

VERMILION COUNTY

Illinois

AUDIT REPORT

For the fiscal year ended November 30, 1970

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MEMBERS OF THE
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Schedule I

April 29, 1970

Board of Supervisors
Vermilion County, Illinois

Gentlemen:

We have examined the balance sheets of the various funds of Vermilion County, Illinois at November 30, 1970 and the related statements of revenue and expenditures (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.

In our opinion, the enclosed statements present fairly the financial position of the various funds of Vermilion County at November 30, 1970 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/ceh

FORMAT of REPORT

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 County Fund, Nursing Home Farm Account, County Board of Health, and the Fee Office Operating Accounts. The index to this report shows each of the Fee Offices that have been included in the General Funds category.

A detail of General Fund expenditures by budget category is shown at Schedule A-2. The books and records of 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, motor fuel tax, and the County's share of state income tax. Property tax receipts in the various funds were verified by reference to records in the County Collector's office, and have been summarized on 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 examined and traced to the various expenditures records. All bank accounts were reconciled and confirmed with 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 in these comments.

Our examination was not primarily designed for the discovery of the possible misappropriation of funds. An audit of this nature would necessarily be extremely detailed and was not the primary purpose of our engagement.

DELINQUENT TAXES

We have included as an asset of the County Collector's office (See balance sheet, Exhibit C) an amount for delinquent personal property taxes deemed collectible at the audit date. Data to establish this figure was obtained from records maintained in the delinquent tax office. No estimate of interest or penalties accrued is included.

STATE INCOME TAX

As mentioned under the scope of audit section above, amounts received as the county's share of state income tax rebated were confirmed direct with the Department of Revenue--State of Illinois. This revenue has been included as a part of the General County Fund for report purposes in accordance with authorization of the County Board that such funds be deposited in the General County. The board does have authority to distribute these funds to other government entities, outside their direct control, if they so desire.

COUNTY BOARD of HEALTH

The County Board of Health is now considered a part of the General County Fund and the cash balance was turned over to the General County in December 1969. Records are maintained by the Health Department and were subject to audit. The Board of Health transactions and balance sheet are shown separate in this report in order to expedite conversion to the accrual basis. Equipment purchased and capital improvements made are shown on the balance sheet (Sch. A) for this fund in accordance with Medicare reimburseable cost requirements.

COUNTY BOARD of HEALTH (Continued)

We have also presented a separate report to the Board of Health in conjunction with the preparation of the 1969-70 Medicare Reimbursable Cost Report. This report has not as yet been approved by the Intermediary Agency (Blue Cross-Blue Shield) and, of course, is subject to subsequent audit.

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 at any time should questions arise concerning this report or future financial matters.

GENERAL INFORMATION

County Officials
November 30, 1970

Schedule III

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
Michael Eighner
J. Barnett
John Dickson
William E. Wayland
Earl Weathers
Austin Stark
Wilba Morris
Keith Jolley
Paul Willison
Arnold Crippin
R.G. Lanham
Robert V. Fox
Marion E. Dysert
Virlon Juvinall
C.D. Green
Theo D. McConnell
Arthur Hockett
George H. Mitchell

II. County officers

Associate circuit judge (county)
Associate circuit judge (probate)
County clerk
Clerk of the circuit court
Recorder of deeds
County Treasurer
States attorney
Sheriff (Appointed upon resignation of H. Hosch)
County auditor
Superintendent of Educational Service Region
Coroner
County superintendent of highways
Chief probation officer
County veterinarian
Superintendent of Vermilion Nursing Home
Administrator--County Board of Health

James K. Robinson
Paul M. Wright
Keith J. Smith
Gerald R. Block
Larry Cannon
John W. Clark
Everett Laury
Clyde Taber
Eugene P. Barrick, Jr.
James Ellis
Don C. Goodwin
Max H. Gunn
Gene Hughes
Dr. Amos P. Wilson
Louis Zamberletti
Gale Fella

SECTION A

GENERAL FUNDS and FEE OFFICES

GENERAL FUNDS and FEE OFFICES

Schedule A

BALANCE SHEET
November 30, 1970

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	State Attorney	Clerk of Circuit Court	
Cash	1,093,893.53	1,021,568.23	1,684.19	(1,842.53)	29.84	31,997.62	7,770.73	889.29	2,213.90	29,582.26	
Due from governmental agencies:											
State of Illinois--sales tax	50,000.00	50,000.00									
State of Illinois--income tax	17,755.07	17,755.07									
State of Illinois--Board of Health	2,232.09			2,232.09							
Uncollected fees	9,655.92	5,208.00		3,746.61			254.65		446.66		
State revenue stamp inventory	1,213.25							1,213.25			
Equipment and improvements-- Board of Health (See comments)	2,979.00			2,979.00							
Total assets	1,177,728.86	1,094,531.30	1,684.19	7,115.17	29.84	31,997.62	8,025.38	2,102.54	2,660.56	29,582.26	
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:											
Accounts payable	113,057.50	107,329.72		5,727.78							
Payroll deductions	882.26					882.26					
Total liabilities	113,939.76	107,329.72	-	5,727.78	-	882.26	-	-	-	-	
Fund balance (Sch. A-1)	1,063,789.10	987,201.58	1,684.19	1,387.39	29.84	31,115.36	8,025.38	2,102.54	2,660.56	29,582.26	
Total liabilities and fund balances	1,177,728.86	1,094,531.30	1,684.19	7,115.17	29.84	31,997.62	8,025.38	2,102.54	2,660.56	29,582.26	

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

STATEMENT of REVENUES and EXPENDITURES by FUNDS
For the fiscal year ended November 30, 1970

	Combined General Funds	Elimination of Interfund Transactions	OTHER General County Fund
<u>R E V E N U E</u>			
<u>OPERATING REVENUES:</u>			
Property taxes	351,468.19		351,468.19
Sales tax	213,904.72		213,904.72
Fines	49,189.83		49,189.83
Fees for services	400,655.98		365.00
Penalties and interest--taxes	49,753.98		-
Tax collection and extension	551,783.26		-
Reimbursements and refunds	69,446.70		56,845.76
Vermilion Nursing Home	443,352.68		442,296.95
Liquor licenses	10,500.00		10,500.00
Miscellaneous	391.70		391.70
State of Illinois--Health program grants	11,679.36		-
Sale of state revenue stamps	18,431.10		-
State income tax	196,531.75		196,531.75
<u>NON-OPERATING REVENUES:</u>			
Interest on investments (transfer from other funds)	27,311.85		-
Transfer of excess fees	-	(610,661.38)	610,661.38
Transfer from Nursing Home Farm Account	-	(8,500.00)	8,500.00
Total revenues	2,394,401.10	(619,161.38)	1,940,655.28
<u>E X P E N D I T U R E S</u>			
<u>OPERATING EXPENDITURES:</u>			
Law enforcement	588,889.50		494,335.37
Courts and administration of justice	253,487.58		157,998.85
Public and county services	369,773.85		260,849.71
General health and welfare	539,988.26		482,966.93
Property tax assessment and collection	169,559.19		54,223.66
General county administration	117,931.94		117,931.94
Buildings and grounds	113,841.40		113,841.40
Contingencies	1,344.52		1,344.52
<u>NON-OPERATING EXPENDITURES:</u>			
Transfer to other funds--state income tax distribution	15,500.00		15,500.00
Transfer of excess fees	-	(610,661.38)	
Transfer to General County from Farm Account	-	(8,500.00)	
Total expenditures	2,170,316.24	(619,161.38)	1,698,992.38
<u>EXCESS REVENUES over EXPENDITURES (DEFICIT)</u>	224,084.86		241,662.90
<u>FUND BALANCE--11-30-69</u>	839,704.24		(a) 745,538.68
<u>FUND BALANCE (deficit)--11-30-69 (Sch. A)</u>	1,063,789.10		987,201.58

(a) General County fund balance adjusted for 1969 receivable from trust account omitted.

(b) County Board of Health fund balance adjusted for original advance from General County considered repaid upon incorporation into General County operations December 1, 1969.

than FEE OFFICES							
Nursing Home County (Petty cash Board of and farm)	Health	County Treasurer	County Clerk	Sheriff	Recorder	States Attorney	Clerk of Circuit Court
	15,040.46	49,753.98	46,192.16	106,818.10	37,772.07	15,418.69	179,049.50
1,252.06	4,493.00	505,356.95	46,426.31	4,322.75			
1,055.73		2,533.13					
	11,679.36				18,431.10		
		27,311.85					
2,307.79	31,212.82	584,955.91	92,618.47	111,140.85	56,203.17	15,418.69	179,049.50
2,729.61	54,291.72	115,335.53	66,365.16	91,464.31	42,558.98	3,089.82	95,488.73
		469,596.35	20,000.00	22,000.00	14,000.00	10,065.03	75,000.00
8,500.00							
11,229.61	54,291.72	584,931.88	86,365.16	113,464.31	56,558.98	13,154.85	170,488.73
(8,921.82)	(23,078.90)	24.03	6,253.31	(2,323.46)	(355.81)	2,263.84	8,560.77
10,606.01(b)	24,466.29	5.81	24,862.05	10,348.84	2,458.35	396.72	21,021.49
1,684.19	1,387.39	29.84	31,115.36	8,025.38	2,102.54	2,660.56	29,582.26

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1969-70

Schedule A-2
Page 1

	1969-70 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>LAW ENFORCEMENT:</u>				
Sheriff's office				
Salary of sheriff	12,200.00	12,200.00		12,200.00
Day deputies, bailiffs, guards and secretary	79,400.00	64,842.38	19,400.00	45,442.38
Special bailiffs, guards and patrol	7,700.00	5,131.00		5,131.00
Car expense	29,400.00	22,490.40		22,490.40
Expenses of office	2,000.00	6,200.53		6,200.53
Return of fugitives and constables costs	5,500.00	5,239.90	5,239.90	
Dieting prisoners	18,945.84	18,945.84	18,945.84	
Medical care of prisoners	2,500.00	2,197.43	2,197.43	
Jailers' salaries	55,413.48	49,964.00	49,964.00	
Maintenance	2,400.00	2,400.00	2,400.00	
Salary of matron and dietitian	2,400.00	2,400.00	2,400.00	
County jail				
Water	1,619.82	1,619.82	1,619.82	
Light and power	2,497.29	2,497.29	2,497.29	
Heat	3,405.54	3,405.54	3,405.54	
Repair and maintenance	7,540.46	7,540.46	7,540.46	
Supplies	4,842.43	4,818.87	4,818.87	
Telephone	1,994.46	1,697.60	1,697.60	
Insurance	500.00	356.00	356.00	
Official fees	62,000.00	57,745.30	57,745.30	
Salaries--night deputies	69,000.00	59,550.00	59,550.00	
Car expense--night deputies	20,992.50	20,825.00	20,825.00	
Car and radio expense	8,101.44	8,101.44	8,101.44	
Other supplies	2,839.24	2,839.24	2,839.24	
Dog	457.50	457.50	457.50	
Uniform allowance	2,000.00	2,000.00	2,000.00	
Coroner's office				
Salary of coroner	13,000.00	12,999.84	12,999.84	
Secretary's salary	5,160.00	5,079.96	5,079.96	
Deputies	4,500.00	3,999.96	3,999.96	
Car expense	2,000.00	2,000.00	2,000.00	
Autopsies and other expense	4,500.00	2,216.82	2,216.82	
Jurors' fees	3,000.00	1,485.00	1,485.00	
Petty cash	120.00	120.00	120.00	
State Attorney's office				
Salary of states attorney	24,000.00	24,000.00	24,000.00	
Assistants	51,588.86	37,441.11	37,441.11	
Investigators	16,411.14	16,411.14	16,411.14	
Tax attorney	6,000.00	6,000.00	6,000.00	
Secretaries	22,000.00	20,100.00	20,100.00	
Expense of office	-	3,089.82		3,089.82
County treasurer's office				
Sheriff and other fees	-	645.00	645.00	

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS

Schedule A-2

1969-70

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	1969-70 Appropriations (after transfer)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>LAW ENFORCEMENT: (Continued)</u>				
Probation office				
Chief officer's salary	12,000.00	12,000.00	12,000.00	
Chief officer's car expense	14,500.00	12,769.21	12,769.21	
Petty cash expense	660.00	660.00	660.00	
Assistants' salaries	38,302.05	35,028.19	35,028.19	
Juvenile probation officer	9,000.00	9,000.00	9,000.00	
Psychiatrist	7,600.00	7,599.96	7,599.96	
Secretaries' salaries	10,777.95	10,777.95	10,777.95	
Total law enforcement	650,770.00	588,889.50	494,335.37	94,554.13
<u>COURTS and ADMINISTRATION of JUSTICE:</u>				
Circuit court				
Secretary and court reporter--county division	6,000.00	-	-	
Postage--county division	550.00	523.92	523.92	
Postage--probate division	150.00	75.38	75.38	
Circuit clerk				
Salary of circuit clerk	13,000.00	13,000.00		13,000.00
Deputy and clerk hire	76,140.00	76,030.21		76,030.21
Miscellaneous	9,365.00	6,458.52		5,458.52
Attending courts	24,000.00	23,700.00	23,700.00	
Associate Circuit Clerk--attending court	6,400.00	6,400.00	6,400.00	
Jurors				
Grand	3,000.00	2,858.20	2,858.20	
Petit	33,485.40	33,485.40	33,485.40	
Housing	750.00	-	-	
Dieting	1,800.00	792.24	792.24	
Sheriff's office				
Attending courts	35,000.00	32,850.00	32,850.00	
Public defender				
Salary of public defender	15,000.00	15,000.00	15,000.00	
Salary of assistants	15,000.00	15,000.00	15,000.00	
Clerk hire	3,034.62	3,034.62	3,034.62	
Miscellaneous	965.38	351.40	351.40	
Travel	500.00	-	-	
Chief Circuit Judge				
Salary	1,709.46	1,150.63	1,150.63	
Postage	100.00	100.00	100.00	
Expenses	1,000.00	765.00	765.00	
Seminars	500.00	-	-	
Judiciary and rules	15,000.00	11,325.44	11,325.44	
Jury Commission				
Salary--Commissioners	4,068.98	4,068.98	4,068.98	
Salary--Clerk	5,933.02	5,726.95	5,726.95	
Salary--extra clerk	200.00	175.00	175.00	
Postage--petty cash	1,050.00	615.69	615.69	
Travel--meetings	100.00	-	-	
Total courts & administration of justice	273,801.86	253,487.58	157,998.85	95,488.73

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1969-70

Schedule A-2
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	1969-70 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>PUBLIC and COUNTY SERVICES:</u>				
Superintendent of schools				
Salaries--secretaries	12,660.00	12,659.88	12,659.88	
Extra clerk hire	800.00	600.00	600.00	
Postage	1,500.00	1,499.55	1,499.55	
Travel	2,200.00	1,976.99	1,976.99	
County board of school trustees	150.00	12.15	12.15	
School elections	2,800.00	1,715.45	1,715.45	
Court reporter	300.00	67.50	67.50	
Special education committee	600.00	420.56	420.56	
County clerk				
Official fees	21,089.44	21,089.44	21,089.44	
Salary of county clerk	11,000.00	11,000.00		11,000.00
Deputy and clerk hire	51,875.00	51,298.00		51,298.00
Miscellaneous (includes election expense of 1,145.52 to be refunded)	3,500.00	4,067.16		4,067.16
County auditor				
Salary of auditor	13,000.00	12,999.84	12,999.84	
Assistants' salaries	18,211.90	18,211.90	18,211.90	
Expense of office	2,200.00	2,162.75	2,162.75	
Extra clerk	1,500.00	1,435.00	1,435.00	
County recorder				
Salary of recorder	13,000.00	13,000.00		13,000.00
Deputy and clerk hire	19,600.00	19,576.69		19,576.69
Miscellaneous	1,500.00	760.54		760.54
Official fees	2,000.00	1,885.50	1,885.50	
State revenue stamps (reduced for change in inventory 11-30-70	-	9,221.75		9,221.75
Election commissioner				
Salaries of four	14,880.00	14,880.00	14,880.00	
Clerk hire	10,220.00	9,475.00	9,475.00	
Election expense	41,141.45	33,138.46	33,138.46	
Public charities				
Hospital care	3,750.00	3,231.55	3,231.55	
Children's Home and foster homes	45,055.18	44,894.15	44,894.15	
Out-of-county institutions	5,000.00	1,438.25	1,438.25	
Medical	6,000.00	2,612.43	2,612.43	
County mental health unit	10,000.00	10,000.00	10,000.00	
County treasurer--miscellaneous fees	-	129.00	129.00	
Register of birth & death certificates	5,500.00	5,108.00	5,108.00	
Permanent registration	4,855.38	4,855.38	4,855.38	
Trustees Rose Cemetery	150.00	150.00	150.00	
County Soil & Conservation District	1,000.00	1,000.00	1,000.00	
Extension services	8,500.00	8,500.00	8,500.00	
Investigation & burial-veterans' families	500.00	-	-	

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GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS

1969-70

Schedule A-2
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	1969-70 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>PUBLIC and COUNTY SERVICES (Continued)</u>				
Public charities				
Planning and zoning				
Salary of planner	15,191.45	15,191.45	15,191.45	
Salary of secretary	4,908.54	4,908.54	4,908.54	
Mileage--planner	1,301.04	1,301.04	1,301.04	
Postage	600.00	587.40	587.40	
Rent	550.00	550.00	550.00	
Telephone	500.00	436.70	436.70	
Committee meetings	17,048.97	14,225.85	14,225.85	
Technical advice	2,500.00	2,500.00	2,500.00	
Public Building Commissioner	6,514.60	5,000.00	5,000.00	
Total public & county services	385,152.95	369,773.85	260,849.71	108,924.14
<u>GENERAL HEALTH and WELFARE:</u>				
County Treasurer				
Feasibility Study--Nursing Home	-	7,500.00	7,500.00	
Vermilion County Council on Alcoholism	-	5,000.00	5,000.00	
1968 Medicare reimburseable cost settlement	-	4,105.00	4,105.00	
Nursing Home				
Superintendent's salary	8,600.00	8,600.00	8,600.00	
Superintendent of nursing salary	7,200.00	7,200.00	7,200.00	
Clerk's salary	4,940.00	4,940.00	4,940.00	
Nursing salaries	184,359.90	184,359.90	184,359.90	
Dietary salaries	45,000.00	44,071.79	44,071.79	
Maintenance & housekeeping salaries	41,286.22	41,286.22	41,286.22	
Physician's salary	7,000.00	7,000.00	7,000.00	
Groceries	41,164.27	41,122.74	41,122.74	
Meat	24,180.18	24,180.18	24,180.18	
Fuel	5,749.77	5,749.77	5,749.77	
Electricity	3,792.31	3,792.31	3,792.31	
Telephone	645.88	645.88	645.88	
Water	2,500.00	2,481.41	2,481.41	
Petty cash	1,200.00	1,194.06	1,194.06	
Housekeeping supplies	10,740.87	10,740.87	10,740.87	
Stocked drugs	7,350.00	6,184.71	6,184.71	
Insurance	3,694.32	3,694.32	3,694.32	
Transportation	900.00	899.55	899.55	
Tobacco	850.00	770.40	770.40	
IMRF & FICA	34,930.60	32,002.03	32,002.03	
Repairs and maintenance	13,005.57	13,005.57	13,005.57	
Physicial plant	2,994.43	-	-	
Furnishings and equipment	1,805.68	1,122.01	1,122.01	
Contingent	2,000.00	1,620.50	1,620.50	
Farm expenses	-	1,523.66	1,523.66	
Other	-	1,205.95	1,205.95	

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS

Schedule A-2

1969-70

Page 5

	1969-70 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>GENERAL HEALTH and WELFARE: (Continued)</u>				
County veterinarian				
Salary of official	12,000.00	12,000.00	12,000.00	
Secretary's salary	2,640.00	2,640.00	2,640.00	
Postage	100.00	12.00	12.00	
Car expense	1,200.00	713.05	713.05	
Examination of mentally ill	5,000.00	2,432.46	2,432.46	
Weed Commissioners	8,000.00	1,900.20	1,900.20	
County Board of Health				
Salary--administrator		12,083.32	12,083.32	
Salaries--nursing service		15,261.84	15,261.84	
Salaries--clerks	95,006.87	6,360.48	6,360.48	
Salaries--sanitarian	-	4,937.49	4,937.49	
Salaries--medical social worker		432.00	432.00	
Salaries--janitor service		449.50	449.50	
Telephone	995.82	995.82	995.82	
Rent	1,800.00	1,800.00	1,800.00	
Nursing equipment rental and supplies	3,568.15	3,268.15	3,268.15	
Doctors and therapists	1,000.00	880.00	880.00	
Postage	500.00	218.65	218.65	
Insurance	354.16	354.16	354.16	
Travel and transportation	14,310.00	4,779.28	4,779.28	
Other operating expense	500.00	931.93	931.93	
Audit	500.00	200.00	200.00	
Emergency medical fund	1,000.00	-	-	
Contingent	-	1,339.10	1,339.10	
Total general health and welfare	604,365.00	539,988.26	539,988.26	-
<u>PROPERTY TAX ASSESSMENT and COLLECTION:</u>				
Board of Review				
Salaries	49,700.00	46,879.88	46,879.88	
Car expense	1,500.00	1,176.53	1,176.53	
Postage	750.00	750.00	750.00	
Appraiser's fee	100.00	-	-	
County treasurer				
Salary of official	11,000.00	11,000.00		11,000.00
Deputy and clerk hire	88,900.00	83,703.50		83,703.50
Travel and convention	2,900.00	2,725.38		2,725.38
Miscellaneous--expenses of office	15,000.00	17,906.65		17,906.65
Delinquent tax suits	-	2,344.45	2,344.45	
Advertising assessment lists	3,777.45	3,072.80	3,072.80	
Total property tax assessment and collection	173,627.45	169,559.19	54,223.66	115,335.53

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1969-70

Schedule A-2
Page 6

	1969-70 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>GENERAL COUNTY ADMINISTRATION:</u>				
Board of Supervisors				
Per diem and mileage	25,558.64	26,558.64	26,558.64	
Supplies for county offices	54,280.00	53,141.99	53,141.99	
New equipment for county offices	30,249.00	22,656.67	22,656.67	
Repair record books	2,500.00	2,499.50	2,499.50	
Repair and maintenance of equipment	6,810.00	6,627.59	6,627.59	
Compensation and liability insurance	5,722.55	6,447.55	6,447.55	
Total general county administration	125,120.19	117,931.94	117,931.94	-
<u>BUILDING and GROUNDS:</u>				
Court House				
Salaries of superintendent, janitors and telephone operators	45,082.00	43,564.70	43,564.70	
Water	750.00	625.07	625.07	
Light and power	8,249.16	8,249.16	8,249.16	
Heat	5,500.00	4,867.42	4,867.42	
Upkeep and repair	29,562.04	29,562.04	29,562.04	
Supplies	5,500.00	3,808.68	3,808.68	
Telephone service	13,750.00	12,730.57	12,730.57	
Insurance	2,250.84	2,155.00	2,155.00	
Wiring project	9,937.96	8,278.76	8,278.76	
Total building and grounds	120,582.00	113,841.40	113,841.40	-
<u>CONTINGENCY FUND--Incidentals</u>	2,000.00	1,344.52	1,344.52	-
Grand totals--General County and Fee Offices	2,335,419.45	2,154,816.24	1,740,513.71	414,302.53

SECTION B
SPECIAL REVENUE FUNDS

Schedule B

	County Bridge Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund	T.B. Dispensary	Dog License Fund	Rabies Control Fund	Bond Forfeiture Fund	Supervisor of Assessments	Election Fund	Working Cash Fund	Mental Health Board #708
	70,374.31	1,161,808.51 1,169,924.03	173,954.99 183,808.11	106,374.63 100,000.00	12,135.66	3,968.36	200.00	36,491.48	2,534.12	49,595.42 120,000.00 900.00	55,576.17
	70,374.31	1,331,732.54	257,763.10	206,374.63	12,135.66	3,968.36	200.00	36,491.48	2,534.12	170,495.42	55,576.17
	18,066.74			1,459.87				180.80			
	52,307.57	1,331,732.54	257,763.10	204,914.76	12,135.66	3,968.36	200.00	36,310.68	2,534.12	170,495.42	55,576.17
	70,374.31	1,331,732.54	257,763.10	206,374.63	12,135.66	3,968.36	200.00	36,491.48	2,534.12	170,495.42	55,576.17
	B-6	B-7	B-8	B-9	B-10	B-11	B-12	B-13	B-14	B-15	B-16

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1970

<u>Civil Defense Fund</u>		Schedule B-1
		<u>Budget</u>
<u>REVENUE:</u>		
Taxes	11,910.00	10,800.00
Refunds and reimbursements	8,708.50	10,500.00
Total revenues	20,618.50	21,300.00
<u>EXPENDITURES:</u>		
Salaries	14,055.00	13,940.00
Travel	699.30	700.00
Supplies	3,879.75	3,900.00
Total expenditures	18,634.05	18,540.00
<u>EXCESS REVENUES over EXPENDITURES</u>	1,984.45	
<u>FUND BALANCE--11-30-69 (deficit)</u>	(75.00)	
<u>FUND BALANCE--11-30-70 (Sch. B)</u>	1,909.45	

<u>Audit Fund</u>		Schedule B-2
<u>REVENUES:</u>		
Taxes	5,970.24	5,460.00
<u>EXPENDITURES:</u>		
Audit fee--1968-69	5,900.00	6,000.00
<u>EXCESS REVENUES over EXPENDITURES</u>	70.24	
<u>FUND BALANCE--11-30-69</u>	1,513.75	
<u>FUND BALANCE--11-30-70 (Sch. B)</u>	1,583.99	

<u>Retirement Fund</u> (County IMRF)		Schedule B-3
<u>REVENUES:</u>		
Taxes	138,822.77	130,950.00
Refunds and reimbursements	1,121.94	
Transfer from General County--state income tax distribution	3,000.00	
Total revenues	142,944.71	130,950.00
<u>EXPENDITURES:</u>		
IMRF and FICA remittances	139,099.13	140,000.00
<u>EXCESS REVENUES over EXPENDITURES</u>	3,845.58	
<u>FUND BALANCE--11-30-69</u>	24,747.15	
<u>FUND BALANCE--11-30-70 (Sch. B)</u>	28,592.73	

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1970

<u>County Highway</u> <u>Earth Roads--Maintenance</u>		Schedule B-4	
			<u>Budget</u>
<u>REVENUES:</u>			
Taxes		105,752.27	<u>98,000.00</u>
<u>EXPENDITURES:</u>			
Labor	48,312.58		58,134.48
Parts and supplies	1,431.62		1,500.00
Truck supplies	1,594.26		1,500.00
Fuel and lubricants	2,848.25		2,700.00
Purchase of new equipment	4,892.72		4,200.00
Road materials	30,176.90		37,000.00
Bridge materials	1,447.77		1,500.00
Postage and freight	189.59		200.00
Total expenditures		90,893.69	<u>106,734.48</u>
<u>EXCESS REVENUES over EXPENDITURES</u>		14,858.58	
<u>FUND BALANCE--11-30-69</u>		<u>34,051.01</u>	
<u>FUND BALANCE--11-30-70 (Sch. B)</u>		<u>48,909.59</u>	
<u>County Highway</u> <u>Earth Roads--Right of Way</u>		Schedule B-5	
<u>REVENUES:</u>			
Taxes		73,384.78	67,340.00
Miscellaneous		200.00	
Total revenues		<u>73,584.78</u>	<u>67,340.00</u>
<u>EXPENDITURES:</u>			
Committee fees	1,250.00		2,750.00
Committee car mileage	162.90		700.00
Fence materials	2,418.96		2,500.00
Labor	-		1,500.00
Court cost--abstracting, etc.	225.85		1,000.00
Cost of land	26,722.80		40,000.00
Non participating items	213.04		10,000.00
Travel	2,188.95		3,300.00
Engineer	3,475.48		5,550.00
Engineer supplies	801.02		1,500.00
Insurance	4,569.96		5,200.00
Total expenditures		<u>42,028.96</u>	<u>74,000.00</u>
<u>EXCESS REVENUES over EXPENDITURES</u>		31,555.82	
<u>FUND BALANCE--11-30-69</u>		<u>29,744.14</u>	
<u>FUND BALANCE--11-30-70 (Sch. B)</u>		<u>61,299.96</u>	

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS

STATEMENT of REVENUE and EXPENDITURES
For the fiscal year ended November 30, 1970

<u>County Bridge</u>		Schedule B-6 Budget
<u>REVENUE:</u>		
Taxes	20,732.73	<u>19,019.00</u>
<u>EXPENDITURES:</u>		
Construction and engineering	<u>47,494.79</u>	<u>80,212.37</u>
<u>EXCESS REVENUE over EXPENDITURES:</u> (Deficit)	(26,762.06)	
<u>FUND BALANCE--11-30-69</u>	<u>79,069.63</u>	
<u>FUND BALANCE--11-30-70</u> (Sch. B)	<u>52,307.57</u>	

<u>County Motor Fuel Tax</u>		Schedule B-7
<u>REVENUE:</u>		
State of Illinois	534,254.95	
Interest on investments	<u>29,924.03</u>	
Total revenue	564,178.98	-
<u>EXPENDITURES:</u>		
Salary and wages (Sch. C-9)	25,920.98	
Construction and engineering	139,315.59	
Other operating expenses	<u>1,200.00</u>	
Total expenditures	<u>166,436.57</u>	
<u>EXCESS REVENUE over EXPENDITURES</u>	397,742.41	
<u>FUND BALANCE--11-30-69</u>	<u>933,990.13</u>	
<u>FUND BALANCE--11-30-70</u> (Sch. B)	<u>1,331,732.54</u>	

<u>Township Motor Fuel Tax</u>		Schedule B-8
<u>REVENUE:</u>		
State of Illinois	454,778.51	
Interest on investments	<u>9,468.27</u>	
Total revenue	464,246.78	-
<u>EXPENDITURES:</u>		
Salary and wages (Sch. C-9)	25,672.77	
Construction and engineering	<u>488,443.17</u>	
Total expenditures	<u>514,115.94</u>	
<u>EXCESS REVENUE over EXPENDITURES</u> (deficit)	(49,869.16)	
<u>FUND BALANCE--11-30-69</u>	<u>307,632.26</u>	
<u>FUND BALANCE--11-30-70</u> (Sch. B)	<u>257,763.10</u>	

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1970

T.B. Dispensary

Schedule B-9
Budget

REVENUES:

Taxes	109,022.56	100,100.00
Fees for services	785.95	6,000.00
Rent	4,150.00	
Interest on investments	6,543.84	
Miscellaneous	108.54	
Total revenues	<u>120,610.89</u>	<u>106,100.00</u>

EXPENDITURES:

Salaries--administrative and medical	22,160.98	22,160.98
Salaries--maintenance	4,374.00	4,374.00
Salaries--vacation relief	720.10	720.10
Outside professional services	8,275.50	8,275.50
Outside laboratory and X-ray	191.00	250.00
Outside sanitarium care	49,437.02	49,631.02
Attorney	-	500.00
Supplies and services--administration	3,059.64	3,274.50
Supplies and services--plant maintenance	6,421.54	6,421.54
Supplies and services--medical	4,745.18	6,528.46
IMRF	3,346.93	3,379.90
Capital items	<u>2,593.26</u>	<u>15,000.00</u>
Total expenditures	<u>105,325.15</u>	<u>120,516.00</u>

EXCESS REVENUES over EXPENDITURES

15,285.74

FUND BALANCE--11-30-69

189,629.02

FUND BALANCE--11-30-70 (Sch. B)

204,914.76

Dog License Fund

Schedule B-10

REVENUES:

Taxes	2,559.84	
Fees for services	<u>2,538.00</u>	
Total revenue	<u>5,097.84</u>	-

EXPENDITURES:

Claims for animals killed by dogs	2,731.50	
To county collector for distribution	<u>813.50</u>	
Total expenditures	<u>3,545.00</u>	

EXCESS REVENUE over EXPENDITURES

1,552.84

FUND BALANCE--11-30-69

10,582.82

FUND BALANCE--11-30-70 (Sch. B)

12,135.66

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1970

Rabies Control Fund

Schedule B-11
Budget

REVENUE:

Fees for service

8,859.00

-

EXPENDITURES:

Fees for services--veterinary and hospital

7,624.14

Other operating expenses

715.00

Total expenditures

8,339.14

-

EXCESS REVENUE over EXPENDITURES

519.86

FUND BALANCE--11-30-69

3,448.50

FUND BALANCE--11-30-70 (Sch. B)

3,968.36

Bond Forfeiture

Schedule B-12

No transactions in 1969-70

FUND BALANCE--11-30-70 (Same as 1969) (Sch. B)

200.00

Supervisor of Assessments

Schedule B-13

REVENUE:

Taxes

59,539.10

54,600.00

Refunds and reimbursements

5,279.70

5,250.00

Transfer from General County--state income tax distribution

12,500.00

12,500.00

Total revenue

77,318.80

72,350.00

EXPENDITURES:

Salary--supervisor

10,500.00

10,500.00

Salary--deputies and clerks

31,722.87

38,000.00

Salaries--deputies and clerks (Homestead Act)

7,200.30

12,500.00

Travel

2,400.00

2,400.00

Miscellaneous and postage

750.30

755.34

Contingent

624.39

1,000.00

Advertising

3,646.70

8,000.00

Supplies

3,773.56

4,000.00

Equipment

254.31

300.00

Repair and service

294.66

294.66

Total expenditures

61,167.09

77,750.00

EXCESS REVENUE over EXPENDITURES

16,151.71

FUND BALANCE--11-30-69

20,158.97

FUND BALANCE--11-30-70 (Sch. B)

36,310.68

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS

STATEMENT of REVENUE and EXPENDITURES
For the fiscal year ended November 30, 1970

Election Fund

Schedule B-14
Budget

REVENUES:

Taxes	35,148.86	<u>32,500.00</u>
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EXPENDITURES:

City election	<u>66,576.08</u>	<u>65,000.00</u>
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<u>EXCESS REVENUES over EXPENDITURES (Deficit)</u>	(31,427.22)	
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<u>FUND BALANCE--11-30-69</u>	<u>33,961.34</u>	
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<u>FUND BALANCE--11-30-70 (Sch. B)</u>	<u>2,534.12</u>	
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Working Cash Fund

Schedule B-15

REVENUES:

Interest on investments	6,743.48	
Advances repaid		
Mental Health Board #708	15,000.00	
General County Fund	14,042.80	
Board of Election Commissioners	<u>11,871.76</u>	
Total revenues	47,658.04	-

EXPENDITURES:

Transfer to Earnings Fund (interest)	8,838.14	
1969 tax advances		
Mental Health Board #708	15,000.00	
General County Fund	14,042.80	
(1) Board of Election Commissioners (by resolution)	<u>11,871.76</u>	
Total expenditures	<u>49,752.70</u>	-

<u>EXCESS REVENUES over EXPENDITURES (Deficit)</u>	(2,094.66)	
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<u>FUND BALANCE--11-30-69</u>	<u>172,590.08</u>	
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<u>FUND BALANCE--11-30-70 (Sch. B)</u>	<u>170,495.42</u>	
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(1) Additional advance of 900.00 to Board of Election Commissioners is disclosed as a receivable on the balance sheet--Schedule B)

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS

STATEMENT of REVENUE and EXPENDITURES
For the fiscal year ended November 30, 1970

Mental Health Board #708

Schedule B-16
Budget

REVENUES:

Taxes

105,118.99

108,000.00

EXPENDITURES:

Salaries

14,494.11

20,000.00

Printing and supplies

709.89

1,000.00

Equipment

1,768.58

2,000.00

Repair and maintenance

151.05

200.00

Rent

1,744.83

1,800.00

Retarded Children's Center

11,000.00

14,250.00

Eastern Illinois Mental Health Clinic

11,000.00

22,250.00

Planning and programming

7,500.00

28,500.00

Legal fees

1,174.36

3,000.00

Total expenditures

49,542.82

93,000.00

EXCESS REVENUES over EXPENDITURES:

55,576.17

FUND BALANCE--11-30-69 (1969-70 is initial year)

-

FUND BALANCE--11-30-70 (Sch. B)

55,576.17

SECTION C

TRUST and AGENCY FUNDS

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1970

Schedule C

A S S E T S	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	Superintendent of Educational Service Region
Cash	663,607.43	440,913.39	116,809.76	10,186.62	83.32	71,426.22	2,130.36	4,424.71	420.73	17,212.32
(a) Estimated delinquent personal taxes collectible	509,527.77	509,527.77								
Investments	174,336.86	150,000.00	15,000.00							9,336.86
Uncollected fees	60.00							60.00		
Total assets	1,347,532.06	1,100,441.16	131,809.76	10,186.62	83.32	71,426.22	2,130.36	4,484.71	420.73	26,549.18
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:										
Due to other taxing bodies:										
Delinquent taxes	509,527.77	509,527.77								
Tax collection not distributed	106,036.89	106,036.89								
Inheritance taxes	34,302.73		34,302.73							
Partial payment of taxes	543.20	543.20								
Refundable deposits--										
Taxes paid under protest	408,515.64	408,515.64								
Other deposits & overpayments	74,159.48	74,159.48								
Fees and deposits of others	151,441.05	1,658.18	61,471.64	10,186.62	83.32	71,426.22	2,130.36	4,484.71		
Total liabilities	1,284,526.76	1,100,441.16	95,774.37	10,186.62	83.32	71,426.22	2,130.36	4,484.71	-	-
FUND BALANCES (Restricted)	63,005.30	-	36,035.39	-	-	-	-	-	420.73	26,549.18
Total liabilities and fund balances	1,347,532.06	1,100,441.16	131,809.76	10,186.62	83.32	71,426.22	2,130.36	4,484.71	420.73	26,549.18

(a) Does not include penalties and interest.

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

ASSESSED VALUATION and TAX EXTENSION
(1969 taxes collected in 1970)

<u>County Collector</u>			Schedule C-1
<u>ASSESSED VALUATION--1969</u>			
Lands			158,341,285.00
Lots			130,364,080.00
Personal			73,035,855.00
Railroads			8,781,096.00
Non-carrier			709,045.00
Capital stock			1,052,900.00
Total			<u>372,284,261.00</u>
<u>ASSESSED VALUATION--1968</u>			<u>365,676,832.00</u>
<u>TAX EXTENSIONS:</u>			
General County	.10	376,873.43	2.22
County--IMRF	.0395	147,048.73	.87
County highway--			
Earth road--maintenance	.03009	112,018.63	.66
Earth road--right of way	.02088	77,733.16	.46
T.B. Dispensary	.03	111,684.09	.66
T.B.--IMRF	.00102	3,798.71	.02
Bridge Fund	.0059	21,961.27	.13
Civil Defense	.00339	12,615.58	.07
County Audit Fund	.0017	6,323.98	.04
Supervisor of Assessments	.01694	63,067.13	.37
Elections	.01	37,231.63	.22
Mental Health Board #708	.03046	113,936.37	.67
Total county	<u>.28988</u>	1,084,292.71	6.39
Dog tax		3,214.00	.02
Townships		656,650.05	3.87
Road and bridge		846,272.73	4.99
Bonds and interest--road		28,676.05	.17
Cities and villages		2,079,561.61	12.25
District schools		8,652,789.61	51.00
High schools and Junior College		2,446,427.13	14.42
Sanitary districts		511,270.75	3.01
Vermilion County Airport Authority		95,351.39	.56
Fire protection districts		101,131.57	.60
Cemetery		55,078.44	.32
Library--Sidell		4,617.98	.03
Drainage districts		7,850.32	.05
Vermilion County Conservation District		387,218.61	2.28
Ross Park		6,043.46	.04
Total current tax charged for collection (Sch. C-2)		<u>16,966,446.41</u>	<u>100.00</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

TAX SETTLEMENT
(1969 taxes collected in 1970)

<u>County Collector</u>		Schedule C-2
<u>CHARGES and COLLECTIONS:</u>		
Current tax--1969 levy (Sch. C-1)		16,966,446.41
Back tax and penalties added		411,655.61
Delinquent personals collected		261,358.26
Special drainage		1,678.95
Penalties and interest--delinquent personals		30,017.62
Advertising and costs		17,521.87
Forfeitures collected		12,626.86
Penalties and interest--forfeitures		1,651.29
Tax objections overruled and withdrawn		20,778.80
Dog license collected		1,281.00
Special drainage--penalties and interest		28.26
Scavenger sale		365.06
Penalties and interest--scavenger sale		534.94
Total charges and collections		<u>17,725,944.93</u>
<u>CREDITS and PAYMENTS:</u>		
Delinquent personal taxes--1969 levy		460,779.74
Real estate taxes forfeited		
Back tax	403,701.40	
Current--1969	<u>153,511.00</u>	557,212.40
Errors, abatements and sales cancelled		
Back tax--real estate	7,954.21	
Current--1969 real estate	18,293.65	
1969 personal tax	<u>50,477.87</u>	76,725.73
Current tax protests		
Individual <u>64,155.06</u> + railroad <u>37,784.85</u> + Corporation	<u>12,385.42</u>	114,325.33
Penalties, costs and interest to Earnings Fund		49,753.98
Tax extension--county clerk		46,426.31
Commission--county collector		494,014.39
Distributed to taxing bodies:		
County treasurer-		
General County	351,468.19	
Civil defense	11,910.00	
County Audit Fund	5,970.24	
County--IMRF	138,822.77	
County highway--earth road maintenance	105,752.27	
County highway--earth road right of way	73,384.78	
Bridge Fund	20,732.73	
TB Dispensary	105,436.40	
TB IMRF	3,586.16	
Dog tax	2,559.84	
Supervisor of Assessments	59,539.10	
Mental Health Board #708	105,118.99	

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

TAX SETTLEMENT
(1969 taxes collected in 1970)

County Collector

Schedule C-2
Page 2

CREDITS and PAYMENTS:

County treasurer		
Elections	<u>35,148.86</u>	
Total county treasurer		1,019,430.33
Other treasurers--		
State of Illinois	.47	
Danville Sanitary District	437,605.70	
Vermilion County Airport Authority	83,019.56	
Fire Protection Districts, libraries, cemetery districts, etc.	156,403.32	
School districts (elementary, high school, junior college)	10,458,614.03	
Townships	1,316,005.85	
Cities and villages	2,094,687.78	
Vermilion County Conservation District	351,838.42	
Drainage Districts	<u>9,101.59</u>	
Total other treasurers		<u>14,907,276.72</u>
Total credits and payments		<u>17,725,944.93</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

SUMMARY STATEMENT of RECEIPTS and DISBURSEMENTS
From December 31, 1969 to November 30, 1970

	<u>Schedule Reference</u>	<u>Balance 12-1-69</u>	<u>Receipts 1969-70</u>	<u>Cash Available</u>
County Collector				
Collector's account	C-4	74,356.22	16,666,557.80	16,740,914.02
Deposit Fund	C-5	396,401.73	511,786.59	908,188.32
Adjustment Fund	C-6	2,060.01	901.37	2,961.38
County Treasurer				
Inheritance Tax Fund	C-7	40,071.05	413,232.27	453,303.32
Withholding Tax Fund	C-8	-	181,816.80	181,816.80
County Highway Payroll	C-9	60,647.54	51,593.75	112,241.29
Non-resident heirs	C-10	7,138.02	3,547.47	10,685.49
Special drainage districts	C-11	31,487.86	7,912.61	39,400.47
Master in chancery	C-12	11,846.24	12.15	11,858.39
Indemnity Fund	C-13	-	1,437.00	1,437.00
County Clerk	C-14	11,236.69	148,863.70	160,100.39
States Attorney	C-15	315.22	221.61	536.83
Clerk of Circuit Court	C-16	158,411.96	812,486.13	970,898.09
County Auditor (clerk of IMRF)	C-17	1,669.61	285,499.85	287,169.46
Law Library	C-18	2,836.24	2,774.00	5,610.24
County Board of Health	C-19	345.27	563.30	908.57
Superintendent of Educational Service Region	C-20	23,037.51	8,045,740.85	8,068,778.36
Total trust and agency funds		<u>821,861.17</u>	<u>27,134,947.25</u>	<u>27,956,808.42</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1969 to November 30, 1970

County Collector
Collector's Account

Schedule C-4

BALANCE--December 1, 1969

74,356.22

RECEIPTS:

Tax collection (current and back)	16,521,143.76
School credit--Grant Township	5,000.00
Dog License	813.50
Overruled tax objections	20,778.80
Housing authorities	23,794.06
Treasurer's tax sales	94,127.68
Scavenger sale	900.00
Total receipts	<u>16,666,557.80</u>

16,666,557.80

CASH AVAILABLE

16,740,914.02

DISBURSEMENTS:

County Clerk's fees--tax sale	829.00
Refunds	466.07
Distributions to taxing bodies	15,926,707.05
To Deposit Fund--1969 tax protests	114,325.33
Penalties and interest to Earnings Fund	49,753.98
Collector's commission to Earnings Fund	494,014.39
To County clerk--tax extension fees--1969 tax	46,426.31
To Adjustment Fund (double payments)	901.37
To Indemnity Fund (special charge on tax sale certificates)	<u>1,437.00</u>
Total disbursements	<u>16,634,860.50</u>

16,634,860.50

BALANCE--November 30, 1970

106,053.52

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1969 to November 30, 1970

County Collector
Deposit Fund

Schedule C-5

BALANCE--December 1, 1969 (Includes investments)

396,401.73

RECEIPTS:

Partial payments of taxes	1,705.05
1969 taxes protested	114,325.33
Other deposits	235,736.09
Interest on investments	10,020.12
Investments redeemed	<u>150,000.00</u>
Total receipts	<u>511,786.59</u>

CASH AVAILABLE

908,188.32

DISBURSEMENTS:

To State of Illinois--abandoned property	51.79
To county collector--current and back taxes--partial payments	1,374.32
To county collector--overruled and withdrawn tax objections	20,778.80
Deposits paid out and refunded	172,598.29
Refunds of tax objections sustained	63,828.26
Interest on investments to Earnings Fund	16,324.38
Investments made	<u>150,000.00</u>
Total disbursements	<u>424,955.84</u>
Overruled objections retained to recover 1968 current tax receivable	<u>30.79</u>
Total decrease in balance	<u>424,986.63</u>
Cash	333,201.69
Investments	<u>150,000.00</u>

BALANCE--November 30, 1970

483,201.69

Detail of Deposit Fund Balance
November 30, 1970

Partial payments and deposits--real estate taxes	565.27
Partial payments and deposits--personal property taxes	(22.07)
Miscellaneous deposits	74,142.85

Tax paid under protest-not settled:

	<u>Railroad</u>	<u>Individual & Corporation</u>	
1962 taxes	-	60.04	
1963 taxes	476.97	15,803.37	
1964 taxes	-	11,226.04	
1965 taxes	32,133.35	16,243.91	
1966 taxes	38,889.20	27,761.98	
1967 taxes	41,559.79	38,423.19	
1968 taxes	39,660.24	31,952.23	
1969 taxes	<u>37,784.85</u>	<u>76,540.48</u>	
Total tax protests	<u>190,504.40</u>	<u>218,011.24</u>	<u>408,515.64</u>
Balance--November 30, 1970			<u>483,201.69</u>
Cash		333,201.69	
Investments		<u>150,000.00</u>	
Total per above		<u>483,201.69</u>	

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1969 to November 30, 1970

County Collector
Adjustment Fund

Schedule C-6

BALANCE--December 1, 1969

2,060.01

RECEIPTS:

County collector--double payments and overpayments

901.37

CASH AVAILABLE

2,961.38

DISBURSEMENTS:

State of Illinois--abandoned property

77.97

Refunds of double payments

1,225.23

Total disbursements

1,303.20

BALANCE--November 30, 1970

1,658.18

County Treasurer
Inheritance Tax Fund

Schedule C-7

BALANCE--December 1, 1969 (Includes investments)

40,071.05

RECEIPTS:

Inheritance tax received from various estates

397,230.51

Investments redeemed

15,000.00

Interest on investments

1,001.76

Total receipts

413,232.27

CASH AVAILABLE

453,303.32

DISBURSEMENTS:

Transfer to Earnings Fund--commission

11,342.56

Transfer to Earnings Fund--interest on investments

1,632.26

Circuit Clerk fees

2,378.09

State treasurer

388,647.68

Investments made

15,000.00

Total disbursements

419,000.59

Cash

19,302.73

Investments

15,000.00

BALANCE--November 30, 1970

34,302.73

County Treasurer
Withholding Tax Fund

Schedule C-8

BALANCE--December 1, 1969

-

RECEIPTS:

Payroll deductions--county offices

181,816.80

CASH AVAILABLE

181,816.80

DISBURSEMENTS:

Deposit of payroll taxes

181,816.80

BALANCE--November 30, 1970

-

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1969 to November 30, 1970

<u>County Treasurer</u> <u>County Highway Payroll</u>		Schedule C-9
<u>BALANCE</u> --December 1, 1969		60,647.54
<u>RECEIPTS:</u>		
From motor fuel tax (Sch. B-7)	25,920.98	
From motor fuel tax--township aid (Sch. B-8)	<u>25,672.77</u>	
Total receipts		<u>51,593.75</u>
<u>CASH AVAILABLE</u>		112,241.29
<u>DISBURSEMENTS:</u>		
Paid out on orders (payroll, engineering, supplies)		<u>62,844.26</u>
<u>BALANCE</u> --November 30, 1970		<u>49,397.03</u>
<u>County Treasurer</u> <u>Non-Resident Heirs</u>		Schedule C-10
<u>BALANCE</u> --December 1, 1969 (a)(Includes investments)		7,138.02
<u>RECEIPTS:</u>		
Estate settlements	3,545.45	
Interest on investments	<u>2.02</u>	
Total receipts		<u>3,547.47</u>
<u>CASH AVAILABLE</u>		10,685.49
<u>DISBURSEMENTS:</u>		
State of Illinois--abandoned property	31.10	
Transfer to Earnings Fund--interest on investments	<u>84.78</u>	
Total disbursements		<u>115.88</u>
Cash	10,569.61	
Investments	<u>-</u>	
<u>BALANCE</u> --November 30, 1970		<u>10,569.61</u>

(a) Balance adjusted for investments redeemed
in 1968-69.

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1969 to November 30, 1970

	Cash Balance 12-1-69	Receipts	Cash Available	Disburse- ments	Cash Balance 11-30-70
<u>County Treasurer</u>					
<u>Special Drainage Districts</u>					<u>Schedule C-11</u>
Beneficial special	505.18	-	505.18	-	505.18
Fairview special	1,377.15	-	1,377.15	-	1,377.15
Fairview special--sub-district #1	68.22	-	68.22	-	68.22
Fairview special--sub-district #2	142.17	-	142.17	-	142.17
Fayette special	2,330.79	-	2,330.79	109.40	2,221.39
Jamaica special	1,779.09	-	1,779.09	-	1,779.09
Jamaica supplemental	17.36	-	17.36	-	17.36
Jordan special	3,099.88	1,961.43	5,061.31	472.64	4,588.67
Jamesburg special	1,798.64	1,624.93	3,423.57	527.92	2,895.65
Center Creek	1,050.53	630.50	1,681.03	95.00	1,586.03
8-mile	2,168.25	-	2,168.25	27.00	2,141.25
Bean Creek	1,500.42	-	1,500.42	-	1,500.42
Oakwood #1	1,472.17	-	1,472.17	-	1,472.17
Ross Township #2	145.88	-	145.88	-	145.88
Maple Grove	1,624.87	2.73	1,627.60	574.49	1,053.11
Stony Creek	8,822.35	3,693.02	12,515.37	1,424.43	11,090.94
Stony Creek--sub-district #1	323.86	-	323.86	-	323.86
Union #1	482.41	-	482.41	119.20	363.21
Sandusky Branch	2,778.64	-	2,778.64	15.00	2,763.64
Totals	31,487.86	7,912.61	39,400.47	3,365.08	36,035.39

Master-in-Chancery

Schedule C-12

<u>BALANCE</u> --December 1, 1969 (Includes investments)	11,846.24
<u>RECEIPTS:</u>	
Interest on investments	12.15
<u>CASH AVAILABLE</u>	11,858.39
<u>DISBURSEMENTS:</u>	
Transfer to Earnings Fund--interest on investments	432.29
State of Illinois--abandoned property	11,358.10
Total disbursements	11,790.39
<u>BALANCE</u> --November 30, 1970	68.00

Indemnity Fund

Schedule C-13

<u>BALANCE</u> --December 1, 1969	-
<u>RECEIPTS:</u>	
From county collector (special charge on tax sale certificates)	1,437.00
<u>CASH AVAILABLE</u>	1,437.00
<u>DISBURSEMENTS:</u>	-
<u>BALANCE</u> --November 30, 1970	1,437.00

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1969 to November 30, 1970

	<u>Balance</u> <u>12-1-69</u>	<u>Receipts</u>	<u>Cash</u> <u>Available</u>	<u>Disburse-</u> <u>ments</u>	<u>Balance</u> <u>11-30-70</u>
	<u>- County Clerk</u>			<u>Schedule C-14</u>	
Redemptions	10,736.69	138,363.70	149,100.39	139,413.77	9,686.62
Liquor licenses	500.00	10,500.00	11,000.00	10,500.00	500.00
Totals	<u>11,236.69</u>	<u>148,863.70</u>	<u>160,100.39</u>	<u>149,913.77</u>	<u>10,186.62</u>
	<u>States Attorney</u>			<u>Schedule C-15</u>	
Restitution and costs	<u>315.22</u>	<u>221.61</u>	<u>536.83</u>	<u>453.51</u>	<u>83.32</u>
	<u>Clerk of the Circuit Court</u>			<u>Schedule C-16</u>	
Sheriff's fees	227.02	3,924.50	4,151.52	3,868.17	283.35
State's attorney fees and fines	1,470.15	13,890.20	15,360.35	14,867.03	493.32
Witness fees	-	275.00	275.00	275.00	-
Tenders	116,264.33	205,426.86	321,691.19	303,216.35	18,474.84
Alimony and support	-	170,548.35	170,548.35	170,548.35	-
Fines	13,347.26	218,898.74	232,246.00	213,778.89	18,467.11
Law Library	103.00	2,819.00	2,922.00	2,774.00	148.00
Bail bonds	26,902.20	194,236.48	221,138.68	187,700.08	33,438.60
Bar Association	98.00	2,434.00	2,532.00	2,411.00	121.00
Recorder	-	33.00	33.00	33.00	-
Totals	<u>158,411.96</u>	<u>812,486.13</u>	<u>970,898.09</u>	<u>899,471.87</u>	<u>71,426.22</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1969 to November 30, 1970

County Auditor
(Clerk of IMRF)

Schedule C-17

<u>BALANCE</u> --December 1, 1969			1,669.61
<u>RECEIPTS:</u>			
Individual contributions	96,640.09	13,571.21	
County contributions	<u>162,053.18</u>	<u>13,235.37</u>	
Total receipts	<u>258,693.27</u>	<u>26,806.58</u>	285,499.85
<u>CASH AVAILABLE</u>			287,169.49
<u>DISBURSEMENTS:</u>			
Illinois Municipal Retirement Fund			<u>285,039.10</u>
<u>BALANCE</u> --November 30, 1970			<u>2,130.36</u>

Law Library

Schedule C-18

<u>BALANCE</u> --December 1, 1969 (Includes uncollected fees 79.00)			2,836.24
<u>RECEIPTS:</u>			
Circuit Clerk			<u>2,774.00</u>
<u>CASH AVAILABLE</u>			5,610.24
<u>DISBURSEMENTS:</u>			
Books and subscriptions			<u>1,125.53</u>
Cash		4,424.71	
Uncollected fees--circuit clerk		<u>60.00</u>	
<u>BALANCE</u> --November 30, 1970			<u>4,484.71</u>

County Board of Health

Schedule C-19

<u>BALANCE</u> --December 1, 1969			345.27
<u>RECEIPTS:</u>			
Equipment rental			<u>563.30</u>
<u>CASH AVAILABLE</u>			908.57
<u>DISBURSEMENTS:</u>			
Nursing supplies		106.58	
Painting and decorating		246.53	
Other expense		<u>134.73</u>	
Total disbursements			<u>487.84</u>
<u>BALANCE</u> --November 30, 1970			<u>420.73</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1969 to November 30, 1970

	Balance <u>12-1-69</u>	1969-70 <u>Receipts</u>	Cash <u>Available</u>	<u>Disbursements</u>	Balance <u>11-30-70</u>
<u>Superintendent of Educational Service Region</u>				Schedule C-20	
<u>DISTRIBUTIVE FUND:</u>					
State aid	-	7,116,689.83	7,116,689.83	7,116,689.83	-
Hot lunch	-	120,890.67	120,890.67	120,890.67	-
School milk	-	91,463.97	91,463.97	91,463.97	-
Transportation	-	276,577.75	276,577.75	276,577.75	-
Special education	-	293,305.80	293,305.80	293,305.80	-
Driver's education	-	64,788.30	64,788.30	64,788.30	-
Gifted children	-	26,848.26	26,848.26	26,848.26	-
Orphans' tuition	-	12,167.56	12,167.56	12,167.56	-
Title II (E.S.E.A.)	-	3,393.60	3,393.60	3,393.60	-
Illinois free school lunch	-	30,964.35	30,964.35	30,964.35	-
Federal breakfast program	-	1,293.45	1,293.45	1,293.45	-
Total Distributive Fund	-	8,038,383.54	8,038,383.54	8,038,383.54	-
<u>INSTITUTE FUND (Includes Investments)</u>	22,782.83	6,994.22	29,777.05	3,481.11	26,295.94
<u>VERMILION COUNTY</u>					
<u>ATHLETIC ASSOCIATION</u>	254.68	363.09	617.77	364.53	253.24
Totals	23,037.51	8,045,740.85	8,068,778.36	8,042,229.18	26,549.18

SECTION D

ALL FUNDS

VERMILION COUNTY
Illinois

ALL FUNDS

SCHEDULE of FUNDS INVESTED
As of November 30, 1970

Schedule D

			Balance <u>11-30-70</u>
County Treasurer:			
Motor Fuel Tax Fund--county	Certificates of Deposit		1,169,924.03
Motor Fuel Tax Fund--Township	" " "		183,808.11
TB Dispensary	" " "		100,000.00
Working Cash	" " "		120,000.00
Inheritance tax	" " "		15,000.00
County Collector			
Deposit Fund	" " "		150,000.00
Superintendent of Educational Service Region			
Institute Fund	U.S. Treasury Bills		<u>9,336.86</u>
Totals			<u>1,748,069.00</u>

1. The first part of the document is a list of the names of the members of the committee who have been appointed to the various sub-committees. The names are listed in alphabetical order of the last name.