

VERMILION COUNTY

Illinois

AUDIT REPORT

November 30, 1974

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CLIFFORD R. KESLER & Co., Ltd.
CERTIFIED PUBLIC ACCOUNTANTS
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MEMBERS OF THE
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

January 25, 1975

Members of the County Board
Vermilion County,
Illinois

We have examined the balance sheets of the funds of Vermilion County as of November 30, 1974 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.

General fixed assets are not included in the financial statements explained in the "Notes to Financial Statements" attached.

In our opinion, subject to the exception noted above and subject to 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 of Vermilion County at November 30, 1974, 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 accompanying financial statements have been converted to the accrual basis for all 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 necessarily been recorded on the county records. Property taxes to be levied for the 1974-75 fiscal year are not included as revenue receivables.

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, Federal Revenue Sharing Account, 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 expenditures 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. Expenditures for such 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 disclosed below. Due to this lack of accumulative information concerning capital assets a Capital Improvement Fund is not presented except for those capital assets acquired with the currently outstanding Nursing Home bond issue.

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. 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 1974 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 1973 tax distribution was not completed until subsequent to November 30, 1974. Distributions made after the fiscal year end have been included as taxes receivable and revenue of the various tax levy funds.

II. PUBLIC EMPLOYMENT PROGRAMS:

The County Board acts as both program agent and administrative agent for the federally funded public employment programs and as a subcontractee for the federally funded comprehensive employment training program. Cash transactions for these programs are included under the Trust and Agency section of the report. The program operated 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.

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 is

IV. FEDERAL REVENUE SHARING: (Continued)

presented under a separate cover for submission to the Federal Revenue Sharing office.

V. TAX EXTENSION and COLLECTION COST:

House Bill 194 passed by the Illinois legislature in 1974 permits counties to charge and collect from all taxing bodies their pro-rata share of the actual costs to the county of extending and collecting taxes. The Vermilion County Board passed an ordinance on November 26, 1974 directing the County Collector to determine and charge to the taxing bodies such costs. Included in the accompanying financial statements is a \$170,400 revenue-receivable representing the estimated net costs which may be recoverable from other taxing bodies. The collection of these tax costs is contingent on verification of actual costs of the County's independent Certified Public Accountants and by litigation by various taxing bodies on the constitutionality of such a cost recovery.

VERMILION COUNTY
Illinois

GENERAL INFORMATION

County Officials
November 30, 1974

Schedule II
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Circuit Clerk	Gerald R. Block, Danville
County Clerk	Keith J. Smith, Bismarck
Chief Probation Officer	Gene Hughes, Rossville
Coroner	Gary Ballard, Danville
County Auditor	Lois 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	William Pugsley, 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 Farestad, Danville

GENERAL INFORMATION

County Officials
November 30, 1974

Schedule II
Page 2

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 Pratt Taylor, Georgetown Harold Wonderlin, Danville
#5	Oren Watts, Tilton James Hardy, Danville August Carlson, Danville
#6	Stanley Dawless, Jr., Danville Robert Pape III, 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 Tabela, Danville

SCHEDULE A

GENERAL FUNDS and FEE OFFICES

BALANCE SHEET - CONSOLIDATED
November 30, 1974

Schedule A

A S S E T S	Combined General Funds	OTHER THAN FEE OFFICES					FEE OFFICES				
		Elimination of Interfund Balances	General County	Nursing Home (Farm&Misc.)	County Health Department	County Treasurer	County Clerk	County Sheriff	County Recorder	States Attorney	Clerk of Circuit Court
Cash	345,151	-	291,807	6,861	23,258	-	75	-	20	25	23,105
Taxes receivable (1)	72,434	-	72,434	-	-	-	-	-	-	-	-
Tax cost recovery receivable	170,400	-	170,400	-	-	-	-	-	-	-	-
Due from governmental agencies:											
State of Illinois--sales tax	76,894	-	76,894	-	-	-	-	-	-	-	-
State of Illinois--states attorney salary	1,000	-	1,000	-	-	-	-	-	-	-	-
State of Illinois--income tax	26,230	-	26,230	-	-	-	-	-	-	-	-
State of Illinois--Health Department	26,863	-	-	-	26,863	-	-	-	-	-	-
State of Illinois--Department of Children and Family Services	530	-	530	-	-	-	-	-	-	-	-
Federal revenue sharing	44,233	-	44,233	-	-	-	-	-	-	-	-
Planning Commission Grants	3,902	-	3,902	-	-	-	-	-	-	-	-
Uncollected fees and fines	62,985	(31,670)	84,809	-	9,132	-	615	99	-	-	-
Revenue stamp inventory	7,731	-	-	-	-	-	-	-	7,731	-	-
Due from Earth Roads' Row Fund	2,719	-	2,719	-	-	-	-	-	-	-	-
Due from General County Fund	-	(1,613)	1,613	-	-	-	-	-	-	-	-
Due from County Health Department	2,576	-	2,576	-	-	-	-	-	-	-	-
Equipment and Improvements--Health Department	12,273	-	-	-	12,273	-	-	-	-	-	-
(Net of accumulated depreciation (2,283). See notes to financial statements).											
Total assets	855,921	(33,283)	779,147	6,861	71,526	-	690	99	7,751	25	23,105
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	117,572	-	107,749	-	9,823	-	-	-	-	-	-
Fees due General County Fund	-	(22,975)	-	-	-	-	-	-	-	-	22,975
Due Federal Revenue Sharing Fund	-	(1,613)	1,613	-	-	-	-	-	-	-	-
Due Working Cash Fund	12,000	-	12,000	-	-	-	-	-	-	-	-
Total liabilities	129,572	(24,588)	121,362	-	9,823	-	-	-	-	-	22,975
FUND BALANCE (Sch. A-1)	726,349	(8,695)	657,785	6,861	61,703	-	690	99	7,751	25	130
Total liabilities and fund balance	855,921	(33,283)	779,147	6,861	71,526	-	690	99	7,751	25	23,105

Notes: (1) 1973 levy and back tax distributed after November 30, 1974
(2) The General County Fund balance is restricted to the extent of federal revenue sharing funds

STATEMENT of REVENUES and EXPENDITURES by FUNDS
For the fiscal year ended November 30, 1974

Schedule A-1
Page 1

For the fiscal year ended November 30, 1974											
		OTHER		THAN	FEE	OFFICES		FEE		OFFICES	
REVENUE		Elimination of Interfund Transactions	General County Fund	Nursing Home (Petty Cash and Farm)	County Health Department	County Treasurer	County Clerk	Sheriff	Recorder	States Attorney	Clerk of Circuit Court
OPERATING REVENUES:											
(2) Property taxes--											
1973 and back tax	381,848	-	381,848	-	-	-	-	-	-	-	-
Delinquent taxes	1,443	-	1,443	-	-	-	-	-	-	-	-
Sales tax	324,946	-	324,946	-	-	-	-	-	-	-	-
Tax extension and collection cost recovery (Note V)	170,400	-	170,400	-	-	-	-	-	-	-	-
Fines	54,279	-	54,279	-	-	-	-	-	-	-	-
Fees for services	371,585	-	18,811	-	75,067	-	24,937	42,911	65,590	-	144,269
Penalties and interest-taxes	47,447	-	47,447	-	-	-	-	-	-	-	-
County Collector commissions	72	-	72	-	-	-	-	-	-	-	-
Reimbursements and refunds	11,666	-	9,356	1,844	154	-	-	312	-	-	-
Vermilion Nursing Home, Shelter Care Home, and Farm	773,945	-	766,998	6,947	-	-	-	-	-	-	-
Liquor licenses	11,250	-	11,250	-	-	-	-	-	-	-	-
Miscellaneous	4,020	-	4,020	-	-	-	-	-	-	-	-
United Fund allocation	8,544	-	-	-	8,544	-	-	-	-	-	-
Governmental agencies--											
grants and reimbursements	234,874	-	110,185	-	124,689	-	-	-	-	-	-
Sale of state revenue stamps	32,366	-	-	-	-	-	-	-	32,366	-	-
State income tax	264,732	-	264,732	-	-	-	-	-	-	-	-
Federal revenue sharing	340,354	-	340,354	-	-	-	-	-	-	-	-
NON-OPERATING REVENUES:											
Interest on investments	92,025	-	91,879	-	-	146	-	-	-	-	-
Transfer from Voting Maching Fund	35,527	-	35,527	-	-	-	-	-	-	-	-
Transfer from General County Fund	-	(72,088)	-	-	72,088	-	-	-	-	-	-
Transfer of fees from fee offices	-	(294,108)	294,108	-	-	-	-	-	-	-	-
Total revenues	3,161,323	(366,196)	2,927,655	8,791	280,542	146	24,937	43,223	97,956	-	144,269

STATEMENT of REVENUES and EXPENDITURES by FUNDS
For the fiscal year ended November 30, 1974

EXPENDITURES	Combined General Funds	Elimination of Interfund Transactions	OTHER THAN FEE OFFICES				COUNTY OFFICES				
			General County Fund	Nursing Home (Petty Cash and Farm)	County Health Department	County Treasurer	County Clerk	Sheriff	Recorder	States Attorney	Clerk of Circuit Court
OPERATING EXPENDITURES:											
Law enforcement	856,729	-	856,680	-	-	-	-	-	-	49	-
Courts and administration of justice	254,180	-	254,180	-	-	-	-	-	-	-	-
Public and county services	535,410	-	519,303	-	-	-	-	-	16,107	-	-
General health and welfare	1,036,984	-	782,623	3,704	250,657	-	-	-	-	-	-
Property tax assessment and collection	140,916	-	140,916	-	-	-	-	-	-	-	-
General county administration	141,350	-	141,350	-	-	-	-	-	-	-	-
Buildings and grounds	125,530	-	125,530	-	-	-	-	-	-	-	-
Contingency	2,501	-	2,501	-	-	-	-	-	-	-	-
Transfer of fees to General County	-	(294,108)	-	-	-	146	24,509	47,728	77,456	-	144,269
Transfer to Health Department --subsidy	-	(72,088)	72,088	-	-	-	-	-	-	-	-
Transfer to Supervisor of Assessments	16,068	-	16,068	-	-	-	-	-	-	-	-
Total expenditures	3,109,668	(366,196)	2,911,239	3,704	250,657	146	24,509	47,728	93,563	49	144,269
EXCESS REVENUES over EXPENDITURES (DEFICIT)	51,655	-	16,416	5,087	29,885	-	428	(4,505)	4,393	(49)	-
FUND BALANCE--11-30-73	674,694	(8,695)	641,369	1,774	31,818	-	262	4,604	3,358	74	130
FUND BALANCE--11-30-74	726,349	(8,695)	657,785	6,861	61,703	-	690	99	7,751	25	130

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1973-74

Schedule A-2
Page 1

	1973-74 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
LAW ENFORCEMENT:				
Sheriff's office				
Salary of sheriff	14,850	14,850	14,850	-
Salary of Supervisor of Safety	1,350	1,350	1,350	-
Deputies, bailiffs, guards and secretaries' salaries	351,118	355,652	355,652	-
Special patrol	2,500	1,964	1,964	-
Expenses of office	10,000	8,387	8,387	-
Special bailiffs, guards, and matrons	7,000	6,232	6,232	-
Return of fugitives and constable costs	4,288	4,288	4,288	-
Food for prisoners	21,468	21,468	21,468	-
Medical care of prisoners	3,728	3,728	3,728	-
Prisoner uniforms	1,000	436	436	-
Maintenance--sheriff's allowance	2,400	2,400	2,400	-
Salary of matron and dietitian	14,532	14,357	14,357	-
County jail				
Water	2,337	2,337	2,337	-
Light and power	3,486	3,467	3,467	-
Heat	4,777	4,777	4,777	-
Repair and maintenance	6,300	5,074	5,074	-
Supplies	3,232	2,580	2,580	-
Telephone	3,000	2,935	2,935	-
Insurance	2,000	-	-	-
Rent	12,000	12,000	12,000	-
Car expense	73,200	70,300	70,300	-
Printing and supplies	2,500	2,190	2,190	-
Teletype and radio expense	5,303	5,303	5,303	-
Photo and miscellaneous supplies	3,300	2,381	2,381	-
New equipment	1,500	2,136	2,136	-
Helicopter expense	500	-	-	-
Repairs and maintenance equipment	4,000	9,614	9,614	-
Uniform allowance	6,720	6,720	6,720	-
Police Institute training	280	117	117	-
Merit commission--meetings and supplies	1,150	875	875	-
Coroner's Office				
Salary of coroner	11,250	11,250	11,250	-
Secretary's salary	5,700	5,560	5,560	-
Deputies	5,675	5,675	5,675	-
Car expense	2,400	2,400	2,400	-
Autopsies and other expense	1,800	1,597	1,597	-
Jurors' fees	662	546	546	-
Petty cash	120	120	120	-
States Attorney's Office				
Salary of state attorney	32,000	32,000	32,000	-
Assistants	65,570	65,424	65,424	-
Investigators	6,905	6,441	6,441	-
Secretaries	30,630	30,506	30,506	-

VERMILION COUNTY
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GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1973-74

Schedule A-2
Page 2

	1973-74 Appropriations after Transfers	Combined General Funds	General County and Other than Fee Offices	Fee Offices
States Attorney's Office (continued)				
Law student internship	600	476	476	-
Experts and administration	4,913	4,913	4,913	-
Expense of office	5,430	5,471	5,422	49
Law Enforcement Commission				
Local share contributions to obtain federal grants	4,000	4,000	4,000	-
Probation office				
Chief officer's salary	13,420	13,420	13,420	-
Petty cash expense and postage	1,151	1,151	1,151	-
Assistants' salaries	54,020	54,020	54,020	-
Juvenile probation officer	10,065	10,065	10,065	-
Psychiatrist	8,500	8,499	8,499	-
Secretaries' and clerk's salaries	12,265	10,708	10,708	-
Case worker salary	5,000	-	-	-
Travel	16,000	14,569	14,569	-
Total law enforcement	867,895	856,729	856,680	49
COURTS and ADMINISTRATION of JUSTICE:				
Circuit Court				
Postage and meetings	650	253	253	-
Circuit Clerk				
Salary of circuit clerk	15,000	15,000	15,000	-
Deputies and clerk hire	92,900	88,897	88,897	-
Car expense	1,500	1,500	1,500	-
Expenses of office	8,500	8,500	8,500	-
Jurors				
Grand	5,088	5,088	5,088	-
Petit	57,959	57,959	57,959	-
Housing	1,500	-	-	-
Food	2,000	1,947	1,947	-
Public Defender				
Salary of public defender	20,000	19,687	19,687	-
Salary and expenses of assistants	28,700	28,686	28,686	-
Salary--secretary	4,000	3,995	3,995	-
Miscellaneous	1,000	659	659	-
Chief Circuit Judge and Associate Judges				
Postage	1,300	874	874	-
Expenses	510	510	510	-
Judiciary and Rules				
Furniture and equipment	250	186	186	-
Library	1,650	1,650	1,650	-
Special attorney	1,250	1,165	1,165	-
Salary -judge's secretary	5,850	5,591	5,591	-
Jury Commission				
Salary -commissioners	4,203	4,203	4,203	-
Salary--clerk	6,330	6,330	6,330	-
Salary--extra clerks	701	701	701	-

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1973-74

Schedule A-2
Page 3

	1973-74 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>COURTS and ADMINISTRATION of JUSTICE: (Continued)</u>				
Jury Commission				
Postage--petty cash	799	799	799	-
Total courts and administration of justice	261,640	254,180	254,180	-
<u>PUBLIC and COUNTY SERVICES:</u>				
Superintendent of Educational Service Region				
Salaries--secretaries	19,526	19,526	19,526	-
Extra clerk hire	500	-	-	-
Postage	1,500	1,500	1,500	-
Travel and convention	3,994	3,155	3,155	-
County board of school trustees	100	-	-	-
School elections	2,000	791	791	-
Court reporter	500	-	-	-
Special education committee	200	-	-	-
Citizen's advisory committee	200	35	35	-
Rental--building	7,500	7,500	7,500	-
Maintenance--building	200	171	171	-
County Clerk				
Salary of county clerk	15,000	15,000	15,000	-
Deputies and clerk hire	67,950	67,232	67,232	-
Expense of office	3,000	1,652	1,652	-
Election costs	83,750	82,231	82,231	-
County Auditor				
Salary of auditor	15,800	15,800	15,800	-
Deputies' and clerks' salaries	26,486	26,486	26,486	-
Extra clerk hire	1,397	1,152	1,152	-
Expense of office	4,000	2,607	2,607	-
County Recorder				
Salary of recorder	15,000	15,000	15,000	-
Deputies and clerk hire	20,130	19,995	19,995	-
Expenses of office	1,480	1,424	1,424	-
Indexing	6,160	5,073	5,073	-
State revenue stamps (reduced for change in inventory 11-30-74)	-	16,107	-	16,107
Election Commission				
Salaries	16,980	16,980	16,980	-
Clerk hire	9,442	6,648	6,648	-
Postage	3,450	2,252	2,252	-
Election costs	70,110	37,797	37,797	-
Legal	2,145	-	-	-
County Wards and Services				
Hospital care	3,000	2,004	2,004	-
Children's Home and foster homes	25,000	20,974	20,974	-
Out of county institutions	6,000	5,434	5,434	-
Medical services	3,500	1,313	1,313	-
Register of birth and death certificates	4,673	3,329	3,329	-

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1973-74

Schedule A-2
Page 4

	1973-74 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>PUBLIC and COUNTY SERVICES: (Continued)</u>				
County Wards and Services				
Permanent registration	1,312	1,312	1,312	-
Trustees--Rose Cemetery	300	300	300	-
Official fees of fee offices	-	4,800	4,800	-
County Soil and Conservation District	900	900	900	-
Extension services	9,625	9,625	9,625	-
Drug squad	2,000	2,000	2,000	-
Investigation and burial--veterans' families	615	615	615	-
Planning Commission				
Salary of director	8,650	8,650	8,650	-
Salary of assistant	2,250	2,210	2,210	-
Salary of secretary	2,850	950	950	-
Salary of janitor	900	885	885	-
Mileage and car allowance	2,100	2,103	2,103	-
Postage--petty cash	1,080	817	817	-
Rent	2,160	1,920	1,920	-
Telephone	1,440	1,520	1,520	-
Committee meetings, conference, fees	400	376	376	-
Supplies and miscellaneous	900	3,063	3,063	-
Printing	2,200	2,304	2,304	-
New equipment	800	224	224	-
Repairs, service, and library	500	364	364	-
Other salaries	7,000	-	-	-
State and federal grant expenditures	24,000	91,304	91,304	-
Total public and county services	512,655	535,410	519,303	16,107
<u>GENERAL HEALTH and WELFARE:</u>				
Nursing Home and Shelter Care Home				
Superintendent's salary	10,500	10,500	10,500	-
Superintendent of nursing salary	9,500	9,500	9,500	-
Clerk's salary	13,371	13,236	13,236	-
Nursing salaries	422,000	330,833	330,833	-
Dietary salaries	97,000	85,549	85,549	-
Maintenance and housekeeping salaries	84,829	54,965	54,965	-
Physician's salary	10,000	9,583	9,583	-
Groceries	80,000	72,446	72,446	-
Meat	45,000	40,355	40,355	-
Fuel	15,800	10,134	10,134	-
Electricity	16,568	14,265	14,265	-
Telephone	2,800	2,284	2,284	-
Water	5,232	4,444	4,444	-
Petty cash	2,200	3,323	3,323	-
Housekeeping supplies	17,000	11,363	11,363	-
Stocked drugs	11,218	8,068	8,068	-
Insurance	11,592	200	200	-
Transportation--car allowance	2,400	2,400	2,400	-
Tobacco	1,200	484	484	-

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1973-74

Schedule A-2
Page 5

	1973-74 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Offices
<u>GENERAL HEALTH and WELFARE: (Continued)</u>				
Nursing Home and Shelter Care Home				
IMRF and FICA	70,045	52,538	52,538	-
Repairs and maintenance	19,441	16,307	16,307	-
Physical plant	16,600	142	142	-
Furnishing and equipment	6,500	5,702	5,702	-
Contingent	4,014	2,012	2,012	-
Farm expenses	-	2,140	2,140	-
Weed Commissioner				
Salary	4,200	4,200	4,200	-
Car allowance	1,050	1,050	1,050	-
Supplies	100	75	75	-
Examination of mentally ill	2,700	2,229	2,229	-
County Health Department				
Salaries	99,160	149,470	149,470	-
Travel and transportation	21,000	15,589	15,589	-
Telephone	2,700	3,564	3,564	-
Rent	2,940	2,940	2,940	-
Postage	1,410	1,323	1,323	-
Office supplies and expense	4,020	3,418	3,418	-
Nursing supplies	5,800	4,779	4,779	-
Contract service	3,000	2,633	2,633	-
Insurance	1,000	3,063	3,063	-
Miscellaneous	1,000	1,460	1,460	-
Health self-funded programs	-	59,740	59,740	-
Contingent (bad debts 1,823 and depreciation 855)	-	2,678	2,678	-
County Veterinarian				
Salary--veterinarian	12,600	12,600	12,600	-
Salary--secretary	2,740	2,500	2,500	-
Postage	90	-	-	-
Car expense	900	900	900	-
Total general health and welfare	1,141,220	1,036,984	1,036,984	-
<u>PROPERTY TAX ASSESSMENT and COLLECTION:</u>				
Board of Review				
Salaries	35,043	35,043	35,043	-
Car expense	1,500	548	548	-
Postage	400	400	400	-
Appraiser's fee	400	-	-	-
County Treasurer				
Salary of treasurer	15,000	15,000	15,000	-
Deputy and clerk hire	78,450	73,012	73,012	-
Travel and convention	200	153	153	-
Expenses of office, postage, and publishing	21,507	13,267	13,267	-
Advertising assessments lists	3,493	3,493	3,493	-
Total property tax assessment and collection	155,993	140,916	140,916	-

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1973-74

Schedule A-2
Page 6

	1973-74 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>GENERAL COUNTY ADMINISTRATION:</u>				
County Board Members--				
Per diem and mileage	35,436	35,436	35,436	-
Supplies for county offices	57,039	57,001	57,001	-
New equipment for county offices	7,306	5,254	5,254	-
Repair record books	1,750	510	510	-
Repair and maintenance of equipment	9,105	8,199	8,199	-
Compensation and liability insurance	33,790	34,950	34,950	-
Total general county administration	144,426	141,350	141,350	-
<u>BUILDINGS and GROUNDS:</u>				
Court House				
Salaries of superintendent, janitors and telephone operators	53,534	53,283	53,283	-
Water	1,200	821	821	-
Lights and power	10,768	10,768	10,768	-
Heat	4,915	4,537	4,537	-
Repairs and maintenance	24,450	24,450	24,450	-
Supplies	4,000	3,095	3,095	-
Telephone service	28,576	28,576	28,576	-
Total building and grounds	127,443	125,530	125,530	-
<u>CONTINGENCY FUND:</u>				
Incidentals and other	3,600	2,501	2,501	-
Total general county and fee offices	3,214,872	3,093,600	3,077,444	16,156

SECTION B

SPECIAL REVENUE FUNDS

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1974

Schedule B
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<u>A S S E T S</u>	County Bridge Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund	T.B. Dispensary	Dog License Fund
Cash	175,834	1,913,403	217,841	216,053	-
Taxes receivable (1)	10,487	111,872	92,353	15,256	-
Total assets	186,321	2,025,275	310,194	231,309	-
<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	-	54,069	-	1,398	-
<u>FUND BALANCE</u>	186,321	1,971,206	310,194	229,911	-
Total liabilities and fund balance	186,321	2,025,275	310,194	231,309	-

Revenue and expenditures-
schedule reference

B-6

B-7

B-8

B-9

B-10

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1974

Schedule B
Page 3

<u>A S S E T S</u>	<u>Rabies Control Fund</u>	<u>Supervisor of Assessments (Property Record Systems)</u>	<u>Election Fund</u>	<u>Working Cash Fund</u>
Cash	-	14,686	304	169,251
Due from State of Illinois	-	521	-	-
Taxes receivable (1)	-	21,925	7,148	-
Due from General Fund	-	-	-	12,000
Total assets	-	37,132	7,452	181,251
<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	-	7,162	-	-
<u>FUND BALANCE</u>	-	29,970	7,452	181,251
Total liabilities and fund balance	-	37,132	7,452	181,251
Revenue and expenditures-- Schedule reference	B-11	B-12	B-13	B-14

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1974

Schedule B
Page 4

<u>A S S E T S</u>	<u>Mental Health Board #708</u>	<u>Voting Machine Purchase Fund</u>	<u>Public Safety Building Rent Fund</u>	<u>Animal Control Fund</u>
Cash	22,872	-	364	27,696
Taxes receivable (1)	63,150	7,148	126,977	213
Total assets	86,022	7,148	127,341	27,909
<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	3,148	-	-	-
<u>FUND BALANCE</u>	82,874	7,148	127,341	27,909
Total liabilities and fund balance	86,022	7,148	127,341	27,909
Revenue and expenditures-- schedule reference	B-15	B-16	B-17	B-18

Note--

(1) 1973 levy and back tax distributed after November 30, 1974

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1974

<u>Civil Defense</u>		Schedule B-1
<u>REVENUE:</u>		
Taxes	7,547	
Refunds and reimbursements	14,860	
Total revenues	<u>22,407</u>	
		<u>Appropriation</u>
<u>EXPENDITURES:</u>		
Salaries	17,245	17,245
Travel	891	994
Supplies	8,072	11,100
Total expenditures	<u>26,208</u>	<u>29,339</u>
<u>EXCESS REVENUES over EXPENDITURES (DEFICIT)</u>	(3,801)	
<u>FUND BALANCE--11-30-73</u>	<u>15,858</u>	
<u>FUND BALANCE--11-30-74 (Sch. B)</u>	<u>12,057</u>	
<u>Audit Fund</u>		Schedule B-2
<u>REVENUES:</u>		
Taxes	7,073	
<u>EXPENDITURES:</u>		
Audit fee--1972-73	7,500	7,000
<u>EXCESS REVENUES over EXPENDITURES</u>	427	
<u>FUND BALANCE--11-30-73</u>	<u>2,154</u>	
<u>FUND BALANCE--11-30-74 (Sch. B)</u>	<u>1,727</u>	
<u>Retirement Fund</u> (County IMRF)		Schedule B-3
<u>REVENUES:</u>		
Taxes	263,566	
Refunds and reimbursements	649	
Total revenues	<u>264,215</u>	
<u>EXPENDITURES:</u>		
IMRF and FICA remittances	251,806	280,300
<u>EXCESS REVENUES over EXPENDITURES</u>	12,409	
<u>FUND BALANCE--11-30-73</u>	<u>68,228</u>	
<u>FUND BALANCE--11-30-74 (Sch. B)</u>	<u>80,637</u>	

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1974

<u>County Highway</u>		Schedule B-4
<u>REVENUES:</u>		
Taxes		100,761
Miscellaneous		536
Total revenues		101,297
<u>EXPENDITURES:</u>		<u>Appropriation</u>
Labor and mileage	45,810	62,288
Parts and supplies--patrol	877	1,500
Truck supplies	1,796	1,796
Fuel and lubricants	4,302	4,302
Purchase of equipment	10,073	10,073
Road materials	40,041	41,000
Lumber and paint	2,268	3,329
Postage	188	250
Total expenditures		124,538
<u>EXCESS REVENUES over EXPENDITURES</u>		(4,058)
<u>FUND BALANCE--11-30-73</u>		86,091
<u>FUND BALANCE--11-30-74 (Sch. B)</u>		<u>82,033</u>

<u>County Highway</u> <u>Earth Roads--Right of Way</u>		Schedule B-5
<u>REVENUES:</u>		
Taxes		20,189
Refunds and reimbursements		3,350
Miscellaneous		75
Total revenue		23,614
<u>EXPENDITURES:</u>		
Committee fees	175	2,500
Committee car mileage	21	400
Fence materials	889	6,000
Labor	-	1,000
Court costs--abstracting, etc.	466	500
Land acquisition	75	23,321
Non-participating items	5,195	10,000
Travel	4,547	4,547
Engineer	17,703	17,703
Engineer supplies and expense	1,336	1,500
Insurance	6,429	6,429
Total expenditures		73,900
<u>EXCESS REVENUES over EXPENDITURES</u>		(13,222)
<u>FUND BALANCE--11-30-73</u>		70,175
<u>FUND BALANCE--11-30-74 (Sch. B)</u>		<u>56,953</u>

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1974

County Bridge

Schedule B-6

REVENUE:

Taxes
Interest on time deposits
Total revenue

55,701
4,100
59,801

EXPENDITURES:

Construction and engineering costs

Appropriation
132,589 | 241,850

EXCESS REVENUE over EXPENDITURES

(72,788)

FUND BALANCE--11-30-73

259,109

FUND BALANCE--11-30-74 (Sch. B)

186,321

County Motor Fuel Tax

Schedule B-7

REVENUE:

State of Illinois
Interest on time deposits
Total revenue

752,282
176,984
929,266

EXPENDITURES:

Salary and wages (Sch. C-9)
Construction and engineering
State treasurer
Other

51,957
701,449
532,536
13,103

Total expenditures

1,299,045

EXCESS REVENUE over EXPENDITURES

(369,779)

FUND BALANCE--11-30-73

2,340,985

FUND BALANCE--11-30-74 (Sch. B)

1,971,206

Township Motor Fuel Tax

Schedule B-8

REVENUE:

State of Illinois
Interest on time deposits
Total revenue

599,393
21,891
621,284

EXPENDITURES:

Salary and wages (Sch. C-9)
Construction and maintenance
Materials
Truck rental

21,060
453,464
88,481
25,174

Total expenditures

588,179

EXCESS REVENUE over EXPENDITURES

33,105

FUND BALANCE--11-30-73

277,089

FUND BALANCE--11-30-74 (Sch. B)

310,194

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1974

T. B. Dispensary

Schedule B-9

REVENUES:

Taxes
Fees for services
Rent
Interest on time deposits
Miscellaneous
Total revenues

80,444
2,657
8,750
9,966
1,001
102,818

Appropriation

EXPENDITURES:

Salaries--administrative and medical
Salaries--visiting nurses
Salaries--maintenance
Salaries--medical secretary
Salaries--vacation relief
Salaries--bookkeeper
Contracted professional services
Contracted laboratory, X-rays and sanitarium care
Supplies and services--administration
Supplies and services--plant maintenance
Supplies and services--medical
IMRF
Program
Capital improvements
Total expenditures

11,985
8,913
6,450
3,260
1,257
2,820
10,378
12,943
1,020
12,828
3,886
4,505
-
486

11,985
8,913
7,517
3,343
1,257
2,820
12,000
47,700
1,400
14,200
5,700
4,688
2,650
7,308

80,731

131,481

EXCESS REVENUES over EXPENDITURES

22,087

FUND BALANCE--11-30-73

207,824

FUND BALANCE--11-30-74 (Sch. B)

229,911

Dog License Fund

Schedule B-10

REVENUES:

Fees for services

45

EXPENDITURES:

Transfer to Animal Control Fund

(10,110)

EXCESS REVENUE over EXPENDITURES (DEFICIT)

(10,065)

FUND BALANCE--11-30-73

10,065

FUND BALANCE--11-30-74 (Sch. B)

-

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1974

Rabies Control Fund

Schedule B-11

REVENUE:

Fees for services

532

EXPENDITURES:

Fees for services--veterinary and hospital

1,134

Transfer to Animal Control Fund

7,039

Total expenditures

8,173

EXCESS REVENUE over EXPENDITURES

(7,641)

FUND BALANCE--11-30-73

7,641

FUND BALANCE--11-30-74 (Sch. B)

Schedule B-12

Supervisor of Assessments
(Property Record System)

REVENUES:

Taxes

115,320

Salary reimbursement--State of Illinois

6,255

Transfer from General Fund

16,068

Total revenue

137,643

Appropriation

EXPENDITURES:

Salary--supervisor

12,500

12,500

Salary--deputies and clerks

56,943

60,505

Salary--

Industrial appriasal

24,437

25,000

Travel

3,500

3,500

Miscellaneous

2,859

2,859

Advertising

3,125

3,500

Supplies

3,901

3,901

Equipment

208

300

Repair and service

200

200

Total expenditures

107,673

112,265

EXCESS REVENUE over EXPENDITURES (DEFICIT)

29,970

FUND BALANCE--11-30-73

-

FUND BALANCE--11-30-74 (Sch. B)

29,970

Election Fund

Schedule B-13

REVENUES:

Taxes

37,687

EXPENDITURES:

Election expenses

73,454

75,695

EXCESS REVENUES over EXPENDITURES

(35,767)

FUND BALANCE--11-30-73

43,219

FUND BALANCE--11-30-74 (Sch. B)

7,452

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1974

Working Cash Fund

REVENUES:

Interest on investments

EXPENDITURES:

Permanent transfer to General Fund

EXCESS REVENUES over EXPENDITURES

FUND BALANCE--11-30-73

FUND BALANCE--11-30-74 (Sch. B)

Mental Health Board #708

REVENUES:

Taxes

EXPENDITURES:

Salaries--director

Salaries--office manager

Utilities and phone

Printing, supplies, office expense, maintenance

Travel and conference

IMRF and FICA

Insurance

Repair, maintenance and equipment

Psychiatric care

Rent

Contingency

Grants to other agencies:

Retarded Children's Center

Vermilion County Mental Health Center

Vermilion County Council for Alcoholism

Vermilion County Rehabilitation Center

Visiting Nurse's Association

Vermilion County Crisis Center

Intensive Care Nursery

Vermilion County Big Brothers

Multi-agency center

Total expenditures

EXCESS REVENUES over EXPENDITURES

FUND BALANCE--11-30-73

FUND BALANCE--11-30-74 (Sch. B)

Schedule B-14

11,322

Appropriation

7,291

177,220

4,031

177,220

181,251

Schedule B-15

337,412

17,400

17,400

5,145

5,200

1,063

1,154

2,449

2,252

1,786

1,800

2,958

3,112

113

150

218

300

2,400

3,000

2,125

2,125

2,069

2,069

32,900

38,750

78,000

88,968

45,500

53,750

58,200

69,000

10,100

12,350

18,584

21,980

900

1,125

19,150

19,375

8,500

10,000

309,560

353,860

27,852

55,022

82,874

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1974

<u>Voting Machine Purchase Fund</u>		Schedule B-16	
<u>REVENUES:</u>			
Taxes		37,687	
<u>EXPENDITURES:</u>			
Purchase of voting machines (repaid to General County Fund)			
<u>EXCESS REVENUES over EXPENDITURES</u>			
<u>FUND BALANCE--11-30-73 (deficit)</u>			
<u>FUND BALANCE--11-30-74</u>			
<u>Public Safety Building Rent Fund</u>		Schedule B-17	
<u>REVENUES:</u>			
Taxes		846,189	
Interest on time deposits		17,235	
Total revenue		863,424	
<u>EXPENDITURES:</u>			
Rent		809,515	809,515
<u>EXCESS REVENUES over EXPENDITURES</u>		53,909	
<u>FUND BALANCE--11-30-73</u>		73,432	
<u>FUND BALANCE--11-30-74</u>		127,341	
<u>Animal Control Fund</u>		Schedule B-18	
<u>REVENUES:</u>			
Taxes		213	
Fees for services		34,366	
Transfer from Dog Licenses Fund		10,110	
Transfer from Rabies Control Fund		7,039	
Total revenues		51,728	
<u>EXPENDITURES:</u>			
Salaries and fees	13,300		
Office supplies and postage	1,584		
Control of animals	8,935		
Total expenditures		23,819	
<u>EXCESS REVENUES over EXPENDITURES</u>		27,909	
<u>FUND BALANCE--11-30-73</u>		-	
<u>FUND BALANCE--11-30-74</u>		27,909	

SECTION C

TRUST and AGENCY FUNDS

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1974

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	5,134,127	130,791	22,571
Estimated delinquent personal taxes	513,895	-	-
Taxes receivable	88,110	-	-
Total assets	<u>5,736,132</u>	<u>130,791</u>	<u>22,571</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	513,895	-	-
Taxes not distributed	4,343,766	-	-
Inheritance taxes	-	11,050	-
Partial payment of taxes	460	-	-
Refundable deposits--			
Protests withheld from distribution	712,235	-	-
Duplicate deposits and overpayments	3,975	-	-
Personal property taxes held in excros	80,597	-	-
Fees and deposits of others	81,204	89,942	22,571
Due drainage districts	-	24,389	-
Total liabilities	<u>5,736,132</u>	<u>125,381</u>	<u>22,571</u>
<u>FUND BALANCES (restricted)</u>	-	5,410	-
Total liabilities and fund balances	<u>5,736,132</u>	<u>130,791</u>	<u>22,571</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1974

Schedule C
Page 2

<u>A S S E T S</u>	<u>State's Attorney</u>	<u>Sheriff</u>	<u>Clerk of the Circuit Court</u>	<u>County Auditor (Clerk of IMRF)</u>	<u>Law Library</u>
Cash	-	-	78,772	12,424	5,331
Uncollected fees	-	-	-	-	225
Total assets	-	-	78,772	12,424	5,556
<u>L I A B I L I T I E S and FUND B A L A N C E S</u>					
<u>LIABILITIES:</u>					
Fees and deposits of others	-	-	78,772	12,424	-
<u>FUND BALANCES (restricted)</u>	-	-	-	-	5,556
Total liabilities and fund balances	-	-	78,772	12,424	5,556

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1974

Schedule C
Page 3

<u>A S S E T S</u>	Superintendent of Educational Service Region	Board of Election Com- missioners	Federal Employment Programs	Illinois Law Enforcement Commission Program
Cash	18,684	743	36,930	844
Total assets	18,684	743	36,930	844
<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>	-	-	-	-
<u>FUND BALANCES</u> (restricted)	18,684	743	36,930	844
Total liabilities and fund balances	18,684	743	36,930	844

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

ASSESSED VALUATION and TAX EXTENSION
(1973 taxes collected in 1974)

Schedule C-1

		<u>County Collector</u>		
<u>EQUALIZED VALUATION--1973</u>				
Lands				193,518,110
Lots				142,544,120
Personal				36,112,220
Railroads				9,319,841
Non-carrier				672,560
Capital stock				1,455,000
Total				<u>383,621,851</u>
<u>EQUALIZED VALUATION--1972</u>				<u>371,395,128</u>
<u>TAX EXTENSIONS:</u>				
	Rate	1973-74	1973	Total
	Per	Mobile Home	Tax	
	Hundred	Privilege Tax		
General County	.10000	3,503	383,630	387,133
County--IMRF	.06910	2,021	265,085	267,106
County highway--				
Earth road--right of way	.00527	270	20,221	20,491
Earth road--maintenance	.02633	1,218	101,019	102,237
TB dispensary	.01974	722	75,719	76,441
TB--IMRF	.00132	48	5,078	5,126
Bridge Fund	.01448	1,087	55,542	56,629
Civil Defense	.00198	53	7,594	7,647
County Audit Fund	.00185	68	7,104	7,172
Supervisor of Assessments	.03027	700	116,119	116,819
Public Safety Building	.22155	8,053	849,929	857,982
Elections	.00987	350	37,860	38,210
Mental Health Board #708	.08885	2,568	340,864	343,432
Voting machines	.00987	350	37,860	38,210
Nursing Home--bonds and interest	.06889	2,363	264,284	266,647
Total county	<u>.66937</u>	23,374	2,567,908	2,591,282
Townships		7,994	764,374	772,368
Road and bridge		8,086	891,639	899,725
Cities and villages		10,753	3,014,043	3,024,796
District schools		100,659	10,600,164	10,700,823
High schools and Junior College		19,269	1,281,200	1,300,469
Sanitary districts		4,024	596,631	600,655
Vermilion County Airport Authority		1,109	111,804	112,913
Fire protection districts		3,617	154,274	157,891
Cemetery		228	49,789	50,017
Library--Sidell		31	8,833	8,864
Library--Catlin		-	5,809	5,809
Drainage districts		-	14,352	14,352
Vermilion County Conservation District		3,551	404,839	408,390
Ross Park		15	5,809	5,824
Total current tax charged for collection (Sch. C-2)		<u>182,710</u>	<u>20,471,468</u>	<u>20,654,178</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

TAX SETTLEMENT
(1973 taxes collected in 1974)
and 1973 Mobile Home Privilege Tax)

Schedule C-2
Page 1

County Collector

CHARGES and COLLECTIONS:

Current tax--1973 levy (Sch. C-1)	20,471,468
Mobile home privilege tax--1973-74 charge (Sch. C-1)	182,710
Back taxes and penalties added	810,796
Delinquent personals collected	113,264
Delinquent drainage	5
Tax protest withheld in error--prior year--drainage	46
Penalties and interest--delinquent personals	24,427
Scavenger sale	118
Advertising and costs	18,234
Forfeitures collected	44,073
Penalties and interest--forfeitures	4,707
Penalties and interest--scavenger sale	80
Tax objections overruled and withdrawn	2,386
Total charges and collections	<u>21,672,314</u>

CREDITS and PAYMENTS:

Delinquent personal taxes--1973 levy	40,758
Delinquent mobile home privilege tax--1973	48,737
Real estate taxes forfeited:	
Back tax 736,367 plus penalties 73,808	810,175
Current--1973	<u>150,500</u>
	960,675
Errors, abatements and sales cancelled:	
Back tax--real estate	621
Current--1973 real estate	44,732
1973 mobile home privilege tax	2,184
1973 personal tax	<u>12,448</u>
	59,985
Current tax protests withheld	143,446
Penalties, costs and interest due General County	47,447
Commission--back taxes due General County	72
Distributed to taxing bodies (1)	
County treasurer:	
General County	381,848
Civil Defense	7,547
County Audit Fund	7,073
County IMRF	263,566
County Highway--Earth Road Maintenance	100,761
County Highway--Earth Roads Right of Way	20,189
Bridge Fund	55,701
TB Dispensary	75,389
TB IMRF	5,055
Public Safety Building	846,189
Voting Machines Purchase Fund	37,687
Vermilion Nursing Home--bonds and interest	263,020
Dog tax	213
Supervisor of Assessments	115,320
Mental Health Board #708	337,413
Elections	<u>37,687</u>
Total county treasurer	2,554,658

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

TAX SETTLEMENT
(1973 taxes collected in 1974
and 1973 Mobile Home Privilege Tax)

Schedule C-2
Page 2

CREDITS and PAYMENTS: (continued)

Other treasurers:

Danville Sanitary District	543,530
Vermilion County Airport Authority	108,040
Fire protection districts, libraries, cemetery districts, etc.	235,977
School districts (elementary, high school, junior college)	11,863,864
Townships	1,513,913
Cities and villages	3,138,029
Vermilion County Conservation District	399,283
Drainage districts	<u>13,900</u>

Total other treasurers

17,816,536

Total credits and payments

21,672,314

(1) Includes distribution made after November 30, 1974 totaling \$4,105,661

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

SUMMARY STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1973 to November 30, 1974

Schedule C-3

<u>Funds</u>	<u>Schedule Reference</u>	<u>Balance 12-1-73</u>	<u>Receipts 1973-74</u>	<u>Disbursements 1973-74</u>	<u>Balance 11-30-74</u>
County Collector					
Collector's account	C-4	3,265,045	20,690,653	19,423,458	4,532,240
Deposit Fund	C-5	472,691	248,900	123,679	597,912
Adjustment Fund	C-6	3,484	1,894	1,403	3,975
County Treasurer					
Inheritance Tax Fund	C-7	23,409	541,198	553,557	11,050
Withholding Tax Fund	C-8	-	334,297	334,297	-
County Highway Payroll	C-9	23,932	73,017	75,396	21,553
Non-resident heirs	C-10	12,879	291	1,473	11,697
Special Drainage Districts	C-11	33,564	9,657	18,832	24,389
Indemnity Fund	C-12	5,185	225	-	5,410
Unknown heirs	C-13	3,192	53,500	-	56,692
County Clerk	C-14	13,752	141,602	132,783	22,571
States Attorney	C-15	-	582	582	-
Sheriff	C-16	-	5,800	5,800	-
Clerk of Circuit Court	C-17	87,388	652,478	661,094	78,772
County Auditor					
(clerk of IMRF)	C-18	3,222	554,904	545,702	12,424
Law Library	C-19	4,592	3,487	2,523	5,556
Superintendent of					
Educational Service Region	C-20	21,578	12,437,500	12,440,394	18,684
Board of Election Commissioners	C-21	533	82,292	82,082	743
Federal Employment Programs					
PEP - Title V	C-22	14,498	165,000	170,354	9,144
PEP - Title VI	C-23	17,250	105,000	118,727	3,523
CETA	C-24	-	25,000	737	24,263
ILEC Program	C-25	-	34,747	33,903	844
Total		4,006,194	36,162,024	34,726,776	5,441,442

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, 1973 to November 30, 1974

County Collector
Collector's Account

Schedule C-4

BALANCE--December 1, 1973

3,265,045

RECEIPTS:

Tax collection (current and back)	20,624,333
University of Illinois	1,000
School credit--Grant Township	10,000
Personal Property Taxes released from escrow	3,283
Housing authorities	22,035
Interest on time deposits and savings accounts	30,002
Total receipts	

20,690,653

BALANCE AVAILABLE

23,955,698

DISBURSEMENTS:

Refunds and miscellaneous	-
Postage and bank fee--refund of 1972 personal tax	2,145
Distributions to taxing bodies (1972 and 1973 tax)	19,194,729
To General County--(penalties, interest, fees, commissions)	30,513
To Adjustment Fund (double payments--and overpayments to be refunded) (Sch. C-6)	1,894
To Deposit Fund--(1972 tax protests withheld) (Sch. C-5)	194,177
Total disbursements	

19,423,458

BALANCE--November 30, 1974

4,532,240

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1973 to November 30, 1974

<u>County Collector</u> <u>Deposit Fund</u>		Schedule C-5
<u>BALANCE--December 1, 1973</u> (includes 375,000 certificates of deposit)		472,691
<u>RECEIPTS:</u>		
Partial payments of taxes	673	
Other deposits	1,191	
Interest on time deposits	52,859	
1972 tax protests withheld (Sch. C-4)	<u>194,177</u>	
Total receipts		<u>248,900</u>
<u>BALANCE AVAILABLE</u>		721,591
<u>DISBURSEMENTS:</u>		
Deposits paid out and refunded	10,902	
Refunds of tax objections sustained	59,918	
Interest on time deposits to General County	<u>52,859</u>	
Total disbursements		<u>123,679</u>
<u>BALANCE--November 30, 1974</u>		<u>597,912</u>
<u>Detail of Deposit Fund Balance</u> <u>November 30, 1974</u>		
Partial payments and deposits--real estate taxes	287	
Partial payments and deposits--personal property taxes	(22)	
Partial payments and deposits--mobile home taxes	195	
Other deposits	28,663	
Tax paid under protest--not settled		
1962 taxes - 60		
1963 taxes 477 15,803		
1964 taxes - 11,014		
1965 taxes - 16,244		
1966 taxes - 23,954		
1967 taxes - 32,950		
1968 taxes - 21,254		
1969 taxes 18,650 41,928		
1970 taxes 21,603 59,117		
1971 taxes 15,081 135,148		
1972 taxes 15,244 140,262		
1973 taxes (not transferred from collector's account)		
Total tax protests	<u>71,055</u> <u>497,734</u>	<u>568,789</u>
<u>BALANCE--November 30, 1974</u>		
Cash	62,912	
Certificates of deposit	<u>535,000</u>	
Total per above		<u>597,912</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1973 to November 30, 1974

County Collector
Adjustment Fund

Schedule C-6

BALANCE--December 1, 1973

3,484

RECEIPTS:

County collector--double payments and overpayments (Sch. C-4)

1,894

BALANCE AVAILABLE

5,378

DISBURSEMENTS:

State of Illinois--abandoned property

222

Refunds to taxpayers

1,181

Total disbursements

1,403

BALANCE--November 30, 1974

3,975

County Treasurer
Inheritance Tax Fund

Schedule C-7

BALANCE--December 1, 1973

23,409

RECEIPTS:

Inheritance tax received from various estates

540,907

Interest on time deposits

291

Total receipts

541,198

BALANCE AVAILABLE

564,607

DISBURSEMENTS:

Circuit clerk, treasurer, and county clerk fees

4,041

State treasurer

549,516

Total disbursements

553,557

BALANCE--November 30, 1974

11,050

County Treasurer
Withholding Tax Fund

Schedule C-8

BALANCE--December 1, 1973

-

RECEIPTS:

Payroll deductions--county offices

334,297

BALANCE AVAILABLE

334,297

DISBURSEMENTS:

Deposit of federal and state withholding taxes

334,297

BALANCE--November 30, 1974

-

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1973 to November 30, 1974

<u>County Treasurer</u> <u>County Highway Payroll</u>		Schedule C-9
<u>BALANCE--December 1, 1973</u>		23,932
<u>RECEIPTS:</u>		
From motor fuel tax--county (Sch. B-7)	51,957	
From motor fuel tax--township aid (Sch. B-8)	<u>21,060</u>	
Total receipts		<u>73,017</u>
<u>BALANCE AVAILABLE</u>		96,949
<u>DISBURSEMENTS:</u>		
Payroll		<u>75,396</u>
<u>BALANCE--November 30, 1974</u>		<u>21,553</u>

<u>County Treasurer</u> <u>Non-resident Heirs</u>		Schedule C-10
<u>BALANCE--December 1, 1973</u>		12,879
<u>RECEIPTS:</u>		
Interest on time deposits		<u>291</u>
<u>BALANCE AVAILABLE</u>		13,170
<u>DISBURSEMENTS:</u>		
Interest transfer to General Fund	291	
Payments to non-resident heirs	231	
State of Illinois--abandoned property escheated	<u>951</u>	
Total disbursements		<u>1,473</u>
<u>BALANCE--November 30, 1974</u>		<u>11,697</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1973 to November 30, 1974

	<u>County Treasurer</u> <u>Special Drainage Districts</u>		<u>Schedule C-11</u>	
	<u>Balance</u> <u>12-1-73</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Balance</u> <u>11-30-74</u>
Beneficial special	505	-	200	305
Fairview special	700	-	-	700
Fairview special--sub-district #1	68	-	-	68
Fairview special--sub-district #2	142	-	-	142
Fayette special	1,835	-	897	938
Jamaica special	397	2,509	2,122	784
Jamaica supplemental	17	-	-	17
Jordan special	2,760	-	-	2,760
Jamesburg special	2,557	-	-	2,557
Center creek	420	-	300	120
8-mile	1,663	-	-	1,663
Bean creek	1,501	-	-	1,501
Oakwood #1	2,253	-	2,180	73
Ross Township #2	146	-	-	146
Maple Grove	(254)	2,895	753	1,888
Stony Creek	10,087	-	8,593	1,494
Stony Creek--sub-district #11	324	-	-	324
Union #1	1,022	1,030	95	1,957
Sandusky Branch	2,764	-	-	2,764
Hoopeston #7011	705	2,723	-	3,428
Jamaica and Sidell #4	64	500	85	479
Vance and Jamaica #1	3,888	-	3,607	281
Totals	33,564	9,657	18,832	24,389

Indemnity Fund

Schedule C-12

<u>BALANCE--December 1, 1973</u>	5,185
<u>RECEIPTS:</u>	
Interest on time deposit	225
<u>BALANCE AVAILABLE</u>	5,410
<u>DISBURSEMENTS</u>	-
<u>BALANCE--November 30, 1974</u>	5,410

County Treasurer
Unknown Heirs

Schedule C-13

<u>BALANCE--December 1, 1973</u>	3,192
<u>RECEIPTS:</u>	
Estate proceeds to distribute	53,500
<u>BALANCE AVAILABLE</u>	56,692
<u>DISBURSEMENTS</u>	-
<u>BALANCE--November 30, 1974</u>	56,692

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1973 to November 30, 1974

	Balance 12-1-73	Receipts	Disburse- ments	Balance 11-30-74
<u>County Clerk</u>			<u>Schedule C-14</u>	
Redemptions	13,252	129,847	121,028	22,071
Liquor licenses	500	11,755	11,755	500
Totals	13,752	141,602	132,783	22,571
<u>States Attorney</u>			<u>Schedule C-15</u>	
Restitution and costs	-	582	582	-
<u>Sheriff</u>			<u>Schedule C-16</u>	
Real estate sale	-	5,800	5,800	-
<u>Clerk of the Circuit Court</u>			<u>Schedule C-17</u>	
Sheriff's fees	196	2,967	3,064	99
States attorney fees	1,184	18,437	18,751	870
Tenders and escrows	18,187	13,307	17,003	14,491
Alimony and support	-	229,978	229,978	-
Fines	16,298	174,030	176,238	14,090
Law library	172	4,034	3,981	225
Bail bonds	50,225	199,048	202,826	46,447
Bar Association	202	5,268	4,818	652
Reeorder	10	26	36	-
Treasurer	-	1,122	860	262
Periodic imprisonment	914	4,261	3,539	1,636
Total	87,388	652,478	661,094	78,772
<u>County Auditor</u> (Clerk of IMRF)			<u>Schedule C-18</u>	
<u>BALANCE--December 1, 1973</u>				3,222
<u>RECEIPTS:</u>		<u>IMRF</u>	<u>FICA</u>	
Individual contributions		199,909	27,969	
County contributions		300,852	26,174	
Total receipts		500,761	54,143	554,904
<u>BALANCE AVAILABLE</u>				558,126
<u>DISBURSEMENTS:</u>				
Illinois Municipal Retirement Fund				545,702
<u>BALANCE--November 30, 1974</u>				<u>12,424</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1973 to November 30, 1974

Law Library

Schedule C-19

<u>BALANCE</u> --December 1, 1973 (including uncollected fees)	4,592
<u>RECEIPTS:</u>	
Circuit Clerk	3,487
<u>BALANCE AVAILABLE</u>	8,079
<u>DISBURSEMENTS:</u>	
Books and subscriptions	2,523
<u>BALANCE</u> --November 30, 1974	5,556

Superintendent of Educational Service Region

Schedule C-20

	<u>Balance</u> <u>12-1-73</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>11-30-74</u>
<u>DISTRIBUTIVE FUND</u>	-	12,428,975	12,428,975	-
<u>INSTITUTE FUND</u>	18,052	6,911	9,371	15,592
<u>GED TESTING PROGRAM</u>	501	1,488	1,859	130
<u>VADT</u>	157	-	157	-
<u>VERMILION COUNTY SCHOOL</u> <u>--BOARD of TRUSTEES</u>	2,868	126	32	2,962
Totals	21,578	12,437,500	12,440,394	18,684

Board of Election Commissioners

Schedule C-21

<u>BALANCE</u> --December 1, 1973	533
<u>RECEIPTS:</u>	
Share of election costs--townships	82,292
<u>BALANCE AVAILABLE</u>	82,825
<u>DISBURSEMENTS:</u>	
Election expenses	82,082
<u>BALANCE</u> --December 31, 1974	743

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1973 to November 30, 1974

<u>Public Employment Program</u> (Federal Grant) <u>Title V</u>		Schedule C-22
<u>BALANCE--December 1, 1973</u>		14,498
<u>RECEIPTS:</u>		
Federal Grant	165,000	
Total receipts		165,000
<u>BALANCE AVAILABLE</u>		179,498
<u>DISBURSEMENTS:</u>		
Payroll--program employees	144,812	
Administrative salary	6,860	
Payroll taxes and benefits	18,682	
Total disbursements		170,354
<u>BALANCE--November 30, 1974</u>		9,144
<u>Public Employment Program</u> (Federal Grant) <u>Title VI</u>		Schedule C-23
<u>BALANCE--December 1, 1973</u>		17,250
<u>RECEIPTS:</u>		
Federal Grant		105,000
<u>BALANCE AVAILABLE</u>		122,250
<u>DISBURSEMENTS:</u>		
Payroll--program employees	107,339	
Travel	135	
Payroll taxes and benefits	11,253	
Total disbursements		118,727
<u>BALANCE--November 30, 1974</u>		3,523
<u>Comprehensive Employment Training Program</u> (Federal Grant)		Schedule C-24
<u>BALANCE--December 1, 1973</u>		-
<u>RECEIPTS:</u>		
Federal grant		25,000
<u>BALANCE AVAILABLE</u>		25,000
<u>DISBURSEMENTS:</u>		
Payroll--administrative		737
<u>BALANCE--November 30, 1974</u>		24,263

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1973 to November 30, 1974

Illinois Law Enforcement Commission Program
(State Grant)

Schedule C-25

BALANCE--December 1, 1973

RECEIPTS:

ILEC Grant	30,926	
Vermilion County (direct matching)	1,251	
City of Danville (direct matching)	2,070	
City of Hoopeston (direct matching)	500	
Total receipts		<u>34,747</u>

BALANCE AVAILABLE

34,747

DISBURSEMENTS:

Salaries and fringe benefits	18,610	
Equipment	7,793	
Consultants	1,403	
Travel	3,456	
Commodities	1,011	
Facilities	960	
OYF	670	
Total disbursements		<u>33,903</u>

BALANCE--November 30, 1974

844

SECTION D

BONDED INDEBTEDNESS FUNDS

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

BALANCE SHEET
November 30, 1974

Schedule D

<u>Vermilion County Nursing Home</u>			
<u>A S S E T S</u>	<u>Bonds Proceeds Construction Account</u>	<u>Bond and Interest Account</u>	<u>Long Term Liability</u>
Cash	54,252	333,939	-
(1) Taxes receivable (1973 levy)	-	49,900	-
Estimated future taxes to retire bonds and interest	-	-	1,937,143
Fund balance available in bond and interest account	-	-	383,839
Nursing Home addition to date (11-30-74)	-	-	-
			1,999,397
Total assets	54,252	383,839	2,320,982
<u>L I A B I L I T I E S and FUND BALANCE</u>			
<u>LIABILITIES: (Sch. D-2)</u>			
Bonds payable--current	-	-	160,000
Bonds payable--long-term	-	-	1,700,000
Interest--current	-	-	88,088
Interest--long-term	-	-	372,894
			-
<u>FUND BALANCE (restricted) (Sch. D-1)</u>	54,252	383,839	-
<u>FUND BALANCE (capital improvements)</u>	-	-	-
			1,999,397
Total liabilities and fund balances	54,252	383,839	2,320,982
			1,999,397

(1) 1973 levy and back tax distributed after November 30, 1974

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1974

Vermilion County Nursing Home
Bond Proceeds--Construction Account

Schedule D-1

REVENUES:

Interest on investments 4,526

EXPENDITURES:

Architect fees and construction costs 130,351

EXCESS REVENUES over EXPENDITURES (deficit) (125,825)

FUND BALANCE--November 30, 1973 180,077

FUND BALANCE--November 30, 1974 (Sch. D) 54,252

Bond and Interest Account
(current tax levy)

Schedule D-2

REVENUES:

Taxes--1973 levy 263,020

Interest on time deposits 14,887

Rebate from water company 2,053

Total revenues 279,960

EXPENDITURES:

Bond principal retired 140,000

Interest on bonds 95,188

Service charges 172

Total expenditures 235,360

EXCESS REVENUES over EXPENDITURES 44,600

FUND BALANCE--November 30, 1973 339,239

FUND BALANCE--November 30, 1974 (Sch. D) 383,839

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

SCHEDULE of BONDS and INTEREST PAYABLE
November 30, 1974

Schedule D-3

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 Retired	45,843.75	-	45,843.75
January 1, 1974 Retired	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	449,043.31	140,000.00	309,043.31
Total outstanding--11-30-74 (Sch. D)	2,320,981.25	1,860,000.00	460,981.25

*TO Be Paid
1,822,231.25*

947,793.31

