

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

FINANCIAL STATEMENT AUDIT REPORT

OF

VERMILLION COUNTY, INDIANA

January 1, 2017 to December 31, 2017



FILED
09/20/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Amy L. Tolbert	01-01-17 to 12-31-20
County Treasurer	Florinda A. Pruitt	01-01-17 to 12-31-20
Clerk of the Circuit Court	Amy Griffin	01-01-17 to 12-31-20
County Sheriff	Michael Phelps	01-01-15 to 12-31-22
County Recorder	Marge Hennis Jennifer Peebles	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Tim J. Wilson	01-01-17 to 12-31-19
President of the County Council	Jill Wesch Michael Carty John Michael Major	01-01-17 to 12-31-17 01-01-18 to 12-31-18 01-01-19 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF VERMILLION COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Vermillion County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance 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, 2017.

Opinion on Regulatory Basis of Accounting

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, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

Other Information

Our audit 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 auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 29, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

August 29, 2019

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 Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Sheriff Inmate Trust	\$ 9,291	\$ 183,555	\$ 194,638	\$ (1,792)
Clerks Trust	476,926	352,153	351,552	477,527
Prosecutor Buy Money	369	3,288	1,288	2,369
Recorder Trust	50	-	-	50
General Fund	5,320,473	7,371,786	7,236,930	5,455,329
Accident and Report Fund	235	241	-	476
Campaign Fin Enforcment	210	-	-	210
CEDIT	-	50,249	50,249	-
City and Town Court Costs	74,175	2,983	-	77,158
Clerk Record Perpetuation	18,737	11,577	12,264	18,050
Congressional School Interest	48,931	285	-	49,216
Congressional School Principal	3,202	-	-	3,202
Prisoner Reimb for incarcerat	-	27,742	-	27,742
Assessment Train Fund Sdf	9,888	2,115	707	11,296
Covered Bridge	15,028	5,550	2,500	18,078
Cumulative Bridge	741,283	376,920	446,394	671,809
Cumulative Cap Development	805,679	172,697	97,536	880,840
Cumulative Jail	4,972	-	-	4,972
Drug Free Community	35,415	44,253	25,000	54,668
Economic Development	854,120	365,683	383,749	836,054
LCL Emerg Plan Right to Know	18,246	3,596	3,042	18,800
Extradition Fund	17,363	-	-	17,363
Health-County	345,470	141,849	143,853	343,466
Identification Security Protec	6,158	1,619	-	7,777
Levy Excess	35,647	-	-	35,647
Local Health Maintenance	84,113	16,570	22,855	77,828
Local Road & Street	70,002	166,492	109,022	127,472
Misdemeanant	69,654	13,628	10,236	73,046
Motor Vehicle Highway	1,064,911	1,945,258	2,045,052	965,117
Park Non-Reverting Operating	125,515	469	21,170	104,814
Area Plan Commission Fund	49,246	8,602	4,907	52,941
Plat Book	20,195	4,655	-	24,850
Rainy Day	3,530,958	23,954	500,000	3,054,912
Recorder's Record Perpetuation	54,247	31,509	24,023	61,733
Riverboat	147,436	40,460	24,000	163,896
Sex & Violent Offender Adminis	-	1,320	1,320	-
Surplus Tax	6,919	26,452	10,367	23,004
Surveyor's Corner Perpetuation	77,558	6,925	-	84,483
Tax Sale Fees	20,743	-	15,964	4,779
Tax Sale Redemption	441	47,228	46,756	913
Tax Sale Surplus	171,584	89,923	98,418	163,089
LHD Trust Account	76,745	7,600	4,436	79,909
Unsafe Building	4,747	685	1,070	4,362
Victims Assistance	8,183	23,712	30,997	898
GAL/CASA	5,225	-	-	5,225
HHS Grant 93.617	183	-	-	183
Auditors Ineligible Deductions	23,352	-	1,472	21,880
County Elected Officials Train	5,522	1,619	835	6,306
Statewide 911	1,348,273	247,188	137,457	1,458,004
Adult Probation Users Fee	170,654	61,137	82,636	149,155
Juvenile Probation Administrat	32,805	4,824	-	37,629
Probation Administration	50,336	19,201	-	69,537
Users Fee Fund	79,609	7,838	2,378	85,069
Drainage Maintenance	85,257	3,199	2,482	85,974
K-9	1,272	13,901	11,757	3,416
Public Health Coordinator	33	-	-	33
Incarceration Fee Fund	6,430	-	-	6,430
Supp Public Def Service Fund	139,793	19,635	-	159,428

VERMILLION COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Payroll Clearing	-	1,196,891	1,196,891	-
State Settlement	-	18,781,963	18,781,963	-
Wheel Tax/Surtax	1,560	269,913	271,406	67
Com Vehicle Excise Tax	-	109,448	109,448	-
Clinton City Sewage Collection	402	-	-	402
Financial Inst. Franchise Tax	-	71,226	71,226	-
Fines And Forfeitures	888	20,197	20,852	233
Infraction Judgement	2,279	24,621	26,035	865
Overweight Vehicles Fines	1	549	549	1
Special Death Fee/Bonds-St	155	1,960	1,980	135
State Sales Disclosure Fee	205	2,085	2,100	190
Coroners Cont Ed	162	2,078	2,000	240
Interstate Compact Fund	-	750	750	-
Mortgage Fee Fund	90	1,058	1,065	83
Child Restraint System Fines	25	775	750	50
Education Plate Fee Fund	19	300	319	-
Riverboat Wagering Sharing	1	96,039	96,039	1
Convent/Recreation & Visit	4,391	2,868	4,000	3,259
LIT EDIT	-	552,737	552,737	-
Prose IV-D post 99 93.563	57,111	12,173	9,689	59,595
Clerk IV-D Post 99 93.563	16,493	8,088	3,470	21,111
Treasurer Trust	260,830	481,210	260,830	481,210
Health Trust	75	-	-	75
Sheriff Commissary Trust	16,679	107,650	106,227	18,102
Sheriff Evidence Trust	5,975	12,781	2,147	16,609
BPPE Ordinance Fee	-	9,395	6,688	2,707
Firearms Training Fund	22,521	5,640	1,895	26,266
Rainy Day Restricted MVH	-	255,831	-	255,831
DOC Reimbursement	-	81,270	-	81,270
Bail Agency Pre-Trial Source	118,443	-	-	118,443
Vermillion County Seized Asset	3,265	-	-	3,265
Allocation Fund	179,128	90,939	49,983	220,084
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
Cumulative Reassessment-2017	1,473,876	101,830	253,297	1,322,409
Sheriff Pension Trust	-	10,421	10,370	51
Bioterrorism Grant	6,381	-	-	6,381
SDRF Infrastructure Grant	90,880	-	90,880	-
PHPER CFDA 93.069	4,345	22,896	24,717	2,524
County Health Vaccine Fund	9,665	1,810	3,760	7,715
Hillsdale Water Grant 14.228	-	550,000	550,000	-
Domestic Violence Prev 16.575	2,610	-	-	2,610
'16 STOP violence against wome	(19,211)	36,931	34,315	(16,595)
Highway Capital Improvement	374,805	263,285	201,772	436,318
Pre-Trial Diversion	207,109	101,449	143,906	164,652
Law Enforcement Continuing Edu	21,265	896	3,824	18,337
Alternative Dispute Resolution	9,737	1,687	884	10,540
County IV-D Incentive 93.563	15,876	8,088	6,000	17,964
Drug Prosecution Fund	-	2,000	-	2,000
Comm Crossings Grant	(220,028)	1,310,908	1,088,912	1,968
Totals	<u>\$ 19,049,358</u>	<u>\$ 36,564,761</u>	<u>\$ 36,152,988</u>	<u>\$ 19,461,131</u>

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

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,

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

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

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

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

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

VERMILLION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains two funds with deficits in cash. One fund is a result of the fund being set up for a reimbursable grant. The reimbursements for expenditures made by the County were not received by December 31, 2017. The other fund was due to closing an account, and transferring that money into the wrong account, which caused the Sheriff Inmate Trust fund to be overdrawn.

Note 8. Combined Funds

Funds related to Alternative Dispute Resolution and Family Court Grant were reported individually in the prior financial statement, but were combined into the Alternative Dispute Resolution fund for the current financial statement.

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OTHER INFORMATION - UNAUDITED

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

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

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sheriff Inmate Trust	Clerks Trust	Prosecutor Buy Money	Recorder Trust	General Fund	Accident and Report Fund
Cash and investments - beginning	\$ 9,291	\$ 476,926	\$ 369	\$ 50	\$ 5,320,473	\$ 235
Receipts:						
Taxes	-	-	-	-	6,789,280	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	44,961	-
Charges for services	183,458	-	-	-	218,668	241
Fines and forfeits	-	-	-	-	189,529	-
Other receipts	97	352,153	3,288	-	129,348	-
Total receipts	<u>183,555</u>	<u>352,153</u>	<u>3,288</u>	<u>-</u>	<u>7,371,786</u>	<u>241</u>
Disbursements:						
Personal services	-	-	-	-	4,348,529	-
Supplies	-	-	-	-	459,164	-
Other services and charges	-	351,552	-	-	2,216,357	-
Capital outlay	-	-	-	-	212,880	-
Other disbursements	194,638	-	1,288	-	-	-
Total disbursements	<u>194,638</u>	<u>351,552</u>	<u>1,288</u>	<u>-</u>	<u>7,236,930</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(11,083)</u>	<u>601</u>	<u>2,000</u>	<u>-</u>	<u>134,856</u>	<u>241</u>
Cash and investments - ending	<u>\$ (1,792)</u>	<u>\$ 477,527</u>	<u>\$ 2,369</u>	<u>\$ 50</u>	<u>\$ 5,455,329</u>	<u>\$ 476</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Campaign Fin Enforcement	CEDIT	City and Town Court Costs	Clerk Record Perpetuation	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 210	\$ -	\$ 74,175	\$ 18,737	\$ 48,931	\$ 3,202
Receipts:						
Taxes	-	50,249	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	11,554	-	-
Fines and forfeits	-	-	2,983	-	-	-
Other receipts	-	-	-	23	285	-
Total receipts	-	50,249	2,983	11,577	285	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	50,249	-	12,264	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	50,249	-	12,264	-	-
Excess (deficiency) of receipts over disbursements	-	-	2,983	(687)	285	-
Cash and investments - ending	\$ 210	\$ -	\$ 77,158	\$ 18,050	\$ 49,216	\$ 3,202

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Prisoner Reimb for incarcerat	Assessment Train Fund Sdf	Covered Bridge	Cumulative Bridge	Cumulative Cap Development	Cumulative Jail
Cash and investments - beginning	\$ -	\$ 9,888	\$ 15,028	\$ 741,283	\$ 805,679	\$ 4,972
Receipts:						
Taxes	-	-	-	307,783	165,921	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,053	1,107	-
Charges for services	27,742	2,115	-	64,090	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	5,550	2,994	5,669	-
Total receipts	27,742	2,115	5,550	376,920	172,697	-
Disbursements:						
Personal services	-	707	-	-	-	-
Supplies	-	-	2,500	-	-	-
Other services and charges	-	-	-	81,742	83,329	-
Capital outlay	-	-	-	364,652	14,207	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	707	2,500	446,394	97,536	-
Excess (deficiency) of receipts over disbursements	27,742	1,408	3,050	(69,474)	75,161	-
Cash and investments - ending	\$ 27,742	\$ 11,296	\$ 18,078	\$ 671,809	\$ 880,840	\$ 4,972

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Drug Free Community	Economic Development	LCL Emerg Plan Right to Know	Extradition Fund	Health-County	Identification Security Protec
Cash and investments - beginning	\$ 35,415	\$ 854,120	\$ 18,246	\$ 17,363	\$ 345,470	\$ 6,158
Receipts:						
Taxes	-	263,285	-	-	127,759	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	852	-
Charges for services	44,125	-	-	-	13,238	1,619
Fines and forfeits	-	-	-	-	-	-
Other receipts	128	102,398	3,596	-	-	-
Total receipts	44,253	365,683	3,596	-	141,849	1,619
Disbursements:						
Personal services	-	115,372	3,019	-	121,334	-
Supplies	-	1,080	-	-	1,746	-
Other services and charges	25,000	53,430	23	-	20,773	-
Capital outlay	-	213,867	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	25,000	383,749	3,042	-	143,853	-
Excess (deficiency) of receipts over disbursements	19,253	(18,066)	554	-	(2,004)	1,619
Cash and investments - ending	\$ 54,668	\$ 836,054	\$ 18,800	\$ 17,363	\$ 343,466	\$ 7,777

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Levy Excess	Local Health Maintenance	Local Road & Street	Misdemeanant	Motor Vehicle Highway	Park Non-Reverting Operating
Cash and investments - beginning	\$ 35,647	\$ 84,113	\$ 70,002	\$ 69,654	\$ 1,064,911	\$ 125,515
Receipts:						
Taxes	-	-	-	-	197,593	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	166,492	-	1,630,032	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	16,570	-	13,628	117,633	469
Total receipts	-	16,570	166,492	13,628	1,945,258	469
Disbursements:						
Personal services	-	16,593	-	-	836,316	-
Supplies	-	4,599	-	-	194,752	-
Other services and charges	-	1,663	-	4,358	809,074	21,170
Capital outlay	-	-	109,022	5,878	204,910	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	22,855	109,022	10,236	2,045,052	21,170
Excess (deficiency) of receipts over disbursements	-	(6,285)	57,470	3,392	(99,794)	(20,701)
Cash and investments - ending	\$ 35,647	\$ 77,828	\$ 127,472	\$ 73,046	\$ 965,117	\$ 104,814

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Area Plan Commission Fund	Plat Book	Rainy Day	Recorder's Record Perpetuation	Riverboat	Sex & Violent Offender Adminis
Cash and investments - beginning	\$ 49,246	\$ 20,195	\$ 3,530,958	\$ 54,247	\$ 147,436	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	8,602	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	31,509	-	1,320
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,655	23,954	-	40,460	-
Total receipts	8,602	4,655	23,954	31,509	40,460	1,320
Disbursements:						
Personal services	4,496	-	-	-	-	-
Supplies	100	-	-	-	-	-
Other services and charges	311	-	-	24,023	24,000	1,320
Capital outlay	-	-	500,000	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,907	-	500,000	24,023	24,000	1,320
Excess (deficiency) of receipts over disbursements	3,695	4,655	(476,046)	7,486	16,460	-
Cash and investments - ending	\$ 52,941	\$ 24,850	\$ 3,054,912	\$ 61,733	\$ 163,896	\$ -

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	LHD Trust Account
Cash and investments - beginning	\$ 6,919	\$ 77,558	\$ 20,743	\$ 441	\$ 171,584	\$ 76,745
Receipts:						
Taxes	26,452	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	6,925	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	47,228	89,923	7,600
Total receipts	<u>26,452</u>	<u>6,925</u>	<u>-</u>	<u>47,228</u>	<u>89,923</u>	<u>7,600</u>
Disbursements:						
Personal services	-	-	-	-	-	2,290
Supplies	-	-	-	-	-	1,771
Other services and charges	10,367	-	15,964	46,756	98,418	375
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>10,367</u>	<u>-</u>	<u>15,964</u>	<u>46,756</u>	<u>98,418</u>	<u>4,436</u>
Excess (deficiency) of receipts over disbursements	<u>16,085</u>	<u>6,925</u>	<u>(15,964)</u>	<u>472</u>	<u>(8,495)</u>	<u>3,164</u>
Cash and investments - ending	<u>\$ 23,004</u>	<u>\$ 84,483</u>	<u>\$ 4,779</u>	<u>\$ 913</u>	<u>\$ 163,089</u>	<u>\$ 79,909</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Unsafe Building	Victims Assistance	GAL/CASA	HHS Grant 93,617	Auditors Ineligible Deductions	County Elected Officials Train
Cash and investments - beginning	\$ 4,747	\$ 8,183	\$ 5,225	\$ 183	\$ 23,352	\$ 5,522
Receipts:						
Taxes	685	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	23,712	-	-	-	-
Charges for services	-	-	-	-	-	1,619
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	685	23,712	-	-	-	1,619
Disbursements:						
Personal services	-	30,997	-	-	1,472	-
Supplies	-	-	-	-	-	-
Other services and charges	1,070	-	-	-	-	835
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,070	30,997	-	-	1,472	835
Excess (deficiency) of receipts over disbursements	(385)	(7,285)	-	-	(1,472)	784
Cash and investments - ending	\$ 4,362	\$ 898	\$ 5,225	\$ 183	\$ 21,880	\$ 6,306

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Statewide 911	Adult Probation Users Fee	Juvenile Probation Administrat	Probation Administration	Users Fee Fund	Drainage Maintenance
Cash and investments - beginning	\$ 1,348,273	\$ 170,654	\$ 32,805	\$ 50,336	\$ 79,609	\$ 85,257
Receipts:						
Taxes	-	-	-	-	-	2,617
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	241,382	61,137	4,344	19,201	1,890	-
Fines and forfeits	-	-	480	-	5,948	-
Other receipts	5,806	-	-	-	-	582
Total receipts	247,188	61,137	4,824	19,201	7,838	3,199
Disbursements:						
Personal services	109,950	71,846	-	-	-	-
Supplies	13,806	374	-	-	-	-
Other services and charges	10,451	10,416	-	-	2,378	2,482
Capital outlay	3,250	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	137,457	82,636	-	-	2,378	2,482
Excess (deficiency) of receipts over disbursements	109,731	(21,499)	4,824	19,201	5,460	717
Cash and investments - ending	\$ 1,458,004	\$ 149,155	\$ 37,629	\$ 69,537	\$ 85,069	\$ 85,974

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	K-9	Public Health Coordinator	Incarceration Fee Fund	Supp Public Def Service Fund	Payroll Clearing	State Settlement
Cash and investments - beginning	\$ 1,272	\$ 33	\$ 6,430	\$ 139,793	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	18,781,963
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	19,635	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,901	-	-	-	1,196,891	-
Total receipts	13,901	-	-	19,635	1,196,891	18,781,963
Disbursements:						
Personal services	-	-	-	-	1,196,891	-
Supplies	-	-	-	-	-	-
Other services and charges	11,757	-	-	-	-	18,781,963
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	11,757	-	-	-	1,196,891	18,781,963
Excess (deficiency) of receipts over disbursements	2,144	-	-	19,635	-	-
Cash and investments - ending	\$ 3,416	\$ 33	\$ 6,430	\$ 159,428	\$ -	\$ -

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Wheel Tax/Surtax	Com Vehicle Excise Tax	Clinton City Sewage Collection	Financial Inst. Franchise Tax	Fines And Forfeitures	Infraction Judgement
Cash and investments - beginning	\$ 1,560	\$ -	\$ 402	\$ -	\$ 888	\$ 2,279
Receipts:						
Taxes	269,913	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	109,448	-	71,226	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	20,197	24,621
Other receipts	-	-	-	-	-	-
Total receipts	<u>269,913</u>	<u>109,448</u>	<u>-</u>	<u>71,226</u>	<u>20,197</u>	<u>24,621</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	271,406	109,448	-	71,226	20,852	26,035
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>271,406</u>	<u>109,448</u>	<u>-</u>	<u>71,226</u>	<u>20,852</u>	<u>26,035</u>
Excess (deficiency) of receipts over disbursements	<u>(1,493)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(655)</u>	<u>(1,414)</u>
Cash and investments - ending	<u>\$ 67</u>	<u>\$ -</u>	<u>\$ 402</u>	<u>\$ -</u>	<u>\$ 233</u>	<u>\$ 865</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Overweight Vehicles Fines	Special Death Fee/Bonds-St	State Sales Disclosure Fee	Coroners Cont Ed	Interstate Compact Fund	Mortgage Fee Fund
Cash and investments - beginning	\$ 1	\$ 155	\$ 205	\$ 162	\$ -	\$ 90
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,960	-	2,078	-	1,058
Fines and forfeits	549	-	2,085	-	750	-
Other receipts	-	-	-	-	-	-
Total receipts	549	1,960	2,085	2,078	750	1,058
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	549	1,980	2,100	2,000	750	1,065
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	549	1,980	2,100	2,000	750	1,065
Excess (deficiency) of receipts over disbursements	-	(20)	(15)	78	-	(7)
Cash and investments - ending	\$ 1	\$ 135	\$ 190	\$ 240	\$ -	\$ 83

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Child Restraint System Fines	Education Plate Fee Fund	Riverboat Wagering Sharing	Convent/Recreation & Visit	LIT EDIT
Cash and investments - beginning	\$ 25	\$ 19	\$ 1	\$ 4,391	\$ -
Receipts:					
Taxes	-	-	-	2,868	552,737
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	775	-	-	-	-
Other receipts	-	300	96,039	-	-
Total receipts	775	300	96,039	2,868	552,737
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	750	319	96,039	4,000	552,737
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	750	319	96,039	4,000	552,737
Excess (deficiency) of receipts over disbursements	25	(19)	-	(1,132)	-
Cash and investments - ending	\$ 50	\$ -	\$ 1	\$ 3,259	\$ -

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Prose IV-D post 99 93,563	Clerk IV-D Post 99 93,563	Treasurer Trust	Health Trust	Sheriff Commissary Trust	Sheriff Evidence Trust
Cash and investments - beginning	\$ 57,111	\$ 16,493	\$ 260,830	\$ 75	\$ 16,679	\$ 5,975
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	481,210	-	107,650	12,781
Fines and forfeits	12,173	8,088	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	12,173	8,088	481,210	-	107,650	12,781
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,689	3,470	260,830	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	106,227	2,147
Total disbursements	9,689	3,470	260,830	-	106,227	2,147
Excess (deficiency) of receipts over disbursements	2,484	4,618	220,380	-	1,423	10,634
Cash and investments - ending	\$ 59,595	\$ 21,111	\$ 481,210	\$ 75	\$ 18,102	\$ 16,609

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	BPPE Ordinance Fee	Firearms Training Fund	Rainy Day Restricted MVH	DOC Reimbursement	Bail Agency Pre-Trial Source	Vermillion County Seized Asset
Cash and investments - beginning	\$ -	\$ 22,521	\$ -	\$ -	\$ 118,443	\$ 3,265
Receipts:						
Taxes	9,395	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	5,640	-	81,270	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	255,831	-	-	-
Total receipts	9,395	5,640	255,831	81,270	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,688	1,895	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,688	1,895	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,707	3,745	255,831	81,270	-	-
Cash and investments - ending	\$ 2,707	\$ 26,266	\$ 255,831	\$ 81,270	\$ 118,443	\$ 3,265

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Allocation Fund	Common School Fund	Verm Co Jail Building Corp	County Poor Relief	Welfare Reform Local Planning
Cash and investments - beginning	\$ 179,128	\$ 2,030	\$ 2,500	\$ 225	\$ 2,786
Receipts:					
Taxes	90,917	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	22	-	-	-	-
Total receipts	90,939	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	49,983	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	49,983	-	-	-	-
Excess (deficiency) of receipts over disbursements	40,956	-	-	-	-
Cash and investments - ending	\$ 220,084	\$ 2,030	\$ 2,500	\$ 225	\$ 2,786

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cumulative Reassessment-2017	Sheriff Pension Trust	Bioterrorism Grant	SDRF Infrastructure Grant	PHPER CFDA 93.069
Cash and investments - beginning	\$ 1,473,876	\$ -	\$ 6,381	\$ 90,880	\$ 4,345
Receipts:					
Taxes	91,257	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	609	-	-	-	12,610
Charges for services	-	10,421	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,964	-	-	-	10,286
Total receipts	<u>101,830</u>	<u>10,421</u>	<u>-</u>	<u>-</u>	<u>22,896</u>
Disbursements:					
Personal services	36,269	-	-	-	18,945
Supplies	1,534	-	-	-	1,041
Other services and charges	215,494	10,370	-	90,880	4,731
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>253,297</u>	<u>10,370</u>	<u>-</u>	<u>90,880</u>	<u>24,717</u>
Excess (deficiency) of receipts over disbursements	<u>(151,467)</u>	<u>51</u>	<u>-</u>	<u>(90,880)</u>	<u>(1,821)</u>
Cash and investments - ending	<u>\$ 1,322,409</u>	<u>\$ 51</u>	<u>\$ 6,381</u>	<u>\$ -</u>	<u>\$ 2,524</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Health Vaccine Fund	Hillsdale Water Grant 14.228	Domestic Violence Prev 16.575	'16 STOP violence against wome	Highway Capital Improvement	Pre-Trial Diversion
Cash and investments - beginning	\$ 9,665	\$ -	\$ 2,610	\$ (19,211)	\$ 374,805	\$ 207,109
Receipts:						
Taxes	-	-	-	-	263,285	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	29,400	-	-	-	-
Charges for services	1,810	-	-	-	-	90,420
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	520,600	-	36,931	-	11,029
Total receipts	1,810	550,000	-	36,931	263,285	101,449
Disbursements:						
Personal services	-	-	-	31,165	-	36,813
Supplies	3,760	-	-	-	-	7,034
Other services and charges	-	550,000	-	3,150	201,772	75,736
Capital outlay	-	-	-	-	-	24,323
Other disbursements	-	-	-	-	-	-
Total disbursements	3,760	550,000	-	34,315	201,772	143,906
Excess (deficiency) of receipts over disbursements	(1,950)	-	-	2,616	61,513	(42,457)
Cash and investments - ending	\$ 7,715	\$ -	\$ 2,610	\$ (16,595)	\$ 436,318	\$ 164,652

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Law Enforcement Continuing Edu	Alternative Dispute Resolution	County IV-D Incentive 93.563	Drug Prosecution Fund	Comm Crossings Grant	Totals
Cash and investments - beginning	\$ 21,265	\$ 9,737	\$ 15,876	\$ -	\$ (220,028)	\$ 19,049,358
Receipts:						
Taxes	-	-	-	-	-	27,993,959
Licenses and permits	-	-	-	-	-	8,602
Intergovernmental receipts	-	-	-	-	720,028	2,812,530
Charges for services	896	-	-	-	-	1,753,006
Fines and forfeits	-	-	8,088	-	-	276,266
Other receipts	-	1,687	-	2,000	590,880	3,720,398
Total receipts	896	1,687	8,088	2,000	1,310,908	36,564,761
Disbursements:						
Personal services	-	-	-	-	-	6,983,004
Supplies	-	-	-	-	-	693,261
Other services and charges	3,824	884	6,000	-	1,088,913	26,519,435
Capital outlay	-	-	-	-	-	1,652,989
Other disbursements	-	-	-	-	(1)	304,299
Total disbursements	3,824	884	6,000	-	1,088,912	36,152,988
Excess (deficiency) of receipts over disbursements	(2,928)	803	2,088	2,000	221,996	411,773
Cash and investments - ending	\$ 18,337	\$ 10,540	\$ 17,964	\$ 2,000	\$ 1,968	\$ 19,461,131

VERMILLION COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
City of Clinton	Rental of building	\$ 7,000	01/01/2017	12/31/2017
County Highway	MacAllister Machiner	<u>79,202</u>	01/01/2017	12/31/2017
Total of annual lease payments		<u>\$ 86,202</u>		

VERMILLION COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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 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/>.