

**PERRY COUNTY, ILLINOIS**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**

**For the Year Ended November 30, 2010**

**PERRY COUNTY, ILLINOIS**  
**November 30, 2010**

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## **INDEPENDENT AUDITOR'S REPORT**

Chairman and County Board of Commissioners  
Perry County, Illinois

We have audited the accompanying combined 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, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Perry County, Illinois' management. Our responsibility is to express an opinion on these combined 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 combined financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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 Perry County, Illinois, as of November 30, 2010, and the respective changes in financial position, thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2011, on our consideration of Perry County, Illinois' internal control over financial reporting and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 7 through 10 and 43 through 54 and 61 through 92, 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying 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 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Emling & Hoffman, P.C.  
Du Quoin, Illinois

May 4, 2011

**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***

Chairman and Board of Commissioners  
Perry County, Illinois

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, 2010, which collectively comprise Perry County's basic financial statements, and have issued our report thereon dated May 4, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Perry County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion of the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Perry County, Illinois' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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.

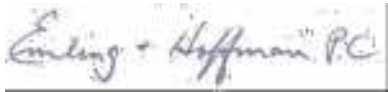
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Perry County's financial statements are free of 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Perry County, Illinois, in a separate letter dated May 4, 2011.

This report is intended solely for the information and use of the audit committee, management, and others within the organization and federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A rectangular box containing a handwritten signature in cursive script that reads "Emling & Hoffman P.C."

Emling & Hoffman, P.C.  
Du Quoin, Illinois

May 4, 2011



**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR  
PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH  
OMB CIRCULAR A-133**

Chairman and Board of Commissioners  
Perry County, Illinois

Compliance

We have audited the compliance of Perry County, Illinois, 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, 2010. Perry County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Perry County, Illinois' management. Our responsibility is to express an opinion on Perry County, Illinois' compliance based on our audit.

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' 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. Our audit does not provide a legal determination on Perry County's compliance with those requirements.

In our opinion, Perry County, Illinois complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 2010.

Internal Control Over Compliance

The management of Perry County, Illinois is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Perry County, Illinois' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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' 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the management of Perry County, Illinois, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these parties.



Emling & Hoffman, P.C.  
Du Quoin, Illinois

May 4, 2011

# **BILL TAYLOR**

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### **PERRY COUNTY ILLINOIS GOVERNMENT MANAGEMENT DISCUSSION AND ANALYSIS YEAR ENDING NOVEMBER 30, 2010**

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, 2010. 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 assets presents information on all the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets 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 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 Net Assets and Statement of Activities.

### **FINANCIAL HIGHLIGHTS**

Perry County's total assets were 9,629,452. Total liabilities were 1,492,623. Resulting in net assets of 8,136,829.

The County's total revenues were 10,713,283. The total expenditures were 11,095,679. The total expenditures exceeded total revenues by (382,396).

**PERRY COUNTY, ILLINOIS**  
**STATEMENT OF NET ASSETS**  
November 30, 2010 and November 30, 2009

	<b>November 30, 2009</b>			<b>November 30, 2010</b>		
	Governmental Activities	Component Units	Total	Governmental Activities	Component Units	Total
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 592,362	\$ -	\$ 592,362	\$ 498,854	\$ -	\$ 498,854
Restricted Cash	2,998,553	514,913	3,513,466	3,435,840	1,456,514	4,892,354
Investments, at Cost	335,597	-	335,597	-	-	-
Restricted Investments, at Cost	656,861	1,141,637	1,798,498	410,506	-	410,506
Accrued Interest	3,357	1,626	4,983	1,932	-	1,932
Due From State of Illinois	385,335	-	385,335	552,696	-	552,696
Due From Other Governments	179,012	-	179,012	177,910	-	177,910
Due From Other funds	51,204	-	51,204	160,548	-	160,548
Taxes Receivable (Net of Allowance for Uncollectible Taxes)	333,046	40,145	373,191	-	-	-
Other Assets	-	-	-	-	-	-
Capital Assets:						
Non-Depreciable	27,500	10,000	37,500	27,500	10,000	37,500
Depreciable (Net)	4,306,933	288,515	4,595,448	4,363,666	215,770	4,579,436
<b>TOTAL ASSETS</b>	<b>\$ 9,869,760</b>	<b>\$ 1,996,836</b>	<b>\$ 11,866,596</b>	<b>\$ 9,629,452</b>	<b>\$ 1,682,284</b>	<b>\$ 11,311,736</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 81,323	\$ -	\$ 81,323	\$ 55,508	\$ 13,516	\$ 69,024
Due to Other Governments	-	-	-	-	-	-
Payroll Withholdings Payable	-	-	-	-	-	-
Salaries Payable	-	-	-	-	-	-
Due to Other Funds	16,624	50,290	66,914	126,815	50,290	177,105
Tax Anticipation Warrants	-	-	-	-	-	-
Non-Current Liabilities						
Due Within One Year:						
Accrued Absences	66,809	-	66,809	73,109	-	73,109
Loans and Leases Payable	188,898	-	188,898	179,784	-	179,784
Bonds Payable	-	-	-	-	-	-
Due In More Than One Year:						
Accrued Absences	447,112	-	447,112	511,762	-	511,762
Loans and Leases Payable	572,321	-	572,321	545,645	-	545,645
Bonds Payable	-	-	-	-	-	-
Claims Liabilities	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>1,373,087</b>	<b>50,290</b>	<b>1,423,377</b>	<b>1,492,623</b>	<b>63,806</b>	<b>1,556,429</b>
<b>NET ASSETS</b>						
Invested in Capital Assets (Net of Related Debt)	3,059,292	298,515	3,357,807	3,080,866	225,770	3,306,636
Restricted	3,933,421	1,648,031	5,581,452	3,928,689	1,392,708	5,321,397
Unrestricted (Deficit)	1,503,960	-	1,503,960	1,127,274	-	1,127,274
<b>TOTAL NET ASSETS</b>	<b>8,496,673</b>	<b>1,946,546</b>	<b>10,443,219</b>	<b>8,136,829</b>	<b>1,618,478</b>	<b>9,755,307</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 9,869,760</b>	<b>\$ 1,996,836</b>	<b>\$ 11,866,596</b>	<b>\$ 9,629,452</b>	<b>\$ 1,682,284</b>	<b>\$ 11,311,736</b>

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
November 30, 2010 and November 30, 2009

	<u>November 30, 2009</u>			<u>November 30, 2010</u>		
	Governmental Activities	Component Units	Total	Governmental Activities	Component Units	Total
<b>REVENUES</b>						
Taxes	\$ 2,406,639	\$ 428,782	\$ 2,835,421	\$ 2,605,547	\$ 489,828	\$ 3,095,375
Intergovernmental	3,251,296	235,500	3,486,796	3,475,520	215,075	3,690,595
Licenses and Permits	30,486	-	30,486	30,232	-	30,232
Charges for Services	1,234,760	-	1,234,760	1,052,897	-	1,052,897
Interest on Investments	33,172	39,253	72,425	18,066	10,170	28,236
All Other	4,296,691	331,697	4,628,388	3,531,021	359,871	3,890,892
<b>TOTAL REVENUES</b>	<u>11,253,044</u>	<u>1,035,232</u>	<u>12,288,276</u>	<u>10,713,283</u>	<u>1,074,944</u>	<u>11,788,227</u>
<b>EXPENDITURES</b>						
General Government	3,079,725	-	3,079,725	2,078,909	-	2,078,909
Public Safety	2,329,025	-	2,329,025	2,714,300	-	2,714,300
Judiciary and Court Related	641,757	-	641,757	672,485	-	672,485
Public Health	1,208,330	-	1,208,330	1,348,228	-	1,348,228
Public Welfare	180,785	-	180,785	194,177	-	194,177
Transportation	1,051,979	1,205,197	2,257,176	1,591,373	1,402,034	2,993,407
All Other	2,530,415	-	2,530,415	2,496,207	-	2,496,207
<b>TOTAL EXPENDITURES</b>	<u>11,022,016</u>	<u>1,205,197</u>	<u>12,227,213</u>	<u>11,095,679</u>	<u>1,402,034</u>	<u>12,497,713</u>
Excess (Deficiency) of Revenues over Expenditures	<u>231,028</u>	<u>(169,965)</u>	<u>61,063</u>	<u>(382,396)</u>	<u>(327,090)</u>	<u>(709,486)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In	1,805,238	13,819	1,819,057	1,719,184	32,217	1,751,401
Operating Transfers Out	(1,808,562)	(9,366)	(1,817,928)	(1,718,206)	(33,195)	(1,751,401)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,324)</u>	<u>4,453</u>	<u>1,129</u>	<u>978</u>	<u>(978)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>227,704</u>	<u>(165,512)</u>	<u>62,192</u>	<u>(381,418)</u>	<u>(328,068)</u>	<u>(709,486)</u>
Fund Balance at Beginning of Year	<u>5,209,677</u>	<u>2,112,058</u>	<u>7,321,735</u>	<u>5,437,381</u>	<u>1,946,546</u>	<u>7,383,927</u>
Fund Balance at End of Year	<u>\$ 5,437,381</u>	<u>\$ 1,946,546</u>	<u>\$ 7,383,927</u>	<u>\$ 5,055,963</u>	<u>\$ 1,618,478</u>	<u>\$ 6,674,441</u>

## **BASIC FINANCIAL STATEMENTS**

**PERRY COUNTY, ILLINOIS**  
**STATEMENT OF NET ASSETS**  
November 30, 2010

	<b>Primary Government</b>			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents	\$ 498,854	\$ -	\$ 498,854	\$ -
Restricted Cash	3,435,840	-	3,435,840	1,456,514
Investments, at Cost	-	-	-	-
Restricted Investments, at Cost	410,506	-	410,506	-
Accrued Interest	1,932	-	1,932	-
Due from State of Illinois	552,696	-	552,696	-
Due from other Governments	177,910	-	177,910	-
Due from Other Funds	160,548	-	160,548	-
Taxes Receivable (Net of Allowance for Uncollectible Taxes)	-	-	-	-
Other Assets	-	-	-	-
<b>Total Current Assets</b>	<u>5,238,286</u>	<u>-</u>	<u>5,238,286</u>	<u>1,456,514</u>
<b>Non-Current Assets</b>				
Capital Assets:				
Non-Depreciable	27,500	-	27,500	10,000
Depreciable (Net)	4,363,666	-	4,363,666	215,770
<b>Total Non-Current Assets</b>	<u>4,391,166</u>	<u>-</u>	<u>4,391,166</u>	<u>225,770</u>
<b>TOTAL ASSETS</b>	<u>\$ 9,629,452</u>	<u>\$ -</u>	<u>\$ 9,629,452</u>	<u>\$ 1,682,284</u>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 55,508	\$ -	\$ 55,508	\$ 13,516
Due to Other Governments	-	-	-	-
Payroll Withholdings Payable	-	-	-	-
Salaries Payable	-	-	-	-
Accrued Absences	73,109	-	73,109	-
Due to Other Funds	126,815	-	126,815	50,290
Tax Anticipation Warrants	-	-	-	-
Loans and Leases Payable	179,784	-	179,784	-
<b>Total Current Liabilities</b>	<u>435,216</u>	<u>-</u>	<u>435,216</u>	<u>63,806</u>
<b>Non-Current Liabilities</b>				
Accrued Absences	511,762	-	511,762	-
Loans and Leases Payable	545,645	-	545,645	-
Bonds Payable	-	-	-	-
<b>Total Non-Current Liabilities</b>	<u>1,057,407</u>	<u>-</u>	<u>1,057,407</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>1,492,623</u>	<u>-</u>	<u>1,492,623</u>	<u>63,806</u>
<b>NET ASSETS</b>				
Invested in Capital Assets (Net of Related Debt)	3,080,866	-	3,080,866	225,770
Restricted	3,928,689	-	3,928,689	1,392,708
Unrestricted (Deficit)	1,127,274	-	1,127,274	-
<b>TOTAL NET ASSETS</b>	<u>8,136,829</u>	<u>-</u>	<u>8,136,829</u>	<u>1,618,478</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 9,629,452</u>	<u>\$ -</u>	<u>\$ 9,629,452</u>	<u>\$ 1,682,284</u>

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



**PERRY COUNTY, ILLINOIS**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended November 30, 2010

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Assets		Total Reporting Entity	Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities		
<b>Primary Government</b>								
<b>Governmental Activities</b>								
General Government	\$ 2,125,631	\$ 622,667	\$ 5,220	\$ -	\$ (1,497,744)	\$ -	\$ (1,497,744)	\$ -
Public Safety	2,488,642	460,462	17,250	-	(2,010,930)	-	(2,010,930)	-
Judiciary and Court Related	672,485	-	-	-	(672,485)	-	(672,485)	-
Public Health	1,354,334	-	475,475	-	(878,859)	-	(878,859)	-
Public Welfare	211,748	-	1,925	34,810	(175,013)	-	(175,013)	-
Transportation	1,653,267	-	46,000	-	(1,607,267)	-	(1,607,267)	-
Other	2,497,048	-	-	-	(2,497,048)	-	(2,497,048)	-
Accrued Absences	70,950	-	-	-	(70,950)	-	(70,950)	-
Interest on Long-Term Debt	-	-	-	-	-	-	-	-
<b>Total Governmental Activities</b>	<u>11,074,105</u>	<u>1,083,129</u>	<u>545,870</u>	<u>34,810</u>	<u>(9,410,296)</u>	<u>-</u>	<u>(9,410,296)</u>	<u>-</u>
<b>Business-Type Activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Primary Government</b>	<u>\$ 11,074,105</u>	<u>\$ 1,083,129</u>	<u>\$ 545,870</u>	<u>\$ 34,810</u>	<u>\$ (9,410,296)</u>	<u>\$ -</u>	<u>\$ (9,410,296)</u>	<u>\$ -</u>
<b>Perry County Unit Road District Component Unit</b>	<u>\$ 1,402,034</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,402,034)</u>
General Revenues:								
Taxes:								
Property Taxes					\$ 2,605,547	\$ -	\$ 2,605,547	\$ 489,828
Intergovernmental:								
Replacement Tax					325,457	-	325,457	215,075
Retailers' Occupation Taxes					1,089,406	-	1,089,406	-
Allotments					434,667	-	434,667	-
Other					1,045,310	-	1,045,310	-
Investment Earnings					18,066	-	18,066	10,170
Miscellaneous					3,531,021	-	3,531,021	359,871
Transfers					978	-	978	(978)
Total General Revenues, Special Item and Transfers					<u>9,050,452</u>	<u>-</u>	<u>9,050,452</u>	<u>1,073,966</u>
Change in Net Assets					(359,844)	-	(359,844)	(328,068)
Net Assets - Beginning of Year					8,496,673	-	8,496,673	1,946,546
Net Assets - End of Year					<u>\$ 8,136,829</u>	<u>\$ -</u>	<u>\$ 8,136,829</u>	<u>\$ 1,618,478</u>

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

**PERRY COUNTY, ILLINOIS**

Balance Sheet

GOVERNMENTAL FUNDS

November 30, 2010

	<b>Major Funds</b>			<b>Non-Major</b>	<b>Total</b>
	<b>General</b>	<b>E911</b>	<b>Tort</b>	<b>Other</b>	
	<b>Fund</b>	<b>Surcharge</b>	<b>Liability</b>	<b>Governmental</b>	<b>Governmental</b>
		<b>Fund</b>	<b>Fund</b>	<b>Funds</b>	<b>Funds</b>
<b>ASSETS</b>					
Cash	\$ 498,354	\$ 500	\$ -	\$ -	\$ 498,854
Restricted Cash	-	670,077	495,825	2,269,938	3,435,840
Investments, at Cost	-	-	-	-	-
Restricted Investments, at Cost	-	245,000	-	165,506	410,506
Accrued Interest	-	1,664	-	268	1,932
Due from State of Illinois	529,093	-	-	23,603	552,696
Due from Other Governments	-	-	-	177,910	177,910
Due from Other Funds	157,546	-	-	3,002	160,548
Taxes Receivable (Net of Allowances for Uncollectible Taxes)	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 1,184,993</u>	<u>\$ 917,241</u>	<u>\$ 495,825</u>	<u>\$ 2,640,227</u>	<u>\$ 5,238,286</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 40,248	\$ -	\$ -	\$ 15,260	\$ 55,508
Payroll Withholdings Payable	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Due to Other Funds	17,471	-	-	109,344	126,815
Tax Anticipation Warrants	-	-	-	-	-
Salaries Payable	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>57,719</u>	<u>-</u>	<u>-</u>	<u>124,604</u>	<u>182,323</u>
<b>FUND BALANCES</b>					
Fund Balance (Reserved)	-	917,241	495,825	2,515,623	3,928,689
Fund Balance (Unreserved)	1,127,274	-	-	-	1,127,274
<b>TOTAL FUND BALANCES</b>	<u>1,127,274</u>	<u>917,241</u>	<u>495,825</u>	<u>2,515,623</u>	<u>5,055,963</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 1,184,993</u>	<u>\$ 917,241</u>	<u>\$ 495,825</u>	<u>\$ 2,640,227</u>	<u>\$ 5,238,286</u>

The accompanying notes to the 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 Assets  
November 30, 2010

Fund balances of governmental funds	\$ 5,055,963
Amounts reported for governmental activities in the statement of net assets differ because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	4,391,166
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	-
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(1,310,300)
Net assets of governmental activities	<u>\$ 8,136,829</u>

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
**GOVERNMENTAL FUNDS**  
For the Year Ended November 30, 2010

	<b>Major Funds</b>			<b>Non-Major Funds</b>	Total Governmental Funds
	General Fund	E911 Surcharge Fund	Tort Liability Fund	Other Governmental Funds	
<b>REVENUES</b>					
Taxes	\$ 861,231	\$ -	\$ 549,091	\$ 1,195,225	\$ 2,605,547
Intergovernmental	2,245,382	-	100,892	1,129,246	3,475,520
Licenses and Permits	-	-	-	30,232	30,232
Charges for Services	1,052,897	-	-	-	1,052,897
Interest on Investments	2,783	6,443	-	8,840	18,066
All Other	1,870,014	249,919	181,335	1,229,753	3,531,021
<b>TOTAL REVENUES</b>	<b>6,032,307</b>	<b>256,362</b>	<b>831,318</b>	<b>3,593,296</b>	<b>10,713,283</b>
<b>EXPENDITURES</b>					
General Government	762,993	-	764,618	551,298	2,078,909
Public Safety	2,417,394	226,143	-	70,763	2,714,300
Judiciary and Court Related	672,485	-	-	-	672,485
Public Health	-	-	-	1,348,228	1,348,228
Public Welfare	-	-	-	194,177	194,177
Transportation	-	-	-	1,591,373	1,591,373
All Other	2,496,207	-	-	-	2,496,207
<b>TOTAL EXPENDITURES</b>	<b>6,349,079</b>	<b>226,143</b>	<b>764,618</b>	<b>3,755,839</b>	<b>11,095,679</b>
Excess (Deficiency) of Revenues over Expenditures	(316,772)	30,219	66,700	(162,543)	(382,396)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In	1,653,000	-	-	66,184	1,719,184
Operating Transfers Out	(1,712,914)	-	-	(5,292)	(1,718,206)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(59,914)</b>	<b>-</b>	<b>-</b>	<b>60,892</b>	<b>978</b>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(376,686)	30,219	66,700	(101,651)	(381,418)
Fund Balance at Beginning of Year	1,503,960	887,022	429,125	2,617,274	5,437,381
Fund Balance at End of Year	<u>\$ 1,127,274</u>	<u>\$ 917,241</u>	<u>\$ 495,825</u>	<u>\$ 2,515,623</u>	<u>\$ 5,055,963</u>

The accompanying notes to the 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, 2010

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ (381,418)
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.	56,734
The net effect of various miscellaneous transactions involving capital assets to increase net assets.	-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	-
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which proceeds exceeded repayments.	35,790
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.	(70,950)
Change in net assets of governmental activities	\$ (359,844)

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

**PERRY COUNTY, ILLINOIS**

Statement of Fiduciary Net Assets

November 30, 2010

	Private-Purpose Trust Funds	Agency Funds	Total
<b>ASSETS</b>			
Cash	\$ 184,716	\$ 731,270	\$ 915,986
Investments, at Cost	-	85,387	85,387
Accrued Interest	-	-	-
Due from State of Illinois	51,860	-	51,860
Due from Other Governments	-	-	-
Due from Other Funds	-	17,470	17,470
Taxes Receivable (Net of Allowances for Uncollectible Taxes)	-	11,232	11,232
<b>TOTAL ASSETS</b>	<u>\$ 236,576</u>	<u>\$ 845,359</u>	<u>\$ 1,081,935</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ 55,514	\$ 55,514
Due to Others	-	181,389	181,389
Due to Other Funds	-	913	913
Due to Other Governments	-	607,543	607,543
Property Taxes Payable	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>845,359</u>	<u>845,359</u>
<b>NET ASSETS</b>	<u>236,576</u>	<u>-</u>	<u>236,576</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 236,576</u>	<u>\$ 845,359</u>	<u>\$ 1,081,935</u>

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

**PERRY COUNTY, ILLINOIS**  
Statement of Changes in Fiduciary Net Assets  
For the Year Ended November 30, 2010

	Private-Purpose Trust Fund
<b>ADDITIONS</b>	
Taxes	\$ -
Intergovernmental	781,944
Licenses and Permits	-
Charges for Services	-
Interest on Investments	254
Other	-
<b>TOTAL ADDITIONS</b>	782,198
<b>DEDUCTIONS</b>	
General Government	-
Public Safety	-
Judiciary and Court Related	-
Public Health	-
Public Welfare	-
Transportation	751,060
Other	-
<b>TOTAL DEDUCTIONS</b>	751,060
<b>NET INCREASE (DECREASE)</b>	31,138
Transfers In	-
Transfers Out	-
<b>NET TRANSFERS</b>	-
<b>NET INCREASE (DECREASE)</b>	31,138
<b>NET ASSETS HELD IN TRUST, Beginning of Year</b>	205,438
<b>NET ASSETS HELD IN TRUST, End of Year</b>	\$ 236,576

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

**NOTES TO FINANCIAL STATEMENTS**



**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements  
November 30, 2010

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

A summary of the County's significant accounting policies applied consistently in the preparation of the accompanying financial statements follows:

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. Government -Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) 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 or segment are 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.

3. 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.

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

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

3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation – cont'd

Governmental 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 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 only uses governmental funds.

*Governmental Funds*

Governmental funds are those through which most governmental function 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. The difference between governmental fund assets and liabilities 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.

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

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

3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation – concl.

*Governmental Funds – Continued*

Perry County Unit Road District Fund - This fund is used to account for the County Unit Road District.

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

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

*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 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.

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

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

4. 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 \$6,306,384 excluding \$810 in petty cash, and the bank balance was \$7,950,407. The bank balance is categorized as follows:

<u>Governmental Activities</u>	<u>Category</u>			<u>Bank Balance</u>	<u>Carrying Amount</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Major Funds					
General	\$650,116	\$ 0	\$ 0	\$ 650,116	\$ 498,144
E911	684,358	0	0	684,358	670,077
Tort Liability	518,731	0	0	518,731	495,825
Non Major Funds					
Federal Aid Matching	92,240	0	0	92,240	92,240
General Assistance	68,011	0	0	68,011	68,012
County Road	226,725	0	0	226,725	226,627
Tuberculosis	96,316	0	0	96,316	97,142
Joint Bridge	165,245	0	0	165,245	165,245
Animal Control	50,160	0	0	50,160	49,907
ESDA	1,165	0	0	1,165	1,015
Mental Health	245,187	0	0	245,187	245,187
Township Bridge	66,520	0	0	66,520	66,520
Sheriff's Dept Sex Offender	495	0	0	495	495
Drug Enforcement	19,726	0	0	19,726	19,395
Revolving Loan	166,993	0	0	166,993	166,993
Majestic Mine Use Tax	957	0	0	957	957
Federal Drug Forfeiture	1,804	0	0	1,804	1,804
States Atty Drug Enforcement	17,345	0	0	17,345	17,345
Automation	5,120	0	0	5,120	9,982
D.A.R.E.	3,559	0	0	3,559	3,559
Auction Distribution	265	0	0	265	2,030
Electronic Monitoring	3,890	0	0	3,890	3,890
Coroner Grant Fund	6,703	0	0	6,703	6,703

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

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

4. Cash and Investments – continued

<u>Governmental Activities</u>	<u>Category</u>			<u>Bank Balance</u>	<u>Carrying Amount</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Non Major Funds-Concluded					
HAVA Handicap	87	0	0	87	87
Assessor GIS	3,159	0	0	3,159	3,159
Care Trak	829	0	0	829	829
Gravel Tax Fund	94,534	0	0	94,534	94,534
Social Security	155,251	0	0	155,251	160,596
Sheriff's Dept. Equipment	8,259	0	0	8,259	8,259
Health Department	412,744	0	0	412,744	398,420
Motor Fuel Tax	263,738	0	0	263,738	260,200
Landfill Management	58,005	0	0	58,005	52,410
Jail Phone	<u>46,396</u>	<u>0</u>	<u>0</u>	<u>46,396</u>	<u>46,396</u>
	<u>4,134,633</u>	<u>0</u>	<u>0</u>	<u>4,134,633</u>	<u>3,933,984</u>
<u>Agency Funds</u>					
Bail Bond	4,260	0	0	4,260	110
Circuit Clerk Trust	593,547	51,728	0	645,275	539,703
Co Clerk Redemption	55,629	0	0	55,629	54,808
Collectors	1,448,194	0	0	1,448,194	126,568
Mobile Home Tax	5,116	0	0	5,116	4,806
Co Treasurer Trust	2,764	0	0	2,764	2,764
Prisoner Commissary	2,068	0	0	2,068	1,986
Tax Auction	<u>1,120</u>	<u>0</u>	<u>0</u>	<u>1,120</u>	<u>425</u>
	<u>2,120,080</u>	<u>51,728</u>	<u>0</u>	<u>2,164,426</u>	<u>731,170</u>
<u>Trust Funds</u>					
Road District MFT	<u>184,716</u>	<u>0</u>	<u>0</u>	<u>184,716</u>	<u>184,716</u>
<u>Component Units</u>					
Perry Co Unit Road Dist Bridge	101,171	0	0	101,171	101,171
Perry Co Unit Road District	158,415	0	0	158,415	135,774
Perry Co Unit Road Dist Surplus	181,561	876,902	0	1,058,463	1,058,464
Perry Co Unit Road Specialty	<u>148,583</u>	<u>0</u>	<u>0</u>	<u>148,583</u>	<u>161,105</u>
	<u>589,730</u>	<u>876,902</u>	<u>0</u>	<u>1,466,632</u>	<u>1,456,514</u>
<b>TOTAL</b>	<b><u>\$7,029,159</u></b>	<b><u>\$928,630</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 7,950,407</u></b>	<b><u>\$ 6,306,384</u></b>

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

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

4. 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

	Category			Carrying Amount	Market Value
	1	2	3		
<u>Governmental Activities</u>					
Major Funds					
E911	\$ 245,000	\$ 0	\$ 0	\$ 245,000	\$ 245,000
Non-Major Funds					
ESDA	<u>71,783</u>	<u>93,723</u>	<u>0</u>	<u>165,506</u>	<u>165,506</u>
	<u>316,783</u>	<u>93,723</u>	<u>0</u>	<u>410,506</u>	<u>410,506</u>
<u>Agency Funds</u>					
Circuit Clerk Trust	<u>20,762</u>	<u>64,625</u>	<u>0</u>	<u>85,387</u>	<u>85,387</u>
<b>TOTALS</b>	<b><u>\$ 337,545</u></b>	<b><u>\$ 158,348</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 495,893</u></b>	<b><u>\$ 495,893</u></b>

5. Vacation and Sick Leave

Vacation pay and sick pay 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 Financial Statements - Continued  
November 30, 2010

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

6. Unbilled Services Receivable

The County has no unbilled services receivable.

7. 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 assets 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. 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

8. Net Assets

Net assets present the difference between assets and liabilities in the statement of net assets. Net assets invested in capital assets are reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are legal limitations imposed on their use by County legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

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

9. 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 assets of governmental activities as reported in the government -wide statement of net assets. The difference of \$21,573 is summarized as follows:

Current Year Purchases	\$ 436,721
Depreciation Expense	(379,988)
Loan Proceeds Less Loan Repayments	35,790
Accrued Vacation	<u>(70,950)</u>
Total	<u>\$ 21,573</u>

The governmental fund balance sheet includes a reconciliation between total governmental fund balances and net assets of governmental activities as reported in the government -wide balance sheet. The difference of \$3,080,866 is summarized as follows:

Fixed Assets	\$ 4,391,166
Long Term Liabilities	<u>(1,310,300)</u>
Total	<u>\$ 3,080,866</u>

10. Budgets and Budgetary Accounting

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.



**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

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

10. Budgets and Budgetary Accounting -Concluded

- e. Budgets for the General, Fiduciary Funds, and Special Revenue 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.

11. Component Unit

In conformity with generally accepted accounting principles, the financial statements of component units have been included in the financial reporting entity as discretely presented component units.

Discretely Presented Component Units: The component unit column in the combined financial statements includes the financial data of the County's component unit Perry County Unit Road District. This unit is reported in a separate column to emphasize that it is legally separate from the County. 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 board members of the Perry County Unit Road District. The Perry County board approves the Unit Road District's budget.

**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 member and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement System (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. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

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

1. Defined Benefit Pension Plan – Regular Employees - Continued

*Funding Policy.* As set by statute, the County’s Regular employee plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2010 was 9.44 percent of annual covered payroll. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at 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.* For 2010, the County’s annual pension cost of \$307,652 for the Regular employee plan was equal to the County’s required and actual contributions.

**Perry County**  
**EMPLOYER NUMBER:03050R**

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

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/10	\$368,922	83%	\$0
12/31/09	268,473	100%	0
12/31/08	251,804	100%	0

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (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 the County’s Regular employee plan assets was determined using techniques that spread the effects of the 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 County’s Regular employee plan’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2008, valuation was 30 years.

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

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

1. Defined Benefit Pension Plan – Regular Employees - Concluded

*Funded Status and Funding Progress.* As of December 31, 2010, the most recent actuarial valuation date, the Regular employee plan was 76.33 percent funded. The actuarial accrued liability for benefits was \$9,963,770 and the actuarial value of assets was \$7,605,038, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,358,732. The covered payroll (annual payroll of active employees covered by the plan) was \$3,259,030 and the ratio of the UAAL to the covered payroll was 72 percent. In conjunction with the December 2010 actuarial valuation the market value of investments was determined using techniques that spread the effect 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. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of the 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 member and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement System (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. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

*Funding 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. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2010 was 31.97 percent of annual covered payroll. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at 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.

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

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

2. Defined Benefit Pension Plan – Elected County Official –Continued

*Annual Pension Cost.* For 2010, the County’s annual pension cost of \$116,285 for the Elected County Officials plan was equal to the County’s required and actual contributions.

**Perry County**  
**EMPLOYER NUMBER:03050ECO**

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

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/10	\$116,285	100%	\$0
12/31/09	127,562	100%	0
12/31/08	127,336	100%	0

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (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 the County’s Elected Official plan assets was determined using techniques that spread the effects of the 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 County’s Elected Official plan’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2008, valuation was 30 years.

*Funded Status and Funding Progress.* As of December 31, 2010, the most recent actuarial valuation date, the Elected Official plan was 55.87 percent funded. The actuarial accrued liability for benefits was \$1,919,404 and the actuarial value of assets was \$1,072,296, resulting in an underfunded actuarial accrued liability (UAAL) of \$847,108. The covered payroll (annual payroll of active employees covered by the plan) was \$363,731 and the ratio of the UAAL to the covered payroll was 233 percent assets.

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

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

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

In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect 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. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of the 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

*Plan Description .* The County’s defined benefit pension plan for Sheriff’s Law Enforcement provides retirement and disability benefits, post retirement increases, and death benefits to plan member and beneficiaries. The County’s plan is affiliated with the Illinois Municipal Retirement System (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. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

*Funding Policy.* As set by statute, the Sheriff’s Law Enforcement plan members are required to contribute 7.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2010 was 16.34 percent of annual covered payroll. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at 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.* For 2010, the County’s annual pension cost of \$87,166 for the Sheriff’s Law Enforcement plan was equal to the County’s required and actual contributions

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

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

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

**Perry County**  
**EMPLOYER NUMBER:03050S**

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

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/10	\$95,542	91%	\$0
12/31/09	80,250	100%	0
12/31/08	94,407	100%	0

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (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 the County’s Sheriff’s Law Enforcement plan assets was determined using techniques that spread the effects of the short-term vitality in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County’s Sheriff’s Law Enforcement plan’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2008, valuation was 30 years.

*Funded Status and Funding Progress.* As of December 31, 2010, the most recent actuarial valuation date, the Sheriff’s Law Enforcement plan was 77.42 percent funded. The actuarial accrued liability for benefits was \$1,765,797 and the actuarial value of assets was \$1,367,014, resulting in an underfunded actuarial accrued liability (UAAL) of \$398,783. The covered payroll (annual payroll of active employees covered by the plan) was \$533,454 and the ratio of the UAAL to the covered payroll was 75 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect 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. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

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

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

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

**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 a total of \$143,276 at the Murphy Wall State Bank. This loan has a maturity date of April 23, 2011 and a current interest rate of 4.5%.

2. Mental Health Fund 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 5%. This loan has a maturity date of February 9, 2024.

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

**NOTE C – Long-Term Debt-Concluded**

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

<u>Year Ending</u> <u>November 30.</u>	<u>Health</u> <u>Dept Loan</u>	<u>Mental Health</u> <u>Fund Loan</u>	<u>Total</u>
2011	\$117,962	\$ 61,822	\$179,784
2012	0	61,822	61,822
2013	0	61,822	61,822
2014	0	61,822	61,822
2015	0	61,822	61,822
Thereafter	<u>0</u>	<u>544,991</u>	<u>544,991</u>
Total Payments	117,962	854,101	972,063
Less Interest	<u>(2,058)</u>	<u>(244,576)</u>	<u>(246,634)</u>
Outstanding Principal	<u>\$ 115,904</u>	<u>\$609,525</u>	<u>\$725,429</u>

3. Tax Anticipation Warrant

At November 30, 2010 all tax anticipation warrants were paid.

4. Computation of Legal Debt Margin

Assessed Valuation – Levy	<u>\$ 169,212,609</u>
Statutory Debt Limitation (5.00% of assessed valuation)	\$ 8,460,630
Total Debt:	
Loan Obligations	\$725,429
Less Revenue Bonds Exempt from Debt Limitation Computation	<u>0</u>
Total Debt	<u>725,429</u>
	<u>\$ 7,735,201</u>



**PERRY COUNTY, ILLINOIS**  
Notes To Financial Statements - Continued  
November 30, 2010

**NOTE D - Capital Assets**

Capital asset activity for the year ended November 30, 2010 is as follows:

**Changes in Capital Assets**  
**Year Ended November 30, 2010**

Fund	Assets				Accumulated Depreciation				Net Book Value 11/30/10
	Balance 12/1/09	Additions	Deletions	Balance 11/30/10	Balance 12/1/09	Current Provisions	Deductions	Balance 11/30/10	
<b>Major Funds</b>									
General	\$ 5,414,827	\$ 436,721	\$ 95,327	\$ 5,756,221	\$ 3,088,444	\$ 192,126	\$ 95,327	\$ 3,185,243	\$ 2,570,978
County Road	61,230	-	-	61,230	28,305	10,404	-	38,709	22,521
Gravel Tax	123,656	-	-	123,656	31,945	6,183	-	38,128	85,528
E911	502,733	-	-	502,733	330,191	29,404	-	359,595	143,138
<b>Non-Major Funds</b>									
Animal Control	70,725	-	-	70,725	57,405	3,799	-	61,204	9,521
County Motor Fuel Tax	207,068	-	-	207,068	46,309	9,315	-	55,624	151,444
Drug Enforcement	99,274	-	-	99,274	54,547	17,471	-	72,018	27,256
Eco-Road Improvement	69,467	-	-	69,467	15,629	3,473	-	19,102	50,365
ESDA	54,217	-	-	54,217	36,301	7,262	-	43,563	10,654
Federal Aid Matching	264,558	-	-	264,558	61,010	12,250	-	73,260	191,298
Federal Drug Forfeiture	6,000	-	6,000	-	5,900	100	6,000	-	-
Health Department	198,468	-	-	198,468	95,346	16,039	-	111,385	87,083
Joint Bridge	107,778	-	-	107,778	17,424	3,592	-	21,016	86,762
Landfill Management	32,871	-	-	32,871	13,209	2,107	-	15,316	17,555
Mental Health	950,000	-	-	950,000	378,021	23,750	-	401,771	548,229
New Cherry Lake Grant	171,828	-	-	171,828	28,640	5,728	-	34,368	137,460
Township Bridge	206,790	-	-	206,790	31,899	6,893	-	38,792	167,998
HAVA Handicap	210,641	-	-	210,641	97,173	30,092	-	127,265	83,376
Total Governmental	<u>\$ 8,752,131</u>	<u>\$ 436,721</u>	<u>\$ 101,327</u>	<u>\$ 9,087,525</u>	<u>\$ 4,417,698</u>	<u>\$ 379,988</u>	<u>\$ 101,327</u>	<u>\$ 4,696,359</u>	<u>\$ 4,391,166</u>
Unit Road District-Component Unit	<u>\$ 756,268</u>	<u>\$ 38,035</u>	<u>\$ -</u>	<u>\$ 794,303</u>	<u>\$ 457,753</u>	<u>\$ 110,780</u>	<u>\$ -</u>	<u>\$ 568,533</u>	<u>\$ 225,770</u>

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

**NOTE E – Interfund Receivables and Payables**

Due from/to Other Funds balances at November 30, 2010, were as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
<u>Governmental Activities</u>		
General Fund	\$ 157,546	\$ 17,471
General Assistance	0	620
Health Department	2	0
County Road	0	11,620
Civil Defense	0	21,800
Landfill Management	0	75,048
Assessor GIS	3,000	0
SA Drug Task Force	0	256
<u>Component Unit</u>		
Perry County Unit Road District	0	50,290
<u>Agency Funds</u>		
Circuit Clerk Trust	<u>17,470</u>	<u>913</u>
Total Interfund Activity Before Elimination	<u>178,018</u>	<u>178,018</u>
Interfund Activity Elimination	<u>(144,285)</u>	<u>(144,285)</u>
Government-Wide Interfund		
Receivable and Payable Balances	<u>\$ 33,733</u>	<u>\$ 33,733</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.

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements – Continued  
November 30, 2010

**NOTE F – Interfund Operating Transfers**

Individual fund operating transfers for the fiscal year ended November 30, 2010, were as follows:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
<u>Governmental Activities</u>		
General Fund	(a) 44,914	(b) \$1,653,000
	(b) 1,653,000	(c) 15,000
Joint Bridge		(d) 400
Animal Control		(a) 44,914
Assessor GIS Fund	(c) 15,000	
County Road	(d) 4,892	
Township Bridge	(d) 400	(d) 4,892
		(d) 978
<u>Component Unit</u>		
Unit Road Dist Bridge	(d) 978	
Unit Road Dist Specialty	(e) 32,217	
Unit Road Dist Surplus		(e) 32,217
Total All Funds	\$1,751,401	\$1,751,401

- (a) To transfer funds for salaries of the Animal Control officer
- (b) Internal transfer between general fund bank accounts.
- (c) To transfer funds for operating expenses.
- (d) To transfer funds to reimburse for bridge projects.
- (e) To transfer funds to reimburse for insurance costs.

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Continued  
November 30, 2010

**NOTE G – Rental Agreements**

The General Assistance Fund and Solid Waste 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 H – Stewardship, Compliance and Accountability**

During the fiscal year ended November 30, 2010 the following funds had expenditures in excess of their budget appropriation.

Motor Fuel Tax	Health Department	Gravel Tax
Tort Liability	Auction Distribution	Health Insurance Premium Acct
Township Bridge	Joint Bridge	Sheriff's Dept. Sex Offender
Federal Aid Matching	Drug Enforcement	Sheriff's Dept. Equipment Fund
Electronic Monitoring	Automation Fund	Jail Phone
Coroner Grant	DARE	

**NOTE I – Reserved Fund Balance & Restricted Net Assets**

The County records reservations for portions of fund equity and net assets which are legally segregated for specific future use or which do not represent available expendable resources and therefore, are not available for appropriations or expenditure in the governmental fund balance sheet. Unreserved fund balance and unrestricted net assets indicates that portion of fund equity, which is available for appropriations, in future periods. If restricted and unrestricted assets are available for the same purpose, then restricted assets will be used before unrestricted assets.

**NOTE J – Fund Equity**

At November 30, 2010 the following funds had a deficit in the fund balance or retained earnings:

Landfill Management Fund

**NOTE K – Risk Management**

Significant losses are covered by commercial insurance for all major programs: property, liability, and workers compensation. During the year ended November 30, 2010, 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 Financial Statements - Continued  
November 30, 2010

**NOTE L- Property Taxes Receivable**

Property tax is levied each year on all taxable real property located in the County. The board passed the 2009 levy in December 2009. Property taxes attach an enforceable lien on property as of January 1 and are payable in August and September, respectively. The County receives significant distributions of tax receipts approximately one month after these due dates. Taxes recorded in these financial statements are from the 2009 and prior tax levies.

**Assessed Valuation**  
**TAX LEVY YEARS 2009, 2008, 2007**

	<b><u>2009</u></b>	<b><u>2008</u></b>	<b><u>2007</u></b>
<b>ASSESSED VALUATION</b>	\$169,212,609	\$164,767,146	\$161,221,489
County Corporate	.2645	.2686	.2519
Illinois Municipal Retirement	.2888	.2143	.2164
County Road	.0996	.0986	.0943
Federal Aid Matching	.0498	.0493	.0472
Joint Bridge	.0498	.0493	.0472
Gravel	.0498	.0493	.0472
Tuberculosis	.0060	.0063	.0064
Mental Health	.1346	.1395	.1374
General Assistance	.0480	.0442	.0194
Liability Insurance	.3333	.2655	.3540
Social Security	.1880	.1511	.1809
Health	.0936	.0970	.0863
Unit Road	.3300	.3026	.2910
Senior Citizens	.0229	.0238	.0240
Extension Education	.0435	.0438	.0434
Ambulance	.1509	.1564	.1501
<b>Total</b>	2.1531	1.9596	1.9971

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements – Continued  
November 30, 2010

**NOTE L- Property Taxes Receivable -Continued**

**Tax Extensions**  
**TAX LEVY YEARS 2009, 2008, 2007**

	<u>2009</u>	<u>2008</u>	<u>2007</u>
TAX EXTENSIONS			
County Corporate	\$447,567	\$442,565	\$389,996
Illinois Municipal Retirement	488,686	353,096	335,034
County Road	168,536	162,460	145,997
Federal Aid Matching	84,268	81,230	73,076
Joint Bridge	84,268	81,230	73,076
Gravel	84,268	81,230	73,076
Tuberculosis	10,153	10,380	10,017
Mental Health	227,760	229,850	215,050
General Assistance	81,222	72,827	30,035
Liability Insurance	563,986	437,457	548,069
Social Security	318,120	248,963	280,073
Health	158,383	159,824	135,072
Unit Road	558,402	498,585	455,455
Senior Citizens	38,750	39,215	37,563
Extension Education	73,607	72,168	67,927
Ambulance	255,342	257,696	234,927
Total	<u>\$3,643,318</u>	<u>\$3,228,776</u>	<u>\$3,104,443</u>

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements – Continued  
November 30, 2010

**NOTE L- Property Taxes Receivable -Concluded**

**Tax Collections**

**TAX LEVY YEARS 2009, 2008, 2007**

	<u><b>2009</b></u>	<u><b>2008</b></u>	<u><b>2007</b></u>
<b>COLLECTIONS</b>			
County Corporate	\$ 475,085	\$ 797,799	\$ 25,231
Illinois Municipal Retirement	507,167	636,575	21,676
County Road	178,526	288,832	8,277
Federal Aid Matching	89,263	144,495	4,134
Joint Bridge	89,263	144,495	4,134
Gravel	89,263	144,495	4,134
Tuberculosis	10,886	19,246	596
Mental Health	243,914	419,369	12,424
Automation	10,130	4,380	0
General Assistance	85,552	93,910	308
Liability Insurance	587,977	933,236	33,353
Health	169,598	277,070	8,221
Unit Road	529,971	792,180	23,861
Social Security	399,660	431,332	17,038
<b>Total</b>	<u>\$ 3,466,255</u>	<u>\$ 5,127,414</u>	<u>\$ 163,387</u>

**TAX LEVY YEAR 2009**

Tax Lien Date	January 1, 2010
Tax Levy Date	December 17, 2009
Due Dates	(1/2) August 6, 2010 (1/2) September 17, 2010
Collection Dates	July 1, 2010 – December 31, 2010

**PERRY COUNTY, ILLINOIS**  
Notes to Financial Statements - Concluded  
November 30, 2010

**NOTE M- Revolving Loans Receivable**

Below is a summary of Perry County's Revolving Loan Program receivables as of November 30, 2010. The total of \$177,910 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>11/30/10 Balance</u>
Nu-Wave Boats	62,500	9/95	9/02	\$59,500
MPP Management	150,000	9/00	9/15	56,422
MPP Management	50,000	1/01	1/16	19,696
Tooltech, Inc.	10,000	2/02	2/07	9,377
Enco Industries, Inc	20,000	6/02	6/07	18,758
Fleetwood	16,250	1/10	2/15	<u>14,157</u>
Total				<u>\$177,910</u>

**NOTE N – Economic Dependence**

Perry County, Illinois is fiscally dependent on funding from Federal and State of Illinois sources. Due to State of Illinois financial restraints, state payment delays or eliminations are possible for the fiscal year ending November 30, 2011. Changes in the amounts received, or timing of 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.



**REQUIRED SUPPLEMENTARY INFORMATION**

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual

GENERAL FUND  
November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 434,000	\$ 434,000	\$ 861,231	\$ 427,231
Intergovernmental				
Retailers' Occupation Taxes	1,161,600	1,161,600	1,089,406	(72,194)
State Income Taxes	800,000	800,000	719,880	(80,120)
Replacement Tax	205,000	205,000	162,729	(42,271)
State's Attorney Salary Reimbursed	110,000	110,000	139,951	29,951
Assistant State's Attorney Salary Reimbursed	5,000	5,000	5,975	975
Assessor's Salary Reimbursed	21,000	21,000	15,116	(5,884)
Sheriff Dept. Federal Grants	23,000	23,000	17,250	(5,750)
Jail State Reimbursed	14,000	14,000	14,035	35
Hava Grant	-	-	5,220	5,220
Public Defender	50,000	50,000	73,571	23,571
Pull Tabs	1,300	1,300	2,249	949
Inheritance Tax	1,000	1,000	-	(1,000)
Charges for Services				
County Treasurer	56,000	56,000	60,832	4,832
County Clerk	140,000	140,000	134,848	(5,152)
County Coroner	400	400	27,499	27,099
Circuit Clerk	350,000	350,000	381,498	31,498
States Attorney	15,000	15,000	17,865	2,865
Sheriff	28,000	28,000	30,179	2,179
Out-of-County Prisoner	440,000	440,000	400,051	(39,949)
Other	-	-	125	125
Interest on Investments	1,520	1,520	2,783	1,263
All Other				
Tax Sale Fees	50,000	50,000	109,450	59,450
Rent	11,000	11,000	11,792	792
Invision Telecom	40,720	40,720	40,170	(550)
Other	39,500	39,500	34,512	(4,988)
Fringe Benefits - Highway Dept.	-	-	-	-
Fringe Benefits-Health Dept.	135,000	135,000	135,621	621
Fringe Benefits-General Assistance	4,500	4,500	3,261	(1,239)
Fringe Benefits - Solid Waste	9,600	9,600	9,702	102
Fringe Benefits - Unit Road	119,000	119,000	119,682	682
Fringe Benefits-E911	12,759	12,759	10,311	(2,448)
Landfill Revenue	125,000	125,000	230,050	105,050
Franchise Fees	10,000	10,000	11,606	1,606
Building Permits	9,000	9,000	6,609	(2,391)
Anticipated Tax Warrants	200,000	200,000	-	(200,000)
Vending Machine	-	-	-	-
Contract Services	24,000	24,000	10,214	(13,786)
Zoning Fees	4,000	4,000	8,416	4,416
Retire Health & Dental	-	-	37,695	37,695
Inmate Revenue	6,000	6,000	22,049	16,049

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual

GENERAL FUND  
November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES - Continued</b>				
Reimbursements - Tort Liability				
Insurance Proceeds	-	-	764,618	764,618
Reimbursements- Social Security				
Workers Comp. Reimbursements	-	-	304,256	304,256
<b>TOTAL REVENUES</b>	<b>4,656,899</b>	<b>4,656,899</b>	<b>6,032,307</b>	<b>1,375,408</b>
<b>EXPENDITURES</b>				
General Government	803,780	803,780	762,993	40,787
Public Safety	2,314,422	2,314,422	2,417,394	(102,972)
Judiciary and Court Related	727,638	727,638	672,485	55,153
All Other	2,657,688	2,657,688	2,496,207	161,481
<b>TOTAL EXPENDITURES</b>	<b>6,503,528</b>	<b>6,503,528</b>	<b>6,349,079</b>	<b>154,449</b>
Excess (Deficiency) of Revenues Over Expenditures	(1,846,629)	(1,846,629)	(316,772)	1,529,857
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	1,653,000	1,653,000
Operating Transfers Out	(50,000)	(50,000)	(1,712,914)	(1,662,914)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(59,914)</b>	<b>(9,914)</b>
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	<u>\$ (1,896,629)</u>	<u>\$ (1,896,629)</u>	(376,686)	<u>\$ 1,519,943</u>
Fund Balance at Beginning of Year			1,503,960	
Fund Balance at End of Year			<u>\$ 1,127,274</u>	

**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures Original Budget, Final Budget and Actual

GENERAL FUND  
November 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>GENERAL GOVERNMENT</b>				
<b>County Clerk</b>				
County Clerk Salary	\$ 42,920	\$ 42,920	\$ 42,920	\$ -
Deputy County Clerk Salary	21,300	21,300	20,913	387
Office Supplies	650	650	677	(27)
Postage	1,150	1,150	998	152
Books and Records	200	200	-	200
Equipment Repair	200	200	200	-
Telephone	1,500	1,500	1,258	242
Dues	240	240	220	20
Auto Expense	150	150	-	150
Travel	200	200	-	200
Other	300	300	165	135
<b>Total County Clerk</b>	<u>68,810</u>	<u>68,810</u>	<u>67,351</u>	<u>1,459</u>
<b>Recorder</b>				
Salary of Deputies	30,750	30,750	30,765	(15)
Office Supplies	500	500	525	(25)
Postage	650	650	-	650
Equipment Repair	200	200	200	-
Telephone	1,000	1,000	265	735
Other Expense	100	100	124	(24)
Books & Records	200	200	-	200
Computer Upgrade	5,000	5,000	4,455	545
Record Restoration	1,500	1,500	-	1,500
<b>Total Recorder</b>	<u>39,900</u>	<u>39,900</u>	<u>36,334</u>	<u>3,566</u>
<b>County Treasurer and Collector</b>				
Treasurer Salary	42,920	42,920	42,920	-
Deputies Salaries	58,000	58,000	55,339	2,661
Salary of Extra Employees	11,000	11,000	9,265	1,735
Office Supplies	1,500	1,500	3,289	(1,789)
Postage	10,000	10,000	15,634	(5,634)
Publication of Notices	2,500	2,500	1,962	538
Auto Expense	1,800	1,800	1,521	279
Travel	650	650	97	553
Telephone	2,000	2,000	2,341	(341)
Dues	-	-	-	-
Equipment Repair	-	-	642	(642)
Other Expense	50	50	21	29
<b>Total County Treasurer and Collector</b>	<u>130,420</u>	<u>130,420</u>	<u>133,031</u>	<u>(2,611)</u>

**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures Original Budget, Final Budget and Actual - Continued

GENERAL FUND  
November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>GENERAL GOVERNMENT - Continued</b>				
<b>County Assessor</b>				
Assessor Salary	42,920	42,920	42,920	-
Clerk's Salaries	94,193	94,193	74,739	19,454
Fieldsman Salary	29,580	29,580	31,085	(1,505)
Salary of Mapping Personnel	29,079	29,079	29,079	-
Extra Employee Salaries	-	-	17,931	(17,931)
Office Supplies	2,500	2,500	2,303	197
Postage	3,500	3,500	3,251	249
Books and Records	3,000	3,000	1,802	1,198
Publication of Notices	6,000	6,000	1,333	4,667
Auto Expense	4,000	4,000	2,836	1,164
Travel	1,000	1,000	526	474
Equipment Repair	1,000	1,000	35	965
Telephone	2,200	2,200	1,864	336
Other	1,200	1,200	323	877
Purchase of Equipment	1,500	1,500	1,569	(69)
Board of Review	3,000	3,000	2,959	41
<b>Total County Assessor</b>	<u>224,672</u>	<u>224,672</u>	<u>214,555</u>	<u>10,117</u>
<b>Court House and Government Building</b>				
Janitor Salary	43,500	43,500	37,011	6,489
General Supplies	4,900	4,900	2,969	1,931
Water and Heat	10,500	10,500	7,065	3,435
Electricity	22,400	22,400	27,969	(5,569)
Other	4,000	4,000	2,723	1,277
Building Repairs	6,800	6,800	10,470	(3,670)
Phone Maintenance	2,310	2,310	605	1,705
Bailiff's Fee	800	800	-	800
Equipment Purchase	10,000	10,000	5,693	4,307
<b>Total Court House and Government Building</b>	<u>105,210</u>	<u>105,210</u>	<u>94,505</u>	<u>10,705</u>
<b>County Commissioners</b>				
Commissioners' Salaries	38,000	38,000	37,996	4
Liquor Commissioners' Salary	1,500	1,500	1,500	-
Office Supplies	200	200	-	200
Postage	25	25	-	25
Publication of Notices	500	500	301	199
Auto Expense	1,200	1,200	214	986
Travel	2,000	2,000	-	2,000
Telephone	600	600	50	550
Dues	175	175	150	25
Other	-	-	-	-
<b>Total County Commissioners</b>	<u>44,200</u>	<u>44,200</u>	<u>40,211</u>	<u>3,989</u>
<b>Election</b>				
Salary of Election Coordinator	32,900	32,900	32,019	881
Judges' Salaries	29,000	29,000	30,308	(1,308)

**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures Original Budget, Final Budget and Actual - Continued

GENERAL FUND  
November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>GENERAL GOVERNMENT - Concluded</b>				
<b>Election-Concluded</b>				
Part-Time Employee Salary	4,000	4,000	3,515	485
General Supplies	18,000	18,000	5,544	12,456
Postage	2,500	2,500	2,232	268
Publication of Notices	6,000	6,000	6,820	(820)
Auto Operation Expense	200	200	-	200
Printing	-	-	-	-
Lease Expense	8,750	8,750	9,084	(334)
Other	5,000	5,000	1,968	3,032
Polling Place Rental	2,100	2,100	2,025	75
Polling Place Expense	1,500	1,500	325	1,175
Software & Service	15,000	15,000	20,011	(5,011)
Travel	100	100	-	100
Computer Upgrade	5,000	5,000	173	4,827
<b>Total Election</b>	<b>130,050</b>	<b>130,050</b>	<b>114,024</b>	<b>16,026</b>
<b>Planning and Development</b>				
Salary	42,920	42,920	42,920	-
Salary of Others	10,248	10,248	10,248	-
Office Supplies/Postage	450	450	599	(149)
Publication of Notices	800	800	1,388	(588)
Auto Expense	400	400	-	400
Purchase of Equipment	-	-	-	-
Telephone	3,000	3,000	2,572	428
Dues	200	200	30	170
Other Expense	100	100	395	(295)
Contractual Services	2,400	2,400	4,830	(2,430)
<b>Total Planning and Development</b>	<b>60,518</b>	<b>60,518</b>	<b>62,982</b>	<b>(2,464)</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 803,780</b>	<b>\$ 803,780</b>	<b>\$ 762,993</b>	<b>\$ 40,787</b>
<b>PUBLIC SAFETY</b>				
<b>County Sheriff</b>				
County Sheriff Salary	\$ 47,000	\$ 47,000	\$ 47,100	\$ (100)
Chief Deputy Salary	47,500	47,500	47,685	(185)
Lieutenant Salary	44,500	44,500	44,302	198
Other Salaries	430,000	430,000	425,413	4,587
Salary of Sergeant	42,000	42,000	41,071	929
Holiday Overtime	6,600	6,600	6,684	(84)
Non-drug Overtime	35,000	35,000	40,956	(5,956)
General Supplies	1,400	1,400	2,144	(744)
Office Supplies	2,800	2,800	3,623	(823)
Postage	2,400	2,400	2,647	(247)
Books and Records	1,200	1,200	-	1,200
Travel	1,500	1,500	2,291	(791)

**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures Original Budget, Final Budget and Actual - Continued

GENERAL FUND  
November 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>PUBLIC SAFETY - Continued</b>				
<b>County Sheriff-Concluded</b>				
Equipment Repair	2,000	2,000	1,395	605
Purchase of Equipment	40,000	40,000	15,937	24,063
Telephone	7,200	7,200	10,092	(2,892)
Dues	600	600	400	200
Other	2,000	2,000	1,552	448
Auto Operation Expenses	72,000	72,000	72,910	(910)
Clothing Allowance	2,000	2,000	2,071	(71)
Education - Training	2,500	2,500	13,521	(11,021)
Supplies - D.A.R.E. Project	1,200	1,200	255	945
Range Supplies	3,000	3,000	2,174	826
Building Maintenance	2,000	2,000	2,689	(689)
<b>Total County Sheriff</b>	<u>796,400</u>	<u>796,400</u>	<u>786,912</u>	<u>9,488</u>
<b>County Coroner</b>				
Coroner Salary	23,472	23,472	23,472	-
Other Salaries	3,000	3,000	1,125	1,875
Office Supplies	300	300	-	300
Postage	200	200	-	200
Auto Expense	1,250	1,250	-	1,250
Telephone	2,000	2,000	1,883	117
Dues	500	500	350	150
Autopsy - Medical Expense	22,000	22,000	22,847	(847)
Education & Training	1,000	1,000	275	725
Purchase of Equipment	6,000	6,000	-	6,000
Travel	750	750	355	395
<b>Total County Coroner</b>	<u>60,472</u>	<u>60,472</u>	<u>50,307</u>	<u>10,165</u>
<b>County Jail</b>				
Correction Officers' Salaries	473,000	473,000	519,130	(46,130)
Extra Correction Officers' Salaries	52,000	52,000	103,790	(51,790)
Holiday Overtime	6,200	6,200	6,255	(55)
Overtime	36,000	36,000	75,161	(39,161)
Custodian	29,800	29,800	29,925	(125)
General Supplies	18,000	18,000	23,725	(5,725)
Building Repairs	360,000	360,000	374,701	(14,701)
Equipment Repairs	900	900	775	125
Equipment Purchases	5,300	5,300	2,302	2,998
Education and Training	6,000	6,000	11,467	(5,467)
Telephone	3,200	3,200	2,087	1,113
Electricity	27,000	27,000	27,761	(761)
Heat	45,000	45,000	31,250	13,750
Other	2,000	2,000	2,002	(2)
Meals and Bedding of Prisoners	150,000	150,000	139,317	10,683
Health and Welfare of Prisoners	32,000	32,000	32,636	(636)
Clothing Allowance	3,000	3,000	1,131	1,869
Juvenile Housing and Transport	20,000	20,000	19,333	667
Prisoner Pickup	750	750	155	595
<b>Total County Jail</b>	<u>1,270,150</u>	<u>1,270,150</u>	<u>1,402,903</u>	<u>(132,753)</u>

**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures Original Budget, Final Budget and Actual - Continued

GENERAL FUND  
November 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>PUBLIC SAFETY - Concluded</b>				
<b>Radio Communication Center</b>				
Telecommunicators' Salaries	141,300	141,300	133,521	7,779
Extra Telecommunicators' Salary	18,000	18,000	21,357	(3,357)
Holiday Overtime	2,400	2,400	2,094	306
Overtime	11,000	11,000	9,250	1,750
General Supplies	500	500	148	352
Education and Training	800	800	240	560
Telephone	5,000	5,000	5,062	(62)
Radio Maintenance	1,500	1,500	1,508	(8)
Leads	5,600	5,600	4,006	1,594
Equipment Purchases	500	500	-	500
Clothing Allowance	800	800	86	714
<b>Total Radio Communication Center</b>	<u>187,400</u>	<u>187,400</u>	<u>177,272</u>	<u>10,128</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>\$ 2,314,422</u>	<u>\$ 2,314,422</u>	<u>\$ 2,417,394</u>	<u>\$ (102,972)</u>
<b>JUDICIARY AND COURT RELATED</b>				
<b>Circuit Clerk</b>				
Circuit Clerk Salary	\$ 42,920	\$ 42,920	\$ 42,920	\$ -
Salary of Deputies	113,084	113,084	113,853	(769)
Office Supplies	9,000	9,000	3,469	5,531
Postage	10,000	10,000	5,500	4,500
Books and Records	8,000	8,000	6,080	1,920
Auto Expense	1,800	1,800	558	1,242
Travel	2,500	2,500	710	1,790
Equipment Repairs	-	-	-	-
Telephone	5,000	5,000	3,232	1,768
Dues	300	300	285	15
<b>Total Circuit Clerk</b>	<u>192,604</u>	<u>192,604</u>	<u>176,607</u>	<u>15,997</u>
<b>State's Attorney</b>				
State's Attorney Salary	132,000	132,000	133,211	(1,211)
Other Salaries	142,327	142,327	142,326	1
Salary-Part Time Employees	-	-	-	-
Salary-Drug Investigator	10,000	10,000	10,000	-
Office Supplies	2,000	2,000	2,014	(14)
Postage	800	800	800	-
Books and Records	4,000	4,000	3,958	42
Equipment Rental	200	200	-	200
Auto Expense	300	300	-	300
Travel	500	500	375	125
Equipment Repair/Service Contracts	500	500	401	99



**PERRY COUNTY, ILLINOIS**  
**Schedule of Expenditures Original Budget, Final Budget and Actual - Continued**

GENERAL FUND  
November 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>JUDICIARY AND COURT RELATED - Concluded</b>				
<b>State's Attorney - Concluded</b>				
Purchase of Equipment	2,000	2,000	2,000	-
Publication of Notices	400	400	397	3
Telephone	2,000	2,000	1,413	587
Dues	500	500	306	194
Other	1,000	1,000	600	400
Appeal Service	8,000	8,000	8,000	-
Transcript Service	200	200	217	(17)
Paralegal Service	300	300	289	11
Continuing Legal Education	300	300	90	210
Witness Fees	500	500	449	51
Investigative Funds	1,000	1,000	588	412
<b>Total State's Attorney</b>	<u>308,827</u>	<u>308,827</u>	<u>307,434</u>	<u>1,393</u>
<b>Court Expenses</b>				
Circuit Court	64,901	64,901	64,901	-
Grand Jurors Fees	3,000	3,000	-	3,000
Petit Jurors Fees	8,000	8,000	2,907	5,093
Witness Fees	1,000	1,000	-	1,000
Telephone	2,000	2,000	1,840	160
Other	2,000	2,000	1,387	613
Counsel for Indigent Defendants	45,000	45,000	17,689	27,311
Contractual Court Services	5,000	5,000	5,410	(410)
Judge's Office Expense	2,000	2,000	1,802	198
Judge's Salary - County Share	806	806	808	(2)
Defendant Evaluation	2,500	2,500	1,700	800
<b>Total Court Expenses</b>	<u>136,207</u>	<u>136,207</u>	<u>98,444</u>	<u>37,763</u>
<b>Public Defender</b>				
Contractual Services	90,000	90,000	90,000	-
<b>Total Public Defender</b>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>-</u>
<b>TOTAL JUDICIARY AND COURT RELATED</b>	<u>\$ 727,638</u>	<u>\$ 727,638</u>	<u>\$ 672,485</u>	<u>\$ 55,153</u>

**PERRY COUNTY, ILLINOIS**  
Schedule of Expenditures Original Budget, Final Budget and Actual - Concluded

GENERAL FUND  
November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>ALL OTHER</b>				
<b>Superintendent Educational Service Region</b>				
County Share	\$ 27,454	\$ 27,454	\$ 31,414	\$ (3,960)
<b>Total Superintendent Educational Service Region</b>	<u>27,454</u>	<u>27,454</u>	<u>31,414</u>	<u>(3,960)</u>
<b>General County</b>				
Municipal Recordings	250	250	192	58
Office Supplies	1,500	1,500	1,441	59
Postage	500	500	48	452
Equipment Repair	500	500	-	500
Other	2,500	2,500	1,192	1,308
Social Security - County Share	370,000	370,000	336,597	33,403
Western Egyptian Economic Opportunity	1,000	1,000	-	1,000
Greater Egypt Planning & Dev. Comm.	5,774	5,774	5,773	1
Animal Control Warden	-	-	-	-
Perry County Soil Conservation Commission	6,250	6,250	6,250	-
Photocopy Machine	11,000	11,000	11,005	(5)
Auditing	22,300	22,300	19,900	2,400
Municipal Retirement - County Share	627,160	627,160	504,603	122,557
Insurance - Workmen's Comp.	215,000	215,000	241,303	(26,303)
Insurance - Liability	170,000	170,000	169,867	133
Insurance-Fixed Health	9,000	9,000	7,500	1,500
Rabies Tags	-	-	-	-
Books and Records	250	250	-	250
Hospitalization	800,000	800,000	887,005	(87,005)
Recycling	-	-	10	(10)
Computer Supplies and Repairs	12,000	12,000	1,104	10,896
Software Payment/Maintenance Agreement	40,000	40,000	44,959	(4,959)
Unemployment Taxes	25,000	25,000	18,429	6,571
Publications	-	-	-	-
Care of Cemetery	-	-	-	-
Codification	1,000	1,000	295	705
Contingency	50,000	50,000	11,755	38,245
Recorders Document Storage Fund	16,000	16,000	8,030	7,970
Court Automation System	40,000	40,000	26,066	13,934
Legal Fees	2,500	2,500	-	2,500
Repayment-Tax Anticipation	200,000	200,000	150,000	50,000
R.S.V.P.	750	750	750	-
Interest Expense	-	-	10,719	(10,719)
<b>Total General County</b>	<u>2,630,234</u>	<u>2,630,234</u>	<u>2,464,793</u>	<u>165,441</u>
<b>TOTAL ALL OTHER</b>	<u>\$ 2,657,688</u>	<u>\$ 2,657,688</u>	<u>\$ 2,496,207</u>	<u>\$ 161,481</u>
<b>TOTAL GENERAL FUND</b>	<u>\$ 6,503,528</u>	<u>\$ 6,503,528</u>	<u>\$ 6,349,079</u>	<u>\$ 154,449</u>

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
 E911 SURCHARGE FUND  
 November 30, 2010

	<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	\$ 1,000	\$ 1,000	\$ 6,443	\$ 5,443
All Other				
Other	<u>254,784</u>	<u>254,784</u>	<u>249,919</u>	<u>(4,865)</u>
<b>TOTAL REVENUES</b>	<u>255,784</u>	<u>255,784</u>	<u>256,362</u>	<u>578</u>
<b>EXPENDITURES</b>				
Public Safety				
Salary of Other Employees	76,000	76,000	60,373	15,627
Travel	2,500	2,500	2,050	450
Equipment Purchases	19,000	19,000	18,794	206
Other	121,050	121,050	119,047	2,003
Education	3,275	3,275	191	3,084
Contractual	18,000	18,000	11,950	6,050
Insurance Liability	3,200	3,200	3,427	(227)
IMRF/SS/INS/UP	<u>12,759</u>	<u>12,759</u>	<u>10,311</u>	<u>2,448</u>
<b>TOTAL EXPENDITURES</b>	<u>255,784</u>	<u>255,784</u>	<u>226,143</u>	<u>29,641</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>30,219</u>	<u>30,219</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>30,219</u>	<u>\$ 30,219</u>
Fund Balance at Beginning of Year			<u>887,022</u>	
Fund Balance at End of Year			<u>\$ 917,241</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
TORT LIABILITY FUND  
November 30, 2010

	<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	\$ 600,000	\$ 600,000	\$ 549,091	\$ (50,909)
Intergovernmental				
Replacement Taxes	70,000	70,000	100,892	30,892
Interest on Investments	-	-	-	-
All Other				
Reimb. Health Dept.	<u>57,600</u>	<u>57,600</u>	<u>181,335</u>	<u>123,735</u>
<b>TOTAL REVENUES</b>	<u>727,600</u>	<u>727,600</u>	<u>831,318</u>	<u>103,718</u>
<b>EXPENDITURES</b>				
General Government				
Workers Compensation /General Liability	430,000	430,000	397,854	32,146
Health Insurance Fixed Costs	300,000	300,000	366,764	(66,764)
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>730,000</u>	<u>730,000</u>	<u>764,618</u>	<u>(34,618)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,400)</u>	<u>(2,400)</u>	<u>66,700</u>	<u>69,100</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ (2,400)</u>	<u>\$ (2,400)</u>	<u>66,700</u>	<u>\$ 69,100</u>
Fund Balance at Beginning of Year			<u>429,125</u>	
Fund Balance at End of Year			<u>\$ 495,825</u>	

**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  
 November 30, 2010

	<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	\$ 478,800	\$ 478,800	\$ 489,828	\$ 11,028
Intergovernmental				
Replacement Taxes	230,000	230,000	215,075	(14,925)
Interest on Investments	36,000	36,000	10,170	(25,830)
All Other				
Other	2,000	2,000	359,871	357,871
<b>TOTAL REVENUES</b>	<u>746,800</u>	<u>746,800</u>	<u>1,074,944</u>	<u>328,144</u>
<b>EXPENDITURES</b>				
Transportation				
Salaries	478,000	478,000	540,208	(62,208)
General Supplies	1,000	1,000	-	1,000
Postage/Office Supplies	400	400	95	305
Books and Records	200	200	-	200
Publication of Notices	500	500	181	319
Travel	100	100	-	100
Equipment Repair	60,000	60,000	54,945	5,055
Purchase of Equipment	45,000	45,000	1,465	43,535
Equipment Rental	500	500	-	500
Telephone	100	100	-	100
Insurance Liability	105,000	105,000	107,217	(2,217)
Other	131,400	131,400	145,376	(13,976)
Gasoline, Oil and Grease	90,000	90,000	98,948	(8,948)
Highway Maintenance	175,000	175,000	136,583	38,417
Highway Improvements	-	-	-	-
Contractual Services	2,000	2,000	-	2,000
Fringe Benefits	119,000	119,000	121,199	(2,199)
Bridge Maintenance	59,000	59,000	77,698	(18,698)
Auditing Expense	6,800	6,800	6,000	800
Preliminary Engineering	-	-	2,020	(2,020)
Construction of Bridges	20,000	20,000	37,354	(17,354)
<b>TOTAL EXPENDITURES</b>	<u>1,294,000</u>	<u>1,294,000</u>	<u>1,329,289</u>	<u>(35,289)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(547,200)</u>	<u>(547,200)</u>	<u>(254,345)</u>	<u>292,855</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	32,217	32,217
Operating Transfers Out	-	-	(33,195)	(33,195)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>(978)</u>	<u>(978)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ (547,200)</u>	<u>\$ (547,200)</u>	<u>(255,323)</u>	<u>\$ 291,877</u>
Fund Balance at Beginning of Year			<u>1,648,031</u>	
Fund Balance at End of Year			<u>\$ 1,392,708</u>	

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

NONMAJOR GOVERNMENTAL FUNDS

**PERRY COUNTY, ILLINOIS**  
**Combining Balance Sheet**  
**NONMAJOR GOVERNMENTAL FUNDS**  
November 30, 2010

	SPECIAL REVENUE FUNDS										
	Federal Aid Matching Fund	General Assistance Fund	Motor Fuel Tax Fund	Tuberculosis Fund	Joint Bridge Fund	Animal Control Fund	ESDA Fund	Mental Health Fund	Township Bridge Fund	Sheriff's Department Sex Offender	Drug Enforcement Fund
<b>ASSETS</b>											
Restricted Cash	\$ 92,240	\$ 68,012	\$ 260,200	\$ 97,142	\$ 165,245	\$ 49,907	\$ 1,015	\$ 245,187	\$ 66,520	\$ 495	\$ 19,395
Restricted Investments, at Cost	-	-	-	-	-	-	165,506	-	-	-	-
Accrued Interest	-	-	-	-	-	-	268	-	-	-	-
Due from State of Illinois	-	-	23,603	-	-	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Taxes Receivable (Net of Allowances for Uncollectible Taxes)	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 92,240</u>	<u>\$ 68,012</u>	<u>\$ 283,803</u>	<u>\$ 97,142</u>	<u>\$ 165,245</u>	<u>\$ 49,907</u>	<u>\$ 166,789</u>	<u>\$ 245,187</u>	<u>\$ 66,520</u>	<u>\$ 495</u>	<u>\$ 19,395</u>
<b>LIABILITIES AND FUND BALANCES</b>											
<b>LIABILITIES</b>											
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 626	\$ 606	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	620	-	-	-	-	21,800	-	-	-	-
Salaries Payable	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>620</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>626</u>	<u>22,406</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>											
Fund Balance (Reserved)	92,240	67,392	283,803	97,142	165,245	49,281	144,383	245,187	66,520	495	19,395
Fund Balance (Unreserved)	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>92,240</u>	<u>67,392</u>	<u>283,803</u>	<u>97,142</u>	<u>165,245</u>	<u>49,281</u>	<u>144,383</u>	<u>245,187</u>	<u>66,520</u>	<u>495</u>	<u>19,395</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 92,240</u>	<u>\$ 68,012</u>	<u>\$ 283,803</u>	<u>\$ 97,142</u>	<u>\$ 165,245</u>	<u>\$ 49,907</u>	<u>\$ 166,789</u>	<u>\$ 245,187</u>	<u>\$ 66,520</u>	<u>\$ 495</u>	<u>\$ 19,395</u>

**PERRY COUNTY, ILLINOIS**  
**Combining Balance Sheet - Continued**  
**NONMAJOR GOVERNMENTAL FUNDS**  
November 30, 2010

	<b>SPECIAL REVENUE FUNDS</b>									
	Revolving Loan Fund	Majestic Mine Use Tax Fund	Federal Drug Forfeiture Fund	States Attorney Drug Enforcement Fund	Automation Fund	D.A.R.E. Fund	Health Ins. Premium Acct A Fund	Auction Distrib. Fund	Electronic Monitoring Fund	Coroner Grant Fund
<b>ASSETS</b>										
Restricted Cash	\$ 166,993	\$ 957	\$ 1,804	\$ 17,345	\$ 9,982	\$ 3,559	\$ -	\$ 2,030	\$ 3,890	\$ 6,703
Restricted Investments, at Cost	-	-	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-	-	-	-
Due from Other Governments	177,910	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-
Taxes Receivable (Net of Allowances for Uncollectible Taxes)	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 344,903</b>	<b>\$ 957</b>	<b>\$ 1,804</b>	<b>\$ 17,345</b>	<b>\$ 9,982</b>	<b>\$ 3,559</b>	<b>\$ -</b>	<b>\$ 2,030</b>	<b>\$ 3,890</b>	<b>\$ 6,703</b>
<b>LIABILITIES AND FUND BALANCES</b>										
<b>LIABILITIES</b>										
Accounts Payable	\$ -	\$ -	\$ -	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	256	-	-	-	-	-	-
Salaries Payable	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>										
Fund Balance (Reserved)	344,903	957	1,804	17,033	9,982	3,559	-	2,030	3,890	6,703
Fund Balance (Unreserved)	-	-	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>344,903</b>	<b>957</b>	<b>1,804</b>	<b>17,033</b>	<b>9,982</b>	<b>3,559</b>	<b>-</b>	<b>2,030</b>	<b>3,890</b>	<b>6,703</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 344,903</b>	<b>\$ 957</b>	<b>\$ 1,804</b>	<b>\$ 17,345</b>	<b>\$ 9,982</b>	<b>\$ 3,559</b>	<b>\$ -</b>	<b>\$ 2,030</b>	<b>\$ 3,890</b>	<b>\$ 6,703</b>



**PERRY COUNTY, ILLINOIS**  
Combining Balance Sheet - Concluded  
**NONMAJOR GOVERNMENTAL FUNDS**  
November 30, 2010

	<b>SPECIAL REVENUE FUNDS</b>										
	HAVA Handicap Fund	Assessor GIS Fund	Care Trak Fund	Landfill Management Fund	Social Security Fund	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	\$ 87	\$ 3,159	\$ 829	\$ 52,410	\$ 160,596	\$ 8,259	\$ 398,420	\$ 46,396	\$ 226,627	\$ 94,534	\$ 2,269,938
Restricted Investments, at Cost	-	-	-	-	-	-	-	-	-	-	165,506
Accrued Interest	-	-	-	-	-	-	-	-	-	-	268
Due from State of Illinois	-	-	-	-	-	-	-	-	-	-	23,603
Due from Other Governments	-	-	-	-	-	-	-	-	-	-	177,910
Due from Other Funds	-	3,000	-	-	-	-	2	-	-	-	3,002
Taxes Receivable (Net of Allowances for Uncollectible Taxes)	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 87</u>	<u>\$ 6,159</u>	<u>\$ 829</u>	<u>\$ 52,410</u>	<u>\$ 160,596</u>	<u>\$ 8,259</u>	<u>\$ 398,422</u>	<u>\$ 46,396</u>	<u>\$ 226,627</u>	<u>\$ 94,534</u>	<u>\$ 2,640,227</u>
<b>LIABILITIES AND FUND BALANCES</b>											
<b>LIABILITIES</b>											
Accounts Payable	\$ -	\$ 3,881	\$ -	\$ 1,173	\$ -	\$ -	\$ 1,577	\$ -	\$ 7,341	\$ -	\$ 15,260
Due to Other Funds	-	-	-	75,048	-	-	-	-	11,620	-	109,344
Salaries Payable	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>3,881</u>	<u>-</u>	<u>76,221</u>	<u>-</u>	<u>-</u>	<u>1,577</u>	<u>-</u>	<u>18,961</u>	<u>-</u>	<u>124,604</u>
<b>FUND BALANCES</b>											
Fund Balance (Reserved)	87	2,278	829	(23,811)	160,596	8,259	396,845	46,396	207,666	94,534	2,515,623
Fund Balance (Unreserved)	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>87</u>	<u>2,278</u>	<u>829</u>	<u>(23,811)</u>	<u>160,596</u>	<u>8,259</u>	<u>396,845</u>	<u>46,396</u>	<u>207,666</u>	<u>94,534</u>	<u>2,515,623</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 87</u>	<u>\$ 6,159</u>	<u>\$ 829</u>	<u>\$ 52,410</u>	<u>\$ 160,596</u>	<u>\$ 8,259</u>	<u>\$ 398,422</u>	<u>\$ 46,396</u>	<u>\$ 226,627</u>	<u>\$ 94,534</u>	<u>\$ 2,640,227</u>

**PERRY COUNTY, ILLINOIS**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended November 30, 2010

	<b>SPECIAL REVENUE FUNDS</b>										
	Federal Aid Matching Fund	General Assistance Fund	Motor Fuel Tax Fund	Tuberculosis Fund	Joint Bridge Fund	Animal Control Fund	ESDA Fund	Mental Health Fund	Township Bridge Fund	Sheriff's Department Sex Offender	Drug Enforcement Fund
<b>REVENUES</b>											
Taxes	\$ 82,042	\$ 79,078	\$ -	\$ 9,964	\$ 82,042	\$ -	\$ -	\$ 223,493	\$ -	\$ -	\$ -
Intergovernmental	11,391	-	480,667	-	9,764	-	-	4,881	74,533	-	-
Licenses and Permits	-	-	-	-	-	30,232	-	-	-	-	-
Interest on Investments	651	51	276	130	806	54	2,390	85	210	-	44
All Other	-	8,458	-	-	-	312	-	-	74,709	150	18,232
<b>TOTAL REVENUES</b>	<b>94,084</b>	<b>87,587</b>	<b>480,943</b>	<b>10,094</b>	<b>92,612</b>	<b>30,598</b>	<b>2,390</b>	<b>228,459</b>	<b>149,452</b>	<b>150</b>	<b>18,276</b>
<b>EXPENDITURES</b>											
General Government	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	61,447	8,512	-	-	271	-
Public Health	-	-	-	3,040	-	-	-	216,413	-	-	-
Public Welfare	-	58,541	-	-	-	-	-	-	-	-	14,436
Transportation	189,388	-	464,553	-	159,736	-	-	-	147,340	-	-
<b>TOTAL EXPENDITURES</b>	<b>189,388</b>	<b>58,541</b>	<b>464,553</b>	<b>3,040</b>	<b>159,736</b>	<b>61,447</b>	<b>8,512</b>	<b>216,413</b>	<b>147,340</b>	<b>271</b>	<b>14,436</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(95,304)</b>	<b>29,046</b>	<b>16,390</b>	<b>7,054</b>	<b>(67,124)</b>	<b>(30,849)</b>	<b>(6,122)</b>	<b>12,046</b>	<b>2,112</b>	<b>(121)</b>	<b>3,840</b>
<b>OTHER FINANCING SOURCES (USES)</b>											
Operating Transfers In	-	-	-	-	-	44,914	-	-	1,378	-	-
Operating Transfers Out	-	-	-	-	(400)	-	-	-	(4,892)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(400)</b>	<b>44,914</b>	<b>-</b>	<b>-</b>	<b>(3,514)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses</b>	<b>(95,304)</b>	<b>29,046</b>	<b>16,390</b>	<b>7,054</b>	<b>(67,524)</b>	<b>14,065</b>	<b>(6,122)</b>	<b>12,046</b>	<b>(1,402)</b>	<b>(121)</b>	<b>3,840</b>
<b>Fund Balance at Beginning of Year</b>	<b>187,544</b>	<b>38,346</b>	<b>267,413</b>	<b>90,088</b>	<b>232,769</b>	<b>35,216</b>	<b>150,505</b>	<b>233,141</b>	<b>67,922</b>	<b>616</b>	<b>15,555</b>
<b>Fund Balance at End of Year</b>	<b>\$ 92,240</b>	<b>\$ 67,392</b>	<b>\$ 283,803</b>	<b>\$ 97,142</b>	<b>\$ 165,245</b>	<b>\$ 49,281</b>	<b>\$ 144,383</b>	<b>\$ 245,187</b>	<b>\$ 66,520</b>	<b>\$ 495</b>	<b>\$ 19,395</b>

**PERRY COUNTY, ILLINOIS**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances-Continued**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended November 30, 2010

	SPECIAL REVENUE FUNDS									
	Revolving Loan Fund	Majestic Mine Use Tax Fund	Federal Drug Forfeiture Fund	States Attorney Drug Enforcement Fund	Automation Fund	D.A.R.E. Fund	Health Ins. Premium Account A Fund	Auction Distribution Fund	Electronic Monitoring Fund	Coroner Grant Fund
<b>REVENUES</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 5,590	\$ -	\$ -	\$ 1,765	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-	1,925
Licenses and Permits	-	-	-	-	-	-	-	-	-	-
Interest on Investments	230	3	5	43	12	-	14	-	-	-
All Other	2,832	-	-	52,336	7,193	-	199,502	2,400	1,568	-
<b>TOTAL REVENUES</b>	<b>3,062</b>	<b>3</b>	<b>5</b>	<b>52,379</b>	<b>12,795</b>	<b>-</b>	<b>199,516</b>	<b>4,165</b>	<b>1,568</b>	<b>1,925</b>
<b>EXPENDITURES</b>										
General Government	-	-	-	-	10,107	-	206,593	3,570	-	-
Public Safety	-	-	-	-	-	-	-	-	533	-
Public Health	-	-	-	49,362	-	-	-	-	-	1,452
Public Welfare	-	-	-	-	-	1,730	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,362</b>	<b>10,107</b>	<b>1,730</b>	<b>206,593</b>	<b>3,570</b>	<b>533</b>	<b>1,452</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>3,062</b>	<b>3</b>	<b>5</b>	<b>3,017</b>	<b>2,688</b>	<b>(1,730)</b>	<b>(7,077)</b>	<b>595</b>	<b>1,035</b>	<b>473</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Operating Transfers In	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses</b>	<b>3,062</b>	<b>3</b>	<b>5</b>	<b>3,017</b>	<b>2,688</b>	<b>(1,730)</b>	<b>(7,077)</b>	<b>595</b>	<b>1,035</b>	<b>473</b>
<b>Fund Balance at Beginning of Year</b>	<b>341,841</b>	<b>954</b>	<b>1,799</b>	<b>14,016</b>	<b>7,294</b>	<b>5,289</b>	<b>7,077</b>	<b>1,435</b>	<b>2,855</b>	<b>6,230</b>
<b>Fund Balance at End of Year</b>	<b>\$ 344,903</b>	<b>\$ 957</b>	<b>\$ 1,804</b>	<b>\$ 17,033</b>	<b>\$ 9,982</b>	<b>\$ 3,559</b>	<b>\$ -</b>	<b>\$ 2,030</b>	<b>\$ 3,890</b>	<b>\$ 6,703</b>

**PERRY COUNTY, ILLINOIS**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances-Concluded**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended November 30, 2010

	<b>SPECIAL REVENUE FUNDS</b>										
	HAVA Handicap Fund	Assessor GIS Fund	Care Trak Fund	Landfill Management Fund	Social Security Fund	Sheriff's Dept Equipment Fund	Health Department Fund	Jail Phone Fund	County Road Fund	Gravel Tax Fund	Total Non-Major Funds
<b>REVENUES</b>											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 309,718	\$ -	\$ 155,406	\$ -	\$ 164,085	\$ 82,042	\$ 1,195,225
Intergovernmental	-	-	-	32,063	-	34,810	443,412	-	24,409	11,391	1,129,246
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	30,232
Interest on Investments	-	6	-	129	239	-	2,052	-	1,006	404	8,840
All Other	-	31,456	70	48,339	-	5,023	410,126	47,350	319,697	-	1,229,753
<b>TOTAL REVENUES</b>	<u>-</u>	<u>31,462</u>	<u>70</u>	<u>80,531</u>	<u>309,957</u>	<u>39,833</u>	<u>1,010,996</u>	<u>47,350</u>	<u>509,197</u>	<u>93,837</u>	<u>3,593,296</u>
<b>EXPENDITURES</b>											
General Government	-	-	-	-	331,028	-	-	-	-	-	551,298
Public Safety	-	-	-	-	-	-	-	-	-	-	70,763
Public Health	-	-	-	67,275	-	-	1,010,686	-	-	-	1,348,228
Public Welfare	-	45,061	-	-	-	36,417	-	37,992	-	-	194,177
Transportation	-	-	-	-	-	-	-	-	488,919	141,437	1,591,373
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>45,061</u>	<u>-</u>	<u>67,275</u>	<u>331,028</u>	<u>36,417</u>	<u>1,010,686</u>	<u>37,992</u>	<u>488,919</u>	<u>141,437</u>	<u>3,755,839</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>-</u>	<u>(13,599)</u>	<u>70</u>	<u>13,256</u>	<u>(21,071)</u>	<u>3,416</u>	<u>310</u>	<u>9,358</u>	<u>20,278</u>	<u>(47,600)</u>	<u>(162,543)</u>
<b>OTHER FINANCING SOURCES (USES)</b>											
Operating Transfers In	-	15,000	-	-	-	-	-	-	4,892	-	66,184
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	(5,292)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,892</u>	<u>-</u>	<u>60,892</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>-</u>	<u>1,401</u>	<u>70</u>	<u>13,256</u>	<u>(21,071)</u>	<u>3,416</u>	<u>310</u>	<u>9,358</u>	<u>25,170</u>	<u>(47,600)</u>	<u>(101,651)</u>
<b>Fund Balance at Beginning of Year</b>	<u>87</u>	<u>877</u>	<u>759</u>	<u>(37,067)</u>	<u>181,667</u>	<u>4,843</u>	<u>396,535</u>	<u>37,038</u>	<u>182,496</u>	<u>142,134</u>	<u>2,617,274</u>
<b>Fund Balance at End of Year</b>	<u>\$ 87</u>	<u>\$ 2,278</u>	<u>\$ 829</u>	<u>\$ (23,811)</u>	<u>\$ 160,596</u>	<u>\$ 8,259</u>	<u>\$ 396,845</u>	<u>\$ 46,396</u>	<u>\$ 207,666</u>	<u>\$ 94,534</u>	<u>\$ 2,515,623</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, 2010

	<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	\$ 80,000	\$ 80,000	\$ 82,042	\$ 2,042
Intergovernmental				
Replacement Taxes	10,000	10,000	11,391	1,391
Interest on Investments	500	500	651	151
<b>TOTAL REVENUES</b>	<u>90,500</u>	<u>90,500</u>	<u>94,084</u>	<u>3,584</u>
<b>EXPENDITURES</b>				
Transportation				
Constructing Highways	90,500	90,500	189,388	(98,888)
<b>TOTAL EXPENDITURES</b>	<u>90,500</u>	<u>90,500</u>	<u>189,388</u>	<u>(98,888)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>(95,304)</u>	<u>(95,304)</u>
<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>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>(95,304)</u>	<u>\$ (95,304)</u>
Fund Balance at Beginning of Year			<u>187,544</u>	
Fund Balance at End of Year			<u>\$ 92,240</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
GENERAL ASSISTANCE FUND  
November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes	\$ 78,700	\$ 78,700	\$ 79,078	\$ 378
Property Taxes				
Interest on Investments	50	50	51	1
All Other				
Other	-	-	8,458	8,458
<b>TOTAL REVENUES</b>	<u>78,750</u>	<u>78,750</u>	<u>87,587</u>	<u>8,837</u>
<b>EXPENDITURES</b>				
Public Welfare				
Supervisor's Salary	19,000	19,000	19,000	-
Office Supplies	500	500	31	469
Postage	200	200	68	132
Publication of Notices	100	100	-	100
Auto Expense	100	100	-	100
Travel	100	100	-	100
Telephone	1,000	1,000	817	183
Care of County Recipients	50,000	50,000	32,546	17,454
Other Expense	500	500	-	500
IMRF-SS Reimbursement	2,000	2,000	1,668	332
Equipment Repair	500	500	241	259
Purchase of Equipment	1,000	1,000	716	284
Workman's Compensation Insurance	500	500	770	(270)
Unemployment Insurance	500	500	169	331
Social Security Reimbursement	1,500	1,500	1,315	185
Office Rent	1,200	1,200	1,200	-
<b>TOTAL EXPENDITURES</b>	<u>78,700</u>	<u>78,700</u>	<u>58,541</u>	<u>20,159</u>
Excess (Deficiency) of Revenues over Expenditures	<u>50</u>	<u>50</u>	<u>29,046</u>	<u>28,996</u>
<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>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 50</u>	<u>\$ 50</u>	<u>29,046</u>	<u>\$ 28,996</u>
Fund Balance at Beginning of Year			<u>38,346</u>	
Fund Balance at End of Year			<u>\$ 67,392</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
MOTOR FUEL TAX FUND  
November 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
Intergovernmental				
Federal Salary Reimbursements	\$ 46,500	\$ 46,500	\$ 46,000	\$ (500)
Motor Fuel Allotments	400,000	400,000	434,667	34,667
Interest on Investments	500	500	276	(224)
<b>TOTAL REVENUES</b>	<u>447,000</u>	<u>447,000</u>	<u>480,943</u>	<u>33,943</u>
<b>EXPENDITURES</b>				
Transportation				
Superintendent of Highways' Salary	93,000	93,000	91,954	1,046
Auto Expense	5,500	5,500	-	5,500
Travel	1,500	1,500	-	1,500
Highway Maintenance	117,000	117,000	100,270	16,730
Payment to County Road Fund	230,000	230,000	271,673	(41,673)
Other	-	-	656	(656)
<b>TOTAL EXPENDITURES</b>	<u>447,000</u>	<u>447,000</u>	<u>464,553</u>	<u>(17,553)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>16,390</u>	<u>16,390</u>
<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>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>16,390</u>	<u>\$ 16,390</u>
Fund Balance at Beginning of Year			<u>267,413</u>	
Fund Balance at End of Year			<u>\$ 283,803</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
TUBERCULOSIS FUND  
November 30, 2010

	<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	\$ 9,964	\$ (36)
Interest on Investments	200	200	130	(70)
<b>TOTAL REVENUES</b>	<u>10,200</u>	<u>10,200</u>	<u>10,094</u>	<u>(106)</u>
<b>EXPENDITURES</b>				
Public Health				
Other Salaries	1,200	1,200	1,200	-
Office supplies	200	200	-	200
Postage	100	100	44	56
Auto Expense	300	300	-	300
Travel	150	150	-	150
Other Expense	400	400	-	400
Hospital Care and Treatment	14,000	14,000	1,562	12,438
Doctors Care and Medicine	10,000	10,000	12	9,988
Contractual Services	14,000	14,000	222	13,778
<b>TOTAL EXPENDITURES</b>	<u>40,350</u>	<u>40,350</u>	<u>3,040</u>	<u>37,310</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(30,150)</u>	<u>(30,150)</u>	<u>7,054</u>	<u>37,204</u>
<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>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ (30,150)</u>	<u>\$ (30,150)</u>	<u>7,054</u>	<u>\$ 37,204</u>
Fund Balance at Beginning of Year			<u>90,088</u>	
Fund Balance at End of Year			<u>\$ 97,142</u>	



**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
 JOINT BRIDGE FUND  
 November 30, 2010

	<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	\$ 80,000	\$ 80,000	\$ 82,042	\$ 2,042
Intergovernmental				
Replacement Taxes	10,000	10,000	9,764	(236)
Interest on Investments	1,000	1,000	806	(194)
<b>TOTAL REVENUES</b>	<u>91,000</u>	<u>91,000</u>	<u>92,612</u>	<u>1,612</u>
<b>EXPENDITURES</b>				
Transportation				
Repairs to Bridges	60,000	60,000	105,297	(45,297)
Construction of Bridges	25,000	25,000	37,355	(12,355)
Other	-	-	17,084	(17,084)
<b>TOTAL EXPENDITURES</b>	<u>85,000</u>	<u>85,000</u>	<u>159,736</u>	<u>(74,736)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>6,000</u>	<u>6,000</u>	<u>(67,124)</u>	<u>(73,124)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	(400)	(400)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>(400)</u>	<u>(400)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>(67,524)</u>	<u>\$ (73,524)</u>
Fund Balance at Beginning of Year			<u>232,769</u>	
Fund Balance at End of Year			<u>\$ 165,245</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
ANIMAL CONTROL FUND  
November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Licenses and Permits				
Shelter Fees	\$ 13,000	\$ 13,000	\$ 13,512	\$ 512
Dog Taxes	12,000	12,000	16,720	4,720
Interest on Investments	50	50	54	4
All Other				
Other	700	700	312	(388)
<b>TOTAL REVENUES</b>	<u>25,750</u>	<u>25,750</u>	<u>30,598</u>	<u>4,848</u>
<b>EXPENDITURES</b>				
Public Safety				
Salary-Warden	29,768	29,768	34,289	(4,521)
Salary-Administration	6,000	6,000	6,000	-
Other Salaries	11,600	11,600	4,625	6,975
General Supplies	2,500	2,500	1,973	527
Office Supplies	500	500	-	500
Telephone	2,200	2,200	1,723	477
Utilities	3,600	3,600	1,913	1,687
Building Repairs	4,000	4,000	1,443	2,557
Feed and Bedding	500	500	34	466
Health and Welfare	2,000	2,000	1,473	527
Other	600	600	594	6
Insurance Compensation	1,210	1,210	1,262	(52)
Auto Operation Expense	4,500	4,500	2,556	1,944
Insurance Liability	2,152	2,152	2,382	(230)
Purchase of Equipment	3,000	3,000	1,074	1,926
Postage	500	500	106	394
Rabies Tax	1,000	1,000	-	1,000
<b>TOTAL EXPENDITURES</b>	<u>75,630</u>	<u>75,630</u>	<u>61,447</u>	<u>14,183</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(49,880)</u>	<u>(49,880)</u>	<u>(30,849)</u>	<u>19,031</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	44,914	44,914
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>44,914</u>	<u>44,914</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ (49,880)</u>	<u>\$ (49,880)</u>	<u>14,065</u>	<u>\$ 63,945</u>
Fund Balance at Beginning of Year			<u>35,216</u>	
Fund Balance at End of Year			<u>\$ 49,281</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual

ESDA FUND  
November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental				
Replacement Taxes	-	-	-	-
Interest on Investments	-	-	2,390	2,390
	-	-	2,390	2,390
<b>TOTAL REVENUES</b>	-	-	2,390	2,390
<b>EXPENDITURES</b>				
Public Safety				
Employees' Salaries	6,000	6,000	3,310	2,690
Extra Employees' Salaries	2,500	2,500	1,800	700
Office Supplies	600	600	-	600
Auto Expense	500	500	-	500
Travel	500	500	312	188
Equipment Repair	1,200	1,200	329	871
Purchase of Equipment	6,000	6,000	-	6,000
Telephone	2,600	2,600	2,583	17
Workshops and Conferences	650	650	-	650
Other Expense	12,200	12,200	-	12,200
Postage	100	100	-	100
Dues	250	250	178	72
	33,100	33,100	8,512	24,588
<b>TOTAL EXPENDITURES</b>	33,100	33,100	8,512	24,588
Excess (Deficiency) of Revenues over Expenditures	(33,100)	(33,100)	(6,122)	26,978
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(600)	(600)	-	(600)
	(600)	(600)	-	(600)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(600)	(600)	-	(600)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (33,700)	\$ (33,700)	(6,122)	\$ 27,578
Fund Balance at Beginning of Year			150,505	
Fund Balance at End of Year			\$ 144,383	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
 MENTAL HEALTH FUND  
 November 30, 2010

	<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	\$ 223,493	\$ 493
Intergovernmental				
Replacement Taxes	5,025	5,025	4,881	(144)
Interest on Investments	100	100	85	(15)
<b>TOTAL REVENUES</b>	<u>228,125</u>	<u>228,125</u>	<u>228,459</u>	<u>334</u>
<b>EXPENDITURES</b>				
Public Health				
Secretary's Salary	1,500	1,500	1,500	-
Office Supplies	100	100	-	100
Postage	100	100	42	58
Contractual Service	215,164	215,164	214,871	293
Other	5,900	5,900	-	5,900
<b>TOTAL EXPENDITURES</b>	<u>222,764</u>	<u>222,764</u>	<u>216,413</u>	<u>6,351</u>
Excess (Deficiency) of Revenues over Expenditures	<u>5,361</u>	<u>5,361</u>	<u>12,046</u>	<u>6,685</u>
<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>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 5,361</u>	<u>\$ 5,361</u>	<u>12,046</u>	<u>\$ 6,685</u>
Fund Balance at Beginning of Year			<u>233,141</u>	
Fund Balance at End of Year			<u>\$ 245,187</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
TOWNSHIP BRIDGE FUND  
November 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
Intergovernmental				
State Allotment	\$ 94,000	\$ 94,000	\$ 74,533	\$ (19,467)
Interest on Investments	-	-	210	210
All Other				
Other	-	-	74,709	74,709
<b>TOTAL REVENUES</b>	<u>94,000</u>	<u>94,000</u>	<u>149,452</u>	<u>55,452</u>
<b>EXPENDITURES</b>				
Transportation				
Construction	70,000	70,000	135,024	(65,024)
Preliminary Engineering	17,000	17,000	12,316	4,684
<b>TOTAL EXPENDITURES</b>	<u>87,000</u>	<u>87,000</u>	<u>147,340</u>	<u>(60,340)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>7,000</u>	<u>7,000</u>	<u>2,112</u>	<u>(4,888)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	1,378	1,378
Operating Transfers Out	(7,000)	(7,000)	(4,892)	(11,892)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(3,514)</u>	<u>(10,514)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>(1,402)</u>	<u>\$ (1,402)</u>
Fund Balance at Beginning of Year			<u>67,922</u>	
Fund Balance at End of Year			<u>\$ 66,520</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
SHERIFF'S DEPARTMENT SEX OFFENDER FUND  
November 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
All Other				
Other	\$ -	\$ -	\$ 150	\$ 150
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>150</u>	<u>150</u>
<b>EXPENDITURES</b>				
Public Safety				
Other	-	-	271	(271)
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>271</u>	<u>(271)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>(121)</u>	<u>(121)</u>
<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>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>(121)</u>	<u>\$ (121)</u>
Fund Balance at Beginning of Year			<u>616</u>	
Fund Balance at End of Year			<u>\$ 495</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
 DRUG ENFORCEMENT FUND  
 November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Interest on Investments	\$ -	\$ -	\$ 44	\$ 44
All Other				
Other	-	-	18,232	18,232
<b>TOTAL REVENUES</b>	-	-	18,276	18,276
<b>EXPENDITURES</b>				
Public Welfare				
Purchase of Equipment	-	-	1,068	(1,068)
General Supplies	-	-	13,368	(13,368)
<b>TOTAL EXPENDITURES</b>	-	-	14,436	(14,436)
Excess (Deficiency) of Revenues over Expenditures	-	-	3,840	3,840
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ -	\$ -	3,840	\$ 3,840
Fund Balance at Beginning of Year			15,555	
Fund Balance at End of Year			\$ 19,395	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget and Actual

REVOLVING LOAN FUND

November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Interest on Investments	\$ 700	\$ 1,400	\$ 230	\$ (470)
All Other				
Loan Repayment Interest	9,461	29,629	2,832	(6,629)
<b>TOTAL REVENUES</b>	10,161	31,029	3,062	(7,099)
<b>EXPENDITURES</b>				
Public Welfare				
Loans	60,000	60,000	-	60,000
<b>TOTAL EXPENDITURES</b>	60,000	60,000	-	60,000
Excess (Deficiency) of Revenues over Expenditures	(49,839)	(28,971)	3,062	52,901
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	\$ (49,839)	\$ (28,971)	3,062	\$ 52,901
Fund Balance at Beginning of Year			341,841	
Fund Balance at End of Year			\$ 344,903	



**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
 MAJESTIC MINE ROAD USE TAX FUND  
 November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Interest on Investments	\$ -	\$ -	\$ 3	\$ 3
<b>TOTAL REVENUES</b>	-	-	3	3
<b>EXPENDITURES</b>				
Transportation	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	3	3
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	\$ -	\$ -	3	\$ 3
Fund Balance at Beginning of Year			954	
Fund Balance at End of Year			\$ 957	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
 FEDERAL DRUG FORFEITURE FUND  
 November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Interest on Investments	\$ -	\$ -	\$ 5	\$ 5
<b>TOTAL REVENUES</b>	-	-	5	5
<b>EXPENDITURES</b>				
Public Welfare	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	5	5
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ -	\$ -	5	\$ 5
Fund Balance at Beginning of Year			1,799	
Fund Balance at End of Year			\$ 1,804	

**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, 2010

	<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	\$ -	\$ -	\$ 43	\$ 43
All Other				
Other	65,000	65,000	52,336	(12,664)
<b>TOTAL REVENUES</b>	<u>65,000</u>	<u>65,000</u>	<u>52,379</u>	<u>(12,621)</u>
<b>EXPENDITURES</b>				
Public Health				
Salary-Other Employees	8,000	8,000	-	8,000
Investigative Funds	57,000	57,000	49,362	7,638
<b>TOTAL EXPENDITURES</b>	<u>65,000</u>	<u>65,000</u>	<u>49,362</u>	<u>15,638</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>3,017</u>	<u>3,017</u>
<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>
Excess (Deficiency of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>3,017</u>	<u>\$ 3,017</u>
Fund Balance at Beginning of Year			<u>14,016</u>	
Fund Balance at End of Year			<u>\$ 17,033</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
AUTOMATION FUND  
November 30, 2010

	<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	\$ -	\$ -	\$ 5,590	\$ 5,590
Interest on Investments	4,000	4,000	12	(3,988)
Other	10	10	7,193	7,183
<b>TOTAL REVENUES</b>	<u>4,010</u>	<u>4,010</u>	<u>12,795</u>	<u>8,785</u>
<b>EXPENDITURES</b>				
General Government				
Office Supplies	1,000	1,000	451	549
Purchase/Update Computer Equipment	1,000	1,000	1,872	(872)
Training	3,000	3,000	1,951	1,049
Other	400	400	5,833	(5,433)
Postage	1,000	1,000	-	1,000
<b>TOTAL EXPENDITURES</b>	<u>6,400</u>	<u>6,400</u>	<u>10,107</u>	<u>(3,707)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,390)</u>	<u>(2,390)</u>	<u>2,688</u>	<u>5,078</u>
<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>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ (2,390)</u>	<u>\$ (2,390)</u>	<u>2,688</u>	<u>\$ 5,078</u>
Fund Balance at Beginning of Year			<u>7,294</u>	
Fund Balance at End of Year			<u>\$ 9,982</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual

D.A.R.E. FUND  
November 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
All Other				
Other	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Public Welfare				
Other	-	-	1,730	(1,730)
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>1,730</u>	<u>(1,730)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>(1,730)</u>	<u>(1,730)</u>
<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>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>(1,730)</u>	<u>\$ (1,730)</u>
Fund Balance at Beginning of Year			<u>5,289</u>	
Fund Balance at End of Year			<u>\$ 3,559</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
HEALTH INSURANCE PREMIUM ACCOUNT "A" FUND  
November 30, 2010

	<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	\$ -	\$ -	\$ 14	\$ 14
All Other				
Premiums	-	-	155,000	155,000
Other	-	-	37	37
Fixed Cost Revenue	-	-	44,465	44,465
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>199,516</u>	<u>199,516</u>
<b>EXPENDITURES</b>				
General Government				
Claims	-	-	159,000	(159,000)
Premiums	-	-	44,885	(44,885)
Other	-	-	2,708	(2,708)
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>206,593</u>	<u>(206,593)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>(7,077)</u>	<u>(7,077)</u>
<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>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>(7,077)</u>	<u>\$ (7,077)</u>
Fund Balance at Beginning of Year			<u>7,077</u>	
Fund Balance at End of Year			<u>\$ -</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
 AUCTION DISTRIBUTION FUND  
 November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 400	\$ 400	\$ 1,765	\$ 1,365
Interest on Investments	-	-	-	-
Other	-	-	2,400	2,400
<b>TOTAL REVENUES</b>	400	400	4,165	3,765
<b>EXPENDITURES</b>				
General Government				
Publication of Notices	1,000	1,000	1,372	(372)
Postage	2,000	2,000	2,118	(118)
Other	500	500	80	420
<b>TOTAL EXPENDITURES</b>	3,500	3,500	3,570	(70)
Excess (Deficiency) of Revenues over Expenditures	(3,100)	(3,100)	595	3,695
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ (3,100)	\$ (3,100)	595	\$ 3,695
Fund Balance at Beginning of Year			1,435	
Fund Balance at End of Year			\$ 2,030	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
 ELECTRONIC MONITORING FUND  
 November 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
All Other				
Other	\$ -	\$ -	\$ 1,568	\$ 1,568
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>1,568</u>	<u>1,568</u>
<b>EXPENDITURES</b>				
Public Safety				
Other	-	-	533	(533)
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>533</u>	<u>(533)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>1,035</u>	<u>1,035</u>
<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>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>1,035</u>	<u>\$ 1,035</u>
Fund Balance at Beginning of Year			<u>2,855</u>	
Fund Balance at End of Year			<u>\$ 3,890</u>	



**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
CORONER GRANT FUND  
November 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
Intergovernmental				
State Grant Funds	\$ -	\$ -	\$ 1,925	\$ 1,925
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>1,925</u>	<u>1,925</u>
<b>EXPENDITURES</b>				
Public Welfare				
Purchase Equipment	-	-	1,382	(1,382)
Other	-	-	70	(70)
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>1,452</u>	<u>(1,452)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>473</u>	<u>473</u>
<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>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>473</u>	<u>\$ 473</u>
Fund Balance at Beginning of Year			<u>6,230</u>	
Fund Balance at End of Year			<u>\$ 6,703</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
HAVA HANDICAP FUND  
November 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Interest on Investments	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Public Welfare				
Grant Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<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>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance at Beginning of Year			<u>87</u>	
Fund Balance at End of Year			<u>\$ 87</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
 ASSESSOR GIS FUND  
 November 30, 2010

	<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	\$ -	\$ -	\$ 6	\$ 6
All Other				
Other	31,200	31,200	31,456	256
<b>TOTAL REVENUES</b>	<u>31,200</u>	<u>31,200</u>	<u>31,462</u>	<u>262</u>
<b>EXPENDITURES</b>				
Public Welfare				
Other	46,039	46,039	45,061	978
<b>TOTAL EXPENDITURES</b>	<u>46,039</u>	<u>46,039</u>	<u>45,061</u>	<u>978</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(14,839)</u>	<u>(14,839)</u>	<u>(13,599)</u>	<u>1,240</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	15,000	15,000
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ (14,839)</u>	<u>\$ (14,839)</u>	1,401	<u>\$ 16,240</u>
Fund Balance at Beginning of Year			<u>877</u>	
Fund Balance at End of Year			<u>\$ 2,278</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual

CARE TRAK FUND  
November 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
All Other				
Other	\$ -	\$ -	\$ 70	\$ 70
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>70</u>	<u>70</u>
<b>EXPENDITURES</b>				
Public Safety				
Other	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>70</u>	<u>70</u>
<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>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>70</u>	<u>\$ 70</u>
Fund Balance at Beginning of Year			<u>759</u>	
Fund Balance at End of Year			<u>\$ 829</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
 LANDFILL MANAGEMENT FUND  
 November 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
<b>REVENUES</b>				
Intergovernmental				
State Grant Funds	\$ -	\$ -	\$ 32,063	\$ 32,063
Interest on Investments	50	50	129	79
All Other				
Tipping Fees	30,000	30,000	36,339	6,339
Recycling	12,000	12,000	12,000	-
Other	-	-	-	-
<b>TOTAL REVENUES</b>	<u>42,050</u>	<u>42,050</u>	<u>80,531</u>	<u>38,481</u>
<b>EXPENDITURES</b>				
Public Health				
Solid Waste Management-Supervisor Salary	38,000	38,000	38,000	-
Salary - Other Employees	1,000	1,000	295	705
Office Supplies	1,500	1,500	1,311	189
Postage	650	650	444	206
Auto Expense	1,500	1,500	716	784
Office Rent	1,200	1,200	1,200	-
Purchase Equipment	1,500	1,500	50	1,450
Travel	1,500	1,500	198	1,302
Telephone	1,200	1,200	999	201
Other	1,000	1,000	-	1,000
Education and Training	500	500	-	500
IMRF/INS/UP	9,600	9,600	9,702	(102)
Clothing Allowance	300	300	188	112
Computer Repair	1,000	1,000	-	1,000
Recycling	12,000	12,000	10,069	1,931
Insurance Liability	3,700	3,700	3,778	(78)
Dues	250	250	325	(75)
Equipment Rental	2,000	2,000	-	2,000
<b>TOTAL EXPENDITURES</b>	<u>78,400</u>	<u>78,400</u>	<u>67,275</u>	<u>11,125</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(36,350)</u>	<u>(36,350)</u>	<u>13,256</u>	<u>49,606</u>
<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>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ (36,350)</u>	<u>\$ (36,350)</u>	<u>13,256</u>	<u>\$ 49,606</u>
Fund Balance at Beginning of Year			<u>(37,067)</u>	
Fund Balance at End of Year			<u>\$ (23,811)</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
 SOCIAL SECURITY FUND  
 November 30, 2010

	<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	\$ 370,000	\$ 370,000	\$ 309,718	\$ (60,282)
Interest on Investments	-	-	239	239
<b>TOTAL REVENUES</b>	<u>370,000</u>	<u>370,000</u>	<u>309,957</u>	<u>(60,043)</u>
<b>EXPENDITURES</b>				
Other	<u>370,000</u>	<u>370,000</u>	<u>331,028</u>	<u>38,972</u>
<b>TOTAL EXPENDITURES</b>	<u>370,000</u>	<u>370,000</u>	<u>331,028</u>	<u>38,972</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>(21,071)</u>	<u>(21,071)</u>
<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>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>(21,071)</u>	<u>\$ (21,071)</u>
Fund Balance at Beginning of Year			<u>181,667</u>	
Fund Balance at End of Year			<u>\$ 160,596</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
 SHERIFF'S DEPARTMENT EQUIPMENT FUND  
 November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Intergovernmental				
Federal Grant Funds	\$ -	\$ -	\$ 34,810	\$ 34,810
All Other				
Fees	-	-	5,023	5,023
<b>TOTAL REVENUES</b>	-	-	39,833	39,833
<b>EXPENDITURES</b>				
Public Welfare				
Equipment Purchases	-	-	36,417	(36,417)
Other	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	36,417	(36,417)
Excess (Deficiency) of Revenues over Expenditures	-	-	3,416	3,416
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ -	\$ -	3,416	\$ 3,416
Fund Balance at Beginning of Year			4,843	
Fund Balance at End of Year			\$ 8,259	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
HEALTH DEPARTMENT FUND  
November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 155,000	\$ 155,000	\$ 155,406	\$ 406
Intergovernmental				
Federal Grant Funds	-	-	236,778	236,778
State Grant Funds	-	-	206,634	206,634
Interest on Investments	1,500	1,500	2,052	552
All Other				
Other	841,574	841,574	410,126	(431,448)
<b>TOTAL REVENUES</b>	<b>998,074</b>	<b>998,074</b>	<b>1,010,996</b>	<b>12,922</b>
<b>EXPENDITURES</b>				
Public Health				
Administrator Salary	58,000	58,000	58,000	-
Nurses' Salary	321,821	321,821	329,112	(7,291)
Salary of Others	123,500	123,500	121,900	1,600
Fringe Benefits	135,000	135,000	222,792	(87,792)
Medical Supplies				
Home Health	7,500	7,500	6,877	623
Clinic	35,000	35,000	28,538	6,462
Consultation	48,000	48,000	55,587	(7,587)
Office Supplies	25,000	25,000	20,976	4,024
Postage	3,200	3,200	2,540	660
Publication of Notices	3,000	3,000	5,556	(2,556)
Other Expense	8,600	8,600	130	8,470
Equipment Repair	2,000	2,000	94	1,906
Purchase of Equipment	7,500	7,500	2,619	4,881
Equipment Rental	800	800	619	181
Telephone	10,000	10,000	7,867	2,133
Dues and Subscriptions	3,000	3,000	3,185	(185)
Workshops and Conferences	5,000	5,000	5,441	(441)
Mortgage Payment and Rent	23,200	23,200	10,943	12,257
Auto Maintenance	6,000	6,000	4,618	1,382
Utilities	10,000	10,000	7,782	2,218
Building Repair	3,500	3,500	2,173	1,327
Photocopy Machine	4,200	4,200	3,059	1,141
Medical Fees	9,000	9,000	5,535	3,465
Environmental Health	38,295	38,295	39,216	(921)
Contractual Services	30,000	30,000	33,113	(3,113)
Data Processing	8,500	8,500	8,279	221
Printing	1,500	1,500	1,138	362
Insurance Liability	15,000	15,000	16,409	(1,409)
Insurance Compensation	5,000	5,000	6,573	(1,573)
Auto Expense	-	-	15	(15)
<b>TOTAL EXPENDITURES</b>	<b>951,116</b>	<b>951,116</b>	<b>1,010,686</b>	<b>(57,982)</b>



**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
HEALTH DEPARTMENT FUND-Concluded  
November 30, 2010

	<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	46,958	46,958	310	(46,648)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 46,958</u>	<u>\$ 46,958</u>	310	<u>\$ (46,648)</u>
Fund Balance at Beginning of Year			<u>396,535</u>	
Fund Balance at End of Year			<u>\$ 396,845</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual

JAIL PHONE FUND  
November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
All Other				
Other	\$ -	\$ -	\$ 47,350	\$ 47,350
<b>TOTAL REVENUES</b>	-	-	47,350	47,350
<b>EXPENDITURES</b>				
Public Welfare				
Other	-	-	37,992	(37,992)
<b>TOTAL EXPENDITURES</b>	-	-	37,992	(37,992)
Excess (Deficiency) of Revenues over Expenditures	-	-	9,358	9,358
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ -	\$ -	9,358	\$ 9,358
Fund Balance at Beginning of Year			37,038	
Fund Balance at End of Year			\$ 46,396	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
COUNTY ROAD FUND  
November 30, 2010

	<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	\$ 158,000	\$ 158,000	\$ 164,085	\$ 6,085
Intergovernmental				
Replacement Taxes	22,000	22,000	24,409	2,409
Interest on Investments	1,000	1,000	1,006	6
All Other				
Other	30,000	30,000	12,624	(17,376)
Reimbursements	279,000	279,000	307,073	28,073
<b>TOTAL REVENUES</b>	<u>490,000</u>	<u>490,000</u>	<u>509,197</u>	<u>19,197</u>
<b>EXPENDITURES</b>				
Transportation				
Deputy Salary	36,000	36,000	41,501	(5,501)
Other Salaries	264,700	264,700	236,092	28,608
General Supplies	2,700	2,700	2,885	(185)
Office Supplies	1,000	1,000	1,176	(176)
Postage	600	600	-	600
Books and Records	200	200	-	200
Publication of Notices	800	800	320	480
Travel	200	200	-	200
Equipment Repair	28,000	28,000	49,417	(21,417)
Purchase of Equipment	35,000	35,000	15,802	19,198
Equipment Rental	500	500	-	500
Telephone	4,500	4,500	4,117	383
Utilities	12,400	12,400	10,430	1,970
Other Expense	3,500	3,500	4,618	(1,118)
Building Repairs	3,000	3,000	20,460	(17,460)
Gasoline, Oil and Grease	35,000	35,000	26,692	8,308
Contractual Services	1,700	1,700	1,680	20
Fringe Benefits	-	-	8,324	(8,324)
Insurance Liability	38,000	38,000	38,000	-
County Highway Maintenance	22,000	22,000	27,405	(5,405)
<b>TOTAL EXPENDITURES</b>	<u>489,800</u>	<u>489,800</u>	<u>488,919</u>	<u>881</u>
Excess (Deficiency) of Revenues over Expenditures	<u>200</u>	<u>200</u>	<u>20,278</u>	<u>20,078</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	4,892	4,892
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>4,892</u>	<u>4,892</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 200</u>	<u>\$ 200</u>	<u>25,170</u>	<u>\$ 24,970</u>
Fund Balance at Beginning of Year			<u>182,496</u>	
Fund Balance at End of Year			<u>\$ 207,666</u>	

**PERRY COUNTY, ILLINOIS**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Original Budget, Final Budget and Actual  
 GRAVEL TAX FUND  
 November 30, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
<b>REVENUES</b>				
Taxes				
Property Taxes	\$ 80,000	\$ 80,000	\$ 82,042	\$ 2,042
Intergovernmental				
Replacement Taxes	10,000	10,000	11,391	1,391
Interest on Investments	500	500	404	(96)
<b>TOTAL REVENUES</b>	90,500	90,500	93,837	3,337
<b>EXPENDITURES</b>				
Transportation				
Road Materials	86,000	86,000	125,903	(39,903)
Other	-	-	15,534	(15,534)
<b>TOTAL EXPENDITURES</b>	86,000	86,000	141,437	(55,437)
Excess (Deficiency) of Revenues over Expenditures	4,500	4,500	(47,600)	(52,100)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 4,500	\$ 4,500	(47,600)	\$ (52,100)
Fund Balance at Beginning of Year			142,134	
Fund Balance at End of Year			\$ 94,534	

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

NONMAJOR FIDUCIARY FUNDS

**PERRY COUNTY, ILLINOIS**  
Combining Statement of Fiduciary Net Assets

AGENCY FUNDS  
November 30, 2010

	<b>Agency Funds</b>										Total Agency Fund
	Bail Bond Fund	Circuit Clerk Trust	Co. Clerk Redemption	Collector's Account	Mobile Home Privilege Tax	Co. Treasurer Inheritance Tax	County Treasurer Trust	Prisoner Commissary	Tax Auction Fund		
<b>ASSETS</b>											
Cash	\$ 110	\$ 539,803	\$ 54,808	\$ 126,568	\$ 4,806	\$ -	\$ 2,764	\$ 1,986	\$ 425	\$	731,270
Investments, at cost	-	85,387	-	-	-	-	-	-	-	-	85,387
Accrued Interest	-	-	-	-	-	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	17,470	-	-	-	-	-	-	-	-	17,470
Taxes Receivable (Net of Allowances for Uncollectible Taxes)	-	-	-	11,232	-	-	-	-	-	-	11,232
<b>TOTAL ASSETS</b>	<u>\$ 110</u>	<u>\$ 642,660</u>	<u>\$ 54,808</u>	<u>\$ 137,800</u>	<u>\$ 4,806</u>	<u>\$ -</u>	<u>\$ 2,764</u>	<u>\$ 1,986</u>	<u>\$ 425</u>	<u>\$</u>	<u>\$ 845,359</u>
<b>LIABILITIES</b>											
Accounts Payable	\$ -	\$ 706	\$ 54,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55,514
Held for Others	-	176,214	-	-	-	-	2,764	1,986	425	-	181,389
Due to Other Funds	-	913	-	-	-	-	-	-	-	-	913
Due to Other Governments	110	464,827	-	137,800	4,806	-	-	-	-	-	607,543
Property Taxes Payable	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>\$ 110</u>	<u>\$ 642,660</u>	<u>\$ 54,808</u>	<u>\$ 137,800</u>	<u>\$ 4,806</u>	<u>\$ -</u>	<u>\$ 2,764</u>	<u>\$ 1,986</u>	<u>\$ 425</u>	<u>\$</u>	<u>\$ 845,359</u>

**PERRY COUNTY, ILLINOIS**  
Combining Statement of Fiduciary Net Assets  
PRIVATE-PURPOSE TRUST FUND  
November 30, 2010

	<u>Road District Motor Fuel</u>	<u>Total Private-Purpose Trust</u>
<b>ASSETS</b>		
Cash	\$ 184,716	\$ 184,716
Investments, at cost	-	-
Accrued Interest	-	-
Due from State of Illinois	51,860	51,860
Due from Other Governments	-	-
Due from Other Funds	-	-
Taxes Receivable (net of allowances for uncollectible)	-	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<u>\$ 236,576</u>	<u>\$ 236,576</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ -	\$ -
Due to Other Governments	-	-
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<hr/> -	<hr/> -
<b>NET ASSETS</b>	<hr/> 236,576	<hr/> 236,576
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 236,576</u>	<u>\$ 236,576</u>

**PERRY COUNTY, ILLINOIS**  
Combining Statement of Changes in Fiduciary Net Assets  
PRIVATE-PURPOSE TRUST FUND  
For the Year Ended November 30, 2010

	Road District Motor Fuel	Total Private-Purpose Trust
<b>ADDITIONS</b>		
Intergovernmental	\$ 781,944	\$ 781,944
Interest on Investments	254	254
<b>TOTAL ADDITIONS</b>	<u>782,198</u>	<u>782,198</u>
<b>DEDUCTIONS</b>		
Transportation	<u>751,060</u>	<u>751,060</u>
<b>TOTAL DEDUCTIONS</b>	<u>751,060</u>	<u>751,060</u>
<b>NET INCREASE (DECREASE)</b>	31,138	31,138
Transfers In	-	-
Transfers Out	<u>-</u>	<u>-</u>
<b>NET TRANSFERS</b>	<u>-</u>	<u>-</u>
<b>NET INCREASE (DECREASE)</b>	<u>31,138</u>	<u>31,138</u>
<b>NET ASSETS HELD IN TRUST, Beginning of Year</b>	<u>205,438</u>	<u>205,438</u>
<b>NET ASSETS HELD IN TRUST, End of Year</b>	<u>\$ 236,576</u>	<u>\$ 236,576</u>



**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

COMPONENT UNIT

**PERRY COUNTY, ILLINOIS**

Combining Balance Sheet

COMPONENT UNIT

November 30, 2010

	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	\$ 161,105	\$ 101,171	\$ 135,774	\$ 1,058,464	\$ 1,456,514
Investments	-	-	-	-	-
Property Tax Receivable	-	-	-	-	-
Accrued Interest	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 161,105</u>	<u>\$ 101,171</u>	<u>\$ 135,774</u>	<u>\$ 1,058,464</u>	<u>\$ 1,456,514</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ 13,516	\$ -	\$ 13,516
Salaries Payable	-	-	-	-	-
Due to Other Funds	-	-	50,290	-	50,290
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>63,806</u>	<u>-</u>	<u>63,806</u>
<b>FUND BALANCES</b>	<u>161,105</u>	<u>101,171</u>	<u>71,968</u>	<u>1,058,464</u>	<u>1,392,708</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 161,105</u>	<u>\$ 101,171</u>	<u>\$ 135,774</u>	<u>\$ 1,058,464</u>	<u>\$ 1,456,514</u>

**PERRY COUNTY, ILLINOIS**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
 COMPONENT UNIT  
 For the Year Ended November 30, 2010

	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	\$ 194,011	\$ 81,156	\$ 214,661	\$ -	\$ 489,828
Intergovernmental	-	-	215,075	-	215,075
Interest on Investments	334	241	391	9,204	10,170
All Other	-	-	335,371	24,500	359,871
<b>TOTAL REVENUES</b>	<u>194,345</u>	<u>81,397</u>	<u>765,498</u>	<u>33,704</u>	<u>1,074,944</u>
<b>EXPENDITURES</b>					
Transportation	<u>199,024</u>	<u>120,097</u>	<u>855,459</u>	<u>154,709</u>	<u>1,329,289</u>
<b>TOTAL EXPENDITURES</b>	<u>199,024</u>	<u>120,097</u>	<u>855,459</u>	<u>154,709</u>	<u>1,329,289</u>
Excess (Deficiency) of Revenues over Expenditures	(4,679)	(38,700)	(89,961)	(121,005)	(254,345)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In	32,217	-	-	-	32,217
Operating Transfers Out	-	(978)	-	(32,217)	(33,195)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>32,217</u>	<u>(978)</u>	<u>-</u>	<u>(32,217)</u>	<u>(978)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	27,538	(39,678)	(89,961)	(153,222)	(255,323)
Fund Balance at Beginning of Year	<u>133,567</u>	<u>140,849</u>	<u>161,929</u>	<u>1,211,686</u>	<u>1,648,031</u>
Fund Balance at End of Year	<u>\$ 161,105</u>	<u>\$ 101,171</u>	<u>\$ 71,968</u>	<u>\$ 1,058,464</u>	<u>\$ 1,392,708</u>

**OTHER REQUIRED SUPPLEMENTARY INFORMATION**

**PERRY COUNTY, ILLINOIS**  
Schedule of Funding Progress  
For the Year Ended November 30, 2010

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Entry Age (b) Liability (AAL)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c))
12/31/2010	7,605,038	9,963,770	2,358,732	76.33%	3,259,030	72.38%
12/31/2009	6,818,695	8,879,474	2,060,779	76.79%	3,129,056	65.86%
12/31/2008	6,255,598	7,803,173	1,547,575	80.17%	2,867,928	53.96%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$8,081,319. On a market basis, the funded ratio would be 81.11%.

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Entry Age (b) Liability (AAL)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c))
12/31/2010	1,072,296	1,919,404	847,108	55.87%	363,731	232.89%
12/31/2009	878,249	1,846,317	968,068	47.57%	362,804	266.83%
12/31/2008	677,567	1,645,139	967,572	41.19%	388,102	249.31%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$1,154,794. On a market basis, the funded ratio would be 60.16%.

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Entry Age (b) Liability (AAL)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c))
12/31/2010	1,367,014	1,765,797	398,783	77.42%	533,454	74.75%
12/31/2009	1,203,631	1,605,696	402,065	74.96%	526,573	76.36%
12/31/2008	1,222,753	1,693,131	470,378	72.22%	500,304	94.02%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$1,488,358. On a market basis, the funded ratio would be 84.29%.

**FEDERAL FINANCIAL SECTION**

**PERRY COUNTY, ILLINOIS**  
Schedule of Prior Audit Findings  
November 30, 2010

NONE

See Accompanying Independent Auditor's Report

**PERRY COUNTY, ILLINOIS**  
Schedule of Findings and Questioned Costs  
November 30, 2010

Section II - Financial Statement Findings

None

Section III - Federal Awards Findings and Questioned Costs

None

See accompanying Independent Auditor's Report



**PERRY COUNTY, ILLINOIS**  
Schedule of Findings and Questioned Costs-Continued  
November 30, 2010

Section 1 – Summary of Auditor’s Results

*Financial Statements*

Type of auditor’s reports issued: *unqualified*

Internal Control over financial reporting:

- |  |           |                 |
|--|-----------|-----------------|
| <input type="checkbox"/> Material weakness(es) identified?   | _____ Yes | <u>  X  </u> No |
| <input type="checkbox"/> Reportable Condition(s) identified that are not considered to be material weaknesses? | _____ Yes | <u>  X  </u> No |
| <input type="checkbox"/> Noncompliance material to financial statement notes?                                  | _____ Yes | <u>  X  </u> No |

*Federal Awards*

Internal control over major programs:

- |  |           |                 |
|--|-----------|-----------------|
| <input type="checkbox"/> Material weakness(es) identified?   | _____ Yes | <u>  X  </u> No |
| <input type="checkbox"/> Reportable condition(s) identified that are not considered to be material weakness(es)? | _____ Yes | <u>  X  </u> No |

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	<u>  X  </u> No
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See accompanying Independent Auditor’s Report

**PERRY COUNTY, ILLINOIS**  
Schedule of Findings and Questioned Costs-Concluded  
November 30, 2010

Identification of major programs

CFDA Number(s)	Name of Federal Program or Cluster
<u>10.557</u>	<u>Women, Infants, and Children</u>
<u>93.712</u>	<u>Immunization</u>
<u>16.738</u>	<u>Law Enforcement Equipment Grant</u>

Dollar threshold used to distinguish  
between Type A and Type B programs:                   \$ 300,000

Auditee qualified as low-risk auditee?                    X  Yes                   \_\_\_\_\_ No

See accompanying Independent Auditor's Report

**PERRY COUNTY, ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended November 30, 2010

Federal Grantor/Pass Through Grantor/ Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Program/ or Award Amount	Receipts or Revenue Recognized	Disbursements/ Expenditures
<b><u>U.S. Department of Health &amp; Human Services</u></b>					
Passed through Illinois Department of Human Services:					
Title XX Block Grant	93.667	824084400	5,500	\$ 5,500	\$ 5,500
Subtotal				5,500	5,500
Passed through Illinois Department of Public Health:					
PHEP Prep/Plan Grant	93.069	7181071	39,661	28,586	28,586
PHER	93.069	7181193	31,776	27,963	27,963
PHER Phase III	93.069	7181288	60,788	59,824	59,824
Subtotal				116,373	116,373
(M) Immunization	93.712	3H23IP52256 8-0751	17,000	17,000	17,000
Subtotal				17,000	17,000
Passed through Illinois Department of Healthcare and Family Services:					
Child Support Enforcement	93.563	na	4,519	4,519	4,519
Subtotal				4,519	4,519
1010 Federal Funding-Medicaid	93.778	NA	6,605	6,605	6,605
Subtotal				6,605	6,605
<b>Total U.S. Dept. of Health &amp; Human Services</b>				<u>149,997</u>	<u>149,997</u>
<b><u>Department of Agriculture</u></b>					
Passed through Illinois Department of Human Services:					
(M)Supplemental Nutrition Program for Women, Infants, and Children	10.557	111GM397000	\$ 193,641	\$ 36,400	\$ 36,400
(M)Supplemental Nutrition Program for Women, Infants, and Children	10.557	011GL6397000	180,473	53,900	53,900
(M)Supplemental Nutrition Program for Women, Infants, and Children- Non Cash Food Instruments	10.557	NA	NA	263,673	263,673
Subtotal				\$ 353,973	\$ 353,973
WIC/Farmer's Market-Admin	10.572	82700440D	1,000	1,000	1,000
Subtotal				1,000	1,000
<b>Total Department of Agriculture</b>				<u>\$ 354,973</u>	<u>\$ 354,973</u>

**PERRY COUNTY, ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - Concluded**  
For the Year Ended November 30, 2010

Federal Grantor/Pass Through Grantor/ Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Program/ or Award Amount	Receipts or Revenue Recognized	Disbursements/ Expenditures
<b><u>Federal Highway Administration</u></b>					
Passed through Illinois Department of Transportation:					
County Engineer Comp.	20.205	90000AL01023	\$ 46,000	\$ 46,000	\$ 46,000
<b>Total Federal Highway Administration</b>				<u>\$ 46,000</u>	<u>\$ 46,000</u>
<b><u>U.S. Department of Justice</u></b>					
Passed through Illinois Attorney General's Office:					
Violent Crime Victims Assistance Program	16.582	10-1370	\$ 17,250	\$ 17,250	\$ 17,250
Subtotal				17,250	17,250
Passed through Illinois Criminal Justice Information Authority:					
(M) JAG Law Enforcement Equipment Program	16.738	809861	\$ 34,810	34,810	34,810
Subtotal				34,810	34,810
Passed through Bureau of Justice Assistance:					
Bullet Proof Vests	16.607	NA	NA	1,259	1,259
Subtotal				1,259	1,259
<b>Total U.S. Department of Justice</b>				<u>53,319</u>	<u>53,319</u>
<b><u>Election Assistance Commission</u></b>					
Passed through Illinois State Board of Elections:					
Hava Grant	90.401	NA	NA	\$5,220	\$5,220
<b>Total Election Assistance Commission</b>				<u>\$5,220</u>	<u>\$5,220</u>
<b>Total Federal Financial Assistance</b>				<u>\$ 609,509</u>	<u>\$ 609,509</u>

(M) Major Program

**PERRY COUNTY, ILLINOIS**  
Notes to the Schedule of Expenditures of Federal Awards  
November 30, 2010

**NOTE 1 – Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Perry County, Illinois and 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, 2010 through food instruments provided to the County by their WIC program in the amount of \$263,673.

**NOTE 4 – Loans Outstanding**

Perry County, Illinois had no loans outstanding as of November 30, 2010.

**NOTE 5-Insurance Coverage**

Significant losses are covered by commercial insurance for all major programs: property, liability and workers compensation. During the year ended November 30, 2010 there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.