

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

FINANCIAL STATEMENT AUDIT REPORT

OF

VERMILLION COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED
09/27/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Brenda J. Furry	01-01-21 to 12-31-23
County Treasurer	Florinda A. Pruitt	01-01-21 to 12-31-23
Clerk of the Circuit Court	Gracie York	01-01-21 to 12-31-23
County Sheriff	Michael Phelps Michael Holtkamp	01-01-21 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Jennifer Peebles	01-01-21 to 12-31-23
President of the Board of County Commissioners	Tim Yocum	01-01-21 to 12-31-23
President of the County Council	Ashley James	01-01-21 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF VERMILLION COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Vermillion County (County), which comprises the financial position and results of operations for the period of January 1, 2021 to December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County for the period of January 1, 2021 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2021 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement 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 statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

September 20, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

The other information presented was approved by management of the County. It is presented as intended by the County.

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VERMILLION COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
General Fund	\$ 5,602,678	\$ 8,212,942	\$ 7,870,864	\$ 5,944,756	\$ 9,314,660	\$ 8,538,619	\$ 6,720,797
Accident and Report Fund	1,601	358	-	1,959	215	-	2,174
Campaign Fin Enforcement	210	-	-	210	-	-	210
LIT Special Purpose	-	1,736,235	1,734,435	1,800	1,759,152	1,759,122	1,830
City and Town Court Costs	87,491	2,320	-	89,811	2,272	-	92,083
Clerk Record Perpetuation	24,456	9,254	382	33,328	8,016	-	41,344
Convention Visitor & Tourism	5,760	3,592	3,500	5,852	2,684	3,500	5,036
Prisoner Reimb for incarcerat	36,592	975	-	37,567	3,860	-	41,427
Assessment Train Fund Sdf	15,837	3,830	20	19,647	4,540	-	24,187
Covered Bridge	30,340	5,561	252	35,649	5,550	8,120	33,079
Cumulative Bridge	1,051,500	326,569	411,870	966,199	340,900	516,987	790,112
Cumulative Cap Development	993,892	165,464	196,974	962,382	166,816	271,412	857,786
Cumulative Jail	2,957,719	1,047	662,566	2,296,200	-	1,252,511	1,043,689
Drug Free Community	53,759	24,722	38,115	40,366	42,173	23,777	58,762
Economic Development	1,157,427	847,556	560,825	1,444,158	501,722	597,569	1,348,311
LCL Emerg Plan Right to Know	24,088	3,556	28	27,616	3,836	2,906	28,546
Extradition Fund	17,769	7	-	17,776	-	3,703	14,073
Health-County	316,111	213,322	180,486	348,947	245,299	183,321	410,925
Identification Security Protec	5,387	3,050	-	8,437	2,565	-	11,002
Levy Excess	42,802	10	42,812	-	-	-	-
Local Health Maintenance	101,114	33,139	23,593	110,660	33,139	27,928	115,871
Local Road & Street	216,393	241,467	108,839	349,021	250,321	210,053	389,289
Misdemeanant	100,497	13,667	-	114,164	13,628	97,893	29,899
MVH Restricted	962,130	2,197,594	1,892,801	1,266,923	2,275,800	2,212,047	1,330,676
Park Non-Reverting Operating	108,508	45	-	108,553	-	108,000	553
Area Plan Commission Fund	52,820	14,178	8,304	58,694	11,854	11,045	59,503
Plat Book	50,488	13,806	-	64,294	11,220	-	75,514
Rainy Day	3,982,876	563	-	3,983,439	-	1,069,107	2,914,332
Recorder's Record Perpetuation	107,849	56,546	30,424	133,971	57,387	16,721	174,637
Riverboat	258,006	40,506	11,500	287,012	-	11,500	275,512
Sex & Violent Offender Adminis	205	350	250	305	900	1,205	-
Surplus Tax	27,656	36,781	33,625	30,812	88,668	42,720	76,760
Surveyor's Corner Perpetuation	122,825	15,275	11,380	126,720	12,825	7,550	131,995
Tax Sale Fees	1,103	-	22,455	(21,352)	-	29,664	(51,016)
Tax Sale Redemption	24,388	86,025	75,305	35,108	70,447	66,318	39,237
Tax Sale Surplus	276,087	272,891	181,912	367,066	268,479	215,045	420,500
LHD Trust Account	57,773	15,201	24,072	48,902	14,733	26,544	37,091
Unsafe Building	4,698	92	-	4,790	4,390	211	8,969
Victims Assistance / 16.575	13,149	14,973	36,206	(8,084)	52,209	34,405	9,720
GAL/CASA	5,225	-	-	5,225	-	-	5,225
CASA	15,938	35,293	42,994	8,237	41,275	50,187	(675)
HHS Grant 93.617	183	-	-	183	-	-	183
Auditors Ineligible Deductions	13,967	6	-	13,973	-	-	13,973
County Elected Officials Train	10,461	3,051	452	13,060	2,565	1,842	13,783
Statewide 911	2,072,927	245,337	171,304	2,146,960	243,057	450,919	1,939,098

VERMILLION COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	
Adult Probation Users Fee	118,879	48,687	62,105	105,461	38,236	69,759	73,938
Juvenile Probation Administrat	57,365	11,746	-	69,111	5,314	1,300	73,125
Probation Administration	139,023	20,643	-	159,666	25,335	-	185,001
Users Fee Fund	90,912	3,956	-	94,868	4,134	9,909	89,093
Drainage Maintenance	77,990	2,664	-	80,654	2,835	1,950	81,539
K-9	9,269	13,770	13,975	9,064	25	1,172	7,917
Public Health Coordinator	33	-	-	33	-	-	33
County Cleanup	18,307	7,218	250	25,275	51,935	12,963	64,247
Incarceration Fee Fund	6,451	3	-	6,454	-	-	6,454
Supp Public Def Service Fund	182,838	9,775	-	192,613	20,672	7,296	205,989
Payroll Clearing	21	1,426,907	1,426,907	21	1,477,490	1,477,175	336
State Settlement	-	20,968,429	20,968,429	-	21,652,581	21,652,581	-
Wheel Tax/Surtax	236	292,225	292,227	234	288,259	287,813	680
Com Vehicle Excise Tax	-	125,770	125,321	449	130,008	130,008	449
Clinton City Sewage Collection	402	-	-	402	-	-	402
Financial Inst. Franchise Tax	-	117,901	117,878	23	133,229	133,229	23
Fines And Forfeitures	94	2,096	1,801	389	4,073	1,722	2,740
Infraction Judgement	5,587	11,094	16,013	668	10,695	10,536	827
Overweight Vehicles Fines	-	-	-	-	8,162	8,162	-
Special Death Fee/Bonds-St	375	620	960	35	810	785	60
State Sales Disclosure Fee	1,475	3,810	4,835	450	4,540	4,675	315
Coroners Cont Ed	976	2,134	2,946	164	1,844	1,958	50
Interstate Compact Fund	250	1,000	1,125	125	925	1,050	-
Mortgage Fee Fund	1,008	1,665	2,673	-	1,450	1,340	110
Child Restraint System Fines	50	225	275	-	250	250	-
Education Plate Fee Fund	94	244	56	282	263	413	132
Riverboat Wagering Sharing	-	95,925	95,925	-	86,932	-	86,932
LIT Public Safety	-	2,604,353	2,604,353	-	2,638,729	2,638,729	-
LIT EDIT	-	868,118	868,118	-	879,576	879,576	-
Prose IV-D post 99 93.563	82,301	10,683	1,954	91,030	10,174	48	101,156
Clerk IV-D Post 99 93.563	43,551	7,095	3,248	47,398	6,765	4,641	49,522
Treasurer's Trust	511,842	435,671	511,842	435,671	452,004	435,671	452,004
Clerk's Trust	357,424	811,492	599,781	569,135	802,882	766,200	605,817
Health Trust	2,677	23,886	24,402	2,161	22,483	23,438	1,206
Sheriff Evidence	9,681	9,734	2,527	16,888	995	619	17,264
Sheriff Inmate Trust	7,612	159,016	165,131	1,497	56,221	54,365	3,353
Sheriff Commissary	32,654	108,331	101,024	39,961	139,412	111,169	68,204
Sheriff's Trust	4,893	506,673	506,201	5,365	274,958	276,738	3,585
BPPE Ordinance Fee	20,555	860	-	21,415	150	-	21,565
Firearms Training Fund	13,846	4,086	9,687	8,245	16,283	5,809	18,719
Opioid/Sim Grant	70,640	60,000	25,193	105,447	-	15,138	90,309
West Central IN PD Office	-	-	-	-	221,155	213,733	7,422
Law Enf Recordings Fee	486	170	-	656	-	-	656
Rainy Day Restricted MVH	3,380	2	-	3,382	-	-	3,382
DOC Reimbursement	444,431	125,839	157,498	412,772	162,874	596,863	(21,217)
VC IN Jail 2021 Bond Construct	-	4,400,000	-	4,400,000	-	-	4,400,000

VERMILLION COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
Bail Agency Pre-Trial Source	121,216	79	-	121,295	-	-	121,295
Vermillion County Seized Asset	3,265	-	-	3,265	-	-	3,265
Allocation Fund	326,026	176,119	90,450	411,695	238,637	308,529	341,803
Verm Co Jail Building Corp	2,500	-	-	2,500	-	-	2,500
County Poor Relief	225	-	-	225	-	-	225
Welfare Reform Local Planning	2,786	-	-	2,786	-	-	2,786
Cumulative Reassessment	1,256,572	208,101	185,797	1,278,876	1,367,327	1,431,787	1,214,416
Peer Court	-	23,462	23,462	-	15,138	60,530	(45,392)
Sheriff Pension Trust	1,953	5,310	4,644	2,619	6,858	6,453	3,024
Bioterrorism Grant	6,381	-	-	6,381	-	-	6,381
PHPER Grant	6,909	19,400	20,001	6,308	19,486	19,967	5,827
County Health Vaccine Fund	4,130	1,763	-	5,893	2,610	-	8,503
Emergency Planning Grant	-	-	-	-	-	-	-
Domestic Violence Prev 16.575	2,610	-	-	2,610	-	-	2,610
STOP violence against women	(29,792)	114,590	64,750	20,048	68,937	69,270	19,715
County Drug Court	12,135	-	-	12,135	-	-	12,135
Highway Capital Improvement	807,926	364,765	101,807	1,070,884	367,336	348,703	1,089,517
Pre-Trial Diversion	92,088	45,669	44,296	93,461	46,542	39,216	100,787
Law Enforcement Continuing Edu	20,509	1,090	-	21,599	814	-	22,413
Alternative Dispute Resolution	14,569	1,220	2,748	13,041	1,420	1,112	13,349
Trails Grant Fund	57,280	25,412	6,460	76,232	257,588	200,820	133,000
Covid 19 Testing Grant	25,217	50,000	37,541	37,676	150,000	7,763	179,913
County IV-D Incentive 93.563	6,642	7,095	9,200	4,537	6,765	9,200	2,102
Covid 19 Vaccine Grant	-	45,009	84,885	(39,876)	157,244	35,496	81,872
CARES	7,185	-	-	7,185	-	-	7,185
21.027 / ARPA	-	1,505,295	-	1,505,295	1,542,597	-	3,047,892
Drug Prosecution Fund	2,000	-	-	2,000	-	-	2,000
Comm Crossings Grant	363	1,150,010	1,110,716	39,657	613,298	4,098	648,857
County Certified Shares	1,907,219	1,255,337	67,914	3,094,642	1,260,012	2,099,642	2,255,012
County Public Safety	1,924,396	2,196,009	1,784,135	2,336,270	2,212,297	3,501,915	1,046,652
Small Business Grant	-	250,000	250,000	-	-	-	-
Totals	\$ 29,912,603	\$ 55,647,407	\$ 46,982,011	\$ 38,577,999	\$ 53,826,721	\$ 55,835,735	\$ 36,568,985

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. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

E. Disbursements

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

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for 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. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 funds being set up for reimbursable grants, for which reimbursements were not received by calendar year-end.

In addition, the Tax Sale Fees fund showed a deficit in cash due to disbursements exceeding receipts.

Note 8. Holding Corporation

The County has entered into a capital lease with the Vermillion County, Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments started in 2022 totaling \$587,000.

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REQUIRED SUPPLEMENTARY INFORMATION

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General Fund	Accident and Report Fund	Campaign Fin Enforcement	LIT Special Purpose	City and Town Court Costs	Clerk Record Perpetuation	Convention Visitor & Tourism	Prisoner Reimb for incarcerat
Cash and investments - beginning	\$ 5,602,678	\$ 1,601	\$ 210	\$ -	\$ 87,491	\$ 24,456	\$ 5,760	\$ 36,592
Receipts:								
Taxes	7,448,346	-	-	-	-	-	3,590	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	83,367	-	-	-	-	-	-	-
Charges for services	192,960	358	-	-	-	9,160	-	960
Fines and forfeits	133,523	-	-	-	2,285	-	-	-
Other receipts	354,746	-	-	1,736,235	35	94	2	15
Total receipts	<u>8,212,942</u>	<u>358</u>	<u>-</u>	<u>1,736,235</u>	<u>2,320</u>	<u>9,254</u>	<u>3,592</u>	<u>975</u>
Disbursements:								
Personal services	4,857,367	-	-	-	-	-	-	-
Supplies	273,783	-	-	-	-	-	-	-
Other services and charges	2,288,589	-	-	1,734,435	-	382	3,500	-
Capital outlay	451,125	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>7,870,864</u>	<u>-</u>	<u>-</u>	<u>1,734,435</u>	<u>-</u>	<u>382</u>	<u>3,500</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>342,078</u>	<u>358</u>	<u>-</u>	<u>1,800</u>	<u>2,320</u>	<u>8,872</u>	<u>92</u>	<u>975</u>
Cash and investments - ending	<u>\$ 5,944,756</u>	<u>\$ 1,959</u>	<u>\$ 210</u>	<u>\$ 1,800</u>	<u>\$ 89,811</u>	<u>\$ 33,328</u>	<u>\$ 5,852</u>	<u>\$ 37,567</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Assessment Train Fund Sdf	Covered Bridge	Cumulative Bridge	Cumulative Cap Development	Cumulative Jail	Drug Free Community	Economic Development	LCL Emerg Plan Right to Know
Cash and investments - beginning	\$ 15,837	\$ 30,340	\$ 1,051,500	\$ 993,892	\$ 2,957,719	\$ 53,759	\$ 1,157,427	\$ 24,088
Receipts:								
Taxes	-	-	304,366	164,079	-	-	364,662	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,326	1,254	-	-	-	-
Charges for services	3,830	-	17,761	-	-	24,701	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	5,561	2,116	131	1,047	21	482,894	3,556
Total receipts	3,830	5,561	326,569	165,464	1,047	24,722	847,556	3,556
Disbursements:								
Personal services	-	-	-	-	-	-	114,969	-
Supplies	-	252	-	-	-	-	723	-
Other services and charges	20	-	26,458	195,474	-	38,115	61,316	28
Capital outlay	-	-	385,412	1,500	662,566	-	383,817	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	20	252	411,870	196,974	662,566	38,115	560,825	28
Excess (deficiency) of receipts over disbursements	3,810	5,309	(85,301)	(31,510)	(661,519)	(13,393)	286,731	3,528
Cash and investments - ending	\$ 19,647	\$ 35,649	\$ 966,199	\$ 962,382	\$ 2,296,200	\$ 40,366	\$ 1,444,158	\$ 27,616

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Extradition Fund	Health-County	Identification Security Protec	Levy Excess	Local Health Maintenance	Local Road & Street	Misdemeanant	MVH Restricted
Cash and investments - beginning	\$ 17,769	\$ 316,111	\$ 5,387	\$ 42,802	\$ 101,114	\$ 216,393	\$ 100,497	\$ 962,130
Receipts:								
Taxes	-	132,083	-	-	-	-	-	218,216
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,009	-	-	-	241,438	-	1,968,705
Charges for services	-	20,505	3,048	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	7	59,725	2	10	33,139	29	13,667	10,673
Total receipts	7	213,322	3,050	10	33,139	241,467	13,667	2,197,594
Disbursements:								
Personal services	-	148,952	-	-	16,932	-	-	873,734
Supplies	-	3,575	-	-	4,957	-	-	305,684
Other services and charges	-	27,959	-	-	1,254	-	-	679,383
Capital outlay	-	-	-	-	450	108,839	-	34,000
Other disbursements	-	-	-	42,812	-	-	-	-
Total disbursements	-	180,486	-	42,812	23,593	108,839	-	1,892,801
Excess (deficiency) of receipts over disbursements	7	32,836	3,050	(42,802)	9,546	132,628	13,667	304,793
Cash and investments - ending	\$ 17,776	\$ 348,947	\$ 8,437	\$ -	\$ 110,660	\$ 349,021	\$ 114,164	\$ 1,266,923

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Park Non-Reverting Operating	Area Plan Commission Fund	Plat Book	Rainy Day	Recorder's Record Perpetuation	Riverboat	Sex & Violent Offender Adminis	Surplus Tax
Cash and investments - beginning	\$ 108,508	\$ 52,820	\$ 50,488	\$ 3,982,876	\$ 107,849	\$ 258,006	\$ 205	\$ 27,656
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	14,157	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	56,508	-	350	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	45	21	13,806	563	38	40,506	-	36,781
Total receipts	45	14,178	13,806	563	56,546	40,506	350	36,781
Disbursements:								
Personal services	-	5,902	-	-	11,408	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	2,402	-	-	19,016	11,500	250	33,625
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	8,304	-	-	30,424	11,500	250	33,625
Excess (deficiency) of receipts over disbursements	45	5,874	13,806	563	26,122	29,006	100	3,156
Cash and investments - ending	\$ 108,553	\$ 58,694	\$ 64,294	\$ 3,983,439	\$ 133,971	\$ 287,012	\$ 305	\$ 30,812

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	LHD Trust Account	Unsafe Building	Victims Assistance / 16.575	GAL/CASA
Cash and investments - beginning	\$ 122,825	\$ 1,103	\$ 24,388	\$ 276,087	\$ 57,773	\$ 4,698	\$ 13,149	\$ 5,225
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	14,973	-
Charges for services	15,225	-	82,965	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	50	-	3,060	272,891	15,201	92	-	-
Total receipts	15,275	-	86,025	272,891	15,201	92	14,973	-
Disbursements:								
Personal services	-	-	-	-	19,665	-	36,206	-
Supplies	-	-	-	-	4,332	-	-	-
Other services and charges	11,380	22,455	75,305	181,912	75	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	11,380	22,455	75,305	181,912	24,072	-	36,206	-
Excess (deficiency) of receipts over disbursements	3,895	(22,455)	10,720	90,979	(8,871)	92	(21,233)	-
Cash and investments - ending	\$ 126,720	\$ (21,352)	\$ 35,108	\$ 367,066	\$ 48,902	\$ 4,790	\$ (8,084)	\$ 5,225

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CASA	HHS Grant 93,617	Auditors Ineligible Deductions	County Elected Officials Train	Statewide 911	Adult Probation Users Fee	Juvenile Probation Administrat	Probation Administration
Cash and investments - beginning	\$ 15,938	\$ 183	\$ 13,967	\$ 10,461	\$ 2,072,927	\$ 118,879	\$ 57,365	\$ 139,023
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	20,000	-	-	-	-	-	-	-
Charges for services	-	-	-	3,048	244,536	48,687	(39,225)	20,592
Fines and forfeits	-	-	-	-	-	-	480	-
Other receipts	15,293	-	6	3	801	-	50,491	51
Total receipts	35,293	-	6	3,051	245,337	48,687	11,746	20,643
Disbursements:								
Personal services	-	-	-	-	153,297	40,050	-	-
Supplies	-	-	-	-	-	1,155	-	-
Other services and charges	42,994	-	-	452	14,532	20,900	-	-
Capital outlay	-	-	-	-	3,475	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	42,994	-	-	452	171,304	62,105	-	-
Excess (deficiency) of receipts over disbursements	(7,701)	-	6	2,599	74,033	(13,418)	11,746	20,643
Cash and investments - ending	\$ 8,237	\$ 183	\$ 13,973	\$ 13,060	\$ 2,146,960	\$ 105,461	\$ 69,111	\$ 159,666

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Users Fee Fund	Drainage Maintenance	K-9	Public Health Coordinator	County Cleanup	Incarceration Fee Fund	Supp Public Def Service Fund	Payroll Clearing
Cash and investments - beginning	\$ 90,912	\$ 77,990	\$ 9,269	\$ 33	\$ 18,307	\$ 6,451	\$ 182,838	\$ 21
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	1,159	-	-	-	-	-	9,775	-
Fines and forfeits	2,760	-	-	-	-	-	-	-
Other receipts	37	2,664	13,770	-	7,218	3	-	1,426,907
Total receipts	3,956	2,664	13,770	-	7,218	3	9,775	1,426,907
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,426,907
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	13,975	-	250	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	13,975	-	250	-	-	1,426,907
Excess (deficiency) of receipts over disbursements	3,956	2,664	(205)	-	6,968	3	9,775	-
Cash and investments - ending	\$ 94,868	\$ 80,654	\$ 9,064	\$ 33	\$ 25,275	\$ 6,454	\$ 192,613	\$ 21

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	State Settlement	Wheel Tax/Surtax	Com Vehicle Excise Tax	Clinton City Sewage Collection	Financial Inst. Franchise Tax	Fines And Forfeitures	Infraction Judgement	Overweight Vehicles Fines
Cash and investments - beginning	\$ -	\$ 236	\$ -	\$ 402	\$ -	\$ 94	\$ 5,587	\$ -
Receipts:								
Taxes	20,968,429	292,225	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	125,770	-	117,901	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,096	11,094	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>20,968,429</u>	<u>292,225</u>	<u>125,770</u>	<u>-</u>	<u>117,901</u>	<u>2,096</u>	<u>11,094</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	20,968,429	292,227	125,321	-	117,878	1,801	16,013	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>20,968,429</u>	<u>292,227</u>	<u>125,321</u>	<u>-</u>	<u>117,878</u>	<u>1,801</u>	<u>16,013</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	(2)	449	-	23	295	(4,919)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 234</u>	<u>\$ 449</u>	<u>\$ 402</u>	<u>\$ 23</u>	<u>\$ 389</u>	<u>\$ 668</u>	<u>\$ -</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Special Death Fee/Bonds-St	State Sales Disclosure Fee	Coroners Cont Ed	Interstate Compact Fund	Mortgage Fee Fund	Child Restraint System Fines	Education Plate Fee Fund	Riverboat Wagering Sharing
Cash and investments - beginning	\$ 375	\$ 1,475	\$ 976	\$ 250	\$ 1,008	\$ 50	\$ 94	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	620	-	2,134	-	1,665	-	-	-
Fines and forfeits	-	3,810	-	1,000	-	225	-	-
Other receipts	-	-	-	-	-	-	244	95,925
Total receipts	<u>620</u>	<u>3,810</u>	<u>2,134</u>	<u>1,000</u>	<u>1,665</u>	<u>225</u>	<u>244</u>	<u>95,925</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	960	4,835	2,946	1,125	2,673	275	56	95,925
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>960</u>	<u>4,835</u>	<u>2,946</u>	<u>1,125</u>	<u>2,673</u>	<u>275</u>	<u>56</u>	<u>95,925</u>
Excess (deficiency) of receipts over disbursements	<u>(340)</u>	<u>(1,025)</u>	<u>(812)</u>	<u>(125)</u>	<u>(1,008)</u>	<u>(50)</u>	<u>188</u>	<u>-</u>
Cash and investments - ending	<u>\$ 35</u>	<u>\$ 450</u>	<u>\$ 164</u>	<u>\$ 125</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 282</u>	<u>\$ -</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Public Safety	LIT EDIT	Prose IV-D post 99 93,563	Clerk IV-D Post 99 93,563	Treasurer's Trust	Clerk's Trust	Health Trust	Sheriff Evidence
Cash and investments - beginning	\$ -	\$ -	\$ 82,301	\$ 43,551	\$ 511,842	\$ 357,424	\$ 2,677	\$ 9,681
Receipts:								
Taxes	-	798,686	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	10,683	7,095	-	-	-	-
Other receipts	2,604,353	69,432	-	-	435,671	811,492	23,886	9,734
Total receipts	2,604,353	868,118	10,683	7,095	435,671	811,492	23,886	9,734
Disbursements:								
Personal services	-	-	9	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	2,604,353	868,118	1,945	3,248	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	511,842	599,781	24,402	2,527
Total disbursements	2,604,353	868,118	1,954	3,248	511,842	599,781	24,402	2,527
Excess (deficiency) of receipts over disbursements	-	-	8,729	3,847	(76,171)	211,711	(516)	7,207
Cash and investments - ending	\$ -	\$ -	\$ 91,030	\$ 47,398	\$ 435,671	\$ 569,135	\$ 2,161	\$ 16,888

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Inmate Trust	Sheriff Commissary	Sheriff's Trust	BPPE Ordinance Fee	Firearms Training Fund	Opioid/Sim Grant	West Central IN PD Office	Law Enf Recordings Fee
Cash and investments - beginning	\$ 7,612	\$ 32,654	\$ 4,893	\$ 20,555	\$ 13,846	\$ 70,640	\$ -	\$ 486
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	60,000	-	-
Charges for services	-	-	-	-	4,080	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	159,016	108,331	506,673	860	6	-	-	170
Total receipts	159,016	108,331	506,673	860	4,086	60,000	-	170
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,135	-	-
Other services and charges	-	-	-	-	9,687	24,058	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	165,131	101,024	506,201	-	-	-	-	-
Total disbursements	165,131	101,024	506,201	-	9,687	25,193	-	-
Excess (deficiency) of receipts over disbursements	(6,115)	7,307	472	860	(5,601)	34,807	-	170
Cash and investments - ending	\$ 1,497	\$ 39,961	\$ 5,365	\$ 21,415	\$ 8,245	\$ 105,447	\$ -	\$ 656

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Rainy Day Restricted MVH	DOC Reimbursement	VC IN Jail 2021 Bond Construct	Bail Agency Pre-Trial Source	Vermillion County Seized Asset	Allocation Fund	Verm Co Jail Building Corp	County Poor Relief
Cash and investments - beginning	\$ 3,380	\$ 444,431	\$ -	\$ 121,216	\$ 3,265	\$ 326,026	\$ 2,500	\$ 225
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	125,674	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2	165	4,400,000	79	-	176,119	-	-
Total receipts	2	125,839	4,400,000	79	-	176,119	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	157,498	-	-	-	90,450	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	157,498	-	-	-	90,450	-	-
Excess (deficiency) of receipts over disbursements	2	(31,659)	4,400,000	79	-	85,669	-	-
Cash and investments - ending	\$ 3,382	\$ 412,772	\$ 4,400,000	\$ 121,295	\$ 3,265	\$ 411,695	\$ 2,500	\$ 225

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Welfare Reform Local Planning	Cumulative Reassessment	Peer Court	Sheriff Pension Trust	Bioterrorism Grant	PHPER Grant	County Health Vaccine Fund	Emergency Planning Grant
Cash and investments - beginning	\$ 2,786	\$ 1,256,572	\$ -	\$ 1,953	\$ 6,381	\$ 6,909	\$ 4,130	\$ -
Receipts:								
Taxes	-	204,278	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,561	-	-	-	19,400	-	-
Charges for services	-	-	-	5,310	-	-	1,763	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	2,262	23,462	-	-	-	-	-
Total receipts	-	208,101	23,462	5,310	-	19,400	1,763	-
Disbursements:								
Personal services	-	-	23,462	-	-	11,785	-	-
Supplies	-	-	-	-	-	2,914	-	-
Other services and charges	-	185,797	-	4,644	-	5,302	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	185,797	23,462	4,644	-	20,001	-	-
Excess (deficiency) of receipts over disbursements	-	22,304	-	666	-	(601)	1,763	-
Cash and investments - ending	\$ 2,786	\$ 1,278,876	\$ -	\$ 2,619	\$ 6,381	\$ 6,308	\$ 5,893	\$ -

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Domestic Violence Prev 16.575	STOP violence against women	County Drug Court	Highway Capital Improvement	Pre-Trial Diversion	Law Enforcement Continuing Edu	Alternative Dispute Resolution
Cash and investments - beginning	\$ 2,610	\$ (29,792)	\$ 12,135	\$ 807,926	\$ 92,088	\$ 20,509	\$ 14,569
Receipts:							
Taxes	-	-	-	364,663	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	50,000	-	-	45,133	1,081	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	64,590	-	102	536	9	1,220
Total receipts	-	114,590	-	364,765	45,669	1,090	1,220
Disbursements:							
Personal services	-	64,750	-	-	26,272	-	-
Supplies	-	-	-	-	136	-	-
Other services and charges	-	-	-	101,807	15,595	-	2,748
Capital outlay	-	-	-	-	2,293	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	64,750	-	101,807	44,296	-	2,748
Excess (deficiency) of receipts over disbursements	-	49,840	-	262,958	1,373	1,090	(1,528)
Cash and investments - ending	\$ 2,610	\$ 20,048	\$ 12,135	\$ 1,070,884	\$ 93,461	\$ 21,599	\$ 13,041

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Trails Grant Fund	Covid 19 Testing Grant	County IV-D Incentive 93.563	Covid 19 Vaccine Grant	CARES	21.027 / ARPA
Cash and investments - beginning	\$ 57,280	\$ 25,217	\$ 6,642	\$ -	\$ 7,185	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	7,095	-	-	-
Other receipts	25,412	50,000	-	45,009	-	1,505,295
Total receipts	25,412	50,000	7,095	45,009	-	1,505,295
Disbursements:						
Personal services	-	36,996	-	84,297	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	545	9,200	588	-	-
Capital outlay	6,460	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,460	37,541	9,200	84,885	-	-
Excess (deficiency) of receipts over disbursements	18,952	12,459	(2,105)	(39,876)	-	1,505,295
Cash and investments - ending	\$ 76,232	\$ 37,676	\$ 4,537	\$ (39,876)	\$ 7,185	\$ 1,505,295

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Drug Prosecution Fund	Comm Crossings Grant	County Certified Shares	County Public Safety	Small Business Grant	Totals
Cash and investments - beginning	\$ 2,000	\$ 363	\$ 1,907,219	\$ 1,924,396	\$ -	\$ 29,912,603
Receipts:						
Taxes	-	-	-	-	-	31,263,623
Licenses and permits	-	-	-	-	-	14,157
Intergovernmental receipts	-	(321)	-	-	250,000	2,907,383
Charges for services	-	-	-	-	-	954,363
Fines and forfeits	-	-	-	-	-	182,146
Other receipts	-	1,150,331	1,255,337	2,196,009	-	20,325,735
Total receipts	-	1,150,010	1,255,337	2,196,009	250,000	55,647,407
Disbursements:						
Personal services	-	-	67,914	235,220	-	8,256,094
Supplies	-	-	-	733	-	599,379
Other services and charges	-	1,110,716	-	1,219,485	250,000	33,804,184
Capital outlay	-	-	-	128,697	-	2,168,634
Other disbursements	-	-	-	200,000	-	2,153,720
Total disbursements	-	1,110,716	67,914	1,784,135	250,000	46,982,011
Excess (deficiency) of receipts over disbursements	-	39,294	1,187,423	411,874	-	8,665,396
Cash and investments - ending	\$ 2,000	\$ 39,657	\$ 3,094,642	\$ 2,336,270	\$ -	\$ 38,577,999

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	General Fund	Accident and Report Fund	Campaign Fin Enforcement	LIT Special Purpose	City and Town Court Costs	Clerk Record Perpetuation	Convention Visitor & Tourism	Prisoner Reimb for incarcerat
Cash and investments - beginning	\$ 5,944,756	\$ 1,959	\$ 210	\$ 1,800	\$ 89,811	\$ 33,328	\$ 5,852	\$ 37,567
Receipts:								
Taxes	7,816,983	-	-	-	-	-	2,684	-
Licenses and permits	50	-	-	-	-	-	-	-
Intergovernmental receipts	118,350	-	-	-	-	-	-	-
Charges for services	158,011	215	-	-	-	8,010	-	3,860
Fines and forfeits	158,389	-	-	-	2,272	-	-	-
Other receipts	1,062,877	-	-	1,759,152	-	6	-	-
Total receipts	9,314,660	215	-	1,759,152	2,272	8,016	2,684	3,860
Disbursements:								
Personal services	5,097,166	-	-	-	-	-	-	-
Supplies	352,745	-	-	-	-	-	-	-
Other services and charges	2,253,322	-	-	1,759,122	-	-	3,500	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	553,285	-	-	-	-	-	-	-
Other disbursements	282,101	-	-	-	-	-	-	-
Total disbursements	8,538,619	-	-	1,759,122	-	-	3,500	-
Excess (deficiency) of receipts over disbursements	776,041	215	-	30	2,272	8,016	(816)	3,860
Cash and investments - ending	\$ 6,720,797	\$ 2,174	\$ 210	\$ 1,830	\$ 92,083	\$ 41,344	\$ 5,036	\$ 41,427

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Assessment Train Fund Sdf	Covered Bridge	Cumulative Bridge	Cumulative Cap Development	Cumulative Jail	Drug Free Community	Economic Development	LCL Emerg Plan Right to Know
Cash and investments - beginning	\$ 19,647	\$ 35,649	\$ 966,199	\$ 962,382	\$ 2,296,200	\$ 40,366	\$ 1,444,158	\$ 27,616
Receipts:								
Taxes	-	-	318,168	165,516	-	-	367,336	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,498	1,300	-	-	1,000	-
Charges for services	4,540	-	3,695	-	-	26,541	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	5,550	16,539	-	-	15,632	133,386	3,836
Total receipts	4,540	5,550	340,900	166,816	-	42,173	501,722	3,836
Disbursements:								
Personal services	-	-	-	-	-	-	137,391	525
Supplies	-	8,120	-	-	-	-	293	-
Other services and charges	-	-	87,811	271,412	-	23,777	209,732	2,381
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	429,176	-	1,252,511	-	250,153	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	8,120	516,987	271,412	1,252,511	23,777	597,569	2,906
Excess (deficiency) of receipts over disbursements	4,540	(2,570)	(176,087)	(104,596)	(1,252,511)	18,396	(95,847)	930
Cash and investments - ending	\$ 24,187	\$ 33,079	\$ 790,112	\$ 857,786	\$ 1,043,689	\$ 58,762	\$ 1,348,311	\$ 28,546

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Extradition Fund	Health-County	Identification Security Protec	Levy Excess	Local Health Maintenance	Local Road & Street	Misdemeanant	MVH Restricted
Cash and investments - beginning	\$ 17,776	\$ 348,947	\$ 8,437	\$ -	\$ 110,660	\$ 349,021	\$ 114,164	\$ 1,266,923
Receipts:								
Taxes	-	138,930	-	-	-	-	-	214,933
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,091	-	-	-	250,321	-	2,050,266
Charges for services	-	18,866	2,565	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	86,412	-	-	33,139	-	13,628	10,601
Total receipts	-	245,299	2,565	-	33,139	250,321	13,628	2,275,800
Disbursements:								
Personal services	-	144,652	-	-	22,551	-	-	979,859
Supplies	-	2,704	-	-	3,133	-	-	356,185
Other services and charges	3,703	35,965	-	-	1,312	-	97,893	799,926
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	932	210,053	-	76,077
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	3,703	183,321	-	-	27,928	210,053	97,893	2,212,047
Excess (deficiency) of receipts over disbursements	(3,703)	61,978	2,565	-	5,211	40,268	(84,265)	63,753
Cash and investments - ending	\$ 14,073	\$ 410,925	\$ 11,002	\$ -	\$ 115,871	\$ 389,289	\$ 29,899	\$ 1,330,676

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Park Non-Reverting Operating	Area Plan Commission Fund	Plat Book	Rainy Day	Recorder's Record Perpetuation	Riverboat	Sex & Violent Offender Adminis	Surplus Tax
Cash and investments - beginning	\$ 108,553	\$ 58,694	\$ 64,294	\$ 3,983,439	\$ 133,971	\$ 287,012	\$ 305	\$ 30,812
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	11,854	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	57,387	-	900	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	11,220	-	-	-	-	88,668
Total receipts	-	11,854	11,220	-	57,387	-	900	88,668
Disbursements:								
Personal services	-	10,437	-	-	13,422	-	-	-
Supplies	-	18	-	-	-	-	-	-
Other services and charges	-	590	-	-	3,299	11,500	1,205	42,720
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,069,107	-	-	-	-
Other disbursements	108,000	-	-	-	-	-	-	-
Total disbursements	108,000	11,045	-	1,069,107	16,721	11,500	1,205	42,720
Excess (deficiency) of receipts over disbursements	(108,000)	809	11,220	(1,069,107)	40,666	(11,500)	(305)	45,948
Cash and investments - ending	\$ 553	\$ 59,503	\$ 75,514	\$ 2,914,332	\$ 174,637	\$ 275,512	\$ -	\$ 76,760

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	LHD Trust Account	Unsafe Building	Victims Assistance / 16.575	GAL/CASA
Cash and investments - beginning	\$ 126,720	\$ (21,352)	\$ 35,108	\$ 367,066	\$ 48,902	\$ 4,790	\$ (8,084)	\$ 5,225
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	52,209	-
Charges for services	12,825	-	70,447	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	268,479	14,733	4,390	-	-
Total receipts	12,825	-	70,447	268,479	14,733	4,390	52,209	-
Disbursements:								
Personal services	-	-	-	-	20,330	-	34,405	-
Supplies	-	-	-	-	4,553	-	-	-
Other services and charges	7,550	29,664	66,318	215,045	282	211	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,379	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	7,550	29,664	66,318	215,045	26,544	211	34,405	-
Excess (deficiency) of receipts over disbursements	5,275	(29,664)	4,129	53,434	(11,811)	4,179	17,804	-
Cash and investments - ending	\$ 131,995	\$ (51,016)	\$ 39,237	\$ 420,500	\$ 37,091	\$ 8,969	\$ 9,720	\$ 5,225

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CASA	HHS Grant 93,617	Auditors Ineligible Deductions	County Elected Officials Train	Statewide 911	Adult Probation Users Fee	Juvenile Probation Administat	Probation Administration
Cash and investments - beginning	\$ 8,237	\$ 183	\$ 13,973	\$ 13,060	\$ 2,146,960	\$ 105,461	\$ 69,111	\$ 159,666
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	2,565	243,057	38,236	5,256	25,335
Fines and forfeits	-	-	-	-	-	-	58	-
Other receipts	41,275	-	-	-	-	-	-	-
Total receipts	41,275	-	-	2,565	243,057	38,236	5,314	25,335
Disbursements:								
Personal services	-	-	-	-	163,182	44,230	-	-
Supplies	-	-	-	-	1,240	4,321	-	-
Other services and charges	50,187	-	-	1,842	282,373	21,208	1,300	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,124	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	50,187	-	-	1,842	450,919	69,759	1,300	-
Excess (deficiency) of receipts over disbursements	(8,912)	-	-	723	(207,862)	(31,523)	4,014	25,335
Cash and investments - ending	\$ (675)	\$ 183	\$ 13,973	\$ 13,783	\$ 1,939,098	\$ 73,938	\$ 73,125	\$ 185,001

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Users Fee Fund	Drainage Maintenance	K-9	Public Health Coordinator	County Cleanup	Incarceration Fee Fund	Supp Public Def Service Fund	Payroll Clearing
Cash and investments - beginning	\$ 94,868	\$ 80,654	\$ 9,064	\$ 33	\$ 25,275	\$ 6,454	\$ 192,613	\$ 21
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	279	315
Charges for services	1,320	-	-	-	-	-	20,393	-
Fines and forfeits	2,784	-	-	-	-	-	-	-
Other receipts	30	2,835	25	-	51,935	-	-	1,477,175
Total receipts	4,134	2,835	25	-	51,935	-	20,672	1,477,490
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,477,175
Supplies	-	-	-	-	-	-	-	-
Other services and charges	9,909	1,950	1,172	-	12,963	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	7,296	-
Total disbursements	9,909	1,950	1,172	-	12,963	-	7,296	1,477,175
Excess (deficiency) of receipts over disbursements	(5,775)	885	(1,147)	-	38,972	-	13,376	315
Cash and investments - ending	\$ 89,093	\$ 81,539	\$ 7,917	\$ 33	\$ 64,247	\$ 6,454	\$ 205,989	\$ 336

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	State Settlement	Wheel Tax/Surtax	Com Vehicle Excise Tax	Clinton City Sewage Collection	Financial Inst. Franchise Tax	Fines And Forfeitures	Infraction Judgement	Overweight Vehicles Fines
Cash and investments - beginning	\$ -	\$ 234	\$ 449	\$ 402	\$ 23	\$ 389	\$ 668	\$ -
Receipts:								
Taxes	21,652,581	288,259	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	130,008	-	133,229	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	4,073	10,685	8,162
Other receipts	-	-	-	-	-	-	10	-
Total receipts	21,652,581	288,259	130,008	-	133,229	4,073	10,695	8,162
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	21,652,581	287,813	130,008	-	133,229	1,722	10,536	8,162
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	21,652,581	287,813	130,008	-	133,229	1,722	10,536	8,162
Excess (deficiency) of receipts over disbursements	-	446	-	-	-	2,351	159	-
Cash and investments - ending	\$ -	\$ 680	\$ 449	\$ 402	\$ 23	\$ 2,740	\$ 827	\$ -

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Special Death Fee/Bonds-St	State Sales Disclosure Fee	Coroners Cont Ed	Interstate Compact Fund	Mortgage Fee Fund	Child Restraint System Fines	Education Plate Fee Fund	Riverboat Wagering Sharing
Cash and investments - beginning	\$ 35	\$ 450	\$ 164	\$ 125	\$ -	\$ -	\$ 282	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	810	-	1,844	-	1,450	-	-	-
Fines and forfeits	-	4,540	-	925	-	250	-	-
Other receipts	-	-	-	-	-	-	263	86,932
Total receipts	810	4,540	1,844	925	1,450	250	263	86,932
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	785	4,675	1,958	1,050	1,340	250	413	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	785	4,675	1,958	1,050	1,340	250	413	-
Excess (deficiency) of receipts over disbursements	25	(135)	(114)	(125)	110	-	(150)	86,932
Cash and investments - ending	\$ 60	\$ 315	\$ 50	\$ -	\$ 110	\$ -	\$ 132	\$ 86,932

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT Public Safety	LIT EDIT	Prose IV-D post 99 93,563	Clerk IV-D Post 99 93,563	Treasurer's Trust	Clerk's Trust	Health Trust	Sheriff Evidence
Cash and investments - beginning	\$ -	\$ -	\$ 91,030	\$ 47,398	\$ 435,671	\$ 569,135	\$ 2,161	\$ 16,888
Receipts:								
Taxes	-	879,576	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	10,174	6,765	-	-	-	-
Other receipts	2,638,729	-	-	-	452,004	802,882	22,483	995
Total receipts	2,638,729	879,576	10,174	6,765	452,004	802,882	22,483	995
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	2,638,729	879,576	48	4,641	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	435,671	766,200	23,438	619
Total disbursements	2,638,729	879,576	48	4,641	435,671	766,200	23,438	619
Excess (deficiency) of receipts over disbursements	-	-	10,126	2,124	16,333	36,682	(955)	376
Cash and investments - ending	\$ -	\$ -	\$ 101,156	\$ 49,522	\$ 452,004	\$ 605,817	\$ 1,206	\$ 17,264

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff Inmate Trust	Sheriff Commissary	Sheriff's Trust	BPPE Ordinance Fee	Firearms Training Fund	Opioid/Sim Grant	West Central IN PD Office	Law Enf Recordings Fee
Cash and investments - beginning	\$ 1,497	\$ 39,961	\$ 5,365	\$ 21,415	\$ 8,245	\$ 105,447	\$ -	\$ 656
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	15,413	-	-	-
Charges for services	-	-	-	-	870	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	56,221	139,412	274,958	150	-	-	221,155	-
Total receipts	56,221	139,412	274,958	150	16,283	-	221,155	-
Disbursements:								
Personal services	-	-	-	-	-	-	84,577	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,809	-	129,156	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	54,365	111,169	276,738	-	-	15,138	-	-
Total disbursements	54,365	111,169	276,738	-	5,809	15,138	213,733	-
Excess (deficiency) of receipts over disbursements	1,856	28,243	(1,780)	150	10,474	(15,138)	7,422	-
Cash and investments - ending	\$ 3,353	\$ 68,204	\$ 3,585	\$ 21,565	\$ 18,719	\$ 90,309	\$ 7,422	\$ 656

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Rainy Day Restricted MVH	DOC Reimbursement	VC IN Jail 2021 Bond Construct	Bail Agency Pre-Trial Source	Vermillion County Seized Asset	Allocation Fund	Verm Co Jail Building Corp	County Poor Relief
Cash and investments - beginning	\$ 3,382	\$ 412,772	\$ 4,400,000	\$ 121,295	\$ 3,265	\$ 411,695	\$ 2,500	\$ 225
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	162,874	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	238,637	-	-
Total receipts	-	162,874	-	-	-	238,637	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	596,863	-	-	-	308,529	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	596,863	-	-	-	308,529	-	-
Excess (deficiency) of receipts over disbursements	-	(433,989)	-	-	-	(69,892)	-	-
Cash and investments - ending	\$ 3,382	\$ (21,217)	\$ 4,400,000	\$ 121,295	\$ 3,265	\$ 341,803	\$ 2,500	\$ 225

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Welfare Reform Local Planning	Cumulative Reassessment	Peer Court	Sheriff Pension Trust	Bioterrorism Grant	PHPER Grant	County Health Vaccine Fund	Emergency Planning Grant
Cash and investments - beginning	\$ 2,786	\$ 1,278,876	\$ -	\$ 2,619	\$ 6,381	\$ 6,308	\$ 5,893	\$ -
Receipts:								
Taxes	-	108,915	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	855	-	-	-	19,486	-	-
Charges for services	-	-	-	6,858	-	-	2,610	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	1,257,557	15,138	-	-	-	-	-
Total receipts	-	1,367,327	15,138	6,858	-	19,486	2,610	-
Disbursements:								
Personal services	-	3,500	57,637	-	-	13,268	-	-
Supplies	-	-	800	-	-	2,596	-	-
Other services and charges	-	1,428,287	2,093	6,453	-	4,103	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	1,431,787	60,530	6,453	-	19,967	-	-
Excess (deficiency) of receipts over disbursements	-	(64,460)	(45,392)	405	-	(481)	2,610	-
Cash and investments - ending	\$ 2,786	\$ 1,214,416	\$ (45,392)	\$ 3,024	\$ 6,381	\$ 5,827	\$ 8,503	\$ -

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Domestic Violence Prev 16,575	STOP violence against women	County Drug Court	Highway Capital Improvement	Pre-Trial Diversion	Law Enforcement Continuing Edu	Alternative Dispute Resolution
Cash and investments - beginning	\$ 2,610	\$ 20,048	\$ 12,135	\$ 1,070,884	\$ 93,461	\$ 21,599	\$ 13,041
Receipts:							
Taxes	-	-	-	367,336	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	68,937	-	-	-	-	-
Charges for services	-	-	-	-	45,693	814	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	849	-	1,420
Total receipts	-	68,937	-	367,336	46,542	814	1,420
Disbursements:							
Personal services	-	69,270	-	-	25,133	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	245,739	13,783	-	1,112
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	102,964	300	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	69,270	-	348,703	39,216	-	1,112
Excess (deficiency) of receipts over disbursements	-	(333)	-	18,633	7,326	814	308
Cash and investments - ending	\$ 2,610	\$ 19,715	\$ 12,135	\$ 1,089,517	\$ 100,787	\$ 22,413	\$ 13,349

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Trails Grant Fund	Covid 19 Testing Grant	County IV-D Incentive 93.563	Covid 19 Vaccine Grant	CARES	21.027 / ARPA
Cash and investments - beginning	\$ 76,232	\$ 37,676	\$ 4,537	\$ (39,876)	\$ 7,185	\$ 1,505,295
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	257,588	100,000	-	20,802	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	6,765	-	-	-
Other receipts	-	50,000	-	136,442	-	1,542,597
Total receipts	257,588	150,000	6,765	157,244	-	1,542,597
Disbursements:						
Personal services	-	7,703	-	26,767	-	-
Supplies	-	-	-	3,093	-	-
Other services and charges	-	60	9,200	5,636	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	150,901	-	-	-	-	-
Other disbursements	49,919	-	-	-	-	-
Total disbursements	200,820	7,763	9,200	35,496	-	-
Excess (deficiency) of receipts over disbursements	56,768	142,237	(2,435)	121,748	-	1,542,597
Cash and investments - ending	\$ 133,000	\$ 179,913	\$ 2,102	\$ 81,872	\$ 7,185	\$ 3,047,892

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drug Prosecution Fund	Comm Crossings Grant	County Certified Shares	County Public Safety	Small Business Grant	Totals
Cash and investments - beginning	\$ 2,000	\$ 39,657	\$ 3,094,642	\$ 2,336,270	\$ -	\$ 38,577,999
Receipts:						
Taxes	-	-	-	-	-	32,321,217
Licenses and permits	-	-	-	-	-	11,904
Intergovernmental receipts	-	613,298	-	-	-	3,837,245
Charges for services	-	-	-	-	-	927,847
Fines and forfeits	-	-	-	-	-	215,842
Other receipts	-	-	1,260,012	2,212,297	-	16,512,666
Total receipts	-	613,298	1,260,012	2,212,297	-	53,826,721
Disbursements:						
Personal services	-	-	86,083	232,694	-	8,751,957
Supplies	-	-	-	3,543	-	743,344
Other services and charges	-	4,098	-	944,035	-	35,773,616
Debt service - principal and interest	-	-	-	581,379	-	581,379
Capital outlay	-	-	2,013,559	1,540,264	-	7,654,785
Other disbursements	-	-	-	200,000	-	2,330,654
Total disbursements	-	4,098	2,099,642	3,501,915	-	55,835,735
Excess (deficiency) of receipts over disbursements	-	609,200	(839,630)	(1,289,618)	-	(2,009,014)
Cash and investments - ending	\$ 2,000	\$ 648,857	\$ 2,255,012	\$ 1,046,652	\$ -	\$ 36,568,985

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OTHER INFORMATION

VERMILLION COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
City of Clinton	Rental of building	\$ 7,000	1/1/2020	12/31/2023
Caterpillar Financial Services Corporation	County Highway - 420F2 Backhoe Loader	10,244	6/5/2019	6/5/2024
Caterpillar Financial Services Corporation	County Highway - 2016 Small Wheel Loader	24,948	9/29/2022	9/29/2026
Caterpillar Financial Services Corporation	County Highway - 2021 Backhoe Loader	17,281	9/22/2021	9/22/2026
Caterpillar Financial Services Corporation	County Highway - 2022 Small Wheel Loaders (2)	42,898	3/15/2022	3/15/2027
Caterpillar Financial Services Corporation	County Highway - 2023 Hydraulic Excavator	28,841	12/14/2022	12/14/2027
Deere Credit, Inc.	County Highway - 60 Inch Rotary Cutter	4,610	6/24/2021	6/24/2026
Deere Credit, Inc.	County Highway - Cab Tractors (2)	43,979	9/16/2022	9/16/2027
Vermillion County, Indiana Building Corporation	Jail Rehab and Expansion	<u>587,000</u>	8/10/2021	2/1/2041
Total governmental activities		<u>766,801</u>		
Total of annual lease payments		<u><u>\$ 766,801</u></u>		

VERMILLION COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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	\$ 5,158
Infrastructure	13,860,308
Buildings	11,938,973
Improvements other than buildings	685,392
Machinery, equipment, and vehicles	<u>5,557,302</u>
Total governmental activities	<u>32,047,133</u>
Total capital assets	<u>\$ 32,047,133</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.