

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

FINANCIAL STATEMENT AUDIT REPORT

OF

VERMILLION COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
03/29/2022



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	6-7
Notes to Financial Statement .....	8-13
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	16-39
Schedule of Leases and Debt .....	40
Schedule of Capital Assets.....	41
Other Reports.....	42

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Amy Tolbert Brenda J. Furry	01-01-20 to 12-31-20 01-01-21 to 12-31-22
County Treasurer	Florinda A. Pruitt	01-01-20 to 12-31-22
Clerk of the Circuit Court	Amy Griffin Gracie York	01-01-20 to 12-31-20 01-01-21 to 12-31-22
County Sheriff	Michael Phelps	01-01-20 to 12-31-22
County Recorder	Jennifer Peebles	01-01-20 to 12-31-22
President of the Board of County Commissioners	Tim J. Wilson Tim Yocum	01-01-20 to 12-31-20 01-01-21 to 12-31-22
President of the County Council	Ashley James	01-01-20 to 12-31-22



## 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, 2020, 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 the 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, 2020.

***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, 2020, 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 March 21, 2022, 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.



Beth Kelley, CPA, CFE  
Deputy State Examiner

March 21, 2022

## 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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
General Fund	\$ 6,541,477	\$ 8,559,986	\$ 9,499,269	\$ 5,602,194
Accident and Report Fund	1,298	303	-	1,601
Campaign Fin Enforcement	210	-	-	210
LIT Special Purpose	-	1,769,593	1,769,593	-
City and Town Court Costs	84,707	2,784	-	87,491
Clerk Record Perpetuation	31,416	8,654	15,615	24,455
Convention Visitor & Tourism	3,768	2,688	696	5,760
Prisoner Reimb for incarcerat	33,976	2,646	-	36,622
Assessment Train Fund Sdf	13,607	2,230	-	15,837
Covered Bridge	25,147	5,697	504	30,340
Cumulative Bridge	843,675	358,315	150,524	1,051,466
Cumulative Cap Development	1,001,087	165,342	172,549	993,880
Cumulative Jail	2,434,108	615,645	93,463	2,956,290
Drug Free Community	60,435	22,324	29,000	53,759
Economic Development	990,131	598,255	430,957	1,157,429
LCL Emerg Plan Right to Know	21,219	3,792	923	24,088
Extradition Fund	17,654	115	-	17,769
Health-County	337,558	144,472	165,918	316,112
Identification Security Protec	2,906	2,517	35	5,388
Levy Excess	42,652	150	-	42,802
Local Health Maintenance	91,978	33,139	24,002	101,115
Local Road & Street	214,504	220,882	219,001	216,385
Motor Vehicle Highway	586,383	1,120,654	1,132,681	574,356
Misdemeanant	86,359	14,136	-	100,495
MVH Restricted	501,926	885,896	1,000,068	387,754
Park Non-Reverting Operating	107,800	709	-	108,509
Area Plan Commission Fund	60,246	11,695	19,122	52,819
Plat Book	38,829	11,658	-	50,487
Rainy Day	3,172,324	810,497	-	3,982,821
Recorder's Record Perpetuation	83,279	52,803	28,235	107,847
Riverboat	224,700	41,804	8,500	258,004
Sex & Violent Offender Adminis	-	415	210	205
Surplus Tax	31,727	24,703	28,774	27,656
Surveyor's Corner Perpetuation	109,689	13,137	-	122,826
Tax Sale Fees	4,348	22,695	25,939	1,104
Tax Sale Redemption	5,279	116,129	97,019	24,389
Tax Sale Surplus	205,256	624,244	553,412	276,088
LHD Trust Account	71,258	15,201	28,686	57,773
Unsafe Building	4,413	285	-	4,698
Victims Assistance	14,615	30,657	32,122	13,150
GAL/CASA	5,225	-	-	5,225
CASA	5,577	37,194	26,834	15,937
HHS Grant 93.617	183	-	-	183
Auditors Ineligible Deductions	15,116	263	1,200	14,179
County Elected Officials Train	8,741	2,575	855	10,461
Statewide 911	2,028,071	274,391	229,536	2,072,926
Adult Probation Users Fee	132,447	42,527	56,094	118,880
Juvenile Probation Administrat	50,577	8,977	2,189	57,365
Probation Administration	121,277	17,746	-	139,023
Users Fee Fund	93,077	4,134	6,299	90,912
Drainage Maintenance	83,565	3,156	-	86,721
K-9	6,451	5,897	3,079	9,269
Public Health Coordinator	33	-	-	33
County Cleanup	25,154	7,615	17,214	15,555
Incarceration Fee Fund	6,430	21	-	6,451
Supp Public Def Service Fund	174,930	10,980	3,072	182,838
Payroll Clearing	-	1,364,367	1,364,347	20
State Settlement	-	20,191,537	20,191,537	-
Wheel Tax/Surtax	269	283,158	283,190	237
Com Vehicle Excise Tax	-	122,903	122,903	-
Clinton City Sewage Collection	402	-	-	402
Financial Inst. Franchise Tax	-	95,438	95,438	-

VERMILLION COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Fines And Forfeitures	318	1,147	1,370	95
Infraction Judgement	581	10,084	5,079	5,586
Special Death Fee/Bonds-St	145	965	735	375
State Sales Disclosure Fee	165	2,230	920	1,475
Coroners Cont Ed	126	1,576	726	976
Interstate Compact Fund	125	625	500	250
Mortgage Fee Fund	77	1,463	533	1,007
Child Restraint System Fines	-	75	25	50
Education Plate Fee Fund	-	356	263	93
Riverboat Wagering Sharing	-	96,039	96,039	-
LIT Public Safety	-	2,654,391	2,654,391	-
LIT EDIT	-	884,797	884,797	-
Prose IV-D post 99 93.563	74,511	14,221	6,432	82,300
Clerk IV-D Post 99 93.563	37,395	7,695	1,538	43,552
Health Dept Donation	12	1,929	-	1,941
Park donation fund	810	-	-	810
Clerk's Trust	329,034	614,300	576,987	366,347
Health Trust	75	-	-	75
Treasurer's Trust	381,113	511,842	381,113	511,842
Sheriff Inmate Trust	5,780	194,146	192,314	7,612
Sheriff Commissary Trust	16,072	107,386	105,089	18,369
Sheriff Evidence	40,698	2,959	34,021	9,636
Prosecutor's Buy Money	2,369	168	-	2,537
Recorder's Trust	100	-	-	100
BPPE Ordinance Fee	13,088	7,468	-	20,556
Firearms Training Fund	23,501	7,323	11,978	18,846
Opioid Grant	60,000	60,000	49,360	70,640
Law Enf Recordings Fee	236	300	50	486
Rainy Day Restricted MVH	3,369	12	-	3,381
DOC Reimbursement	418,251	101,033	67,855	451,429
Bail Agency Pre-Trial Source	120,467	780	-	121,247
Vermillion County Seized Asset	3,265	-	-	3,265
Allocation Fund	247,135	370,582	79,741	537,976
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	1,181,958	214,096	139,483	1,256,571
Sheriff Pension Trust	1,946	8,690	8,683	1,953
Bioterrorism Grant	6,381	-	-	6,381
PHPER Grant	10,025	18,916	22,032	6,909
County Health Vaccine Fund	3,365	765	-	4,130
Domestic Violence Prev 16.575	2,610	-	-	2,610
STOP violence against women	(38,000)	73,321	65,114	(29,793)
County Drug Court	12,135	-	-	12,135
Highway Capital Improvement	767,992	375,955	336,052	807,895
Pre-Trial Diversion	115,021	53,280	76,213	92,088
Law Enforcement Continuing Edu	20,404	130	24	20,510
Alternative Dispute Resolution	12,847	1,721	-	14,568
Trails Grant Fund	-	87,500	30,220	57,280
Covid 19 Testing Grant	-	50,000	24,783	25,217
County IV-D Incentive 93.563	14,023	7,619	15,000	6,642
CARES	-	509,382	502,197	7,185
Drug Prosecution Fund	2,000	-	-	2,000
Comm Crossings Grant	-	1,333,362	1,333,000	362
County Certified Shares	686,968	1,283,657	63,406	1,907,219
County Public Safety	951,234	2,242,925	1,269,762	1,924,397
Totals	<u>\$ 26,394,707</u>	<u>\$ 50,706,937</u>	<u>\$ 46,968,429</u>	<u>\$ 30,133,215</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.

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

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

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

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

*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 a fund with a deficit in cash. This is a result of the fund being a reimbursable grant.

**Note 8. Subsequent Event**

The County issued Lease Rental Revenue Bonds, Series 2021, in the amount of \$17,000,000, on August 10, 2021. The bond proceeds will be used for the renovation and expansion of the existing jail facility.

(This page intentionally left blank.)

#### 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, 2020

	General Fund	Accident and Report Fund	Campaign Fin Enforcement	LIT Special Purpose	City and Town Court Costs
Cash and investments - beginning	\$ 6,541,477	\$ 1,298	\$ 210	\$ -	\$ 84,707
Receipts:					
Taxes	7,332,681	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	67,262	-	-	-	-
Charges for services	144,385	303	-	-	-
Fines and forfeits	143,276	-	-	-	2,240
Other receipts	872,382	-	-	1,769,593	544
Total receipts	<u>8,559,986</u>	<u>303</u>	<u>-</u>	<u>1,769,593</u>	<u>2,784</u>
Disbursements:					
Personal services	4,576,184	-	-	-	-
Supplies	305,512	-	-	-	-
Other services and charges	4,236,423	-	-	1,769,593	-
Capital outlay	381,150	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>9,499,269</u>	<u>-</u>	<u>-</u>	<u>1,769,593</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(939,283)</u>	<u>303</u>	<u>-</u>	<u>-</u>	<u>2,784</u>
Cash and investments - ending	<u>\$ 5,602,194</u>	<u>\$ 1,601</u>	<u>\$ 210</u>	<u>\$ -</u>	<u>\$ 87,491</u>

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Clerk Record Perpetuation	Convention Visitor & Tourism	Prisoner Reimb for inarcerat	Assessment Train Fund Sdf	Covered Bridge
Cash and investments - beginning	\$ 31,416	\$ 3,768	\$ 33,976	\$ 13,607	\$ 25,147
Receipts:					
Taxes	-	2,677	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	8,549	-	2,400	2,230	-
Fines and forfeits	-	-	-	-	-
Other receipts	105	11	246	-	5,697
Total receipts	8,654	2,688	2,646	2,230	5,697
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	504
Other services and charges	15,615	696	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	15,615	696	-	-	504
Excess (deficiency) of receipts over disbursements	(6,961)	1,992	2,646	2,230	5,193
Cash and investments - ending	\$ 24,455	\$ 5,760	\$ 36,622	\$ 15,837	\$ 30,340

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Cumulative Bridge	Cumulative Cap Development	Cumulative Jail	Drug Free Community	Economic Development
Cash and investments - beginning	\$ 843,675	\$ 1,001,087	\$ 2,434,108	\$ 60,435	\$ 990,131
Receipts:					
Taxes	293,624	158,288	-	-	372,411
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,109	1,137	-	-	-
Charges for services	58,512	-	-	22,080	39,700
Fines and forfeits	-	-	-	-	-
Other receipts	4,070	5,917	615,645	244	186,144
Total receipts	358,315	165,342	615,645	22,324	598,255
Disbursements:					
Personal services	-	-	-	-	141,192
Supplies	-	-	-	-	792
Other services and charges	37,023	109,325	-	29,000	89,736
Capital outlay	113,501	63,224	93,463	-	199,237
Other disbursements	-	-	-	-	-
Total disbursements	150,524	172,549	93,463	29,000	430,957
Excess (deficiency) of receipts over disbursements	207,791	(7,207)	522,182	(6,676)	167,298
Cash and investments - ending	\$ 1,051,466	\$ 993,880	\$ 2,956,290	\$ 53,759	\$ 1,157,429

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LCL Emerg Plan Right to Know	Extradition Fund	Health-County	Identification Security Protec	Levy Excess
Cash and investments - beginning	\$ 21,219	\$ 17,654	\$ 337,558	\$ 2,906	\$ 42,652
Receipts:					
Taxes	-	-	130,588	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	938	-	-
Charges for services	-	-	11,903	2,506	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,792	115	1,043	11	150
Total receipts	3,792	115	144,472	2,517	150
Disbursements:					
Personal services	625	-	137,989	35	-
Supplies	-	-	6,973	-	-
Other services and charges	298	-	20,956	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	923	-	165,918	35	-
Excess (deficiency) of receipts over disbursements	2,869	115	(21,446)	2,482	150
Cash and investments - ending	\$ 24,088	\$ 17,769	\$ 316,112	\$ 5,388	\$ 42,802

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Local Health Maintenance	Local Road & Street	Motor Vehicle Highway	Misdemeanant	MVH Restricted
Cash and investments - beginning	\$ 91,978	\$ 214,504	\$ 586,383	\$ 86,359	\$ 501,926
Receipts:					
Taxes	-	-	222,325	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	220,096	890,483	-	884,907
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,139	786	7,846	14,136	989
Total receipts	<u>33,139</u>	<u>220,882</u>	<u>1,120,654</u>	<u>14,136</u>	<u>885,896</u>
Disbursements:					
Personal services	19,522	-	470,545	-	418,309
Supplies	3,668	-	198,454	-	556,527
Other services and charges	812	-	367,191	-	25,232
Capital outlay	-	219,001	96,491	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>24,002</u>	<u>219,001</u>	<u>1,132,681</u>	<u>-</u>	<u>1,000,068</u>
Excess (deficiency) of receipts over disbursements	<u>9,137</u>	<u>1,881</u>	<u>(12,027)</u>	<u>14,136</u>	<u>(114,172)</u>
Cash and investments - ending	<u>\$ 101,115</u>	<u>\$ 216,385</u>	<u>\$ 574,356</u>	<u>\$ 100,495</u>	<u>\$ 387,754</u>

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Park Non-Reverting Operating	Area Plan Commission Fund	Plat Book	Rainy Day	Recorder's Record Perpetuation
Cash and investments - beginning	\$ 107,800	\$ 60,246	\$ 38,829	\$ 3,172,324	\$ 83,279
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	11,400	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	52,349
Fines and forfeits	-	-	-	-	-
Other receipts	709	295	11,658	810,497	454
Total receipts	709	11,695	11,658	810,497	52,803
Disbursements:					
Personal services	-	5,902	-	-	8,378
Supplies	-	192	-	-	-
Other services and charges	-	13,028	-	-	19,857
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	19,122	-	-	28,235
Excess (deficiency) of receipts over disbursements	709	(7,427)	11,658	810,497	24,568
Cash and investments - ending	\$ 108,509	\$ 52,819	\$ 50,487	\$ 3,982,821	\$ 107,847

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Riverboat	Sex & Violent Offender Adminis	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 224,700	\$ -	\$ 31,727	\$ 109,689	\$ 4,348
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	415	-	12,435	4,175
Fines and forfeits	-	-	-	-	-
Other receipts	41,804	-	24,703	702	18,520
Total receipts	41,804	415	24,703	13,137	22,695
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	8,500	210	28,774	-	25,939
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	8,500	210	28,774	-	25,939
Excess (deficiency) of receipts over disbursements	33,304	205	(4,071)	13,137	(3,244)
Cash and investments - ending	\$ 258,004	\$ 205	\$ 27,656	\$ 122,826	\$ 1,104

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Tax Sale Redemption	Tax Sale Surplus	LHD Trust Account	Unsafe Building	Victims Assistance
Cash and investments - beginning	\$ 5,279	\$ 205,256	\$ 71,258	\$ 4,413	\$ 14,615
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	30,657
Charges for services	20,461	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	95,668	624,244	15,201	285	-
Total receipts	116,129	624,244	15,201	285	30,657
Disbursements:					
Personal services	-	-	20,425	-	32,122
Supplies	-	-	6,660	-	-
Other services and charges	97,019	553,412	332	-	-
Capital outlay	-	-	1,269	-	-
Other disbursements	-	-	-	-	-
Total disbursements	97,019	553,412	28,686	-	32,122
Excess (deficiency) of receipts over disbursements	19,110	70,832	(13,485)	285	(1,465)
Cash and investments - ending	\$ 24,389	\$ 276,088	\$ 57,773	\$ 4,698	\$ 13,150

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	<u>GAL/CASA</u>	<u>CASA</u>	<u>HHS Grant 93.617</u>	<u>Auditors Ineligible Deductions</u>	<u>County Elected Officials Train</u>
Cash and investments - beginning	\$ 5,225	\$ 5,577	\$ 183	\$ 15,116	\$ 8,741
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	2,506
Fines and forfeits	-	-	-	-	-
Other receipts	-	37,194	-	263	69
Total receipts	-	37,194	-	263	2,575
Disbursements:					
Personal services	-	-	-	1,200	-
Supplies	-	120	-	-	-
Other services and charges	-	26,714	-	-	855
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	26,834	-	1,200	855
Excess (deficiency) of receipts over disbursements	-	10,360	-	(937)	1,720
Cash and investments - ending	\$ 5,225	\$ 15,937	\$ 183	\$ 14,179	\$ 10,461

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Statewide 911	Adult Probation Users Fee	Juvenile Probation Administrat	Probation Administration	Users Fee Fund
Cash and investments - beginning	\$ 2,028,071	\$ 132,447	\$ 50,577	\$ 121,277	\$ 93,077
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	263,009	42,527	8,225	16,983	1,075
Fines and forfeits	-	-	444	-	2,549
Other receipts	11,382	-	308	763	510
Total receipts	274,391	42,527	8,977	17,746	4,134
Disbursements:					
Personal services	180,295	33,355	-	-	-
Supplies	4,230	2,936	-	-	-
Other services and charges	37,513	19,803	2,189	-	6,299
Capital outlay	7,498	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	229,536	56,094	2,189	-	6,299
Excess (deficiency) of receipts over disbursements	44,855	(13,567)	6,788	17,746	(2,165)
Cash and investments - ending	\$ 2,072,926	\$ 118,880	\$ 57,365	\$ 139,023	\$ 90,912

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Drainage Maintenance	K-9	Public Health Coordinator	County Cleanup	Incarceration Fee Fund
Cash and investments - beginning	\$ 83,565	\$ 6,451	\$ 33	\$ 25,154	\$ 6,430
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,156	5,897	-	7,615	21
Total receipts	<u>3,156</u>	<u>5,897</u>	<u>-</u>	<u>7,615</u>	<u>21</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	3,079	-	17,214	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>3,079</u>	<u>-</u>	<u>17,214</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,156</u>	<u>2,818</u>	<u>-</u>	<u>(9,599)</u>	<u>21</u>
Cash and investments - ending	<u>\$ 86,721</u>	<u>\$ 9,269</u>	<u>\$ 33</u>	<u>\$ 15,555</u>	<u>\$ 6,451</u>

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Supp Public Def Service Fund	Payroll Clearing	State Settlement	Wheel Tax/Surtax	Com Vehicle Excise Tax
Cash and investments - beginning	\$ 174,930	\$ -	\$ -	\$ 269	\$ -
Receipts:					
Taxes	-	-	20,191,537	283,158	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	122,903
Charges for services	9,862	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,118	1,364,367	-	-	-
Total receipts	10,980	1,364,367	20,191,537	283,158	122,903
Disbursements:					
Personal services	-	1,364,347	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,072	-	20,191,537	283,190	122,903
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,072	1,364,347	20,191,537	283,190	122,903
Excess (deficiency) of receipts over disbursements	7,908	20	-	(32)	-
Cash and investments - ending	\$ 182,838	\$ 20	\$ -	\$ 237	\$ -

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Clinton City Sewage Collection	Financial Inst. Franchise Tax	Fines And Forfeitures	Infraction Judgement	Special Death Fee/Bonds-St
Cash and investments - beginning	\$ 402	\$ -	\$ 318	\$ 581	\$ 145
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	95,438	-	-	-
Charges for services	-	-	-	-	965
Fines and forfeits	-	-	1,147	10,084	-
Other receipts	-	-	-	-	-
Total receipts	-	95,438	1,147	10,084	965
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	95,438	1,370	5,079	735
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	95,438	1,370	5,079	735
Excess (deficiency) of receipts over disbursements	-	-	(223)	5,005	230
Cash and investments - ending	\$ 402	\$ -	\$ 95	\$ 5,586	\$ 375

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	State Sales Disclosure Fee	Coroners Cont Ed	Interstate Compact Fund	Mortgage Fee Fund	Child Restraint System Fines
Cash and investments - beginning	\$ 165	\$ 126	\$ 125	\$ 77	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,576	-	1,463	-
Fines and forfeits	2,230	-	625	-	75
Other receipts	-	-	-	-	-
Total receipts	<u>2,230</u>	<u>1,576</u>	<u>625</u>	<u>1,463</u>	<u>75</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	920	726	500	533	25
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>920</u>	<u>726</u>	<u>500</u>	<u>533</u>	<u>25</u>
Excess (deficiency) of receipts over disbursements	<u>1,310</u>	<u>850</u>	<u>125</u>	<u>930</u>	<u>50</u>
Cash and investments - ending	<u>\$ 1,475</u>	<u>\$ 976</u>	<u>\$ 250</u>	<u>\$ 1,007</u>	<u>\$ 50</u>

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Education Plate Fee Fund	Riverboat Wagering Sharing	LIT Public Safety	LIT EDIT	Prose IV-D post 99 93.563
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 74,511
Receipts:					
Taxes	-	-	-	884,797	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	11,416
Other receipts	356	96,039	2,654,391	-	2,805
Total receipts	356	96,039	2,654,391	884,797	14,221
Disbursements:					
Personal services	-	-	-	-	2,151
Supplies	-	-	-	-	-
Other services and charges	263	96,039	2,654,391	884,797	4,281
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	263	96,039	2,654,391	884,797	6,432
Excess (deficiency) of receipts over disbursements	93	-	-	-	7,789
Cash and investments - ending	\$ 93	\$ -	\$ -	\$ -	\$ 82,300

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Clerk IV-D Post 99 93,563	Health Dept Donation	Park donation fund	Clerk's Trust	Health Trust
Cash and investments - beginning	\$ 37,395	\$ 12	\$ 810	\$ 329,034	\$ 75
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	7,590	-	-	-	-
Other receipts	105	1,929	-	614,300	-
Total receipts	<u>7,695</u>	<u>1,929</u>	<u>-</u>	<u>614,300</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,538	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	576,987	-
Total disbursements	<u>1,538</u>	<u>-</u>	<u>-</u>	<u>576,987</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,157</u>	<u>1,929</u>	<u>-</u>	<u>37,313</u>	<u>-</u>
Cash and investments - ending	<u>\$ 43,552</u>	<u>\$ 1,941</u>	<u>\$ 810</u>	<u>\$ 366,347</u>	<u>\$ 75</u>

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Treasurer's Trust	Sheriff Inmate Trust	Sheriff Commissary Trust	Sheriff Evidence	Prosecutor's Buy Money
Cash and investments - beginning	\$ 381,113	\$ 5,780	\$ 16,072	\$ 40,698	\$ 2,369
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	511,842	194,146	107,386	2,959	168
Total receipts	<u>511,842</u>	<u>194,146</u>	<u>107,386</u>	<u>2,959</u>	<u>168</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	381,113	192,314	105,089	34,021	-
Total disbursements	<u>381,113</u>	<u>192,314</u>	<u>105,089</u>	<u>34,021</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>130,729</u>	<u>1,832</u>	<u>2,297</u>	<u>(31,062)</u>	<u>168</u>
Cash and investments - ending	<u>\$ 511,842</u>	<u>\$ 7,612</u>	<u>\$ 18,369</u>	<u>\$ 9,636</u>	<u>\$ 2,537</u>

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Recorder's Trust	BPPE Ordinance Fee	Firearms Training Fund	Opioid Grant	Law Enf Recordings Fee
Cash and investments - beginning	\$ 100	\$ 13,088	\$ 23,501	\$ 60,000	\$ 236
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	7,205	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,468	118	60,000	300
Total receipts	-	7,468	7,323	60,000	300
Disbursements:					
Personal services	-	-	-	10,224	-
Supplies	-	-	-	-	-
Other services and charges	-	-	11,978	39,136	50
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	11,978	49,360	50
Excess (deficiency) of receipts over disbursements	-	7,468	(4,655)	10,640	250
Cash and investments - ending	\$ 100	\$ 20,556	\$ 18,846	\$ 70,640	\$ 486

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Rainy Day Restricted MVH	DOC Reimbursement	Bail Agency Pre-Trial Source	Vermillion County Seized Asset	Allocation Fund
Cash and investments - beginning	\$ 3,369	\$ 418,251	\$ 120,467	\$ 3,265	\$ 247,135
Receipts:					
Taxes	-	-	-	-	79,210
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	98,711	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	12	2,322	780	-	291,372
Total receipts	12	101,033	780	-	370,582
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	67,855	-	-	79,741
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	67,855	-	-	79,741
Excess (deficiency) of receipts over disbursements	12	33,178	780	-	290,841
Cash and investments - ending	\$ 3,381	\$ 451,429	\$ 121,247	\$ 3,265	\$ 537,976

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Verm Co Jail Building Corp	County Poor Relief	Welfare Reform Local Planning	Cumulative Reassessment-201	Sheriff Pension Trust
Cash and investments - beginning	\$ 2,500	\$ 225	\$ 2,786	\$ 1,181,958	\$ 1,946
Receipts:					
Taxes	-	-	-	201,025	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,444	-
Charges for services	-	-	-	-	8,683
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	11,627	7
Total receipts	-	-	-	214,096	8,690
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	279	-
Other services and charges	-	-	-	139,204	8,683
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	139,483	8,683
Excess (deficiency) of receipts over disbursements	-	-	-	74,613	7
Cash and investments - ending	\$ 2,500	\$ 225	\$ 2,786	\$ 1,256,571	\$ 1,953

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Bioterrorism Grant	PHPER Grant	County Health Vaccine Fund	Domestic Violence Prev 16.575	STOP violence against women
Cash and investments - beginning	\$ 6,381	\$ 10,025	\$ 3,365	\$ 2,610	\$ (38,000)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	18,916	-	-	-
Charges for services	-	-	765	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	73,321
Total receipts	<u>-</u>	<u>18,916</u>	<u>765</u>	<u>-</u>	<u>73,321</u>
Disbursements:					
Personal services	-	11,348	-	-	65,114
Supplies	-	1,949	-	-	-
Other services and charges	-	8,735	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>22,032</u>	<u>-</u>	<u>-</u>	<u>65,114</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(3,116)</u>	<u>765</u>	<u>-</u>	<u>8,207</u>
Cash and investments - ending	<u>\$ 6,381</u>	<u>\$ 6,909</u>	<u>\$ 4,130</u>	<u>\$ 2,610</u>	<u>\$ (29,793)</u>

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	County Drug Court	Highway Capital Improvement	Pre-Trial Diversion	Law Enforcement Continuing Edu	Alternative Dispute Resolution
Cash and investments - beginning	\$ 12,135	\$ 767,992	\$ 115,021	\$ 20,404	\$ 12,847
Receipts:					
Taxes	-	372,411	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	39,646	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,544	13,634	130	1,721
Total receipts	-	375,955	53,280	130	1,721
Disbursements:					
Personal services	-	-	34,286	-	-
Supplies	-	-	913	-	-
Other services and charges	-	336,052	35,562	24	-
Capital outlay	-	-	5,452	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	336,052	76,213	24	-
Excess (deficiency) of receipts over disbursements	-	39,903	(22,933)	106	1,721
Cash and investments - ending	\$ 12,135	\$ 807,895	\$ 92,088	\$ 20,510	\$ 14,568

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Trails Grant Fund	Covid 19 Testing Grant	County IV-D Incentive 93,563	CARES	Drug Prosecution Fund
Cash and investments - beginning	\$ -	\$ -	\$ 14,023	\$ -	\$ 2,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	7,590	-	-
Other receipts	87,500	50,000	29	509,382	-
Total receipts	87,500	50,000	7,619	509,382	-
Disbursements:					
Personal services	-	24,660	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	123	15,000	502,197	-
Capital outlay	30,220	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	30,220	24,783	15,000	502,197	-
Excess (deficiency) of receipts over disbursements	57,280	25,217	(7,381)	7,185	-
Cash and investments - ending	\$ 57,280	\$ 25,217	\$ 6,642	\$ 7,185	\$ 2,000

VERMILLION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Comm Crossings Grant	County Certified Shares	County Public Safety	Totals
Cash and investments - beginning	\$ -	\$ 686,968	\$ 951,234	\$ 26,394,707
Receipts:				
Taxes	-	-	-	30,524,732
Licenses and permits	-	-	-	11,400
Intergovernmental receipts	-	-	-	2,336,290
Charges for services	-	-	-	885,604
Fines and forfeits	-	-	-	189,266
Other receipts	1,333,362	1,283,657	2,242,925	16,759,645
Total receipts	1,333,362	1,283,657	2,242,925	50,706,937
Disbursements:				
Personal services	-	63,148	207,340	7,828,696
Supplies	-	-	25,000	1,114,709
Other services and charges	1,333,000	258	728,293	35,215,865
Capital outlay	-	-	159,129	1,369,635
Other disbursements	-	-	150,000	1,439,524
Total disbursements	1,333,000	63,406	1,269,762	46,968,429
Excess (deficiency) of receipts over disbursements	362	1,220,251	973,163	3,738,508
Cash and investments - ending	\$ 362	\$ 1,907,219	\$ 1,924,397	\$ 30,133,215

VERMILLION COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
City of Clinton	Rental of building	\$ 7,000	1/1/2019	12/31/2022
County Highway	MacAllister Machinery Grader	21,883	3/1/2019	2/28/2022
County Highway	John Deere Tractors (3)	41,758	3/6/2017	3/6/2022
County Highway	Caterpillar Wheel Loaders (2) & Backhoe	45,231	5/31/2018	5/31/2021
County Highway	Caterpillar Wheel Loaders	14,461	7/1/2017	7/1/2022
County Highway	Caterpillar Backhoe	10,244	6/6/2019	6/6/2023
County Highway	John Deere Tractors (2)	<u>29,235</u>	12/21/2020	12/21/2023
Total of annual lease payments		<u>\$ 169,812</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Bond	TIF Project	<u>\$ 285,000</u>	<u>\$ 86,050</u>

VERMILLION COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2020

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	\$ 1,198
Infrastructure	13,902,340
Buildings	11,900,216
Improvements other than buildings	686,291
Machinery, equipment, and vehicles	<u>5,271,253</u>
Total capital assets	<u>\$ 31,761,298</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/>.