

VERMILION COUNTY

Illinois

AUDIT REPORT

For the fiscal year ended November 30, 1968

I N D E X

Page 1

<u>Title</u>	<u>Schedule</u>	<u>Page</u>
Accountants' Letter of Opinion	I	1
Comments	II	2-3
County Officials	III	4
<u>General Funds and Fee Offices</u>		
Balance Sheet	A	5
Statement of Revenues and Expenditures by Funds	A-1	6-7
General County Fund		
Vermilion Nursing Home--Petty Cash Revolving Fund		
Vermilion Nursing Home--Farm Agency Account		
County Board of Health		
Fee Offices		
County Treasurer		
County Clerk		
Sheriff		
Recorder		
States Attorney		
Clerk of the Circuit Court		
Expenditures by Functions--General Funds and Fee Offices	A-2	8-9-10- 11-12
<u>Special Revenue Funds</u>		
Balance Sheet	B	13-14
Statement of Revenues and Expenditures by Funds	B-1	15-16
<u>Trust and Agency Funds</u>		
Balance Sheet	C	17
Assessed Valuation and Tax Extension	C-1	18
Tax Settlement	C-2	19-20
Statement of Receipts and Disbursements		
Summary	C-3	21
County Collector		
Collector's Account	C-4	22
Deposit Fund	C-5	23
Adjustment Fund	C-6	24

I N D E X

Page 2

<u>Title</u>	<u>Schedule</u>	<u>Page</u>
<u>Trust and Agency Funds (continued)</u>		
Statement of Receipts and Disbursements (continued)		
County treasurer		
Inheritance Tax Fund	C-7	24
Withholding Tax	C-8	24
County Highway Payroll	C-9	25
Non-Resident Heirs	C-10	25
Special Drainage Districts	C-11	26
Master-in-Chancery	C-12	26
Fee Offices--Trust and Agency Funds		
County Clerk	C-13	27
Sheriff	C-14	27
States Attorney	C-15	27
Clerk of the Circuit Court	C-16	27
Superintendent of Schools	C-17	28
County Auditor (clerk of IMRF)	C-18	29
Law Library	C-19	29
County Board of Health	C-20	29
<u>All Funds</u>		
Schedule of Funds Invested and Redeemed	D	30

CLIFFORD R. KESLER, C.P.A.
ROBERT E. KESLER, C.P.A.
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CLIFFORD R. KESLER & CO.
CERTIFIED PUBLIC ACCOUNTANTS
139 NORTH VERMILION STREET
DANVILLE, ILLINOIS 61832

MEMBERS OF THE
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Schedule I

March 25, 1969

Board of Supervisors
Vermilion County, Illinois

Gentlemen:

We have examined the balance sheets of the various funds of Vermilion County, Illinois at November 30, 1968, and the related statements of revenue and expenses (general county funds and special revenue funds) and statements of receipts and disbursements (trust and agency funds) for the fiscal year then ended. Our examination was made in accordance with generally accepted auditing standards, and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

A summary of the scope of our examination and other related comments can be found in the comments section of this report. Our opinion rendered in the paragraph below is specifically subject to all of the comments included in the following section.

In our opinion, the enclosed statements present fairly the financial position of the various funds of Vermilion County at November 30, 1968, and the results of their operations (general county funds and special revenue funds) and receipts and disbursements (trust and agency funds) for the fiscal year then ended in conformity with generally accepted accounting principles applied on a basis consistent with the prior year.

Yours truly,

CLIFFORD R. KESLER & CO.

by Robert E. Kesler

REK:GCT

FORMAT and ACCOUNTING METHOD

The audit report has been compiled following the format that has been used for the past few years. This consists of segregating the various funds of the County into three separate categories:

1. General Funds
2. Special Revenue Funds
3. Trust and Agency Funds

The General Funds combine the General County Fund, Nursing Home Farm Account County Board of Health and the Fee Office Operating Accounts because the balances in these various funds actually are available for general county purposes. The index to this report shows each of the Fee Offices that have been included in this summary, so that any information relating to a particular Fee Office can be located by reference to the index.

A detail of expenditures by budget category has been shown at Schedule A-2. The books and records of the various offices in the County are maintained on a cash basis, but this report has been converted to the accrual basis for material items in the General Funds and Special Revenue Funds. The adjustments for this accrual conversion have not been actually recorded on the books and records of the County. The Trust and Agency Funds are disclosed on a cash basis.

SCOPE of AUDIT

Receipts recorded during the fiscal year were subjected to various audit procedures. Confirmations were requested from the State of Illinois for all reimbursements from the State as well as payments to the County for sales tax and motor fuel tax. Property tax receipts in the various funds were verified by reference to records in the County Collector's office, and have been summarized at Schedule C-2. Interest on investments was proved by reconciliation of investment transactions during the year.

Expenditures during the year were subjected to the normal audit procedures including examination of claims and reference to minutes of the meetings of the County Board. Invoices and cancelled checks were examined for a representative period. Payroll records were scrutinized and traced to the various expenditure records. All bank accounts were properly reconciled with records of the banks serving as depositories for county funds. We also performed various other audit procedures as deemed necessary in the circumstances, which have not been detailed here.

Our examination was not primarily designed as insurance against misappropriation of funds. An audit of this nature would necessarily be extremely detailed and was not considered as the primary purpose of this report.

DELINQUENT PERSONAL PROPERTY TAXES

We have included as an asset of the County Collector's office on the attached balance sheet--Schedule C, an amount for delinquent personal property taxes which was deemed to be collectible at the audit date. We have not considered as a part of this receivable any penalties or interest accruing as the result of late payment.

GENERAL

We wish to express our appreciation for the courtesy and cooperation extended to the members of our staff by all the officers and employees of the county during the course of our examination. Please feel free to call upon us, should questions arise concerning this report or future financial matters.

I. Township supervisors

Blount
Butler
Carroll
Catlin
Danville
Elwood
Georgetown
Grant
Jamaica
Love
McKendree
Middlefork
Newell
Oakwood
Pilot
Ross
South Ross
Sidell
Vance

C. A. McCarley
Elmer Hendricks
J. Barnett
John Dickson
William E. Wayland
Earl Weathers
Austin Stark
Wilba Morris
Keith Jolley
Paul Willison
Arnold Crippin
R. G. Lanham
Robert Fox
Marion E. Dysert
Virlon Juvinall
C. D. Green
Theo. McConnell
Arthur Hockett
Hazel Howard

II. County officers

Associate judge (County)
Associate judge (Probate)
County clerk
Clerk of the circuit court
Recorder of deeds
County treasurer
States attorney
Sheriff
County auditor
County superintendent of schools
Coroner

James Robinson
Paul M. Wright
Keith Smith
Gerald Block
Larry Cannon
John W. Clark
John M. Jones
Harlan R. Hesch
Gene Barrick, Jr.
R. H. Elliott
Don C. Goodwin

SECTION A

GENERAL FUNDS and FEE OFFICES

BALANCE SHEET
November 30, 1968

Schedule A

A S S E T S	Combined	OTHER than FEE OFFICES			FEE					OFFICES
	General Funds and Fee Offices	General County	Nursing Home (Petty cash and Farm)	County Board of Health	County Treasurer	County Clerk	Sheriff	Recorder	States Attorney	Clerk of Circuit Court
Cash	719,698.42	653,095.92	8,406.05	1,964.44	2.05	25,990.65	11,004.15	2,781.69	2,989.57	13,463.90
Due from governmental agencies										
State of Illinois--sales tax	36,000.00	36,000.00								
County Board of Health	6,000.00	6,000.00								
County Special Revenue Fund--cor- rection of 1968 tax distribution	624.90	624.90								
Medicare cost settlement due for 1966 and 1967	2,524.00			2,524.00						
Grain--Nursing Home farm	3,307.67		3,307.67							
Uncollected fees	17,031.37	3,913.00		12,879.27			239.10			
Due from states attorney--Trust Account	180.86								180.86	
State revenue stamp inventory	2,813.75							2,813.75		
Total assets	788,180.97	699,633.82	11,713.72	17,367.71	2.05	25,990.65	11,243.25	5,595.44	3,170.43	13,463.90
L I A B I L I T I E S and F U N D B A L A N C E S										
LIABILITIES:										
Advance from General County	6,000.00			6,000.00						
Accounts payable	157,388.39	153,560.78	1,427.61	2,400.00						
Payroll deductions	789.10					789.10				
Total liabilities	164,177.49	153,560.78	1,427.61	8,400.00	-	789.10	-	-	-	-
Fund balances--county equity (Sch.A-1)	624,003.48	546,073.04	10,286.11	8,967.71	2.05	25,201.55	11,243.25	5,595.44	3,170.43	13,463.30
Total liabilities and fund balances	788,180.97	699,633.82	11,713.72	17,367.71	2.05	25,990.65	11,243.25	5,595.44	3,170.43	13,463.90

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

STATEMENT of REVENUES and EXPENDITURES by FUNDS
For the fiscal year ended November 30, 1968

<u>R E V E N U E S</u>	Combined General Funds	Elimination of Interfund Transactions	OTHER General County Fund
<u>OPERATING REVENUES:</u>			
Property taxes (Sch.C-2)	342,341.78		342,341.78
Sales tax	148,292.31		148,292.31
Fines	37,416.90		37,416.90
Fees for services	352,837.43		3,584.97
Penalties and interest--taxes	67,335.32		
Tax collection and extension	498,193.46		
Reimbursements and refunds	93,299.00		62,515.96
Vermilion Nursing Home	393,499.05		383,221.45
Liquor licenses	10,500.00		10,500.00
Miscellaneous	1,810.45		1,765.45
Interest on investments	4,068.62		
Sale of state revenue stamps	20,413.00		
<u>NON-OPERATING REVENUES:</u>			
Transfer of excess fees	-	(544,442.73)	544,442.73
Property tax due from other funds (Error in 1968 distribution)	624.90		624.90
Total revenues	1,970,632.22	(544,442.73)	1,534,706.45
<u>E X P E N D I T U R E S</u>			
<u>OPERATING EXPENDITURES:</u> (See Sch. A-2)			
Law enforcement	440,109.08		345,987.06
Courts and administration of justice	236,233.47		153,899.69
Public and county services	322,970.56		230,549.36
General health and welfare	456,537.00		401,339.60
Property tax assessment and collection	153,350.09		53,041.72
General county administration	80,760.52		80,760.52
Buildings and grounds	101,571.76		101,571.76
Contingencies	613.58		613.58
<u>NON-OPERATING EXPENDITURES:</u>			
Transfer of excess fees	-	(544,442.73)	
Total expenditures	1,792,146.06	(544,442.73)	1,367,763.29
<u>EXCESS REVENUES over EXPENDITURES (deficit)</u>	178,486.16		166,943.16
<u>COUNTY EQUITY (fund balance) 11/30/67</u>	445,517.32		379,129.88
<u>COUNTY EQUITY (fund balance) 11/30/68 (Sch.A)</u>	624,003.48	-	546,073.04

than FEE	OFFICES	FEE					OFFICES
Nursing Home (petty cash and farm)	County Board of Health	County Treasurer	County Clerk	Sheriff	Recorder	States Attorney	Clerk of Circuit Court
	40,279.70	67,335.32	26,946.14	92,360.26	36,221.80	14,521.50	138,923.06
1,005.87	21,137.13	450,900.76	47,292.70	8,260.45			
10,277.60		379.59					
	45.00						
		4,068.62			20,413.00		
11,283.47	61,461.83	522,684.29	74,238.84	100,620.71	56,634.80	14,521.50	138,923.06
				90,220.28		3,901.74	82,333.78
3,158.65	52,038.75	100,308.37	56,829.42		35,591.78		
-		422,391.53	28,500.00	-	19,000.00	14,551.20	60,000.00
3,158.65	52,038.75	522,699.90	85,329.42	90,220.28	54,591.78	18,452.94	142,333.78
8,124.82	9,423.08	(15.61)	(11,090.58)	10,400.43	2,043.02	(3,931.44)	(3,410.72)
2,161.29	(455.37)	17.66	36,292.13	842.82	3,552.42	7,101.87	16,874.62
10,286.11	8,967.71	2.05	25,201.55	11,243.25	5,595.44	3,170.43	13,463.90

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1967-1968

Schedule A-2
Page 1

	1967-68 Appropriation (after Transfers)	Combined General Funds	General County Nursing Home Board of Health	Fee Offices
<u>LAW ENFORCEMENT:</u>				
Sheriff's office				
Salary of sheriff	12,200.00	12,200.08		12,200.08
Day deputies, bailiffs, guards and secretary	49,800.00	47,274.78		47,274.78
Special bailiffs, guards and patrol	4,500.00	4,647.40		4,647.40
Car expense	21,600.00	22,850.00		22,850.00
Expenses of office	2,000.00	3,248.02		3,248.02
Return of fugitives	2,324.90	2,324.90	2,324.90	
Dieting prisoners	16,646.41	16,646.41	16,646.41	
Medical care of prisoners	1,888.95	1,888.95	1,888.95	
Jailers' salaries	46,840.00	46,840.00	46,840.00	
Salary of matron and dietician	2,400.00	2,400.00	2,400.00	
Maintenance	2,400.00	2,400.00	2,400.00	
County jail				
Water	644.24	644.24	644.24	
Light and power	1,734.08	1,734.08	1,734.08	
Heat	2,901.65	2,901.65	2,901.65	
Repair and maintenance	4,144.70	4,144.70	4,144.70	
Supplies	5,524.30	5,524.30	5,524.30	
Telephone	2,006.03	2,006.03	2,006.03	
Insurance	410.00	410.00	410.00	
Official fees	56,436.65	56,436.65	56,436.65	
Salaries--night deputies	44,200.00	44,200.00	44,200.00	
Car expense--night deputies	14,400.00	14,400.00	14,400.00	
Car and radio expense	4,560.24	4,560.24	4,560.24	
Other supplies	138.80	138.40	138.40	
Uniform allowance	2,000.00	2,000.00	2,000.00	
Coroner's office				
Salary of coroner	8,500.10	8,500.10	8,500.10	
Secretary's salary	3,903.90	3,873.68	3,873.68	
Deputies	750.00	670.00	670.00	
Car expense	1,500.00	1,360.70	1,360.70	
Autopsies and other expense	6,150.00	5,816.22	5,816.22	
Jurors' fees	1,785.00	1,785.00	1,785.00	
State Attorney's office				
Salary of states attorney	13,500.00	13,500.00	13,500.00	
Other salaries	42,000.00	41,555.42	41,555.42	
Expenses of office	6,000.00	3,901.74		3,901.74
County treasurer's office				
Sheriff's fees	-	1,216.20	1,216.20	

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1967-1968

Schedule A-2
Page 2

	1967-68 Appropriation (after (Transfers)	Combined General Funds	General County Nursing Home Board of Health	Fee Offices
<u>LAW ENFORCEMENT: (continued)</u>				
Probation office				
Chief officer's salary	10,000.00	10,000.00	10,000.00	
Chief officer's car expense	7,500.00	6,463.57	6,463.57	
Petty cash expense	420.00	370.00	370.00	
Assistants' salaries	23,200.00	22,987.92	22,987.92	
Juvenile probation officer	4,729.21	-	-	
Psychiatrist	7,200.00	7,200.00	7,200.00	
Secretaries' salaries	9,184.00	9,087.70	9,087.70	
Total law enforcement	448,023.16	440,109.08	345,987.06	94,122.02
<u>COURTS and ADMINISTRATION of JUSTICE:</u>				
Circuit court				
Salary of judge--county division	3,625.00	3,625.00	3,625.00	
Postage--county division	75.00	25.00	25.00	
Salary of judge--probate division	3,625.00	3,625.00	3,625.00	
Postage--probate division	100.00	51.00	51.00	
Circuit clerk				
Salary of circuit clerk	9,500.00	9,499.92		9,499.92
Deputy and clerk hire	69,320.00	68,455.50		68,455.50
Miscellaneous	9,900.00	4,378.36		4,378.36
Attending courts	25,400.00	25,000.00	25,000.00	
Jurors				
Grand	1,991.50	1,991.50	1,991.50	
Petit	25,287.00	25,286.90	25,286.90	
Dieting	430.36	430.36	430.36	
Housing	93.68	93.68	93.68	
Sheriff's office				
Attending courts	26,500.00	26,500.00	26,500.00	
Implementation of judicial amendment				
Salaries and expenses	45,582.64	44,593.93	44,593.93	
Public defender				
Salary of public defender	9,000.00	9,000.00	9,000.00	
Salary of assistants	11,000.00	10,999.84	10,999.84	
Clerk hire	1,800.00	1,800.00	1,800.00	
Miscellaneous	423.04	423.04	423.04	
Travel	400.00	118.44	118.44	
County treasurer's office				
Court fees	-	336.00	336.00	
Total courts and administration of justice	244,053.22	236,233.47	153,899.69	82,333.78

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1967-1968

Schedule A-2
Page 3

	1967-68 Appropriation (after (Transfers)	Combined General Funds	General County Nursing Home Board of Health	Fee Offices
PUBLIC and COUNTY SERVICES:				
Superintendent of schools				
Salaries--secretaries	10,460.00	10,460.00	10,460.00	
Extra clerk hire	200.00	110.00	110.00	
Postage	1,261.61	1,261.61	1,261.61	
Travel	1,645.65	1,645.65	1,645.65	
County board of school trustees	100.00	30.50	30.50	
School elections	1,322.74	290.38	290.38	
Court reporter	200.00	-	-	
Special education committee	700.00	507.79	507.79	
County clerk				
Official fees	11,000.00	8,454.29	8,454.29	
Salary of county clerk	11,000.00	11,000.00		11,000.00
Deputy and clerk hire	44,500.00	42,619.00		42,619.00
Miscellaneous	3,000.00	3,210.42		3,210.42
County auditor				
Salary of auditor	8,500.00	8,500.00	8,500.00	
Assistants' salaries	17,420.00	17,295.00	17,295.00	
Expense of office	1,350.00	1,279.35	1,279.35	
County recorder				
Salary of recorder	8,500.00	8,500.00		8,500.00
Deputy and clerk hire	14,740.00	16,320.00		16,320.00
Miscellaneous	1,500.00	547.03		547.03
Official fees	1,800.00	1,741.50	1,741.50	
State revenue stamps (reduced for cost of inventory on hand 11/30/68)	1,500.00	10,224.75		10,224.75
Election commissioner				
Salaries of four	12,600.00	12,450.00	12,450.00	
Clerk hire	8,362.00	8,362.00	8,362.00	
Election expense	55,896.50	53,835.08	53,835.08	
Public charities				
Hospital care	4,500.00	1,105.90	1,105.90	
Children's Home and foster homes	64,000.00	70,677.76	70,677.76	
Out-of-county institutions	14,000.00	9,176.01	9,176.01	
Medical	6,000.00	3,037.75	3,037.75	
County mental health unit	3,000.00	3,000.00	3,000.00	
County treasurer--miscellaneous fees	-	31.31	31.31	
Register of birth and death certificates	5,500.00	5,053.50	5,053.50	
Permanent registration	6,000.00	3,957.98	3,957.98	
Trustees Rose Cemetery	150.00	150.00	150.00	
County Soil and Conservation District	1,000.00	1,000.00	1,000.00	
Extension services	6,636.00	6,636.00	6,636.00	
Investigation and burial--veterans' families	500.00	500.00	500.00	
Planning and zoning	15,400.00	-	-	
Total public and county services	344,244.50	322,970.56	230,549.36	92,421.20

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1967-1968

Schedule A-2

Page 4

	1967-68 Appropriation (after (Transfers)	Combined General Funds	General County Nursing Home Board of Health	Fee Offices
<u>GENERAL HEALTH and WELFARE:</u>				
County mine inspector				
Salary of official	3,000.00	3,000.00	3,000.00	
Expense	600.00	289.60	289.60	
Nursing Home				
Superintendent's salary	7,600.00	7,600.00	7,600.00	
Superintendent of nursing salary	6,000.00	6,000.00	6,000.00	
Clerk's salary	3,955.16	3,955.16	3,955.16	
Nursing salaries	149,295.14	149,295.14	149,295.14	
Dietary salaries	37,412.95	37,412.95	37,412.95	
Maintenance and housekeeping salaries	34,481.59	34,481.59	34,481.59	
Physician's salary	6,000.00	6,000.00	6,000.00	
Groceries	40,463.12	40,463.12	40,463.12	
Meat	21,089.19	21,089.19	21,089.19	
Fuel	4,958.40	4,958.40	4,958.40	
Electricity	3,495.98	3,495.98	3,495.98	
Telephone	560.85	560.85	560.85	
Water	2,402.57	2,402.57	2,402.57	
Petty cash	996.68	996.68	996.68	
Housekeeping supplies	8,308.16	8,308.16	8,308.16	
Stocked drugs	6,079.92	6,079.92	6,079.92	
Insurance	3,275.27	3,275.27	3,275.27	
Transportation	599.50	599.50	599.50	
Tobacco	852.18	852.18	852.18	
IMRF and FICA	24,537.30	24,537.30	24,537.30	
Repairs and maintenance	13,703.16	13,703.16	13,703.16	
Physical plant	4,415.00	4,415.00	4,415.00	
Furnishings and equipment	2,294.14	2,294.14	2,294.14	
Contingent	-			
Farm expenses	-	2,161.97	2,161.97	
Other	-	996.68	996.68	
County veterinarian				
Salary of official	9,600.00	9,600.00	9,600.00	
Secretary's salary	2,400.00	2,400.00	2,400.00	
Postage	100.00	12.00	12.00	
Car expense	1,200.00	386.30	386.30	
County Board of Health				
Salaries	40,000.00	33,417.62	33,417.62	
Rent--office space	1,800.00	1,800.00	1,800.00	
Contractual services	500.00	453.99	453.99	
Travel	7,200.00	4,150.16	4,150.16	
IMRF and FICA	4,660.00	3,323.45	3,323.45	
Miscellaneous	3,184.00	8,893.53	8,893.53	
Convalescent Home	227,628.00	-	-	
TB Hospital	50,000.00	-	-	
Examination of mentally ill	2,875.44	2,875.44	2,875.44	
Total general health and welfare	737,523.70	456,537.00	456,537.00	-

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1967-1968

Schedule A-2
Schedule 5

	1967-68 Appropriation (after (Transfers)	Combined General Funds	General County Nursing Home Board of Health	Fee Offices
<u>PROPERTY TAX ASSESSMENT and COLLECTION:</u>				
Board of Review				
Salaries	46,431.07	43,048.19	43,048.19	
Car expense	553.13	553.13	553.13	
Postage	780.00	780.00	780.00	
County treasurer				
Salary of official	11,000.00	10,999.92		10,999.92
Deputy and clerk hire	79,160.00	72,900.32		72,900.32
Travel and convention	2,300.00	2,201.39		2,201.39
Miscellaneous--expenses of office	15,000.00	14,206.74		14,206.74
Advertising assessment lists	8,660.40	8,660.40	8,660.40	
Total property tax assessment and collection	163,884.60	153,350.09	53,041.72	100,308.37
<u>GENERAL COUNTY ADMINISTRATION:</u>				
Board of Supervisors				
Per diem and mileage	15,000.00	15,219.00	15,219.00	
Supplies for county offices	28,744.82	28,744.82	28,744.82	
New equipment for county offices	20,181.08	20,181.08	20,181.08	
Repair record books	2,500.00	2,491.64	2,491.64	
Repair and maintenance of equipment	8,664.02	8,664.02	8,664.02	
Compensation and liability insurance	4,717.96	5,459.96	5,459.96	
Total general county administration	79,807.88	80,760.52	80,760.52	-
<u>BUILDING and GROUNDS:</u>				
Court House				
Salaries of superintendent, janitors and telephone operators	37,389.40	37,389.40	37,389.40	
Water	714.55	714.55	714.55	
Light and power	5,431.10	5,431.10	5,431.10	
Heat	3,945.02	3,922.79	3,922.79	
Upkeep and repair	13,325.15	13,325.15	13,325.15	
Supplies	3,500.00	3,438.53	3,438.53	
Telephone service	13,026.89	13,026.89	13,026.89	
Insurance	2,305.00	2,305.00	2,305.00	
Wiring project	14,246.51	14,246.51	14,246.51	
New sidewalk	7,771.84	7,771.84	7,771.84	
Total building and grounds	101,655.46	101,571.76	101,571.76	-
<u>CONTINGENCY FUND</u>	726.49	613.58	613.58	-
Grand totals	2,119,919.01	1,792,146.06	1,422,960.69	369,185.37

SECTION B

SPECIAL REVENUE FUNDS

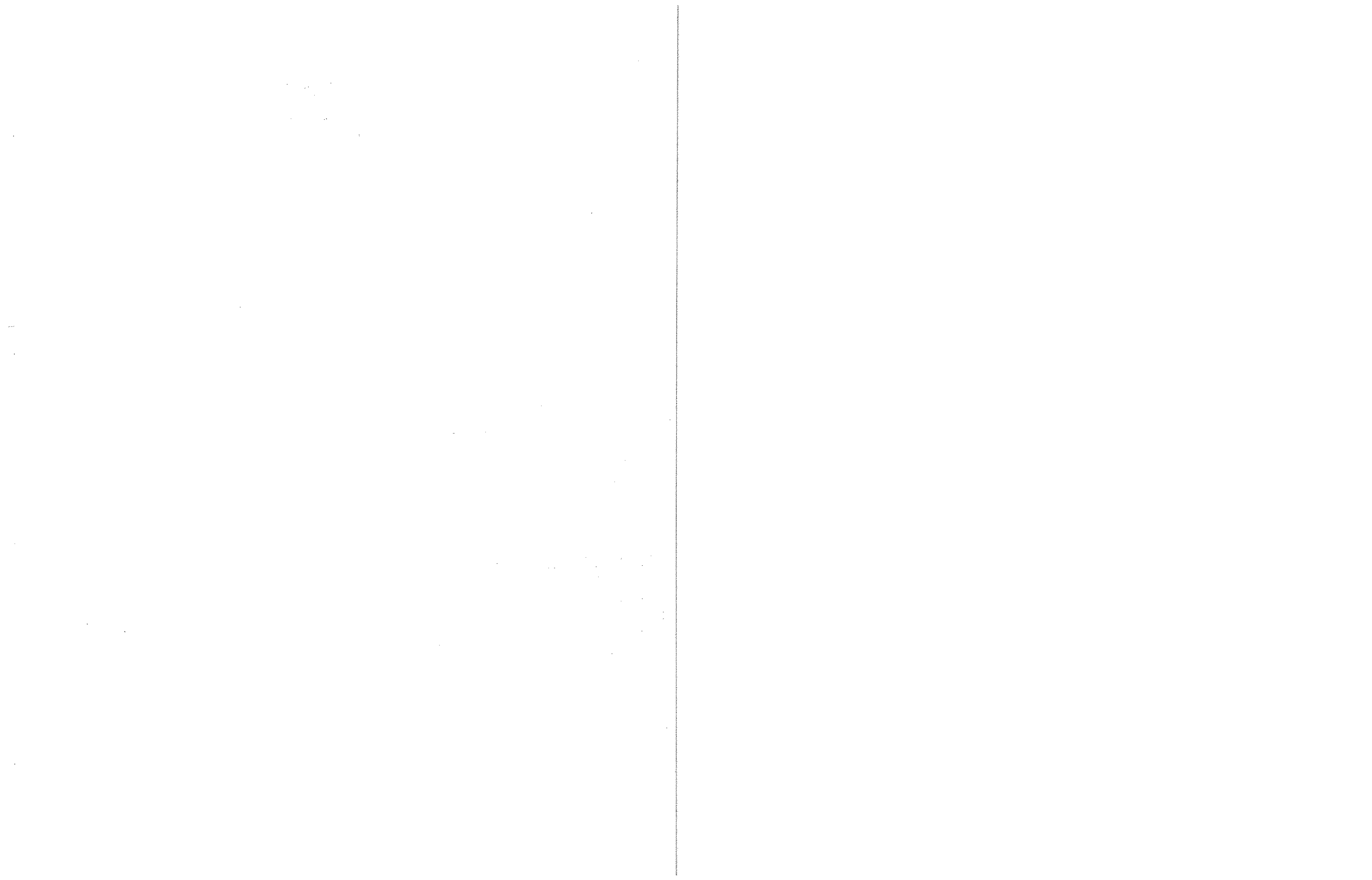
SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1968

<u>A S S E T S</u>	Total Special Revenue Funds	Civil Defense	Audit Fund	Retirement Fund (County IMRF)	County Highway Earth Roads Fund
Cash	520,201.87	1,380.14	1,456.20	17,268.97	30,641.06
Due from governmental agencies					
State of Illinois--motor fuel tax	1,177,877.25				
Due from other funds	3,879.42	18.58	15.20		
Total assets	1,701,958.54	1,398.72	1,471.40	17,268.97	30,641.06
<u>L I A B I L I T I E S</u> and <u>F U N D B A L A N C E S</u>					
<u>LIABILITIES:</u>					
Accounts payable	44,554.41	810.93	-		1,635.21
Due to other funds	4,504.32			251.65	852.90
<u>FUND BALANCES--Equity (Sch.B-1)</u>	1,652,899.81	587.79	1,471.40	17,017.32	28,152.95
Total liabilities and fund balances	1,701,958.54	1,398.72	1,471.40	17,268.97	30,641.06

Schedule B

County Highway Earth Roads R.O.W.	County Bridge Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund	T.B. Dispensary and Hospital	Dog License Fund	Rabies Fund	Bond Forfeiture Fund	Supervisor of Assessments	Election Fund	Working Cash Fund
13,044.59	44,048.19	56,785.83	72,222.50	171,936.90	8,629.75	4,149.05	200.00	12,853.25	-	85,585.44
1,131.57	1,104.55	921,998.42	255,878.83	1,609.52						
14,176.16	45,152.74	978,784.25	328,101.33	173,546.42	8,629.75	4,149.05	200.00	12,853.25	-	85,585.44
1,738.96		22,951.31	12,230.47	2,991.90				2,195.63 918.77	709.34	1,771.66
12,437.20	45,152.74	955,832.94	315,870.86	170,554.52	8,629.75	4,149.05	200.00	9,738.85	(709.34)	83,813.78
14,176.16	45,152.74	978,784.25	328,101.33	173,546.42	8,629.75	4,149.05	200.00	12,853.25	-	85,585.44



VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES by FUNDS
For the fiscal year ended November 30, 1968

<u>R E V E N U E S</u>	Total Special- Revenue Funds	Civil Defense	Audit Fund	Retirement Fund (County IMRF)	County Highway Earth Roads Fund.
<u>OPERATING REVENUES:</u>					
Property taxes (Sch. C-2)	476,494.78	6,037.49	5,058.43	93,417.86	87,625.14
Motor fuel tax	849,579.64				
Refunds and reimbursements	14,975.79	9,342.59		383.20	
Fees for services	16,991.48				
Interest income	3,802.44				
Interfund transfers	30,000.00	-	-		30,000.00
Property tax due from other funds (error in 1968 distribution)	3,879.42	18.58	15.20		-
Total revenues	1,395,723.55	15,398.66	5,073.63	93,801.06	117,625.14
<u>E X P E N D I T U R E S</u>					
<u>OPERATING EXPENDITURES:</u>					
Salaries and wages	161,454.57	12,330.00			48,546.40
Construction and engineering	903,727.68				
Other operating expenditures	289,185.92	3,150.54	4,800.00	86,474.30	44,486.04
<u>NON-OPERATING EXPENDITURES:</u>					
Interfund transfers	30,719.50				
Property tax due to other funds (error in 1968 distribution)	4,504.32			251.65	852.90
Total expenditures	1,389,591.99	15,480.54	4,800.00	86,725.95	93,885.34
<u>EXCESS REVENUES over EXPENDITURES</u> (deficit)	6,131.56	(81.88)	273.63	7,075.11	23,739.80
<u>COUNTY EQUITY</u> (fund balance) 11/30/67	1,646,768.25	669.67	1,197.77	9,942.21	4,413.15
<u>COUNTY EQUITY</u> (fund balance) 11/30/68 (Sch.B)	1,652,899.81	587.79	1,471.40	17,017.32	28,152.95

Schedule B-1

County Highway Earth Roads R.O.W.	County Bridge Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund	T.B. Dispensary	Dog License Fund	Rabies Fund	Bond Forfeiture Fund	Supervisor of Assessments	Election Fund	Working Cash Fund
-	5,058.43	474,407.67	375,171.97	112,101.44	2,960.05			44,383.69	34,266.81	85,585.44
-	-			7,380.08 3,802.44 -	2,714.00	6,897.40		5,250.00		
1,131.57	1,104.55			1,609.52						
1,131.57	6,162.98	474,407.67	375,171.97	124,893.48	5,674.05	6,897.40	-	49,633.69	34,266.81	85,585.44
12,101.14	43,830.63	30,417.57 490,391.47 1,200.00	21,804.20 369,505.58	20,610.96 81,144.94	3,502.20	6,829.32		27,745.44 11,230.63	34,266.81	
30,000.00					719.50			918.77	709.34	1,771.66
42,101.14	43,830.63	522,009.04	391,309.78	101,755.90	4,221.70	6,829.32	-	39,894.84	34,976.15	1,771.66
(40,969.57)	(37,667.65)	(47,601.37)	(16,137.81)	23,137.58	1,452.35	68.08	-	9,738.85	(709.34)	83,813.78
53,406.77	82,820.39	1,003,434.31	332,008.67	147,416.94	7,177.40	4,080.97	200.00	-	-	-
12,437.20	45,152.74	955,832.94	315,870.86	170,554.52	8,629.75	4,149.05	200.00	9,738.85	(709.34)	83,813.78

SECTION C

TRUST and AGENCY FUNDS

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

Schedule C

BALANCE SHEET
November 30, 1968

<u>A S S E T S</u>	Combined Trust and Agency Funds	County Collector	County Treasurer	County Clerk	States Attorney	Clerk of Circuit Court	County Auditor (Clerk of IMRF)	Law Library	County Board of Health
Cash	637,512.45	406,390.03	134,993.16	18,379.30	180.86	72,608.84	1,194.71	3,364.37	401.18
(a) Estimated delinquent personal taxes collectible	955,863.40	955,863.40	-	-	-	-	-	-	-
Total assets	1,593,375.85	1,362,253.43	134,993.16	18,379.30	180.86	72,608.84	1,194.71	3,364.37	401.18
<u>L I A B I L I T I E S and F U N D B A L A N C E S</u>									
<u>LIABILITIES:</u>									
Due to other taxing bodies:									
Delinquent taxes	955,863.40	955,863.40	-	-	-	-	-	-	-
Tax collection not distributed	63,173.03	63,173.03	-	-	-	-	-	-	-
Inheritance taxes	29,382.44	-	29,382.44	-	-	-	-	-	-
Partial payment of taxes	349.71	349.91	-	-	-	-	-	-	-
Refundable deposits-									
Taxes paid under protest	329,073.84	329,073.84	-	-	-	-	-	-	-
Other deposits and overpayments	13,793.45	13,793.45	-	-	-	-	-	-	-
Fees and deposits of others	174,837.28	-	79,109.20	18,379.30	180.86	72,608.84	1,194.71	3,364.37	-
Total liabilities	1,566,473.15	1,362,253.43	108,491.64	18,379.30	180.86	72,608.84	1,194.71	3,364.37	-
<u>FUND BALANCES:</u>									
Special drainage districts equity	26,501.52	-	26,501.52	-	-	-	-	-	-
Restricted fund balance	401.18	-	-	-	-	-	-	-	401.18
Total liabilities and fund balances	1,593,375.85	1,362,253.43	134,993.16	18,379.30	180.86	72,608.84	1,194.71	3,364.37	401.18

(a) Does not include penalties and interest.

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

ASSESSED VALUATION and TAX EXTENSION
(1967 taxes collected in 1968)

Schedule C-1

County Collector

ASSESSED VALUATION--1967

Lands	154,918,710.00
Lots	126,798,380.00
Personal	66,314,195.00
Railroads	8,619,452.00
Non-carrier	713,825.00
Capital stock	1,985,500.00
Total	<u>359,350,062.00</u>

ASSESSED VALUATION--1966

337,425,435.00

<u>TAX EXTENSIONS:</u>	<u>Rate per Hundred</u>		<u>Percent of Total</u>
General County	.10	359,317.13	2.41
County--IMRF	.02728	98,050.07	.66
County highway-			
Earth road maintenance	.02561	91,970.11	.62
T.B. Dispensary	.03215	115,519.26	.78
T.B.--IMRF	.0006	2,140.83	.01
Bridge Fund	.00147	5,309.27	.04
Civil Defense	.00176	6,336.85	.04
County Audit Fund	.00147	5,309.27	.04
Supervisor of Assessments	.01296	46,584.49	.31
Elections	.01	35,965.96	.24
Working cash	.025	89,829.28	.60
Total county	<u>.2383</u>	856,332.52	5.75
Dog tax		3,496.00	.02
Townships		518,262.23	3.48
Road and bridge		755,067.72	5.07
Bonds and interest--road		27,136.59	.18
Cities and villages		1,848,067.96	12.43
District schools		7,347,983.19	49.38
High schools and Junior College		2,520,726.19	16.94
Sanitary districts		371,111.89	2.49
Vermilion County Airport Authority		110,399.84	.75
Fire protection districts		99,451.10	.67
Cemetery		47,795.33	.32
Library--Sidell		4,584.20	.03
Drainage districts		5,715.80	.04
Vermilion County Conservation District		359,350.38	2.41
Ross Park		6,042.09	.04
Total current tax charged for collection (Sch. C-2)		<u>14,881,523.03</u>	<u>100.00</u>

TRUST and AGENCY FUNDS

TAX SETTLEMENT
(1967 taxes collected in 1968)

Schedule C-2
Page 1

County Collector

CHARGES and COLLECTIONS:

Current tax--1967 levy	(Sch. C-1)	14,881,523.03
Back tax and penalties added		384,723.62
Delinquent personals collected		278,026.96
Penalties and interest--delinquent personals		49,155.76
Advertising and costs		15,982.48
Forfeitures collected		8,627.55
Penalties and interest--forfeitures		997.98
Tax objections overruled and withdrawn		38,974.96
Dog license collected		1,218.50
Special assessments		387.62
1967 scavenger sale		855.48
Penalties and interest--scavenger sale		853.58
Special drainage--penalties and interest		441.57
Total charges and collections		<u>15,661,769.09</u>

CREDITS and PAYMENTS:

Delinquent personal taxes--1967 levy		342,320.33
Real estate taxes forfeited		
Back tax	382,011.11	
Current--1967	<u>17,768.98</u>	399,780.09
Errors, abatements and sales cancelled		
Back tax--real estate	2,713.41	
Current--1967 real estate	19,787.47	
1967 personal tax	<u>20,505.42</u>	43,006.30
Current tax protests		
Individual	<u>88,172.44</u> + railroad <u>51,366.11</u>	139,538.55
Penalties, costs and interest to Earnings Fund		67,335.32
Tax extension--county clerk		47,292.70
Commission--county collector		440,093.75
Distributed to taxing bodies		
County treasurer-		
General county	(Sch. A-1)	342,341.78
Civil defense	(Sch. B-1)	6,037.49
County Audit Fund	(Sch. B-1)	5,058.43
County--IMRF	(Sch. B-1)	93,417.86
County highway--earth road		
maintenance	(Sch. B-1)	87,625.14
Bridge Fund	(Sch. B-1)	5,058.43
T.B. Dispensary	(Sch. B-1)	110,061.75
T.B.--IMRF	(Sch. B-1)	2,039.69
Dog tax	(Sch. B-1)	2,960.05
Supervisor of Assessments	(Sch. B-1)	44,383.69
Elections	(Sch. B-1)	34,266.81
Working cash	(Sch. B-1)	<u>85,585.44</u>
Total county treasurer		818,836.56

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

TAX SETTLEMENT
(1967 taxes collected in 1968)

Schedule C-2
Page 2

County Collector

CREDITS and PAYMENTS: (continued)

Distributed to taxing bodies (continued)

Other treasurers-

State of Illinois	.19
Danville Sanitary District	314,774.65
Vermilion County Airport Authority	99,155.96
Drainage districts, fire protection districts, etc.	160,840.77
School districts (elementary, high school, junior college)	9,438,132.00

Townships

1,141,597.48

Cities and villages

1,870,295.13

Vermilion County Conservation District

338,769.31

Total other treasurers

13,363,565.49

Total credits and payments

15,661,769.09

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

SUMMARY STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1967 to November 30, 1968

Schedule C-3

	<u>Balance 12/1/67</u>	<u>Receipts</u>	<u>Cash Available</u>	<u>Disbursements</u>	<u>Balance 11/30/68</u>
County Collector					
Collector's account	42,452.17	14,900,969.31	14,943,421.48	14,880,231.82	63,189.66
Deposit Fund	307,980.02	435,773.56	743,753.58	402,290.14	341,463.44
Adjustment Fund	1,520.02	2,153.19	3,673.21	1,936.28	1,736.93
County Treasurer					
Inheritance Tax Fund	22,800.99	302,317.08	325,118.07	295,735.63	29,382.44
Withholding Tax Fund	-	105,819.69	105,819.69	105,819.69	-
County Highway Payroll	48,568.93	52,221.77	100,790.70	43,477.90	57,312.80
Non-resident heirs	10,534.80	3,289.55	13,824.35	3,454.05	10,370.30
Special drainage districts	28,583.86	3,573.03	32,156.89	5,655.37	26,501.52
Master in chancery	11,426.10	-	11,426.10	-	11,426.10
County Clerk	13,044.32	125,772.67	138,816.99	120,437.69	18,379.30
Sheriff	-	252.60	252.60	252.60	-
States Attorney	486.05	3,879.54	4,365.59	4,184.73	180.86
Clerk of Circuit Court	67,824.46	517,840.71	585,665.17	513,056.33	72,608.84
County Superintendent of Schools	-	4,884,456.74	4,884,456.74	4,884,456.74	-
County Auditor (clerk of IMRF)	1,347.31	203,081.62	204,428.93	203,234.22	1,194.71
Law library	2,524.73	1,566.00	4,090.73	726.36	3,364.37
County Board of Health	-	659.85	659.85	258.67	401.18
Total Trust and agency funds	<u>559,093.76</u>	<u>21,543,626.91</u>	<u>22,102,720.67</u>	<u>21,465,208.22</u>	<u>637,512.45</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1967 to November 30, 1968

<u>County Collector</u> <u>Collector's Account</u>	Schedule C-4
<u>BALANCE</u> --December 1, 1967	42,452.17
<u>RECEIPTS:</u>	
Tax collection (current and back)	14,753,064.43
School credit--Grant Township	6,500.00
Dog license	719.50
Overruled tax objections--from Deposit Fund	38,974.96
Housing authorities	5,451.58
Treasurer's tax sales	96,258.84
Total receipts	<u>14,900,969.31</u>
<u>CASH AVAILABLE</u>	14,943,421.48
<u>DISBURSEMENTS:</u>	
Refunds and miscellaneous	1,195.82
Distribution to taxing bodies	14,182,402.05
To Deposit Fund--1967 tax protests	139,538.55
To Deposit Fund--overbids	20.44
Penalties and interest to Earnings Fund	67,335.32
Collector's commission to Earnings Fund	440,093.75
To county clerk--tax extension fees--1967 tax	47,292.70
To Earnings Fund--1966 tax	6.00
To Adjustment Fund (double payments) (Sch. C-6)	2,153.19
To Danville Sanitary District--1966 tax	194.00
Total disbursements	<u>14,880,231.82</u>
<u>BALANCE</u> --November 30, 1968	<u>63,189.66</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1967 to November 30, 1968

<u>County Collector</u> <u>Deposit Fund</u>		Schedule C-5
<u>BALANCE--December 1, 1967</u>		307,980.02
<u>RECEIPTS:</u>		
Partial payments of taxes	38,711.80	
1967 taxes protested	139,538.55	
Other deposits	250,483.20	
Interest on investments	<u>7,040.01</u>	
Total receipts		<u>435,773.56</u>
<u>CASH AVAILABLE</u>		743,753.58
<u>DISBURSEMENTS:</u>		
To county collector--current and back taxes--partial payments	82,178.30	
To county collector--overruled and withdrawn tax objection	38,974.96	
Deposits paid out and refunded	256,209.63	
Refunds of tax objections sustained	<u>24,927.25</u>	
Total disbursements		<u>402,290.14</u>
<u>BALANCE--November 30, 1968</u>		<u>341,463.44</u>

Detail of Deposit Fund Balance
November 30, 1968

Partial payments and deposits--real estate taxes		336.33
Partial payments and deposits--personal property taxes		13.38
Miscellaneous deposits		12,039.89
Taxes paid under protest--not settled:		
	<u>Railroads</u>	<u>Individual</u>
1962 taxes	-	269.76
1963 taxes	2,470.97	16,041.49
1964 taxes	11,240.08	11,373.51
1965 taxes	42,985.29	18,823.15
1966 taxes	53,074.80	33,256.24
1967 taxes	51,366.11	88,172.44
Total tax protests	<u>161,137.25</u>	<u>167,936.59</u>
		329,073.84
Cash balance--November 30, 1968		<u>341,463.44</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1967 to November 30, 1968

<u>County Collector</u> <u>Adjustment Fund</u>		Schedule C-6
<u>BALANCE</u> --December 1, 1967		1,520.02
<u>RECEIPTS:</u>		
County collector--double payments and overpayments (Sch. C-4)		<u>2,153.19</u>
<u>CASH AVAILABLE</u>		3,673.21
<u>DISBURSEMENTS:</u>		
State of Illinois--abandoned property	35.23	
Refunds of double payments	<u>1,901.05</u>	
Total disbursements		<u>1,936.28</u>
<u>BALANCE</u> --November 30, 1968		<u>1,736.93</u>
<u>County Treasurer</u> <u>Inheritance Tax Fund</u>		Schedule C-7
<u>BALANCE</u> --December 1, 1967		22,800.99
<u>RECEIPTS:</u>		
Inheritance tax received from various estates		<u>302,317.08</u>
<u>CASH AVAILABLE</u>		325,118.07
<u>DISBURSEMENTS:</u>		
Transfer to Earnings Fund--commission	10,801.01	
Circuit clerk fees	2,305.00	
State treasurer	282,504.62	
Legal and appraisal fees	<u>125.00</u>	
Total disbursements		<u>295,735.63</u>
<u>BALANCE</u> --November 30, 1968		<u>29,382.44</u>
<u>County Treasurer</u> <u>Withholding Tax Fund</u>		Schedule C-8
<u>BALANCE</u> --December 1, 1967		-
<u>RECEIPTS:</u>		
Payroll deductions--county officer		<u>105,819.69</u>
<u>CASH AVAILABLE</u>		105,819.69
<u>DISBURSEMENTS:</u>		
Deposit of payroll taxes		<u>105,819.69</u>
<u>BALANCE</u> --November 30, 1968		<u>-</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1967 to November 30, 1968

<u>County Treasurer</u> <u>County Highway Payroll</u>	Schedule C-9
<u>BALANCE--December 1, 1967</u>	48,568.93
<u>RECEIPTS:</u>	
From motor fuel tax	30,417.57
From motor fuel tax--township aid	<u>21,804.20</u>
Total receipts	<u>52,221.77</u>
<u>CASH AVAILABLE</u>	100,790.70
<u>DISBURSEMENTS:</u>	
Paid out on orders	43,477.90
(payroll, engineering, supplies)	<u> </u>
<u>BALANCE--November 30, 1968</u>	<u>57,312.80</u>

<u>County Treasurer</u> <u>Non-Resident Heirs</u>	Schedule C-10
<u>BALANCE--December 1, 1967</u>	10,534.80
<u>RECEIPTS:</u>	
Estate settlements	<u>3,289.55</u>
<u>CASH AVAILABLE</u>	13,824.35
<u>DISBURSEMENTS:</u>	
State of Illinois--abandoned property	353.40
Paid to heirs	<u>3,100.65</u>
Total	<u>3,454.05</u>
<u>BALANCE--November 30, 1968</u>	<u>10,370.30</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1967 to November 30, 1968

<u>Districts</u>	<u>County Treasurer</u> <u>Special Drainage Districts</u>			<u>Schedule C-11</u>	
	<u>Cash</u> <u>Balance</u> <u>12/1/67</u>	<u>Receipts</u>	<u>Cash</u> <u>Available</u>	<u>Disburse-</u> <u>ments</u>	<u>Cash</u> <u>Balance</u> <u>11/30/68</u>
Beneficial special	505.18	-	505.18	-	505.18
Fairview special	1,631.15	-	1,631.15	221.00	1,410.15
Fairview special--sub-district #1	68.22	-	68.22	-	68.22
Fairview special--sub-district #2	142.17	-	142.17	-	142.17
Fayette special	2,954.67	-	2,954.67	527.05	2,427.62
Jamaica special	3,097.51	-	3,097.51	-	3,097.51
Jamaica supplemental	17.36	-	17.36	-	17.36
Jordan special	4,064.72	1,943.57	6,008.29	2,466.44	3,541.85
Jamesburg special	273.54	-	273.54	-	273.54
Center Creek	485.02	630.50	1,115.52	253.20	862.32
8-mile	1,294.89	-	1,294.89	-	1,294.89
Bean Creek	1,604.10	-	1,604.10	-	1,604.10
Oakwood #1	1,547.17	-	1,547.17	50.00	1,497.17
Ross Township #2	145.88	-	145.88	-	145.88
Maple Grove	2,291.82	-	2,291.82	1,586.97	704.85
Stony Creek	8,033.87	-	8,033.87	550.71	7,483.16
Stony Creek--sub-district #11	323.86	-	323.86	-	323.86
Union #1	102.73	998.96	1,101.69	-	1,101.69
Totals	28,583.86	3,573.03	32,156.89	5,655.37	26,501.52

Master-in-Chancery

Schedule C-12

<u>BALANCE</u> --December 1, 1967	11,426.10
<u>RECEIPTS</u>	-
<u>CASH AVAILABLE</u>	11,426.10
<u>DISBURSEMENTS</u>	-
<u>BALANCE</u> --November 30, 1968	<u>11,426.10</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1967 to November 30, 1968

	<u>County Clerk</u>		<u>Cash Available</u>	<u>Schedule C-13</u>	
	<u>Balance 12/1/67</u>	<u>Receipts</u>		<u>Disbursements</u>	<u>Balance 11/30/68</u>
Redemptions	12,544.32	115,272.67	127,816.99	109,937.69	17,879.30
Liquor licenses	500.00	10,500.00	11,000.00	10,500.00	500.00
Totals	<u>13,044.32</u>	<u>125,772.67</u>	<u>138,816.99</u>	<u>120,437.69</u>	<u>18,379.30</u>
	<u>Sheriff</u>			<u>Schedule C-14</u>	
Fines and fees of others	-	252.60	252.60	252.60	-
	<u>States Attorney</u>			<u>Schedule C-15</u>	
Restitution and costs	486.05	3,879.54	4,365.59	4,184.73	180.86
	<u>Clerk of the Circuit Court</u>			<u>Schedule C-16</u>	
Sheriff's fees	180.75	3,721.85	3,902.60	3,663.50	239.10
State's attorney fees and fines	1,018.27	14,652.35	15,670.62	14,486.29	1,184.33
Witness fees	-	1,008.75	1,008.75	983.75	25.00
Tenders	24,327.01	47,595.45	71,922.46	59,757.95	12,164.51
Alimony and support	10,415.88	172,904.71	183,320.59	173,142.25	10,178.34
Fines	11,019.20	131,309.10	142,328.30	130,677.34	11,650.96
Law library	100.00	1,569.00	1,669.00	1,566.00	103.00
Bail bonds	20,631.35	143,434.50	164,065.85	127,107.25	36,958.60
Bar Association library	132.00	1,626.00	1,758.00	1,653.00	105.00
County Clerk	-	19.00	19.00	19.00	-
Totals	<u>67,824.46</u>	<u>517,840.71</u>	<u>585,665.17</u>	<u>513,056.33</u>	<u>72,608.84</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1967 to November 30, 1968

Superintendent of Schools

Schedule C-17

BALANCE--December 1, 1967

-

RECEIPTS:

Distributive Fund	4,389,529.47
Hot Lunch Fund	71,675.99
School Milk Program	71,461.81
Transportation reimbursements	145,045.66
Special education, drivers' education	177,321.60
Military encampment	6,018.87
Orphans' tuition	13,759.06
Title II (E.S.E.A.)	9,644.28
Total receipts	<u>4,884,456.74</u>

4,884,456.74

CASH AVAILABLE

4,884,456.74

DISBURSEMENTS: (to school treasurers)

Distributive Fund	4,389,529.47
Hot Lunch Fund	71,675.99
School milk program	71,461.81
Transportation reimbursement	145,045.66
Special education, drivers' education, adult education	177,321.60
Military encampment	6,018.87
Orphans' tuition	13,759.06
Title II (E.S.E.A.)	9,644.28
Total disbursements	<u>4,884,456.74</u>

4,884,456.74

BALANCE--November 30, 1968

-

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1967 to November 30, 1968

County Auditor
(Clerk of IMRF)

Schedule C-18

BALANCE--December 1, 1967

1,347.31

RECEIPTS:

IMRF

FICA

Individual contributions
County contributions

76,428.78 8,565.43
109,368.10 8,719.31
185,796.88 17,284.74

203,081.62

CASH AVAILABLE

204,428.93

DISBURSEMENTS:

Illinois Municipal Retirement Fund

203,234.22

BALANCE--November 30, 1968

1,194.71

Law Library

Schedule C-19

BALANCE--December 1, 1967

2,524.73

RECEIPTS:

Circuit Clerk
Total receipts

1,566.00

1,566.00

CASH AVAILABLE

4,090.73

DISBURSEMENTS:

Books and subscriptions
Total disbursements

726.36

726.36

BALANCE--November 30, 1968

3,364.37

County Board of Health

Schedule C-20

BALANCE--December 1, 1967

-

RECEIPTS:

Donated Funds--Health Improvement Assoc.
Equipment rental
Total receipts

300.00
359.85

659.85

CASH AVAILABLE

659.85

DISBURSEMENTS:

Supplies
Wheelchairs purchased
Total disbursements

17.65
241.02

258.67

BALANCE--November 30, 1968

401.18

SECTION D

ALL FUNDS

VERMILION COUNTY
Illinois

ALL FUNDS

SCHEDULE of FUNDS INVESTED and REDEEMED
For the fiscal year ended November 30, 1968

Schedule D

<u>F U N D S</u>	<u>Certificates of Deposit</u>		<u>Redeemed</u> <u>1967-68</u>	<u>Outstanding</u> <u>11/30/68</u>
	<u>Outstanding</u> <u>11/30/67</u>	<u>Invested</u> <u>1967-68</u>		
County Treasurer:				
T.B. Dispensary	-	100,000.00	100,000.00	-
Non-resident Heirs	-	8,000.00	8,000.00	-
Master-in-Chancery	-	9,000.00	9,000.00	-
Inheritance Tax	-	15,000.00	15,000.00	-
County Collector:				
Deposit Fund	-	325,000.00	325,000.00	-
Totals	-	457,000.00	457,000.00	-

(a) Note--All interest received totaling \$7,871.06 was deposited direct in the County Treasurer's Earnings Fund except for \$3,802.44 which was retained by the T.B.Dispensary.

