. The bank balance is categorized as follows:

Governmental Activities	Category			Bank Balance	Carrying Amount
	1	2	3		
<b>Major Funds</b>					
General	\$ 96,708	\$ 750,824	\$ 0	\$ 847,532	\$ 824,139
E911	76,476	621,109	0	697,585	705,123
Tort Liability	114,315	743,180	0	857,495	864,614
ESDA	13,633	0	0	13,633	13,460
Motor Fuel Tax	68,699	557,947	0	626,646	626,646
<b>Non-Major Funds</b>					
Landfill Management	3,493	32,110	0	35,603	30,761
Federal Aid Matching	33,175	203,004	0	236,179	236,179
General Assistance	17,579	107,572	0	125,151	125,151
Tuberculosis	12,825	104,163	0	116,988	116,988
Joint Bridge	25,447	155,710	0	181,157	181,157



**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements-Continued  
November 30, 2013

**NOTE A – Summary of Significant Accounting Policies - Continued**

**7. Cash and Investments - Continued**

Governmental Activities	Category			Bank Balance	Carrying Amount
	1	2	3		
<u>Non-Major Funds-Concluded</u>					
Animal Control	12,086	73,953	0	86,039	85,777
Mental Health	3,698	24,038	0	27,736	27,736
Township Bridge	9,899	91,000	0	100,899	100,899
Sheriff's Dept Sex Off	119	1,093	0	1,212	1,212
Drug Enforcement	3,720	34,193	0	37,913	37,719
Revolving Loan	4,543	36,896	0	41,439	43,236
Majestic Mine Use Tax	543	425	0	968	968
Federal Drug Forfeiture	125	1,149	0	1,274	1,274
Automation	148	1,363	0	1,511	1,511
D.A.R.E.	159	0	0	159	159
Auction Distribution	2,263	0	0	2,263	2,263
Electronic Monitoring	249	2,288	0	2,537	2,537
Coroner Grant Fund	21,775	0	0	21,775	21,775
HAVA Handicap	50	39	0	89	89
Assessor GIS	25,137	0	0	25,137	25,137
Care Trak	74	679	0	753	753
Gravel Tax Fund	38,713	236,888	0	275,601	275,601
Social Security	27,598	253,707	0	281,305	235,635
Sheriff's Dept. Equipment	2,234	20,539	0	22,773	22,773
Health Department	29,632	181,327	0	210,959	186,203
County Road	22,106	135,267	0	157,373	151,089
Healthcare Plan	2,355	21,649	0	24,004	(100,990)
SA Drug Enforcement	4,536	41,698	0	46,234	34,234
Jail Phone	6,908	63,503	0	70,411	65,395
	<u>681,020</u>	<u>4,497,313</u>	<u>0</u>	<u>5,178,333</u>	<u>4,947,203</u>
<u>Agency Funds</u>					
Bail Bond	39	357	0	396	396
Circuit Clerk Trust	243,040	534,881	0	777,921	744,972
Co Clerk Redemption	8,225	75,614	0	83,839	35,311
Collectors	103,388	929,127	0	1,032,515	98,873
Mobile Home Tax	13,343	122,658	0	136,001	135,606
Co Treasurer Trust	674	6,199	0	6,873	6,873
Prisoner Commissary	136	1,252	0	1,388	1,099
Tax Auction	2,290	0	0	2,290	1,050
	<u>371,135</u>	<u>1,670,088</u>	<u>0</u>	<u>2,041,223</u>	<u>1,024,180</u>
<u>Trust Funds</u>					
Road District MFT	<u>40,522</u>	<u>329,108</u>	<u>0</u>	<u>369,630</u>	<u>369,630</u>
<u>Component Units</u>					
Unit Road Dist Bridge	24,506	159,313	0	183,819	183,819
Unit Road District	36,923	240,040	0	276,963	262,691
Unit Road Dist Surplus	70,421	457,820	0	528,241	528,241
Unit Road Specialty	40,252	246,307	0	286,559	281,379
	<u>172,102</u>	<u>1,103,480</u>	<u>0</u>	<u>1,275,582</u>	<u>1,256,130</u>
<b>TOTAL</b>	<b><u>\$ 1,264,779</u></b>	<b><u>\$ 7,599,989</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 8,864,768</u></b>	<b><u>\$ 7,597,143</u></b>

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements-Continued  
November 30, 2013

**NOTE A – Summary of Significant Accounting Policies - Continued**

7. Cash and Investments – Concluded

Investments made by the County, including repurchase agreements, are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk by the three categories described below:

Category 1 – Insured or registered, or securities held by the County or its agent in the County’s name

Category 2 – Uninsured and unregistered, with securities held by the counter party’s trust department or agent in the County’s name

Category 3 – Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the County’s name

<u>Governmental Activities</u>	<u>Category</u>			<u>Carrying Amount</u>	<u>Market Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Major Funds					
ESDA	\$ 97,041	\$ 75,854	\$ 0	\$ 172,895	\$ 172,895
<u>Agency Funds</u>					
Circuit Clerk Trust	83,133	3,276	0	86,409	86,409
<b>TOTALS</b>	<b>\$ 180,174</b>	<b>\$ 79,130</b>	<b>\$ 0</b>	<b>\$ 259,304</b>	<b>\$ 259,304</b>

8. Unbilled Services Receivable

The County has no unbilled services receivable.

9. Net Position

Net position represents the difference between all other elements in a statement of financial position and should be displayed in three components – net investment in capital assets, restricted (distinguishing between major categories of restrictions), and unrestricted.

*Net Investment in Capital Assets* – This component of net position consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of bonds, mortgages, notes, or other borrowings, that are attributable to the acquisition, construction, or improvements of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources is included in the same net position component (restricted or unrestricted) as the unspent amount.

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements-Continued  
November 30, 2013

**NOTE A – Summary of Significant Accounting Policies - Continued**

9. Net Position - Concluded

*Restricted* – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources directly related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

*Unrestricted* – This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

10. Fund Balances

In the fund financial statements, governmental funds report up to five components of fund balance from most restrictive in nature to least restrictive:

*Nonspendable* – includes fund balance amounts that cannot be spent either because it is not in a spendable form or because of legal or contractual constraints.

*Restricted* – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors and grantors, or amounts constrained due to constitutional provisions or enabling legislation.

*Committed* – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority (governing board). The same formal action must be taken to remove or change the limitations placed on the funds.

The County Board authorizes and approves the property tax levies annually providing a “committed” balance for property tax revenues. In addition, the County Board must approve any action to modify or rescind a fund balance commitment.

*Assigned* – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

The County Board will determine if a fund should be assigned based on the intended uses of resources that the fund receives.

*Unassigned* – includes positive fund balance with the General Fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements-Continued  
November 30, 2013

**NOTE A – Summary of Significant Accounting Policies - Concluded**

10. Fund Balances - Concluded

The County Board used the default spending policy, spending resources in the following manner when available: restricted, committed, assigned, and unassigned. The default policy is meant to prioritize the flow of resources from most restrictive to least restrictive for normal business activities.

As required by GASB 54, Fund Balance Reporting and Governmental Fund Type Definition, the County is to formally set a Stabilization Policy to ensure sound financial management and fiscal accountability. The County is to formally set aside amounts for use in emergency situations or when revenue shortages or budgetary imbalances arise. However, these emergency situations should not be routine and should be sufficiently detailed to outline the types of nonrecurring circumstances that merit the use of funds.

As of fiscal year ended November 30, 2013, the County Board has not formally adopted a Stabilization Policy.

11. Reconciliation of Government-Wide and Fund Financial Statements

The governmental fund income statement includes reconciliation between net change in governmental fund balances and net change in net position of governmental activities as reported in the government-wide statement of net position. The difference of (\$145,309) is summarized as follows:

Current Year Purchases	\$ 447,678
Depreciation Expense	(373,114)
Loan Proceeds Less Loan Repayments	48,108
Compensated Absences	<u>(267,981)</u>
Total	<u>\$ (145,309)</u>

The governmental fund income statement includes reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide balance sheet. The difference of \$2,400,156 is summarized as follows:

Capital Assets	\$ 3,968,554
Long-Term Liabilities	<u>(1,568,398)</u>
Total	<u>\$ 2,400,156</u>

12. Compensated Absences

Vacation pay and sick leave are accrued and carried over to the following years when it is not fully exhausted in the year it is earned. Sick pay is accrued at the end of the year with a maximum accrual of 260 days. Vacation pay is vested based on years of service.

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements-Continued  
November 30, 2013

**NOTE B – Municipal Retirement Fund**

1. Defined Benefit Pension Plan – Regular Employees

*Plan Description* - The County’s defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information (RSI). That report may be obtained online at [www.imrf.org](http://www.imrf.org).

*Fund Policy* – As set by statute, the County’s Regular employee plan members are required to contribute 4.50 percent of their annual covered salary. That statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2013 was 13.38 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled of the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost* – The required contribution for calendar year 2013 was \$452,103.

**Three Year Trend Information for the Regular Plan**

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/13	\$ 452,103	100%	\$ 0
12/31/12	\$ 400,883	92%	\$ 0
12/31/11	\$ 392,195	87%	\$ 0

The required contribution rate for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011 included (a) 7.5 percent investment rate of return (net of administrative and direct investment expense), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of your employer Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The employer Regular plan’s unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payrolls on an open 30 year basis.

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements-Continued  
November 30, 2013

**NOTE B – Municipal Retirement Fund - Continued**

1. Defined Benefit Pension Plan – Regular Employees - Concluded

*Fund Status and Funding Progress* – As of December 31, 2013, the most recent actuarial valuation date, the Regular plan was 77.44 percent funded. The actuarial accrued liability for benefits was \$11,501,006 and the actuarial value of assets was \$8,906,053, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,594,953. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$3,378,949 and the ratio of the UAAL to the covered payroll was 77 percent.

The schedule of funding progress, presented as required supplemental information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

2. Defined Benefit Pension Plan – Elected County Official

*Plan Description* - The County’s defined benefit pension plan for Elected County Officials provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information (RSI). That report may be obtained online at [www.imrf.org](http://www.imrf.org).

*Fund Policy* – As set by statute, the County’s Elected County Official plan members are required to contribute 7.50 percent of their annual covered salary. That statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2013 was 31.48 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled of the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost* – The required contribution for calendar year 2013 was \$114,659.

**Three Year Trend Information for the Elected County Official Plan**

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/13	\$ 114,659	100%	\$ 0
12/31/12	\$ 125,617	100%	\$ 0
12/31/11	\$ 124,300	100%	\$ 0

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements-Continued  
November 30, 2013

**NOTE B – Municipal Retirement Fund - Continued**

2. Defined Benefit Pension Plan – Elected County Official - Concluded

The required contribution rate for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011 included (a) 7.5 percent investment rate of return (net of administrative and direct investment expense), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of your employer Elected County Official plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The employer Elected County Official plan's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payrolls on an open 30 year basis.

*Fund Status and Funding Progress* – As of December 31, 2013, the most recent actuarial valuation date, the Elected County Official plan was 73.26 percent funded. The actuarial accrued liability for benefits was \$2,556,534 and the actuarial value of assets was \$1,872,798, resulting in an underfunded actuarial accrued liability (UAAL) of \$683,736. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$364,228 and the ratio of the UAAL to the covered payroll was 188 percent.

The schedule of funding progress, presented as required supplemental information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

3. Defined Benefit Pension Plan – Sheriff's Law Enforcement Personnel

*Plan Description* - The County's defined benefit pension plan for Sheriff's Law Enforcement Personnel provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information (RSI). That report may be obtained online at [www.imrf.org](http://www.imrf.org).

*Fund Policy* – As set by statute, the County's Sheriff's Law Enforcement Personnel plan members are required to contribute 7.50 percent of their annual covered salary. That statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2013 was 19.12 percent.

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements-Continued  
November 30, 2013

**NOTE B – Municipal Retirement Fund – Concluded**

3. Defined Benefit Pension Plan – Sheriff’s Law Enforcement Personnel - Concluded

*Fund Policy (cont)* - The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled of the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost* – The required contribution for calendar year 2013 was \$125,890.

**Three Year Trend Information for the Sheriff’s Law Enforcement Personnel Plan**

Calendar Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension Obligation
12/31/13	\$ 125,890	100%	\$ 0
12/31/12	\$ 98,778	100%	\$ 0
12/31/11	\$ 93,686	100%	\$ 0

The required contribution rate for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011 included (a) 7.5 percent investment rate of return (net of administrative and direct investment expense), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of your employer Sheriff’s Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The employer Sheriff’s Law Enforcement Personnel plan’s unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payrolls on an open 30 year basis.

*Fund Status and Funding Progress* – As of December 31, 2013, the most recent actuarial valuation date, the Sheriff’s Law Enforcement Personnel plan was 77.61 percent funded. The actuarial accrued liability for benefits was \$2,224,714 and the actuarial value of assets was \$1,726,592, resulting in an underfunded actuarial accrued liability (UAAL) of \$498,122. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$658,422 and the ratio of the UAAL to the covered payroll was 76 percent.

The schedule of funding progress, presented as required supplemental information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.



**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements-Continued  
November 30, 2013

**NOTE C – Long-Term Debt**

1. Health Department Loan

On March 15, 1991, Perry County Health Department purchased a building from Perry County Counseling Center, Inc., (an unrelated nonprofit organization), for \$90,000. A loan for \$80,000 was acquired from the First National Bank in Pinckneyville to help finance the purchase. The loan was refinanced March 23, 2005 for total of \$143,276 at the Murphy Wall State Bank. Every year, the loan is refinanced for a 12 month period. Monthly payments are made. The remaining balance is then refinanced under the current interest rate. The interest rate is 4.25% for the year ended November 30, 2013.

2. Mental Health Loan

On February 2, 1994, Perry County Mental Health purchased three properties in DuQuoin that are leased to Five Star Industries, Inc. (a non-profit organization). A loan for \$950,000 was acquired from Fifth Third Bank to finance the purchase. The annual payment requirement is \$61,822, which includes interest at 4.00%. This loan has a maturity date of February 9, 2024.

Following is the summary of note principal maturities and interest requirements:

<u>Year Ending November 30,</u>	<u>Health Dept Loan</u>	<u>Mental Health Loan</u>	<u>Total</u>
2014	\$ 101,739	\$ 61,822	\$ 163,561
2015	0	61,822	61,822
2016	0	61,822	61,822
2017	0	61,822	61,822
2018	0	61,822	61,822
Thereafter	<u>0</u>	<u>359,525</u>	<u>359,525</u>
Total Payments	101,739	668,635	770,374
Less Interest	<u>(4,148)</u>	<u>(200,651)</u>	<u>(204,799)</u>
Outstanding Principal	<u>\$ 97,591</u>	<u>\$ 467,984</u>	<u>\$ 565,575</u>

3. Tax Anticipation Warrant

During the current fiscal year, no tax anticipation warrants were issued.

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements - Continued  
November 30, 2013

**NOTE D - Capital Assets**

Capital asset activity for the year ended November 30, 2013 is as follows:

**Changes in Capital Assets  
Year Ended November 30, 2013**

Fund	Assets			Accumulated Depreciation			Net Book Value		
	Balance 12/1/2012	Additions	Deletions	Balance 11/30/2013	Balance 12/1/2012	Current Provisions		Deductions	Balance 11/30/2013
<b>Governmental Activities</b>									
Depreciable Capital Assets:									
Buildings	\$ 6,420,168	\$ -	\$ -	\$ 6,420,168	\$ 3,723,649	\$ 166,020	\$ -	\$ 3,889,669	\$ 2,530,499
Infrastructure	1,151,146	-	-	1,151,146	375,158	47,435	-	422,593	728,553
Machinery and Equipment	1,062,453	350,224	-	1,412,677	828,955	92,950	-	921,905	490,772
Vehicles	678,342	97,454	-	775,796	517,857	66,709	-	584,566	191,230
Non-Depreciable Capital Assets:									
Land	27,500	-	-	27,500	-	-	-	-	27,500
<b>Total Governmental Activities</b>	<b>9,339,609</b>	<b>447,678</b>	<b>-</b>	<b>9,787,287</b>	<b>5,445,619</b>	<b>373,114</b>	<b>-</b>	<b>5,818,733</b>	<b>3,968,554</b>
<b>Business-Type Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Reporting Entity</b>	<b>\$ 9,339,609</b>	<b>\$ 447,678</b>	<b>\$ -</b>	<b>\$ 9,787,287</b>	<b>\$ 5,445,619</b>	<b>\$ 373,114</b>	<b>\$ -</b>	<b>\$ 5,818,733</b>	<b>\$ 3,968,554</b>
<b>Component Unit</b>									
Depreciable Capital Assets:									
Machinery and Equipment	\$ 837,557	\$ -	\$ -	\$ 837,557	\$ 737,145	\$ 42,928	\$ -	\$ 780,073	\$ 57,484
Vehicles	152,949	34,232	-	187,181	45,218	23,735	-	68,953	118,228
Non-Depreciable Capital Assets:									
Land	10,000	-	-	10,000	-	-	-	-	10,000
<b>Total Component Unit</b>	<b>\$ 1,000,506</b>	<b>\$ 34,232</b>	<b>\$ -</b>	<b>\$ 1,034,738</b>	<b>\$ 782,363</b>	<b>\$ 66,663</b>	<b>\$ -</b>	<b>\$ 849,026</b>	<b>\$ 185,712</b>
	Depreciation Expense								
	Governmental	Component							
Governmental Function	Activities	Unit							
General Government	\$ 46,107	\$ -							
Public Safety	223,111	-							
Judiciary and Court Related	-	-							
Public Health	32,818	-							
Public Welfare	2,616	-							
Transportation	68,462	66,663							
<b>Total Depreciation Expense</b>	<b>\$ 373,114</b>	<b>\$ 66,663</b>							

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements - Continued  
November 30, 2013

**NOTE E - Components of Fund Balance**

The following presents the various components of fund balance within the governmental funds:

	General Fund	E911 Surcharge Fund	Tort Liability Fund	ESDA Fund	Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
<b>Fund Balances:</b>							
<u>Nonspendable</u>							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nonspendable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Restricted</u>							
Transportation	-	-	-	-	647,979	84,323	732,302
Public Welfare	-	-	-	-	-	359,637	359,637
Public Safety	-	705,623	-	-	-	-	705,623
Public Health	-	-	-	-	-	214,107	214,107
General Government	550,544	-	-	-	-	-	550,544
Total Restricted	<u>550,544</u>	<u>705,623</u>	<u>-</u>	<u>-</u>	<u>647,979</u>	<u>658,067</u>	<u>2,562,213</u>
<u>Committed</u>							
Transportation	-	-	-	-	-	856,006	856,006
Public Welfare	-	-	-	-	-	125,395	125,395
Public Health	-	-	-	-	-	188,866	188,866
General Government	-	-	894,757	-	-	258,068	1,152,825
Total Committed	<u>-</u>	<u>-</u>	<u>894,757</u>	<u>-</u>	<u>-</u>	<u>1,428,335</u>	<u>2,323,092</u>
<u>Assigned</u>							
Transportation	-	-	-	-	-	968	968
Public Welfare	-	-	-	-	-	65,643	65,643
Public Safety	-	-	-	75,953	-	185,543	261,496
General Government	-	-	-	-	-	28,137	28,137
Total Assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,953</u>	<u>-</u>	<u>280,291</u>	<u>356,244</u>
<u>Unassigned</u>							
General Government	824,349	-	-	-	-	(100,990)	723,359
Total Unassigned	<u>824,349</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,990)</u>	<u>723,359</u>
Total Governmental Fund Balances	<u>\$ 1,374,893</u>	<u>\$ 705,623</u>	<u>\$ 894,757</u>	<u>\$ 75,953</u>	<u>\$ 647,979</u>	<u>\$ 2,265,703</u>	<u>\$ 5,964,908</u>

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements-Continued  
November 30, 2013

**NOTE F – Restricted Net Position**

All special revenue funds are deemed to be restricted for the purpose of the fund. If restricted and unrestricted assets are available for the same purpose, then restricted assets will be used before unrestricted assets.

**NOTE G – Interfund Receivables and Payables**

Due from/to other funds balances at November 30, 2013, were as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
<u>Governmental Activities</u>		
General Fund	\$ 171,068	\$ 17,472
General Assistance		620
County Road		11,620
ESDA		110,369
SA Drug Enforcement		256
Health Department	2	
Assessor GIS	3,000	
<u>Component Unit</u>		
Perry County Unit Road District		50,290
<u>Agency Funds</u>		
Circuit Clerk Trust	<u>17,470</u>	<u>913</u>
Total Interfund Activity Before Elimination	<u>191,540</u>	<u>191,540</u>
Interfund Activity Elimination	<u>(122,867)</u>	<u>(122,867)</u>
Government-Wide Interfund Receivable and Payable Balances	<u>\$ 68,673</u>	<u>\$ 68,673</u>

Transactions between funds are representative of lending/borrowing arrangements and are required to be reimbursed by the respective fund. All interfund transactions between governmental funds and internal service funds are eliminated on the government-wide statements.

**NOTE H – Risk Management**

Significant losses are covered by commercial insurance for all major programs: property, liability, and workers compensation. During the year ended November 30, 2013, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements-Continued  
November 30, 2013

**NOTE I – Interfund Operating Transfers**

Individual fund operating transfers for the fiscal year ended November 30, 2013, were as follows:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ 0	(a) \$ 57,853
County Road	(b) 259,513	0
Township Bridge	(c) 20,657	0
Motor Fuel Tax	0	(b) 259,513
Road District Motor Fuel	0	(d) 305,000
Animal Control	(a) 57,853	0
Perry County Unit Road District	(d) 305,000	0
Perry County Unit Road District Bridge	0	(c) 20,657
Drug Enforcement	(e) 12,000	0
SA Drug Enforcement	0	(e) 12,000
	<u>655,023</u>	<u>655,023</u>
Total Operating Transfers	<u>655,023</u>	<u>655,023</u>
Non-Reporting Entity Transfers	<u>(0)</u>	<u>(305,000)</u>
Reporting Entity Transfers	<u>\$ 655,023</u>	<u>\$ 350,023</u>

The purpose of the transfers of funds is highlighted below:

- (a) To transfer funds for salaries of the Animal Control officer.
- (b) To transfer funds to reimburse for highway maintenance costs.
- (c) To transfer funds to reimburse for bridge and road maintenance costs.
- (d) To transfer funds to reimburse for highway maintenance costs.
- (e) To transfer funds to reimburse investigative costs.

**NOTE J – Subsequent Events**

The County has evaluated subsequent events through May 15, 2014, the date which the financial statements were available to be issued.

**NOTE K – Fund Equity**

At November 30, 2013, the following funds had a deficit in the fund balance:

Healthcare Plan of Mutual Medical Plan, Inc. Fund

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements-Continued  
November 30, 2013

**NOTE L – Rental Agreements**

The General Assistance and Landfill Management are paying \$1,200 a year for office rent. The University of Illinois extension office pays \$500 plus utilities each month for rent.

**NOTE M – Economic Dependence**

Perry County, Illinois is fiscally dependent on funding from Federal and State of Illinois sources. Due to the State of Illinois' financial constraints, state payment delays or eliminations are possible for the fiscal year ending November 30, 2014. Changes in the amounts received, or timing of the amounts received, from the State of Illinois, could result in cash flow problems for Perry County, Illinois, and may require budget amendments and cuts of services.

**NOTE N – Adoption of New Accounting Pronouncements**

The GASB has issued several pronouncements which are effective for the fiscal year November 30, 2013.

**GASB Statement No. 63 – Financial Reporting and Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position** – This statements provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period, and an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Concepts Statement No. 4 also identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. As described in Note A, effective December 1, 2012, the County adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This statement substantially alters the categories and terminology used to describe assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position.

**GASB Statement No. 65 – Items Previously Reported as Assets and Liabilities** – This statement clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. As described in Note A, effective December 1, 2012, the County adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This statement substantially altered the categories and terminology used to describe assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position.

**PERRY COUNTY, ILLINOIS**  
Notes to Basic Financial Statements - Concluded  
November 30, 2013

**NOTE O - Revolving Loans Receivable**

Below is a summary of Perry County's Revolving Loan Program receivables as of November 30, 2013. The total of \$316,401 is shown as a receivable in the Revolving Loan Fund.

<u>Borrower</u>	<u>Original Loan Amount</u>	<u>Date</u>	<u>Due Date</u>	<u>11/30/2013 Balance</u>
Nu-Wave Boats	62,500	09/95	09/02	\$ 59,500
MPP Management	150,000	09/00	09/15	22,369
MPP Management	50,000	01/01	01/16	8,559
Tooltech, Inc.	10,000	02/02	02/07	9,378
Enco Industries, Inc.	20,000	06/02	06/07	18,758
Fleetwood	16,250	01/10	02/15	5,354
Hair, Etc.	15,000	04/11	03/15	7,457
Zimmerman	75,000	06/11	06/18	49,134
P & P Construction	50,000	12/11	11/16	40,544
Barr Trucking	100,000	07/13	09/01	<u>95,348</u>
Total				<u>\$ 316,401</u>

**REQUIRED SUPPLEMENTARY INFORMATION**



**PERRY COUNTY, ILLINOIS**  
IL Municipal Retirement Fund - Schedule of Funding Progress  
 For the Year Ended November 30, 2013

**COUNTY REGULAR EMPLOYEES - EMPLOYER NUMBER 03050R**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/13	\$ 8,906,053	\$ 11,501,006	\$ 2,594,953	77.44%	\$ 3,378,949	76.80%
12/31/12	\$ 8,055,798	\$ 10,788,995	\$ 2,733,197	74.67%	\$ 3,235,537	84.47%
12/31/11	\$ 7,721,384	\$ 10,606,235	\$ 2,884,851	72.80%	\$ 3,281,970	87.90%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$10,407,731. On a market basis, the funded ratio would be 90.49%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Perry County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

**COUNTY ELECTED OFFICIALS - EMPLOYER NUMBER 03050E**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/13	\$ 1,872,798	\$ 2,556,534	\$ 683,736	73.26%	\$ 364,228	187.72%
12/31/12	\$ 1,534,638	\$ 2,557,710	\$ 1,023,072	60.00%	\$ 420,687	243.19%
12/31/11	\$ 1,276,376	\$ 2,275,527	\$ 999,151	56.06%	\$ 393,478	253.93%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$2,193,526. On a market basis, the funded ratio would be 85.80%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Perry County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

**COUNTY SHERIFF'S LAW ENFORCEMENT PERSONNEL - EMPLOYER NUMBER 03050S**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/13	\$ 1,726,592	\$ 2,224,714	\$ 498,122	77.61%	\$ 658,422	75.65%
12/31/12	\$ 1,362,396	\$ 1,966,923	\$ 603,527	69.30%	\$ 583,792	103.38%
12/31/11	\$ 1,147,790	\$ 1,757,302	\$ 609,512	65.32%	\$ 541,224	112.62%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$2,108,569. On a market basis, the funded ratio would be 94.78%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Perry County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
GENERAL FUND  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes				
Property Taxes	\$1,575,000	\$1,575,000	\$1,094,494	\$ (480,506)
Intergovernmental				
Retailers' Occupation Taxes	1,040,000	1,040,000	1,144,860	104,860
State Income Taxes	870,000	870,000	971,201	101,201
Replacement Tax	200,000	200,000	222,928	22,928
State's Attorney Salary Reimbursement	140,000	140,000	121,291	(18,709)
Assistant State's Attorney Salary Reimbursement	8,500	8,500	6,300	(2,200)
Assessor's Salary Reimbursement	25,000	25,000	25,960	960
Violent Crimes Grant	20,000	20,000	20,411	411
Range Revenue	-	-	5,000	5,000
Election Reimbursed	-	-	9,261	9,261
Public Defender	67,500	67,500	59,994	(7,506)
Pull Tabs	1,000	1,000	-	(1,000)
Election Grant	-	-	7,249	7,249
Charges for Services				
Coroner	-	-	125	125
County Clerk	135,000	135,000	130,928	(4,072)
Circuit Clerk	350,000	350,000	319,253	(30,747)
State's Attorney	15,000	15,000	10,935	(4,065)
Sheriff	28,000	28,000	22,288	(5,712)
Out-of-County Prisoner	360,000	360,000	466,830	106,830
Interest on Investments	420	420	764	344
All Other				
Rent	11,000	11,000	10,295	(705)
Telecom Income	41,000	41,000	36,608	(4,392)
Other	150	150	25,883	25,733
Fringe Benefits-Health Dept.	105,000	105,000	77,006	(27,994)
Fringe Benefits-General Assistance	3,900	3,900	2,860	(1,040)
Fringe Benefits-Solid Waste	9,700	9,700	10,991	1,291
Fringe Benefits-Unit Road	83,000	83,000	45,260	(37,740)
Fringe Benefits-E911	13,750	13,750	10,716	(3,034)
Landfill Revenue	300,000	300,000	379,579	79,579
Franchise Fees	15,000	15,000	10,884	(4,116)
Building Permits	5,000	5,000	8,532	3,532
Anticipated Tax Warrants	500,000	500,000	-	(500,000)
Contract Services Patrol	26,000	26,000	38,695	12,695
Zoning Fees	5,000	5,000	3,700	(1,300)
Retire, Health & Dental	-	-	458	458
Inmate Revenue	12,000	12,000	18,405	6,405

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
GENERAL FUND - CONCLUDED  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES - Concluded</b>				
All Other - Concluded				
Recorder's Document Storage	16,000	16,000	14,210	(1,790)
Court Automation	35,000	35,000	22,009	(12,991)
Auto Mileage Reimbursement	-	-	12,704	12,704
Jail Operations Revenue	-	-	5,986	5,986
Workman's Compensation Salary	-	-	1,895	1,895
Sheriff's Equipment	-	-	6,780	6,780
Overtime Revenue	-	-	13,807	13,807
Reimbursements - Tort Liability	133,750	133,750	800,413	666,663
Reimbursements - Social Security	416,000	416,000	346,017	(69,983)
	<b>6,566,670</b>	<b>6,566,670</b>	<b>6,543,765</b>	<b>(22,905)</b>
<b>TOTAL REVENUES</b>				
	<b>6,651,806</b>	<b>6,651,806</b>	<b>6,476,232</b>	<b>175,574</b>
<b>TOTAL EXPENDITURES</b>				
Excess (Deficiency) of Revenues Over Expenditures	(85,136)	(85,136)	67,533	152,669
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	(57,853)	(57,853)
	-	-	(57,853)	(57,853)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				
	-	-	(57,853)	(57,853)
Net Change in Fund Balance	\$ (85,136)	\$ (85,136)	9,680	\$ 94,816
Fund Balance - Beginning of Year			1,365,213	
Fund Balance - End of Year			\$1,374,893	

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures - Original Budget, Final Budget, and Actual  
GENERAL FUND  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>GENERAL GOVERNMENT</b>				
<b>County Clerk</b>				
<i>Current:</i>				
County Clerk Salary	\$ 51,920	\$ 51,920	\$ 51,920	\$ -
Deputy County Clerk Salary	28,298	28,298	27,255	1,043
Office Supplies	1,000	1,000	2,316	(1,316)
Postage	1,300	1,300	1,185	115
Books and Records	200	200	206	(6)
Equipment Repair	200	200	348	(148)
Telephone	1,500	1,500	1,664	(164)
Dues	240	240	790	(550)
Auto Expense	150	150	-	150
Travel	200	200	-	200
Other	300	300	80	220
<b>Total County Clerk</b>	<u>85,308</u>	<u>85,308</u>	<u>85,764</u>	<u>(456)</u>
<b>Recorder</b>				
<i>Current:</i>				
Salaries	36,276	36,276	42,102	(5,826)
Office Supplies	500	500	161	339
Postage	700	700	220	480
Equipment Repair	200	200	206	(6)
Telephone	1,000	1,000	693	307
Other Expense	500	500	2,021	(1,521)
Online Recorder Fees	-	-	1,335	(1,335)
Computer Upgrade	4,000	4,000	935	3,065
Record Restoration	1,500	1,500	2,300	(800)
<b>Total Recorder</b>	<u>44,676</u>	<u>44,676</u>	<u>49,973</u>	<u>(5,297)</u>
<b>County Treasurer and Collector</b>				
<i>Current:</i>				
Treasurer Salary	51,920	51,920	51,920	-
Deputies Salaries	52,230	52,230	50,935	1,295
Salary of Extra Employees	12,000	12,000	6,302	5,698
Office Supplies	1,500	1,500	2,657	(1,157)
Postage	12,000	12,000	10,743	1,257
Publication of Notices	2,500	2,500	841	1,659
Auto Expense	1,800	1,800	1,697	103
Travel	650	650	452	198
Telephone	2,500	2,500	2,303	197
Equipment Repair	300	300	227	73
Other Expense	300	300	160	140
<b>Total County Treasurer and Collector</b>	<u>137,700</u>	<u>137,700</u>	<u>128,237</u>	<u>9,463</u>

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures - Original Budget, Final Budget, and Actual  
**GENERAL FUND-CONTINUED**  
November 30, 2013

<b>GENERAL GOVERNMENT - Continued</b>	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>County Assessor</b>				
<i>Current:</i>				
Assessor Salary	51,920	51,920	51,920	-
Clerk's Salary	92,030	92,030	89,325	2,705
Fieldsman Salary	37,910	37,910	36,934	976
Salary of Mapping Personnel	34,492	34,492	33,476	1,016
Office Supplies	3,000	3,000	4,008	(1,008)
Postage	2,500	2,500	2,445	55
Books and Records	27,000	27,000	24,265	2,735
Publication of Notices	2,000	2,000	849	1,151
Auto Expense	5,000	5,000	3,121	1,879
Travel	2,000	2,000	596	1,404
Equipment Repair	1,500	1,500	100	1,400
Telephone	2,500	2,500	1,729	771
Other	1,500	1,500	335	1,165
Purchase of Equipment	7,000	7,000	2,047	4,953
Board of Review	6,000	6,000	4,591	1,409
<i>Capital Outlay</i>	-	-	4,904	(4,904)
<b>Total County Assessor</b>	<b>276,352</b>	<b>276,352</b>	<b>260,645</b>	<b>15,707</b>
<b>Court House and Government Building</b>				
<i>Current:</i>				
Janitor Salary	32,300	32,300	41,897	(9,597)
General Supplies	5,000	5,000	5,363	(363)
Water and Heat	11,600	11,600	5,391	6,209
Electricity	24,000	24,000	17,687	6,313
Other	5,200	5,200	3,784	1,416
Building Repairs	10,000	10,000	2,683	7,317
Phone Maintenance	1,500	1,500	1,389	111
<i>Capital Outlay</i>	-	-	4,422	(4,422)
<b>Total Court House and Government Building</b>	<b>89,600</b>	<b>89,600</b>	<b>82,616</b>	<b>6,984</b>
<b>County Commissioners</b>				
<i>Current:</i>				
Commissioners' Salaries	43,500	43,500	43,500	-
Liquor Commissioner's Salary	1,500	1,500	3,000	(1,500)
Publication of Notices	500	500	180	320
Auto Expense	1,200	1,200	355	845
Travel	2,000	2,000	1,609	391
Dues	250	250	150	100
Other	475	475	-	475
<b>Total County Commissioners</b>	<b>49,425</b>	<b>49,425</b>	<b>48,794</b>	<b>631</b>

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures - Original Budget, Final Budget, and Actual  
**GENERAL FUND-CONTINUED**  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>GENERAL GOVERNMENT - Concluded</b>				
<b>Election</b>				
<i>Current:</i>				
Salary of Election Coordinator	56,535	56,535	51,229	5,306
Judges' Salaries	17,000	17,000	10,485	6,515
Part-Time Employee Salary	4,500	4,500	1,755	2,745
General Supplies	15,000	15,000	1,496	13,504
Postage	2,750	2,750	1,305	1,445
Publication of Notices	6,000	6,000	3,545	2,455
Auto Operation Expense	200	200	-	200
Lease Expense	9,500	9,500	9,261	239
Other	5,000	5,000	-	5,000
Polling Place Rental	1,000	1,000	950	50
Polling Place Expense	500	500	100	400
Software & Service	20,000	20,000	23,108	(3,108)
Travel	100	100	-	100
Purchase of Equipment	-	-	3,329	(3,329)
<i>Capital Outlay</i>	-	-	10,717	(10,717)
<b>Total County Assessor</b>	<u>138,085</u>	<u>138,085</u>	<u>117,280</u>	<u>20,805</u>
<b>Planning and Development</b>				
<i>Current:</i>				
Salary	51,920	51,920	51,920	-
Salary of Others	10,000	10,000	-	10,000
Office Supplies/Postage	435	435	268	167
Publication of Notices	1,200	1,200	690	510
Auto Expense	250	250	-	250
Purchase of Equipment	-	-	1,074	(1,074)
Telephone	3,750	3,750	4,238	(488)
Dues	10	10	-	10
Other Expense	300	300	65	235
Contractual Services	4,800	4,800	5,450	(650)
<b>Total Planning and Development</b>	<u>72,665</u>	<u>72,665</u>	<u>63,705</u>	<u>8,960</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>\$ 893,811</u>	<u>\$ 893,811</u>	<u>\$ 837,014</u>	<u>\$ 56,797</u>

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures - Original Budget, Final Budget, and Actual  
**GENERAL FUND-CONTINUED**  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>PUBLIC SAFETY</b>				
<b>County Sheriff</b>				
<i>Current:</i>				
County Sheriff Salary	\$ 61,000	\$ 61,000	\$ 61,098	\$ (98)
Chief Deputy Salary	52,000	52,000	54,652	(2,652)
Lieutenant Salary	48,500	48,500	51,479	(2,979)
Other Salaries	490,000	490,000	546,288	(56,288)
Salary of Sergeant	44,500	44,500	49,884	(5,384)
Holiday Overtime	8,000	8,000	8,000	-
Non-drug Overtime	40,000	40,000	45,541	(5,541)
General Supplies	1,400	1,400	1,647	(247)
Office Supplies	3,000	3,000	3,953	(953)
Postage	2,700	2,700	3,064	(364)
Books and Records	1,000	1,000	-	1,000
Travel	2,000	2,000	1,597	403
Equipment Repair	2,200	2,200	754	1,446
Purchase of Equipment	45,000	45,000	6,855	38,145
Telephone	7,800	7,800	12,204	(4,404)
Dues	800	800	4,605	(3,805)
Other	4,500	4,500	1,146	3,354
Auto Operations Expense	71,000	71,000	92,057	(21,057)
Clothing Allowance	2,000	2,000	2,358	(358)
Education - Training	3,000	3,000	6,206	(3,206)
Range Supplies	2,500	2,500	1,523	977
Building Maintenance	2,500	2,500	1,907	593
<i>Capital Outlay</i>	-	-	28,432	(28,432)
<b>Total County Sheriff</b>	<b>895,400</b>	<b>895,400</b>	<b>985,250</b>	<b>(89,850)</b>
<b>County Coroner</b>				
<i>Current:</i>				
Coroner Salary	24,972	24,972	24,055	917
Other Salaries	5,000	5,000	1,125	3,875
Office Supplies	300	300	-	300
Postage	300	300	-	300
Auto Expense	1,250	1,250	243	1,007
Telephone	1,900	1,900	1,433	467
Dues	500	500	350	150
Autopsy - Medical Expense	20,000	20,000	19,993	7
Education and Training	750	750	425	325
Purchase of Equipment	5,000	5,000	2,571	2,429
Travel	750	750	1,490	(740)
<b>Total County Coroner</b>	<b>60,722</b>	<b>60,722</b>	<b>51,685</b>	<b>9,037</b>

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures - Original Budget, Final Budget, and Actual  
**GENERAL FUND-CONTINUED**  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>PUBLIC SAFETY - Concluded</b>				
<b>County Jail</b>				
<i>Current:</i>				
Correction Officers' Salaries	544,000	544,000	570,208	(26,208)
Extra Correction Officers' Salaries	65,000	65,000	89,681	(24,681)
Holiday Overtime	8,000	8,000	8,107	(107)
Overtime	43,000	43,000	47,993	(4,993)
Custodian	53,000	53,000	53,370	(370)
General Supplies	22,000	22,000	32,631	(10,631)
Building Repairs	145,000	145,000	18,629	126,371
Equipment Repairs	1,000	1,000	415	585
Equipment Purchase	5,000	5,000	152	4,848
Education and Training	6,000	6,000	8,365	(2,365)
Telephone	3,300	3,300	3,235	65
Electricity	28,000	28,000	26,620	1,380
Heat	44,000	44,000	30,850	13,150
Others	2,000	2,000	2,303	(303)
Prisoners' Meals	160,000	160,000	182,068	(22,068)
Health and Welfare of Prisoners	34,000	34,000	41,573	(7,573)
Clothing Allowance	3,000	3,000	2,434	566
Juvenile Housing and Transport	23,000	23,000	40,346	(17,346)
Prisoner Pickup	900	900	-	900
Inmate Medical Expense	3,000	3,000	-	3,000
<i>Capital Outlay</i>	-	-	103,262	(103,262)
<b>Total County Jail</b>	<u>1,193,200</u>	<u>1,193,200</u>	<u>1,262,242</u>	<u>(69,042)</u>
<b>Radio Communication Center</b>				
<i>Current:</i>				
Telecommunication's Salaries	148,600	148,600	159,313	(10,713)
Extra Telecommunication's Salary	20,000	20,000	10,462	9,538
Holiday Overtime	2,600	2,600	2,925	(325)
Overtime	11,000	11,000	32,056	(21,056)
General Supplies	500	500	316	184
Education and Training	900	900	240	660
Telephone	5,500	5,500	6,934	(1,434)
Radio Maintenance	1,500	1,500	1,468	32
Leads	5,700	5,700	4,904	796
Equipment Purchase	500	500	-	500
Clothing Allowance	800	800	566	234
<b>Total Radio Communication Center</b>	<u>197,600</u>	<u>197,600</u>	<u>219,184</u>	<u>(21,584)</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>\$2,346,922</u>	<u>\$2,346,922</u>	<u>\$2,518,361</u>	<u>\$ (171,439)</u>

See accompanying notes to required supplementary information.



**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures - Original Budget, Final Budget, and Actual  
**GENERAL FUND-CONTINUED**  
November 30, 2013

<b>JUDICIARY AND COURT RELATED</b>	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>Circuit Clerk</b>				
<i>Current:</i>				
Circuit Clerk Salary	\$ 51,920	\$ 51,920	\$ 51,920	\$ -
Salary of Deputies	112,913	112,913	110,217	2,696
Office Supplies	9,000	9,000	3,963	5,037
Postage	8,000	8,000	6,500	1,500
Books and Records	8,000	8,000	2,880	5,120
Auto Expense	2,000	2,000	343	1,657
Travel	2,000	2,000	445	1,555
Telephone	4,000	4,000	4,265	(265)
Equipment Repair	500	500	100	400
Dues	300	300	285	15
<b>Total Circuit Clerk</b>	<b>198,633</b>	<b>198,633</b>	<b>180,918</b>	<b>17,715</b>
<b>State's Attorney</b>				
<i>Current:</i>				
State's Attorney Salary	129,000	129,000	128,959	41
Other Salaries	181,455	181,455	177,611	3,844
Salary-Drug Investigator	12,000	12,000	12,000	-
Office Supplies	2,000	2,000	1,822	178
Postage	600	600	600	-
Books and Records	3,000	3,000	2,616	384
Auto Expense	500	500	495	5
Travel	500	500	420	80
Equipment Repair/Service Contracts	400	400	457	(57)
Purchase of Equipment	1,500	1,500	1,500	-
Publication of Notices	1,000	1,000	971	29
Telephone	2,000	2,000	1,974	26
Dues	500	500	345	155
Other	1,050	1,050	742	308
Appeal Service	7,000	7,000	-	7,000
Transcript Service	300	300	177	123
Continuing Legal Education	1,000	1,000	840	160
Witness Fees	400	400	326	74
Investigative Funds	1,000	1,000	988	12
<b>Total State's Attorney</b>	<b>345,205</b>	<b>345,205</b>	<b>332,843</b>	<b>12,362</b>
<b>Public Defender</b>				
<i>Current:</i>				
Contractual Services	90,000	90,000	90,000	-
<b>Total Public Defender</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>-</b>

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures - Original Budget, Final Budget, and Actual  
**GENERAL FUND-CONTINUED**  
November 30, 2013

<b>JUDICIARY AND COURT RELATED - Concluded</b>	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>Court Expenses</b>				
<i>Current:</i>				
Circuit Court	64,901	64,901	64,901	-
Grand Jurors Fees	3,000	3,000	-	3,000
Petit Jurors Fees	8,000	8,000	1,354	6,646
Witness Fees	1,000	1,000	-	1,000
Telephone	2,000	2,000	1,827	173
Other	2,000	2,000	1,649	351
Counsel for Indigent Defendants	40,000	40,000	37,580	2,420
Contractual Court Services	10,000	10,000	3,900	6,100
Judge's Office Expense	2,000	2,000	1,534	466
Judge's Salary-County Share	808	808	740	68
Defendant Evaluation	2,500	2,500	-	2,500
<b>Total Court Expenses</b>	<u>136,209</u>	<u>136,209</u>	<u>113,485</u>	<u>22,724</u>
<b>TOTAL JUDICIARY AND COURT RELATED</b>	<u>\$ 770,047</u>	<u>\$ 770,047</u>	<u>\$ 717,246</u>	<u>\$ 52,801</u>
<b>ALL OTHER</b>				
<b>Superintendent Educational Service Region</b>				
<i>Current:</i>				
County Share	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 23,945</u>	<u>\$ 11,055</u>
<b>Total Superintendent Education Service Region</b>	<u>35,000</u>	<u>35,000</u>	<u>23,945</u>	<u>11,055</u>
<b>General County</b>				
<i>Current:</i>				
Municipal Recording	250	250	-	250
Office Supplies	1,500	1,500	2,936	(1,436)
Postage	250	250	64	186
Equipment Repair	500	500	-	500
Other	2,000	2,000	-	2,000
Social Security - County Share	400,400	400,400	342,228	58,172
Greater Egypt Planning & Development	5,800	5,800	5,588	212
Perry County Soil Conservation Commission	6,250	6,250	6,250	-
Photocopy Machine	11,000	11,000	9,389	1,611
Auditing	25,200	25,200	25,500	(300)
Municipal Retirement-County Share	575,000	575,000	685,477	(110,477)
Insurance-Workman's' Compensation	79,853	79,853	251,853	(172,000)
Insurance-Liability	75,273	75,273	238,975	(163,702)
Insurance-Fixed and Health	9,000	9,000	8,300	700
Hospitalization	745,000	745,000	675,866	69,134
Computer Supplies and Repairs	3,000	3,000	-	3,000

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures - Original Budget, Final Budget, and Actual  
**GENERAL FUND-CONCLUDED**  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>ALL OTHER - Concluded</b>				
<b>General County - Concluded</b>				
<i>Current:</i>				
Software Payment/Maintenance Agreement	64,000	64,000	46,552	17,448
Unemployment Taxes	24,000	24,000	23,848	152
Codification	1,000	1,000	809	191
Contingency	20,000	20,000	24,770	(4,770)
Recorders Document Storage Fund	16,000	16,000	9,220	6,780
Court Automation System	40,000	40,000	16,331	23,669
Repayment Tax Anticipation Warrant	500,000	500,000	-	500,000
R.S.V.P.	750	750	-	750
Pension	-	-	5,710	(5,710)
<b>Total Court Expenses</b>	<u>2,606,026</u>	<u>2,606,026</u>	<u>2,379,666</u>	<u>226,360</u>
<b>TOTAL ALL OTHER</b>	<u>\$2,641,026</u>	<u>\$2,641,026</u>	<u>\$2,403,611</u>	<u>\$ 237,415</u>
<b>TOTAL GENERAL FUND</b>	<u><u>\$6,651,806</u></u>	<u><u>\$6,651,806</u></u>	<u><u>\$6,476,232</u></u>	<u><u>\$ 175,574</u></u>

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
 E911 SURCHARGE FUND  
 November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Intergovernmental				
State Grant	\$ -	\$ -	\$ 114,261	\$ 114,261
Interest on Investments	500	500	311	(189)
All Other				
Other	227,500	227,500	123,253	(104,247)
<b>TOTAL REVENUES</b>	<b>228,000</b>	<b>228,000</b>	<b>237,825</b>	<b>9,825</b>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Public Safety				
Salary of Other Employees	79,100	79,100	78,014	1,086
Travel	2,700	2,700	2,270	430
Equipment Purchases	253,500	253,500	19,535	233,965
Other	130,620	130,620	103,381	27,239
Education	740	740	130	610
Contractual	15,450	15,450	12,190	3,260
Insurance Liability	4,400	4,400	2,313	2,087
Social Security	6,080	6,080	5,968	112
IMRF/SS/INS/UP	7,940	7,940	10,716	(2,776)
<i>Capital Outlay</i>	-	-	226,919	(226,919)
<b>TOTAL EXPENDITURES</b>	<b>500,530</b>	<b>500,530</b>	<b>461,436</b>	<b>39,094</b>
Excess (Deficiency) of Revenues Over Expenditures	(272,530)	(272,530)	(223,611)	48,919
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCS (USES)</b>	-	-	-	-
Net Change in Fund Balance	<b>\$ (272,530)</b>	<b>\$ (272,530)</b>	(223,611)	<b>\$ 48,919</b>
Fund Balance - Beginning of Year			929,234	
Fund Balance - End of Year			<b>\$ 705,623</b>	

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**TORT LIABILITY FUND**  
November 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 575,000	\$ 575,000	\$ 527,160	\$ (47,840)
Intergovernmental				
Replacement Taxes	75,000	75,000	92,854	17,854
Interest on Investments	-	-	1,447	1,447
All Other				
Reimbursement Health Department	150,000	150,000	266,557	116,557
Other	-	-	9,469	9,469
<b>TOTAL REVENUES</b>	<u>800,000</u>	<u>800,000</u>	<u>897,487</u>	<u>97,487</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
General Government				
Workers' Compensation/General Liability	477,668	477,668	482,668	(5,000)
Health Insurance Fixed Costs	340,000	340,000	347,770	(7,770)
Other	-	-	35	(35)
<b>TOTAL EXPENDITURES</b>	<u>817,668</u>	<u>817,668</u>	<u>830,473</u>	<u>(12,805)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(17,668)</u>	<u>(17,668)</u>	<u>67,014</u>	<u>84,682</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCS (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (17,668)</u>	<u>\$ (17,668)</u>	67,014	<u>\$ 84,682</u>
Fund Balance - Beginning of Year			<u>827,743</u>	
Fund Balance - End of Year			<u>\$ 894,757</u>	

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Original Budget, Final Budget, and Actual**  
**ESDA FUND**  
**November 30, 2013**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Intergovernmental				
Federal Grant	\$ 19,000	\$ 19,000	\$ 18,416	\$ (584)
Interest on Investments	-	-	2,893	2,893
<b>TOTAL REVENUES</b>	<u>19,000</u>	<u>19,000</u>	<u>21,309</u>	<u>2,309</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Public Safety				
Employees' Salaries	25,000	25,000	25,000	-
Office Supplies	2,500	2,500	1,788	712
Auto Expense	1,000	1,000	213	787
Travel	1,000	1,000	145	855
Equipment Repair	500	500	244	256
Purchase of Equipment	4,000	4,000	974	3,026
Telephone	1,750	1,750	1,359	391
Workshops and Conferences	750	750	520	230
Software & Service	500	500	300	200
Postage	125	125	125	-
State Grants	-	-	1,387	(1,387)
Hazard Mitigation	36,000	36,000	1,825	34,175
Dues	360	360	480	(120)
<i>Capital Outlay</i>	-	-	26,666	(26,666)
<b>TOTAL EXPENDITURES</b>	<u>73,485</u>	<u>73,485</u>	<u>61,026</u>	<u>12,459</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(54,485)</u>	<u>(54,485)</u>	<u>(39,717)</u>	<u>14,768</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCS (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (54,485)</u>	<u>\$ (54,485)</u>	(39,717)	<u>\$ 14,768</u>
Fund Balance - Beginning of Year			<u>115,670</u>	
Fund Balance - End of Year			<u>\$ 75,953</u>	

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**MOTOR FUEL TAX FUND**  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Intergovernmental				
Federal Grant	\$ -	\$ -	\$ 46,876	\$ 46,876
Federal Salary Reimbursements	48,000	48,000	48,350	350
Motor Fuel Tax Allotments	427,000	427,000	457,258	30,258
Interest on Investments	-	-	176	176
<b>TOTAL REVENUES</b>	<u>475,000</u>	<u>475,000</u>	<u>552,660</u>	<u>77,660</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Transportation				
Superintendent of Highway's Salary	97,000	97,000	96,510	490
Auto Expense	1,000	1,000	-	1,000
Travel	1,000	1,000	-	1,000
Highway Maintenance	55,000	55,000	1,668	53,332
Other	-	-	642	(642)
<b>TOTAL EXPENDITURES</b>	<u>154,000</u>	<u>154,000</u>	<u>98,820</u>	<u>55,180</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>321,000</u>	<u>321,000</u>	<u>453,840</u>	<u>132,840</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>(321,000)</u>	<u>(321,000)</u>	<u>(259,513)</u>	<u>61,487</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(321,000)</u>	<u>(321,000)</u>	<u>(259,513)</u>	<u>61,487</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	194,327	<u>\$ 194,327</u>
Fund Balance - Beginning of Year			<u>453,652</u>	
Fund Balance - End of Year			<u>\$ 647,979</u>	

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
 COMPONENT UNIT - PERRY COUNTY UNIT ROAD DISTRICT FUND  
 November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 518,000	\$ 518,000	\$ 535,658	\$ 17,658
Intergovernmental				
Federal Grant	2,000	2,000	101,236	99,236
Replacement Taxes	200,000	200,000	246,422	46,422
Interest on Investments	300	300	2,728	2,428
All Other				
Other	53,400	53,400	19,553	(33,847)
<b>TOTAL REVENUES</b>	<u>773,700</u>	<u>773,700</u>	<u>905,597</u>	<u>131,897</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Transportation				
Salaries	552,400	552,400	347,935	204,465
General Supplies	1,000	1,000	743	257
Postage/Office Supplies	400	400	-	400
Books and Records	200	200	-	200
Publication of Notices	500	500	102	398
Social Security	39,000	39,000	24,518	14,482
Equipment Repair	60,000	60,000	72,893	(12,893)
Purchase of Equipment	166,000	166,000	147,693	18,307
Equipment Rental	500	500	47,132	(46,632)
Telephone	100	100	-	100
Insurance Liability	156,000	156,000	110,176	45,824
Other	20,100	20,100	1,092	19,008
Gasoline, Oil, and Grease	105,000	105,000	93,456	11,544
Highway Maintenance	20,000	20,000	97,396	(77,396)
Claims Cost	50,000	50,000	6,742	43,258
Contractual Services	2,000	2,000	80	1,920
Fringe Benefits	92,000	92,000	86,104	5,896
Bridge Maintenance	11,750	11,750	11,837	(87)
Auditing Expense	7,000	7,000	6,600	400
<i>Capital Outlay</i>	-	-	34,232	(34,232)
<b>TOTAL EXPENDITURES</b>	<u>1,283,950</u>	<u>1,283,950</u>	<u>1,088,731</u>	<u>195,219</u>

See accompanying notes to required supplementary information.



**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
 COMPONENT UNIT - PERRY COUNTY UNIT ROAD DISTRICT FUND - CONCLUDED  
 November 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(510,250)</u>	<u>(510,250)</u>	<u>(183,134)</u>	<u>327,116</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	367,000	367,000	305,000	(62,000)
Operating Transfer Out	<u>(143,000)</u>	<u>(143,000)</u>	<u>(20,657)</u>	<u>122,343</u>
<b>TOTAL OTHER FINANCING SOURCS (USES)</b>	<u>224,000</u>	<u>224,000</u>	<u>284,343</u>	<u>60,343</u>
Net Change in Fund Balance	<u>\$ (286,250)</u>	<u>\$ (286,250)</u>	101,209	<u>\$ 387,459</u>
Fund Balance - Beginning of Year			<u>1,132,951</u>	
Fund Balance - End of Year			<u>\$1,234,160</u>	

See accompanying notes to required supplementary information.

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**PERRY COUNTY, ILLINOIS**  
Notes to Required Supplementary Information  
November 30, 2013

**NOTE A - Budgets and Budgetary Information**

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. In accordance with state statute, prior to November 1, all offices submit to the County Board, a proposed operating budget for the fiscal year commencing the following December 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
- b. The budget is then open for public inspection for 30 days in the office of the County Clerk.
- c. Prior to November 30, the budget is legally enacted through passage of an ordinance.
- d. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, and Fiduciary Funds.
- e. Budgets for the General Fund, Special Revenue Funds, and Fiduciary Funds are adopted on a basis consistent with generally accepted accounting principles.
- f. Appropriations lapse at the end of each fiscal year.

The County Board may authorize supplemental appropriations during the year.

**NOTE B - Stewardship, Compliance, and Accountability**

The following funds' expenditures exceeded the budget amount for such expenditures:

Tort Liability Fund  
Automation Fund

Township Bridge Fund  
Health Department Fund

Drug Enforcement Fund

## **OTHER SUPPLEMENTARY INFORMATION**

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

**PERRY COUNTY, ILLINOIS**  
Combining Balance Sheet  
NONMAJOR GOVERNMENTAL FUNDS  
November 30, 2013

	<b>SPECIAL REVENUE FUNDS</b>					
	Landfill Management Fund	Federal Aid Matching Fund	General Assistance Fund	Tuberculosis Fund	Joint Bridge Fund	Animal Control Fund
<b>ASSETS</b>						
Restricted Cash	\$ 30,761	\$ 236,179	\$ 125,151	\$ 116,988	\$ 181,157	\$ 85,777
Property Taxes Receivable, Net	-	5,020	864	579	5,020	-
Due From Other Governments	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 30,761</u>	<u>\$ 241,199</u>	<u>\$ 126,015</u>	<u>\$ 117,567</u>	<u>\$ 186,177</u>	<u>\$ 85,777</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Cash Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	-	480
Due to Other Funds	-	-	620	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>620</u>	<u>-</u>	<u>-</u>	<u>480</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	30,761	241,199	125,395	117,567	186,177	-
Assigned	-	-	-	-	-	85,297
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>30,761</u>	<u>241,199</u>	<u>125,395</u>	<u>117,567</u>	<u>186,177</u>	<u>85,297</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 30,761</u>	<u>\$ 241,199</u>	<u>\$ 126,015</u>	<u>\$ 117,567</u>	<u>\$ 186,177</u>	<u>\$ 85,777</u>

**PERRY COUNTY, ILLINOIS**  
**Combining Balance Sheet**  
**NONMAJOR GOVERNMENTAL FUNDS - CONTINUED**  
November 30, 2013

	<b>SPECIAL REVENUE FUNDS</b>					
	Mental Health Fund	Township Bridge Fund	Sheriff's Department Sex Offender	Drug Enforcement Fund	Revolving Loan Fund	Majestic Mine Use Tax Fund
<b>ASSETS</b>						
Restricted Cash	\$ 27,736	\$ 100,899	\$ 1,212	\$ 37,719	\$ 43,236	\$ 968
Property Taxes Receivable, Net	12,802	-	-	-	-	-
Due From Other Governments	-	-	-	-	316,401	-
Due From Other Funds	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 40,538</b>	<b>\$ 100,899</b>	<b>\$ 1,212</b>	<b>\$ 37,719</b>	<b>\$ 359,637</b>	<b>\$ 968</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Cash Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	16,576	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>16,576</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	84,323	-	-	359,637	-
Committed	40,538	-	-	-	-	-
Assigned	-	-	1,212	37,719	-	968
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>40,538</b>	<b>84,323</b>	<b>1,212</b>	<b>37,719</b>	<b>359,637</b>	<b>968</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 40,538</b>	<b>\$ 100,899</b>	<b>\$ 1,212</b>	<b>\$ 37,719</b>	<b>\$ 359,637</b>	<b>\$ 968</b>

**PERRY COUNTY, ILLINOIS**  
**Combining Balance Sheet**  
**NONMAJOR GOVERNMENTAL FUNDS - CONTINUED**  
November 30, 2013

	<b>SPECIAL REVENUE FUNDS</b>					
	Federal Drug Forfeiture Fund	States Atty Drug Enf Fund	Automation Fund	D.A.R.E. Fund	Healthcare Plan of Mutual Medical Plan, Inc. Fund	Auction Distribution Fund
<b>ASSETS</b>						
Restricted Cash	\$ 1,274	\$ 34,234	\$ 1,511	\$ 159	\$ -	\$ 2,263
Property Taxes Receivable, Net	-	-	-	-	-	-
Due From Other Governments	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 1,274</u>	<u>\$ 34,234</u>	<u>\$ 1,511</u>	<u>\$ 159</u>	<u>\$ -</u>	<u>\$ 2,263</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Cash Overdraft	\$ -	\$ -	\$ -	\$ -	\$ 100,990	\$ -
Accounts Payable	-	-	-	-	-	-
Due to Other Funds	-	256	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>256</u>	<u>-</u>	<u>-</u>	<u>100,990</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	1,511	-	-	2,263
Assigned	1,274	33,978	-	159	-	-
Unassigned	-	-	-	-	(100,990)	-
<b>TOTAL FUND BALANCES</b>	<u>1,274</u>	<u>33,978</u>	<u>1,511</u>	<u>159</u>	<u>(100,990)</u>	<u>2,263</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 1,274</u>	<u>\$ 34,234</u>	<u>\$ 1,511</u>	<u>\$ 159</u>	<u>\$ -</u>	<u>\$ 2,263</u>



**PERRY COUNTY, ILLINOIS**  
**Combining Balance Sheet**  
**NONMAJOR GOVERNMENTAL FUNDS - CONTINUED**  
November 30, 2013

	<b>SPECIAL REVENUE FUNDS</b>					
	Electronic Monitoring Fund	Coroner Grant Fund	HAVA Handicap Fund	Assessor GIS Fund	Care Trak Fund	Social Security Fund
<b>ASSETS</b>						
Restricted Cash	\$ 2,537	\$ 21,775	\$ 89	\$ 25,137	\$ 753	\$ 235,635
Property Taxes Receivable, Net	-	-	-	-	-	18,659
Due From Other Governments	-	-	-	-	-	-
Due From Other Funds	-	-	-	3,000	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,537</b>	<b>\$ 21,775</b>	<b>\$ 89</b>	<b>\$ 28,137</b>	<b>\$ 753</b>	<b>\$ 254,294</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Cash Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	21,775	-	-	-	-
Committed	-	-	-	-	-	254,294
Assigned	2,537	-	89	28,137	753	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>2,537</b>	<b>21,775</b>	<b>89</b>	<b>28,137</b>	<b>753</b>	<b>254,294</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,537</b>	<b>\$ 21,775</b>	<b>\$ 89</b>	<b>\$ 28,137</b>	<b>\$ 753</b>	<b>\$ 254,294</b>

**PERRY COUNTY, ILLINOIS**  
**Combining Balance Sheet**  
**NONMAJOR GOVERNMENTAL FUNDS - CONCLUDED**  
November 30, 2013

	<b>SPECIAL REVENUE FUNDS</b>					
	Sheriff's Dept Equipment Fund	Health Department Fund	Jail Phone Fund	County Road Fund	Gravel Tax Fund	Total Non-Major Funds
<b>ASSETS</b>						
Restricted Cash	\$ 22,773	\$ 186,203	\$ 65,395	\$ 151,089	\$ 275,601	\$ 2,014,211
Property Taxes Receivable, Net	-	8,900	-	10,051	5,020	66,915
Due From Other Governments	-	-	-	-	-	316,401
Due From Other Funds	-	2	-	-	-	3,002
<b>TOTAL ASSETS</b>	<b>\$ 22,773</b>	<b>\$ 195,105</b>	<b>\$ 65,395</b>	<b>\$ 161,140</b>	<b>\$ 280,621</b>	<b>\$ 2,400,529</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Cash Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,990
Accounts Payable	-	2,773	-	1,511	-	21,340
Due to Other Funds	-	-	-	11,620	-	12,496
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>2,773</b>	<b>-</b>	<b>13,131</b>	<b>-</b>	<b>134,826</b>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	192,332	-	-	-	658,067
Committed	-	-	-	148,009	280,621	1,428,335
Assigned	22,773	-	65,395	-	-	280,291
Unassigned	-	-	-	-	-	(100,990)
<b>TOTAL FUND BALANCES</b>	<b>22,773</b>	<b>192,332</b>	<b>65,395</b>	<b>148,009</b>	<b>280,621</b>	<b>2,265,703</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 22,773</b>	<b>\$ 195,105</b>	<b>\$ 65,395</b>	<b>\$ 161,140</b>	<b>\$ 280,621</b>	<b>\$ 2,400,529</b>

**PERRY COUNTY, ILLINOIS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended November 30, 2013

	<b>SPECIAL REVENUE FUNDS</b>					
	Landfill Management Fund	Federal Aid Matching Fund	General Assistance Fund	Tuberculosis Fund	Joint Bridge Fund	Animal Control Fund
<b>REVENUES</b>						
Taxes	\$ -	\$ 87,800	\$ 15,107	\$ 10,133	\$ 87,800	\$ -
Intergovernmental	30,417	10,484	-	-	8,986	-
Licenses and Permits	-	-	-	-	-	28,263
Interest on Investments	42	304	135	41	206	73
All Other	40,642	-	9,210	-	-	5
<b>TOTAL REVENUES</b>	<u>71,101</u>	<u>98,588</u>	<u>24,452</u>	<u>10,174</u>	<u>96,992</u>	<u>28,341</u>
<b>EXPENDITURES</b>						
<i>Current:</i>						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	73,325
Public Health	82,927	-	-	2,778	-	-
Public Welfare	-	-	46,082	-	-	-
Transportation	-	59,215	-	-	42,461	-
<i>Capital Outlay</i>	21,990	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>104,917</u>	<u>59,215</u>	<u>46,082</u>	<u>2,778</u>	<u>42,461</u>	<u>73,325</u>
Excess (Deficiency) of Revenues Over Expenditures	(33,816)	39,373	(21,630)	7,396	54,531	(44,984)
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In	-	-	-	-	-	57,853
Operating Transfers Out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,853</u>
<b>Net Change in Fund Balances</b>	(33,816)	39,373	(21,630)	7,396	54,531	12,869
Fund Balances - Beginning of Year	64,577	201,826	147,025	110,171	131,646	72,428
Fund Balances - End of Year	<u>\$ 30,761</u>	<u>\$ 241,199</u>	<u>\$ 125,395</u>	<u>\$ 117,567</u>	<u>\$ 186,177</u>	<u>\$ 85,297</u>

**PERRY COUNTY, ILLINOIS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
NONMAJOR GOVERNMENTAL FUNDS - CONTINUED  
For the Year Ended November 30, 2013

	<b>SPECIAL REVENUE FUNDS</b>					
	Mental Health Fund	Township Bridge Fund	Sheriff's Department Sex Offender	Drug Enforcement Fund	Revolving Loan Fund	Majestic Mine Use Tax Fund
<b>REVENUES</b>						
Taxes	\$ 223,959	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,493	99,560	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Interest on Investments	32	65	-	20	35	2
All Other	-	-	1,255	10,652	4,900	-
<b>TOTAL REVENUES</b>	<u>228,484</u>	<u>99,625</u>	<u>1,255</u>	<u>10,672</u>	<u>4,935</u>	<u>2</u>
<b>EXPENDITURES</b>						
<i>Current:</i>						
General Government	-	-	-	-	-	-
Public Safety	-	-	1,144	16,452	-	-
Public Health	174,534	-	-	-	-	-
Public Welfare	-	-	-	-	-	-
Transportation	-	146,844	-	-	-	-
<i>Capital Outlay</i>	-	-	-	-	-	-
<i>Debt Service</i>	41,882	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>216,416</u>	<u>146,844</u>	<u>1,144</u>	<u>16,452</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	12,068	(47,219)	111	(5,780)	4,935	2
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In	-	20,657	-	12,000	-	-
Operating Transfers Out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>20,657</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	12,068	(26,562)	111	6,220	4,935	2
Fund Balances - Beginning of Year	28,470	110,885	1,101	31,499	354,702	966
Fund Balances - End of Year	<u>\$ 40,538</u>	<u>\$ 84,323</u>	<u>\$ 1,212</u>	<u>\$ 37,719</u>	<u>\$ 359,637</u>	<u>\$ 968</u>

**PERRY COUNTY, ILLINOIS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**NONMAJOR GOVERNMENTAL FUNDS - CONTINUED**  
For the Year Ended November 30, 2013

	<b>SPECIAL REVENUE FUNDS</b>					
	Federal Drug Forfeiture Fund	State's Atty Drug Enf Fund	Automation Fund	D.A.R.E. Fund	Healthcare Plan of Mutual Medical Plan, Inc. Fund	Auction Distribution Fund
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Interest on Investments	1	29	1	-	-	-
All Other	-	49,807	1,500	-	710,475	736
<b>TOTAL REVENUES</b>	<u>1</u>	<u>49,836</u>	<u>1,501</u>	<u>-</u>	<u>710,475</u>	<u>736</u>
<b>EXPENDITURES</b>						
<i>Current:</i>						
General Government	-	-	4,167	-	828,450	3,266
Public Safety	536	48,973	-	-	-	-
Public Health	-	-	-	-	-	-
Public Welfare	-	-	-	25	-	-
Transportation	-	-	-	-	-	-
<i>Capital Outlay</i>	-	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>536</u>	<u>48,973</u>	<u>4,167</u>	<u>25</u>	<u>828,450</u>	<u>3,266</u>
Excess (Deficiency) of Revenues Over Expenditures	(535)	863	(2,666)	(25)	(117,975)	(2,530)
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In	-	-	-	-	-	-
Operating Transfers Out	-	(12,000)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>(12,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(535)	(11,137)	(2,666)	(25)	(117,975)	(2,530)
Fund Balances - Beginning of Year	1,809	45,115	4,177	184	16,985	4,793
Fund Balances - End of Year	<u>\$ 1,274</u>	<u>\$ 33,978</u>	<u>\$ 1,511</u>	<u>\$ 159</u>	<u>\$ (100,990)</u>	<u>\$ 2,263</u>

**PERRY COUNTY, ILLINOIS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**NONMAJOR GOVERNMENTAL FUNDS - CONTINUED**  
For the Year Ended November 30, 2013

	<b>SPECIAL REVENUE FUNDS</b>					
	Electronic Monitoring Fund	Coroner Grant Fund	HAVA Handicap Fund	Assessor GIS Fund	Care Trak Fund	Social Security Fund
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326,320
Intergovernmental	-	4,625	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Interest on Investments	-	-	-	7	-	107
All Other	700	1,860	-	46,330	590	77,838
<b>TOTAL REVENUES</b>	<u>700</u>	<u>6,485</u>	<u>-</u>	<u>46,337</u>	<u>590</u>	<u>404,265</u>
<b>EXPENDITURES</b>						
<i>Current:</i>						
General Government	-	-	-	24,573	-	346,015
Public Safety	1,235	-	-	-	586	-
Public Health	-	582	-	-	-	-
Public Welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
<i>Capital Outlay</i>	-	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,235</u>	<u>582</u>	<u>-</u>	<u>24,573</u>	<u>586</u>	<u>346,015</u>
Excess (Deficiency) of Revenues Over Expenditures	(535)	5,903	-	21,764	4	58,250
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(535)	5,903	-	21,764	4	58,250
Fund Balances - Beginning of Year	<u>3,072</u>	<u>15,872</u>	<u>89</u>	<u>6,373</u>	<u>749</u>	<u>196,044</u>
Fund Balances - End of Year	<u>\$ 2,537</u>	<u>\$ 21,775</u>	<u>\$ 89</u>	<u>\$ 28,137</u>	<u>\$ 753</u>	<u>\$ 254,294</u>

**PERRY COUNTY, ILLINOIS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**NONMAJOR GOVERNMENTAL FUNDS - CONCLUDED**  
For the Year Ended November 30, 2013

	<b>SPECIAL REVENUE FUNDS</b>					Total Non-Major Funds
	Sheriff's Dept Equipment Fund	Health Department Fund	Jail Phone Fund	County Road Fund	Gravel Tax Fund	
<b>REVENUES</b>						
Taxes	\$ -	\$ 155,730	\$ -	\$ 175,778	\$ 87,800	\$ 1,170,427
Intergovernmental	-	401,968	-	22,465	10,484	593,482
Licenses and Permits	-	-	-	-	-	28,263
Interest on Investments	-	343	-	216	316	1,975
All Other	12,504	426,126	23,844	5,833	-	1,424,807
<b>TOTAL REVENUES</b>	<u>12,504</u>	<u>984,167</u>	<u>23,844</u>	<u>204,292</u>	<u>98,600</u>	<u>3,218,954</u>
<b>EXPENDITURES</b>						
<i>Current:</i>						
General Government	-	-	-	-	-	1,206,471
Public Safety	151	-	-	-	-	142,402
Public Health	-	976,779	-	-	-	1,237,600
Public Welfare	-	-	8,169	-	-	54,276
Transportation	-	-	-	481,280	7,500	737,300
<i>Capital Outlay</i>	-	-	-	20,366	-	42,356
<i>Debt Service</i>	-	6,226	-	-	-	48,108
<b>TOTAL EXPENDITURES</b>	<u>151</u>	<u>983,005</u>	<u>8,169</u>	<u>501,646</u>	<u>7,500</u>	<u>3,468,513</u>
Excess (Deficiency) of Revenues Over Expenditures	12,353	1,162	15,675	(297,354)	91,100	(249,559)
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In	-	-	-	259,513	-	350,023
Operating Transfers Out	-	-	-	-	-	(12,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>259,513</u>	<u>-</u>	<u>338,023</u>
<b>Net Change in Fund Balances</b>	12,353	1,162	15,675	(37,841)	91,100	88,464
Fund Balances - Beginning of Year	<u>10,420</u>	<u>191,170</u>	<u>49,720</u>	<u>185,850</u>	<u>189,521</u>	<u>2,177,239</u>
Fund Balances - End of Year	<u>\$ 22,773</u>	<u>\$ 192,332</u>	<u>\$ 65,395</u>	<u>\$ 148,009</u>	<u>\$ 280,621</u>	<u>\$ 2,265,703</u>

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**LANDFILL MANGEMENT FUND**  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Intergovernmental				
State Grant	\$ 34,000	\$ 34,000	\$ 30,417	\$ (3,583)
Interest on Investments	50	50	42	(8)
All Other				
Tipping Fees	30,000	30,000	25,115	(4,885)
Recycling	12,000	12,000	12,000	-
Other	6,000	6,000	3,527	(2,473)
<b>TOTAL REVENUES</b>	<u>82,050</u>	<u>82,050</u>	<u>71,101</u>	<u>(10,949)</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Public Health				
Solid Waste Management-Supervisor Salary	43,000	43,000	43,000	-
Salary-Other Employees	2,000	2,000	670	1,330
Office Supplies	1,500	1,500	1,437	63
Postage	800	800	400	400
Auto Expense	1,800	1,800	906	894
Office Rent	1,200	1,200	1,200	-
Purchase Equipment	25,000	25,000	149	24,851
Travel	2,000	2,000	291	1,709
Telephone	1,000	1,000	754	246
Other	1,500	1,500	568	932
Education and Training	1,000	1,000	165	835
IMRF/INS/UP	7,500	7,500	10,991	(3,491)
Clothing Allowance	300	300	156	144
Computer Repair	1,000	1,000	118	882
Recycling	12,000	12,000	14,586	(2,586)
Insurance Liability	4,600	4,600	4,163	437
Social Security	3,500	3,500	3,273	227
Dues	400	400	100	300
<i>Capital Outlay</i>	1,000	1,000	21,990	(20,990)
<b>TOTAL EXPENDITURES</b>	<u>111,100</u>	<u>111,100</u>	<u>104,917</u>	<u>6,183</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(29,050)</u>	<u>(29,050)</u>	<u>(33,816)</u>	<u>(4,766)</u>



**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**LANDFILL MANGEMENT FUND - CONCLUDED**  
November 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCS (USES)</b>	-	-	-	-
Net Change in Fund Balance	<u>\$ (29,050)</u>	<u>\$ (29,050)</u>	(33,816)	<u>\$ (4,766)</u>
Fund Balance - Beginning of Year			<u>64,577</u>	
Fund Balance - End of Year			<u>\$ 30,761</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**FEDERAL AID MATCHING FUND**  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 88,000	\$ 88,000	\$ 87,800	\$ (200)
Intergovernmental				
Replacement Taxes	10,000	10,000	10,484	484
Interest on Investments	-	-	304	304
<b>TOTAL REVENUES</b>	98,000	98,000	98,588	588
<b>EXPENDITURES</b>				
<i>Current:</i>				
Transportation				
Constructing Highways	68,000	68,000	59,215	8,785
<b>TOTAL EXPENDITURES</b>	68,000	68,000	59,215	8,785
Excess (Deficiency) of Revenues Over Expenditures	30,000	30,000	39,373	9,373
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
Net Change in Fund Balance	\$ 30,000	\$ 30,000	39,373	\$ 9,373
Fund Balance - Beginning of Year			201,826	
Fund Balance - End of Year			\$ 241,199	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
GENERAL ASSISTANCE FUND  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 10,000	\$ 10,000	\$ 15,107	\$ 5,107
Interest on Investments	100	100	135	35
All Other				
Other	-	-	9,210	9,210
<b>TOTAL REVENUES</b>	<u>10,100</u>	<u>10,100</u>	<u>24,452</u>	<u>14,352</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Public Welfare				
Supervisor's Salary	21,000	21,000	21,000	-
Office Supplies	500	500	304	196
Postage	200	200	118	82
Publication of Notices	50	50	-	50
Auto Expense	200	200	12	188
Travel	100	100	-	100
Telephone	1,000	1,000	855	145
Care of County Recipients	40,000	40,000	16,255	23,745
Other Expense	500	500	174	326
IMRF-SS Reimbursement	2,500	2,500	2,557	(57)
Equipment Repair	300	300	1,395	(1,095)
Purchase of Equipment	3,000	3,000	199	2,801
Workman's Compensation Insurance	1,500	1,500	103	1,397
Unemployment Insurance	500	500	303	197
Social Security Reimbursement	1,600	1,600	1,607	(7)
Office Rent	1,200	1,200	1,200	-
<b>TOTAL EXPENDITURES</b>	<u>74,150</u>	<u>74,150</u>	<u>46,082</u>	<u>28,068</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(64,050)</u>	<u>(64,050)</u>	<u>(21,630)</u>	<u>42,420</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (64,050)</u>	<u>\$ (64,050)</u>	(21,630)	<u>\$ 42,420</u>
Fund Balance - Beginning of Year			147,025	
Fund Balance - End of Year			<u>\$ 125,395</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**TUBERCULOSIS FUND**  
November 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 10,000	\$ 10,000	\$ 10,133	\$ 133
Interest on Investments	200	200	41	(159)
<b>TOTAL REVENUES</b>	<u>10,200</u>	<u>10,200</u>	<u>10,174</u>	<u>(26)</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Public Health				
Other Salaries	1,200	1,200	1,200	-
Office Supplies	200	200	23	177
Postage	100	100	46	54
Auto Expense	300	300	-	300
Travel	150	150	-	150
Other Expense	400	400	-	400
Hospital Care and Treatment	14,000	14,000	1,346	12,654
Doctors Care and Medicine	10,000	10,000	-	10,000
Contractual Services	14,000	14,000	163	13,837
<b>TOTAL EXPENDITURES</b>	<u>40,350</u>	<u>40,350</u>	<u>2,778</u>	<u>37,572</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(30,150)</u>	<u>(30,150)</u>	<u>7,396</u>	<u>37,546</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (30,150)</u>	<u>\$ (30,150)</u>	7,396	<u>\$ 37,546</u>
Fund Balance - Beginning of Year			<u>110,171</u>	
Fund Balance - End of Year			<u>\$ 117,567</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**JOINT BRIDGE FUND**  
November 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 88,000	\$ 88,000	\$ 87,800	\$ (200)
Intergovernmental				
Replacement Taxes	10,000	10,000	8,986	(1,014)
Interest on Investments	<u>-</u>	<u>-</u>	<u>206</u>	<u>206</u>
<b>TOTAL REVENUES</b>	<u>98,000</u>	<u>98,000</u>	<u>96,992</u>	<u>(1,008)</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Transportation				
Repairs to Bridges	<u>98,000</u>	<u>98,000</u>	<u>42,461</u>	<u>55,539</u>
<b>TOTAL EXPENDITURES</b>	<u>98,000</u>	<u>98,000</u>	<u>42,461</u>	<u>55,539</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>54,531</u>	<u>54,531</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	54,531	<u>\$ 54,531</u>
Fund Balance - Beginning of Year			<u>131,646</u>	
Fund Balance - End of Year			<u>\$ 186,177</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
ANIMAL CONTROL FUND  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Licenses and Permits				
Shelter Fees	\$ 13,000	\$ 13,000	\$ 18,281	\$ 5,281
Dog Taxes	12,000	12,000	9,982	(2,018)
Interest on Investments	50	50	73	23
All Other				
Other	700	700	5	(695)
<b>TOTAL REVENUES</b>	<u>25,750</u>	<u>25,750</u>	<u>28,341</u>	<u>2,591</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Public Safety				
Salary-Warden	46,000	46,000	38,551	7,449
Salary-Administration	6,000	6,000	5,000	1,000
Other Salaries	16,600	16,600	14,302	2,298
General Supplies	2,000	2,000	2,744	(744)
Office Supplies	250	250	117	133
Telephone	2,000	2,000	2,036	(36)
Utilities	3,600	3,600	1,549	2,051
Building Repairs	3,000	3,000	-	3,000
Feed and Bedding	500	500	-	500
Health and Welfare	2,000	2,000	1,043	957
Other	600	600	527	73
Insurance Compensation	1,270	1,270	-	1,270
Auto Operation Expense	4,500	4,500	5,107	(607)
Insurance Liability	2,260	2,260	-	2,260
Purchase of Equipment	2,000	2,000	2,294	(294)
Postage	250	250	55	195
Rabies Tax	1,000	1,000	-	1,000
<b>TOTAL EXPENDITURES</b>	<u>93,830</u>	<u>93,830</u>	<u>73,325</u>	<u>20,505</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(68,080)</u>	<u>(68,080)</u>	<u>(44,984)</u>	<u>23,096</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	57,853	57,853
Operating Transfer Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>57,853</u>	<u>57,853</u>
Net Change in Fund Balance	<u>\$ (68,080)</u>	<u>\$ (68,080)</u>	12,869	<u>\$ 80,949</u>
Fund Balance - Beginning of Year			72,428	
Fund Balance - End of Year			<u>\$ 85,297</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**MENTAL HEALTH FUND**  
November 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 223,000	\$ 223,000	\$ 223,959	\$ 959
Intergovernmental				
Replacement Taxes	5,025	5,025	4,493	(532)
Interest on Investments	50	50	32	(18)
<b>TOTAL REVENUES</b>	<u>228,075</u>	<u>228,075</u>	<u>228,484</u>	<u>409</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Public Health				
Secretary's Salary	1,500	1,500	1,500	-
Office Supplies	100	100	-	100
Postage	100	100	46	54
Contractual Services	214,870	214,870	153,048	61,822
Interest	-	-	19,940	(19,940)
Other	5,900	5,900	-	5,900
<i>Debt Service</i>	-	-	41,882	(41,882)
<b>TOTAL EXPENDITURES</b>	<u>222,470</u>	<u>222,470</u>	<u>216,416</u>	<u>6,054</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>5,605</u>	<u>5,605</u>	<u>12,068</u>	<u>6,463</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 5,605</u>	<u>\$ 5,605</u>	12,068	<u>\$ 6,463</u>
Fund Balance - Beginning of Year			<u>28,470</u>	
Fund Balance - End of Year			<u>\$ 40,538</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
TOWNSHIP BRIDGE FUND  
November 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Intergovernmental				
State Allotment	\$ 94,000	\$ 94,000	\$ 99,560	\$ 5,560
Interest on Investments	-	-	65	65
All Other				
Other	-	-	-	-
<b>TOTAL REVENUES</b>	<u>94,000</u>	<u>94,000</u>	<u>99,625</u>	<u>5,625</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Transportation				
Construction	92,000	92,000	116,086	(24,086)
Preliminary Engineering	-	-	30,758	(30,758)
<b>TOTAL EXPENDITURES</b>	<u>92,000</u>	<u>92,000</u>	<u>146,844</u>	<u>(54,844)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,000</u>	<u>2,000</u>	<u>(47,219)</u>	<u>(49,219)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	20,657	20,657
Operating Transfer Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCS (USES)</b>	<u>-</u>	<u>-</u>	<u>20,657</u>	<u>20,657</u>
Net Change in Fund Balance	<u>\$ 2,000</u>	<u>\$ 2,000</u>	(26,562)	<u>\$ (28,562)</u>
Fund Balance - Beginning of Year			<u>110,885</u>	
Fund Balance - End of Year			<u>\$ 84,323</u>	



**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**DRUG ENFORCEMENT FUND**  
November 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
Interest on Investments	\$ -	\$ -	\$ 20	\$ 20
All Other				
Other	<u>15,000</u>	<u>15,000</u>	<u>10,652</u>	<u>(4,348)</u>
<b>TOTAL REVENUES</b>	<u>15,000</u>	<u>15,000</u>	<u>10,672</u>	<u>(4,328)</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Public Safety				
General Supplies	7,000	7,000	14,959	(7,959)
Purchase Equipment	1,000	1,000	968	32
Drug Education	<u>-</u>	<u>-</u>	<u>525</u>	<u>(525)</u>
<b>TOTAL EXPENDITURES</b>	<u>8,000</u>	<u>8,000</u>	<u>16,452</u>	<u>(8,452)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,000</u>	<u>7,000</u>	<u>(5,780)</u>	<u>(12,780)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	12,000	12,000
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>
Net Change in Fund Balance	<u>\$ 7,000</u>	<u>\$ 7,000</u>	6,220	<u>\$ (780)</u>
Fund Balance - Beginning of Year			<u>31,499</u>	
Fund Balance - End of Year			<u>\$ 37,719</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
 REVOLVING LOAN FUND  
 November 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
Interest on Investments	\$ 200	\$ 200	\$ 35	\$ (165)
All Other				
Loan Repayment Interest	<u>38,435</u>	<u>38,435</u>	<u>4,900</u>	<u>(33,535)</u>
<b>TOTAL REVENUES</b>	<u>38,635</u>	<u>38,635</u>	<u>4,935</u>	<u>(33,700)</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Public Welfare				
Loans	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
<b>TOTAL EXPENDITURES</b>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(21,365)</u>	<u>(21,365)</u>	<u>4,935</u>	<u>26,300</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (21,365)</u>	<u>\$ (21,365)</u>	4,935	<u>\$ 26,300</u>
Fund Balance - Beginning of Year			<u>354,702</u>	
Fund Balance - End of Year			<u>\$ 359,637</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
STATE'S ATTORNEY - DRUG ENFORCEMENT FUND  
November 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
Interest on Investments	\$ -	\$ -	\$ 29	\$ 29
All Other				
Other	<u>50,000</u>	<u>50,000</u>	<u>49,807</u>	<u>(193)</u>
<b>TOTAL REVENUES</b>	<u>50,000</u>	<u>50,000</u>	<u>49,836</u>	<u>(164)</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Public Safety				
Salary - Other Employees	10,000	10,000	-	10,000
Purchase Equipment	-	-	3,110	(3,110)
Other	-	-	2,697	(2,697)
Education	-	-	1,063	(1,063)
Investigative Funds	<u>40,000</u>	<u>40,000</u>	<u>42,103</u>	<u>(2,103)</u>
<b>TOTAL EXPENDITURES</b>	<u>50,000</u>	<u>50,000</u>	<u>48,973</u>	<u>1,027</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>863</u>	<u>863</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>(12,000)</u>	<u>(12,000)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>(12,000)</u>	<u>(12,000)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(11,137)</u>	<u>\$ (11,137)</u>
Fund Balance - Beginning of Year			<u>45,115</u>	
Fund Balance - End of Year			<u>\$ 33,978</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**AUTOMATION FUND**  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Interest on Investments	5	5	1	(4)
All Other				
Other	-	-	1,500	1,500
<b>TOTAL REVENUES</b>	5,005	5,005	1,501	(3,504)
<b>EXPENDITURES</b>				
<i>Current:</i>				
General Government				
Office Supplies	500	500	825	(325)
Purchase/Upgrade Computer Equipment	1,500	1,500	1,951	(451)
Training	1,500	1,500	1,256	244
Other	500	500	135	365
<b>TOTAL EXPENDITURES</b>	4,000	4,000	4,167	(167)
Excess (Deficiency) of Revenues Over Expenditures	1,005	1,005	(2,666)	(3,671)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCS (USES)</b>	-	-	-	-
Net Change in Fund Balance	\$ 1,005	\$ 1,005	(2,666)	\$ (3,671)
Fund Balance - Beginning of Year			4,177	
Fund Balance - End of Year			\$ 1,511	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**AUCTION DISTRIBUTION FUND**  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 250	\$ 250	\$ -	\$ (250)
All Other				
Other	2,500	2,500	736	(1,764)
<b>TOTAL REVENUES</b>	<b>2,750</b>	<b>2,750</b>	<b>736</b>	<b>(2,014)</b>
<b>EXPENDITURES</b>				
<i>Current:</i>				
General Government				
Publication of Notices	1,500	1,500	548	952
Postage	2,500	2,500	2,718	(218)
Other	300	300	-	300
<b>TOTAL EXPENDITURES</b>	<b>4,300</b>	<b>4,300</b>	<b>3,266</b>	<b>1,034</b>
Excess (Deficiency) of Revenues Over Expenditures	(1,550)	(1,550)	(2,530)	(980)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	<b>\$ (1,550)</b>	<b>\$ (1,550)</b>	<b>(2,530)</b>	<b>\$ (980)</b>
Fund Balance - Beginning of Year			4,793	
Fund Balance - End of Year			<b>\$ 2,263</b>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
 ASSESSOR GIS FUND  
 November 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
Interest on Investments	\$ -	\$ -	\$ 7	\$ 7
All Other				
Other	<u>46,570</u>	<u>46,570</u>	<u>46,330</u>	<u>(240)</u>
<b>TOTAL REVENUES</b>	<u>46,570</u>	<u>46,570</u>	<u>46,337</u>	<u>(233)</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
General Government				
Other	<u>46,570</u>	<u>46,570</u>	<u>24,573</u>	<u>21,997</u>
<b>TOTAL EXPENDITURES</b>	<u>46,570</u>	<u>46,570</u>	<u>24,573</u>	<u>21,997</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>21,764</u>	<u>21,764</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	21,764	<u>\$ 21,764</u>
Fund Balance - Beginning of Year			<u>6,373</u>	
Fund Balance - End of Year			<u>\$ 28,137</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**SOCIAL SECURITY FUND**  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 403,000	\$ 403,000	\$ 326,320	\$ (76,680)
Interest on Investments	25	25	107	82
All Other				
Reimbursements	-	-	77,838	77,838
<b>TOTAL REVENUES</b>	403,025	403,025	404,265	1,240
<b>EXPENDITURES</b>				
<i>Current:</i>				
General Government				
Other	405,000	405,000	346,015	58,985
<b>TOTAL EXPENDITURES</b>	405,000	405,000	346,015	58,985
Excess (Deficiency) of Revenues Over Expenditures	(1,975)	(1,975)	58,250	60,225
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
Net Change in Fund Balance	\$ (1,975)	\$ (1,975)	58,250	\$ 60,225
Fund Balance - Beginning of Year			196,044	
Fund Balance - End of Year			\$ 254,294	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
HEALTH DEPARTMENT FUND  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 155,000	\$ 155,000	\$ 155,730	\$ 730
Intergovernmental				
Federal Grant	-	-	171,527	171,527
State Grant	-	-	230,441	230,441
Interest on Investments	400	400	343	(57)
All Other				
Other	762,192	762,192	426,126	(336,066)
<b>TOTAL REVENUES</b>	<u>917,592</u>	<u>917,592</u>	<u>984,167</u>	<u>66,575</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Public Health				
Administrator Salary	52,000	52,000	51,981	19
Nurses' Salary	305,229	305,229	327,277	(22,048)
Salary of Others	134,792	134,792	97,369	37,423
Fringe Benefits	93,000	93,000	77,006	15,994
Medical Supplies				
Home Health	4,500	4,500	7,546	(3,046)
Clinic	18,500	18,500	27,046	(8,546)
Consultation	49,000	49,000	58,216	(9,216)
Office Supplies	15,000	15,000	22,773	(7,773)
Postage	2,100	2,100	3,093	(993)
Publication of Notices	2,500	2,500	1,552	948
Other Expense	7,500	7,500	9	7,491
Equipment Repair	750	750	2,494	(1,744)
Purchase of Equipment	2,500	2,500	1,120	1,380
Equipment Rental	300	300	481	(181)
Telephone	5,400	5,400	6,913	(1,513)
Dues and Subscriptions	2,100	2,100	2,931	(831)
Workshops and Conferences	3,100	3,100	4,581	(1,481)
Interest	10,000	10,000	4,526	5,474
Auto Maintenance	4,000	4,000	6,048	(2,048)
Utilities	5,800	5,800	5,896	(96)
Building Repair	1,400	1,400	983	417
Photocopy Machine	2,100	2,100	2,510	(410)
Medical Fees	5,000	5,000	13,801	(8,801)
Environmental Health	36,795	36,795	36,780	15
Contractual Services	51,000	51,000	49,334	1,666
Data Processing	24,500	24,500	6,984	17,516
Printing	1,100	1,100	1,015	85



**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**HEALTH DEPARTMENT FUND - CONCLUDED**  
November 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>EXPENDITURES - CONCLUDED</b>				
<i>Current:</i>				
Public Health				
Insurance Liability	10,000	10,000	10,170	(170)
Insurance Compensation	6,500	6,500	8,813	(2,313)
Auto Expense	100	100	638	(538)
Claims Cost	75,000	75,000	94,420	(19,420)
Social Security	-	-	42,473	(42,473)
<i>Debt Service</i>	-	-	6,226	(6,226)
<b>TOTAL EXPENDITURES</b>	<u>931,566</u>	<u>931,566</u>	<u>983,005</u>	<u>(51,439)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(13,974)</u>	<u>(13,974)</u>	<u>1,162</u>	<u>15,136</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (13,974)</u>	<u>\$ (13,974)</u>	1,162	<u>\$ 15,136</u>
Fund Balance - Beginning of Year			<u>191,170</u>	
Fund Balance - End of Year			<u>\$ 192,332</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**COUNTY ROAD FUND**  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 172,000	\$ 172,000	\$ 175,778	\$ 3,778
Intergovernmental				
Replacement Taxes	20,000	20,000	22,465	2,465
Interest on Investments	300	300	216	(84)
All Other				
Other	-	-	5,833	5,833
<b>TOTAL REVENUES</b>	<u>192,300</u>	<u>192,300</u>	<u>204,292</u>	<u>11,992</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Transportation				
Deputy Salary	38,000	38,000	38,373	(373)
Other Salaries	366,520	366,520	304,371	62,149
General Supplies	2,600	2,600	1,640	960
Office Supplies	800	800	859	(59)
Postage	500	500	-	500
Publication of Notices	700	700	184	516
Travel	200	200	250	(50)
Equipment Repair	47,000	47,000	46,986	14
Purchase of Equipment	-	-	1,921	(1,921)
Telephone	3,600	3,600	3,495	105
Utilities	10,400	10,400	8,933	1,467
Other Expense	3,000	3,000	2,782	218
Building Repairs	2,000	2,000	1,975	25
Gasoline, Oil, and Grease	32,000	32,000	30,552	1,448
Contractual Services	900	900	819	81
Books and Records	200	200	140	60
Insurance Liability	38,000	38,000	38,000	-
<i>Capital Outlay</i>	-	-	20,366	(20,366)
<b>TOTAL EXPENDITURES</b>	<u>546,420</u>	<u>546,420</u>	<u>501,646</u>	<u>44,774</u>

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**COUNTY ROAD FUND - CONCLUDED**  
November 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(354,120)</u>	<u>(354,120)</u>	<u>(297,354)</u>	<u>56,766</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	356,000	356,000	259,513	(96,487)
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>356,000</u>	<u>356,000</u>	<u>259,513</u>	<u>(96,487)</u>
Net Change in Fund Balance	<u>\$ 1,880</u>	<u>\$ 1,880</u>	(37,841)	<u>\$ (39,721)</u>
Fund Balance - Beginning of Year			<u>185,850</u>	
Fund Balance - End of Year			<u>\$ 148,009</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget, and Actual  
**GRAVEL TAX FUND**  
November 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 88,000	\$ 88,000	\$ 87,800	\$ (200)
Intergovernmental				
Replacement Taxes	10,000	10,000	10,484	484
Interest on Investments	-	-	316	316
<b>TOTAL REVENUES</b>	98,000	98,000	98,600	600
<b>EXPENDITURES</b>				
<i>Current:</i>				
Transportation				
Highway Improvements	58,000	58,000	7,500	50,500
<b>TOTAL EXPENDITURES</b>	58,000	58,000	7,500	50,500
Excess (Deficiency) of Revenues Over Expenditures	40,000	40,000	91,100	51,100
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
Net Change in Fund Balance	\$ 40,000	\$ 40,000	91,100	\$ 51,100
Fund Balance - Beginning of Year			189,521	
Fund Balance - End of Year			\$ 280,621	

**PERRY COUNTY, ILLINOIS**  
Combining Statement of Fiduciary Net Position  
 AGENCY FUNDS  
 November 30, 2013

	<b>Agency Funds</b>									
	Bail Bond Fund	Circuit Clerk Trust	County Clerk Redemption	Collector's Account	Mobile Home Privilege Tax	Co. Treasurer Inheritance Tax	County Treasurer Trust	Prisoner Commissary	Tax Auction Fund	Total Agency Funds
<b>ASSETS</b>										
Cash and Cash Equivalents	\$ 396	\$ 745,072	\$ 35,311	\$ 98,873	\$ 135,606	\$ -	\$ 6,873	\$ 1,099	\$ 1,050	\$ 1,024,280
Investments, at Cost	-	86,409	-	-	-	-	-	-	-	86,409
Property Taxes Receivable, Net	-	-	-	22,074	-	-	-	-	-	22,074
Due From Other Funds	-	17,470	-	-	-	-	-	-	-	17,470
<b>TOTAL ASSETS</b>	<u>\$ 396</u>	<u>\$ 848,951</u>	<u>\$ 35,311</u>	<u>\$ 120,947</u>	<u>\$ 135,606</u>	<u>\$ -</u>	<u>\$ 6,873</u>	<u>\$ 1,099</u>	<u>\$ 1,050</u>	<u>\$ 1,150,233</u>
<b>LIABILITIES</b>										
Accounts Payable	\$ -	\$ 54,079	\$ 35,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,390
Held for Others	-	140,461	-	-	-	-	6,873	1,099	1,050	149,483
Due to Other Funds	-	913	-	-	-	-	-	-	-	913
Due to Other Governments	396	653,498	-	120,947	135,606	-	-	-	-	910,447
<b>TOTAL LIABILITIES</b>	<u>\$ 396</u>	<u>\$ 848,951</u>	<u>\$ 35,311</u>	<u>\$ 120,947</u>	<u>\$ 135,606</u>	<u>\$ -</u>	<u>\$ 6,873</u>	<u>\$ 1,099</u>	<u>\$ 1,050</u>	<u>\$ 1,150,233</u>

**PERRY COUNTY, ILLINOIS**  
Combining Statement of Fiduciary Net Position  
PRIVATE-PURPOSE TRUST FUND  
November 30, 2013

	Road District Motor Fuel Tax Fund	Total Private-Purpose Trust
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 369,630	\$ 369,630
Due From State of Illinois	42,824	42,824
<b>TOTAL ASSETS</b>	412,454	412,454
<b>LIABILITIES</b>		
Accounts Payable	-	-
Due to Other Governments	-	-
<b>TOTAL LIABILITIES</b>	-	-
<b>NET POSITION</b>	\$ 412,454	\$ 412,454

**PERRY COUNTY, ILLINOIS**  
Combining Statement of Changes in Fiduciary Net Position  
**PRIVATE-PURPOSE TRUST FUND**  
November 30, 2013

	Road District Motor Fuel Tax Fund	Total Private-Purpose Trust
<b>ADDITIONS</b>		
Intergovernmental	\$ 646,141	\$ 646,141
Interest on Investments	132	132
<b>TOTAL ADDITIONS</b>	<b>646,273</b>	<b>646,273</b>
<b>DEDUCTIONS</b>		
<i>Current:</i>		
Transportation	261,975	261,975
<b>TOTAL DEDUCTIONS</b>	<b>261,975</b>	<b>261,975</b>
<b>NET INCREASE (DECREASE)</b>	<b>384,298</b>	<b>384,298</b>
Transfers In	-	-
Transfers Out	(305,000)	(305,000)
<b>NET TRANSFERS</b>	<b>(305,000)</b>	<b>(305,000)</b>
<b>NET INCREASE (DECREASE)</b>	<b>79,298</b>	<b>79,298</b>
<b>NET POSITION HELD IN TRUST - BEGINNING OF YEAR</b>	<b>333,156</b>	<b>333,156</b>
<b>NET POSITION HELD IN TRUST - END OF YEAR</b>	<b>\$ 412,454</b>	<b>\$ 412,454</b>

**PERRY COUNTY, ILLNOIS**

Combining Balance Sheet

COMPONENT UNIT

November 30, 2013

	Perry County Unit Road District Specialty Fund	Perry County Unit Road District Bridge Fund	Perry County Unit Road District Fund	Perry County Unit Road District Surplus Fund	Total Component Unit
<b>ASSETS</b>					
Restricted Cash	\$ 281,379	\$ 183,819	\$ 262,691	\$ 528,241	\$ 1,256,130
Property Tax Receivable	12,923	4,876	13,122	-	30,921
<b>TOTAL ASSETS</b>	<u>\$ 294,302</u>	<u>\$ 188,695</u>	<u>\$ 275,813</u>	<u>\$ 528,241</u>	<u>\$ 1,287,051</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ 2,601	\$ -	\$ 2,601
Due to Other Funds	-	-	50,290	-	50,290
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>52,891</u>	<u>-</u>	<u>52,891</u>
<b>FUND BALANCES</b>	<u>294,302</u>	<u>188,695</u>	<u>222,922</u>	<u>528,241</u>	<u>1,234,160</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 294,302</u>	<u>\$ 188,695</u>	<u>\$ 275,813</u>	<u>\$ 528,241</u>	<u>\$ 1,287,051</u>



**PERRY COUNTY, ILLNOIS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 COMPONENT UNIT  
 For the Year Ended November 30, 2013

	Perry County Unit Road District Specialty Fund	Perry County Unit Road District Bridge Fund	Perry County Unit Road District Fund	Perry County Unit Road District Surplus Fund	Total Component Unit
<b>REVENUES</b>					
Taxes	\$ 226,019	\$ 85,290	\$ 224,349	\$ -	\$ 535,658
Intergovernmental	-	-	246,422	101,236	347,658
Interest on Investments	332	362	795	1,239	2,728
All Other	-	-	8,305	11,248	19,553
<b>TOTAL REVENUES</b>	<u>226,351</u>	<u>85,652</u>	<u>479,871</u>	<u>113,723</u>	<u>905,597</u>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Transportation	185,732	11,837	737,703	119,227	1,054,499
<i>Capital Outlay</i>	-	-	34,232	-	34,232
<b>TOTAL EXPENDITURES</b>	<u>185,732</u>	<u>11,837</u>	<u>771,935</u>	<u>119,227</u>	<u>1,088,731</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>40,619</u>	<u>73,815</u>	<u>(292,064)</u>	<u>(5,504)</u>	<u>(183,134)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In	-	-	305,000	-	305,000
Operating Transfers Out	-	(20,657)	-	-	(20,657)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>(20,657)</u>	<u>305,000</u>	<u>-</u>	<u>284,343</u>
Net Change in Fund Balances	40,619	53,158	12,936	(5,504)	101,209
Fund Balance - Beginning of Year	<u>253,683</u>	<u>135,537</u>	<u>209,986</u>	<u>533,745</u>	<u>1,132,951</u>
Fund Balance - End of Year	<u>\$ 294,302</u>	<u>\$ 188,695</u>	<u>\$ 222,922</u>	<u>\$ 528,241</u>	<u>\$ 1,234,160</u>

**PERRY COUNTY, ILLINOIS**  
Computation of Legal Debt Margin  
November 30, 2013

Assessed Valuation - Levy		<u>\$ 176,982,625</u>
Statutory Debt Limitation (5.00% of assessed valuation)		\$ 8,849,131
Total Debt:		
Loan Obligations	565,575	
Less: Revenue Bonds Exempt from Debt Limitation Computation	<u>-</u>	<u>565,575</u>
		<u>\$ 8,283,556</u>

**PERRY COUNTY, ILLINOIS**  
Assessed Valuation and Taxes Levied  
November 30, 2013

Property tax is levied each year on all taxable real property located in the County. The board passed the 2012 levy in December 2012. Property taxes attach an enforceable lien on property as of January 1 and are payable in August and September, respectively. The County distributed the tax monies on August 8, 2013, September 18, 2013, and December 4, 2013. Taxes recorded in these financial statements are from the 2012 and prior tax levies.

**Assessed Valuation**  
**TAX LEVY YEARS 2012, 2011, 2010**

<b>ASSESSED VALUATION</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
	\$ 176,982,625	\$ 174,336,386	\$ 166,763,685
County Corporate	0.2684	0.2700	0.2700
IMRF	0.3249	0.3305	0.3180
County Road	0.0989	0.0989	0.1000
Federal Aid Matching	0.0494	0.0494	0.0500
Joint Bridge	0.0494	0.0494	0.0500
Gravel Tax	0.0494	0.0494	0.0500
Tuberculosis	0.0057	0.0057	0.0060
Mental Health	0.1260	0.1279	0.1337
General Assistance	0.0085	0.0449	0.0459
Liability Insurance	0.2966	0.3305	0.3396
Social Security	0.1836	0.1768	0.1719
Health	0.0876	0.0889	0.0929
Unit Road	0.3362	0.3382	0.3368
<b>Total</b>	<b>1.8846</b>	<b>1.9605</b>	<b>1.9648</b>

**Tax Extensions**  
**TAX LEVY YEARS 2012, 2011, 2010**

<b>TAX EXTENSIONS</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
	\$ 475,021	\$ 469,672	\$ 449,221
County Corporate	475,021	469,672	449,221
IMRF	575,017	574,913	529,082
County Road	175,036	172,039	166,378
Federal Aid Matching	87,429	85,933	83,189
Joint Bridge	87,429	85,933	83,189
Gravel Tax	87,429	85,933	83,189
Tuberculosis	10,088	9,937	10,006
Mental Health	222,998	222,976	222,963
General Assistance	15,044	78,105	76,367
Liability Insurance	524,930	574,913	565,020
Social Security	324,940	307,548	286,004
Health	155,060	154,985	154,923
Unit Road	595,016	589,606	561,660
<b>Total</b>	<b>\$ 3,335,437</b>	<b>\$ 3,412,493</b>	<b>\$ 3,271,191</b>

**PERRY COUNTY, ILLINOIS**  
Assessed Valuation and Taxes Levied - Concluded  
November 30, 2013

**Tax Collections**  
**TAX LEVY YEARS 2012, 2011, 2010**

<b>TAX COLLECTIONS</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
County Corporate	\$ 517,037	\$ 527,265	\$ 513,555
IMRF	577,457	576,817	533,011
County Road	175,778	172,609	167,627
Federal Aid Matching	87,800	86,218	83,813
Joint Bridge	87,800	86,218	83,814
Gravel Tax	87,800	86,218	83,813
Tuberculosis	10,133	9,972	10,063
Mental Health	223,959	223,736	224,254
General Assistance	15,107	78,363	76,941
Liability Insurance	527,160	576,817	569,261
Social Security	326,320	308,567	288,150
Health	155,730	155,514	155,815
Unit Road	535,658	533,767	506,380
Automation	-	3,620	5,160
Auction Distribution	-	250	862
<b>Total</b>	<b>\$ 3,327,739</b>	<b>\$ 3,425,951</b>	<b>\$ 3,302,519</b>

**TAX LEVY YEAR 2012**

Tax Lien Date	January 1, 2013
Tax Levy Date	December 1, 2012
Due Dates	(1/2) August 2, 2013 (1/2) September 6, 2013
Collection Dates	August 1, 2013 - December 31, 2013

## **SINGLE AUDIT SECTION**

**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures of Federal Awards  
For the Year Ended November 30, 2013

Federal Grantor/Pass Through Grantor/ Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Program/ or Award Amount	Receipts Revenue Recognized	Disbursements/ Expenditures
<b><u>U.S. Department of Health &amp; Human Services</u></b>					
<b>Passed through Illinois</b>					
<b>Department of Human Services:</b>					
Title XX Block Grant	93.667	4FCSSU03116	\$ 5,500	\$ 5,500	\$ 5,500
Subtotal				\$ 5,500	\$ 5,500
<b>Passed through Illinois</b>					
<b>Department of Healthcare and Family Services:</b>					
Child Support Enforcement	93.563	N/A	\$ 2,024	\$ 2,024	\$ 2,024
Medicaid-1010 Federal Funding	93.778	N/A	\$ 26,981	\$ 26,981	\$ 26,981
Subtotal				\$ 29,005	\$ 29,005
<b>Passed through Illinois Department of Public Health:</b>					
PHEP Prep/Plan Grant	93.069	3037180071A	\$ 37,173	\$ 37,173	\$ 37,173
Subtotal				\$ 37,173	\$ 37,173
<b>Total U.S. Department of Health and Human Services</b>				<b>\$ 71,678</b>	<b>\$ 71,678</b>
<b><u>Federal Highway Administration</u></b>					
<b>Passed through Illinois Department of Transportation:</b>					
Construct & Improve Highways	20.205	4000a113142	\$ 101,236	\$ 101,236	\$ 101,236
<b>Total Federal Highway Administration</b>				<b>\$ 101,236</b>	<b>\$ 101,236</b>
<b><u>U.S. Department of Justice</u></b>					
<b>Passed through Illinois Attorney General's Office:</b>					
Violent Crime Victims Assistance Program	16.582	444SG141205	\$ 22,650	\$ 5,662	\$ 5,662
Violent Crime Victims Assistance Program	16.582	344SG131205	\$ 22,650	\$ 14,749	\$ 14,749
<b>Total U.S. Department of Justice</b>				<b>\$ 20,411</b>	<b>\$ 20,411</b>

**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures of Federal Awards - Concluded  
For the Year Ended November 30, 2013

Federal Grantor/Pass Through Grantor/ Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Program/ or Award Amount	Receipts Revenue Recognized	Disbursements/ Expenditures
<b><u>U.S. Department of Agriculture</u></b>					
<b>Passed through Illinois Department of Human Services:</b>					
(M) Supplemental Nutrition Program for Women, Infants, and Children	10.557	3FCSRE01081	\$ 86,093	\$ 57,293	\$ 57,293
(M) Supplemental Nutrition Program for Women, Infants, and Children	10.557	4FCSSQ01081	\$ 80,847	\$ 26,195	\$ 26,195
(M) Supplemental Nutrition Program for Women, Infants, and Children	10.557	4FCSSQ01215	\$ 16,300	\$ 3,500	\$ 3,500
(M) Supplemental Nutrition Program for Women, Infants, and Children	10.557	3FCSRE01215	\$ 17,000	\$ 13,886	\$ 13,886
(M) Supplemental Nutrition Program for Women, Infants, and Children Non-Cash Food Instruments	10.557	N/A	N/A	\$ 234,104	\$ 234,104
WIC/Farmer's Market-Admin	10.572	82700490D/4FCSS Q01282	\$ 1,000	\$ 1,000	\$ 1,000
<b>Total U.S. Department of Agriculture</b>				<b>\$ 335,978</b>	<b>\$ 335,978</b>
<b><u>U.S. Department of Homeland Security</u></b>					
<b>Passed through Illinois Emergency Management Agency:</b>					
Emergency Management Assistant Grant	97.042	312EMAPERRY	\$ 18,315	\$ 4,282	\$ 4,282
Emergency Management Assistant Grant	97.042	413EMAPERRY	\$ 17,834	\$ 12,531	\$ 12,531
<b>Total Department of U.S. Homeland Security</b>				<b>\$ 16,813</b>	<b>\$ 16,813</b>
<b>Total Federal Financial Assistance</b>				<b>\$ 546,116</b>	<b>\$ 546,116</b>

(M) Major Program

**PERRY COUNTY, ILLINOIS**  
Notes to the Schedule of Expenditures of Federal Awards  
November 30, 2013

**NOTE 1 – Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Perry County, Illinois as is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirement of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.

**NOTE 2 – Sub-recipients**

Of the federal expenditures presented in the schedule, Perry County, Illinois provided no federal awards to sub-recipients.

**NOTE 3 – Non-Cash Assistance**

Perry County, Illinois did receive non-cash assistance during the year ended November 30, 2013 through vaccines provided to the County at no cost, and food instruments provided to the County by their WIC program.

**NOTE 4 – Loans Outstanding**

Perry County, Illinois has no federal loans outstanding as of November 30, 2013.

**NOTE 5 – Insurance Coverage**

Significant losses are covered by commercial insurance for all major programs: property, liability, and worker's compensation. During the year ended November 30, 2013, there were no significant reductions in coverage. Also, there have been no settlement amounts, which have exceeded insurance coverage in the past three years.

**NOTE 6 – Non-Monetary Assistance**

Non-monetary assistance is reported in the schedule at the fair market value as confirmed by the granting agencies.





105 EAST MAIN STREET, P.O. BOX 269  
DU QUOIN, ILLINOIS 62832-0269  
(618) 542-4747 FAX (618) 542-6141

HAROLD D. EMLING, CPA  
DONALD L. HOFFMAN, CPA  
MELISSA A. DENNIS, CPA  
SARAH M. KARY, CPA

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Chairman and Board of Commissioners  
Perry County, Illinois

We have audited, in accordance with the 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, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Perry County, Illinois, as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise Perry County, Illinois's basic financial statements, and have issued our report thereon dated May 15, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Perry County, Illinois's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Perry County, Illinois's internal control. Accordingly, we do not express an opinion on the effectiveness of Perry County, Illinois's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We noted certain matters that we reported to management of Perry County, Illinois in a separate letter dated May 15, 2014.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Perry County, Illinois's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in a separate letter issued to the management of Perry County, Illinois date May 15, 2014.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



DuQuoin, Illinois

May 15, 2014



105 EAST MAIN STREET, P.O. BOX 269  
DU QUOIN, ILLINOIS 62832-0269  
(618) 542-4747 FAX (618) 542-6141

HAROLD D. EMLING, CPA  
DONALD L. HOFFMAN, CPA  
MELISSA A. DENNIS, CPA  
SARAH M. KARY, CPA

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133**

To the Chairman and Board of Commissioners  
Perry County, Illinois

**Report on Compliance for Each Major Federal Program**

We have audited Perry County, Illinois's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Perry County, Illinois's major federal programs for the year ended November 30, 2013. Perry County, Illinois's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Perry County, Illinois's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Perry County, Illinois's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Perry County, Illinois's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Perry County, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2013.

### ***Other Matters***

The results of our auditing procedures disclosed no instances of noncompliance. Our opinion on each major federal program is not modified with respect to these matters.

### **Report on Internal Control Over Compliance**

Management of Perry County, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Perry County, Illinois's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Perry County, Illinois's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



DuQuoin, Illinois

May 15, 2014

**PERRY COUNTY, ILLINOIS**  
Schedule of Findings and Questioned Costs  
For the Year Ended November 30, 2013

**Section 1 – Summary of Auditor’s Results**

Financial Statements

Type of auditor’s reports issued: *unqualified*

Internal control over financial reporting:

Material Weakness(es) identified?                         \_\_\_\_\_ Yes      X   No

Significant deficiency(ies) identified  
that are not considered to be  
material weaknesses?                         \_\_\_\_\_ Yes      X   No

Noncompliance material to financial  
statement notes?                         \_\_\_\_\_ Yes      X   No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?                         \_\_\_\_\_ Yes      X   No

Significant deficiency(ies) identified  
that are not considered to be  
material weaknesses?                         \_\_\_\_\_ Yes      X   None reported

Type of auditor’s report issued on compliance for major programs: *unqualified*

Any audit findings disclosed that are  
required to be reported in accordance  
with section 510(a) of Circular A-133?                         \_\_\_\_\_ Yes      X   No

**PERRY COUNTY, ILLINOIS**  
Schedule of Findings and Questioned Costs - Continued  
For the Year Ended November 30, 2013

Identification of major programs?

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>10.557</u>	<u>Women, Infants, and Children</u>

Dollar threshold used to distinguish  
Between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee?  X  Yes   No

---

**Section 2 – Financial Statement Findings**

---

There were not findings to report.

---

**Section 3 – Federal Awards Findings and Questioned Costs**

---

There were no findings on major programs.

**PERRY COUNTY, ILLINOIS**  
Schedule of Status of Prior Year Findings  
For the Year Ended November 30, 2013

There were no findings to report.