VERMILION COUNTY

Illinois

AUDIT REPORT

November 30, 1973

I N D E X

Title	Schedule	Page
Opinion Letter	I	1
Notes to Financial Statements	II	2-4
County Officials	III	5,6
General Funds and Fee Offices		
Balance Sheet--November 30, 1973	A	7
Statement of Revenue and Expenditures by Funds:		
General County Fund	A-1	8,9
Vermilion Nursing Home (Petty cash and Farm Account)	A-1	8,9
County Health Department	A-1	8,9
Fee Offices		
County Treasurer	A-1	8,9
County Clerk	A-1	8,9
Sheriff	A-1	8,9
County Recorder	A-1	8,9
States Attorney	A-1	8,9
Clerk of Circuit Court	A-1	8,9
Expenditures by Functions	A-2	10-15
Special Revenue Funds		
Balance Sheet--November 30, 1973	B	16-19
Statements of Revenues and Expenditures:		
Civil Defense Fund	B-1	20
Audit Fund	B-2	20
Retirement Fund (County IMRF)	B-3	20
County Highway--Earth Roads Maintenance	B-4	21
County Highway--Earth Roads right of way	B-5	21
County Bridge Fund	B-6	22
County Motor Fuel Tax	B-7	22
Township Motor Fuel Tax	B-8	22
TB Dispensary	B-9	23
Dog License Fund	B-10	23
Rabies Control Fund	B-11	24
Supervisor of Assessments (Property Record System)	B-12	24
Election Fund	B-13	25
Working Cash Fund	B-14	25
Mental Health Board #708	B-15	26
Voting Machine Purchase Fund	B-16	27
Public Safety Building Rent Fund	B-17	27

I N D E X (continued)

Title	Schedule	Page
Trust and Agency Funds		
Balance Sheet--November 30, 1973	C	28-30
Assessed Valuation and Tax Extension	C-1	31
Tax Settlement (1972 taxes collected in 1973)	C-2	32-33
Statement of Receipts and Disbursements		
Summary	C-3	34
County Collector		
Collector's Account	C-4	35
Deposit Fund	C-5	36
Adjustment Fund	C-6	37
County Treasurer		
Inheritance Tax Fund	C-7	37
Withholding Tax	C-8	37
County Highway Payroll	C-9	38
Non-resident Heirs	C-10	38
Special Drainage Districts	C-11	39
Master-in-Chancery	C-12	39
Indemnity Fund	C-13	40
Unknown Heirs	C-14	40
Fee Offices--Trust and Agency Funds		
County Clerk	C-15	41
States Attorney	C-16	41
Clerk of the Circuit Court	C-17	41
Other Funds		
County Auditor (clerk of IMRF)	C-18	41
Law Library	C-19	42
County Health Department	C-20	42
Superintendent of Educational Service Region	C-21	43
Board of Election Commissioners	C-22	44
Public Employment Program--Title V	C-23	44
Public Employment Program--Title VI	C-24	45
Bonded Indebtedness Funds		
Vermilion County Nursing Home Bonds		
Balance Sheet--November 30, 1973	D	46
Statement of Revenues and Expenditures		
Bond Proceeds Construction Account	D-1	47
Bond and Interest Account (current tax levy)	D-1	47
Schedule of Bonds and Interest Payable	D-2	48

This report consists of 48 pages.

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139 NORTH VERMILION STREET
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MEMBERS OF THE
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Schedule I

April 22, 1974

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, 1973 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, 1973, and the results of operations for the year then ended in conformity with generally accepted municipal 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 1973-74 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 a 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.

1. 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 1973 Medicare cost report. The cost report is subject to audit and approval by the intermediary agency (Blue Cross/ Blue Shield).

E. 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 and penalties accrued is not included.

F. The 1972 tax distribution was not completed until subsequent to November 30, 1973. Distributions made after the fiscal year end have been included as taxes receivable and revenue of the various tax levy funds.

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 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. 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. The lease agreement as presently written runs for a period of twenty-four months.

IV. FEDERAL REVENUE SHARING::

Revenues and related expenditures derived from Federal Revenue Sharing are included as a part of the General Fund in this report. A separate compliance audit report has been prepared for submission to the Federal Revenue Sharing office.

GENERAL INFORMATION

County Officials
November 30, 1973

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	Jesse Irvin, Oakwood
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	Richard Doyle, Hoopeston
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 Eicker, Danville
Administrator of Vermilion Nursing Home	Louis Zamberletti, Westville
Chairman of the County Board	Marion Dysert, Fithian
Director Mental Health #708 Board	Bernard Forestad, Danville

GENERAL INFORMATION

County Officials
November 30, 1973

Districts	
#1	C. D. Green, Rossville Verne Western, Hoopeston Louis Thaden, Rankin
#2	Marion Dysert, Fithian Virlon Juvinall, Collison Herman Potter, Danville
#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, Jr., Danville Robert Fox, Danville Arthur Fleming, Danville
#7	W. B. Block, Danville Sam Laker, Danville Kenneth Meeker, Danville
#8	Ellis Barnes, Danville Fred Van Horne, Danville Eugene Thompson, Danville
#9	Ronald Balsley, Danville Kenneth Block, Danville Harlan Tabels, Danville

SCHEDULE A

GENERAL FUNDS and FEE OFFICES

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

BALANCE SHEET - CONSOLIDATED
November 30, 1973

Schedule A

A S S E T S	Combined General Funds	OTHER THAN FEE OFFICES: General County	Nursing Home (Farm & Misc.)	County Health Department	FEE OFFICES: County Treasurer	County Clerk	County Sheriff	County Recorder	States Attorney	Clerk of Circuit Court
Cash	424,073.79	386,189.63	1,774.14	770.84	61.03	262.82	8,588.52	20.00	73.96	26,332.85
Time deposits	57,408.36	57,408.36	-	-	-	-	-	-	-	-
Taxes receivable (1)	49,864.61	49,864.61	-	-	-	-	-	-	-	-
Due from governmental agencies:										
State of Illinois--sales tax	75,795.42	75,795.42	-	-	-	-	-	-	-	-
State of Illinois--states attorney salary	1,000.00	1,000.00	-	-	-	-	-	-	-	-
State of Illinois--income tax	24,885.90	24,885.90	-	-	-	-	-	-	-	-
State of Illinois--Health Department	14,807.58	-	-	14,807.58	-	-	-	-	-	-
State of Illinois--Probation Office	4,516.50	4,516.50	-	-	-	-	-	-	-	-
Federal revenue sharing	67,722.00	67,722.00	-	-	-	-	-	-	-	-
Uncollected fees and fines	61,247.14	47,778.01	-	13,273.31	-	-	195.82	-	-	-
Revenue stamp inventory	3,337.87	-	-	-	-	-	-	3,337.87	-	-
Due from General County Fund	1,658.85	1,408.85	-	-	-	-	-	-	250 00	-
Equipment and improvements--Health Department (Net of accumulated depreciation (1,428.00). See notes to financial statements.)	6,035.55	-	-	6,035.55	-	-	-	-	-	-
Total assets	792,353.57	716,569.28	1,774.14	34,887.28	61.03	262.82	8,784.34	3,357.87	323.96	26,332.85
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	75,017.27	73,791.00	-	976.27	-	-	-	-	250.00	-
Due Health insurance program	2,613.70	-	-	2,613.70	-	-	-	-	-	-
Fees due General County Fund	35,250.01	-	-	-	-	262.82	8,784.34	-	-	26,202.85
Due Federal Revenue Sharing Fund	1,408.85	1,408.85	-	-	-	-	-	-	-	-
Total liabilities	114,289.83	75,199.85	-	3,589.97	-	262.82	8,784.34	-	250.00	26,202.85
FUND BALANCE (Sch. A-1)	678,063.74	(2) 641,369.43	1,774.14	(3) 31,297.31	61.03	-	-	3,357.87	73.96	130.00
Total liabilities and fund balance	792,353.57	716,569.28	1,774.14	34,887.28	61.03	262.82	8,784.34	3,357.87	323.96	26,332.85

Notes: (1) 1972 levy and back tax distributed after November 30, 1973
(2) The General County Fund balance is restricted to the extent of federal revenue sharing funds included totaling ($149,009.26) and Regional Planning Commission grants totaling $30,269.98.
(3) The County Health Department Fund balance is restricted to the extent of federal and state grants included ($14,807.58)

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

STATEMENT of REVENUES and EXPENDITURES by FUNDS
For the fiscal year ended November 30, 1973

Schedule A-1
Page 1

REVENUE	Combined General Funds	Elimination of Interfund Transactions	OTHER THAN FEE OFFICES General County Fund	Nursing Home (Petty Cash and Farm)	County Health Department	FEE OFFICES County Treasurer	County Clerk	Sheriff	Recorder	States Attorney	Clerk of Circuit Court
OPERATING REVENUES:											
(2)Property taxes--											
1972 and back tax	1,124,605.15	-	1,124,605.15	-	-	-	-	-	-	-	-
1971 personal taxes	34,372.23	-	34,372.23	-	-	-	-	-	-	-	-
Sales tax	270,752.24	-	270,752.24	-	-	-	-	-	-	-	-
1971 service charge refund	6,753.15	-	6,753.15	-	-	-	-	-	-	-	-
Fines	45,751.10	-	45,751.10	-	-	-	-	-	-	-	-
Fees for services	336,807.88	-	23,118.44	-	46,292.91	-	26,469.58	34,477.20	48,481.05	-	157,968.70
Penalties and interest --taxes	41,865.22	-	41,865.22	-	-	-	-	-	-	-	-
Tax collection costs and and costs of '71 personal tax refund	6,656.45	-	6,656.45	-	-	-	-	-	-	-	-
Reimbursements and refunds	52,231.92	-	51,257.45	-	376.25	598.22	-	-	-	-	-
Vermilion Nursing Home	578,894.88	-	566,978.72	11,916.16	-	-	-	-	-	-	-
Liquor licenses	11,250.00	-	11,250.00	-	-	-	-	-	-	-	-
Miscellaneous	19,549.11	-	15,267.56	-	-	-	-	-	4,281.55	-	-
United Fund allocation	7,200.00	-	-	-	7,200.00	-	-	-	-	-	-
Governmental agencies-- grants and reimbursements	193,919.77	-	96,615.77	-	97,304.00	-	-	-	-	-	-
Sale of state revenue stamps	41,330.25	-	-	-	-	-	-	-	41,330.25	-	-
State income tax	207,583.65	-	207,583.65	-	-	-	-	-	-	-	-
Federal revenue sharing	387,473.00	-	387,473.00	-	-	-	-	-	-	-	-
Public Building Commission --reimbursement of costs advanced	198,326.00	-	198,326.00	-	-	-	-	-	-	-	-
NON-OPERATING REVENUES:											
Interest on time deposits	31,987.90	-	31,987.90	-	-	-	-	-	-	-	-
Interest on 1971 personal tax refunded	52,140.17	-	52,140.17	-	-	-	-	-	-	-	-
Transfer from Nursing Home Farm Account	-	(11,000.00)	11,000.00	-	-	-	-	-	-	-	-
Transfer from General County Fund	51,260.98	(93,692.85)	-	1,400.98	93,692.85	17,000.00	3,000.00	12,000.00	1,000.00	9,860.00	7,000.00
Transfer of fees from fee offices	-	(301,162.49)	301,162.49	-	-	-	-	-	-	-	-
Return of cash advances from fee offices	-	(4,153.27)	4,153.27	-	-	-	-	-	-	-	-
Donation	1,000.00	-	-	-	1,000.00	-	-	-	-	-	-
Total revenues	3,701,711.05	(410,008.61)	3,489,069.96	13,317.14	245,866.01	17,598.22	29,469.58	46,477.20	95,092.85	9,860.00	164,968.70

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

STATEMENT of REVENUES and EXPENDITURES by FUNDS
For the fiscal year ended November 30, 1973

Schedule A-1
Page 2

EXPENDITURES	Combined General Funds	Elimination of Interfund Transactions	OTHER THAN FEE OFFICES: General County Fund	Nursing Home (Petty Cash and Farm)	County Health Department	FEE OFFICES: County Treasurer	County Clerk	Sheriff	Recorder	States Attorney	Clerk of Circuit Court
OPERATING EXPENDITURES: (1)											
Law enforcement	850,226.03	-	834,952.87	-	-	-	-	5,577.53	-	9,695.63	-
Courts and administration of justice	254,884.29	-	246,952.30	-	-	-	-	-	-	-	7,931.99
Public and county services	351,633.49	-	327,302.62	-	-	-	2,606.64	-	21,724.23	-	-
General health and welfare	816,697.70	-	571,292.36	3,415.40	241,989.94	-	-	-	-	-	-
Property tax assessment and collection	196,706.08	-	182,223.93	-	-	14,482.15	-	-	-	-	-
General county administration	184,581.18	-	184,581.18	-	-	-	-	-	-	-	-
Buildings and grounds	1,135,490.88	-	1,135,490.88	-	-	-	-	-	-	-	-
NON-OPERATING EXPENDITURES:											
Return of cash advances to General County	-	(4,153.27)	-	-	-	3,079.29	393.36	-	-	115.41	565.21
Transfer of fees to General County	-	(301,162.49)	-	-	-	-	26,469.58	40,972.61	75,302.60	-	158,417.70
Transfer to General County from Farm Account	-	(11,000.00)	-	11,000.00	-	-	-	-	-	-	-
Transfer to Health Department --subsidy	-	(93,692.85)	93,692.85	-	-	-	-	-	-	-	-
Transfer to Personal Property Escrow account	303.58	-	303.58	-	-	-	-	-	-	-	-
Interest--anticipation warrants	1,804.42	-	1,804.42	-	-	-	-	-	-	-	-
Total expenditures	3,792,327.65	(410,008.61)	3,578,596.99	14,415.40	241,989.94	17,561.44	29,469.58	46,550.14	97,026.83	9,811.04	166,914.90
EXCESS REVENUES over EXPENDITURES (DEFICIT)	(90,616.60)	-	(89,527.03)	(1,098.26)	3,876.07	36.78	-	(72.94)	(1,933.98)	48.96	(1,946.20)
Adjustment for 1972 Fee office payables	(5,068.81)	-	(5,068.81)	-	-	-	-	-	-	-	-
FUND BALANCE--11/30/72	773,749.15	-	735,965.27	2,872.40	27,421.24	24.25	-	72.94	5,291.85	25.00	2,076.20
FUND BALANCE--11/30/73	678,063.74	-	641,369.43	1,774.14	31,297.31	61.03	-	-	3,357.87	73.96	130.00

Note (1) Operating expenditures include appropriated transfers to fee offices totaling $49,860.00.

(2) 1972 taxes include the Public Safety Building levy distributed to November 30, 1973 totaling $759,067.46. See Special Revenue Fund - Sch. B-17.

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1972-73

Schedule A-2
Page 1

	1972-73 Appropriations (after Transfers	Combined General Funds	General County and Other than Fee Offices	Fee Offices
LAW ENFORCEMENT:				
Sheriff's Office				
Salary of sheriff	16,200.00	16,200.00	16,200.00	-
Deputies, bailiffs, guards and secretaries' salaries	327,214.00	317,345.24	317,345.24	-
Expenses of office	17,577.53	17,577.53	12,000.00	5,577.53
Return of fugitives and constables costs	5,500.00	2,105.72	2,105.72	-
Food for prisoners	21,167.65	20,693.58	20,693.58	-
Medical care of prisoners	3,029.27	3,029.27	3,029.27	-
Prisoner uniforms	1,000.00	940.66	940.66	-
Maintenance--sheriff's allowance	2,400.00	2,400.00	2,400.00	-
Salary of matron and dietitian	2,532.00	949.68	949.68	-
County jail				
Water	1,913.85	1,913.85	1,913.85	-
Light and power	3,500.00	3,309.85	3,309.85	-
Heat	5,000.00	4,002.76	4,002.76	-
Repair and maintenance	9,718.61	9,718.61	9,718.61	-
Supplies	3,867.54	3,700.67	3,700.67	-
Telephone	3,000.00	2,476.01	2,476.01	-
Insurance	1,472.00	160.00	160.00	-
Rent	12,000.00	12,000.00	12,000.00	-
Car expense--night deputies	72,000.00	71,650.00	71,650.00	-
Teletype and radio expense	9,470.73	5,980.45	5,980.45	-
Other supplies	34,932.00	34,533.63	34,533.63	-
Helicopter expense	500.00	-	-	-
Uniform allowance	5,550.00	5,334.21	5,334.21	-
Police Institute training	2,956.00	-	-	-
Merit commission--meetings and supplies	1,325.00	1,325.00	1,325.00	-
Coroner's Office				
Salary of coroner	15,000.00	15,000.00	15,000.00	-
Secretary's salary	5,700.00	5,619.85	5,619.85	-
Deputies	5,475.00	5,349.96	5,349.96	-
Car expense	2,400.00	2,400.00	2,400.00	-
Autopsies and other expense	3,000.00	1,430.47	1,430.47	-
Jurors' fees	2,500.00	1,188.00	1,188.00	-
Petty cash	120.00	120.00	120.00	-
State Attorney's Office				
Salary of state attorney	32,000.00	32,000.00	32,000.00	-
Assistants	69,800.00	69,700.47	69,700.47	-
Investigators	18,053.62	17,961.18	17,961.18	-
Secretaries	27,596.38	27,596.38	27,596.38	-
Experts and administration	3,291.55	1,420.00	1,420.00	-
Expense of office	19,555.63	19,555.63	9,860.00	9,695.63

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1972-73

Schedule A-2
Page 2

	1972-73 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
LAW ENFORCEMENT: (continued)				
Law Enforcement Commission				
Local share contribution to obtain federal grants	3,975.00	2,492.50	2,492.50	-
Probation office				
Chief officer's salary	13,420.00	13,420.00	13,420.00	-
Petty cash expense and postage	1,056.00	960.00	960.00	-
Assistants' salaries	47,512.46	47,512.46	47,512.46	-
Juvenile probation officer	10,065.00	10,065.00	10,065.00	-
Psychiatrist	8,500.00	8,500.00	8,500.00	-
Secretaries' and clerk's salaries	11,793.91	11,727.28	11,727.28	-
Case worker salary	5,000.00	3,331.50	3,331.50	-
Travel	15,528.63	15,528.63	15,528.63	-
Total law enforcement	885,169.36	850,226.03	834,952.87	15,273.16
COURTS and ADMINISTRATION of JUSTICE:				
Circuit Court				
Postage and meetings--county division	750.00	489.33	489.33	-
Postage and meetings--probate division	750.00	280.65	280.65	-
Circuit Clerk				
Salary of circuit clerk	15,000.00	15,000.00	15,000.00	-
Deputies and clerk hire	92,900.00	88,877.20	88,877.20	-
Car expense	1,365.00	1,248.30	1,248.30	-
Expenses of office	16,431.99	14,931.99	7,000.00	7,931.99
Attending court	8,825.00	7,875.00	7,875.00	-
Jurors				
Grand	5,713.50	5,713.50	5,713.50	-
Petit	48,492.68	48,492.68	48,492.68	-
Housing	1,675.20	1,675.20	1,675.20	-
Food	2,657.15	2,657.15	2,657.15	-
Public Defender				
Salary of public defender	17,499.98	17,499.96	17,499.96	-
Salary and expenses of assistants	26,520.00	26,519.92	26,519.92	-
Salary--secretary	3,165.02	3,165.02	3,165.02	-
Miscellaneous	1,000.00	-	-	-
Chief Circuit Judge and Associate Judges				
Postage--chief judge	369.20	240.50	240.50	-
Expenses	510.00	510.00	510.00	-
Judiciary and Rules				
Furniture and equipment	880.80	880.80	880.80	-
Library	1,500.00	1,500.00	1,500.00	-
Special attorney	2,208.45	2,208.45	2,208.45	-
Salary--judge's secretary	3,040.00	3,019.71	3,019.71	-

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1972-73

Schedule A-2
Page 3

	1972-73 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
COURTS and ADMINISTRATION of JUSTICE (continued)				
Jury Commission				
Salary--commissioners	4,203.00	4,203.00	4,203.00	-
Salary--clerk	6,362.50	6,362.50	6,362.50	-
Salary--extra clerks	759.80	759.80	759.80	-
Postage--petty cash	1,207.70	760.00	760.00	-
County Treasurer				
Miscellaneous	-	13.63	13.63	-
Total courts and administration of justice	263,786.97	254,884.29	246,952.30	7,931.99
PUBLIC and COUNTY SERVICES:				
Superintendent of Educational Service Region				
Salaries--secretaries	19,520.00	19,225.46	19,225.46	-
Extra clerk hire	500.00	-	-	-
Postage	1,500.00	1,500.00	1,500.00	-
Travel and convention	4,000.00	3,199.45	3,199.45	-
County board of school trustees	100.00	-	-	-
School elections	2,000.00	1,743.15	1,743.15	-
Court reporter	500.00	465.56	465.56	-
Special education committee	200.00	-	-	-
Citizen's advisory committee	190.00	76.21	76.21	-
Rental--building	7,500.00	7,500.00	7,500.00	-
Maintenance--building	210.00	210.00	210.00	-
County Clerk				
Salary of county clerk	15,000.00	15,000.00	15,000.00	-
Deputies and clerk hire	62,890.00	61,278.13	61,278.13	-
Expense of office	5,606.64	5,606.64	3,000.00	2,606.64
County Auditor				
Salary of auditor	17,500.00	17,500.00	17,500.00	-
Deputies' and clerks' salaries	32,460.00	28,951.94	28,951.94	-
Extra clerk hire	2,000.00	1,650.00	1,650.00	-
Expense of office	4,000.00	3,540.51	3,540.51	-
County Recorder				
Salary of recorder	15,000.00	15,000.00	15,000.00	-
Deputies and clerk hire	19,520.00	19,520.00	19,520.00	-
Expenses of office	1,955.60	1,955.60	1,000.00	955.60
Indexing	8,220.22	8,220.22	8,220.22	-
State revenue stamps (reduced for change in inventory 11/30/73)	-	20,768.63	-	20,768.63
Election Commission				
Salaries	23,180.00	16,980.00	16,980.00	-
Clerk hire	1,225.00	1,225.00	1,225.00	-
Postage	75.00	-	-	-
Election costs	2,000.00	-	-	-
Legal	1,000.00	-	-	-

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1972-73

Schedule A-2
Page 4

	1972-73 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
PUBLIC and COUNTY SERVICES: (continued)				
County Wards and Services				
Hospital care	3,000.00	353.85	353.85	-
Children's Home and foster homes	24,336.74	21,869.59	21,869.59	-
Out of county institutions	10,000.00	4,213.00	4,213.00	-
Medical service	1,684.73	946.40	946.40	-
Register of birth and death certificates	3,258.00	3,258.00	3,258.00	-
Permanent registration	2,000.00	470.37	470.37	-
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	-	-	-
Incidentals	2,195.38	1,273.95	1,273.95	-
Planning Commission				
Salary of director	17,300.00	17,300.00	17,300.00	-
Salary of assistant	9,000.00	8,168.93	8,168.93	-
Salary of secretary	5,700.00	5,700.00	5,700.00	-
Mileage and car allowance	3,900.00	2,641.45	2,641.45	-
Salaries and expense--Emergency Fund	900.00	783.00	783.00	-
Postage	1,400.00	961.50	961.50	-
Rent	2,300.00	1,920.00	1,920.00	-
Telephone	1,600.00	1,400.81	1,400.81	-
Committee meetings, conference, fees	1,000.00	590.84	590.84	-
State and federal grant expenditures	17,740.30	17,740.30	17,740.30	-
Total public and county services	366,592.61	351,633.49	327,302.62	24,330.87
GENERAL HEALTH and WELFARE:				
Nursing Home				
Superintendent's salary	10,500.00	10,500.00	10,500.00	-
Superintendent of nursing salary	9,500.00	9,499.92	9,499.92	-
Clerk's salary	8,116.69	8,116.69	8,116.69	-
Nursing salaries	246,261.44	246,261.44	246,261.44	-
Dietary salaries	51,271.85	49,419.60	49,419.60	-
Maintenance and housekeeping salaries	58,994.04	58,994.04	58,994.04	-
Physician's salary	7,500.00	7,500.00	7,500.00	-
Groceries	50,602.05	50,602.05	50,602.05	-
Meat	30,265.82	30,265.82	30,265.82	-
Fuel	8,238.07	8,238.07	8,238.07	-
Electricity	6,006.96	6,006.96	6,006.96	-
Telephone	820.10	820.10	820.10	-
Water	2,954.98	2,954.98	2,954.98	-
Petty cash	1,290.64	1,290.64	1,290.64	-
Housekeeping supplies	8,086.16	8,083.34	8,083.34	-

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1972-73

	1972-73 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
GENERAL HEALTH and WELFARE: (continued)				
Nursing Home (continued)				
Stocked drugs	4,916.52	4,916.52	4,916.52	-
Insurance	184.00	184.00	184.00	-
Transportation--car allowance	2,400.00	2,400.00	2,400.00	-
Tobacco	589.26	412.80	412.80	-
IMRF and FICA	41,957.92	41,957.92	41,957.92	-
Repairs and maintenance	13,056.89	13,056.89	13,056.89	-
Physical plant	1,303.10	1,303.10	1,303.10	-
Furnishings and equipment	352.58	352.58	352.58	-
Contingent	170.93	120.50	120.50	-
Farm expenses	-	2,124.76	2,124.76	-
Other	-	1,290.64	1,290.64	-
Weed Commissioner				
Salary	4,200.00	4,200.00	4,200.00	-
Car allowance	1,050.00	1,050.00	1,050.00	-
Supplies	95.00	-	-	
Examination of Mentally Ill	2,784.40	2,784.40	2,784.40	-
County Health Department				
Salaries	193,247.00	193,613.81	193,613.81	-
Travel and transportation	19,000.00	18,815.77	18,815.77	-
Telephone	2,500.00	2,845.40	2,845.40	-
Rent	2,940.00	2,940.00	2,940.00	-
Postage	600.00	1,233.05	1,233.05	-
Office supplies and expense	2,000.00	1,951.43	1,951.43	-
Nursing supplies	8,700.00	8,663.12	8,663.12	-
Contract service	4,000.00	3,871.50	3,871.50	-
Insurance	1,400.00	487.00	487.00	-
Miscellaneous	3,500.00	2,071.96	2,071.96	-
Health insurance program	-	650.00	650.00	-
Contingent (bad debts 4,270.90 and depreciation 576.00)	-	4,846.90	4,846.90	-
Total general health and welfare	811,356.40	816,697.70	816,697.70	-
PROPERTY TAX ASSESSMENT and COLLECTION:				
Board of Review				
Salaries	45,592.82	40,927.15	40,927.15	-
Car expense	1,227.40	756.40	756.40	-
Postage	622.60	622.60	622.60	-
Appraiser's fee	400.00	-	-	-
County Treasurer				
Salary of treasurer	15,000.00	15,000.00	15,000.00	-
Deputy and clerk hire	82,450.00	74,367.03	74,367.03	-
Travel and convention	900.00	746.37	174.55	571.82
Expenses of office	22,000.00	21,161.38	20,538.16	623.22
Delinquent tax suits	-	5,822.00	5,822.00	-
Postage	10,200.00	10,200.00	-	10,200.00

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1972-73

Schedule A-2
Page 6

	1972-73 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
PROPERTY TAX ASSESSMENT and COLLECTION: (continued)				
County Treasurer (continued)				
Advertising assessment lists	4,000.00	2,552.95	2,552.95	-
Bonds and insurance	3,087.11	3,087.11	-	3,087.11
Real estate appraisal	21,463.09	21,463.09	21,463.09	-
Total property tax assessment and collection	206,943.02	196,706.08	182,223.93	14,482.15
GENERAL COUNTY ADMINISTRATION:				
Board of Supervisors				
Per diem and mileage	45,000.00	37,386.04	37,386.04	-
Supplies for county offices	65,618.51	65,141.13	65,141.13	-
New equipment for county offices	34,200.00	34,200.00	34,200.00	-
Repair record books	1,750.00	1,742.50	1,742.50	-
Repair and maintenance of equipment	19,251.49	18,688.19	18,688.19	-
Compensation and liability insurance	29,394.00	27,021.00	27,021.00	-
Miscellaneous	402.32	402.32	402.32	-
Total general county administration	195,616.32	184,581.18	184,581.18	-
BUILDINGS and GROUNDS:				
Court House				
Salaries of superintendent, janitors and telephone operators	54,648.06	54,648.06	54,648.06	-
Water	851.05	851.05	851.05	-
Lights and power	10,824.47	10,824.47	10,824.47	-
Heat	4,700.81	4,700.81	4,700.81	-
Upkeep and repair	26,315.26	26,315.26	26,315.26	-
Supplies	3,889.63	3,889.63	3,889.63	-
Telephone service	22,803.35	22,803.35	22,803.35	-
Insurance	102.00	102.00	102.00	-
Public Safety Building				
Rent	813,188.00	813,188.00	813,188.00	-
Land purchased	521,000.00	198,168.25	198,168.25	-
Total building and grounds	1,458,322.63	1,135,490.88	1,135,490.88	-
CONTINGENCY FUND:				
Incidentals and other	-	-	-	-
Total general county and fee offices	4,187,787.31	3,790,219.65	3,728,201.48	62,018.17
		(1)		

Note (1) Total expenditures include appropriated transfers to fee offices totaling $49,860.

SECTION B

SPECIAL REVENUE FUNDS

VERMILION COUNTY
ILLINOIS

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1973

Schedule B
Page 1

A S S E T S	Civil Defense	Audit Fund	Retirement Fund (County) IMRF)	County Highway Earth Roads Maintenance	County Highway Earth Roads Right of Way
Cash	15,735.18	1,191.87	39,455.24	75,526.43	67,118.68
Taxes receivable (1)	752.36	962.61	28,772.50	17,333.41	3,838.73
Total assets	16,487.54	2,154.48	68,227.74	92,859.84	70,957.41
L I A B I L I T I E S and F U N D B A L A N C E					
LIABILITIES:					
Accounts payable	629.85	-	-	6,768.07	782.80
FUND BALANCE	15,857.69	2,154.48	68,227.74	86,091.77	70,174.61
Total liabilities and fund balance	16,487.54	2,154.48	68,227.74	92,859.84	70,957.41
Revenue and expenditures-- schedule reference	B-1	B-2	B-3	B-4	B-5

Notes:
(1) 1972 levy and back tax distributed after November 30, 1973.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1973

Schedule B
Page 2

A S S E T S	County Bridge Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund	T. B. Dispensary	Dog License Fund
Cash	166,753.77	272,383.10	48,567.32	99,591.56	8,995.25
Taxes receivable (1)	15,473.34	-	-	10,959.28	1,070.00
Time deposits	76,881.54	2,068,601.76	228,522.57	100,000.00	-
Total assets	259,108.65	2,340,984.86	277,089.89	210,550.84	10,065.25
L I A B I L I T I E S and F U N D B A L A N C E					
LIABILITIES:					
Accounts payable	-	-	-	2,727.29	-
FUND BALANCE	259,108.65	2,340,984.86	277,089.89	207,823.55	10,065.25
Total liabilities and fund balance	259,108.65	2,340,984.86	277,089.89	210,550.84	10,065.25
Revenue and expenditures-- schedule reference	B-6	B-7	B-8	B-9	B-10

Note:
(1) 1972 levy and back tax distributed after November 30, 1973.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1973

Schedule B
Page 3

A S S E T S	Rabies Control Fund	Supervisor of Assessments (Property Record System)	Election Fund	Working Cash Fund	Mental Health Board #708	Voting Machine Purchase Fund
Cash	7,640.75	5,326.17	38,231.49	177,219.94	19,535.47	-
Due from State of Illinois	-	520.83	-	-	-	-
Taxes receivable (1)	-	9,972.93	4,987.87	-	35,771.88	4,987.87
Total assets	7,640.75	15,819.93	43,219.36	177,219.94	55,307.35	4,987.87
L I A B I L I T I E S and F U N D B A L A N C E						
LIABILITIES:						
Accounts payable	-	15,819.93	-	-	285.22	-
FUND BALANCE	7,640.75	-	43,219.36	177,219.94	55,022.13	4,987.87
Total liabilities and fund balance	7,640.75	15,819.93	43,219.36	177,219.94	55,307.35	4,987.87
Revenue and expenditures-- schedule reference	B-11	B-12	B-13	B-14	B-15	B-16

Note:
(1) 1972 levy and back tax distributed after November 30, 1973.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1973

A S S E T S	Public Safety Building Rent Fund
Cash	-
Taxes receivable (1)	73,431.75
Total assets	73,431.75
L I A B I L I T I E S and F U N D B A L A N C E	
LIABILITIES:	
Accounts payable	-
FUND BALANCE	73,431.75
Total liabilities and fund balance	73,431.75
Revenue and expenditures-- schedule reference	B-17

Note:
(1) 1972 levy and back tax distributed after November 30, 1973.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1973

Civil Defense

Schedule B-1

			Budget
REVENUE:			
Taxes		5,515.11	6,800.00
Refunds and reimbursements		11,608.54	14,700.00
1971 service charge refund		312.79	
1971 personal tax		1,677.42	
Total revenues		19,113.86	21,500.00
EXPENDITURES:			
Salaries	17,244.50		17,244.50
Travel	976.39		994.50
Supplies	5,310.95		7,258.00
Total expenditures		23,531.84	
EXCESS REVENUES over EXPENDITURES (DEFICIT)		(4,417.98)	25,497.00
FUND BALANCE--11/30/72		20,275.67	
FUND BALANCE--11/30/73 (Sch. B)		15,857.69	

Audit Fund

Schedule B-2

REVENUES:		
Taxes	7,056.69	6,900.00
1971 service charge refund	112.69	
1971 personal tax	604.31	
Total revenues	7,773.69	6,900.00
EXPENDITURES:		
Audit fee--1971-72	7,000.00	7,000.00
EXCESS REVENUES over EXPENDITURES	773.69	
FUND BALANCE--11/30/72	1,380.79	
FUND BALANCE--11/30/73 (Sch. B)	2,154.48	

Retirement Fund
(County IMRF)

Schedule B-3

REVENUES:		
Taxes	210,919.71	220,000.00
Refunds and reimbursements	900.24	
1971 service charge refund	3,475.84	
1971 personal tax	18,639.97	
Total revenues	233,935.76	220,000.00
EXPENDITURES:		
IMRF and FICA remittances	213,019.11	210,000.00
EXCESS REVENUES over EXPENDITURES	20,916.65	
FUND BALANCE--11/30/72	47,311.09	
FUND BALANCE--11/30/73 (Sch. B)	68,227.74	

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1973

County Highway
Earth Roads--Maintenance

Schedule B-4

			Budget
REVENUES:			
Taxes		127,064.26	130,000.00
1971 service charge refund		1,737.54	
1971 personal tax		9,317.95	
Total revenues		138,119.75	130,000.00
EXPENDITURES:			
Labor and mileage	49,843.30		64,862.32
Parts and supplies--patrol	1,477.73		1,500.00
Truck supplies	1,498.37		1,500.00
Fuel and lubricants	3,635.94		3,635.94
Purchase of equipment	8,093.00		8,093.00
Road materials	40,467.74		40,467.74
Lumber and paint	2,753.24		6,000.00
Postage	196.07		250.00
Total expenditures		107,965.39	126,309.00
EXCESS REVENUES over EXPENDITURES		30,154.36	
FUND BALANCE--11/30/72		55,937.41	
FUND BALANCE--11/30/73 (Sch. B)		86,091.77	

County Highway
Earth Roads--Right of Way

Schedule B-5

REVENUES:			
Taxes		28,140.02	25,000.00
Miscellaneous		609.84	
Total revenue		28,749.86	25,000.00
EXPENDITURES:			
Committee fees	550.00		2,500.00
Committee car mileage	51.90		400.00
Fence materials	612.84		3,000.00
Labor	-		1,000.00
Court cost--abstracting, etc.	226.56		500.00
Land acquisition	3,766.00		32,000.00
Non-participating items	3,667.38		10,000.00
Travel	1,938.67		2,800.00
Engineer	2,792.86		4,500.00
Engineer supplies and expense	825.88		1,500.00
Insurance	4,245.00		7,500.00
Total expenditures		18,677.09	65,700.00
EXCESS REVENUES over EXPENDITURES		10,072.77	
FUND BALANCE--11/30/72		60,101.84	
FUND BALANCE--11/30/73 (Sch. B)		70,174.61	

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1973

County Bridge

Schedule B-6

			Budget
REVENUE:			
Taxes		113,428.57	121,000.00
1971 service charge refund		2,561.72	
1971 personal tax		13,737.78	
Interest on time deposits		1,881.54	
Total revenue		131,609.61	121,000.00
EXPENDITURES:			
Construction and engineering costs		35,913.24	246,150.00
EXCESS REVENUE over EXPENDITURES		95,696.37	
FUND BALANCE--11/30/72		163,412.28	
FUND BALANCE--11/30/73 (Sch. B)		259,108.65	

County Motor Fuel Tax

Schedule B-7

REVENUE:			
State of Illinois		682,497.01	
Interest on time deposits		92,141.75	
Total revenue		774,638.76	-
EXPENDITURES:			
Salary and wages (Sch. C-9)	54,001.94		
Construction and engineering	43,825.41		
State treasurer	29,322.62		
Other	1,200.00		
Total expenditures		128,349.97	-
EXCESS REVENUE over EXPENDITURES		646,288.79	
FUND BALANCE--11/30/72		1,694,696.07	
FUND BALANCE--11/30/73 (Sch. B)		2,340,984.86	

Township Motor Fuel Tax

Schedule B-8

REVENUE:			
State of Illinois		561,383.18	
Interest on time deposits		12,904.70	
Total revenue		574,287.88	-
EXPENDITURES:			
Salary and wages (Sch. C-9)	20,694.41		
Construction and maintenance	285,996.86		
Materials	145,914.95		
Truck rental	38,139.24		
Total expenditures		490,745.46	-
EXCESS REVENUE over EXPENDITURES		83,542.42	
FUND BALANCE--11/30/72		193,547.47	
FUND BALANCE--11/30/73 (Sch. B)		277,089.89	

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1973

T. B. Dispensary

Schedule B-9

			Budget
REVENUES:			
Taxes		80,337.98	82,300.00
Fees for services		3,232.50	9,800.00
Rent		9,495.00	-
Interest on time deposits		7,557.65	3,000.00
Miscellaneous		844.47	-
1971 service charge refund		1,372.96	-
1971 personal tax		7,362.77	-
Total revenues		110,203.33	95,100.00
EXPENDITURES:			
Salaries--administrative and medical	25,261.96		25,261.96
Salaries--maintenance	10,828.30		10,828.30
Salaries--vacation relief	-		335.74
Contracted professional services	9,922.15		9,922.15
Contracted laboratory, X-ray, and sanitarium care	10,727.83		49,977.85
Supplies and services--administration	3,668.41		4,900.00
Supplies and services--plant maintenance	9,507.78		10,050.00
Supplies and services--medical	10,029.31		10,029.31
IMRF	4,324.20		4,688.00
Capital improvements	3,264.85		14,370.69
Total expenditures		87,534.79	140,364.00
EXCESS REVENUES over EXPENDITURES		22,668.54	
FUND BALANCE--11/30/72		185,155.01	
FUND BALANCE--11/30/73 (Sch. B)		207,823.55	

Dog License Fund

Schedule B-10

REVENUES:		
Taxes	1,070.00	
Fees for services	1,182.00	
Total revenue	2,252.00	-
EXPENDITURES:		
Claims for animals killed by dogs	2,704.75	-
EXCESS REVENUE over EXPENDITURES (DEFICIT)	(452.75)	
FUND BALANCE--11/30/72	10,518.00	
FUND BALANCE--11/30/73 (Sch. B)	10,065.25	

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1973

Rabies Control Fund — Schedule B-11

			Budget
REVENUE:			
Fees for services		11,051.50	-
EXPENDITURES:			
Fees for services--veterinary and hospital	6,160.87		
Other operating expenses	2,278.63		
Total expenditures		8,439.50	-
EXCESS REVENUE over EXPENDITURES		2,612.00	
FUND BALANCE--11/30/72		5,028.75	
FUND BALANCE--11/30/73 (Sch. B)		7,640.75	

Supervisor of Assessments
(Property Record System) — Schedule B-12

REVENUES:			
Taxes		73,107.55	100,000.00
Salary reimbursement--State of Illinois		6,249.96	6,300.00
1971 service charge refund		1,042.73	-
1971 personal tax		5,591.86	-
Total revenue		85,992.10	106,300.00
EXPENDITURES:			
Salary--supervisor	12,500.00		12,500.00
Salary--deputies and clerks	59,010.27		60,355.19
Industrial appraisal (1)	1,926.22		1,926.22
Travel	3,499.92		3,500.00
Miscellaneous and postage	1,171.90		1,171.90
Contingent	1,512.77		1,512.77
Advertising	7,672.61		7,672.61
Supplies	3,727.05		3,727.05
Equipment	299.76		300.00
Repair and service	236.30		236.30
Total expenditures		91,556.80	92,902.04
EXCESS REVENUE over EXPENDITURES (DEFICIT)		(5,564.70)	
FUND BALANCE--11/30/72		5,564.70	
FUND BALANCE--11/30/73 (Sch. B)		-	

(1) Partial expenditure - balance shown in General Fund

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1973

Election Fund — Schedule B-13

		Budget
REVENUES:		
Taxes	36,564.56	40,000.00
1971 service charge refund	641.00	-
1971 personal tax	3,437.49	-
Total revenue	40,643.05	40,000.00
EXPENDITURES:		
Election expenses	-	40,000.00
EXCESS REVENUES over EXPENDITURES	40,643.05	
FUND BALANCE--11/30/72	2,576.31	
FUND BALANCE--11/30/73 (Sch. B)	43,219.36	

Working Cash Fund — Schedule B-14

REVENUES:		
Advances repaid:		
General County Fund	177,177.91	-
EXPENDITURES:		
1972 tax advances:		
General County Fund	177,177.91	-
EXCESS REVENUES over EXPENDITURES	-	
FUND BALANCE--11/30/72	177,219.94	
FUND BALANCE--11/30/73 (Sch. B)	177,219.94	

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1973

Schedule B-15

Mental Health Board #708

Schedule B-15

			Budget
REVENUES:			
Taxes		260,771.88	264,800.00
1971 service charge refund		4,098.90	-
1971 personal tax		21,981.26	-
Total revenues		286,852.04	264,800.00
EXPENDITURES:			
Salaries--director	17,400.00		17,400.00
Salaries--office manager	5,106.64		5,106.64
Utilities and phone	1,410.75		1,410.75
Printing, supplies, office expense, maintenance	2,162.40		2,154.07
Travel and conference	926.17		926.71
IMRF and FICA	2,901.23		2,780.04
Insurance	112.00		112.00
Repair, maintenance and equipment	190.00		190.00
Psychiatric care	19,000.00		22,000.00
Legal fees and audit	245.00		245.00
Rent	1,487.50		1,487.50
Contingency	4,302.29		4,302.29
Grants to other agencies:			
Retarded Children's Center	42,711.00		49,461.00
Eastern Illinois Mental Health Clinic	47,000.00		54,500.00
Vermilion County Council for Alcoholism	24,750.00		28,500.00
Vermilion County Rehabilitation Center	56,000.00		65,000.00
Visiting Nurse's Association	4,750.00		5,500.00
Vermilion County Children's Home	-		500.00
Vermilion County Crisis Center	11,220.00		13,200.00
Intensive Care Nursery	6,375.00		7,500.00
Vermilion County Big Brothers	6,375.00		7,500.00
Total expenditures		254,424.98	289,776.00
EXCESS REVENUES over EXPENDITURES		32,427.06	
FUND BALANCE--11/30/72		22,595.07	
FUND BALANCE--11/30/73 (Sch, B)		55,022.13	

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1973

Voting Machine Purchase Fund — Schedule B-16

		Budget
REVENUES:		
Taxes	36,564.56	44,900.00
1971 service charge refund	641.00	-
1971 personal tax	3,437.49	-
Total revenue	40,643.05	44,900.00
EXPENDITURES:		
Purchase of voting machines (repaid to General County Fund)	35,613.15	5,184.67
EXCESS REVENUES over EXPENDITURES	5,029.90	
FUND BALANCE--11/30/72 (deficit)	(42.03)	
FUND BALANCE--11/30/73	4,987.87	

Public Safety Building Rent Fund — Schedule B-17

REVENUES:		
(1) Taxes (distribution after November 30, 1973)	73,431.75	-
EXPENDITURES: (1)	-	-
EXCESS REVENUES over EXPENDITURES	73,431.75	
FUND BALANCE--11/30/72	-	
FUND BALANCE--11/30/73 (Sch. B)	73,431.75	

(1) 1972-73 expenditures were made by the General Fund and 1972 taxes are included in the General Fund except for the distribution after November 30, 1973 which was deposited in this Special Revenue Fund.

SECTION C

TRUST and AGENCY FUNDS

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1973

Schedule C
Page 1

A S S E T S	County Collector	County Treasurer	County Clerk
Cash	3,366,220.09	98,071.00	13,752.29
Time deposits	375,000.00	4,090.19	-
(a)Estimated delinquent personal taxes	522,503.82	-	-
Taxes receivable (drainage districts)	-	9,057.17	-
Total assets	4,263,723.91	111,218.36	13,752.29
L I A B I L I T I E S and F U N D B A L A N C E			
LIABILITIES:			
Due to other taxing bodies:			
(a)Delinquent personal taxes	522,503.82	-	-
Taxes not distributed	2,993,043.14	-	-
Inheritance taxes	-	23,409.33	-
Partial payment of taxes	494.39	-	-
Refundable deposits--			
Protests withheld from distribution	628,706.70	-	-
Duplicate deposits and overpayments	3,484.21	-	-
1971 personal property tax (includes interest earned)	77,314.08	-	-
Fees and deposits of others	38,177.57	40,002.87	13,752.29
Due drainage districts	-	42,620.97	-
Total liabilities	4,263,723.91	106,033.17	13,752.29
FUND BALANCES (restricted)	-	5,185.19	-
Total liabilities and fund balances	4,263,723.91	111,218.36	13,752.29

(a) Does not include penalties and interest.

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1973

Schedule C
Page 2

A S S E T S	Clerk of the Circuit Court	County Auditor (Clerk of IMRF)	Law Library
Cash	87,388.34	3,222.35	4,420.44
Uncollected fees	-	-	172.00
Total assets	87,388.34	3,222.35	4,592.44
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:			
Fees and deposits of others	87,388.34	3,222.35	-
FUND BALANCES (restricted)	-	-	4,592.44
Total liabilities and fund balances	87,388.34	3,222.35	4,592.44

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1973

Schedule C
Page 3

A S S E T S	County Health Department	Superintendent of Educational Service Region	Board of Election Commissioners	Public Employment Programs
Cash	521.23	8,158.08	533.16	31,748.53
Time deposits	-	13,419.49	-	-
Total assets	521.23	21,577.57	533.16	31,748.53
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	-	-	-	-
FUND BALANCES (restricted)	521.23	21,577.57	533.16	31,748.53
Total liabilities and fund balances	521.23	21,577.57	533.16	31,748.53

(b)

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

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

ASSESSED VALUATION and TAX EXTENSION
(1972 taxes collected in 1973)

Schedule C-1

County Collector

EQUALIZED VALUATION--1972			
Lands			188,848,060.00
Lots			136,615,410.00
Personal			34,389,210.00
Railroads			9,464,138.00
Non-carrier			690,610.00
Capital stock			1,387,700.00
Total			371,395,128.00
EQUALIZED VALUATION--1971			387,282,274.00
TAX EXTENSIONS:	Rate per Hundred		Percent of Total
General County	.10	371,410.11	1.88
County--IMRF	.0577	214,308.16	1.08
County highway--			
Earth road--right of way	.0077	28,592.07	.14
Earth road--maintenance	.03476	129,105.55	.65
TB dispensary	.0206	76,510.26	.39
TB--IMRF	.00138	5,118.33	.03
Bridge Fund	.03103	115,250.75	.58
Civil defense	.00151	5,603.69	.03
County Audit Fund	.00193	7,170.08	.04
Supervisor of Assessments	.02	74,282.02	.38
Public Safety building	.22991	853,901.30	4.32
Elections	.01	37,152.05	.19
Mental Health Board #708	.0714	265,111.93	1.34
Voting machines	.01	37,152.05	.19
Nursing Home--bonds and interest	.06748	250,621.85	1.27
Total county	.6654	2,471,290.20	12.51
Dog tax		998.00	.01
Townships		750,753.52	3.80
Road and bridge		854,639.43	4.33
Cities and villages		2,857,536.96	14.45
District schools		9,910,845.24	50.15
High schools and Junior College		1,639,137.40	8.30
Sanitary districts		572,169.16	2.90
Vermilion County Airport Authority		91,623.91	.46
Fire Protection districts		145,397.45	.74
Cemetery		53,140.22	.27
Library--Sidell		8,892.22	.05
Drainage districts		12,263.59	.06
Vermilion County Conservation District		383,642.08	1.94
Ross Park		5,872.29	.03
Total current tax charged for collection (Sch. C-2)		19,758,201.67	100.00

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

TAX SETTLEMENT
(1972 taxes collected in 1973)

Schedule C-2
Page 1

County Collector

CHARGES and COLLECTIONS:			
Current tax--1972 levy (Sch. C-1)			19,758,201.67
Back taxes and penalties added			831,969.35
Delinquent personals collected			118,214.93
Delinquent drainage			112.60
Penalties and interest--delinquent personals			24,224.35
Advertising and costs			13,161.36
Forfeitures collected			45,321.93
Penalties and interest--forfeitures			4,479.51
Tax objections overruled and withdrawn			17,031.57
Total charges and collections			20,812,717.27
CREDITS and PAYMENTS:			
Delinquent personal taxes--1972 levy			39,881.83
Real estate taxes forfeited			
Back tax 741,217.60 plus penalties 64,075.93		805,293.53	
Current--1972		153,858.41	959,151.94
Errors, abatements and sales cancelled			
Back tax--real estate 26,675.82 and personals 510.58		27,186.40	
Current--1972 real estate		67,480.59	
1972 personal tax		66,442.83	161,109.82
Current tax protests withheld--1% of collections			194,177.27
Penalties, costs and interest to General County			41,865.22
Commission--back taxes (due General County)			510.90
Distributed to taxing bodies (1)			
County treasurer			
General County		365,537.69	
Public Safety Building--general		759,067.46	
Civil Defense		5,515.11	
County Audit Fund		7,056.69	
County IMRF		210,919.71	
County Highway--Earth Road Maintenance		127,064.26	
County Highway--Earth Roads Right of Way		28,140.02	
Bridge Fund		113,428.57	
TB Dispensary		75,300.48	
TB IMRF		5,037.50	
Public Safety Building--Special Revenue		73,431.75	
Voting Machines Purchase Fund		36,564.56	
Vermilion Nursing Home--bonds and interest		246,659.31	
Dog tax		1,070.00	
Supervisor of Assessments		73,107.55	
Mental Health Board #708		260,771.88	
Elections		36,564.56	
Total county treasurer			2,425,237.10

TAX SETTLEMENT
(1972 taxes collected in 1973)

County Collector

CREDITS and PAYMENTS: (continued)		
Distributed to taxing bodies (1)		
Other treasurers		
Danville Sanitary District	517,383.47	
Vermilion County Airport Authority	89,908.05	
Fire Protection Districts, libraries, cemetery districts, etc.	219,518.52	
School Districts (elementary, high school, junior college)	11,347,388.29	
Townships	1,470,306.32	
Cities and villages	2,956,137.77	
Vermilion County Conservation District	378,473.24	
Drainage Districts	11,667.53	
Total other treasurers		16,990,783.19
Total credits and payments		20,812,717.27

(1) Includes distribution made after November 30, 1973 totaling $2,906,671.30

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

SUMMARY STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1972 to November 30, 1973

Schedule C-3

Funds	Schedule Reference	Balance 12/1/72	Receipts 1972-73	Disbursements 1972-73	Balance 11/30/73
County Collector					
Collector's account	C-4	5,816,546.38	19,886,526.67	22,438,027.66	3,265,045.39
Deposit Fund	C-5	354,761.48	211,762.98	93,833.97	472,690.49
Adjustment Fund	C-6	2,101.02	1,647.33	264.14	3,484.21
County Treasurer					
Inheritance Tax Fund	C-7	20,533.44	877,641.24	874,765.35	23,409.33
Withholding Tax Fund	C-8	-	320,222.12	320,222.12	-
County Highway Payroll	C-9	24,537.50	74,696.35	75,302.04	23,931.81
Non-resident heirs	C-10	9,226.49	4,057.43	404.90	12,879.02
Special Drainage Districts	C-11	31,706.41	7,169.40	5,312.01	33,563.80
Master in Chancery	C-12	3.34	-	3.34	-
Indemnity Fund	C-13	2,846.85	2,347.34	9.00	5,185.19
Unknown heirs	C-14	-	3,192.04	-	3,192.04
County Clerk	C-15	6,597.87	139,014.56	131,860.14	13,752.29
States Attorney	C-16	-	1,293.54	1,293.54	-
Clerk of Circuit Court	C-17	67,115.21	769,485.51	749,212.38	87,388.34
County Auditor (clerk of IMRF)	C-18	2,661.85	476,640.49	476,079.99	3,222.35
Law Library	C-19	3,229.30	3,413.00	2,049.86	4,592.44
County Health Department	C-20	1,267.09	4,092.73	4,838.59	521.23
Superintendent of Educational Service Region	C-21	25,356.84	10,573,777.72	10,577,556.99	21,577.57
Board of Election Commissioners	C-22	2,319.51	13,638.65	15,425.00	533.16
Public Employment Program:					
Title V	C-23	13,142.38	327,509.90	326,154.20	14,498.08
Title VI	C-24	(1,415.83)	211,000.00	192,333.72	17,250.45
Total		6,382,537.13	33,909,129.00	36,284,948.94	4,006,717.19

(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, 1972 to November 30, 1973

County Collector
Collector's Account

Schedule C-4

BALANCE--December 1, 1972			5,816,546.38
RECEIPTS:			
Tax collection (current and back)		19,526,739.25	
University of Illinois		1,010.50	
School credit--Grant Township		7,000.00	
Overruled tax objections	(Sch. C-5)	16,547.29	
Penalties and interest on tax collections		41,865.22	
Housing authorities		25,036.90	
Tax sales (1971 and 1972)		183,073.87	
Scavenger sale		264.00	
Interest on time deposits and savings account		84,989.64	
Total receipts			19,886,526.67
BALANCE AVAILABLE			25,703,073.05
DISBURSEMENTS:			
Refunds and miscellaneous		1,823.82	
Postage and bank fee--refund of 1971 personal tax		3,754.45	
Distributions to taxing bodies (1971 and 1972 tax)		22,091,288.32	
To General County-(penalties, interest, fees, commissions)		152,996.14	
To Adjustment Fund (double payments--and overpayments to be refunded)	(Sch. C-6)	1,647.33	
To Deposit Fund-(1971 tax protests withheld)	(Sch. C-5)	182,825.60	
To Indemnity Fund	(Sch. C-13)	2,205.00	
County Clerk fees		1,487.00	
Total disbursements			22,438,027.66
BALANCE--November 30, 1973			3,265,045.39

Ending balance composed of:

County Collector's Fund cash	3,187,731.31
Personal property tax escrow account cash	77,314.08
Total per above	3,265,045.39

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1972 to November 30, 1973

County Collector
Deposit Fund

Schedule C-5

BALANCE--December 1, 1972 (includes 250,000 certificates of deposit)		354,761.48
RECEIPTS:		
Partial payments of taxes	330.12	
Other deposits	3,250.00	
Interest on time deposits	25,357.26	
1971 tax protests withheld (Sch. C-4)	182,825.60	
Total receipts		211,762.98
BALANCE AVAILABLE		566,524.46
DISBURSEMENTS:		
To county collector's account--overruled and withdrawn tax objections (Sch. C-4)	16,547.29	
Deposits paid out and refunded	9,322.17	
Refunds of tax objections sustained	42,607.25	
Interest on time deposits to General County	25,357.26	
Total disbursements		93,833.97
Cash	97,690.49	
Certificates of deposit	375,000.00	
BALANCE--November 30, 1973		472,690.49

Detail of Deposit Fund Balance
November 30, 1973

Partial payments and deposits--real estate taxes	516.46	
Partial payments and deposits--personal property taxes	(22.07)	
Other deposits	37,666.67	

Tax paid under protest--not settled

	Combined R.R. and Individual	Railroad	Individual and Corporation	
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	-	18,649.74	42,036.21	
1970 taxes	-	21,602.83	59,116.74	
1971 taxes	171,367.22	-	-	
1972 taxes (not transferred from collector's account)				
Total tax protests	171,367.22	40,729.54	222,432.67	434,529.43

BALANCE--November 30, 1972		
Cash	97,690.49	
Certificates of deposit	375,000.00	
Total per above		472,690.49

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1972 to November 30, 1973

County Collector Adjustment Fund		Schedule C-6
BALANCE--December 1, 1972		2,101.02
RECEIPTS:		
County collector--double payments and overpayments (Sch. C-4)		1,647.33
BALANCE AVAILABLE		3,748.35
DISBURSEMENTS:		
State of Illinois--abandoned property	3.54	
Refunds to taxpayers	260.60	
Total disbursements		264.14
BALANCE--November 30, 1973		3,484.21

County Treasurer Inheritance Tax Fund		Schedule C-7
BALANCE--December 1, 1972		20,533.44
RECEIPTS:		
Inheritance tax received from various estates		877,641.24
BALANCE AVAILABLE		898,174.68
DISBURSEMENTS:		
Circuit clerk and county clerk fees	3,252.19	
State treasurer	871,513.16	
Total disbursements		874,765.35
BALANCE--November 30, 1973		23,409.33

County Treasurer Withholding Tax Fund		Schedule C-8
BALANCE--December 1, 1972		-
RECEIPTS:		
Payroll deductions--county offices		320,222.12
BALANCE AVAILABLE		320,222.12
DISBURSEMENTS:		
Deposit of federal and state withholding taxes		320,222.12
BALANCE--November 30, 1973		-

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1972 to November 30, 1973

County Treasurer County Highway Payroll		Schedule C-9
BALANCE--December 1, 1972		24,537.50
RECEIPTS:		
From motor fuel tax--county (Sch. B-7)	54,001.94	
From motor fuel tax--township aid (Sch. B-8)	20,694.41	
Total receipts		74,696.35
BALANCE AVAILABLE		99,233.85
DISBURSEMENTS:		
Payroll	72,833.44	
Expenses	2,468.60	
Total disbursements		75,302.04
BALANCE--November 30, 1973		23,931.81

County Treasurer Non-resident Heirs		Schedule C-10
BALANCE--December 1, 1972		9,226.49
RECEIPTS:		
Estate proceeds to distribute		4,057.43
BALANCE AVAILABLE		13,283.92
DISBURSEMENTS:		
Refunds	158.48	
State of Illinois--abandoned property escheated	246.42	
Total disbursements		404.90
BALANCE--November 30, 1973		12,879.02

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1972 to November 30, 1973

County Treasurer
Special Drainage Districts

Schedule C-11

	Balance 12/1/72	Receipts	Disbursements	Balance 11/30/73
Beneficial special	505.18	-	-	505.18
Fairview special	848.43	-	148.35	700.08
Fairview special--sub-district #1	68.22	-	-	68.22
Fairview special--sub-district #2	142.17	-	-	142.17
Fayette special	1,894.65	-	59.39	1,835.26
Jamaica special	1,023.59	-	626.70	396.89
Jamaica supplemental	17.36	-	-	17.36
Jordan special	3,382.17	-	621.70	2,760.47
Jamesburg special	2,644.65	-	88.00	2,556.65
Center Creek	1,665.73	643.74	1,889.27	420.20
8-mile	1,662.49	-	-	1,662.49
Bean Creek	1,500.42	-	-	1,500.42
Oakwood #1	2,223.03	30.40	-	2,253.43
Ross Township #2	145.88	-	-	145.88
Maple Grove	138.96	-	393.00	(254.04)
Stony Creek	10,295.44	-	208.04	10,087.40
Stony Creek--sub-district #11	323.86	-	-	323.86
Union #1	2.17	1,019.80	-	1,021.97
Sandusky Branch	2,763.64	-	-	2,763.64
Hoopeston #7011	394.82	1,587.29	1,277.56	704.55
Jamaica and Sidell #4	63.55	-	-	63.55
Vance and Jamaica #1	-	3,888.17	-	3,888.17
Totals	31,706.41(1)	7,169.40	5,312.01	33,563.80

(1) Receipts include $2,176.41 distribution of 1971 taxes and do not include $9,057.17 of 1972 taxes distributed after November 30, 1973.

Master-in-Chancery

Schedule C-12

BALANCE--December 1, 1972	3.34
RECEIPTS:	-
BALANCE AVAILABLE	3.34
DISBURSEMENTS:	
State of Illinois--abandoned property escheated	3.34
BALANCE--November 30, 1973	-

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1972 to November 30, 1973

Indemnity Fund — Schedule C-13

BALANCE--December 1, 1972		2,846.85
RECEIPTS:		
Interest on time deposit	142.34	
County Collector--1972 tax sale (Sch. C-4)	2,205.00	
Total receipts		2,347.34
BALANCE AVAILABLE		5,194.19
DISBURSEMENTS--refund		9.00
BALANCE--November 30, 1973		5,185.19
Cash	1,095.00	
Certificates of Deposit	4,090.19	
BALANCE--November 30, 1973		5,185.19

County Treasurer
Unknown Heirs — Schedule C-14

BALANCE--December 1, 1972	-
RECEIPTS:	
Estate proceeds to distribute	3,192.04
BALANCE AVAILABLE	3,192.04
DISBURSEMENTS	-
BALANCE--November 30, 1973	3,192.04

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1972 to November 30, 1973

	Balance 12/1/72	Receipts	Disbursements	Balance 11/30/73
County Clerk				Schedule C-15
Redemptions	6,097.87	127,764.56	120,610.14	13,252.29
Liquor licenses	500.00	11,250.00	11,250.00	500.00
Totals	6,597.87	139,014.56	131,860.14	13,752.29
States Attorney				Schedule C-16
Restitution and costs	-	1,293.54	1,293.54	-
Clerk of the Circuit Court				Schedule C-17
Sheriff's fees	363.75	3,348.57	3,516.50	195.82
States attorney fees	1,345.47	15,473.66	15,634.63	1,184.50
Tenders and escrows	10,316.45	29,073.00	21,202.50	18,186.95
Alimony and support	-	325,822.75	325,822.75	-
Fines	15,191.50	182,950.73	181,843.95	16,298.28
Law Library	170.00	3,404.00	3,402.00	172.00
Bail bonds	39,474.04	198,034.74	187,283.54	50,225.24
Bar Association	251.00	5,111.00	5,160.00	202.00
Recorder	3.00	43.00	36.00	10.00
Treasurer	-	1,050.70	1,050.70	-
Periodic imprisonment	-	5,173.36	4,259.81	913.55
Total	67,115.21	769,485.51	749,212.38	87,388.34

County Auditor (Clerk of IMRF) — Schedule C-18

	IMRF	FICA	
BALANCE--December 1, 1972			2,661.85
RECEIPTS:			
Individual contributions	186,963.67	19,805.13	
County contributions	252,085.11	17,786.58	
Total receipts	439,048.78	37,591.71	476,640.49
BALANCE AVAILABLE			479,302.34
DISBURSEMENTS:			
Illinois Municipal Retirement Fund			476,079.99
BALANCE--November 30, 1973			3,222.35

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1972 to November 30, 1973

Law Library		Schedule C-19
BALANCE--December 1, 1972 (including uncollected fees $170)		3,229.30
RECEIPTS:		
Circuit Clerk		3,413.00
BALANCE AVAILABLE		6,642.30
DISBURSEMENTS:		2,049.86
Books and subscriptions:		
Cash	4,420.44	
Uncollected fees--circuit clerk	172.00	
BALANCE--November 30, 1973		4,592.44

County Health Department		Schedule C-20
BALANCE--December 1, 1972		1,267.09
RECEIPTS:		
Donations	2,415.50	
Fees	1,522.67	
Refunds and reimbursements	154.56	
Total receipts		4,092.73
BALANCE AVAILABLE		5,359.82
DISBURSEMENTS:		
Homemaker Home Health Aides	3,920.45	
Transportation (net)	3.18	
Other expense	414.46	
Crippled children expenditures	500.50	
Total disbursements		4,838.59
BALANCE--November 30, 1973		521.23

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1972 to November 30, 1973

Superintendent of Educational Service Region

Schedule C-21

	Balance 12/1/72	Receipts	Disbursements	Balance 11/30/73
DISTRIBUTIVE FUND:				
State Aid	-	8,703,211.12	8,703,211.12	-
Hot lunch--federal	-	387,870.82	387,870.82	-
School milk--federal	-	61,272.50	61,272.50	-
Transportation	-	500,419.23	500,419.23	-
Special education	-	424,561.06	424,561.06	-
Driver's training	-	87,090.00	87,090.00	-
Gifted children	-	33,145.40	33,145.40	-
Orphans tuition	-	34,515.48	34,515.48	-
Title II (E.S.E.A.)	-	6,431.37	6,431.37	-
School lunch supplement--federal	-	38,970.08	38,970.08	-
Illinois free school lunch	-	74,909.55	74,909.55	-
Non-food	-	44,550.87	44,550.87	-
Federal special food service	-	11,170.16	11,170.16	-
Summer school	-	80,993.72	80,993.72	-
Adult education	-	2,008.10	2,008.10	-
State impaction	-	7,486.38	7,486.38	-
Contractual services	-	232.50	232.50	-
Special Education Building Grant	-	53,767.00	53,767.00	-
Bilingual education	-	9,579.00	9,579.00	-
Handicapped children	-	1,803.86	1,803.86	-
Total distributive	-	10,563,988.20	10,563,988.20	-
INSTITUTE FUND (includes time deposits)	21,132.16	7,910.10	10,990.54	18,051.72
GED TESTING PROGRAM	714.23	1,600.00	1,813.05	501.18
VADT	713.50	171.00	727.34	157.16
VERMILION COUNTY SCHOOL --BOARD of TRUSTEES (includes time deposits)	2,796.95	108.42	37.86	2,867.51
Totals	25,356.84	10,573,777.72	10,577,556.99	21,577.57

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1972 to November 30, 1973

Board of Election Commissioners — Schedule C-22

BALANCE--December 1, 1972		2,319.51
RECEIPTS:		
Share of election costs--townships		13,638.65
BALANCE AVAILABLE		15,958.16
DISBURSEMENTS:		
Election expenses		15,425.00
BALANCE--December 31, 1973		533.16

Public Employment Program
(Federal Grant)
Title V — Schedule C-23

BALANCE--December 1, 1972		13,142.38
RECEIPTS:		
Federal Grant	327,500.00	
Refund	9.90	
Total receipts		327,509.90
BALANCE AVAILABLE		340,652.28
DISBURSEMENTS:		
Payroll--program employees	285,224.27	
Administrative salary	7,200.00	
Travel	431.66	
Insurance	3,854.58	
IMRF and FICA matching contribution	28,340.01	
Teachers' pension	1,103.68	
Total disbursements		326,154.20
BALANCE--November 30, 1973		14,498.08

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1972 to November 30, 1973

Public Employment Program
(Federal Grant)
Title VI

Schedule C-24

BALANCE--December 1, 1972 (overdraft)		(1,415.83)
RECEIPTS:		
Federal Grant		211,000.00
BALANCE AVAILABLE		209,584.17
DISBURSEMENTS:		
Payroll--program employees	175,466.50	
Travel	298.45	
Insurance	2,346.40	
IMRF and FICA matching contribution	14,195.26	
Miscellaneous	27.11	
Total disbursements		192,333.72
BALANCE--November 30, 1973		17,250.45

SECTION D

BONDED INDEBTEDNESS FUNDS

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

BALANCE SHEET
November 30, 1973

Schedule D

Vermilion County Nursing Home

A S S E T S	Bonds Proceeds Construction Account	Bond and Interest Account	Long Term Liability	Capital Improvement
Cash	133.52	-	-	-
Time deposits	179,943.38	305,590.68	-	-
(1) Taxes receivable (1972 levy)	-	33,647.95	-	-
Estimated future taxes to retire bonds and interest	-	-	2,216,930.12	-
Fund balance available in bond and interest account	-	-	339,238.63	-
Nursing Home addition to date (11/30/73)	-	-	-	1,869,045.60
Total assets	180,076.90	339,238.63	2,556,168.75	1,869,045.60
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: (Sch. D-2)				
Bonds payable--current	-	-	140,000.00	-
Bonds payable--long-term	-	-	1,860,000.00	-
Interest payable--current	-	-	95,187.50	-
Interest payable--long-term	-	-	460,981.25	-
FUND BALANCE (restricted) (Sch. D-1)	180,076.90	339,238.63	-	-
FUND BALANCE (capital improvements)	-	-	-	1,869,045.60
Total liabilities and fund balances	180,076.90	339,238.63	2,556,168.75	1,869,045.60

(1) 1972 levy and back tax distributed after November 30, 1973

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1973

Schedule D-1

Vermilion County Nursing Home
Bond Proceeds--Construction Account

REVENUES:		
Interest on time deposits		36,997.64
EXPENDITURES:		
Architect fees and construction costs	1,151,676.99	
Transfer of interest income to Bond and Interest Account	34,257.73	
Total expenditures		1,185,934.72
EXCESS REVENUES over EXPENDITURES (deficit)		(1,148,937.08)
FUND BALANCE--November 30, 1972		1,433,832.52
(1) Adjustment for bond and interest account investments--1972		(104,818.54)
FUND BALANCE--November 30, 1973 (Sch. D)		180,076.90
(Unexpended bond proceeds plus investment income)		

Bond and Interest Account
(current tax levy)

REVENUES:		
Taxes--1972 levy	246,659.31	
1971 service charge refund	2,859.35	
1971 personal tax	15,333.91	
Interest on time deposits	5,432.51	
Transfer of interest income from construction account	34,257.73	
Rebate	2,071.53	
Total revenues		306,614.34
EXPENDITURES:		
Interest on bonds	98,687.50	
Service charges	120.00	
Total expenditures		98,807.50
EXCESS REVENUES over EXPENDITURES		207,806.84
FUND BALANCE--November 30, 1972		26,613.25
(1) Adjustment for investments included in construction account--1972		104,818.54
FUND BALANCE--November 30, 1973 (Sch. D)		339,238.63

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

SCHEDULE of BONDS and INTEREST PAYABLE
November 30, 1973

Schedule D-2

Vermilion County Nursing Home General Obligation Bonds

(Issue dated May 1, 1971
Bonds #1 to 400-$2,000,000.00)

		Total	Bonds	Interest
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	Retired	49,343.75		49,343.75
January 1, 1973	Retired	49,343.75		49,343.75
July 1, 1972	Retired	115,168.31		115,168.31
Total original issue		2,770,024.56	2,000,000.00	770,024.56
Less retirement to date		213,855.81		213,855.81
Total outstanding--11/30/73 (Sch. D)		2,556,168.75	2,000,000.00	556,168.75