

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

EXAMINATION REPORT
OF
VERMILLION COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
10/19/2011

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Phyllis Orman	01-01-09 to 12-31-12
Treasurer	Wendy Farley	01-01-09 to 12-31-12
Clerk	Florinda Pruitt	01-01-07 to 12-31-14
Sheriff	Robert Spence	01-01-07 to 12-31-14
Recorder	Lori Porter	01-01-07 to 12-31-14
President of the Board of County Commissioners	Tim J. Wilson	01-01-10 to 12-31-11
President of the County Council	John Cheesewright Michael A. Carty	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF VERMILLION COUNTY, INDIANA

We have examined the financial statement of Vermillion County (County), for the period of January 1, 2010 to December 31, 2010. The County's management is responsible for the financial statement. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the financial statement. It has not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, County Commissioners, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

September 12, 2011

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FINANCIAL STATEMENT

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

VERMILLION COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General Fund	\$ 2,680,634	\$ 8,338,194	\$ 5,727,627	\$ 5,291,201
Local Road And Street	132,838	155,785	189,060	99,563
Accident And Report Fund	2,000	277	176	2,101
Firearms Training Fund	15,061	5,250	2,608	17,703
County Non-Reverting Park	105,819	7,719	11,870	101,668
County Health	136,592	288,411	142,500	282,503
Area Plan Commission Fund	27,022	10,445	4,353	33,114
Clerk Record Perpetuation	9,986	4,974	7,923	7,037
Unsafe Building Fund	162	7,275	-	7,437
Riverboat Wagering Tax Revenue	86,107	43,155	29,256	100,006
Countermeasure	47,240	15,536	60,500	2,276
District Drainage Maintenance	122,678	16,702	7,004	132,376
Lcl Emerg Plan Right To Know	17,926	3,789	9,248	12,467
Convent/Recreation And Visit	4,667	4,890	5,900	3,657
County Highway	311,451	1,266,002	1,252,652	324,801
Prosecutor Child Supp Incentiv	499	12,828	13,325	2
County Extradition Fund	15,883	1,235	-	17,118
Juvenile Probation Users Fee	68,869	6,422	1,339	73,952
Adult Probation Users Fee	132,811	59,317	68,379	123,749
Recorder's Copy Perpetuation	49,460	19,009	15,296	53,173
Users Fee Fund	51,341	15,835	2,574	64,602
County Covered Bridge	25,871	5,551	5,998	25,424
Welfare Reform Local Planning	2,786	-	-	2,786
Local Health Maintenance	25,866	61,389	38,898	48,357
Pre-Trial Diversion	159,044	78,669	138,528	99,185
Gal/Casa	5,225	-	-	5,225
County Misdemeanant Fund	41,635	14,049	10,189	45,495
Surveyor's Corner Perp Fund	51,733	3,665	-	55,398
Law Enforcement Continuing Edu	11,523	3,337	112	14,748
Domestic Violence Prevention	2,610	-	-	2,610
Reimb Court Appointed Atty	36,149	13,865	-	50,014
Bioterrorism Grant	12,012	3,199	3,719	11,492
Courthouse Clock Tower	-	2,508	-	2,508
Cost Of Tax Sale Fund	49,384	214,026	210,649	52,761
Phper	-	9,985	9,985	-
Rainy Day Fund	2,042,802	1,229,038	-	3,271,840
Assessment Train Fund Sdf	2,590	1,540	-	4,130
Drug Abuse Interdiction Fund	14,932	44,124	8,000	51,056
Riverboat Wagering Sharing	-	105,060	105,060	-
Cedit	-	345,468	345,468	-
H1N1	10,489	31,285	41,774	-
Cumulative Reassessment	2,185,872	237,058	263,355	2,159,575
Payroll Clearing	(36,673)	965,565	928,892	-
Tobacco Master Settlement	32,577	15,738	11,847	36,468
County Health Vaccine Fund	4,048	5,170	1,755	7,463
Public Health Coordinator	33	-	-	33
Vermillion County Seized Asset	325	2,000	-	2,325
C.S.E.P.P.	(56,035)	362	362	(56,035)
St Bernice Water Grant	-	103,063	103,063	-
Ryerson Will Trust	200	-	-	200
Excess Levy Fund	782,404	26,968	759,158	50,214
Common School Fund	2,030	-	-	2,030
Id Security Protection Fund	6,917	5,036	511	11,442

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

VERMILLION COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS

For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Vermillion County E911 Sinking	845,563	209,386	46,952	1,007,997
Clerk Child Supp. Incentive	1,585	21,272	19,086	3,771
Probation Administration	12,871	1,969	-	14,840
Economic Development Operating	824,816	322,358	163,783	983,391
Bail Agency Pre-Trial Source	118,443	-	-	118,443
Incarceration Fee Fund	6,430	-	-	6,430
County General Arra	-	23,826	-	23,826
County Hospital Lease	324,235	751	-	324,986
Cumulative Cap Development	761,744	219,103	99,223	881,624
Cumulative Bridge	601,359	466,637	173,027	894,969
Cumulative Jail	54,825	1,991	-	56,816
Verm Co Jail Bldg Corp	2,500	-	-	2,500
Sheriff Pension Fund	32,151	7,917	-	40,068
Principal Congressional	3,202	-	-	3,202
City And Town Court Costs	53,985	3,455	-	57,440
Coroners Cont Ed	-	2,121	2,011	110
Interest Congressional	56,424	289	-	56,713
Tax Sale Surplus	60,874	95,283	4,345	151,812
Tax Sale Redemption	(12)	8,827	8,550	265
Surplus Tax	270,205	58,842	43,542	285,505
Fines And Forfeitures	2,031	9,930	11,117	844
State Sales Disclosure Fee	140	1,540	1,515	165
Overweight Vehicles Fines	50	574	574	50
Infraction Judgement	1,305	20,709	20,355	1,659
Inheritance Tax	272,740	387,214	507,805	152,149
Perf	1,241	-	1,241	-
Unemployment Insurance	111	-	111	-
Bc/Bs And Anthem Insurance	3	-	3	-
Special Death Fee/Bonds-St	25	1,330	1,230	125
Education Plate Fee Fund	-	825	825	-
Campaign Fin Enforcment	210	-	-	210
Verm Co Victims Assistance	7,500	25,175	31,751	924
Mortgage Fee Fund	128	1,212	1,100	240
Child Restraint System Fines	75	850	800	125
County Poor Relief	225	-	-	225
Hea1001-2008 Homestead	8,832	170,100	178,280	652
Tax Distribution	33,453	21,957,202	21,957,202	33,453
Treasurer Trust	5,505,019	17,744,682	22,722,764	526,937
Clerk	173,181	1,404,675	1,401,642	176,214
Recorder	128	56,311	56,316	123
Health	3,232	10,875	13,464	643
Sheriff Trust	50	262,848	262,748	150
Sheriff Commissary	23,608	84,370	95,671	12,307
Sheriff Inmate Trust	1,049	108,098	108,117	1,030
Sheriff Evidence	10,322	10,043	3,043	17,322
Prosecuting Attorney - Buy Money	5,564	742	5,671	635
Sheriff Pension Trust	803,175	195,498	52,007	946,666
Totals	\$ 20,319,992	\$ 57,709,598	\$ 58,534,784	\$ 19,494,806

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

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statements present the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes, which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax county adjusted gross income tax, and other taxes that are set by the County.

Special assessments, which includes amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

License and permits, which includes amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of license and permits include: peddler licenses; dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits; and gun permits.

Intergovernmental receipts, which includes receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts includes, but is not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Net proceeds from borrowings which includes receipts from general obligation bonds, notes and loans.

Intergovernmental loan activity which includes amounts received from other funds as loans on a temporary basis.

Transfers in which includes funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Utility receipts which are comprised mostly of charges for current services.

Internal service receipts which are comprised mostly of fees received for services performed for other funds.

Fiduciary receipts which are comprised mostly of contributions to the pensions funds from state and local sources.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Supplies which includes articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which includes, but is not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance; and rental charges.

Debt service principle and interest which includes fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay which includes all outflows for land, infrastructure, buildings, improvements, machinery and equipment having an appreciable and calculable period of usefulness.

Interfund loan payments and loans made which includes amounts that are owed to a particular fund by another fund.

Transfers out which includes funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

State statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 6. Pension Plan

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Restatement

The Clerk of the Circuit Court maintains two Trust books. The December 31, 2009 balance of \$17,937 in the one trust book was not included in the previous report. The Clerk's Trust beginning balance will be restated from \$155,244 to \$173,181.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

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

The supplementary information presented was prepared and/or approved by management of the County. It is presented as intended by the County.

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	General Fund	Local Road And Street	Accident And Report Fund	Firearms Training Fund	County Non-Reverting Park	County Health
Cash and investments - beginning	\$ 2,680,634	\$ 132,838	\$ 2,000	\$ 15,061	\$ 105,819	\$ 136,592
Receipts:						
Taxes	6,963,889	-	-	-	-	280,179
Licenses and permits	5,113	-	-	-	-	-
Intergovernmental	48,393	134,433	-	-	-	1,891
Charges for services	114,188	-	277	5,250	-	6,173
Fines and forfeits	109,421	-	-	-	-	-
Other receipts	1,097,190	21,352	-	-	7,719	168
Total receipts	<u>8,338,194</u>	<u>155,785</u>	<u>277</u>	<u>5,250</u>	<u>7,719</u>	<u>288,411</u>
Disbursements:						
Personal services	3,558,595	-	-	-	-	95,468
Supplies	342,455	-	-	-	-	3,895
Other services and charges	1,723,354	-	176	2,608	11,870	43,137
Capital outlay	103,223	189,060	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>5,727,627</u>	<u>189,060</u>	<u>176</u>	<u>2,608</u>	<u>11,870</u>	<u>142,500</u>
Excess (deficiency) of receipts over disbursements	<u>2,610,567</u>	<u>(33,275)</u>	<u>101</u>	<u>2,642</u>	<u>(4,151)</u>	<u>145,911</u>
Cash and investments - ending	<u>\$ 5,291,201</u>	<u>\$ 99,563</u>	<u>\$ 2,101</u>	<u>\$ 17,703</u>	<u>\$ 101,668</u>	<u>\$ 282,503</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Area Plan Commission Fund	Clerk Record Perpetuation	Unsafe Building Fund	Riverboat Wagering Tax Revenue	Countermeasure	District Drainage Maintenance
Cash and investments - beginning	\$ 27,022	\$ 9,986	\$ 162	\$ 86,107	\$ 47,240	\$ 122,678
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	10,340	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	4,221	-	-	15,433	-
Other receipts	105	753	7,275	43,155	103	16,702
Total receipts	<u>10,445</u>	<u>4,974</u>	<u>7,275</u>	<u>43,155</u>	<u>15,536</u>	<u>16,702</u>
Disbursements:						
Personal services	3,478	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	875	7,923	-	29,256	20,500	7,004
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	40,000	-
Total disbursements	<u>4,353</u>	<u>7,923</u>	<u>-</u>	<u>29,256</u>	<u>60,500</u>	<u>7,004</u>
Excess (deficiency) of receipts over disbursements	<u>6,092</u>	<u>(2,949)</u>	<u>7,275</u>	<u>13,899</u>	<u>(44,964)</u>	<u>9,698</u>
Cash and investments - ending	<u>\$ 33,114</u>	<u>\$ 7,037</u>	<u>\$ 7,437</u>	<u>\$ 100,006</u>	<u>\$ 2,276</u>	<u>\$ 132,376</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Lcl Emerg Plan Right To Know	Convent/Recreation And Visit	County Highway	Prosecutor Child Supp Incentiv	County Extradition Fund	Juvenile Probation Users Fee
Cash and investments - beginning	\$ 17,926	\$ 4,667	\$ 311,451	\$ 499	\$ 15,883	\$ 68,869
Receipts:						
Taxes	-	4,890	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	943,950	-	-	-
Charges for services	-	-	-	12,828	-	-
Fines and forfeits	-	-	-	-	-	6,422
Other receipts	3,789	-	322,052	-	1,235	-
Total receipts	<u>3,789</u>	<u>4,890</u>	<u>1,266,002</u>	<u>12,828</u>	<u>1,235</u>	<u>6,422</u>
Disbursements:						
Personal services	-	-	992,200	-	-	-
Supplies	-	-	177,493	-	-	-
Other services and charges	9,248	5,900	49,159	13,325	-	1,339
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	33,800	-	-	-
Total disbursements	<u>9,248</u>	<u>5,900</u>	<u>1,252,652</u>	<u>13,325</u>	<u>-</u>	<u>1,339</u>
Excess (deficiency) of receipts over disbursements	<u>(5,459)</u>	<u>(1,010)</u>	<u>13,350</u>	<u>(497)</u>	<u>1,235</u>	<u>5,083</u>
Cash and investments - ending	<u>\$ 12,467</u>	<u>\$ 3,657</u>	<u>\$ 324,801</u>	<u>\$ 2</u>	<u>\$ 17,118</u>	<u>\$ 73,952</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Adult Probation Users Fee	Recorder's Copy Perpetuation	Users Fee Fund	County Covered Bridge	Welfare Reform Local Planning	Local Health Maintenance
Cash and investments - beginning	\$ 132,811	\$ 49,460	\$ 51,341	\$ 25,871	\$ 2,786	\$ 25,866
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	8,285
Intergovernmental	-	-	-	-	-	-
Charges for services	-	18,919	-	-	-	24,854
Fines and forfeits	59,317	-	15,835	-	-	-
Other receipts	-	90	-	5,551	-	28,250
Total receipts	<u>59,317</u>	<u>19,009</u>	<u>15,835</u>	<u>5,551</u>	<u>-</u>	<u>61,389</u>
Disbursements:						
Personal services	62,938	-	-	-	-	31,996
Supplies	-	-	-	-	-	1,909
Other services and charges	5,441	15,296	2,574	5,998	-	4,912
Capital outlay	-	-	-	-	-	81
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>68,379</u>	<u>15,296</u>	<u>2,574</u>	<u>5,998</u>	<u>-</u>	<u>38,898</u>
Excess (deficiency) of receipts over disbursements	<u>(9,062)</u>	<u>3,713</u>	<u>13,261</u>	<u>(447)</u>	<u>-</u>	<u>22,491</u>
Cash and investments - ending	<u>\$ 123,749</u>	<u>\$ 53,173</u>	<u>\$ 64,602</u>	<u>\$ 25,424</u>	<u>\$ 2,786</u>	<u>\$ 48,357</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Pre-Trial Diversion	Gal/Casa	County Misdemeanant Fund	Surveyor's Corner Perp Fund	Law Enforcement Continuing Edu	Domestic Violence Prevention
Cash and investments - beginning	\$ 159,044	\$ 5,225	\$ 41,635	\$ 51,733	\$ 11,523	\$ 2,610
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	3,665	3,337	-
Fines and forfeits	450	-	-	-	-	-
Other receipts	78,219	-	14,049	-	-	-
Total receipts	<u>78,669</u>	<u>-</u>	<u>14,049</u>	<u>3,665</u>	<u>3,337</u>	<u>-</u>
Disbursements:						
Personal services	5,428	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	113,800	-	-	-	112	-
Capital outlay	19,300	-	10,189	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>138,528</u>	<u>-</u>	<u>10,189</u>	<u>-</u>	<u>112</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(59,859)</u>	<u>-</u>	<u>3,860</u>	<u>3,665</u>	<u>3,225</u>	<u>-</u>
Cash and investments - ending	<u>\$ 99,185</u>	<u>\$ 5,225</u>	<u>\$ 45,495</u>	<u>\$ 55,398</u>	<u>\$ 14,748</u>	<u>\$ 2,610</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Reimb Court Appointed Atty	Bioterrorism Grant	Courthouse Clock Tower	Cost Of Tax Sale Fund	Phper	Rainy Day Fund
Cash and investments - beginning	\$ 36,149	\$ 12,012	\$ -	\$ 49,384	\$ -	\$ 2,042,802
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	100	(1,596)	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	13,865	-	-	-	-	-
Other receipts	-	3,199	2,408	215,622	9,985	1,229,038
Total receipts	<u>13,865</u>	<u>3,199</u>	<u>2,508</u>	<u>214,026</u>	<u>9,985</u>	<u>1,229,038</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	3,719	-	-	1,100	-
Other services and charges	-	-	-	210,649	8,885	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>3,719</u>	<u>-</u>	<u>210,649</u>	<u>9,985</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,865</u>	<u>(520)</u>	<u>2,508</u>	<u>3,377</u>	<u>-</u>	<u>1,229,038</u>
Cash and investments - ending	<u>\$ 50,014</u>	<u>\$ 11,492</u>	<u>\$ 2,508</u>	<u>\$ 52,761</u>	<u>\$ -</u>	<u>\$ 3,271,840</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Assessment Train Fund Sdf	Drug Abuse Interdiction Fund	Riverboat Wagering Sharing	Cedit	H1N1	Cumulative Reassessment
Cash and investments - beginning	\$ 2,590	\$ 14,932	\$ -	\$ -	\$ 10,489	\$ 2,185,872
Receipts:						
Taxes	-	-	-	-	-	227,202
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	345,468	-	1,532
Charges for services	5	-	-	-	-	-
Fines and forfeits	1,535	4,020	-	-	-	-
Other receipts	-	40,104	105,060	-	31,285	8,324
Total receipts	<u>1,540</u>	<u>44,124</u>	<u>105,060</u>	<u>345,468</u>	<u>31,285</u>	<u>237,058</u>
Disbursements:						
Personal services	-	-	-	-	-	245,807
Supplies	-	-	-	-	-	49
Other services and charges	-	8,000	105,060	345,468	41,774	17,499
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>8,000</u>	<u>105,060</u>	<u>345,468</u>	<u>41,774</u>	<u>263,355</u>
Excess (deficiency) of receipts over disbursements	<u>1,540</u>	<u>36,124</u>	<u>-</u>	<u>-</u>	<u>(10,489)</u>	<u>(26,297)</u>
Cash and investments - ending	<u>\$ 4,130</u>	<u>\$ 51,056</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,159,575</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Payroll Clearing	Tobacco Master Settlement	County Health Vaccine Fund	Public Health Coordinator	Vermillion County Seized Asset	C.S.E.P.P.
Cash and investments - beginning	\$ (36,673)	\$ 32,577	\$ 4,048	\$ 33	\$ 325	\$ (56,035)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	(8,285)	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	5,170	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	965,565	24,023	-	-	2,000	362
Total receipts	<u>965,565</u>	<u>15,738</u>	<u>5,170</u>	<u>-</u>	<u>2,000</u>	<u>362</u>
Disbursements:						
Personal services	928,892	2,321	-	-	-	362
Supplies	-	7,064	1,755	-	-	-
Other services and charges	-	462	-	-	-	-
Capital outlay	-	2,000	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>928,892</u>	<u>11,847</u>	<u>1,755</u>	<u>-</u>	<u>-</u>	<u>362</u>
Excess (deficiency) of receipts over disbursements	<u>36,673</u>	<u>3,891</u>	<u>3,415</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 36,468</u>	<u>\$ 7,463</u>	<u>\$ 33</u>	<u>\$ 2,325</u>	<u>\$ (56,035)</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	St Bernice Water Grant	Ryerson Will Trust	Excess Levy Fund	Common School Fund	Id Security Protection Fund	Vermillion County E911 Sinking
Cash and investments - beginning	\$ -	\$ 200	\$ 782,404	\$ 2,030	\$ 6,917	\$ 845,563
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	5,036	206,947
Fines and forfeits	-	-	-	-	-	-
Other receipts	103,063	-	26,968	-	-	2,439
Total receipts	<u>103,063</u>	<u>-</u>	<u>26,968</u>	<u>-</u>	<u>5,036</u>	<u>209,386</u>
Disbursements:						
Personal services	-	-	-	-	-	11,357
Supplies	-	-	-	-	-	6,624
Other services and charges	103,063	-	759,158	-	511	8,022
Capital outlay	-	-	-	-	-	20,949
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>103,063</u>	<u>-</u>	<u>759,158</u>	<u>-</u>	<u>511</u>	<u>46,952</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(732,190)</u>	<u>-</u>	<u>4,525</u>	<u>162,434</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 50,214</u>	<u>\$ 2,030</u>	<u>\$ 11,442</u>	<u>\$ 1,007,997</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Clerk Child Supp. Incentive	Probation Administration	Economic Development Operating	Bail Agency Pre-Trial Source	Incarceration Fee Fund	County General Arra
Cash and investments - beginning	\$ 1,585	\$ 12,871	\$ 824,816	\$ 118,443	\$ 6,430	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	305,584	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	12,907	1,969	-	-	-	-
Other receipts	8,365	-	16,774	-	-	23,826
Total receipts	<u>21,272</u>	<u>1,969</u>	<u>322,358</u>	<u>-</u>	<u>-</u>	<u>23,826</u>
Disbursements:						
Personal services	-	-	40,600	-	-	-
Supplies	-	-	1,497	-	-	-
Other services and charges	19,086	-	72,467	-	-	-
Capital outlay	-	-	49,219	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>19,086</u>	<u>-</u>	<u>163,783</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,186</u>	<u>1,969</u>	<u>158,575</u>	<u>-</u>	<u>-</u>	<u>23,826</u>
Cash and investments - ending	<u>\$ 3,771</u>	<u>\$ 14,840</u>	<u>\$ 983,391</u>	<u>\$ 118,443</u>	<u>\$ 6,430</u>	<u>\$ 23,826</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Hospital Lease	Cumulative Cap Development	Cumulative Bridge	Cumulative Jail	Verm Co Jail Bldg Corp	Sheriff Pension Fund
Cash and investments - beginning	\$ 324,235	\$ 761,744	\$ 601,359	\$ 54,825	\$ 2,500	\$ 32,151
Receipts:						
Taxes	-	216,388	388,458	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	1,406	2,608	-	-	-
Charges for services	-	-	59,273	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	751	1,309	16,298	1,991	-	7,917
Total receipts	<u>751</u>	<u>219,103</u>	<u>466,637</u>	<u>1,991</u>	<u>-</u>	<u>7,917</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	99,223	42,747	-	-	-
Capital outlay	-	-	130,280	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>99,223</u>	<u>173,027</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>751</u>	<u>119,880</u>	<u>293,610</u>	<u>1,991</u>	<u>-</u>	<u>7,917</u>
Cash and investments - ending	<u>\$ 324,986</u>	<u>\$ 881,624</u>	<u>\$ 894,969</u>	<u>\$ 56,816</u>	<u>\$ 2,500</u>	<u>\$ 40,068</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Principal Congressional	City And Town Court Costs	Coroners Cont Ed	Interest Congressional	Tax Sale Surplus	Tax Sale Redemption
Cash and investments - beginning	\$ 3,202	\$ 53,985	\$ -	\$ 56,424	\$ 60,874	\$ (12)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,455	2,121	289	95,283	8,827
Total receipts	-	3,455	2,121	289	95,283	8,827
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	2,011	-	4,345	8,550
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	2,011	-	4,345	8,550
Excess (deficiency) of receipts over disbursements	-	3,455	110	289	90,938	277
Cash and investments - ending	\$ 3,202	\$ 57,440	\$ 110	\$ 56,713	\$ 151,812	\$ 265

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Surplus Tax	Fines And Forfeitures	State Sales Disclosure Fee	Overweight Vehicles Fines	Infraction Judgement	Inheritance Tax
Cash and investments - beginning	\$ 270,205	\$ 2,031	\$ 140	\$ 50	\$ 1,305	\$ 272,740
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	58,842	9,930	1,540	574	20,709	387,214
Total receipts	58,842	9,930	1,540	574	20,709	387,214
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	43,542	11,117	1,515	574	20,355	507,805
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	43,542	11,117	1,515	574	20,355	507,805
Excess (deficiency) of receipts over disbursements	15,300	(1,187)	25	-	354	(120,591)
Cash and investments - ending	\$ 285,505	\$ 844	\$ 165	\$ 50	\$ 1,659	\$ 152,149

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Perf	Unemployment Insurance	Bc/Bs And Anthem Insurance	Special Death Fee/Bonds-St	Education Plate Fee Fund	Campaign Fin Enforment
Cash and investments - beginning	\$ 1,241	\$ 111	\$ 3	\$ 25	\$ -	\$ 210
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,330	825	-
Total receipts	-	-	-	1,330	825	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,241	111	3	1,230	825	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,241	111	3	1,230	825	-
Excess (deficiency) of receipts over disbursements	(1,241)	(111)	(3)	100	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 125	\$ -	\$ 210

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Verm Co Victims Assistance	Mortgage Fee Fund	Child Restraint System Fines	County Poor Relief	Hea1001-2008 Homestead	Tax Distribution
Cash and investments - beginning	\$ 7,500	\$ 128	\$ 75	\$ 225	\$ 8,832	\$ 33,453
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,175	1,212	850	-	170,100	21,957,202
Total receipts	25,175	1,212	850	-	170,100	21,957,202
Disbursements:						
Personal services	22,500	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,251	1,100	800	-	178,280	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	21,957,202
Total disbursements	31,751	1,100	800	-	178,280	21,957,202
Excess (deficiency) of receipts over disbursements	(6,576)	112	50	-	(8,180)	-
Cash and investments - ending	\$ 924	\$ 240	\$ 125	\$ 225	\$ 652	\$ 33,453

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Treasurer Trust	Clerk	Recorder	Health	Sheriff Trust	Sheriff Commissary
Cash and investments - beginning	\$ 5,505,019	\$ 173,181	\$ 128	\$ 3,232	\$ 50	\$ 23,608
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>17,744,682</u>	<u>1,404,675</u>	<u>56,311</u>	<u>10,875</u>	<u>262,848</u>	<u>84,370</u>
Total receipts	<u>17,744,682</u>	<u>1,404,675</u>	<u>56,311</u>	<u>10,875</u>	<u>262,848</u>	<u>84,370</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>22,722,764</u>	<u>1,401,642</u>	<u>56,316</u>	<u>13,464</u>	<u>262,748</u>	<u>95,671</u>
Total disbursements	<u>22,722,764</u>	<u>1,401,642</u>	<u>56,316</u>	<u>13,464</u>	<u>262,748</u>	<u>95,671</u>
Excess (deficiency) of receipts over disbursements	<u>(4,978,082)</u>	<u>3,033</u>	<u>(5)</u>	<u>(2,589)</u>	<u>100</u>	<u>(11,301)</u>
Cash and investments - ending	<u>\$ 526,937</u>	<u>\$ 176,214</u>	<u>\$ 123</u>	<u>\$ 643</u>	<u>\$ 150</u>	<u>\$ 12,307</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Inmate Trust	Sheriff Evidence	Prosecutor	Sheriff Pension	Totals
Cash and investments - beginning	\$ 1,049	\$ 10,322	\$ 5,564	\$ 803,175	\$ 20,319,992
Receipts:					
Taxes	-	-	-	-	8,081,006
Licenses and permits	-	-	-	-	13,957
Intergovernmental	-	-	-	-	1,785,265
Charges for services	-	-	-	-	465,922
Fines and forfeits	-	-	-	-	245,395
Other receipts	108,098	10,043	742	195,498	47,118,053
Total receipts	108,098	10,043	742	195,498	57,709,598
Disbursements:					
Personal services	-	-	-	-	6,001,942
Supplies	-	-	-	-	547,560
Other services and charges	-	-	-	-	4,708,536
Capital outlay	-	-	-	-	524,301
Other disbursements	108,117	3,043	5,671	52,007	46,752,445
Total disbursements	108,117	3,043	5,671	52,007	58,534,784
Excess (deficiency) of receipts over disbursements	(19)	7,000	(4,929)	143,491	(825,186)
Cash and investments - ending	\$ 1,030	\$ 17,322	\$ 635	\$ 946,666	\$ 19,494,806

VERMILLION COUNTY
OTHER REPORTS

The report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Sheriff
County Health Department

VERMILLION COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 12, 2011, with Phyllis Orman, Auditor; Tim J. Wilson, President of the Board of County Commissioners; and Amy L. Tolbert, Auditor First Deputy. Our examination disclosed no material items that warrant comment at this time.

The contents of this report were discussed on September 14, 2011, with Michael A. Carty, President of the County Council. Our examination disclosed no material items that warrant comment at this time.