

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

VERMILLION COUNTY, INDIANA

January 1, 2013 to December 31, 2013



**FILED**  
02/13/2015



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Phyllis Orman	01-01-13 to 12-31-16
Treasurer	Wendy Farley	01-01-13 to 12-31-16
Clerk	Florinda A. Pruitt	01-01-11 to 12-31-14
Sheriff	Robert J. Spence	01-01-11 to 12-31-14
Recorder	Lori Porter	01-01-11 to 12-31-14
President of the Board of County Commissioners	Tim J. Wilson	01-01-13 to 12-31-14
President of the County Council	Michael A. Carty	01-01-13 to 12-31-14



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF VERMILLION COUNTY, INDIANA

We have examined the accompanying financial statement of Vermillion County (County), for the year ended December 31, 2013. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement 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 Indiana 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. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

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, 2013, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

December 30, 2014

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## FINANCIAL STATEMENT

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

VERMILLION COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Treasurer Trust	\$ 526,502	\$ 605,669	\$ 526,502	\$ 605,669
Sheriff Inmate Trust	2,702	91,079	89,988	3,793
Clerk Trust	193,288	1,466,599	1,402,785	257,102
Recorder Trust	50	-	-	50
General Fund	6,224,574	6,833,410	6,195,805	6,862,179
Accident and Report Fund	2,197	128	957	1,368
Campaign Fin Enforcment	210	-	-	210
CEDIT	-	292,029	292,029	-
City and Town Court Costs	63,809	2,824	-	66,633
Clerk Record Perpetuation	9,315	6,039	-	15,354
Congressional School Interest	52,907	16	-	52,923
Congressional School Principal	3,202	-	-	3,202
Assessment Train Fund Sdf	5,011	1,940	-	6,951
Covered Bridge	32,724	5,550	-	38,274
Cumulative Bridge	994,282	387,088	448,736	932,634
Cumulative Cap Development	919,465	169,090	158,569	929,986
Cumulative Jail	57,808	-	-	57,808
Countermeasure	20,400	10,775	8,467	22,708
Economic Development	371,486	370,086	152,131	589,441
LCL Emerg Plan Right to Know	14,561	3,291	4,368	13,484
Extradition Fund	17,118	-	-	17,118
Health-County	326,258	142,214	129,154	339,318
Identification Security Protec	14,579	1,254	2,815	13,018
Levy Excess	35,240	-	-	35,240
Local Health Maintenance	61,510	33,140	27,397	67,253
Local Road & Street	8,432	132,551	94,583	46,400
Misdemeanant	57,452	14,050	33,599	37,903
Motor Vehicle Highway	240,905	1,395,505	1,204,050	432,360
Park Non-Reverting Operating	113,967	19	-	113,986
Area Plan Commission Fund	36,889	5,866	5,183	37,572
Plat Book	785	4,795	-	5,580
Rainy Day	3,613,198	2,027	-	3,615,225
Recorder's Record Perpetuation	57,343	22,732	16,967	63,108
Riverboat	78,597	96,039	23,000	151,636
Surplus Tax	64,064	34,019	63,069	35,014
Surveyor's Corner Perpetuation	62,193	3,775	-	65,968
Tax Sale Fees	63,497	10,975	21,487	52,985
Tax Sale Redemption	27,281	65,982	88,590	4,673
Tax Sale Surplus	204,088	12,715	132,027	84,776
LHD Trust Account	52,112	7,600	10,673	49,039
Unsafe Building	9,024	450	670	8,804
Victims Assistance	11,018	22,187	23,721	9,484
GAL/CASA	5,225	-	-	5,225
HHS Grant	-	18,392	-	18,392
Auditors Ineligible Deductions	17,364	18,788	14,382	21,770
County Elected Officials Train	1,687	1,254	560	2,381
Statewide 911	471,763	630,958	185,707	917,014
Adult Probation Users Fee	135,822	59,514	7,029	188,307
Juvenile Probation Administrat	86,358	3,536	61,410	28,484
Probation Administration	33,068	11,273	-	44,341
Users Fee Fund	65,669	13,974	8,459	71,184
Drainage Maintenance	88,881	2,741	107	91,515
Public Health Coordinator	33	-	-	33
Incarceration Fee Fund	6,430	-	-	6,430
Reimb Court Appointed Atty	85,125	13,527	-	98,652

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Capital Fund	-	1,710	1,710	-
Payroll Clearing	-	1,018,466	1,018,466	-
State Settlement	35,602	16,911,045	16,946,647	-
Wheel Tax/Surtax	15,202	236,814	250,536	1,480
Com Vehicle Excise Tax	200	120,474	120,474	200
Clinton City Sewage Collection	402	-	-	402
Financial Inst. Franchise Tax	-	63,430	63,430	-
Fines And Forfeitures	28	5,617	4,797	848
Infraction Judgement	876	13,394	12,754	1,516
Overweight Vehicles Fines	-	149	74	75
Special Death Fee/Bonds-St	80	1,588	1,373	295
State Sales Disclosure Fee	165	1,940	1,815	290
Coroners Cont Ed	343	1,889	1,818	414
Interstate Compact Fund	-	135	135	-
Mortgage Fee Fund	175	1,248	1,225	198
DLGF 1% Ineligible deduction	6	19	19	6
Child Restraint System Fines	100	675	675	100
Inheritance Tax	31,400	573,558	604,958	-
Education Plate Fee Fund	-	376	376	-
Convent/Recreation & Visit	4,776	4,080	3,700	5,156
Prosecutor IV-D Incen post 99	35,194	11,594	3,241	43,547
Clerk IV-D Incentive Post '99	6,736	7,706	12,522	1,920
Family Court Grant	-	5,000	481	4,519
Health Trust	75	-	-	75
Sheriff Evidence Trust	11,828	-	7,921	3,907
Buy Money	4,970	2,066	2,525	4,511
Firearms Training Fund	18,098	8,130	6,856	19,372
Bail Agency Pre-Trial Source	118,443	-	-	118,443
Vermillion County Seized Asset	3,265	-	-	3,265
Drug Abuse Interdiction Fund	25,162	637	12,000	13,799
Allocation Fund	189,697	5,183	33,335	161,545
Common School Fund	2,030	-	-	2,030
Verm Co Jail Building Corp	2,500	-	-	2,500
County Poor Relief	225	-	-	225
Welfare Reform Local Planning	2,786	-	-	2,786
Vermillion County E911 Sinking	407,330	237	407,567	-
Cumulative Reassessment	1,827,160	1,124	1,828,284	-
Cumulative Reassessment-2015	150,495	1,746,945	-	1,897,440
Sheriff Pension Trust	-	5,639	5,639	-
Hea1001-2008 Homestead	407	-	-	407
Section 102 Funds (Hava)	1,900	-	-	1,900
Bioterrorism Grant	11,197	-	3,000	8,197
PHPER CFDA 93.069	(947)	35,133	37,544	(3,358)
County Health Vaccine Fund	10,622	2,523	1,432	11,713
Jail Preservaton Grant 14.228	-	31,621	31,621	-
Domestic Violence Prevention	2,610	-	-	2,610
Highway Capital Improvement	100,982	128,808	144,257	85,533
Pre-Trial Diversion	161,998	75,260	52,056	185,202
Law Enforcement Continuing Edu	20,354	1,712	52	22,014
Alternative Dispute Resolution	341	6,765	5,902	1,204
County IV-D Incentive	23,694	7,706	6,500	24,900
Sheriff's Commissary Fund	9,269	72,840	74,938	7,171
<b>Totals</b>	<b>\$ 18,885,244</b>	<b>\$ 34,140,701</b>	<b>\$ 33,147,631</b>	<b>\$ 19,878,314</b>

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 statement presents the financial information for the County.

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

Taxes 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.

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

VERMILLION COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are 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 include 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).

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

*E. Disbursements*

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

Personal services include 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 include 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 include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

VERMILLION COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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 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 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

VERMILLION COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statutes authorize 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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing 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 Indiana Public Retirement System (INPRS) 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 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS 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:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

VERMILLION COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the fund being set up as a reimbursable grant. The reimbursement for expenditures made by the County were not received by December 31, 2013.

## SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is 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 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, 2013

	Treasurer Trust	Sheriff Inmate Trust	Clerk Trust	Recorder Trust	General Fund	Accident and Report Fund	Campaign Fin Enforcement	CEDIT
Cash and investments - beginning	\$ 526,502	\$ 2,702	\$ 193,288	\$ 50	\$ 6,224,574	\$ 2,197	\$ 210	\$ -
Receipts:								
Taxes	-	-	-	-	6,118,769	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	47,431	-	-	292,029
Charges for services	-	-	-	-	274,921	128	-	-
Fines and forfeits	-	-	-	-	108,133	-	-	-
Other receipts	605,669	91,079	1,466,599	-	284,156	-	-	-
Total receipts	605,669	91,079	1,466,599	-	6,833,410	128	-	292,029
Disbursements:								
Personal services	-	-	-	-	4,084,080	-	-	-
Supplies	-	-	-	-	281,681	-	-	-
Other services and charges	-	-	-	-	1,691,547	957	-	292,029
Capital outlay	-	-	-	-	138,497	-	-	-
Other disbursements	526,502	89,988	1,402,785	-	-	-	-	-
Total disbursements	526,502	89,988	1,402,785	-	6,195,805	957	-	292,029
Excess (deficiency) of receipts over disbursements	79,167	1,091	63,814	-	637,605	(829)	-	-
Cash and investments - ending	\$ 605,669	\$ 3,793	\$ 257,102	\$ 50	\$ 6,862,179	\$ 1,368	\$ 210	\$ -

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	City and Town Court Costs	Clerk Record Perpetuation	Congressional School Interest	Congressional School Principal	Assessment Train Fund Sdf	Covered Bridge	Cumulative Bridge	Cumulative Cap Development
Cash and investments - beginning	\$ 63,809	\$ 9,315	\$ 52,907	\$ 3,202	\$ 5,011	\$ 32,724	\$ 994,282	\$ 919,465
Receipts:								
Taxes	-	-	-	-	-	-	310,829	167,563
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	2,435	1,312
Charges for services	2,824	6,039	-	-	15	-	73,749	-
Fines and forfeits	-	-	-	-	1,915	-	-	-
Other receipts	-	-	16	-	10	5,550	75	215
Total receipts	<u>2,824</u>	<u>6,039</u>	<u>16</u>	<u>-</u>	<u>1,940</u>	<u>5,550</u>	<u>387,088</u>	<u>169,090</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	142,390	133,369
Capital outlay	-	-	-	-	-	-	306,346	25,200
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>448,736</u>	<u>158,569</u>
Excess (deficiency) of receipts over disbursements	<u>2,824</u>	<u>6,039</u>	<u>16</u>	<u>-</u>	<u>1,940</u>	<u>5,550</u>	<u>(61,648)</u>	<u>10,521</u>
Cash and investments - ending	<u>\$ 66,633</u>	<u>\$ 15,354</u>	<u>\$ 52,923</u>	<u>\$ 3,202</u>	<u>\$ 6,951</u>	<u>\$ 38,274</u>	<u>\$ 932,634</u>	<u>\$ 929,986</u>

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Cumulative Jail	Countermeasure	Economic Development	LCL Emerg Plan Right to Know	Extradition Fund	Health-County	Identification Security Protec	Levy Excess
Cash and investments - beginning	\$ 57,808	\$ 20,400	\$ 371,486	\$ 14,561	\$ 17,118	\$ 326,258	\$ 14,579	\$ 35,240
Receipts:								
Taxes	-	-	-	-	-	134,888	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	128,808	-	-	1,057	-	-
Charges for services	-	10,774	-	-	-	6,076	1,254	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	1	241,278	3,291	-	193	-	-
Total receipts	-	10,775	370,086	3,291	-	142,214	1,254	-
Disbursements:								
Personal services	-	-	44,191	4,201	-	106,033	-	-
Supplies	-	-	1,094	-	-	3,310	-	-
Other services and charges	-	8,467	66,382	167	-	19,811	815	-
Capital outlay	-	-	40,464	-	-	-	2,000	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	8,467	152,131	4,368	-	129,154	2,815	-
Excess (deficiency) of receipts over disbursements	-	2,308	217,955	(1,077)	-	13,060	(1,561)	-
Cash and investments - ending	\$ 57,808	\$ 22,708	\$ 589,441	\$ 13,484	\$ 17,118	\$ 339,318	\$ 13,018	\$ 35,240

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Local Health Maintenance	Local Road & Street	Misdemeanant	Motor Vehicle Highway	Park Non-Reverting Operating	Area Plan Commission Fund	Plat Book
Cash and investments - beginning	\$ 61,510	\$ 8,432	\$ 57,452	\$ 240,905	\$ 113,967	\$ 36,889	\$ 785
Receipts:							
Taxes	-	-	-	134,428	-	-	-
Licenses and permits	-	-	-	-	-	5,866	-
Intergovernmental	-	132,551	-	1,205,113	-	-	-
Charges for services	16,570	-	-	-	-	-	5
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	16,570	-	14,050	55,964	19	-	4,790
Total receipts	<u>33,140</u>	<u>132,551</u>	<u>14,050</u>	<u>1,395,505</u>	<u>19</u>	<u>5,866</u>	<u>4,795</u>
Disbursements:							
Personal services	22,884	-	-	794,801	-	2,584	-
Supplies	3,702	-	15,000	184,064	-	250	-
Other services and charges	811	-	18,599	225,185	-	2,349	-
Capital outlay	-	94,583	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>27,397</u>	<u>94,583</u>	<u>33,599</u>	<u>1,204,050</u>	<u>-</u>	<u>5,183</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,743</u>	<u>37,968</u>	<u>(19,549)</u>	<u>191,455</u>	<u>19</u>	<u>683</u>	<u>4,795</u>
Cash and investments - ending	<u>\$ 67,253</u>	<u>\$ 46,400</u>	<u>\$ 37,903</u>	<u>\$ 432,360</u>	<u>\$ 113,986</u>	<u>\$ 37,572</u>	<u>\$ 5,580</u>

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Rainy Day	Recorder's Record Perpetuation	Riverboat	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 3,613,198	\$ 57,343	\$ 78,597	\$ 64,064	\$ 62,193	\$ 63,497	\$ 27,281
Receipts:							
Taxes	-	-	-	33,101	-	10,975	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	22,604	-	-	3,775	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,027	128	96,039	918	-	-	65,982
Total receipts	<u>2,027</u>	<u>22,732</u>	<u>96,039</u>	<u>34,019</u>	<u>3,775</u>	<u>10,975</u>	<u>65,982</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	16,967	23,000	63,069	-	21,487	88,590
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>16,967</u>	<u>23,000</u>	<u>63,069</u>	<u>-</u>	<u>21,487</u>	<u>88,590</u>
Excess (deficiency) of receipts over disbursements	<u>2,027</u>	<u>5,765</u>	<u>73,039</u>	<u>(29,050)</u>	<u>3,775</u>	<u>(10,512)</u>	<u>(22,608)</u>
Cash and investments - ending	<u>\$ 3,615,225</u>	<u>\$ 63,108</u>	<u>\$ 151,636</u>	<u>\$ 35,014</u>	<u>\$ 65,968</u>	<u>\$ 52,985</u>	<u>\$ 4,673</u>

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Tax Sale Surplus	LHD Trust Account	Unsafe Building	Victims Assistance	GAL/CASA	HHS Grant	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 204,088	\$ 52,112	\$ 9,024	\$ 11,018	\$ 5,225	\$ -	\$ 17,364
Receipts:							
Taxes	-	-	450	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	6,034	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	12,715	7,600	-	16,153	-	18,392	18,788
Total receipts	12,715	7,600	450	22,187	-	18,392	18,788
Disbursements:							
Personal services	-	8,967	-	23,721	-	-	-
Supplies	-	1,396	-	-	-	-	-
Other services and charges	132,027	310	670	-	-	-	14,382
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	132,027	10,673	670	23,721	-	-	14,382
Excess (deficiency) of receipts over disbursements	(119,312)	(3,073)	(220)	(1,534)	-	18,392	4,406
Cash and investments - ending	\$ 84,776	\$ 49,039	\$ 8,804	\$ 9,484	\$ 5,225	\$ 18,392	\$ 21,770

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	County Elected Officials Train	Statewide 911	Adult Probation Users Fee	Juvenile Probation Administrat	Probation Administration	Users Fee Fund	Drainage Maintenance
Cash and investments - beginning	\$ 1,687	\$ 471,763	\$ 135,822	\$ 86,358	\$ 33,068	\$ 65,669	\$ 88,881
Receipts:							
Taxes	-	-	-	-	-	-	2,691
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,254	34,300	59,514	3,536	11,273	9,574	-
Fines and forfeits	-	-	-	-	-	4,400	-
Other receipts	-	596,658	-	-	-	-	50
Total receipts	1,254	630,958	59,514	3,536	11,273	13,974	2,741
Disbursements:							
Personal services	-	10,920	49	61,410	-	-	-
Supplies	-	191	-	-	-	-	-
Other services and charges	560	168,828	6,980	-	-	8,459	107
Capital outlay	-	5,768	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	560	185,707	7,029	61,410	-	8,459	107
Excess (deficiency) of receipts over disbursements	694	445,251	52,485	(57,874)	11,273	5,515	2,634
Cash and investments - ending	\$ 2,381	\$ 917,014	\$ 188,307	\$ 28,484	\$ 44,341	\$ 71,184	\$ 91,515

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Public Health Coordinator	Incarceration Fee Fund	Reimb Court Appointed Atty	Capital Fund	Payroll Clearing	State Settlement	Wheel Tax/Surtax
Cash and investments - beginning	\$ 33	\$ 6,430	\$ 85,125	\$ -	\$ -	\$ 35,602	\$ 15,202
Receipts:							
Taxes	-	-	-	-	-	14,290,999	121,299
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	13,527	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	1,710	1,018,466	2,620,046	115,515
Total receipts	-	-	13,527	1,710	1,018,466	16,911,045	236,814
Disbursements:							
Personal services	-	-	-	-	1,018,466	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,710	-	16,946,647	250,536
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,710	1,018,466	16,946,647	250,536
Excess (deficiency) of receipts over disbursements	-	-	13,527	-	-	(35,602)	(13,722)
Cash and investments - ending	\$ 33	\$ 6,430	\$ 98,652	\$ -	\$ -	\$ -	\$ 1,480

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Com Vehicle Excise Tax	Clinton City Sewage Collection	Financial Inst. Franchise Tax	Fines And Forfeitures	Infraction Judgement	Overweight Vehicles Fines	Special Death Fee/Bonds-St
Cash and investments - beginning	\$ 200	\$ 402	\$ -	\$ 28	\$ 876	\$ -	\$ 80
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	120,474	-	63,430	-	-	-	-
Charges for services	-	-	-	5,559	-	-	1,588
Fines and forfeits	-	-	-	58	13,394	149	-
Other receipts	-	-	-	-	-	-	-
Total receipts	120,474	-	63,430	5,617	13,394	149	1,588
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	120,474	-	63,430	4,797	12,754	74	1,373
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	120,474	-	63,430	4,797	12,754	74	1,373
Excess (deficiency) of receipts over disbursements	-	-	-	820	640	75	215
Cash and investments - ending	\$ 200	\$ 402	\$ -	\$ 848	\$ 1,516	\$ 75	\$ 295

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	State Sales Disclosure Fee	Coroners Cont Ed	Interstate Compact Fund	Mortgage Fee Fund	DLGF 1% Ineligible deduction	Child Restraint System Fines	Inheritance Tax
Cash and investments - beginning	\$ 165	\$ 343	\$ -	\$ 175	\$ 6	\$ 100	\$ 31,400
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	10	1,889	-	1,248	-	-	573,558
Fines and forfeits	1,930	-	135	-	-	675	-
Other receipts	-	-	-	-	19	-	-
<b>Total receipts</b>	<b>1,940</b>	<b>1,889</b>	<b>135</b>	<b>1,248</b>	<b>19</b>	<b>675</b>	<b>573,558</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,815	1,818	135	1,225	19	675	604,958
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,815</b>	<b>1,818</b>	<b>135</b>	<b>1,225</b>	<b>19</b>	<b>675</b>	<b>604,958</b>
Excess (deficiency) of receipts over disbursements	125	71	-	23	-	-	(31,400)
Cash and investments - ending	<u>\$ 290</u>	<u>\$ 414</u>	<u>\$ -</u>	<u>\$ 198</u>	<u>\$ 6</u>	<u>\$ 100</u>	<u>\$ -</u>

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Education Plate Fee Fund	Convent/Recreation & Visit	Prosecutor IV-D Incen post 99	Clerk IV-D Incenitve Post '99	Family Court Grant	Health Trust	Sheriff Evidence Trust
Cash and investments - beginning	\$ -	\$ 4,776	\$ 35,194	\$ 6,736	\$ -	\$ 75	\$ 11,828
Receipts:							
Taxes	-	4,080	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	263	-	3,890	-	-	-	-
Fines and forfeits	-	-	-	2,585	-	-	-
Other receipts	113	-	7,704	5,121	5,000	-	-
Total receipts	376	4,080	11,594	7,706	5,000	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	376	3,700	3,241	12,522	481	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	7,921
Total disbursements	376	3,700	3,241	12,522	481	-	7,921
Excess (deficiency) of receipts over disbursements	-	380	8,353	(4,816)	4,519	-	(7,921)
Cash and investments - ending	\$ -	\$ 5,156	\$ 43,547	\$ 1,920	\$ 4,519	\$ 75	\$ 3,907

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Buy Money	Firearms Training Fund	Bail Agency Pre-Trial Source	Vermillion County Seized Asset	Drug Abuse Interdiction Fund	Allocation Fund	Common School Fund
Cash and investments - beginning	\$ 4,970	\$ 18,098	\$ 118,443	\$ 3,265	\$ 25,162	\$ 189,697	\$ 2,030
Receipts:							
Taxes	-	-	-	-	-	5,149	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	8,130	-	-	636	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,066	-	-	-	1	34	-
Total receipts	<u>2,066</u>	<u>8,130</u>	<u>-</u>	<u>-</u>	<u>637</u>	<u>5,183</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	6,856	-	-	12,000	33,335	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,525	-	-	-	-	-	-
Total disbursements	<u>2,525</u>	<u>6,856</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>33,335</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(459)</u>	<u>1,274</u>	<u>-</u>	<u>-</u>	<u>(11,363)</u>	<u>(28,152)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,511</u>	<u>\$ 19,372</u>	<u>\$ 118,443</u>	<u>\$ 3,265</u>	<u>\$ 13,799</u>	<u>\$ 161,545</u>	<u>\$ 2,030</u>

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Verm Co Jail Building Corp	County Poor Relief	Welfare Reform Local Planning	Vermillion County E911 Sinking	Cumulative Reassessment	Cumulative Reassessment-2015	Sheriff Pension Trust
Cash and investments - beginning	\$ 2,500	\$ 225	\$ 2,786	\$ 407,330	\$ 1,827,160	\$ 150,495	\$ -
Receipts:							
Taxes	-	-	-	-	-	103,889	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	814	-
Charges for services	-	-	-	-	-	-	5,639
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	237	1,124	1,642,242	-
Total receipts	-	-	-	237	1,124	1,746,945	5,639
Disbursements:							
Personal services	-	-	-	-	34,282	-	-
Supplies	-	-	-	-	593	-	-
Other services and charges	-	-	-	407,567	1,793,409	-	5,639
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	407,567	1,828,284	-	5,639
Excess (deficiency) of receipts over disbursements	-	-	-	(407,330)	(1,827,160)	1,746,945	-
Cash and investments - ending	\$ 2,500	\$ 225	\$ 2,786	\$ -	\$ -	\$ 1,897,440	\$ -

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Hea1001-2008 Homestead	Section 102 Funds (Hava)	Bioterrorism Grant	PHPER CFDA 93.069	County Health Vaccine Fund	Jail Preservaton Grant 14.228	Domestic Violence Prevention
Cash and investments - beginning	\$ 407	\$ 1,900	\$ 11,197	\$ (947)	\$ 10,622	\$ -	\$ 2,610
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	2,523	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	35,133	-	31,621	-
Total receipts	-	-	-	35,133	2,523	31,621	-
Disbursements:							
Personal services	-	-	-	2,957	-	-	-
Supplies	-	-	3,000	11,791	1,432	-	-
Other services and charges	-	-	-	22,796	-	31,621	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	3,000	37,544	1,432	31,621	-
Excess (deficiency) of receipts over disbursements	-	-	(3,000)	(2,411)	1,091	-	-
Cash and investments - ending	<u>\$ 407</u>	<u>\$ 1,900</u>	<u>\$ 8,197</u>	<u>\$ (3,358)</u>	<u>\$ 11,713</u>	<u>\$ -</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, 2013  
 (Continued)

	Highway Capital Improvement	Pre-Trial Diversion	Law Enforcement Continuing Edu	Alternative Dispute Resolution	County IV-D Incentive	Sheriff's Commissary Fund	Totals
Cash and investments - beginning	\$ 100,982	\$ 161,998	\$ 20,354	\$ 341	\$ 23,694	\$ 9,269	\$ 18,885,244
Receipts:							
Taxes	-	-	-	-	-	-	21,439,110
Licenses and permits	-	-	-	-	-	-	5,866
Intergovernmental	128,808	-	-	-	-	-	2,130,296
Charges for services	-	23,872	794	-	-	-	1,181,311
Fines and forfeits	-	-	-	-	-	-	133,374
Other receipts	-	51,388	918	6,765	7,706	72,840	9,250,744
Total receipts	<u>128,808</u>	<u>75,260</u>	<u>1,712</u>	<u>6,765</u>	<u>7,706</u>	<u>72,840</u>	<u>34,140,701</u>
Disbursements:							
Personal services	-	7,718	-	-	-	-	6,227,264
Supplies	-	2,758	-	-	-	-	510,262
Other services and charges	144,257	27,009	52	5,902	6,500	-	23,678,017
Capital outlay	-	14,571	-	-	-	-	627,429
Other disbursements	-	-	-	-	-	74,938	2,104,659
Total disbursements	<u>144,257</u>	<u>52,056</u>	<u>52</u>	<u>5,902</u>	<u>6,500</u>	<u>74,938</u>	<u>33,147,631</u>
Excess (deficiency) of receipts over disbursements	<u>(15,449)</u>	<u>23,204</u>	<u>1,660</u>	<u>863</u>	<u>1,206</u>	<u>(2,098)</u>	<u>993,070</u>
Cash and investments - ending	<u>\$ 85,533</u>	<u>\$ 185,202</u>	<u>\$ 22,014</u>	<u>\$ 1,204</u>	<u>\$ 24,900</u>	<u>\$ 7,171</u>	<u>\$ 19,878,314</u>

VERMILLION COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Catepillar Financial Services Corp	Equipment lease	\$ 71,380	4/1/2012	12/31/2012
City of Clinton	Rental of building	<u>7,000</u>	1/1/2013	12/31/2013
Total governmental activities		<u>78,380</u>		
Total of annual lease payments		<u>\$ 78,380</u>		

VERMILLION COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2013

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 4,191,156
Infrastructure	9,724,594
Buildings	11,899,368
Improvements other than buildings	685,392
Machinery, equipment, and vehicles	4,581,798
Total governmental activities	31,082,308
Total capital assets	\$ 31,082,308

VERMILLION COUNTY  
OTHER REPORTS

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

County Auditor  
County Treasurer  
Clerk of the Circuit Court  
County Sheriff

VERMILLION COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 30, 2014, with Phyllis Orman, Auditor.