

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

VERMILLION COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
11/07/2013

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Phyllis Orman	01-01-09 to 12-31-16
Treasurer	Wendy Farley	01-01-09 to 12-31-16
Clerk	Florinda Pruitt	01-01-11 to 12-31-14
Sheriff	Robert 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	01-01-12 to 12-31-13
President of the County Council	Michael A. Carty	01-01-12 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF VERMILLION COUNTY, INDIANA

We have examined the accompanying financial statement of Vermillion County (County), for the year ended December 31, 2012. 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, 2012.

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, 2012, on the basis of accounting described in Note 1.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual examination performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

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.



Bruce Hartman
State Examiner

October 15, 2013

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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Sheriff Inmate Trust	\$ 2,638	\$ 98,957	\$ 98,892	\$ 2,703
Sheriff Trust	150	222,614	222,764	-
Recorder Trust	50	-	-	50
General Fund	6,156,379	6,748,184	6,679,989	6,224,574
Accident and Report Fund	1,955	242	-	2,197
Campaign Fin Enforcment	210	-	-	210
CEDIT	-	315,396	315,396	-
City and Town Court Costs	60,599	3,209	-	63,808
Clerk Record Perpetuation	6,173	5,664	2,521	9,316
Congressional School Interest	52,839	67	-	52,906
Congressional School Principal	3,202	-	-	3,202
Assessment Train Fund Sdf	5,535	1,585	2,109	5,011
Covered Bridge	30,974	5,550	3,800	32,724
Cumulative Bridge	1,015,735	401,231	422,684	994,282
Cumulative Cap Development	960,897	165,855	207,288	919,464
Cumulative Jail	57,808	-	-	57,808
Countermeasure	36,954	13,287	29,842	20,399
Economic Development	784,400	292,765	705,677	371,488
LCL Emerg Plan Right to Know	14,985	5,763	6,186	14,562
Extradition Fund	17,118	-	-	17,118
Health - County	307,024	142,803	123,571	326,256
Identification Security Protec	13,898	1,374	693	14,579
Levy Excess	35,073	167	-	35,240
Local Health Maintenance	56,464	32,672	27,626	61,510
Local Road & Street	89,574	135,447	216,589	8,432
Misdemeanant	46,289	14,050	2,887	57,452
Motor Vehicle Highway	343,035	1,304,122	1,406,253	240,904
Park Non-Reverting Operating	107,917	6,050	-	113,967
Area Plan Commission Fund	37,822	8,945	9,879	36,888
Plat Book	-	785	-	785
Rainy Day	3,609,672	3,526	-	3,613,198
Recorder's Record Perpetuation	53,738	24,413	20,808	57,343
Riverboat	62,469	40,460	24,333	78,596
Surplus Tax	74,817	25,514	36,268	64,063
Surveyor's Corner Perpetuation	58,413	3,780	-	62,193
Tax Sale Fees	63,427	10,430	10,360	63,497
Tax Sale Redemption	12,681	49,180	34,579	27,282
Tax Sale Surplus	133,177	125,111	54,200	204,088
LHD Trust Account	45,362	15,201	8,450	52,113
Unsafe Building	7,991	1,033	-	9,024
Victims Assistance	10,805	22,200	21,987	11,018
Wireless Emergency Telephone	166,249	32,942	199,191	-
GAL/CASA	5,225	-	-	5,225
Auditors Ineligible Deductions	-	17,364	-	17,364
County Elected Officials Train	533	1,374	220	1,687
DLGF 1% Ineligible Deduction	-	16	10	6
Statewide 911	-	527,897	56,135	471,762
Adult Probation Users Fee	139,113	55,720	59,011	135,822
Juvenile Probation Administrat	81,435	4,924	-	86,359
Probation Administration	20,222	12,846	-	33,068
Users Fee Fund	72,790	18,637	25,758	65,669
Drainage Maintenance	86,105	2,815	39	88,881
Buy Money	69	15,955	11,054	4,970
Public Health Coordinator	33	-	-	33
Alternative Dispute Resolution	-	341	-	341
Incarceration Fee Fund	6,430	-	-	6,430
Reimb Court Appointed Atty	67,267	17,858	-	85,125

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Capital Fund	26,001	-	26,001	-
Payroll Clearing	-	945,328	945,328	-
State Settlement	32,851	16,953,897	16,951,146	35,602
Wheel Tax/Surtax	1,720	236,071	222,589	15,202
Com Vehicle Excise Tax	200	120,256	120,256	200
Clinton City Sewage Collection	402	-	-	402
Financial Inst. Franchise Tax	-	54,898	54,898	-
Fines And Forfeitures	438	4,968	5,379	27
Infraction Judgement	1,258	20,291	20,673	876
Overweight Vehicles Fines	-	324	324	-
Special Death Fee/Bonds-St	140	1,737	1,797	80
State Sales Disclosure Fee	130	1,585	1,550	165
Coroners Cont Ed	336	1,864	1,857	343
Mortgage Fee Fund	220	1,203	1,248	175
Child Restraint System Fines	100	1,200	1,200	100
Inheritance Tax	59,206	471,578	499,384	31,400
Education Plate Fee Fund	-	432	431	1
Riverboat Wagering Sharing	-	96,039	96,039	-
Convent/Recreation & Visit	5,435	3,041	3,700	4,776
ARRA Clerk IV-D Incentive	2,012	-	2,012	-
Prosecutor IV-D Incen post 99	22,591	13,062	459	35,194
Clerk IV-D Incentive Post '99	10,248	8,679	12,191	6,736
Treasurer Trust	559,979	526,502	559,979	526,502
Clerk Trust	227,266	1,206,373	1,240,351	193,288
Health	75	-	-	75
Sheriff Commissary Trust	10,750	67,436	68,917	9,269
Sheriff Evidence Trust	16,379	23,724	28,275	11,828
Firearms Training Fund	19,998	5,270	7,170	18,098
Bail Agency Pre-Trial Source	118,443	-	-	118,443
Vermillion County Seized Asset	3,265	2,000	2,000	3,265
Drug Abuse Interdiction Fund	27,296	1,166	3,300	25,162
Allocation Fund	107,474	124,173	41,950	189,697
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	406,857	473	-	407,330
E911 Wired	184,852	52,566	237,419	(1)
Cumulative Reassessment	2,019,032	8,046	199,919	1,827,159
Cumulative Reassessment - 2015	45,117	105,378	-	150,495
Courthouse Clock Tower	4,799	3,876	8,675	-
Sheriff Pension Trust	45,980	6,357	52,337	-
Hea1001-2008 Homestead	517	-	110	407
Section 102 Funds (Hava)	1,900	-	-	1,900
Bioterrorism Grant	8,762	3,547	1,112	11,197
PHPER CFDA 93.069	-	11,914	12,861	(947)
County Health Vaccine Fund	9,844	4,730	3,953	10,621
Hillsdale Water Grant 14.228	-	14,000	14,000	-
Domestic Violence Prevention	2,610	-	-	2,610
Highway Capital Improvement	126,805	137,484	163,307	100,982
Pre-Trial Diversion	108,554	100,728	47,283	161,999
Law Enforcement Continuing Edu	17,067	3,323	36	20,354
Co. General IV-D Incentive	25,794	-	2,101	23,693
Totals	\$ 19,293,964	\$ 32,301,840	\$ 32,710,566	\$ 18,885,238

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. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial 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.

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,

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the 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
1 North Capital Street, 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.

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.

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. Restatement of County Offices

Certain funds that were included on the prior-year financial statement have been omitted from the current-year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statements.

Note 8. Cash Balance Deficit

The financial statement contains one fund with a deficit in cash. This is a result of the fund being set up for a reimbursable grant. The reimbursement for expenditures made by the County were not received by December 31, 2012.

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, 2012

	Sheriff Inmate Trust	Sheriff Trust	Recorder Trust	General Fund	Accident and Report Fund	Campaign Fin Enforcement	CEDIT
Cash and investments - beginning	\$ 2,638	\$ 150	\$ 50	\$ 6,156,379	\$ 1,955	\$ 210	\$ -
Receipts:							
Taxes	-	-	-	5,930,434	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	46,912	-	-	290,581
Charges for services	-	-	-	195,477	176	-	24,815
Fines and forfeits	-	-	-	104,271	66	-	-
Other receipts	98,957	222,614	-	471,090	-	-	-
Total receipts	<u>98,957</u>	<u>222,614</u>	<u>-</u>	<u>6,748,184</u>	<u>242</u>	<u>-</u>	<u>315,396</u>
Disbursements:							
Personal services	-	-	-	3,857,215	-	-	-
Supplies	-	-	-	381,317	-	-	-
Other services and charges	-	-	-	1,699,380	-	-	315,396
Capital outlay	-	-	-	742,077	-	-	-
Other disbursements	98,892	222,764	-	-	-	-	-
Total disbursements	<u>98,892</u>	<u>222,764</u>	<u>-</u>	<u>6,679,989</u>	<u>-</u>	<u>-</u>	<u>315,396</u>
Excess (deficiency) of receipts over disbursements	<u>65</u>	<u>(150)</u>	<u>-</u>	<u>68,195</u>	<u>242</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,703</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 6,224,574</u>	<u>\$ 2,197</u>	<u>\$ 210</u>	<u>\$ -</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	City and Town Court Costs	Clerk Record Perpetuation	Congressional School Interest	Congressional School Principal	Assessment Train Fund Sdf	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 60,599	\$ 6,173	\$ 52,839	\$ 3,202	\$ 5,535	\$ 30,974	\$ 1,015,735
Receipts:							
Taxes	-	-	-	-	-	-	303,964
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	2,414
Charges for services	1,249	5,664	-	-	10	-	94,133
Fines and forfeits	1,960	-	-	-	1,575	-	-
Other receipts	-	-	67	-	-	5,550	720
Total receipts	<u>3,209</u>	<u>5,664</u>	<u>67</u>	<u>-</u>	<u>1,585</u>	<u>5,550</u>	<u>401,231</u>
Disbursements:							
Personal services	-	2,521	-	-	2,109	-	-
Supplies	-	-	-	-	-	3,800	-
Other services and charges	-	-	-	-	-	-	96,735
Capital outlay	-	-	-	-	-	-	325,949
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>2,521</u>	<u>-</u>	<u>-</u>	<u>2,109</u>	<u>3,800</u>	<u>422,684</u>
Excess (deficiency) of receipts over disbursements	<u>3,209</u>	<u>3,143</u>	<u>67</u>	<u>-</u>	<u>(524)</u>	<u>1,750</u>	<u>(21,453)</u>
Cash and investments - ending	<u>\$ 63,808</u>	<u>\$ 9,316</u>	<u>\$ 52,906</u>	<u>\$ 3,202</u>	<u>\$ 5,011</u>	<u>\$ 32,724</u>	<u>\$ 994,282</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Cumulative Cap Development	Cumulative Jail	Countermeasure	Economic Development	LCL Emerg Plan Right to Know	Extradition Fund	Health - County
Cash and investments - beginning	\$ 960,897	\$ 57,808	\$ 36,954	\$ 784,400	\$ 14,985	\$ 17,118	\$ 307,024
Receipts:							
Taxes	163,862	-	-	-	-	-	136,005
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,301	-	-	137,485	-	-	1,080
Charges for services	-	-	13,271	-	-	-	5,718
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	692	-	16	155,280	5,763	-	-
Total receipts	<u>165,855</u>	<u>-</u>	<u>13,287</u>	<u>292,765</u>	<u>5,763</u>	<u>-</u>	<u>142,803</u>
Disbursements:							
Personal services	-	-	-	43,981	2,485	-	102,042
Supplies	-	-	-	373	-	-	3,195
Other services and charges	43,806	-	29,842	52,267	3,701	-	18,334
Capital outlay	163,482	-	-	609,056	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>207,288</u>	<u>-</u>	<u>29,842</u>	<u>705,677</u>	<u>6,186</u>	<u>-</u>	<u>123,571</u>
Excess (deficiency) of receipts over disbursements	<u>(41,433)</u>	<u>-</u>	<u>(16,555)</u>	<u>(412,912)</u>	<u>(423)</u>	<u>-</u>	<u>19,232</u>
Cash and investments - ending	<u>\$ 919,464</u>	<u>\$ 57,808</u>	<u>\$ 20,399</u>	<u>\$ 371,488</u>	<u>\$ 14,562</u>	<u>\$ 17,118</u>	<u>\$ 326,256</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Identification Security Protec	Levy Excess	Local Health Maintenance	Local Road & Street	Misdemeanant	Motor Vehicle Highway	Park Non-Reverting Operating
Cash and investments - beginning	\$ 13,898	\$ 35,073	\$ 56,464	\$ 89,574	\$ 46,289	\$ 343,035	\$ 107,917
Receipts:							
Taxes	-	167	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	135,447	-	1,070,735	-
Charges for services	1,374	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	32,672	-	14,050	233,387	6,050
Total receipts	<u>1,374</u>	<u>167</u>	<u>32,672</u>	<u>135,447</u>	<u>14,050</u>	<u>1,304,122</u>	<u>6,050</u>
Disbursements:							
Personal services	-	-	22,451	-	-	959,693	-
Supplies	-	-	2,645	-	-	273,412	-
Other services and charges	263	-	987	-	2,887	136,052	-
Capital outlay	430	-	1,543	216,589	-	37,096	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>693</u>	<u>-</u>	<u>27,626</u>	<u>216,589</u>	<u>2,887</u>	<u>1,406,253</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>681</u>	<u>167</u>	<u>5,046</u>	<u>(81,142)</u>	<u>11,163</u>	<u>(102,131)</u>	<u>6,050</u>
Cash and investments - ending	<u>\$ 14,579</u>	<u>\$ 35,240</u>	<u>\$ 61,510</u>	<u>\$ 8,432</u>	<u>\$ 57,452</u>	<u>\$ 240,904</u>	<u>\$ 113,967</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Area Plan Commission Fund	Plat Book	Rainy Day	Recorder's Record Perpetuation	Riverboat	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 37,822	\$ -	\$ 3,609,672	\$ 53,738	\$ 62,469	\$ 74,817	\$ 58,413
Receipts:							
Taxes	-	-	-	-	-	25,514	-
Licenses and permits	8,945	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	24,359	-	-	3,780
Fines and forfeits	-	5	-	-	-	-	-
Other receipts	-	780	3,526	54	40,460	-	-
Total receipts	<u>8,945</u>	<u>785</u>	<u>3,526</u>	<u>24,413</u>	<u>40,460</u>	<u>25,514</u>	<u>3,780</u>
Disbursements:							
Personal services	3,412	-	-	-	-	-	-
Supplies	250	-	-	-	-	-	-
Other services and charges	6,217	-	-	20,808	24,333	36,268	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>9,879</u>	<u>-</u>	<u>-</u>	<u>20,808</u>	<u>24,333</u>	<u>36,268</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(934)</u>	<u>785</u>	<u>3,526</u>	<u>3,605</u>	<u>16,127</u>	<u>(10,754)</u>	<u>3,780</u>
Cash and investments - ending	<u>\$ 36,888</u>	<u>\$ 785</u>	<u>\$ 3,613,198</u>	<u>\$ 57,343</u>	<u>\$ 78,596</u>	<u>\$ 64,063</u>	<u>\$ 62,193</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	LHD Trust Account	Unsafe Building	Victims Assistance	Wireless Emergency Telephone
Cash and investments - beginning	\$ 63,427	\$ 12,681	\$ 133,177	\$ 45,362	\$ 7,991	\$ 10,805	\$ 166,249
Receipts:							
Taxes	10,430	1,793	-	-	770	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	32,942
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	47,387	125,111	15,201	263	22,200	-
Total receipts	<u>10,430</u>	<u>49,180</u>	<u>125,111</u>	<u>15,201</u>	<u>1,033</u>	<u>22,200</u>	<u>32,942</u>
Disbursements:							
Personal services	-	-	-	2,340	-	21,817	-
Supplies	-	-	-	980	-	-	3,822
Other services and charges	10,360	34,579	54,200	2,695	-	170	194,836
Capital outlay	-	-	-	2,435	-	-	533
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>10,360</u>	<u>34,579</u>	<u>54,200</u>	<u>8,450</u>	<u>-</u>	<u>21,987</u>	<u>199,191</u>
Excess (deficiency) of receipts over disbursements	<u>70</u>	<u>14,601</u>	<u>70,911</u>	<u>6,751</u>	<u>1,033</u>	<u>213</u>	<u>(166,249)</u>
Cash and investments - ending	<u>\$ 63,497</u>	<u>\$ 27,282</u>	<u>\$ 204,088</u>	<u>\$ 52,113</u>	<u>\$ 9,024</u>	<u>\$ 11,018</u>	<u>\$ -</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Train	DLGF 1% Ineligible Deduction	Statewide 911	Adult Probation Users Fee	Juvenile Probation Administrat
Cash and investments - beginning	\$ 5,225	\$ -	\$ 533	\$ -	\$ -	\$ 139,113	\$ 81,435
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	1,374	-	8,351	55,720	4,924
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	17,364	-	16	519,546	-	-
Total receipts	-	17,364	1,374	16	527,897	55,720	4,924
Disbursements:							
Personal services	-	-	-	-	5,679	54,527	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	220	10	45,795	4,484	-
Capital outlay	-	-	-	-	4,661	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	220	10	56,135	59,011	-
Excess (deficiency) of receipts over disbursements	-	17,364	1,154	6	471,762	(3,291)	4,924
Cash and investments - ending	\$ 5,225	\$ 17,364	\$ 1,687	\$ 6	\$ 471,762	\$ 135,822	\$ 86,359

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Probation Administration	Users Fee Fund	Drainage Maintenance	Buy Money	Public Health Coordinator	Alternative Dispute Resolution	Incarceration Fee Fund
Cash and investments - beginning	\$ 20,222	\$ 72,790	\$ 86,105	\$ 69	\$ 33	\$ -	\$ 6,430
Receipts:							
Taxes	-	-	2,692	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	12,846	13,047	-	-	-	-	-
Fines and forfeits	-	5,590	-	-	-	-	-
Other receipts	-	-	123	15,955	-	341	-
Total receipts	<u>12,846</u>	<u>18,637</u>	<u>2,815</u>	<u>15,955</u>	<u>-</u>	<u>341</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	25,758	39	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	11,054	-	-	-
Total disbursements	<u>-</u>	<u>25,758</u>	<u>39</u>	<u>11,054</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>12,846</u>	<u>(7,121)</u>	<u>2,776</u>	<u>4,901</u>	<u>-</u>	<u>341</u>	<u>-</u>
Cash and investments - ending	<u>\$ 33,068</u>	<u>\$ 65,669</u>	<u>\$ 88,881</u>	<u>\$ 4,970</u>	<u>\$ 33</u>	<u>\$ 341</u>	<u>\$ 6,430</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Reimb Court Appointed Atty	Capital Fund	Payroll Clearing	State Settlement	Wheel Tax/Surtax	Com Vehicle Excise Tax	Clinton City Sewage Collection
Cash and investments - beginning	\$ 67,267	\$ 26,001	\$ -	\$ 32,851	\$ 1,720	\$ 200	\$ 402
Receipts:							
Taxes	-	-	-	15,552,889	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	120,256	-
Charges for services	17,858	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	945,328	1,401,008	236,071	-	-
Total receipts	<u>17,858</u>	<u>-</u>	<u>945,328</u>	<u>16,953,897</u>	<u>236,071</u>	<u>120,256</u>	<u>-</u>
Disbursements:							
Personal services	-	-	945,328	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	26,001	-	16,951,146	222,589	120,256	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>26,001</u>	<u>945,328</u>	<u>16,951,146</u>	<u>222,589</u>	<u>120,256</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>17,858</u>	<u>(26,001)</u>	<u>-</u>	<u>2,751</u>	<u>13,482</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 85,125</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,602</u>	<u>\$ 15,202</u>	<u>\$ 200</u>	<u>\$ 402</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Financial Inst. Franchise Tax	Fines And Forfeitures	Infraction Judgement	Overweight Vehicles Fines	Special Death Fee/Bonds-St	State Sales Disclosure Fee	Coroners Cont Ed
Cash and investments - beginning	\$ -	\$ 438	\$ 1,258	\$ -	\$ 140	\$ 130	\$ 336
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	54,898	-	-	-	-	-	-
Charges for services	-	4,910	-	-	1,737	-	1,864
Fines and forfeits	-	58	20,291	324	-	1,585	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>54,898</u>	<u>4,968</u>	<u>20,291</u>	<u>324</u>	<u>1,737</u>	<u>1,585</u>	<u>1,864</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	54,898	5,379	20,673	324	1,797	1,550	1,857
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>54,898</u>	<u>5,379</u>	<u>20,673</u>	<u>324</u>	<u>1,797</u>	<u>1,550</u>	<u>1,857</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(411)</u>	<u>(382)</u>	<u>-</u>	<u>(60)</u>	<u>35</u>	<u>7</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 27</u>	<u>\$ 876</u>	<u>\$ -</u>	<u>\$ 80</u>	<u>\$ 165</u>	<u>\$ 343</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Mortgage Fee Fund	Child Restraint System Fines	Inheritance Tax	Education Plate Fee Fund	Riverboat Wagering Sharing	Convent/Recreation & Visit	ARRA Clerk IV-D Incentive
Cash and investments - beginning	\$ 220	\$ 100	\$ 59,206	\$ -	\$ -	\$ 5,435	\$ 2,012
Receipts:							
Taxes	-	-	-	-	-	2,833	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,203	-	471,578	394	-	208	-
Fines and forfeits	-	1,200	-	-	-	-	-
Other receipts	-	-	-	38	96,039	-	-
Total receipts	<u>1,203</u>	<u>1,200</u>	<u>471,578</u>	<u>432</u>	<u>96,039</u>	<u>3,041</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,248	1,200	499,384	431	96,039	3,700	2,012
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,248</u>	<u>1,200</u>	<u>499,384</u>	<u>431</u>	<u>96,039</u>	<u>3,700</u>	<u>2,012</u>
Excess (deficiency) of receipts over disbursements	<u>(45)</u>	<u>-</u>	<u>(27,806)</u>	<u>1</u>	<u>-</u>	<u>(659)</u>	<u>(2,012)</u>
Cash and investments - ending	<u>\$ 175</u>	<u>\$ 100</u>	<u>\$ 31,400</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 4,776</u>	<u>\$ -</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Prosecutor IV-D Incen post 99	Clerk IV-D Incenitve Post '99	Treasurer Trust	Clerk Trust	Health	Sheriff Commissary Trust	Sheriff Evidence Trust
Cash and investments - beginning	\$ 22,591	\$ 10,248	\$ 559,979	\$ 227,266	\$ 75	\$ 10,750	\$ 16,379
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	13,062	-	-	-	-	-	-
Fines and forfeits	-	8,679	-	-	-	-	-
Other receipts	-	-	526,502	1,206,373	-	67,436	23,724
Total receipts	<u>13,062</u>	<u>8,679</u>	<u>526,502</u>	<u>1,206,373</u>	<u>-</u>	<u>67,436</u>	<u>23,724</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	459	12,191	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	559,979	1,240,351	-	68,917	28,275
Total disbursements	<u>459</u>	<u>12,191</u>	<u>559,979</u>	<u>1,240,351</u>	<u>-</u>	<u>68,917</u>	<u>28,275</u>
Excess (deficiency) of receipts over disbursements	<u>12,603</u>	<u>(3,512)</u>	<u>(33,477)</u>	<u>(33,978)</u>	<u>-</u>	<u>(1,481)</u>	<u>(4,551)</u>
Cash and investments - ending	<u>\$ 35,194</u>	<u>\$ 6,736</u>	<u>\$ 526,502</u>	<u>\$ 193,288</u>	<u>\$ 75</u>	<u>\$ 9,269</u>	<u>\$ 11,828</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Firearms Training Fund	Bail Agency Pre-Trial Source	Vermillion County Seized Asset	Drug Abuse Interdiction Fund	Allocation Fund	Common School Fund	Verm Co Jail Building Corp
Cash and investments - beginning	\$ 19,998	\$ 118,443	\$ 3,265	\$ 27,296	\$ 107,474	\$ 2,030	\$ 2,500
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	5,270	-	-	1,150	62,029	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,000	16	62,144	-	-
Total receipts	<u>5,270</u>	<u>-</u>	<u>2,000</u>	<u>1,166</u>	<u>124,173</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	7,170	-	2,000	3,300	41,950	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>7,170</u>	<u>-</u>	<u>2,000</u>	<u>3,300</u>	<u>41,950</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,900)</u>	<u>-</u>	<u>-</u>	<u>(2,134)</u>	<u>82,223</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 18,098</u>	<u>\$ 118,443</u>	<u>\$ 3,265</u>	<u>\$ 25,162</u>	<u>\$ 189,697</u>	<u>\$ 2,030</u>	<u>\$ 2,500</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County Poor Relief	Welfare Reform Local Planning	Vermillion County E911 Sinking	E911 Wired	Cumulative Reassessment	Cumulative Reassessment - 2015	Courthouse Clock Tower
Cash and investments - beginning	\$ 225	\$ 2,786	\$ 406,857	\$ 184,852	\$ 2,019,032	\$ 45,117	\$ 4,799
Receipts:							
Taxes	-	-	-	-	-	104,872	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	327	506	-
Charges for services	-	-	-	52,566	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	473	-	7,719	-	3,876
Total receipts	-	-	473	52,566	8,046	105,378	3,876
Disbursements:							
Personal services	-	-	-	5,679	188,675	-	-
Supplies	-	-	-	3,438	577	-	-
Other services and charges	-	-	-	228,302	10,667	-	-
Capital outlay	-	-	-	-	-	-	8,675
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	237,419	199,919	-	8,675
Excess (deficiency) of receipts over disbursements	-	-	473	(184,853)	(191,873)	105,378	(4,799)
Cash and investments - ending	\$ 225	\$ 2,786	\$ 407,330	\$ (1)	\$ 1,827,159	\$ 150,495	\$ -

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Sheriff Pension Trust	Hea1001-2008 Homestead	Section 102 Funds (Hava)	Bioterrorism Grant	PHPER CFDA 93.069	County Health Vaccine Fund	Hillsdale Water Grant 14.228
Cash and investments - beginning	\$ 45,980	\$ 517	\$ 1,900	\$ 8,762	\$ -	\$ 9,844	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	6,357	-	-	-	-	4,730	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	3,547	11,914	-	14,000
Total receipts	<u>6,357</u>	<u>-</u>	<u>-</u>	<u>3,547</u>	<u>11,914</u>	<u>4,730</u>	<u>14,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	1,112	4,038	3,953	-
Other services and charges	52,337	110	-	-	7,102	-	14,000
Capital outlay	-	-	-	-	1,721	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>52,337</u>	<u>110</u>	<u>-</u>	<u>1,112</u>	<u>12,861</u>	<u>3,953</u>	<u>14,000</u>
Excess (deficiency) of receipts over disbursements	<u>(45,980)</u>	<u>(110)</u>	<u>-</u>	<u>2,435</u>	<u>(947)</u>	<u>777</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 407</u>	<u>\$ 1,900</u>	<u>\$ 11,197</u>	<u>\$ (947)</u>	<u>\$ 10,621</u>	<u>\$ -</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Domestic Violence Prevention	Highway Capital Improvement	Pre-Trial Diversion	Law Enforcement Continuing Edu	Co. General IV-D Incentive	Totals
Cash and investments - beginning	\$ 2,610	\$ 126,805	\$ 108,554	\$ 17,067	\$ 25,794	\$ 19,293,964
Receipts:						
Taxes	-	-	-	-	-	22,236,225
Licenses and permits	-	-	-	-	-	8,945
Intergovernmental	-	126,669	-	-	-	1,988,611
Charges for services	-	10,815	65,442	1,150	-	1,221,553
Fines and forfeits	-	-	-	-	-	145,604
Other receipts	-	-	35,286	2,173	-	6,700,902
Total receipts	-	137,484	100,728	3,323	-	32,301,840
Disbursements:						
Personal services	-	-	5,596	-	-	6,225,550
Supplies	-	-	384	-	-	683,296
Other services and charges	-	163,307	24,480	36	-	21,438,317
Capital outlay	-	-	16,823	-	-	2,131,070
Other disbursements	-	-	-	-	2,101	2,232,333
Total disbursements	-	163,307	47,283	36	2,101	32,710,566
Excess (deficiency) of receipts over disbursements	-	(25,823)	53,445	3,287	(2,101)	(408,726)
Cash and investments - ending	\$ 2,610	\$ 100,982	\$ 161,999	\$ 20,354	\$ 23,693	\$ 18,885,238

VERMILLION COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Catepillar Financial Services Corp	Equipment lease	\$ 71,380	04-01-12	12-31-12
City of Clinton	Rental of building	<u>7,000</u>	01-01-12	12-31-12
Total governmental activities		<u>78,380</u>		
Total of annual lease payments		<u>\$ 78,380</u>		

VERMILLION COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2012

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	11,895,168
Improvements other than buildings	685,392
Machinery, equipment, and vehicles	3,327,523
Total governmental activities	29,823,833
Total capital assets	\$ 29,823,833

VERMILLION COUNTY
OTHER REPORT

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

County Auditor

VERMILLION COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 15, 2013, with Phyllis Orman, Auditor, and Tim J. Wilson, President of the Board of County Commissioners. Our examination disclosed no material items that warrant comment at this time.