

VERMILION COUNTY

Illinois

AUDIT REPORT

For the Fiscal Year Ended November 30, 1972

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

MEMBERS OF THE
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Schedule I

May 1, 1973

Members of the County Board
Vermilion County,
Illinois

We have examined the balance sheets of the funds of Vermilion County as listed in the index of the report as of November 30, 1972 and the related statements of revenues and expenditures and changes in fund balances, or the related statements of cash receipts and disbursements for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary except as noted below.

General fixed assets were not included in our examination as explained in the "Notes to Financial Statements" attached.

In our opinion, subject to the exception noted above and all of the statements contained in the "Notes to Financial Statements" the accompanying balance sheets and related statements of revenue and expenditures, changes in fund balances, and cash receipts and disbursements present fairly the financial position of the funds listed for Vermilion County at November 30, 1972, and the results of operations for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Clifford R. Kesler & Co. LTD.

I. SUMMARY of SIGNIFICANT ACCOUNTING POLICIES:

A. The accounting records of Vermilion County are maintained on a cash basis with the exception of the appropriation register for the various General Fund accounts and the tax settlement record of the County Collector. The financial statements disclosed herein have been converted to the accrual basis for material items in the general funds and special revenue funds. The Trust and Agency Funds are reported on the cash basis. Adjustments necessary to make this conversion have not been recorded on the county records. Property taxes to be levied for the 1972-73 fiscal year are not included as a revenue receivable.

B. The enclosed report is segregated into four major categories, reflecting the operation of the county as follows:

Sec. A	General Funds
B	Special Revenue Funds
C	Trust and Agency Funds
D	Bonded Indebtedness Funds

The general funds include the General County Fund, Nursing Home Farm Account, County Health Department and the various fee office operating accounts. Special Revenue Funds are those funds whose revenue is required by state statute or board action to be used exclusively for a specific purpose. Trust and Agency Funds include the collection and distribution of property taxes and other trust accounts. The Bonded Indebtedness Funds disclose expenditure of the Vermilion Nursing Home bond issue proceeds, and the retirement of bond principal and interest.

C. The county does not maintain an historical record of capital assets acquired in prior years. These expenditures have been applied against current year appropriations within the various funds. Depreciation has not been considered as an operating cost in any fund except the County Health Department as mentioned below. Due to the lack of accumulative information concerning capital assets a Capital Improvement Fund is not presented as a separate section of the report.

I. SUMMARY of SIGNIFICANT ACCOUNTING POLICIES: (Continued)

D. The County Health Department is shown as a separate division of the General County Fund in order to expedite accrual basis conversion since this department has outstanding accounts receivable for patient care. Capital assets are disclosed for this department as well as depreciation as an operating cost in accordance with medicare reimbursible cost reporting requirements. A separate report has been presented to the Health Department in conjunction with the preparation of the 1972 Medicare cost report. The cost report is subject to audit and approval by the intermediary agency (Blue Cross/Blue Shield).

E. The 1971 tax distribution was not completed until subsequent to November 30, 1972 the close of the county's fiscal year. Distributions of the 1971 real estate tax made after the fiscal year end have been included as taxes receivable and revenue of the various tax levy funds. Subsequent to the audit date of this report, a U.S. Supreme Court decision was made as to the legality of the 1971 personal property tax. In accordance with this decision the 1971 personal property tax collected from corporations was distributed to the various taxing bodies on March 15, 1973. The 1971 personal property tax collected from individuals is held in escrow and will be refunded during the 1972-73 fiscal year. Interest earned on these funds while invested by the county will also be returned to the individual taxpayers in accordance with a formula provided by the Circuit Court. There is approximately \$730,000 basic tax to be refunded. Any unclaimed amount will revert to the General County Fund after April 6, 1975. The 1971 personal property tax collections were all held in escrow as of November 30, 1972.

F. Records pertaining to delinquent personal property taxes were used to establish an estimated collectible amount which is shown as an asset on the balance sheet of the County Collector's Fund. An estimate of interest or penalties accrued is not included.

II. PUBLIC EMPLOYMENT PROGRAM:

The County Board acts as both program agent and administrative agent for the federally funded public employment program. Cash transactions for this program are included

II. PUBLIC EMPLOYMENT PROGRAM: (Continued)

under the Trust and Agency section of the report. The program operates under directives issued by the federal government and no part of the resources thereof revert to the County upon completion of the program.

III. FEDERAL REVENUE SHARING:

The federal government passed revenue sharing legislation in 1972 whereby federal revenue is distributed to local taxing bodies to be used for various high priority expenditures. There is 11/12's of the 1972 allotment to Vermilion County included as an asset of the General Fund since the county's fiscal year end is November 30. This amount (\$305,690) represents a restriction of the total General Fund balance which is disclosed in a note to the General Fund balance sheet. Vermilion County has approved expenditure of the 1972 and 1973 allotment for the following purposes:

County Board per diem and mileage
Sheriff payroll and expenses
Public defender (salaries and mileage)

Reports will be required as to the disposition of these funds in future years as well as projected use of future allotments. The Federal Revenue Sharing Act is for a period of five years terminating in 1976 as presently written.

IV. COUNTY JAIL - LEASE:

The county jail was sold to the City of Danville during the 1971-72 fiscal year and these facilities are presently being leased from the City for a monthly rental of \$1,000.00. The lease agreement as presently written runs for a period of twenty-four months. Revenue from the sale is disclosed as a part of the General County Fund.

VERMILION COUNTY
Illinois

GENERAL INFORMATION

County Officials
November 30, 1972

Schedule III
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Circuit Judges	Frank Meyer, Danville James K. Robinson, Danville Paul M. Wright, Danville
Circuit Clerk	Gerald R. Block, Danville
County Clerk	Keith J. Smith, Bismarck
Chief Probation Officer	Gene Hughes, Rossville
Coroner	Don C. Goodwin, Danville
County Auditor	Eugene P. Barrick, Jr., Danville
County Superintendent of Highways	Max H. Gunn, Danville
Superintendent of Educational Service Region, Vermilion County	James H. Ellis, Danville
County Veterinarian	Dr. Amos P. Wilson, Danville
Recorder of Deeds	Larry Cannon, Oakwood
Sheriff	John W. Clark, Danville
State's Attorney (1)	Everett Laury
Treasurer	Charles P. Foxworthy, Danville
Medical Director of the Tuberculosis Dispensary	Charles Shelby, Danville
Director Vermilion County Health Department	Gale Fella, Danville
Executive Director Regional Planning Commission	Glen Eicher, Danville
Administrator of Vermilion Nursing Home	Louis Zamberletti, Westville
Chairman of the County Board	Marion Dysert, Fithian
Director Mental Health #708 Board	Bernard Farestad, Danville

(1) Richard Doyle (Took office December, 1972)

GENERAL INFORMATION

County Board
November 30, 1972

Schedule III
Page 2

Districts

#1

C. D. Green, Rossville
Verne Western, Hoopeston
Louis Thaden, Rankin

#2

Marion Dysert, Fithian
Herman Potter, Danville
R. G. Lanham, Potomac

#3

John Dickson, Catlin
Arthur Hockett, Sidell
Jay Barnett, Indianola

#4

Austin Stark, Westville
Arnold Crippin, Georgetown
Nobel Cravens, Westville

#5

Oren Watts, Tilton
James Hardy, Danville
August Carlson, Danville

#6

Stanley Dawless, Danville
Robert Fox, Danville
Arthur Fleming, Danville

#7

W. B. Black, Danville
Sam Laker, Danville
William Wayland, Sr., Danville

#8

Ellis Barnes, Danville
Fred Van Horne, Danville
Eugene Thompson, Danville

#9

Ronald Balsley, Danville
Kenneth Block, Danville
Harlan Tabela, Danville

SCHEDULE A

GENERAL FUNDS and FEE OFFICES

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

BALANCE SHEET - CONSOLIDATED

Schedule A

November 30, 1972

A S S E T S	OTHER than FEE OFFICES				FEE OFFICES					
	Combined General Funds	General County	Nursing Home (Farm&Misc.)	County Health Department	County Treasurer	County Clerk	County Sheriff	County Recorder	States Attorney	Clerk of Circuit Court
Cash	119,246.86	85,794.58	2,872.40	50.00	24.25	2,896.47	2,551.09	(18.90)	25.00	25,051.97
Taxes receivable (1)	25,760.72	25,760.72	-	-	-	-	-	-	-	-
Due from governmental agencies										
State of Illinois--sales tax	53,000.00	53,000.00	-	-	-	-	-	-	-	-
State of Illinois--states attorney salary	600.00	600.00	-	-	-	-	-	-	-	-
State of Illinois--income tax	49,100.00	49,100.00	-	-	-	-	-	-	-	-
State of Illinois--Health Department	10,782.00	-	-	10,782.00	-	-	-	-	-	-
Family Planning Council--Health Department	4,202.66	-	-	4,202.66	-	-	-	-	-	-
Public Building Commission	49,725.00	49,725.00	-	-	-	-	-	-	-	-
Federal revenue sharing	305,690.00	305,690.00	-	-	-	-	-	-	-	-
Uncollected fees and fines	101,858.11	88,400.04	-	13,091.32	-	-	363.75	3.00	-	-
Revenue stamp inventory	5,313.25	-	-	-	-	-	-	5,313.25	-	-
Due from Bonded Indebtedness Funds	144,020.38	144,020.38	-	-	-	-	-	-	-	-
Equipment and improvements-- Health Department (Net of accumulated depreciation (852.00) See notes to financial statements	5,994.15	-	-	5,994.15	-	-	-	-	-	-
Total assets	875,293.13	802,090.72	2,872.40	34,120.13	24.25	2,896.47	2,914.84	5,297.35	25.00	25,051.97
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	68,323.54	66,125.45	-	2,197.89	-	.20	-	-	-	-
Due Health insurance program	4,501.00	-	-	4,501.00	-	-	-	-	-	-
Fees due General County Fund	28,719.44	-	-	-	-	2,896.27	2,841.90	5.50	-	22,975.77
Total liabilities	101,543.98	66,125.45	-	6,698.89	-	2,896.47	2,841.90	5.50	-	22,975.77
FUND BALANCE (Sch. A-1)	773,749.15(2)	735,965.27	2,872.40(3)	27,421.24	24.25	-	72.94	5,291.85	25.00	2,076.20
Total liabilities and fund balance	875,293.13	802,090.72	2,872.40	34,120.13	24.25	2,896.47	2,914.84	5,297.35	25.00	25,051.97

Notes: (1) 1971 levy and back tax distributed after November 30, 1972

(2) The General County Fund balance is restricted to the extent of federal revenue sharing funds included (\$305,690.00)

(3) The County Health Department fund balance is restricted to the extent of federal and state grants included (\$14,984.66)

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

STATEMENT of REVENUES and EXPENDITURES by FUNDS
For the fiscal year ended November 30, 1972

<u>REVENUE</u>	<u>Combined General Funds</u>	<u>Elimination of Interfund Transactions</u>	<u>OTHER General County Fund</u>
<u>OPERATING REVENUES:</u>			
Property taxes	327,844.85		327,844.85
Sales tax	225,288.93		225,288.93
Fines	45,392.00		45,392.00
Fees for services	308,156.46	(50,056.32)	15,832.44
Penalties and interest--taxes	47,618.52		47,618.52
Tax collection and extension-1970 tax	10,004.67		10,004.67
Reimbursements and refunds	25,528.44		12,101.63
Vermilion Nursing Home	507,068.74		501,110.10
Liquor licenses	10,500.00		10,500.00
Miscellaneous	39,298.50		34,549.55
United Fund allocation	12,034.00		-
Governmental agencies--grants and reimbursements	160,686.54		69,737.58
Sale of state revenue stamps	35,075.50		-
State income tax	235,857.54		235,857.54
Federal revenue sharing	305,690.00		305,690.00
Sale of jail to City	191,300.00		191,300.00
<u>NON-OPERATING REVENUES:</u>			
Interest on time deposits	32,800.64		32,800.64
Transfer from Nursing Home Farm Account	-	(3,000.00)	3,000.00
Transfer from General County Fund	45,900.00	(87,476.03)	
Transfer of fees from fee offices		(300,380.45)	300,380.45
Return of cash advances from fee offices		(9,685.84)	9,685.84
Donation	750.00		-
Total revenues	2,566,795.33	(450,598.64)	2,378,694.74
<u>EXPENDITURES</u>			
<u>OPERATING EXPENDITURES: (1)</u>			
Law enforcement	770,462.25		759,603.56
Courts and administration of justice	245,540.95		238,738.95
Public and county services	515,111.63		492,833.26
General health and welfare	742,105.31		527,470.30
Property tax assessment and collection	180,151.09		165,707.15
General county administration	198,520.97		198,520.97
Buildings and grounds	163,841.96		163,841.96
Contingencies	183.52		183.52
<u>NON-OPERATING EXPENDITURES:</u>			
Return of cash advances to General County		(9,685.84)	
Transfer of fees to General County	-	(350,436.77)	
Transfer to General County from Farm Account		(3,000.00)	
Transfer to Health Department--subsidy	-	(87,476.03)	87,476.03
Total expenditures	2,815,917.68	(450,598.64)	2,634,375.70
<u>EXCESS REVENUES over EXPENDITURES (DEFICIT)</u>	(249,122.35)		(255,680.96)
<u>FUND BALANCE--11-30-71</u>	1,022,871.50		991,646.23
<u>FUND BALANCE (DEFICIT)--11-30-72 (Sch. A)</u>	773,749.15		735,965.27

Note (1) Operating expenditures include appropriated transfers to fee offices totaling \$45,900.00

Schedule A-1

than FEE OFFICES							
Nursing Home County (Petty Cash Health and farm) Department		County Treasurer	County Clerk	Sheriff	Recorder	States Attorney	Clerk of Circuit Court
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	20,938.82	-	46,340.66	50,440.69	44,535.50	-	180,124.67
-	-	-	-	-	-	-	-
1,153.68	244.95	1,695.83	-	10,179.35	-	153.00	-
5,958.64	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	4,748.95	-	-
-	12,034.00	-	-	-	-	-	-
-	90,948.96	-	-	-	-	-	-
-	-	-	-	-	35,075.50	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	87,476.03	16,000.00	3,500.00	2,000.00	1,500.00	14,900.00	8,000.00
-	-	-	-	-	-	-	-
-	750.00	-	-	-	-	-	-
7,112.32	212,392.76	17,695.83	49,840.66	62,620.04	85,859.95	15,053.00	188,124.67
-	-	-	-	1,934.41	-	8,924.28	-
-	-	-	-	-	-	-	6,802.00
-	-	-	3,214.22	-	19,064.15	-	-
3,400.33	211,234.68	-	-	-	-	-	-
-	-	14,443.94	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	3,271.34	285.78	-	-	6,128.72	-
-	-	-	46,340.66	60,612.69	64,156.95	-	179,326.47
3,000.00	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,400.33	211,234.68	17,715.28	49,840.66	62,547.10	83,221.10	15,053.00	186,128.47
711.99	1,158.08	(19.45)	-	72.94	2,638.85	-	1,996.20
2,160.41	26,263.16	43.70	-	-	2,653.00	25.00	80.00
2,872.40	27,421.24	24.25	-	72.94	5,291.85	25.00	2,076.20

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS

Schedule A-2

1971-72

Page 1

	1971-72 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	16,200.00	16,200.00	16,200.00	-
Day deputies, bailiffs, guards and secretary	198,775.00	198,775.00	198,775.00	-
Car expense	38,400.00	33,250.00	33,250.00	-
Expenses of office	6,434.41	6,228.16	4,293.75	1,934.41
Return of fugitives and constables costs	6,559.55	6,559.55	6,559.55	-
Food for prisoners	20,600.00	18,829.07	18,829.07	-
Medical care of prisoners	2,920.38	2,724.62	2,724.62	-
Prisoner uniforms	702.92	702.92	702.92	-
Jailers' and secretary salaries	9,000.00	5,161.00	5,161.00	-
Maintenance--sheriff's allowance	2,400.00	2,400.00	2,400.00	-
Salary of matron and dietitian	2,400.00	2,275.00	2,275.00	-
County jail				
Water	2,000.00	1,939.55	1,939.55	-
Light and power	2,875.40	2,875.40	2,875.40	-
Heat	4,500.00	4,374.15	4,374.15	-
Repair and maintenance	8,124.60	7,381.61	7,381.61	-
Supplies	4,670.10	4,353.75	4,353.75	-
Telephone	2,500.00	2,188.96	2,188.96	-
Insurance	160.00	160.00	160.00	-
Rent	13,000.00	13,000.00	13,000.00	-
Official fees	97,000.00	3,302.50	3,302.50	-
Salaries--night deputies	99,749.58	94,800.00	94,800.00	-
Car expense--night deputies	35,200.00	35,200.00	35,200.00	-
Teletype and radio expense	7,500.00	6,305.75	6,305.75	-
Other supplies	8,300.00	3,110.07	3,110.07	-
Helicopter expense	500.00	300.00	300.00	-
Uniform allowance	5,550.00	4,353.19	4,353.19	-
Police institute training	2,700.00	75.00	75.00	-
Merit commission--meetings and supplies	3,200.00	1,106.00	1,106.00	-
Coroner's Office				
Salary of coroner	13,000.00	12,999.73	12,999.73	-
Secretary's salary	5,400.00	5,319.96	5,319.96	-
Deputies	5,500.00	5,099.92	5,099.92	-
Car expense	2,400.00	2,400.00	2,400.00	-
Autopsies and other expense	5,500.00	2,582.46	2,582.46	-
Jurors' fees	3,000.00	1,393.00	1,393.00	-
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	61,800.00	60,016.40	60,016.40	-
Investigators	20,200.00	19,599.96	19,599.96	-
Secretaries	25,604.00	25,559.84	25,559.84	-
Experts and administration	10,600.00	9,913.75	9,913.75	-
Expense of office	15,024.28	15,024.28	6,100.00	8,924.28

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS

Schedule A-2

1971-72

Page 2

	1971-72 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>LAW ENFORCEMENT: (Continued)</u>				
Law Enforcement Commission				
Local share contribution to obtain federal grants	4,500.00	4,500.00	4,500.00	-
County Treasurer's Office				
Sheriff and other fees	-	2,082.09	2,082.09	-
Probation Office				
Chief officer's salary	12,720.00	12,720.00	12,720.00	-
Petty cash expense and postage	960.00	960.00	960.00	-
Assistants' salaries	42,242.00	42,241.68	42,241.68	-
Juvenile probation officer	9,540.00	9,540.00	9,540.00	-
Psychiatrist	8,056.00	8,055.96	8,055.96	-
Secretaries' salaries	13,162.34	13,162.34	13,162.34	-
Case worker salary	9,000.00	-	-	-
Travel	16,487.66	15,239.63	15,239.63	-
Total law enforcement	910,738.22	770,462.25	759,603.56	10,858.69
<u>COURTS and ADMINISTRATION of JUSTICE:</u>				
Circuit Court				
Secretary and court reporter--county division	750.00	394.01	394.01	-
Postage and meetings--county division	750.00	510.00	510.00	-
Postage--probate division	750.00	578.67	578.67	-
Circuit Clerk				
Salary of circuit clerk	13,000.00	12,999.84	12,999.84	-
Deputy and clerk hire	87,100.00	84,685.43	84,685.43	-
Expenses of office	16,167.00	16,141.05	9,339.05	6,802.00
Attending courts	30,600.00	24,100.00	24,100.00	-
Jurors				
Grand	5,368.30	5,368.30	5,368.30	-
Petit	34,951.40	34,951.40	34,951.40	-
Housing	1,311.66	1,311.66	1,311.66	-
Food	2,186.21	2,186.21	2,186.21	-
Public Defender				
Salary of public defender	16,500.00	16,500.00	16,500.00	-
Salary and expenses of assistants	25,200.00	23,699.95	23,699.95	-
Clerk hire	3,000.00	3,000.00	3,000.00	-
Miscellaneous	1,000.00	45.40	45.40	-
Travel	250.00	-	-	-
Chief Circuit Judge				
Postage	150.00	64.00	64.00	-
Expenses	500.00	63.50	63.50	-
Judiciary and Rules				
Furniture and equipment	1,552.50	146.44	146.44	-
Library	3,000.00	3,000.00	3,000.00	-
Salary--judge's secretary	6,000.00	996.59	996.59	-
Legal	1,447.50	1,447.50	1,447.50	-

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1971-72

Schedule A-2
Page 3

	1971-72 Appropriation (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>COURTS and ADMINISTRATION of JUSTICE:(Cont.)</u>				
Jury Commission				
Salary--commissioners	4,203.00	4,203.00	4,203.00	-
Salary--clerk	6,000.00	6,000.00	6,000.00	-
Salary--extra clerk	1,000.00	667.80	667.80	-
Postage--petty cash	1,500.00	1,184.20	1,184.20	-
Travel--meetings	100.00	-	-	-
County Treasurer				
Circuit court fees	-	1,296.00	1,296.00	-
Total courts and administration of justice	264,337.57	245,540.95	238,738.95	6,802.00
<u>PUBLIC and COUNTY SERVICES:</u>				
Superintendent of Educational Service Region				
Salaries--secretaries	19,300.00	18,391.80	18,391.80	-
Postage	2,005.76	2,005.76	2,005.76	-
Travel	4,494.24	4,136.61	4,136.61	-
County board of school trustees	100.00	-	-	-
School elections	2,000.00	1,241.75	1,241.75	-
Court reporter	300.00	-	-	-
Vocational education	100.00	-	-	-
Special education committee	500.00	77.08	77.08	-
Citizen's Advisory Committee	200.00	108.51	108.51	-
County Clerk				
Official fees	27,000.00	5,241.25	5,241.25	-
Salary of county clerk	15,000.00	15,000.00	15,000.00	-
Deputy and clerk hire	64,400.00	55,619.37	55,619.37	-
Expense of office	6,714.22	6,714.22	3,500.00	3,214.22
Election costs	62,000.00	38,609.63	38,609.63	-
Purchase of voting machines	38,400.00	38,400.00	38,400.00	-
County Auditor				
Salary of auditor	13,000.00	13,000.00	13,000.00	-
Salary of supervisor of IMRF	2,500.00	2,500.00	2,500.00	-
Assistants' salaries	33,060.00	27,960.50	27,960.50	-
Extra clerk hire	2,500.00	2,402.00	2,402.00	-
Expense of office	3,800.00	3,259.27	3,259.27	-
County Recorder				
Salary of recorder	13,000.00	13,000.00	13,000.00	-
Deputy and clerk hire	18,500.00	18,500.00	18,500.00	-
Expenses of office	3,026.40	3,026.40	1,500.00	1,526.40
Official fees	2,090.00	1,747.50	1,747.50	-
State revenue stamps (reduced for change in inventory 11-30-72)	-	17,537.75	-	17,537.75
Election Commission				
Salaries	23,180.00	21,263.28	21,263.28	-
Clerk hire	15,620.00	6,920.00	6,920.00	-
Election costs	70,391.04	48,160.35	48,160.35	-
Purchase of voting machines	25,600.00	25,600.00	25,600.00	-

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1971-72

Schedule A-2
Page 4

	1971-72 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>PUBLIC and COUNTY SERVICES:</u>				
County Wards and Services				
Hospital care	5,750.00	2,185.00	2,185.00	-
Children's home and foster homes	41,859.02	33,296.25	33,296.25	-
Out'of'county institutions	12,791.98	12,791.98	12,791.98	-
Medical service	9,500.00	1,888.85	1,888.85	-
County treasurer--miscellaneous fees	-	111.00	111.00	-
Register of birth and death certificates	10,000.00	3,489.00	3,489.00	-
Permanent registration	8,000.00	7,171.86	7,171.86	-
Trustees--Rose Cemetery	300.00	300.00	300.00	-
County Soil and Conservation District	1,000.00	1,000.00	1,000.00	-
Extension services	9,625.00	9,625.00	9,625.00	-
Investigation and burial-veterans' families	500.00	195.00	195.00	-
Planning Commission				
Salary of planner	16,500.00	16,500.00	16,500.00	-
Salary of assistant planner	8,472.40	8,168.30	8,168.30	-
Salary of secretary	5,225.00	5,225.00	5,225.00	-
Mileage--planner	2,800.00	2,689.80	2,689.80	-
Salaries and expense--emergency fund	1,200.00	657.00	657.00	-
Postage	1,053.03	1,053.03	1,053.03	-
Rent	2,400.00	1,859.00	1,859.00	-
Telephone	1,749.57	1,749.57	1,749.57	-
Committee meetings, conference, fees	1,000.00	865.96	865.96	-
Local share contribution to obtain federal grants	15,000.00	13,867.00	13,867.00	-
Public Building Commission	10,000.00	-	-	-
Total public and county services	633,507.66	515,111.63	492,833.26	22,278.37
<u>GENERAL HEALTH and WELFARE:</u>				
Nursing Home				
Superintendent's salary	9,600.00	9,600.00	9,600.00	-
Superintendent of nursing salary	8,700.00	8,700.00	8,700.00	-
Clerk's salary	5,835.02	5,835.02	5,835.02	-
Nursing salaries	227,562.17	227,562.17	227,562.17	-
Dietary salaries	48,673.63	48,673.63	48,673.63	-
Maintenance and housekeeping salaries	52,047.79	52,047.79	52,047.79	-
Physician's salary	7,000.08	7,000.08	7,000.08	-
Groceries	44,241.48	44,241.48	44,241.48	-
Meat	23,316.12	23,316.12	23,316.12	-
Fuel	6,060.57	6,060.57	6,060.57	-
Electricity	3,907.50	3,907.50	3,907.50	-
Telephone	899.92	776.30	776.30	-
Water	3,169.77	3,169.77	3,169.77	-
Petty cash	1,200.00	1,188.46	1,188.46	-
Housekeeping supplies	9,690.28	9,690.28	9,690.28	-
Stocked drugs	5,941.92	5,941.92	5,941.92	-
Insurance	1,726.15	218.00	218.00	-

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1971-72

Schedule A-2
Page 5

	1971-72 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>GENERAL HEALTH and WELFARE: (Continued:</u>				
Nursing Home				
Transportation	1,500.00	1,500.00	1,500.00	-
Tobacco	701.65	701.65	701.65	-
IMRF and FICA	43,488.13	39,789.48	39,789.48	-
Repairs and maintenance	15,511.87	15,511.87	15,511.87	-
Physical plant	6,000.00	1,553.50	1,553.50	-
Furnishings and equipment	2,500.00	2,255.01	2,255.01	-
Contingent	2,000.00	120.50	120.50	-
Farm expenses	-	2,211.87	2,211.87	-
Other	-	1,188.46	1,188.46	-
Examination of Mentally Ill	2,820.10	2,820.10	2,820.10	-
Marijuana Control	7,700.00	5,289.10	5,289.10	-
County Health Department				
Salary--administrator	19,080.00	19,080.00	19,080.00	-
Salaries--nursing and care services	81,400.00	80,692.95	80,692.95	-
Salaries--clerical	19,833.60	18,632.56	18,632.56	-
Salary--sanitary inspector	6,800.00	6,800.00	6,800.00	-
Salary--sanitarian	10,166.40	10,166.40	10,166.40	-
Salary--county veterinarian	12,000.00	12,000.00	12,000.00	-
Salaries--medical-social workers	500.00	396.00	396.00	-
Janitor service	1,500.00	1,188.75	1,188.75	-
Neighborhood workers	4,737.70	3,253.00	3,253.00	-
Telephone	2,562.30	2,562.30	2,562.30	-
Rent	2,820.00	2,700.00	2,700.00	-
Nursing supplies and equipment	10,850.00	9,598.76	9,598.76	-
Contract services	4,720.00	3,289.00	3,289.00	-
Home Health Aides	10,700.00	10,637.00	10,637.00	-
Insurance	600.00	520.00	520.00	-
Travel and transportation	19,803.48	19,655.31	19,655.31	-
General operating expense	4,296.52	3,988.33	3,988.33	-
Emergency medical fund	834.60	522.00	522.00	-
Contingent (includes 514.32 bad debts written off, and depreciation 537.00)	1,165.40	1,051.32	1,051.32	-
Health ins. program-1971 cost settlement with Blue Cross-Blue Shield	-	4,501.00	4,501.00	-
Total General Health and Welfare	756,164.15	742,105.31	742,105.31	-
<u>PROPERTY TAX ASSESSMENT and COLLECTION:</u>				
Board of Review				
Salaries	50,000.00	48,961.23	48,961.23	-
Car expense	1,900.00	973.93	973.93	-
Postage	700.00	700.00	700.00	-
Special Assessment Costs--Personal Property	-	6,887.77	6,887.77	-
County Treasurer				
Salary of official	15,000.00	15,000.00	15,000.00	-
Deputy and clerk hire	81,120.00	72,394.05	72,394.05	-
Travel and convention	1,610.00	1,379.52	491.25	888.27
Expenses of office	22,000.00	18,681.92	18,351.47	330.45

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS

Schedule A-2

1971-72

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	1971-72 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>PROPERTY TAX ASSESSMENT and COLLECTION:</u>				
County Treasurer	-	802.60	802.60	-
Delinquent tax suits	-	-	-	-
Postage	7,550.00	7,550.00	-	7,550.00
Advertising assessment lists	2,839.36	1,144.85	1,144.85	-
Bonds and insurance	5,675.22	5,675.22	-	5,675.22
Total Property Tax Assessment and Collection	188,394.58	180,151.09	165,707.15	14,443.94
<u>GENERAL COUNTY ADMINISTRATION:</u>				
Board of Supervisors				
Per diem and mileage	50,000.00	36,314.80	36,314.80	-
Supplies for County offices	68,740.00	66,078.50	66,078.50	-
New equipment for county offices	69,119.00	48,162.59	48,162.59	-
Repair record books	2,560.00	2,560.00	2,560.00	-
Repair and maintenance of equipment	20,000.00	17,728.08	17,728.08	-
Compensation and liability insurance	27,677.00	27,677.00	27,677.00	-
Total General County Administration	238,096.00	198,520.97	198,520.97	-
<u>BUILDINGS and GROUNDS:</u>				
Court House				
Salaries of superintendent, janitors and telephone operators	52,234.45	51,873.90	51,873.90	-
Water	1,050.00	925.64	925.64	-
Lights and power	9,439.43	9,439.43	9,439.43	-
Heat	4,560.57	4,493.20	4,493.20	-
Upkeep and repair	35,000.00	22,350.65	22,350.65	-
Supplies	5,500.00	4,582.12	4,582.12	-
Telephone service	20,000.00	18,683.60	18,683.60	-
Insurance	1,459.85	102.00	102.00	-
Wiring	2,500.00	1,230.78	1,230.78	-
Public Safety Building--City/County				
Urban Renewal	50,160.64	50,160.64	50,160.64	-
Total Building and Grounds	181,904.94	163,841.96	163,841.96	-
<u>CONTINGENCY FUND:</u>				
Incidentals and other	2,679.90	183.52	183.52	-
Total General County and Fee Offices	3,175,823.02	2,815,917.68	2,761,534.68	54,383.00

(1)

Note (1) Total expenditures include appropriated transfers to fee offices totaling \$45,900.00

SECTION B

SPECIAL REVENUE FUNDS

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1972

Schedule B
Page 1

<u>A S S E T S</u>		<u>Civil Defense</u>	<u>Audit Fund</u>	<u>Retirement Fund (County IMRF)</u>	<u>County Highway Earth Roads Maintenance</u>	<u>County Highway Earth Roads Right of Way</u>
Cash		19,258.52	927.81	33,341.15	50,348.28	61,257.80
Taxes receivable (1)		1,257.15	452.98	13,969.94	6,983.53	-
Total assets		<u>20,515.67</u>	<u>1,380.79</u>	<u>47,311.09</u>	<u>57,331.81</u>	<u>61,257.80</u>
<u>L I A B I L I T I E S and F U N D B A L A N C E</u>						
<u>LIABILITIES:</u>						
Accounts payable		240.00	-	-	1,394.40	1,155.96
<u>FUND BALANCE--(Deficit)</u>		<u>20,275.67</u>	<u>1,380.79</u>	<u>47,311.09</u>	<u>55,937.41</u>	<u>60,101.84</u>
Total liabilities and fund balances		<u>20,515.67</u>	<u>1,380.79</u>	<u>47,311.09</u>	<u>57,331.81</u>	<u>61,257.80</u>
Revenue and expenditures-- schedule reference		B-1	B-2	B-3	B-4	B-5

Notes:

(1) 1971 levy and back tax distributed after November 30, 1972.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1972

Schedule B
Page 2

<u>A S S E T S</u>	<u>County Bridge Fund</u>	<u>County Motor Fuel Tax Fund</u>	<u>Township Motor Fuel Tax Fund</u>	<u>T.B. Dispensary</u>	<u>Dog License Fund</u>
Cash	153,116.72	153,236.06	64,375.96	88,865.92	10,125.44
Taxes receivable (1)	10,295.56	-	-	5,518.19	392.56
Time deposits		1,541,460.01	129,171.51	100,000.00	-
Total assets	<u>163,412.28</u>	<u>1,694,696.07</u>	<u>193,547.47</u>	<u>194,384.11</u>	<u>10,518.00</u>
<u>L I A B I L I T I E S</u> and <u>F U N D</u>	<u>B A L A N C E</u>				
<u>LIABILITIES:</u>					
Accounts payable	-	-	-	9,229.10	-
<u>FUND BALANCE--(Deficit)</u>	<u>163,412.28</u>	<u>1,694,696.07</u>	<u>193,547.47</u>	<u>185,155.01</u>	<u>10,518.00</u>
Total liabilities and fund balance	<u>163,412.28</u>	<u>1,694,696.07</u>	<u>193,547.47</u>	<u>194,384.11</u>	<u>10,518.00</u>
Revenue and expenditures-- schedule reference	B-6	B-7	B-8	B-9	B-10

Note:

(1) 1971 Levy and back tax distributed after November 30, 1972.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1972

Schedule B
Page 3

<u>A S S E T S</u>	<u>Rabies Control Fund</u>	<u>Supervisor of Assessments (Property Record System)</u>	<u>Election Fund</u>	<u>Working Cash Fund</u>	<u>Mental Health Board #708</u>	<u>Voting Machine Purchase Fund</u>
Cash	5,028.75	1,548.60	-	175,430.73	36,976.29	-
Due from State of Illinois	-	520.83	-	-	-	-
Taxes receivable (1)	-	4,191.02	2,576.31	-	16,474.27	1,747.18
Inter-fund receivable (2)	-	-	-	1,789.21	-	-
Total assets	<u>5,028.75</u>	<u>6,260.45</u>	<u>2,576.31</u>	<u>177,219.94</u>	<u>53,450.56</u>	<u>1,747.18</u>
<u>L I A B I L I T I E S and F U N D B A L A N C E</u>						
<u>LIABILITIES:</u>						
Accounts payable	-	695.75	-	-	30,855.49	-
Interfund payable (2)	-	-	-	-	-	1,789.21
FUND BALANCE--(Deficit)	<u>5,028.75</u>	<u>5,564.70</u>	<u>2,576.31</u>	<u>177,219.94</u>	<u>22,595.07</u>	<u>(42.03)</u>
Total liabilities and fund balance	<u>5,028.75</u>	<u>6,260.45</u>	<u>2,576.31</u>	<u>177,219.94</u>	<u>53,450.56</u>	<u>1,747.18</u>
Revenue and expenditures-- schedule reference	B-11	B-12	B-13	B-14	B-15	B-16

Notes:

- (1) 1971 Levy and back tax distributed after November 30, 1972.
- (2) Interfund receivable and payable between Working Cash and Voting Machine Purchase Fund.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1972

Civil Defense

Schedule B-1
Budget

REVENUE:

Taxes	15,999.35	16,200.00
Refunds and reimbursements	<u>13,349.64</u>	<u>10,000.00</u>
Total revenues	29,348.99	<u>26,200.00</u>

EXPENDITURES:

Salaries	16,339.92	16,340.00
Travel	1,089.10	950.00
Supplies	<u>4,115.17</u>	<u>4,500.00</u>
Total expenditures	21,544.19	

EXCESS REVENUES over EXPENDITURES

7,804.80 21,790.00

FUND BALANCE--11-30-71

12,470.87

FUND BALANCE--11-30-72 (Sch. B)

20,275.67

Audit Fund

Schedule B-2

REVENUES:

Taxes	5,763.99	<u>5,850.00</u>
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EXPENDITURES:

Audit fee--1970-71	<u>6,000.00</u>	<u>6,500.00</u>
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EXCESS REVENUES over EXPENDITURES (DEFICIT)

(236.01)

FUND BALANCE--11-30-71

1,616.80

FUND BALANCE--11-30-72 (Sch. B)

1,380.79

Retirement Fund
(County IMRF)

Schedule B-3

REVENUES:

Taxes	177,789.37	180,000.00
Refunds and reimbursements	<u>621.74</u>	<u>1,050.00</u>
Total revenues	178,411.11	<u>181,050.00</u>

EXPENDITURES:

IMRF and FICA remittances	<u>183,748.01</u>	<u>200,000.00</u>
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EXCESS REVENUES over EXPENDITURES (DEFICIT)

(5,336.90)

FUND BALANCE--11-30-71

52,647.99

FUND BALANCE--11-30-72 (Sch. B)

47,311.09

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1972

County Highway
Earth Roads--Maintenance

Schedule B-4
Budget

REVENUES:

Taxes
Refunds and other
Total revenues

88,875.38
741.40
89,616.78

90,000.00

EXPENDITURES:

Labor and mileage
Parts and supplies--patrol
Truck supplies
Fuel and lubricants
Purchase of equipment
Road materials
Lumber and paint
Postage
Total expenditures

55,393.82
2,260.32
2,918.11
2,479.42
1,419.40
38,605.98
2,401.12
196.99

69,783.00
1,500.00
1,500.00
2,500.00
13,200.00
35,000.00
1,500.00
250.00

105,675.16 125,233.00

EXCESS REVENUES over EXPENDITURES (DEFICIT)

(16,058.38)

FUND BALANCE--11-30-71

71,995.79

FUND BALANCE--11-30-72 (Sch. B)

55,937.41

County Highway
Earth Roads--Right of Way

Schedule B-5

REVENUES:

Taxes
Miscellaneous
Total revenue

-
320.00
320.00

(No Levy)
-

EXPENDITURES:

Committee fees
Committee car mileage
Fence materials
Labor
Court cost--abstracting, etc.
Land acquisition
Non participating items
Travel
Engineer
Engineer supplies and expense
Insurance
Total expenditures

2,300.00
289.35
1,945.32
-
304.44
28,813.74
2,147.22
1,571.51
2,160.23
1,415.94
3,217.00

2,500.00
400.00
3,000.00
1,000.00
500.00
35,000.00
10,000.00
2,800.00
4,500.00
1,500.00
7,000.00

44,164.75 68,200.00

EXCESS REVENUES over EXPENDITURES (DEFICIT)

(43,844.75)

FUND BALANCE--11-30-71

103,946.59

FUND BALANCE--11-30-72 (Sch. B)

60,101.84

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS

STATEMENT of REVENUE and EXPENDITURES
For the fiscal year ended November 30, 1972

County Bridge

Schedule B-6
Budget

REVENUE:

Taxes

131,031.56 133,000.00

EXPENDITURES:

Construction and engineering costs

22,032.29 175,220.00

EXCESS REVENUE over EXPENDITURES

108,999.27

FUND BALANCE--11-30-71

54,413.01

FUND BALANCE--11-30-72 (Sch. B)

163,412.28

County Motor Fuel Tax

Schedule B-7

REVENUE:

State of Illinois

653,771.36

Interest on time deposits

54,646.18

Total revenue

708,417.54

-

EXPENDITURES:

Salary and wages (Sch. C-9)

29,394.70

Construction and engineering

139,849.74

State treasurer

17,447.42

Purchase of right-of-way

34,996.00

Utilities

24,773.67

Other

2,888.28

Total expenditures

249,349.81

-

EXCESS REVENUE over EXPENDITURES

459,067.73

FUND BALANCE--11-30-71

1,235,628.34

FUND BALANCE--11-30-72 (Sch. B)

1,694,696.07

Township Motor Fuel Tax

Schedule B-8

REVENUE:

State of Illinois

534,958.71

Interest on time deposits

11,261.23

Total revenue

546,219.94

-

EXPENDITURES:

Salary and wages (Sch. C-9)

26,125.54

Construction and maintenance

387,674.58

Materials

120,464.49

Truck rental

55,400.03

Total expenditures

589,664.64

-

EXCESS REVENUE over EXPENDITURES (DEFICIT)

(43,444.70)

FUND BALANCE--11-30-71

236,992.17

FUND BALANCE--11-30-72 (Sch. B)

193,547.47

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1972

T. B. Dispensary

Schedule B-9
Budget

REVENUES:

Taxes	70,226.69	71,100.00
Fees for services	2,151.63	5,000.00
Rent	7,145.00	-
Interest on time deposits	5,159.76	6,000.00
Miscellaneous	1,547.55	-
Total revenues	86,230.63	82,100.00

EXPENDITURES:

Salaries--administrative and medical	23,471.97	23,471.97
Salaries--maintenance	6,652.79	6,652.79
Salaries--vacation relief	-	247.24
Contracted professional services	9,543.65	9,543.65
Contracted laboratory and X-ray	335.40	335.40
Contracted sanitarium care	17,169.77	41,433.95
Supplies and services--administration	3,844.56	4,250.00
Supplies and services--plant maintenance	9,224.49	9,224.49
Supplies and services--medical	7,962.05	8,300.00
IMRF	3,640.50	4,000.00
Capital improvements	15,822.51	15,822.51
Total expenditures	97,667.69	123,282.00

EXCESS REVENUES over EXPENDITURES (DEFICIT)

(11,437.06)

FUND BALANCE--11-30-71

196,592.07

FUND BALANCE--11-30-72 (Sch. B)

185,155.01

Dog License Fund

Schedule B-10

REVENUES:

Taxes	392.56
Fees for services	2,053.00
Total revenue	2,445.56

EXPENDITURES:

Claims for animals killed by dogs	2,400.25
-----------------------------------	----------

EXCESS REVENUE over EXPENDITURES (DEFICIT)

45.31

FUND BALANCE--11-30-71

10,472.69

FUND BALANCE--11-30-72 (Sch. B)

10,518.00

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1972

Rabies Control Fund

Schedule B-11
Budget

REVENUE:

Fees for services

8,928.00

-

EXPENDITURES:

Fees for services--veterinary and hospital

5,865.24

Other operating expenses

2,345.45

Total expenditures

8,210.69

-

EXCESS REVENUE over EXPENDITURES

717.31

FUND BALANCE--11-30-71

4,311.44

FUND BALANCE--11-30-72 (Sch. B)

5,028.75

Supervisor of Assessments
(Property Record System)

Schedule B-12

REVENUES:

Taxes

53,335.66

54,000.00

Salary reimbursement--State of Illinois

6,166.63

5,250.00

Total revenue

59,502.29

59,250.00

EXPENDITURES:

Salary--supervisor

12,499.92

12,500.00

Salary--deputies and clerks

49,896.83

52,500.00

Travel

3,499.92

3,500.00

Miscellaneous and postage

824.64

850.00

Contingent

1,387.11

1,500.00

Advertising

19,475.23

6,000.00

Supplies

4,062.28

4,102.03

Equipment

203.83

300.00

Repair and service

297.97

297.97

Total expenditures

92,147.73

81,550.00

EXCESS REVENUE over EXPENDITURES (DEFICIT)

(32,645.44)

FUND BALANCE--11-30-71

38,210.14

FUND BALANCE--11-30-72 (Sch. B)

5,564.70

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS

STATEMENT of REVENUE and EXPENDITURES
For the fiscal year ended November 30, 1972

Election Fund

Schedule B-13

REVENUES:

Taxes	32,787.10	36,000.00
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EXPENDITURES:

Election expenses	66,451.35	40,000.00
-------------------	-----------	-----------

<u>EXCESS REVENUES over EXPENDITURES (DEFICIT)</u>	(33,664.25)	
--	-------------	--

<u>FUND BALANCE--11-30-71</u>	36,240.56	
-------------------------------	-----------	--

<u>FUND BALANCE--11-30-72 (Sch. B)</u>	2,576.31	
--	----------	--

Working Cash Fund

Schedule B-14

REVENUES:

Interest on time deposits	4,059.43	
Advances repaid:		
General County Fund	145,219.94	
(1) Voting Machine Purchase Fund	32,000.00	
Total revenues	181,279.37	-

EXPENDITURES:

1971 tax advances:		
General County Fund	145,219.94	
Voting Machine Purchase Fund	32,000.00	
Interest income transferred to General County Fund	4,059.43	
Total expenditures	181,279.37	-

<u>EXCESS REVENUES over EXPENDITURES</u>	-	
--	---	--

<u>FUND BALANCE--11-30-71</u>	177,219.94	
-------------------------------	------------	--

<u>FUND BALANCE--11-30-72 (Sch. B)</u>	177,219.94	
--	------------	--

(1) Includes receivable due from Voting Machine Purchase Fund of \$1,789.21 to be paid in 72-73 fiscal year from final distribution of 1971 levy.

SPECIAL REVENUE FUNDS

Mental Health Board #708

REVENUES:

209,659.02	<u>228,000.00</u>
<u>124.58</u>	
209,783.60	

EXPENDITURES:

16,260.75
5,200.00
949.14
3,029.42
520.95
1,675.49
200.00
20,000.00
1,814.25
1,625.00
44,609.00
45,000.00
35,000.00
50,000.00
5,000.00
5,000.00
235,884.00

213,893.39	235,884.00
------------	------------

EXCESS REVENUES over EXPENDITURES (DEFICIT)

(4, 109.79)

FUND BALANCE--11-30-71

26,704.86

FUND BALANCE--11-30-72 (Sch. B)

22,595.07

Voting Machine Purchase Fund

Schedule B-16

REVENUES:

Taxes	31,957.97	40,000.00
-------	-----------	-----------

EXPENDITURES:

32,000.00	40,000.00
-----------	-----------

EXCESS REVENUES over EXPENDITURES (DEFICIT)

(42.03)

FUND BALANCE - 11-30-71

—

FUND BALANCE--11-30-72 (DEFICIT)

(42.03)

SECTION C

TRUST and AGENCY FUNDS

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1972

Schedule C
Page 1

<u>A S S E T S</u>	<u>County Collector</u>	<u>County Treasurer</u>	<u>County Clerk</u>
Cash	5,923,408.88	86,007.18	6,597.87
Time deposits	250,000.00	2,846.85	-
(a)Estimated delinquent personal taxes	728,523.16	-	-
Taxes receivable (Drainage districts)	-	2,176.41	-
Total assets	<u>6,901,932.04</u>	<u>91,030.44</u>	<u>6,597.87</u>
<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 personal taxes (a)(Prior to 1971 tax)	728,523.16	-	-
Taxes not distributed	4,849,827.67	-	-
Inheritance taxes	-	20,533.44	-
Partial payment of taxes	623.22	-	-
Refundable deposits--			
Protests withheld from distribution	493,683.96	-	-
Duplicate deposits and overpayments	2,101.02	-	-
1971 individual personal property tax	730,744.33	-	-
Fees and deposits of others	96,428.68	33,767.33	6,597.87
Due Drainage Districts	-	33,882.82	-
Total liabilities	<u>6,901,932.04</u>	<u>88,183.59</u>	<u>6,597.87</u>
<u>FUND BALANCES (Restricted)</u>	<u>-</u>	<u>2,846.85</u>	<u>-</u>
Total liabilities and fund balances	<u>6,901,932.04</u>	<u>91,030.44</u>	<u>6,597.87</u>

(a) Does not include penalties and interest

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1972

Schedule C
Page 2

<u>A S S E T S</u>	<u>Clerk of the Circuit Court</u>	<u>County Auditor (Clerk of IMRF)</u>	<u>Law Library</u>
Cash	67,115.21	2,661.85	3,059.30
Uncollected fees	-	-	170.00
Total assets	<u>67,115.21</u>	<u>2,661.85</u>	<u>3,229.30</u>
<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>			
Fees and deposits of others	67,115.21	2,661.85	3,229.30
<u>FUND BALANCES (Restricted)</u>	-	-	-
Total liabilities and fund balances	<u>67,115.21</u>	<u>2,661.85</u>	<u>3,229.30</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1972

Schedule C
Page 3

	County Health Department	Superintendent of Educational Service Region	Board of Election Com- missioners	Public Employment Programs
<u>A S S E T S</u>				
Cash	1,267.09	12,587.87	2,319.51	11,726.55
Time deposits	-	12,768.97	-	-
Total assets	<u>1,267.09</u>	<u>25,356.84</u>	<u>2,319.51</u>	<u>11,726.55</u>
<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>	None	None	None	None
<u>FUND BALANCES (Restricted)</u>	<u>1,267.09</u>	<u>25,356.84</u>	<u>2,319.51</u>	<u>11,726.55</u>
Total liabilities and fund balances	<u>1,267.09</u>	<u>25,356.84</u>	<u>2,319.51</u>	<u>11,726.55</u>

(b)

(b) Fund balance represents federal funds disclosed on a cash basis.

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

ASSESSED VALUATION and TAX EXTENSION
(1974 taxes collected in 1972)

Schedule C-1

County Collector

EQUALIZED VALUATION--1971

Lands	176,535,870.00
Lots	146,845,020.00
Personal	52,331,840.00
Railroads	9,615,674.00
Non-carrier	766,370.00
Capital stock	1,187,500.00
Total	<u>387,282,274.00</u>

EQUALIZED VALUATION--1970

352,284,261.00

TAX EXTENSIONS:

Rate Per
Hundred

Percent
Of Total

General County	.10	387,287.34	2.07
County--IMRF	.05423	210,024.91	1.13
County highway--			
Earth road--maintenance	.02711	104,989.55	.57
TB dispensary	.02033	78,730.73	.42
TB--IMRF	.00109	4,228.90	.02
Bridge Fund	.03997	154,789.15	.82
Civil defense	.00488	18,900.25	.10
County Audit Fund	.00176	6,808.98	.03
Supervisor of Assessments	.01627	63,005.95	.33
Elections	.01	38,731.78	.20
Mental Health Board #708	.06395	247,672.76	1.33
Voting machines	.01	38,731.78	.20
Nursing Home--bonds and interest	.04461	172,774.60	.93
Total county	<u>.3942</u>	1,526,676.68	8.15
Dog tax		109.00	-
Townships		695,933.07	3.72
Road and bridge		929,309.82	4.97
Bonds and interest--road		25,238.49	.13
Cities and villages		2,560,016.12	13.68
District schools		10,033,481.67	53.62
High schools and Junior College		1,657,320.60	8.86
Sanitary districts		582,447.10	3.12
Vermilion County Airport Authority		94,601.58	.50
Fire Protection districts		137,335.63	.74
Cemetery		53,961.68	.28
Library--Sidell		9,085.95	.04
Drainage districts		4,612.57	.02
Vermilion County Conservation District		399,291.55	2.14
Ross Park		6,032.33	.03
Total current tax charged for collection (Sch. C-2)		<u>18,715,453.84</u>	<u>100.00</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

TAX SETTLEMENT
(1971 taxes collected in 1972)

<u>County Collector</u>	<u>Schedule C-2</u>
<u>CHARGES and COLLECTIONS:</u>	
Current tax--1971 levy (Sch.C-1)	18,715,453.84
Back taxes and penalties added	774,038.42
Delinquent personals collected	170,801.72
Special drainage	30.65
Delinquent drainage	18.77
Penalties and interest--delinquent personals	31,623.27
Advertising and costs	11,127.65
Forfeitures collected	60,251.54
Penalties and interest--forfeitures	4,532.39
Tax objections overruled and withdrawn	127,868.04
Delinquent drainage--penalties and interest	19.89
Scavenger sale	229.18
Penalties and interest--scavenger sale	315.32
Total charges and collections	<u>19,896,310.68</u>
<u>CREDITS and PAYMENTS:</u>	
Delinquent personal taxes--1971 levy	130,098.24
Real estate taxes forfeited (includes interest and penalties)	
Back tax	772,632.55
Current--1971	<u>167,290.31</u>
Errors, abatements and sales cancelled	939,922.86
Back tax--real estate	1,405.87
Current--1971 real estate	43,628.92
1971 personal tax	<u>91,867.70</u>
Current tax protests withheld--1% of collections	136,902.49
(1) Personal property tax held in escrow	182,825.60
Penalties, costs and interest due to General County	2,406,024.36
Commission--county collector to 12/1/71 (due General County)	47,618.52
(2) Service fee (cost of collection) withheld	5,226.68
Distributed to taxing bodies (3)	182,023.00
County treasurer	
General County	327,844.85
Civil Defense	15,999.35
County Audit Fund	5,763.99
County IMRF	177,789.37
County Highway--Earth Road Maintenance	88,875.38
County Highway--Earth Roads Right of Way	-
Bridge Fund	131,031.56
TB Dispensary	66,647.03
TB IMRF	3,579.66
Voting machines Purchase Fund	31,957.97
Vermilion Nursing Home--bonds and interest	142,558.10

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

TAX SETTLEMENT
(1971 taxes collected in 1972)

<u>County Collector</u>		Schedule C-2
<u>CREDITS and PAYMENTS:</u>		
Distributed to taxing bodies: (3)		
County treasurer		
Dog tax	392.56	
Supervisor of Assessments	53,335.66	
Mental Health Board #708	209,659.02	
Elections	<u>32,787.10</u>	
Total county treasurer		1,288,221.60
Other treasurers		
Danville Sanitary District	440,642.75	
Vermilion County Airport Authority	65,703.12	
Fire Protection Districts, libraries, cemetery districts, etc.	182,765.87	
School Districts (elementary, high School, junior college)	9,984,496.49	
Townships	1,291,305.36	
Cities and villages	2,291,029.93	
Vermilion County Conservation District	318,050.16	
Drainage Districts	3,453.58	
State of Illinois	<u>.07</u>	
Total other treasurers		<u>14,577,447.33</u>
Total credits and payments		<u>19,896,310.68</u>

- (1) Includes individual personal property tax held by U.S. Supreme Court invalid. To be refunded to taxpayers in 1973 (Approximate amount \$730,000.)
- (2) Service fee rescinded by Board of Supervisors in 1973. Amount plus interest was distributed to taxing bodies on April 17, 1973.
- (3) Includes distribution made after November 30, 1972 totaling \$2,992,208.31.

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

SUMMARY STATEMENT of RECEIPTS and DISBURSEMENTS
From December 31, 1971 to November 30, 1972

Schedule C-3

<u>Funds</u>	<u>Schedule Reference</u>	<u>Balance 12-1-71</u>	<u>Receipts 1971-72</u>	<u>Disbursements 1971-72</u>	<u>Balance 11-30-72</u>
County Collector					
Collector's account	C-4	132,319.60	18,564,125.45	12,879,898.67	5,816,546.38
Deposit Fund	C-5	559,814.23	224,547.22	429,599.97	354,761.48
Adjustment Fund	C-6	2,328.04	942.53	1,169.55	2,101.02
County Treasurer					
Inheritance Tax Fund	C-7	30,682.14	536,695.90	546,844.60	20,533.44
Withholding Tax Fund	C-8	-	317,876.06	317,876.06	-
County Highway Payroll	C-9	42,321.46	55,520.24	73,304.20	24,537.50
Non-resident heirs	C-10	9,603.20	-	376.71	9,226.49
Special Drainage Districts	C-11	34,939.07	2,415.87	5,648.53	31,706.41
Master in Chancery	C-12	29.29	-	25.95	3.34
Indemnity Fund	C-13	2,775.00	71.85	-	2,846.85
County Clerk	C-14	8,341.40	106,399.90	108,143.43	6,597.87
States Attorney	C-15	83.32	358.00	441.32	-
Clerk of Circuit Court	C-16	70,491.27	740,133.13	743,509.19	67,115.21
County Auditor (clerk of IMRF)	C-17	2,314.62	391,288.45	390,941.22	2,661.85
Law Library	C-18	5,161.58	3,171.00	5,103.28	3,229.30
County Health Department	C-19	162.93	4,196.66	3,092.50	1,267.09
Superintendent of					
Educational Service Region	C-20	26,971.44	10,627,905.79	10,629,520.39	25,356.84
Board of Election					
Commissioners	C-21	1,489.66	67,978.50	67,148.65	2,319.51
Public Employment Program					
Title V	C-22	37,776.87	387,916.09	412,550.58	13,142.38
Title VI	C-23	-	288,703.19	290,119.02	(1,415.83)
Total		<u>967,605.12</u>	<u>32,320,245.83</u>	<u>26,905,313.82</u>	<u>6,382,537.13</u>

(1)

(1)

Notes: (1) Balance includes cash, certificates of deposit and uncollected fees.

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1971 to November 30, 1972

<u>County Collector</u> <u>Collector's Account</u>	Schedule C-4
<u>BALANCE--December 1, 1971</u>	132,319.60
<u>RECEIPTS:</u>	
Tax collection (current and back)	18,421,273.62
School credit--Grant Township	7,000.00
Overruled tax objections (\$484.29 not distributed until 1973)	128,352.33
Housing authorities	7,361.71
Treasurer's special tax sales (1971 tax sale held in December 1972)	137.79
Total receipts	<u>18,564,125.45</u>
<u>BALANCE AVAILABLE</u>	18,696,445.05
<u>DISBURSEMENTS:</u>	
Refunds	717.43
Distributions to taxing bodies (see Sch. C-2)	12,873,460.72
To General County--tax extension fees--1970 tax	4,777.99
To Adjustment Fund (double payments and overpayments to be refunded)	942.53
Total disbursements	<u>12,879,898.67</u>
<u>BALANCE--November 30, 1972</u>	<u>5,816,546.38</u>
Ending balance composed of:	
County Collector's Fund cash	3,404,003.79
Personal property tax escrow account cash	<u>2,412,542.59</u>
Total per above	<u>5,816,546.38</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1971 to November 30, 1972

<u>County Collector</u> <u>Deposit Fund</u>		Schedule C-5
<u>BALANCE--December 1, 1971</u> (includes 150,000--certificates of deposit)		559,814.23
<u>RECEIPTS:</u>		
Partial payments of taxes	120.02	
Other deposits	212,951.60	
Interest on time deposits	<u>11,475.60</u>	
Total receipts		<u>224,547.22</u>
<u>BALANCE AVAILABLE</u>		784,361.45
<u>DISBURSEMENTS:</u>		
To county collector--overruled and withdrawn tax objections	128,352.33	
Deposits paid out and refunded	234,133.28	
Refunds of tax objections sustained	55,638.76	
Interest on time deposits to General County	<u>11,475.60</u>	
Total disbursements		<u>429,599.97</u>
Cash	104,761.48	
Certificates of Deposit	<u>250,000.00</u>	
<u>BALANCE--November 30, 1972</u>		<u>354,761.48</u>
<u>Detail of Deposit Fund Balance</u> <u>November 30, 1972</u>		
Partial payments and deposits--real estate taxes	645.29	
Partial payments and deposits--personal property taxes	(22.07)	
Other deposits	43,279.90	
Tax paid under protest--not settled		
	<u>Railroad</u>	<u>Individual and Corporation</u>
1962 taxes		60.04
1963 taxes	476.97	15,803.37
1964 taxes		11,014.46
1965 taxes		16,243.91
1966 taxes		23,954.36
1967 taxes		32,949.84
1968 taxes		21,253.74
1969 taxes	37,113.73	42,036.21
1970 taxes	49,982.74	59,968.99
1971 taxes (not transferred until December 1972)	-	-
Total tax protests	<u>87,573.44</u>	<u>223,284.92</u>
<u>BALANCE--November 30, 1971</u>		
Cash		104,761.48
Certificates of Deposit		<u>250,000.00</u>
Total per above		<u>354,761.48</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1971 to November 30, 1972

<u>County Collector</u> <u>Adjustment Fund</u>		Schedule C-6
<u>BALANCE--December 1, 1971</u>		2,328.04
<u>RECEIPTS:</u>		
County collector--double payments and overpayments		<u>942.53</u>
<u>BALANCE AVAILABLE</u>		3,270.57
<u>DISBURSEMENTS:</u>		
State of Illinois--abandoned property	234.38	
To county collector--current tax	245.12	
Refunds to taxpayers	<u>690.05</u>	
Total disbursements		<u>1,169.55</u>
<u>BALANCE--November 30, 1972</u>		<u>2,101.02</u>
<u>County Treasurer</u> <u>Inheritance Tax Fund</u>		Schedule C-7
<u>BALANCE--December 1, 1971 (includes 15,000 Certificates of Deposit)</u>		30,682.14
<u>RECEIPTS:</u>		
Inheritance tax received from various estates	536,441.19	
Interest on time deposits	<u>254.71</u>	
Total receipts		<u>536,695.90</u>
<u>BALANCE AVAILABLE</u>		567,378.04
<u>DISBURSEMENTS:</u>		
Transfer to General County--interest on time deposit	254.71	
Circuit clerk and county clerk fees	3,585.20	
State treasurer	<u>543,004.69</u>	
Total disbursements		<u>546,844.60</u>
<u>BALANCE--November 30, 1972</u>		<u>20,533.44</u>
<u>County Treasurer</u> <u>Withholding Tax Fund</u>		Schedule C-8
<u>BALANCE--December 1, 1971</u>		-
<u>RECEIPTS:</u>		
Payroll deductions--county offices		<u>317,876.06</u>
<u>BALANCE AVAILABLE</u>		317,876.06
<u>DISBURSEMENTS:</u>		
Deposit of federal and state withholding taxes		<u>317,876.06</u>
<u>BALANCE--November 30, 1972</u>		<u>-</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1971 to November 30, 1972

	<u>County Treasurer</u> <u>County Highway Payroll</u>	Schedule C-9
<u>BALANCE--</u> December 1, 1971		42,321.46
<u>RECEIPTS:</u>		
From motor fuel tax (Sch. B-7)	29,394.70	
From motor fuel tax--township aid (Sch.B-8)	<u>26,125.54</u>	
Total receipts		<u>55,520.24</u>
<u>BALANCE AVAILABLE</u>		97,841.70
<u>DISBURSEMENTS:</u>		
Payroll	72,068.20	
Expenses	<u>1,236.00</u>	
Total disbursements		<u>73,304.20</u>
<u>BALANCE--</u> November 30, 1972		<u>24,537.50</u>

	<u>County Treasurer</u> <u>Non-Resident Heirs</u>	Schedule C-10
<u>BALANCE--</u> December 1, 1971		9,603.20
<u>RECEIPTS:</u>		
<u>BALANCE AVAILABLE</u>		9,603.20
<u>DISBURSEMENTS:</u>		
State of Illinois--abandoned property escheated		<u>376.71</u>
<u>BALANCE--</u> November 30, 1972		<u>9,226.49</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1971 to November 30, 1972

	Balance 12-1-71	Receipts	Dis- bursements	Balance 11-30-72
County Treasurer				
Special Drainage Districts				Schedule C-11
Beneficial special	505.18	-	-	505.18
Fairview special	979.18	-	130.75	848.43
Fairview special--sub-district #1	68.22	-	-	68.22
Fairview special--sub-district #2	142.17	-	-	142.17
Fayette special	1,971.19	-	76.54	1,894.65
Jamaica special	1,829.09	-	805.50	1,023.59
Jamaica supplemental	17.36	-	-	17.36
Jordan special	3,382.17	-	-	3,382.17
Jamesburg special	2,895.65	-	251.00	2,644.65
Center Creek	1,769.01	-	103.28	1,665.73
8-Mile	2,050.25	-	387.76	1,662.49
Bean Creek	1,500.42	-	-	1,500.42
Oakwood #1	2,421.03	-	198.00	2,223.03
Ross Township #2	145.88	-	-	145.88
Maple Grove	729.66	-	590.70	138.96
Stony Creek	10,442.94	-	147.50	10,295.44
Stony Creek-sub-district #11	323.86	-	-	323.86
Union #1	1,002.17	-	1,000.00	2.17
Sandusky Branch	2,763.64	-	-	2,763.64
Hoopeston #7011	-	2,352.32	1,957.50	394.82
Jamaica and Sidell #4	-	63.55	-	63.55
Totals	34,939.07	(A) 2,415.87	5,648.53	31,706.41

(A) Receipts do not include \$2,176.41 of 1971 levy which was distributed Jan. 10, 1973.

Master-in-Chancery

Schedule C-12

BALANCE--December 1, 1971	29.29
RECEIPTS	-
BALANCE AVAILABLE	29.29
DISBURSEMENTS:	
State of Illinois--abandoned property	25.95
BALANCE--November 30, 1972	3.34

Indemnity Fund

Schedule C-13

BALANCE--December 1, 1971	2,775.00
RECEIPTS:	
Interest on time deposit	71.85
BALANCE AVAILABLE	2,846.85
DISBURSEMENTS	-
Cash	-
Certificates of Deposit	2,846.85
BALANCE--November 30, 1972	2,846.85

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1971 to November 30, 1972

	Balance 12-1-71	Receipts	Dis- bursements	Balance 11-30-72
<u>County Clerk</u> Schedule C-14				
Redemptions	7,841.40	95,899.90	97,643.43	6,097.87
Liquor licenses	500.00	10,500.00	10,500.00	500.00
Totals	8,341.40	106,399.90	108,143.43	6,597.87
<u>States Attorney</u> Schedule C-15				
Restitution and costs	83.32	358.00	441.32	-
<u>Clerk of the Circuit Court</u> Schedule C-16				
Sheriff's fees	387.00	5,094.99	5,118.24	363.75
State's attorney fees	1,485.20	16,092.71	16,232.44	1,345.47
Tenders and escrows	15,567.07	22,259.07	27,509.69	10,316.45
Alimony and support	-	276,403.36	276,403.36	-
Fines	16,251.30	203,507.57	204,567.37	15,191.50
Law Library	135.00	3,194.00	3,159.00	170.00
Bail bonds	36,294.10	208,261.23	205,081.29	39,474.04
Bar Association	110.00	4,425.00	4,284.00	251.00
Recorder	-	30.00	27.00	3.00
Treasurer	261.60	865.20	1,126.80	-
Totals	70,491.27	740,133.13	743,509.19	67,115.21
<u>County Auditor</u> Schedule C-17 (Clerk of IMRF)				
BALANCE--December 1, 1971				2,314.62
<u>RECEIPTS</u>				
Individual contributions		142,448.66	14,732.54	
County contributions		219,445.88	14,661.37	
Total receipts		361,894.54	29,393.91	391,288.45
BALANCE AVAILABLE				393,603.07
<u>DISBURSEMENTS:</u>				
Illinois Municipal Retirement Fund				390,941.22
BALANCE--November 30, 1972				2,661.85
<u>Law Library</u> Schedule C-18				
BALANCE--December 1, 1971 (includes uncollected fees \$135)				5,161.58
<u>RECEIPTS:</u>				
Circuit Clerk			3,130.00	
County Treasurer			41.00	
Total receipts				3,171.00
BALANCE AVAILABLE				8,332.58
<u>DISBURSEMENTS:</u>				
Books and subscriptions				5,103.28
Cash			3,059.30	
Uncollected fees--circuit clerk			170.00	
BALANCE--November 30, 1972				3,229.30

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1971 to November 30, 1972

<u>County Health Department</u>		Schedule C-19
<u>BALANCE--December 1, 1971</u>		162.93
<u>RECEIPTS:</u>		
Donations	3,577.28	
Refunds and reimbursements	<u>619.38</u>	
Total receipts		<u>4,196.66</u>
<u>BALANCE AVAILABLE</u>		<u>4,359.59</u>
<u>DISBURSEMENTS:</u>		
Home Health Aides	2,135.00	
Supplies	254.37	
Transportation	4.26	
Postage	49.92	
Other expense	198.95	
Crippled children expenditures	<u>450.00</u>	
Total disbursements		<u>3,092.50</u>
<u>BALANCE--November 30, 1972</u>		<u>1,267.09</u>

	Balance <u>12-1-71</u>	<u>Receipts</u>	Dis- <u>bursements</u>	Balance <u>11-30-72</u>
<u>Superintendent of Educational Service Region</u>				
Schedule C-20				
<u>DISTRIBUTIVE FUND:</u>				
State Aid	-	9,149,375.65	9,149,375.65	-
Hot lunch--federal	-	259,126.54	259,126.54	-
School milk--federal	-	59,163.80	59,163.80	-
Transportation	-	394,960.67	394,960.67	-
Special education	-	484,791.21	484,791.21	-
Driver's training	-	68,959.73	68,959.73	-
Gifted children	-	33,441.11	33,441.11	-
Orphans tuition	-	31,252.84	31,252.84	-
Title II (E.S.E.A.)	-	6,848.77	6,848.77	-
School lunch supplement--federal	-	22,592.69	22,592.69	-
Illinois free school lunch	-	61,948.05	61,948.05	-
Non-food	-	4,522.35	4,522.35	-
Federal special food service	-	1,109.50	1,109.50	-
Summer school	-	34,783.45	34,783.45	-
Adult education	-	2,205.00	2,205.00	-
State impaction	-	2,372.58	2,372.58	-
Total distributive	-	<u>10,617,453.94</u>	<u>10,617,453.94</u>	-
<u>INSTITUTE FUND (includes time deposits)</u>	<u>23,824.57</u>	<u>6,030.05</u>	<u>8,722.46</u>	<u>21,132.16</u>
<u>GED TESTING PROGRAM</u>	<u>424.08</u>	<u>2,885.00</u>	<u>2,594.85</u>	<u>714.23</u>
<u>VAOT FUND</u>	-	<u>1,433.64</u>	<u>720.14</u>	<u>713.50</u>
<u>VERMILION COUNTY SCHOOL:</u>				
<u>BOARD of TRUSTEES (includes time deposits)</u>	<u>2,722.79</u>	<u>103.16</u>	<u>29.00</u>	<u>2,796.95</u>
Totals	<u>26,971.44</u>	<u>10,627,905.79</u>	<u>10,629,520.39</u>	<u>25,356.84</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1971 to November 30, 1972

<u>Board of Election Commissioners</u>		Schedule C-21
<u>BALANCE--</u> December 1, 1971		1,489.66
<u>RECEIPTS:</u>		
Share of election costs		<u>67,978.50</u>
<u>BALANCE AVAILABLE</u>		69,468.16
<u>DISBURSEMENTS:</u>		
Election expenses		
Payroll	29,350.70	
Polling places	2,178.00	
Other	<u>35,619.95</u>	
Total disbursements		<u>67,148.65</u>
<u>BALANCE--</u> December 31, 1972		<u>2,319.51</u>

<u>Public Employment Program</u> (Federal Grant) <u>Title V</u>		Schedule C-22
<u>BALANCE--</u> December 1, 1971		37,776.87
<u>RECEIPTS:</u>		
Federal Grant	<u>387,916.09</u>	
Total receipts		<u>387,916.09</u>
<u>BALANCE AVAILABLE</u>		425,692.96
<u>DISBURSEMENTS:</u>		
Payroll--program employees	369,384.80	
Administrative salary	7,025.00	
Travel	674.96	
Insurance	5,182.86	
IMRF and FICA matching contribution	<u>30,282.96</u>	
Total disbursements		<u>412,550.58</u>
<u>BALANCE--</u> November 30, 1972		<u>13,142.38</u>

<u>Public Employment Program</u> (Federal Grant) <u>Title VI</u>		Schedule C-23
<u>BALANCE--</u> December 1, 1971		
<u>RECEIPTS:</u>		
Federal Grant	288,200.00	
Miscellaneous--void checks	<u>503.19</u>	
Total receipts		<u>288,703.19</u>
<u>BALANCE AVAILABLE</u>		288,703.19
<u>DISBURSEMENTS:</u>		
Payroll--program employees	271,579.89	
Travel	128.27	
Insurance	2,782.23	
IMRF and FICA matching contribuon	<u>15,628.63</u>	
Total disbursements		<u>290,119.02</u>
<u>BALANCE--</u> November 30, 1972 (overdraft)		<u>(1,415.83)</u>

SECTION D

BONDED INDEBTEDNESS FUNDS

BALANCE SHEET
November 30, 1972

	<u>Vermilion County Nursing Home</u>		
<u>A S S E T S</u>	<u>Bonds Proceeds</u> <u>Constr. Acct.</u>	<u>Bond and</u> <u>Int. Account</u>	<u>I</u> <u>I</u>
Cash	383,344.73	18,818.87	
Time deposits	1,194,508.17		
Taxes receivable (1971 levy) (1)		7,794.38	
Estimated future taxes to retire bonds and interest			2,6
Fund balance available in bond and interest account			
Nursing Home addition to date (11-30-72)			
Total assets	<u>1,577,852.90</u>	<u>26,613.25</u>	<u>2,6</u>
<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>			
Bonds payable--current			
Bonds payable--long-term			2,0
Interest payable--current			
Interest payable--long-term			5
Due General County Fund (2)	144,020.38		
<u>FUND BALANCE</u> (restricted)	1,433,832.52	26,613.25	
<u>FUND BALANCE</u> (capital improvements)			
Total liabilities and fund balances	<u>1,577,852.90</u>	<u>26,613.25</u>	<u>2,6</u>

Notes

- (1) 1971 levy and back tax distributed after November 30, 1972
(2) Construction costs advanced in November 1972

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1972

Schedule D-1

Vermilion County Nursing Home
Bond Proceeds--Construction Account

REVENUES:

Interest on time deposits

119,245.93

EXPENDITURES:

Architect fees and construction costs

607,969.73

EXCESS REVENUES over EXPENDITURES (deficit)

(488,723.80)

FUND BALANCE--December 1, 1971

1,922,556.32

FUND BALANCE--November 30, 1972 (Sch.D)

1,433,832.52

(Unexpended bond proceeds plus investment income)

Bond and Interest Account
(current tax levy)

REVENUES:

Taxes

142,558.10

EXPENDITURES:

Interest on bonds

115,168.31

Interest on anticipation warrant

748.77

Service charge

27.77

Total expenditures

115,944.85

EXCESS REVENUES over EXPENDITURES

26,613.25

FUND BALANCE--November 30, 1971

"

FUND BALANCE--November 30, 1972 (Sch.D)

26,613.25

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

SCHEDULE of BONDS and INTEREST PAYABLE
November 30, 1972

Schedule D-2

<u>Vermilion County Nursing Home General Obligation Bonds</u>			
(Issue dated May 1, 1971 Bonds #1 to 400-\$2,000,000.00)			
<u>Due Date</u>	<u>Total</u>	<u>Bonds</u>	<u>Interest</u>
January 1, 1983	256,562.50	250,000.00	6,562.50
July 1, 1982	6,562.50		6,562.50
January 1, 1982	257,993.75	245,000.00	12,993.75
July 1, 1981	12,993.75		12,993.75
January 1, 1981	253,868.75	235,000.00	18,868.75
July 1, 1980	18,868.75		18,868.75
January 1, 1980	249,493.75	225,000.00	24,493.75
July 1, 1979	24,493.75		24,493.75
January 1, 1979	234,618.75	205,000.00	29,618.75
July 1, 1978	29,618.75		29,618.75
January 1, 1978	224,368.75	190,000.00	34,368.75
July 1, 1977	34,368.75		34,368.75
January 1, 1977	218,418.75	180,000.00	38,418.75
July 1, 1976	38,418.75		38,418.75
January 1, 1976	212,243.75	170,000.00	42,243.75
July 1, 1975	42,243.75		42,243.75
January 1, 1975	205,843.75	160,000.00	45,843.75
July 1, 1974	45,843.75		45,843.75
January 1, 1974	189,343.75	140,000.00	49,343.75
July 1, 1973	49,343.75		49,343.75
January 1, 1973	49,343.75		49,343.75
July 1, 1972	115,168.31		115,168.31
Total original issue	2,770,024.56	2,000,000.00	770,024.56
Less retirement to date	115,168.31		115,168.31
Total outstanding--11-30-72 (Sch. D)	2,654,856.25	2,000,000.00	654,856.25

