

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

VERMILLION COUNTY, INDIANA

January 1, 2015 to December 31, 2016



**FILED**  
04/20/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Phyllis Orman Amy L. Tolbert	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Treasurer	Wendy Farley Florinda A. Pruitt	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Amy Griffin	01-01-15 to 12-31-18
County Sheriff	Michael Phelps	01-01-15 to 12-31-18
County Recorder	Marge Hennis	01-01-15 to 12-31-18
President of the Board of County Commissioners	Tim J. Wilson	01-01-15 to 12-31-18
President of the County Council	Michael A. Carty Michael Costello Jill Wesch Michael A. Carty	01-01-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-18



**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 period of January 1, 2015 to December 31, 2016. The County's management is responsible for the fair presentation of the financial statement in accordance with the prescribed basis of accounting described in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statement is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


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 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 described in the preceding paragraph, the financial statement for the period of January 1, 2015 to December 31, 2016, referred to above, does not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County.

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

In our opinion, the financial statement for the period of January 1, 2015 to December 31, 2016, referred to above, presents the financial position and results of operations of the County based on the prescribed basis of accounting described in Note 1 to the financial statement, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedules 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 statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

March 8, 2018

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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 Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16		
Treasurer's Trust	\$ 584,234	\$ 552,007	\$ 584,234	\$ 552,007	\$ 260,830	\$ 552,007	\$ 260,830		
Sheriff Inmate Trust	6,203	113,736	113,800	6,139	185,723	182,571	9,291		
Sheriff Commissary Trust	8,811	95,664	93,450	11,025	122,925	117,271	16,679		
Clerks Trust	278,162	1,124,323	1,132,597	269,888	1,173,457	966,419	476,926		
Recorder Trust	50	-	-	50	-	-	50		
General Fund	6,900,608	7,130,527	6,761,954	7,269,181	7,072,889	9,021,597	5,320,473		
Accident and Report Fund	305	224	314	215	201	181	235		
Campaign Fin Enforcement	210	-	-	210	-	-	210		
CEDIT	-	577,718	577,718	-	585,490	585,490	-		
City and Town Court Costs	69,057	2,584	-	71,641	2,534	-	74,175		
Clerk Record Perpetuation	21,889	8,616	7,915	22,590	10,442	14,295	18,737		
Congressional School Interest	51,245	32	846	50,431	192	1,692	48,931		
Congressional School Principal	3,202	-	-	3,202	-	-	3,202		
Assessment Train Fund Sdf	6,719	1,965	5	8,679	2,250	1,041	9,888		
Covered Bridge	34,406	5,550	30,128	9,828	5,550	350	15,028		
Cumulative Bridge	566,753	453,672	478,759	541,666	374,588	174,971	741,283		
Cumulative Cap Development	996,518	174,194	432,043	738,669	171,290	104,280	805,679		
Cumulative Jail	56,739	-	51,767	4,972	-	-	4,972		
Drug Free Community	29,901	23,468	18,200	35,169	24,446	24,200	35,415		
Economic Development	713,512	343,487	206,647	850,352	354,590	350,822	854,120		
LCL Emerg Plan Right to Know	14,232	5,948	2,341	17,839	3,269	2,862	18,246		
Extradition Fund	17,363	-	-	17,363	-	-	17,363		
Health-County	346,461	147,195	145,115	348,541	146,261	149,332	345,470		
Identification Security Protec	7,354	1,340	2,936	5,758	1,050	650	6,158		
Levy Excess	35,240	407	-	35,647	-	-	35,647		
Local Health Maintenance	58,704	33,139	31,710	60,133	49,709	25,729	84,113		
Local Road & Street	34,206	131,474	118,567	47,113	130,543	107,654	70,002		
Misdemeanant	50,324	13,628	3,077	60,875	13,628	4,849	69,654		
Motor Vehicle Highway	562,801	1,780,964	1,500,725	843,040	1,669,825	1,447,954	1,064,911		
Park Non-Reverting Operating	132,041	56	4,488	127,609	306	2,400	125,515		
Area Plan Commission Fund	40,569	9,940	4,675	45,834	8,645	5,233	49,246		
Plat Book	10,400	5,590	10	15,980	4,215	-	20,195		
Rainy Day	3,617,203	2,588	-	3,619,791	11,999	100,832	3,530,958		
Recorder's Record Perpetuation	53,359	26,602	17,120	62,841	21,782	30,376	54,247		
Riverboat	113,517	40,460	23,000	130,977	40,459	24,000	147,436		
Surplus Tax	32,207	31,849	34,261	29,795	35,589	58,465	6,919		
Surveyor's Corner Perpetuation	69,953	4,105	-	74,058	3,500	-	77,558		
Tax Sale Fees	41,153	-	9,810	31,343	-	10,600	20,743		
Tax Sale Redemption	-	24,734	24,735	(1)	57,003	56,561	441		
Tax Sale Surplus	84,745	31,110	11,222	104,633	89,167	22,216	171,584		
LHD Trust Account	58,472	15,201	15,589	58,084	24,291	5,630	76,745		
Unsafe Building	6,983	2,209	4,830	4,362	1,515	1,130	4,747		
Victims Assistance	9,484	27,991	27,856	9,619	30,979	32,415	8,183		
GAL/CASA	5,225	-	-	5,225	-	-	5,225		
HHS Grant 93.617	19,811	-	19,629	182	45,219	45,218	183		
Auditors Ineligible Deductions	23,352	-	-	23,352	-	-	23,352		
County Elected Officials Train	3,443	1,340	155	4,628	1,050	156	5,522		
Statewide 911	1,095,994	210,036	28,963	1,277,067	247,886	176,680	1,348,273		
Adult Probation Users Fee	214,784	68,165	85,186	197,763	58,288	85,397	170,654		
Juvenile Probation Administrat	30,373	2,478	-	32,851	2,454	2,500	32,805		
Probation Administration	19,921	13,483	-	33,404	16,932	-	50,336		
Users Fee Fund	76,068	6,809	8,047	74,830	7,354	2,575	79,609		
Drainage Maintenance	79,452	2,743	-	82,195	3,062	-	85,257		
K-9	-	-	-	-	17,862	16,590	1,272		
Public Health Coordinator	33	-	-	33	-	-	33		
Incarceration Fee Fund	6,430	-	-	6,430	-	-	6,430		

VERMILLION COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15		Cash and Investments 12-31-15		Cash and Investments 12-31-16		
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	
Supp Public Def Service Fund	111,922	13,945	-	125,867	13,926	-	139,793
Payroll Clearing	-	1,099,971	1,099,971	-	1,217,035	1,217,035	-
State Settlement	-	18,174,858	18,174,858	-	18,791,941	18,791,941	-
Wheel Tax/Surtax	1,240	248,573	248,573	1,240	249,964	249,644	1,560
Com Vehicle Excise Tax	200	126,716	126,716	200	112,881	113,081	-
Clinton City Sewage Collection	402	-	-	402	-	-	402
Financial Inst. Franchise Tax	-	73,426	73,426	-	79,156	79,156	-
Fines And Forfeitures	88	9,550	8,957	681	6,222	6,015	888
Infraction Judgement	1,935	16,224	16,704	1,455	23,553	22,729	2,279
Overweight Vehicles Fines	49	672	671	50	25	74	1
Special Death Fee/Bonds-St	400	1,520	1,845	75	1,535	1,455	155
State Sales Disclosure Fee	345	1,965	2,035	275	2,240	2,310	205
Coroners Cont Ed	436	2,204	2,302	338	2,132	2,308	162
Interstate Compact Fund	250	250	500	-	375	375	-
Mortgage Fee Fund	160	1,220	1,188	192	1,078	1,180	90
Child Restraint System Fines	25	550	550	25	525	525	25
Inheritance Tax	3,678	-	3,678	-	-	-	-
Education Plate Fee Fund	-	300	300	-	394	375	19
Riverboat Wagering Sharing	-	96,039	96,039	-	96,036	96,035	1
Convent/ Recreation & Visit	6,687	3,684	4,400	5,971	4,026	5,500	4,497
Prose IV-D post 99 93.563	54,420	11,195	10,845	54,770	12,030	9,689	57,111
Clerk IV-D Post 99 93.563	4,142	7,445	939	10,648	7,997	2,152	16,493
Health Trust	75	-	-	75	-	-	75
Sheriff Evidence Trust	6,244	1,997	1,997	6,244	13,751	14,020	5,975
Community Crossings Grant	-	-	-	-	-	220,028	(220,028)
Firearms Training Fund	11,530	5,985	1,455	16,060	10,760	4,299	22,521
Bail Agency Pre-Trial Source	118,443	-	-	118,443	-	-	118,443
Vermillion County Seized Asset	3,265	-	-	3,265	-	-	3,265
Allocation Fund	144,159	39,509	31,946	151,722	64,013	36,607	179,128
Common School Fund	2,030	-	-	2,030	-	-	2,030
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 -2017	1,788,071	1,679	213,497	1,576,253	109,916	212,293	1,473,876
Sheriff Pension Trust	245	6,737	6,982	-	10,475	10,475	-
Hea1001-2008 Homestead	407	-	407	-	-	-	-
Section 102 Funds (Hava)	1,900	-	-	1,900	-	1,900	-
Bioterrorism Grant	6,381	-	-	6,381	-	-	6,381
SDRF Infrastructure Grant	-	90,880	-	90,880	-	-	90,880
PHPER CFDA 93.069	(1,009)	16,538	14,563	966	30,334	26,955	4,345
County Health Vaccine Fund	10,714	2,702	3,148	10,268	2,690	3,293	9,665
Domestic Violence Prev 16.575	2,610	-	-	2,610	-	-	2,610
'16 STOP violence against wome	-	-	-	-	-	19,211	(19,211)
Highway Capital Improvement	241,129	232,702	230,519	243,312	271,901	140,408	374,805
Pre-Trial Diversion	197,775	90,507	81,497	206,785	96,100	95,776	207,109
Law Enforcement Continuing Edu	22,546	679	824	22,401	584	1,720	21,265
Alternative Dispute Resolution	1,744	1,514	227	3,031	1,565	1,303	3,293
County IV-D Incentive 93.563	19,634	8,095	12,350	15,379	7,997	7,500	15,876
Family Court Grant	6,519	-	75	6,444	-	-	6,444
Prosecutor Buy Money	2,421	-	379	2,042	-	1,674	368
Drug Prosecution Fund	-	-	-	-	2,000	2,000	-
Totals	\$ 20,078,904	\$ 33,639,182	\$ 33,088,787	\$ 20,629,299	\$ 34,336,396	\$ 35,916,232	\$ 19,049,463

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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 non-businesses 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.

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*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.

VERMILLION COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

VERMILLION COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

*Funding Policy and Annual Pension Cost*

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

VERMILLION COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2016.

**Note 8. Combined Funds**

Funds related to Drug Free Community were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

#### OTHER INFORMATION - UNEXAMINED

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 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 other 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, 2015

	Treasurer's Trust	Sheriff Inmate Trust	Sheriff Commissary Trust	Clerks Trust	Recorder Trust	General Fund	Accident and Report Fund	Campaign Fin Enforcment	CEDIT
Cash and investments - beginning	\$ 584,234	\$ 6,203	\$ 8,811	\$ 278,162	\$ 50	\$ 6,900,608	\$ 305	\$ 210	\$ -
Receipts:									
Taxes	-	-	-	-	-	6,574,687	-	-	577,718
Licenses and permits	-	-	-	-	-	40	-	-	-
Intergovernmental receipts	-	-	-	-	-	80,724	-	-	-
Charges for services	-	-	-	-	-	148,068	224	-	-
Fines and forfeits	-	-	-	-	-	220,534	-	-	-
Other receipts	552,007	113,736	95,664	1,124,323	-	106,474	-	-	-
Total receipts	552,007	113,736	95,664	1,124,323	-	7,130,527	224	-	577,718
Disbursements:									
Personal services	-	-	-	-	-	4,287,460	-	-	-
Supplies	-	-	-	-	-	259,555	-	-	-
Other services and charges	-	-	-	-	-	2,091,114	314	-	577,718
Capital outlay	-	-	-	-	-	123,825	-	-	-
Other disbursements	584,234	113,800	93,450	1,132,597	-	-	-	-	-
Total disbursements	584,234	113,800	93,450	1,132,597	-	6,761,954	314	-	577,718
Excess (deficiency) of receipts over disbursements	(32,227)	(64)	2,214	(8,274)	-	368,573	(90)	-	-
Cash and investments - ending	\$ 552,007	\$ 6,139	\$ 11,025	\$ 269,888	\$ 50	\$ 7,269,181	\$ 215	\$ 210	\$ -

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	City and Town Court Costs	Clerk Record Perpetuation	Congressional School Interest	Congressional School Principal	Assessment Train Fund Sdf	Covered Bridge	Cumulative Bridge	Cumulative Cap Development	Cumulative Jail
Cash and investments - beginning	\$ 69,057	\$ 21,889	\$ 51,245	\$ 3,202	\$ 6,719	\$ 34,406	\$ 566,753	\$ 996,518	\$ 56,739
Receipts:									
Taxes	-	-	-	-	-	-	319,312	172,136	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	2,491	1,343	-
Charges for services	-	7,976	-	-	1,960	-	131,324	-	-
Fines and forfeits	2,584	-	-	-	5	-	-	-	-
Other receipts	-	640	32	-	-	5,550	545	715	-
Total receipts	2,584	8,616	32	-	1,965	5,550	453,672	174,194	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	30,128	3,010	-	-
Other services and charges	-	7,915	846	-	5	-	208,418	55,216	51,767
Capital outlay	-	-	-	-	-	-	267,331	376,827	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	7,915	846	-	5	30,128	478,759	432,043	51,767
Excess (deficiency) of receipts over disbursements	2,584	701	(814)	-	1,960	(24,578)	(25,087)	(257,849)	(51,767)
Cash and investments - ending	\$ 71,641	\$ 22,590	\$ 50,431	\$ 3,202	\$ 8,679	\$ 9,828	\$ 541,666	\$ 738,669	\$ 4,972

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Drug Free Community	Economic Development	LCL Emerg Plan Right to Know	Extradition Fund	Health-County	Identification Security Protec	Levy Excess	Local Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 29,901	\$ 713,512	\$ 14,232	\$ 17,363	\$ 346,461	\$ 7,354	\$ 35,240	\$ 58,704	\$ 34,206
Receipts:									
Taxes	-	253,857	-	-	133,405	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,338	-	1,041	-	-	-	131,474
Charges for services	23,452	46,106	-	-	12,531	1,340	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	16	43,524	2,610	-	218	-	407	33,139	-
Total receipts	23,468	343,487	5,948	-	147,195	1,340	407	33,139	131,474
Disbursements:									
Personal services	-	127,380	2,290	-	121,283	727	-	18,869	-
Supplies	-	1,077	-	-	4,176	-	-	2,621	-
Other services and charges	18,200	46,524	51	-	19,656	1,000	-	9,995	-
Capital outlay	-	31,666	-	-	-	1,209	-	225	118,567
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	18,200	206,647	2,341	-	145,115	2,936	-	31,710	118,567
Excess (deficiency) of receipts over disbursements	5,268	136,840	3,607	-	2,080	(1,596)	407	1,429	12,907
Cash and investments - ending	\$ 35,169	\$ 850,352	\$ 17,839	\$ 17,363	\$ 348,541	\$ 5,758	\$ 35,647	\$ 60,133	\$ 47,113

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Misdemeanant	Motor Vehicle Highway	Park Non-Reverting Operating	Area Plan Commission Fund	Plat Book	Rainy Day	Recorder's Record Perpetuation	Riverboat	Surplus Tax
Cash and investments - beginning	\$ 50,324	\$ 562,801	\$ 132,041	\$ 40,569	\$ 10,400	\$ 3,617,203	\$ 53,359	\$ 113,517	\$ 32,207
Receipts:									
Taxes	-	291,447	-	-	-	-	-	-	29,270
Licenses and permits	-	-	-	9,940	10	-	-	-	-
Intergovernmental receipts	-	1,483,982	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	26,602	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	13,628	5,535	56	-	5,580	2,588	-	40,460	2,579
Total receipts	13,628	1,780,964	56	9,940	5,590	2,588	26,602	40,460	31,849
Disbursements:									
Personal services	-	827,950	-	4,293	-	-	-	-	-
Supplies	-	161,778	-	77	-	-	-	-	-
Other services and charges	3,077	492,097	4,488	305	10	-	17,120	23,000	34,261
Capital outlay	-	18,900	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	3,077	1,500,725	4,488	4,675	10	-	17,120	23,000	34,261
Excess (deficiency) of receipts over disbursements	10,551	280,239	(4,432)	5,265	5,580	2,588	9,482	17,460	(2,412)
Cash and investments - ending	\$ 60,875	\$ 843,040	\$ 127,609	\$ 45,834	\$ 15,980	\$ 3,619,791	\$ 62,841	\$ 130,977	\$ 29,795

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	LHD Trust Account	Unsafe Building	Victims Assistance	GAL/CASA	HHS Grant 93.617
Cash and investments - beginning	\$ 69,953	\$ 41,153	\$ -	\$ 84,745	\$ 58,472	\$ 6,983	\$ 9,484	\$ 5,225	\$ 19,811
Receipts:									
Taxes	-	-	-	-	-	2,209	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	27,991	-	-
Charges for services	4,105	-	3,060	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	21,674	31,110	15,201	-	-	-	-
Total receipts	4,105	-	24,734	31,110	15,201	2,209	27,991	-	-
Disbursements:									
Personal services	-	-	-	-	2,304	-	27,856	-	-
Supplies	-	-	-	-	3,686	-	-	-	-
Other services and charges	-	9,810	24,735	11,222	1,739	4,830	-	-	19,629
Capital outlay	-	-	-	-	7,860	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	9,810	24,735	11,222	15,589	4,830	27,856	-	19,629
Excess (deficiency) of receipts over disbursements	4,105	(9,810)	(1)	19,888	(388)	(2,621)	135	-	(19,629)
Cash and investments - ending	\$ 74,058	\$ 31,343	\$ (1)	\$ 104,633	\$ 58,084	\$ 4,362	\$ 9,619	\$ 5,225	\$ 182

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Auditors Ineligible Deductions	County Elected Officials Train	Statewide 911	Adult Probation Users Fee	Juvenile Probation Administrat	Probation Administration	Users Fee Fund	Drainage Maintenance	K-9
Cash and investments - beginning	\$ 23,352	\$ 3,443	\$ 1,095,994	\$ 214,784	\$ 30,373	\$ 19,921	\$ 76,068	\$ 79,452	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	2,675	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	1,340	208,680	67,987	2,358	13,483	1,434	-	-
Fines and forfeits	-	-	-	-	120	-	5,148	-	-
Other receipts	-	-	1,356	178	-	-	227	68	-
Total receipts	-	1,340	210,036	68,165	2,478	13,483	6,809	2,743	-
Disbursements:									
Personal services	-	-	11,357	73,834	-	-	-	-	-
Supplies	-	-	1,630	272	-	-	-	-	-
Other services and charges	-	155	11,694	11,080	-	-	8,047	-	-
Capital outlay	-	-	4,282	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	155	28,963	85,186	-	-	8,047	-	-
Excess (deficiency) of receipts over disbursements	-	1,185	181,073	(17,021)	2,478	13,483	(1,238)	2,743	-
Cash and investments - ending	\$ 23,352	\$ 4,628	\$ 1,277,067	\$ 197,763	\$ 32,851	\$ 33,404	\$ 74,830	\$ 82,195	\$ -

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Public Health Coordinator	Incarceration Fee Fund	Supp Public Def Service Fund	Payroll Clearing	State Settlement	Wheel Tax/Surtax	Com Vehicle Excise Tax	Clinton City Sewage Collection	Financial Inst. Franchise Tax
Cash and investments - beginning	\$ 33	\$ 6,430	\$ 111,922	\$ -	\$ -	\$ 1,240	\$ 200	\$ 402	\$ -
Receipts:									
Taxes	-	-	-	-	18,174,858	248,573	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	126,716	-	73,426
Charges for services	-	-	13,945	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,099,971	-	-	-	-	-
Total receipts	-	-	13,945	1,099,971	18,174,858	248,573	126,716	-	73,426
Disbursements:									
Personal services	-	-	-	1,099,971	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	18,174,858	248,573	126,716	-	73,426
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,099,971	18,174,858	248,573	126,716	-	73,426
Excess (deficiency) of receipts over disbursements	-	-	13,945	-	-	-	-	-	-
Cash and investments - ending	\$ 33	\$ 6,430	\$ 125,867	\$ -	\$ -	\$ 1,240	\$ 200	\$ 402	\$ -

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Fines And Forfeitures	Infraction Judgement	Overweight Vehicles Fines	Special Death Fee/Bonds-St	State Sales Disclosure Fee	Coroners Cont Ed	Interstate Compact Fund	Mortgage Fee Fund	Child Restraint System Fines
Cash and investments - beginning	\$ 88	\$ 1,935	\$ 49	\$ 400	\$ 345	\$ 436	\$ 250	\$ 160	\$ 25
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	1,520	5	2,204	-	1,220	-
Fines and forfeits	9,550	16,224	672	-	1,960	-	250	-	550
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	9,550	16,224	672	1,520	1,965	2,204	250	1,220	550
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	8,957	16,704	671	1,845	2,035	2,302	500	1,188	550
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	8,957	16,704	671	1,845	2,035	2,302	500	1,188	550
Excess (deficiency) of receipts over disbursements	593	(480)	1	(325)	(70)	(98)	(250)	32	-
Cash and investments - ending	\$ 681	\$ 1,455	\$ 50	\$ 75	\$ 275	\$ 338	\$ -	\$ 192	\$ 25

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Inheritance Tax	Education Plate Fee Fund	Riverboat Wagering Sharing	Convent/ Recreation & Visit	Prose IV-D post 99 93,563	Clerk IV-D Post 99 93,563	Health Trust	Sheriff Evidence Trust	Community Crossings Grant
Cash and investments - beginning	\$ 3,678	\$ -	\$ -	\$ 6,687	\$ 54,420	\$ 4,142	\$ 75	\$ 6,244	\$ -
Receipts:									
Taxes	-	-	-	3,317	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	367	-	-	-	-	-
Fines and forfeits	-	-	-	-	11,195	7,445	-	-	-
Other receipts	-	300	96,039	-	-	-	-	1,997	-
Total receipts	-	300	96,039	3,684	11,195	7,445	-	1,997	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	3,678	300	96,039	4,400	10,845	939	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	1,997	-
Total disbursements	3,678	300	96,039	4,400	10,845	939	-	1,997	-
Excess (deficiency) of receipts over disbursements	(3,678)	-	-	(716)	350	6,506	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 5,971	\$ 54,770	\$ 10,648	\$ 75	\$ 6,244	\$ -

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Firearms Training Fund	Bail Agency Pre-Trial Source	Vermillion County Seized Asset	Allocation Fund	Common School Fund	Verm Co Jail Building Corp	County Poor Relief	Welfare Reform Local Planning	Cumulative Reassessment -2017
Cash and investments - beginning	\$ 11,530	\$ 118,443	\$ 3,265	\$ 144,159	\$ 2,030	\$ 2,500	\$ 225	\$ 2,786	\$ 1,788,071
Receipts:									
Taxes	-	-	-	39,437	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	5,985	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	72	-	-	-	-	1,679
Total receipts	5,985	-	-	39,509	-	-	-	-	1,679
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	33,820
Supplies	-	-	-	-	-	-	-	-	675
Other services and charges	1,455	-	-	31,946	-	-	-	-	179,002
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	1,455	-	-	31,946	-	-	-	-	213,497
Excess (deficiency) of receipts over disbursements	4,530	-	-	7,563	-	-	-	-	(211,818)
Cash and investments - ending	\$ 16,060	\$ 118,443	\$ 3,265	\$ 151,722	\$ 2,030	\$ 2,500	\$ 225	\$ 2,786	\$ 1,576,253

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Sheriff Pension Trust	Hea1001-2008 Homestead	Section 102 Funds (Hava)	Bioterrorism Grant	SDRF Infrastructure Grant	PHPER CFDA 93.069	County Health Vaccine Fund	Domestic Violence Prev 16.575	'16 STOP violence against wome
Cash and investments - beginning	\$ 245	\$ 407	\$ 1,900	\$ 6,381	\$ -	\$ (1,009)	\$ 10,714	\$ 2,610	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	16,538	-	-	-
Charges for services	6,737	-	-	-	-	-	2,702	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	90,880	-	-	-	-
Total receipts	6,737	-	-	-	90,880	16,538	2,702	-	-
Disbursements:									
Personal services	-	-	-	-	-	10,518	-	-	-
Supplies	-	-	-	-	-	1,628	3,148	-	-
Other services and charges	6,982	407	-	-	-	2,417	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	6,982	407	-	-	-	14,563	3,148	-	-
Excess (deficiency) of receipts over disbursements	(245)	(407)	-	-	90,880	1,975	(446)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,900	\$ 6,381	\$ 90,880	\$ 966	\$ 10,268	\$ 2,610	\$ -

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Highway Capital Improvement	Pre-Trial Diversion	Law Enforcement Continuing Edu	Alternative Dispute Resolution	County IV-D Incentive 93,563	Family Court Grant	Prosecutor Buy Money	Drug Prosecution Fund	Totals
Cash and investments - beginning	\$ 241,129	\$ 197,775	\$ 22,546	\$ 1,744	\$ 19,634	\$ 6,519	\$ 2,421	\$ -	\$ 20,078,904
Receipts:									
Taxes	232,702	-	-	-	-	-	-	-	27,055,603
Licenses and permits	-	-	-	-	-	-	-	-	9,990
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,949,064
Charges for services	-	81,708	679	-	-	-	-	-	819,102
Fines and forfeits	-	2,598	-	-	8,095	-	-	-	286,930
Other receipts	-	6,201	-	1,514	-	-	-	-	3,518,493
Total receipts	232,702	90,507	679	1,514	8,095	-	-	-	33,639,182
Disbursements:									
Personal services	-	24,851	-	-	-	-	-	-	6,674,763
Supplies	-	4,507	-	-	-	-	-	-	477,968
Other services and charges	230,519	28,448	824	227	12,350	-	-	-	23,035,141
Capital outlay	-	23,691	-	-	-	-	-	-	974,383
Other disbursements	-	-	-	-	-	75	379	-	1,926,532
Total disbursements	230,519	81,497	824	227	12,350	75	379	-	33,088,787
Excess (deficiency) of receipts over disbursements	2,183	9,010	(145)	1,287	(4,255)	(75)	(379)	-	550,395
Cash and investments - ending	\$ 243,312	\$ 206,785	\$ 22,401	\$ 3,031	\$ 15,379	\$ 6,444	\$ 2,042	\$ -	\$ 20,629,299

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Treasurer's Trust	Sheriff Inmate Trust	Sheriff Commissary Trust	Clerks Trust	Recorder Trust	General Fund	Accident and Report Fund	Campaign Fin Enforcement	CEDIT
Cash and investments - beginning	\$ 552,007	\$ 6,139	\$ 11,025	\$ 269,888	\$ 50	\$ 7,269,181	\$ 215	\$ 210	\$ -
Receipts:									
Taxes	-	-	-	-	-	6,495,773	-	-	585,490
Licenses and permits	-	-	-	-	-	20	-	-	-
Intergovernmental receipts	-	-	-	-	-	48,939	-	-	-
Charges for services	-	-	-	-	-	131,714	201	-	-
Fines and forfeits	-	-	-	-	-	215,744	-	-	-
Other receipts	260,830	185,723	122,925	1,173,457	-	180,699	-	-	-
Total receipts	260,830	185,723	122,925	1,173,457	-	7,072,889	201	-	585,490
Disbursements:									
Personal services	-	-	-	-	-	4,501,549	-	-	-
Supplies	-	-	-	-	-	387,172	-	-	-
Other services and charges	552,007	182,571	-	966,419	-	2,173,645	181	-	585,490
Capital outlay	-	-	-	-	-	1,956,731	-	-	-
Other disbursements	-	-	117,271	-	-	2,500	-	-	-
Total disbursements	552,007	182,571	117,271	966,419	-	9,021,597	181	-	585,490
Excess (deficiency) of receipts over disbursements	(291,177)	3,152	5,654	207,038	-	(1,948,708)	20	-	-
Cash and investments - ending	\$ 260,830	\$ 9,291	\$ 16,679	\$ 476,926	\$ 50	\$ 5,320,473	\$ 235	\$ 210	\$ -

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	City and Town Court Costs	Clerk Record Perpetuation	Congressional School Interest	Congressional School Principal	Assessment Train Fund Sdf	Covered Bridge	Cumulative Bridge	Cumulative Cap Development	Cumulative Jail
Cash and investments - beginning	\$ 71,641	\$ 22,590	\$ 50,431	\$ 3,202	\$ 8,679	\$ 9,828	\$ 541,666	\$ 738,669	\$ 4,972
Receipts:									
Taxes	-	-	-	-	-	-	310,710	167,499	-
Licenses and permits	-	-	-	-	-	5,550	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	2,263	1,220	-
Charges for services	-	10,170	-	-	2,250	-	60,115	-	-
Fines and forfeits	2,534	252	-	-	-	-	-	-	-
Other receipts	-	20	192	-	-	-	1,500	2,571	-
Total receipts	2,534	10,442	192	-	2,250	5,550	374,588	171,290	-
Disbursements:									
Personal services	-	-	-	-	1,041	-	-	-	-
Supplies	-	-	-	-	-	350	-	-	-
Other services and charges	-	14,295	1,692	-	-	-	53,862	84,600	-
Capital outlay	-	-	-	-	-	-	121,109	19,680	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	14,295	1,692	-	1,041	350	174,971	104,280	-
Excess (deficiency) of receipts over disbursements	2,534	(3,853)	(1,500)	-	1,209	5,200	199,617	67,010	-
Cash and investments - ending	\$ 74,175	\$ 18,737	\$ 48,931	\$ 3,202	\$ 9,888	\$ 15,028	\$ 741,283	\$ 805,679	\$ 4,972

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Drug Free Community	Economic Development	LCL Emerg Plan Right to Know	Extradition Fund	Health-County	Identification Security Protec	Levy Excess	Local Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 35,169	\$ 850,352	\$ 17,839	\$ 17,363	\$ 348,541	\$ 5,758	\$ 35,647	\$ 60,133	\$ 47,113
Receipts:									
Taxes	-	256,197	-	-	131,487	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	958	-	-	-	130,543
Charges for services	24,382	-	-	-	13,816	1,050	-	16,570	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	64	98,393	3,269	-	-	-	-	33,139	-
Total receipts	24,446	354,590	3,269	-	146,261	1,050	-	49,709	130,543
Disbursements:									
Personal services	-	133,693	2,840	-	126,255	-	-	20,360	-
Supplies	-	3,373	-	-	2,895	-	-	3,703	-
Other services and charges	24,200	50,771	22	-	20,182	650	-	1,666	-
Capital outlay	-	162,985	-	-	-	-	-	-	107,654
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	24,200	350,822	2,862	-	149,332	650	-	25,729	107,654
Excess (deficiency) of receipts over disbursements	246	3,768	407	-	(3,071)	400	-	23,980	22,889
Cash and investments - ending	\$ 35,415	\$ 854,120	\$ 18,246	\$ 17,363	\$ 345,470	\$ 6,158	\$ 35,647	\$ 84,113	\$ 70,002

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Misdemeanant	Motor Vehicle Highway	Park Non-Reverting Operating	Area Plan Commission Fund	Plat Book	Rainy Day	Recorder's Record Perpetuation	Riverboat	Surplus Tax
Cash and investments - beginning	\$ 60,875	\$ 843,040	\$ 127,609	\$ 45,834	\$ 15,980	\$ 3,619,791	\$ 62,841	\$ 130,977	\$ 29,795
Receipts:									
Taxes	-	186,482	-	-	-	-	-	-	35,589
Licenses and permits	-	-	-	8,645	-	-	-	40,368	-
Intergovernmental receipts	-	1,474,538	-	-	-	-	-	-	-
Charges for services	-	-	-	-	25	-	21,782	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	13,628	8,805	306	-	4,190	11,999	-	91	-
Total receipts	13,628	1,669,825	306	8,645	4,215	11,999	21,782	40,459	35,589
Disbursements:									
Personal services	-	855,733	-	4,686	-	-	-	-	-
Supplies	-	179,114	-	-	-	-	-	-	-
Other services and charges	4,849	405,607	2,400	547	-	-	30,376	24,000	58,465
Capital outlay	-	7,500	-	-	-	100,832	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	4,849	1,447,954	2,400	5,233	-	100,832	30,376	24,000	58,465
Excess (deficiency) of receipts over disbursements	8,779	221,871	(2,094)	3,412	4,215	(88,833)	(8,594)	16,459	(22,876)
Cash and investments - ending	\$ 69,654	\$ 1,064,911	\$ 125,515	\$ 49,246	\$ 20,195	\$ 3,530,958	\$ 54,247	\$ 147,436	\$ 6,919

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	LHD Trust Account	Unsafe Building	Victims Assistance	GAL/CASA	HHS Grant 93.617
Cash and investments - beginning	\$ 74,058	\$ 31,343	\$ (1)	\$ 104,633	\$ 58,084	\$ 4,362	\$ 9,619	\$ 5,225	\$ 182
Receipts:									
Taxes	-	-	-	-	-	885	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	30,979	-	-
Charges for services	3,500	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	57,003	89,167	24,291	630	-	-	45,219
Total receipts	3,500	-	57,003	89,167	24,291	1,515	30,979	-	45,219
Disbursements:									
Personal services	-	-	-	-	2,297	-	32,415	-	-
Supplies	-	-	-	-	2,834	-	-	-	-
Other services and charges	-	10,600	56,561	22,216	297	1,130	-	-	45,218
Capital outlay	-	-	-	-	202	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	10,600	56,561	22,216	5,630	1,130	32,415	-	45,218
Excess (deficiency) of receipts over disbursements	3,500	(10,600)	442	66,951	18,661	385	(1,436)	-	1
Cash and investments - ending	\$ 77,558	\$ 20,743	\$ 441	\$ 171,584	\$ 76,745	\$ 4,747	\$ 8,183	\$ 5,225	\$ 183

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Auditors Ineligible Deductions	County Elected Officials Train	Statewide 911	Adult Probation Users Fee	Juvenile Probation Administrat	Probation Administration	Users Fee Fund	Drainage Maintenance	K-9
Cash and investments - beginning	\$ 23,352	\$ 4,628	\$ 1,277,067	\$ 197,763	\$ 32,851	\$ 33,404	\$ 74,830	\$ 82,195	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	2,671	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	1,050	243,008	55,288	2,189	16,932	1,592	-	-
Fines and forfeits	-	-	-	-	265	-	5,762	-	-
Other receipts	-	-	4,878	3,000	-	-	-	391	17,862
Total receipts	-	1,050	247,886	58,288	2,454	16,932	7,354	3,062	17,862
Disbursements:									
Personal services	-	-	116,608	76,476	-	-	-	-	-
Supplies	-	-	485	-	-	-	-	-	-
Other services and charges	-	156	53,336	8,921	2,500	-	2,575	-	16,590
Capital outlay	-	-	6,251	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	156	176,680	85,397	2,500	-	2,575	-	16,590
Excess (deficiency) of receipts over disbursements	-	894	71,206	(27,109)	(46)	16,932	4,779	3,062	1,272
Cash and investments - ending	\$ 23,352	\$ 5,522	\$ 1,348,273	\$ 170,654	\$ 32,805	\$ 50,336	\$ 79,609	\$ 85,257	\$ 1,272

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Public Health Coordinator	Incarceration Fee Fund	Supp Public Def Service Fund	Payroll Clearing	State Settlement	Wheel Tax/Surtax	Com Vehicle Excise Tax	Clinton City Sewage Collection	Financial Inst. Franchise Tax
Cash and investments - beginning	\$ 33	\$ 6,430	\$ 125,867	\$ -	\$ -	\$ 1,240	\$ 200	\$ 402	\$ -
Receipts:									
Taxes	-	-	-	-	18,791,941	249,964	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	112,881	-	79,156
Charges for services	-	-	13,926	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,217,035	-	-	-	-	-
Total receipts	-	-	13,926	1,217,035	18,791,941	249,964	112,881	-	79,156
Disbursements:									
Personal services	-	-	-	1,217,035	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	18,791,941	249,644	113,081	-	79,156
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,217,035	18,791,941	249,644	113,081	-	79,156
Excess (deficiency) of receipts over disbursements	-	-	13,926	-	-	320	(200)	-	-
Cash and investments - ending	\$ 33	\$ 6,430	\$ 139,793	\$ -	\$ -	\$ 1,560	\$ -	\$ 402	\$ -

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Fines And Forfeitures	Infraction Judgement	Overweight Vehicles Fines	Special Death Fee/Bonds-St	State Sales Disclosure Fee	Coroners Cont Ed	Interstate Compact Fund	Mortgage Fee Fund	Child Restraint System Fines
Cash and investments - beginning	\$ 681	\$ 1,455	\$ 50	\$ 75	\$ 275	\$ 338	\$ -	\$ 192	\$ 25
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	1,535	-	2,132	-	1,078	-
Fines and forfeits	6,222	23,553	25	-	2,240	-	375	-	525
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	6,222	23,553	25	1,535	2,240	2,132	375	1,078	525
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	6,015	22,729	74	1,455	2,310	2,308	375	1,180	525
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	6,015	22,729	74	1,455	2,310	2,308	375	1,180	525
Excess (deficiency) of receipts over disbursements	207	824	(49)	80	(70)	(176)	-	(102)	-
Cash and investments - ending	\$ 888	\$ 2,279	\$ 1	\$ 155	\$ 205	\$ 162	\$ -	\$ 90	\$ 25

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Inheritance Tax	Education Plate Fee Fund	Riverboat Wagering Sharing	Convent/ Recreation & Visit	Prose IV-D post 99 93.563	Clerk IV-D Post 99 93.563	Health Trust	Sheriff Evidence Trust	Community Crossings Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,971	\$ 54,770	\$ 10,648	\$ 75	\$ 6,244	\$ -
Receipts:									
Taxes	-	-	-	4,026	-	-	-	-	-
Licenses and permits	-	-	217	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	12,030	7,997	-	-	-
Other receipts	-	394	95,819	-	-	-	-	13,751	-
Total receipts	-	394	96,036	4,026	12,030	7,997	-	13,751	-
Disbursements:									
Personal services	-	-	-	-	558	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	375	96,035	5,500	9,131	2,152	-	-	220,028
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	14,020	-
Total disbursements	-	375	96,035	5,500	9,689	2,152	-	14,020	220,028
Excess (deficiency) of receipts over disbursements	-	19	1	(1,474)	2,341	5,845	-	(269)	(220,028)
Cash and investments - ending	\$ -	\$ 19	\$ 1	\$ 4,497	\$ 57,111	\$ 16,493	\$ 75	\$ 5,975	\$ (220,028)

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Firearms Training Fund	Bail Agency Pre-Trial Source	Vermillion County Seized Asset	Allocation Fund	Common School Fund	Verm Co Jail Building Corp	County Poor Relief	Welfare Reform Local Planning	Cumulative Reassessment -2017
Cash and investments - beginning	\$ 16,060	\$ 118,443	\$ 3,265	\$ 151,722	\$ 2,030	\$ 2,500	\$ 225	\$ 2,786	\$ 1,576,253
Receipts:									
Taxes	-	-	-	63,961	-	-	-	-	101,337
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	738
Charges for services	10,760	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	52	-	-	-	-	7,841
Total receipts	10,760	-	-	64,013	-	-	-	-	109,916
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	39,253
Supplies	-	-	-	-	-	-	-	-	130
Other services and charges	4,299	-	-	36,607	-	-	-	-	172,910
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	4,299	-	-	36,607	-	-	-	-	212,293
Excess (deficiency) of receipts over disbursements	6,461	-	-	27,406	-	-	-	-	(102,377)
Cash and investments - ending	\$ 22,521	\$ 118,443	\$ 3,265	\$ 179,128	\$ 2,030	\$ 2,500	\$ 225	\$ 2,786	\$ 1,473,876

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sheriff Pension Trust	Hea1001-2008 Homestead	Section 102 Funds (Hava)	Bioterrorism Grant	SDRF Infrastructure Grant	PHPER CFDA 93.069	County Health Vaccine Fund	Domestic Violence Prev 16.575	'16 STOP violence against wome
Cash and investments - beginning	\$ -	\$ -	\$ 1,900	\$ 6,381	\$ 90,880	\$ 966	\$ 10,268	\$ 2,610	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	30,334	-	-	-
Charges for services	10,475	-	-	-	-	-	2,690	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	10,475	-	-	-	-	30,334	2,690	-	-
Disbursements:									
Personal services	-	-	-	-	-	20,487	-	-	18,721
Supplies	-	-	-	-	-	2,348	1,803	-	-
Other services and charges	10,475	-	1,900	-	-	4,120	1,490	-	490
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	10,475	-	1,900	-	-	26,955	3,293	-	19,211
Excess (deficiency) of receipts over disbursements	-	-	(1,900)	-	-	3,379	(603)	-	(19,211)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 6,381	\$ 90,880	\$ 4,345	\$ 9,665	\$ 2,610	\$ (19,211)

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Highway Capital Improvement	Pre-Trial Diversion	Law Enforcement Continuing Edu	Alternative Dispute Resolution	County IV-D Incentive 93,563	Family Court Grant	Prosecutor Buy Money	Drug Prosecution Fund	Totals
Cash and investments - beginning	\$ 243,312	\$ 206,785	\$ 22,401	\$ 3,031	\$ 15,379	\$ 6,444	\$ 2,042	\$ -	\$ 20,629,299
Receipts:									
Taxes	256,197	-	-	-	-	-	-	-	27,640,209
Licenses and permits	-	-	-	-	-	-	-	-	54,800
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,912,549
Charges for services	-	94,861	584	-	-	-	-	-	743,675
Fines and forfeits	-	875	-	-	7,997	-	-	-	286,396
Other receipts	15,704	364	-	1,565	-	-	-	2,000	3,698,767
Total receipts	271,901	96,100	584	1,565	7,997	-	-	2,000	34,336,396
Disbursements:									
Personal services	-	37,969	-	-	-	-	-	-	7,207,976
Supplies	-	6,376	-	-	-	-	-	-	590,583
Other services and charges	140,408	40,768	1,720	1,303	7,500	-	-	2,000	25,488,601
Capital outlay	-	10,663	-	-	-	-	-	-	2,493,607
Other disbursements	-	-	-	-	-	-	1,674	-	135,465
Total disbursements	140,408	95,776	1,720	1,303	7,500	-	1,674	2,000	35,916,232
Excess (deficiency) of receipts over disbursements	131,493	324	(1,136)	262	497	-	(1,674)	-	(1,579,836)
Cash and investments - ending	\$ 374,805	\$ 207,109	\$ 21,265	\$ 3,293	\$ 15,876	\$ 6,444	\$ 368	\$ -	\$ 19,049,463

VERMILLION COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Catepillar Financial Services Corp	Equipment lease	\$ 110,559	1/1/2016	12/31/2016
City of Clinton	Rental of building	<u>7,000</u>	1/1/2016	12/31/2016
Total governmental activities		<u>117,559</u>		
Total of annual lease payments		<u><u>\$ 117,559</u></u>		

VERMILLION COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2016

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 4,191,156
Infrastructure	9,724,594
Buildings	11,899,368
Improvements other than buildings	685,392
Machinery, equipment, and vehicles	<u>4,632,393</u>
Total governmental activities	<u>31,132,903</u>
Total capital assets	<u>\$ 31,132,903</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/>.