

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

FINANCIAL STATEMENT AUDIT REPORT

OF

VERMILLION COUNTY

VERMILLION COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
10/15/2019

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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	01-01-15 to 12-31-22
County Sheriff	Michael Phelps	01-01-15 to 12-31-22
County Recorder	Marge Hennis	01-01-15 to 12-31-22
President of the Board of County Commissioners	Tim J. Wilson	01-01-18 to 12-31-19
President of the County Council	Michael Carty John Michael Major	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, 2018, 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, 2018.


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, 2018, 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.


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, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
General Fund	\$ 5,455,329	\$ 7,862,476	\$ 7,068,936	\$ 6,248,869
Sheriff Inmate Trust	(1,792)	165,157	161,989	1,376
Clerk Trust	477,527	315,279	315,221	477,585
Prosecutor Buy Money	2,369	795	795	2,369
Sheriff Commissary Trust	18,102	84,237	92,742	9,597
Recorder Trust	50	-	-	50
Sheriff Evidence Trust	16,609	1,529	11,382	6,756
Health Trust	75	-	-	75
Treasurer Trust	481,211	507,602	481,211	507,602
Accident and Report Fund	476	486	-	962
Campaign Fin Enforcment	210	-	-	210
LIT Cerified Shares	-	1,532,051	1,532,051	-
City and Town Court Costs	77,158	3,289	-	80,447
Clerk Record Perpetuation	18,050	11,822	6,571	23,301
Congressional School Interest	49,216	616	-	49,832
Congressional School Principal	3,202	-	-	3,202
Prisoner Reimb for incarcerat	27,742	2,930	-	30,672
Assessment Train Fund Sdf	11,296	2,150	1,131	12,315
Covered Bridge	18,078	5,550	4,362	19,266
Cumulative Bridge	671,809	385,396	365,490	691,715
Cumulative Cap Development	880,840	178,411	87,796	971,455
Cumulative Jail	4,972	1,202,170	-	1,207,142
Drug Free Community	54,668	37,194	25,400	66,462
Economic Development	836,056	460,938	325,095	971,899
LCL Emerg Plan Right to Know	18,800	3,551	1,855	20,496
Extradition Fund	17,363	-	-	17,363
Health-County	343,466	148,723	149,416	342,773
Identification Security Protec	7,777	2,519	4,573	5,723
Levy Excess	35,647	-	-	35,647
Local Health Maintenance	77,828	33,139	26,842	84,125
Local Road & Street	127,472	226,634	163,972	190,134
Misdemeanant	73,046	13,628	4,760	81,914
Motor Vehicle Highway	965,117	2,227,867	2,031,735	1,161,249
Park Non-Reverting Operating	104,814	844	-	105,658
Area Plan Commission Fund	52,941	12,170	4,984	60,127
Plat Book	24,850	5,145	-	29,995
Rainy Day	3,054,912	49,299	-	3,104,211
Recorder's Record Perpetuation	61,733	44,726	46,868	59,591
Riverboat	163,896	40,460	11,500	192,856
Sex & Violent Offender Adminis	-	600	600	-
Surplus Tax	23,004	28,868	20,331	31,541
Surveyor's Corner Perpetuation	84,483	12,485	-	96,968
Tax Sale Fees	4,779	34,510	19,219	20,070
Tax Sale Redemption	913	45,067	43,816	2,164
Tax Sale Surplus	163,089	105,336	88,775	179,650
LHD Trust Account	79,909	15,201	11,415	83,695
Unsafe Building	4,362	6,325	775	9,912
Victims Assistance	898	45,741	27,417	19,222
GAL/CASA	5,225	-	-	5,225
CASA	-	12,476	5,195	7,281
HHS Grant 93.617	183	-	-	183
Auditors Ineligible Deductions	21,880	-	2,676	19,204
County Elected Officials Train	6,306	2,528	1,165	7,669
Statewide 911	1,458,004	218,917	132,696	1,544,225
Adult Probation Users Fee	149,155	86,918	86,960	149,113
Juvenile Probation Administrat	37,629	7,361	-	44,990
Probation Administration	69,537	24,786	-	94,323
Users Fee Fund	85,069	8,147	1,464	91,752
Drainage Maintenance	85,974	3,903	5,958	83,919

VERMILLION COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
K-9	3,416	11,850	10,449	4,817
Public Health Coordinator	33	-	-	33
Countywide Cleanup Donation	-	5,794	5,000	794
Incarceration Fee Fund	6,430	-	-	6,430
Supp Public Def Service Fund	159,428	19,766	18,080	161,114
Payroll Clearing	-	1,211,996	1,211,996	-
State Settlement	-	19,297,325	19,297,325	-
Wheel Tax/ Surtax	67	263,530	263,162	435
Com Vehicle Excise Tax	-	106,161	106,161	-
Clinton City Sewage Collection	402	-	-	402
Financial Inst. Franchise Tax	-	67,320	67,320	-
Fines And Forfeitures	233	10,413	10,413	233
Infraction Judgement	865	23,810	23,902	773
Overweight Vehicles Fines	-	50	50	-
Special Death Fee/Bonds-St	135	2,205	2,140	200
State Sales Disclosure Fee	190	2,145	2,150	185
Coroners Cont Ed	240	2,184	2,252	172
Interstate Compact Fund	-	1,125	1,125	-
Mortgage Fee Fund	83	1,170	1,078	175
Child Restraint System Fines	50	850	800	100
Education Plate Fee Fund	-	338	225	113
Riverboat Wagering Sharing	-	96,039	96,039	-
Convent/ Recreation & Visit	3,259	4,043	3,800	3,502
LIT Public Safety	-	2,298,075	2,298,075	-
LIT EDIT	-	766,025	766,025	-
Prose IV-D post 99 93.563	59,595	11,708	636	70,667
Clerk IV-D Post 99 93.563	21,111	7,782	-	28,893
BPPE Ordinance Fee	2,707	6,018	-	8,725
Firearms Training Fund	26,266	5,092	7,996	23,362
Rainy Day Restricted MVH	255,831	-	5,831	250,000
DOC Reimbursement	81,270	69,650	5,000	145,920
Bail Agency Pre-Trial Source	118,443	-	-	118,443
Vermillion County Seized Asset	3,265	-	-	3,265
Allocation Fund	220,084	106,098	66,478	259,704
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	1,322,409	122,055	240,889	1,203,575
Sheriff Pension Trust	51	11,524	10,450	1,125
Bioterrorism Grant	6,381	-	-	6,381
PHPER Grant	2,524	30,400	26,075	6,849
County Health Vaccine Fund	7,715	3,472	3,870	7,317
Domestic Violence Prev 16.575	2,610	-	-	2,610
STOP violence against women	(16,595)	26,003	38,119	(28,711)
Highway Capital Improvement	436,318	322,243	200,246	558,315
Pre-Trial Diversion	164,652	103,193	117,830	150,015
Law Enforcement Continuing Edu	18,337	1,279	601	19,015
Alternative Dispute Resolution	10,540	1,864	358	12,046
County IV-D Incentive 93.563	17,964	7,782	6,000	19,746
Drug Prosecution Fund	2,000	-	-	2,000
Comm Crossings Grant	1,968	835,533	837,500	1
County Certified Shares	-	1,110,531	702,946	407,585
County Public Safety	-	1,941,095	1,440,650	500,445
Totals	<u>\$ 19,461,132</u>	<u>\$ 45,143,488</u>	<u>\$ 41,274,181</u>	<u>\$ 23,330,439</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 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 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 Deficit

The financial statement contains one fund with a deficit in cash. This is a result of the fund being set up for a reimbursable grant. The reimbursement for expenditures made by the County was not received by December 31, 2018.

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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, 2018

	General Fund	Sheriff Inmate Trust	Clerk Trust	Prosecutor Buy Money
Cash and investments - beginning	\$ 5,455,329	\$ (1,792)	\$ 477,527	\$ 2,369
Receipts:				
Taxes	7,184,687	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	43,472	-	-	-
Charges for services	182,284	-	-	-
Fines and forfeits	213,718	-	-	-
Other receipts	238,315	165,157	315,279	795
Total receipts	<u>7,862,476</u>	<u>165,157</u>	<u>315,279</u>	<u>795</u>
Disbursements:				
Personal services	4,206,754	-	-	-
Supplies	398,766	-	-	-
Other services and charges	2,279,094	-	-	-
Capital outlay	184,322	-	-	-
Other disbursements	-	161,989	315,221	795
Total disbursements	<u>7,068,936</u>	<u>161,989</u>	<u>315,221</u>	<u>795</u>
Excess (deficiency) of receipts over disbursements	<u>793,540</u>	<u>3,168</u>	<u>58</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,248,869</u>	<u>\$ 1,376</u>	<u>\$ 477,585</u>	<u>\$ 2,369</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	<u>Sheriff Commissary Trust</u>	<u>Recorder Trust</u>	<u>Sheriff Evidence Trust</u>	<u>Health Trust</u>
Cash and investments - beginning	\$ 18,102	\$ 50	\$ 16,609	\$ 75
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	84,237	-	1,529	-
Total receipts	<u>84,237</u>	<u>-</u>	<u>1,529</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	92,742	-	11,382	-
Total disbursements	<u>92,742</u>	<u>-</u>	<u>11,382</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(8,505)</u>	<u>-</u>	<u>(9,853)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9,597</u>	<u>\$ 50</u>	<u>\$ 6,756</u>	<u>\$ 75</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Treasurer Trust	Accident and Report Fund	Campaign Fin Enforcement	LIT Cerified Shares	City and Town Court Costs
Cash and investments - beginning	\$ 481,211	\$ 476	\$ 210	\$ -	\$ 77,158
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	486	-	-	-
Fines and forfeits	-	-	-	-	3,289
Other receipts	507,602	-	-	1,532,051	-
Total receipts	507,602	486	-	1,532,051	3,289
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,532,051	-
Capital outlay	-	-	-	-	-
Other disbursements	481,211	-	-	-	-
Total disbursements	481,211	-	-	1,532,051	-
Excess (deficiency) of receipts over disbursements	26,391	486	-	-	3,289
Cash and investments - ending	\$ 507,602	\$ 962	\$ 210	\$ -	\$ 80,447

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clerk Record Perpetuation	Congressional School Interest	Congressional School Principal	Prisoner Reimb for inarcerat	Assessment Train Fund Sdf
Cash and investments - beginning	\$ 18,050	\$ 49,216	\$ 3,202	\$ 27,742	\$ 11,296
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	11,629	-	-	2,930	2,150
Fines and forfeits	65	-	-	-	-
Other receipts	128	616	-	-	-
Total receipts	<u>11,822</u>	<u>616</u>	<u>-</u>	<u>2,930</u>	<u>2,150</u>
Disbursements:					
Personal services	-	-	-	-	1,126
Supplies	-	-	-	-	-
Other services and charges	6,571	-	-	-	5
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>6,571</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,131</u>
Excess (deficiency) of receipts over disbursements	<u>5,251</u>	<u>616</u>	<u>-</u>	<u>2,930</u>	<u>1,019</u>
Cash and investments - ending	<u>\$ 23,301</u>	<u>\$ 49,832</u>	<u>\$ 3,202</u>	<u>\$ 30,672</u>	<u>\$ 12,315</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Covered Bridge	Cumulative Bridge	Cumulative Cap Development	Cumulative Jail	Drug Free Community	Economic Development
Cash and investments - beginning	\$ 18,078	\$ 671,809	\$ 880,840	\$ 4,972	\$ 54,668	\$ 836,056
Receipts:						
Taxes	-	311,494	167,921	-	-	322,243
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,886	1,017	-	-	-
Charges for services	-	65,854	-	-	36,930	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,550	6,162	9,473	1,202,170	264	138,695
Total receipts	5,550	385,396	178,411	1,202,170	37,194	460,938
Disbursements:						
Personal services	-	-	-	-	-	116,397
Supplies	4,362	-	-	-	-	1,248
Other services and charges	-	96,623	76,974	-	25,400	86,472
Capital outlay	-	268,867	10,822	-	-	120,978
Other disbursements	-	-	-	-	-	-
Total disbursements	4,362	365,490	87,796	-	25,400	325,095
Excess (deficiency) of receipts over disbursements	1,188	19,906	90,615	1,202,170	11,794	135,843
Cash and investments - ending	\$ 19,266	\$ 691,715	\$ 971,455	\$ 1,207,142	\$ 66,462	\$ 971,899

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LCL Emerg Plan Right to Know	Extradition Fund	Health-County	Identification Security Protec	Levy Excess
Cash and investments - beginning	\$ 18,800	\$ 17,363	\$ 343,466	\$ 7,777	\$ 35,647
Receipts:					
Taxes	-	-	130,139	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	788	-	-
Charges for services	-	-	17,796	2,519	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,551	-	-	-	-
Total receipts	3,551	-	148,723	2,519	-
Disbursements:					
Personal services	1,770	-	122,627	1,573	-
Supplies	-	-	4,770	-	-
Other services and charges	85	-	22,019	1,000	-
Capital outlay	-	-	-	2,000	-
Other disbursements	-	-	-	-	-
Total disbursements	1,855	-	149,416	4,573	-
Excess (deficiency) of receipts over disbursements	1,696	-	(693)	(2,054)	-
Cash and investments - ending	\$ 20,496	\$ 17,363	\$ 342,773	\$ 5,723	\$ 35,647

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Health Maintenance	Local Road & Street	Misdemeanant	Motor Vehicle Highway	Park Non-Reverting Operating
Cash and investments - beginning	\$ 77,828	\$ 127,472	\$ 73,046	\$ 965,117	\$ 104,814
Receipts:					
Taxes	-	-	-	196,708	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	226,634	-	2,020,212	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,139	-	13,628	10,947	844
Total receipts	<u>33,139</u>	<u>226,634</u>	<u>13,628</u>	<u>2,227,867</u>	<u>844</u>
Disbursements:					
Personal services	20,855	-	-	865,105	-
Supplies	4,804	-	-	241,973	-
Other services and charges	1,183	-	4,760	868,465	-
Capital outlay	-	163,972	-	56,192	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>26,842</u>	<u>163,972</u>	<u>4,760</u>	<u>2,031,735</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,297</u>	<u>62,662</u>	<u>8,868</u>	<u>196,132</u>	<u>844</u>
Cash and investments - ending	<u>\$ 84,125</u>	<u>\$ 190,134</u>	<u>\$ 81,914</u>	<u>\$ 1,161,249</u>	<u>\$ 105,658</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Area Plan Commission Fund	Plat Book	Rainy Day	Recorder's Record Perpetuation	Riverboat
Cash and investments - beginning	\$ 52,941	\$ 24,850	\$ 3,054,912	\$ 61,733	\$ 163,896
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	12,170	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	44,726	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	5,145	49,299	-	40,460
Total receipts	<u>12,170</u>	<u>5,145</u>	<u>49,299</u>	<u>44,726</u>	<u>40,460</u>
Disbursements:					
Personal services	3,701	-	-	-	-
Supplies	169	-	-	-	-
Other services and charges	1,114	-	-	46,868	11,500
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>4,984</u>	<u>-</u>	<u>-</u>	<u>46,868</u>	<u>11,500</u>
Excess (deficiency) of receipts over disbursements	<u>7,186</u>	<u>5,145</u>	<u>49,299</u>	<u>(2,142)</u>	<u>28,960</u>
Cash and investments - ending	<u>\$ 60,127</u>	<u>\$ 29,995</u>	<u>\$ 3,104,211</u>	<u>\$ 59,591</u>	<u>\$ 192,856</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sex & Violent Offender Adminis	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ -	\$ 23,004	\$ 84,483	\$ 4,779	\$ 913
Receipts:					
Taxes	-	6,679	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	600	-	12,485	34,510	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	22,189	-	-	45,067
Total receipts	<u>600</u>	<u>28,868</u>	<u>12,485</u>	<u>34,510</u>	<u>45,067</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	600	20,331	-	19,219	43,816
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>600</u>	<u>20,331</u>	<u>-</u>	<u>19,219</u>	<u>43,816</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>8,537</u>	<u>12,485</u>	<u>15,291</u>	<u>1,251</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 31,541</u>	<u>\$ 96,968</u>	<u>\$ 20,070</u>	<u>\$ 2,164</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Surplus	LHD Trust Account	Unsafe Building	Victims Assistance	GAL/CASA
Cash and investments - beginning	\$ 163,089	\$ 79,909	\$ 4,362	\$ 898	\$ 5,225
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	45,741	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	105,336	15,201	6,325	-	-
Total receipts	105,336	15,201	6,325	45,741	-
Disbursements:					
Personal services	-	2,644	-	27,417	-
Supplies	-	4,882	-	-	-
Other services and charges	88,775	505	775	-	-
Capital outlay	-	3,384	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	88,775	11,415	775	27,417	-
Excess (deficiency) of receipts over disbursements	16,561	3,786	5,550	18,324	-
Cash and investments - ending	\$ 179,650	\$ 83,695	\$ 9,912	\$ 19,222	\$ 5,225

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CASA	HHS Grant 93,617	Auditors Ineligible Deductions	County Elected Officials Train	Statewide 911
Cash and investments - beginning	\$ -	\$ 183	\$ 21,880	\$ 6,306	\$ 1,458,004
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	2,519	208,680
Fines and forfeits	-	-	-	-	-
Other receipts	12,476	-	-	9	10,237
Total receipts	<u>12,476</u>	<u>-</u>	<u>-</u>	<u>2,528</u>	<u>218,917</u>
Disbursements:					
Personal services	-	-	2,537	-	109,786
Supplies	-	-	-	-	2,138
Other services and charges	5,195	-	139	1,165	14,118
Capital outlay	-	-	-	-	6,654
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,195</u>	<u>-</u>	<u>2,676</u>	<u>1,165</u>	<u>132,696</u>
Excess (deficiency) of receipts over disbursements	<u>7,281</u>	<u>-</u>	<u>(2,676)</u>	<u>1,363</u>	<u>86,221</u>
Cash and investments - ending	<u>\$ 7,281</u>	<u>\$ 183</u>	<u>\$ 19,204</u>	<u>\$ 7,669</u>	<u>\$ 1,544,225</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Adult Probation Users Fee	Juvenile Probation Administrat	Probation Administration	Users Fee Fund	Drainage Maintenance
Cash and investments - beginning	\$ 149,155	\$ 37,629	\$ 69,537	\$ 85,069	\$ 85,974
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	86,918	6,731	24,786	2,101	-
Fines and forfeits	-	630	-	6,046	-
Other receipts	-	-	-	-	3,903
Total receipts	86,918	7,361	24,786	8,147	3,903
Disbursements:					
Personal services	70,107	-	-	-	-
Supplies	1,000	-	-	-	-
Other services and charges	15,853	-	-	1,464	5,958
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	86,960	-	-	1,464	5,958
Excess (deficiency) of receipts over disbursements	(42)	7,361	24,786	6,683	(2,055)
Cash and investments - ending	\$ 149,113	\$ 44,990	\$ 94,323	\$ 91,752	\$ 83,919

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	K-9	Public Health Coordinator	Countywide Cleanup Donation	Incarceration Fee Fund	Supp Public Def Service Fund	Payroll Clearing
Cash and investments - beginning	\$ 3,416	\$ 33	\$ -	\$ 6,430	\$ 159,428	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	19,766	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,850	-	5,794	-	-	1,211,996
Total receipts	11,850	-	5,794	-	19,766	1,211,996
Disbursements:						
Personal services	-	-	-	-	-	1,211,996
Supplies	-	-	-	-	-	-
Other services and charges	10,449	-	5,000	-	18,080	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,449	-	5,000	-	18,080	1,211,996
Excess (deficiency) of receipts over disbursements	1,401	-	794	-	1,686	-
Cash and investments - ending	\$ 4,817	\$ 33	\$ 794	\$ 6,430	\$ 161,114	\$ -

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	State Settlement	Wheel Tax/ Surtax	Com Vehicle Excise Tax	Clinton City Sewage Collection	Financial Inst. Franchise Tax
Cash and investments - beginning	\$ -	\$ 67	\$ -	\$ 402	\$ -
Receipts:					
Taxes	19,297,325	263,530	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	106,161	-	67,320
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>19,297,325</u>	<u>263,530</u>	<u>106,161</u>	<u>-</u>	<u>67,320</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	19,297,325	263,162	106,161	-	67,320
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>19,297,325</u>	<u>263,162</u>	<u>106,161</u>	<u>-</u>	<u>67,320</u>
Excess (deficiency) of receipts over disbursements	-	368	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 435</u>	<u>\$ -</u>	<u>\$ 402</u>	<u>\$ -</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Fines And Forfeitures	Infraction Judgement	Overweight Vehicles Fines	Special Death Fee/Bonds-St	State Sales Disclosure Fee
Cash and investments - beginning	\$ 233	\$ 865	\$ -	\$ 135	\$ 190
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	2,205	-
Fines and forfeits	10,413	23,810	50	-	2,145
Other receipts	-	-	-	-	-
Total receipts	<u>10,413</u>	<u>23,810</u>	<u>50</u>	<u>2,205</u>	<u>2,145</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	10,413	23,902	50	2,140	2,150
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>10,413</u>	<u>23,902</u>	<u>50</u>	<u>2,140</u>	<u>2,150</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(92)</u>	<u>-</u>	<u>65</u>	<u>(5)</u>
Cash and investments - ending	<u>\$ 233</u>	<u>\$ 773</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 185</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Coroners Cont Ed	Interstate Compact Fund	Mortgage Fee Fund	Child Restraint System Fines	Education Plate Fee Fund
Cash and investments - beginning	\$ 240	\$ -	\$ 83	\$ 50	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,184	-	1,170	-	-
Fines and forfeits	-	1,125	-	850	-
Other receipts	-	-	-	-	338
Total receipts	<u>2,184</u>	<u>1,125</u>	<u>1,170</u>	<u>850</u>	<u>338</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,252	1,125	1,078	800	225
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,252</u>	<u>1,125</u>	<u>1,078</u>	<u>800</u>	<u>225</u>
Excess (deficiency) of receipts over disbursements	<u>(68)</u>	<u>-</u>	<u>92</u>	<u>50</u>	<u>113</u>
Cash and investments - ending	<u>\$ 172</u>	<u>\$ -</u>	<u>\$ 175</u>	<u>\$ 100</u>	<u>\$ 113</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Riverboat Wagering Sharing	Convent/ Recreation & Visit	LIT Public Safety	LIT EDIT	Prose IV-D post 99 93.563
Cash and investments - beginning	\$ -	\$ 3,259	\$ -	\$ -	\$ 59,595
Receipts:					
Taxes	-	4,043	-	765,096	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	11,708
Other receipts	96,039	-	2,298,075	929	-
Total receipts	96,039	4,043	2,298,075	766,025	11,708
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	96,039	3,800	2,298,075	766,025	636
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	96,039	3,800	2,298,075	766,025	636
Excess (deficiency) of receipts over disbursements	-	243	-	-	11,072
Cash and investments - ending	\$ -	\$ 3,502	\$ -	\$ -	\$ 70,667

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clerk IV-D Post 99 93,563	BPPE Ordinance Fee	Firearms Training Fund	Rainy Day Restricted MVH	DOC Reimbursement
Cash and investments - beginning	\$ 21,111	\$ 2,707	\$ 26,266	\$ 255,831	\$ 81,270
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	5,092	-	69,650
Fines and forfeits	7,782	-	-	-	-
Other receipts	-	6,018	-	-	-
Total receipts	<u>7,782</u>	<u>6,018</u>	<u>5,092</u>	<u>-</u>	<u>69,650</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	7,996	5,831	5,000
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>7,996</u>	<u>5,831</u>	<u>5,000</u>
Excess (deficiency) of receipts over disbursements	<u>7,782</u>	<u>6,018</u>	<u>(2,904)</u>	<u>(5,831)</u>	<u>64,650</u>
Cash and investments - ending	<u>\$ 28,893</u>	<u>\$ 8,725</u>	<u>\$ 23,362</u>	<u>\$ 250,000</u>	<u>\$ 145,920</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Bail Agency Pre-Trial Source	Vermillion County Seized Asset	Allocation Fund	Common School Fund	Verm Co Jail Building Corp
Cash and investments - beginning	\$ 118,443	\$ 3,265	\$ 220,084	\$ 2,030	\$ 2,500
Receipts:					
Taxes	-	-	106,023	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	75	-	-
Total receipts	-	-	106,098	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	66,478	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	66,478	-	-
Excess (deficiency) of receipts over disbursements	-	-	39,620	-	-
Cash and investments - ending	\$ 118,443	\$ 3,265	\$ 259,704	\$ 2,030	\$ 2,500

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County Poor Relief	Welfare Reform Local Planning	Cumulative Reassessment -2017	Sheriff Pension Trust	Bioterrorism Grant
Cash and investments - beginning	\$ 225	\$ 2,786	\$ 1,322,409	\$ 51	\$ 6,381
Receipts:					
Taxes	-	-	104,111	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	630	-	-
Charges for services	-	-	-	11,524	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	17,314	-	-
Total receipts	-	-	122,055	11,524	-
Disbursements:					
Personal services	-	-	38,712	-	-
Supplies	-	-	701	-	-
Other services and charges	-	-	201,476	10,450	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	240,889	10,450	-
Excess (deficiency) of receipts over disbursements	-	-	(118,834)	1,074	-
Cash and investments - ending	\$ 225	\$ 2,786	\$ 1,203,575	\$ 1,125	\$ 6,381

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PHPER Grant	County Health Vaccine Fund	Domestic Violence Prev 16.575	STOP violence against women	Highway Capital Improvement
Cash and investments - beginning	\$ 2,524	\$ 7,715	\$ 2,610	\$ (16,595)	\$ 436,318
Receipts:					
Taxes	-	-	-	-	322,243
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	30,400	-	-	-	-
Charges for services	-	3,472	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	26,003	-
Total receipts	<u>30,400</u>	<u>3,472</u>	<u>-</u>	<u>26,003</u>	<u>322,243</u>
Disbursements:					
Personal services	19,376	-	-	35,336	-
Supplies	16	3,870	-	-	-
Other services and charges	6,683	-	-	2,783	200,246
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>26,075</u>	<u>3,870</u>	<u>-</u>	<u>38,119</u>	<u>200,246</u>
Excess (deficiency) of receipts over disbursements	<u>4,325</u>	<u>(398)</u>	<u>-</u>	<u>(12,116)</u>	<u>121,997</u>
Cash and investments - ending	<u>\$ 6,849</u>	<u>\$ 7,317</u>	<u>\$ 2,610</u>	<u>\$ (28,711)</u>	<u>\$ 558,315</u>

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Pre-Trial Diversion	Law Enforcement Continuing Edu	Alternative Dispute Resolution	County IV-D Incentive 93.563	Drug Prosecution Fund
Cash and investments - beginning	\$ 164,652	\$ 18,337	\$ 10,540	\$ 17,964	\$ 2,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	98,949	1,279	-	-	-
Fines and forfeits	-	-	-	7,782	-
Other receipts	4,244	-	1,864	-	-
Total receipts	103,193	1,279	1,864	7,782	-
Disbursements:					
Personal services	61,411	-	-	-	-
Supplies	4,463	-	-	-	-
Other services and charges	44,022	601	358	6,000	-
Capital outlay	7,934	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	117,830	601	358	6,000	-
Excess (deficiency) of receipts over disbursements	(14,637)	678	1,506	1,782	-
Cash and investments - ending	\$ 150,015	\$ 19,015	\$ 12,046	\$ 19,746	\$ 2,000

VERMILLION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Comm Crossings Grant	County Certified Shares	County Public Safety	Totals
Cash and investments - beginning	\$ 1,968	\$ -	\$ -	\$ 19,461,132
Receipts:				
Taxes	-	-	-	29,182,242
Licenses and permits	-	-	-	12,170
Intergovernmental receipts	670,000	-	-	3,214,261
Charges for services	-	-	-	961,925
Fines and forfeits	-	-	-	289,413
Other receipts	165,533	1,110,531	1,941,095	11,483,477
Total receipts	<u>835,533</u>	<u>1,110,531</u>	<u>1,941,095</u>	<u>45,143,488</u>
Disbursements:				
Personal services	-	36,147	110,078	7,065,455
Supplies	-	-	-	673,162
Other services and charges	837,500	616,799	1,025,001	31,291,528
Capital outlay	-	50,000	133,500	1,008,625
Other disbursements	-	-	172,071	1,235,411
Total disbursements	<u>837,500</u>	<u>702,946</u>	<u>1,440,650</u>	<u>41,274,181</u>
Excess (deficiency) of receipts over disbursements	<u>(1,967)</u>	<u>407,585</u>	<u>500,445</u>	<u>3,869,307</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 407,585</u>	<u>\$ 500,445</u>	<u>\$ 23,330,439</u>

VERMILLION COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
City of Clinton	Rental of building	\$ 7,000	01/01/2018	12/31/2018
County Highway	MacAllister Machiner	<u>123,442</u>	01/01/2018	12/31/2018
Total of annual lease payments		<u>\$ 130,442</u>		

VERMILLION COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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	385,392
Machinery, equipment, and vehicles	<u>4,632,393</u>
Total capital assets	<u>\$ 30,832,903</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/>.