

VERMILION COUNTY

Illinois

AUDIT REPORT

November 30, 1975

I N D E X

	<u>Schedule</u>	<u>Page</u>
Opinion Letter		1
Notes to Financial Statements	I	2-4
County Officials	II	5-6
<u>General Funds and Fee Offices</u>		
Balance Sheet--November 30, 1975	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	A-1	8-9
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	10-16
<u>Special Revenue Funds</u>		
Balance Sheet--November 30, 1975	B	17-20
Statements of Revenues and Expenditures:		
Civil Defense Fund	B-1	21
Audit Fund	B-2	21
Retirement Fund (County IMRF)	B-3	21
County Highway--Earth Roads Maintenance	B-4	22
County Highway--Earth Roads right of way	B-5	22
County Bridge Fund	B-6	23
County Motor Fuel Tax	B-7	23
Township Motor Fuel Tax	B-8	23
TB Dispensary	B-9	24
Supervisor of Assessments (Property Record System)	B-10	24
Vermilion Aerial Tax Mapping	B-11	25
Election Fund	B-12	25
Working Cash Fund	B-13	25
Mental Health Board #708	B-14	26
Voting Machine Purchase Fund	B-15	27
Public Safety Building Rent Fund	B-16	27
Animal Control Fund	B-17	27

I N D E X

	<u>Schedule</u>	<u>Page</u>
<u>Trust and Agency Funds</u>		
Balance Sheet--November 30, 1975	C	28-30
Assessed Valuation and Tax Extension	C-1	31
Tax Settlement (1973 taxes collected in 1974)	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 Payroll Clearing	C-9	38
County Highway Payroll	C-10	38
Non-resident Heirs	C-11	38
Special Drainage Districts	C-12	39
Indemnity Fund	C-13	39
Unknown Heirs	C-14	39
Fee Offices--Trust and Agency Funds		
County Clerk	C-15	40
States Attorney	C-16	40
Sheriff	C-17	40
Clerk of the Circuit Court	C-18	40
Other Funds		
County Auditor (clerk of IMRF)	C-19	40
Law Library	C-20	41
Superintendent of Educational Service Region	C-21	41
Board of Election Commissioners	C-22	41
Public Employment Program--Title V	C-23	42
Public Employment Program--Title VI	C-24	42
Comprehensive Employment Training Program--Title II	C-25	42
Comprehensive Employment Training Program--Title VI	C-26	43
Illinois Law Enforcement Commission Program	C-27	43
<u>Bonded Indebtedness Funds</u>		
Vermilion County Nursing Home Bonds		
Balance Sheet--November 30, 1975	D	44
Statement of Revenues and Expenditures		
Bond Proceeds Construction Account	D-1	45
Bond and Interest Account (current tax levy)	D-2	45
Schedule of Bonds and Interest Payable	D-3	46

CLIFFORD R. KESLER & CO., LTD.
CERTIFIED PUBLIC ACCOUNTANTS

Members of the County Board
Vermilion County,
Illinois

We have examined the balance sheets of the funds of Vermilion County as of November 30, 1975 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, 1975, 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.

January 23, 1976
Danville, Illinois

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 1975-76 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:

Section 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. A separate report has been presented to the Health Department in conjunction with the preparation of the 1975 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 1974 tax distribution was not completed until subsequent to November 30, 1975. 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 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. The County Board, upon the advise of legal counsel repealed the ordinance for the 1973 taxes collected. The estimated net receivable of \$170,400 previously reported is presented on the accompanying financial statements as a prior period adjustment.

The County Board passed an ordinance on August 12, 1975 directing the County Collector to determine and charge to the taxing bodies such tax extension and collection costs. This ordinance is to have taken effect as of December 1, 1974. The collection of these tax costs is contingent on litigation by various taxing bodies on the constitutionality of such a cost recovery. An estimation of tax cost revenue receivable is not included for the 1974-75 fiscal year.

VERMILION COUNTY
Illinois

GENERAL INFORMATION

County Officials
November 30, 1975

Schedule II
Page 1

Circuit Clerk	Gerald Block
County Clerk	Robert Payne
Chief Probation Officer	Gene Hughes
Coroner	Gary Ballard
County Auditor	Lois Barrick
County Superintendent of Highways	Jesse Irvin
Superintendent of Educational Service Region, Vermilion County	James Ellis
County Veterinarian	Dr. Amos Wilson
Recorder of Deeds	Larry Cannon
Sheriff	Robert Dietzen
State's Attorney	Richard Doyle
Treasurer	Charles Foxworthy
Medical Director of the Tuberculosis Dispensary	Charles Shelby
Director Vermilion County Health Department	Steve Laker
Executive Director Regional Planning Commission	Glen Eicker
Administrator of Vermilion Nursing Home	Richard Weber
Chairman of the County Board	Marion Dysert
Director Mental Health #708 Board	Bernard Farestad

Districts

#1

C. D. Green
Verne Western
Louis Thaden

#2

Marion Dysert
Virlon Juvinall
Herman Potter

#3

John Dickson
Arthur Hockett
Jay Barnett

#4

Austin Stark
Pratt Taylor
Andrew Mikel

#5

Oren Watts
James Hardy
August Carlson

#6

Stanley Dawless, Jr.
Robert Pape, III
Arthur Fleming

#7

George Weese
Kenneth Meeker
Harold Wonderland

#8

Ellis Barnes
Fred Van Horne
Eugene Thompson

#9

Ronald Balsley
Kenneth Block
Harlan Tabela

SCHEDULE A

GENERAL FUNDS and FEE OFFICES

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

BALANCE SHEET - CONSOLIDATED
November 30, 1975

Schedule A

A S S E T S	Combined General Funds	OTHER	THAN	FEE		OFFICES	FEE			OFFICES		
		Elimination of Interfund Balances	General County	Regional Planning Commission	Nursing Home (Farm&Misc.)	County Health Department	County Treasurer	County Clerk	County Sheriff	County Recorder	States Attorney	Clerk of Circuit Court
Cash	122,674	-	68,156	6,302	1,655	18,345	-	137	2,885	100	25	25,069
Investments	122,577	-	122,577	-	-	-	-	-	-	-	-	-
Taxes receivable	76,594	-	76,594	-	-	-	-	-	-	-	-	-
Due from governmental agencies:												
State of Illinois-- sales tax	97,032	-	97,032	-	-	-	-	-	-	-	-	-
State of Illinois-- states attorney salary	1,000	-	1,000	-	-	-	-	-	-	-	-	-
State of Illinois-- income tax	40,572	-	40,572	-	-	-	-	-	-	-	-	-
State of Illinois-- Health Department	22,830	-	-	-	-	22,830	-	-	-	-	-	-
State of Illinois-- Planning Assistance	2,691	-	-	2,691	-	-	-	-	-	-	-	-
Uncollected fees & fines	74,942	(39,840)	91,681	-	-	10,909	-	682	121	11,389	-	-
Due from General County Fund	-	(11,823)	1,613	-	-	10,210	-	-	-	-	-	-
Equipment and Improvements--												
Health Department (Net of accumulated depreciation)	12,580	-	-	-	-	12,580	-	-	-	-	-	-
Accounts receivable	26,945	-	-	-	26,945	-	-	-	-	-	-	-
Total assets	600,437	(51,663)	499,225	8,993	28,600	74,874	-	819	3,006	11,489	25	25,069
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	139,539	-	106,344	2,050	25,909	5,236	-	-	-	-	-	-
Fees due General County Fund	-	(24,283)	-	-	-	-	-	-	-	-	-	24,283
Due Federal Revenue Sharing Fund	-	(1,613)	1,613	-	-	-	-	-	-	-	-	-
Due County Health Department	-	(10,210)	10,210	-	-	-	-	-	-	-	-	-
Due Law Library Fund	568	-	-	-	-	-	-	-	-	-	-	568
Total liabilities	140,107	(36,106)	118,167	2,050	25,909	5,236	-	-	-	-	-	24,851
FUND BALANCE (Sch. A-1)	460,330	(15,557)	381,058	6,943	2,691	69,638	-	819	3,006	11,489	25	218
Total liabilities and fund balance	600,437	(51,663)	499,225	8,993	28,600	74,874	-	819	3,006	11,489	25	25,069

STATEMENT of REVENUES and EXPENDITURES by FUNDS
For the fiscal year ended November 30, 1975

Schedule A-1
Page 1

REVENUE	Combined General Funds	Elimination of County Transactions	OTHER THAN FEE OFFICES				FEE OFFICES					
			General Fund	Regional Planning Commission	Nursing Home, Home Farm and Misc. Department	County Health Department	County Treasurer	County Clerk	Sheriff	Recorder	States Attorney	Clerk of Circuit Court
OPERATING REVENUES:												
(2) Property taxes--												
1974 and back tax	403,982	-	403,982	-	-	-	-	-	-	-	-	-
Sales tax	369,445	-	369,445	-	-	-	-	-	-	-	-	-
Tax extension and collection cost recovery (Note V)	-	-	-	-	-	-	-	-	-	-	-	-
Fines	60,509	-	60,509	-	-	-	-	-	-	-	-	-
Fees for services	378,400	-	29,430	-	-	68,241	-	25,037	37,955	72,309	-	145,428
Penalties and interest--												
taxes	46,629	-	46,629	-	-	-	-	-	-	-	-	-
Reimbursements and refunds	15,602	-	12,707	2,412	-	-	-	-	483	-	-	-
Vermilion Nursing Home, Shelter Care Home, and Farm	1,000,499	-	959,013	-	41,486	-	-	-	-	-	-	-
Liquor licenses	11,250	-	11,250	-	-	-	-	-	-	-	-	-
Miscellaneous	1,661	-	1,661	-	-	-	-	-	-	-	-	-
Governmental agencies--												
grants and reimbursements	234,735	-	59,784	14,900	-	160,051	-	-	-	-	-	-
Sale of state revenue												
stamps	36,573	-	-	-	-	-	-	-	-	36,573	-	-
State income tax	285,332	-	285,332	-	-	-	-	-	-	-	-	-
Federal revenue sharing	277,391	-	277,391	-	-	-	-	-	-	-	-	-
NON-OPERATING REVENUES:												
Interest on investments	65,562	-	65,562	-	-	-	-	-	-	-	-	-
Transfer from Voting Machine Fund	7,554	-	7,554	-	-	-	-	-	-	-	-	-
Transfer from Nursing Home Farm Account	-	(14,000)	14,000	-	-	-	-	-	-	-	-	-
Transfer from Election Commissioners	2,140	-	2,140	-	-	-	-	-	-	-	-	-
Transfer from Health Department	-	(53,251)	53,251	-	-	-	-	-	-	-	-	-
Transfer of fees from fee offices	-	(292,581)	292,581	-	-	-	-	-	-	-	-	-
Transfer from General County Fund	-	(181,180)	-	28,200	-	152,980	-	-	-	-	-	-
Total revenues	3,197,264	(541,012)	2,952,221	45,512	41,486	381,272	-	25,037	38,438	108,882	-	145,428

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

STATEMENT of REVENUES and EXPENDITURES by FUNDS
For the fiscal year ended November 30, 1975

Schedule A-1
Page 2

EXPENDITURES	Combined General Funds	Elimination of Interfund Transactions	General County Fund	Regional Planning Commission	Nursing Home, Home Farm and Misc.	County Health Department	County Treasurer	County Clerk	Sheriff	Recorder	States Attorney	Clerk of Circuit Court
<u>OPERATING EXPENDITURES:</u>												
Law enforcement	952,309	-	952,309	-	-	-	-	-	-	-	-	-
Courts and administration of justice	291,642	-	291,642	-	-	-	-	-	-	-	-	-
Public and county services	344,247	(28,200)	299,800	54,306	-	-	-	-	-	18,341	-	-
General health and welfare	1,345,592	-	993,851	-	31,655	320,086	-	-	-	-	-	-
Property tax assessment and collection	168,639	-	168,639	-	-	-	-	-	-	-	-	-
General county administration	58,782	-	58,782	-	-	-	-	-	-	-	-	-
Buildings and grounds	120,117	-	120,117	-	-	-	-	-	-	-	-	-
Contingency	4,690	-	4,690	-	-	-	-	-	-	-	-	-
Transfer of fees to General County	-	(345,832)	-	-	-	53,251	-	24,908	35,531	86,802	-	145,340
Transfer to Health Department--subsidy	-	(152,980)	152,980	-	-	-	-	-	-	-	-	-
Transfer to General County Fund	-	(14,000)	-	-	14,000	-	-	-	-	-	-	-
Total expenditures	3,286,018	(541,012)	3,042,810	54,306	45,655	373,337	-	24,908	35,531	105,143	-	145,340
<u>EXCESS REVENUES over EXPENDITURES (DEFICIT)</u>	(88,754)	-	(90,589)	(8,794)	(4,169)	7,935	-	129	2,907	3,739	-	88
<u>PRIOR PERIOD ADJUSTMENT</u>	(170,400)	-	(170,400)	-	-	-	-	-	-	-	-	-
<u>FUND BALANCE--11-30-74</u>	719,484	(15,557)	642,047	15,737	6,860	61,703	-	690	99	7,750	25	130
<u>FUND BALANCE--11-30-75</u>	460,330	(15,557)	381,058	6,943	2,691	69,638	-	819	3,006	11,489	25	218

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1974-75

Schedule A-2
Page 1

	1974-75 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>LAW ENFORCEMENT:</u>				
Sheriff's office				
Salary of sheriff and Supervisor of Safety	18,700	18,700	18,700	-
Deputies salaries	375,977	375,977	375,977	-
Special patrol	1,387	1,352	1,352	-
Postage	600	600	600	-
Special bailiffs and guards	8,500	8,500	8,500	-
Return of fugitives	2,688	2,681	2,681	-
Food for prisoners	32,352	32,271	32,271	-
Medical care of prisoners	7,956	7,956	7,956	-
Prisoner uniforms	1,581	1,581	1,581	-
Meetings and mileage	500	446	446	-
Salary of matron and dietitian	11,967	11,964	11,964	-
County jail				
Water	2,509	2,338	2,338	-
Light and power	3,825	3,825	3,825	-
Heat	5,075	4,984	4,984	-
Repair and maintenance	7,200	7,040	7,040	-
Supplies	2,676	2,676	2,676	-
Telephone	2,900	2,838	2,838	-
Rent	12,000	12,000	12,000	-
Car expense	88,433	88,433	88,433	-
Printing and supplies	3,550	3,550	3,550	-
Teletype and radio expense	4,825	4,573	4,573	-
Photo and miscellaneous supplies	3,009	2,966	2,966	-
New equipment	3,939	3,864	3,864	-
Off duty court appearance	1,125	1,055	1,055	-
Repairs and maintenance equipment	10,298	8,900	8,900	-
Uniform allowance	3,383	3,383	3,383	-
Police training	1,344	1,881	1,881	-
Merit commission--meetings	1,000	809	809	-
Coroner's office				
Salary of coroner	15,000	15,000	15,000	-
Secretary's salary and deputies	5,823	5,703	5,703	-
Car expense	2,400	1,781	1,781	-
Autopsies and other expense	4,200	3,886	3,886	-
Jurors' fees	1,077	1,077	1,077	-
Petty cash	120	120	120	-
States Attorney Office				
Salary of state attorney	32,000	32,000	32,000	-
Assistants	70,935	72,207	72,207	-
Investigators and secretaries	33,341	33,553	33,553	-
Meetings and mileage	2,800	2,772	2,772	-
Legal books	2,301	1,900	1,900	-
Law student internship	560	560	560	-
Postage	1,600	1,600	1,600	-
Printing and office supplies	5,355	5,280	5,280	-

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1974-75

Schedule A-2
Page 2

	1974-75 Appropriations (after transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>LAW ENFORCEMENT: (Continued)</u>				
States Attorney's Office				
New equipment	2,309	2,309	2,309	-
Special Attorney Hire	2,000	2,000	2,000	-
Case expense	2,700	2,700	2,700	-
Equipment repairs	916	916	916	-
Dues and miscellaneous	1,090	800	800	-
Appellate assistance	736	736	736	-
Probation office				
Chief officer's salary	14,500	14,500	14,500	-
Postage	1,150	1,150	1,150	-
Assistants' salaries	89,484	85,512	85,512	-
Printing and office supplies	800	205	205	-
New equipment	550	350	350	-
Equipment repairs	250	115	115	-
County wards--hospital and medical care	6,500	2,038	2,038	-
County wards--foster homes and institutional cure	25,000	23,764	23,764	-
Travel	14,700	13,632	13,632	-
Vermilion County Narcotics Unit	7,000	7,000	7,000	-
Total law enforcement	966,496	952,309	952,309	-
<u>COURTS and ADMINISTRATION:</u>				
Circuit judges				
Meetings and mileage	1,498	583	583	-
Postage	450	295	295	-
Printing and office supplies	300	197	197	-
New equipment	300	62	62	-
Equipment repairs and maintenance	152	99	99	-
Judiciary and Rules				
Dieting jurors	2,000	1,311	1,311	-
Furniture and equipment	250	-	-	-
Housing jurors	1,000	-	-	-
Library	1,500	1,500	1,500	-
Petit jurors	62,105	62,106	62,106	-
Grand jurors	4,500	4,438	4,438	-
Chief judge expense	510	510	510	-
Salary - judge's secretary	6,600	6,600	6,600	-
Codification project	1,895	-	-	-
Jury Commission				
Salary--commissioners	4,203	4,203	4,203	-
Salary--clerk	6,963	6,957	6,957	-
Printing and office supplies	400	345	345	-
Postage	850	825	825	-
Equipment repairs	100	-	-	-

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1974-75

Schedule A-2
Page 3

	1974-75 Appropriations (after transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>COURTS and ADMINISTRATION of JUSTICE: (Continued)</u>				
Circuit Clerk				
Salary of circuit clerk	15,000	15,000	15,000	-
Salaries--deputies and clerks	86,693	86,671	86,671	-
Meetings and mileage	2,800	2,605	2,605	-
Postage	6,500	6,500	6,500	-
Printing and office supplies	17,376	17,376	17,376	-
New equipment	1,538	1,538	1,538	-
Equipment repairs and maintenance	1,793	1,770	1,770	-
Publications	1,200	1,200	1,200	-
Miscellaneous	1,500	1,500	1,500	-
Public Defender				
Salary - public defender	20,000	20,000	20,000	-
Salary - assistants, investigators, and secretaries	35,510	35,417	35,417	-
Meetings and mileage	1,220	1,220	1,220	-
Postage	50	25	25	-
Printing and office supplies	200	160	160	-
New equipment	1,973	1,973	1,973	-
Equipment repairs and maintenance	160	115	115	-
Witness fees	500	184	184	-
Special attorney hire	2,635	2,631	2,631	-
Associate Judges				
Meetings and mileage	450	30	30	-
Postage	150	70	70	-
Printing and office supplies	300	277	277	-
New equipment	300	274	274	-
Equipment repairs and maintenance	100	57	57	-
Special attorney hire	5,018	5,018	5,018	-
Total courts and administration of justice	298,542	291,642	291,642	-
<u>PUBLIC and COUNTY SERVICES:</u>				
Superintendent of Educational Service Region				
Salaries--secretaries	21,214	21,148	21,148	-
Printing and office supplies	2,032	2,032	2,032	-
Postage	2,000	2,000	2,000	-
Travel and convention	3,500	3,146	3,146	-
County board of school trustees	100	53	53	-
School elections	1,500	-	-	-
Equipment repair and maintenance	600	549	549	-
Citizen's advisory committee	68	48	48	-
Rental--building	3,750	3,750	3,750	-
County Clerk				
Salary of county clerk	17,500	17,500	17,500	-
Deputies and clerk hire	55,567	54,325	54,325	-
Meetings and mileage	1,500	1,498	1,498	-
Postage	1,000	1,000	1,000	-
Printing and office supplies	19,794	19,729	19,729	-

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1974-75

Schedule A-2
Page 4

	1974-75 Appropriations (after transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
PUBLIC and COUNTY SERVICES: (Continued)				
County Clerk (continued)				
New equipment	504	504	504	-
Equipment repair and maintenance	3,500	3,444	3,444	-
Registration	1,000	1,000	1,000	-
Tax research, subscriptions and bond	500	500	500	-
Campaign disclosure	1,600	1,200	1,200	-
Auditor				
Salary of auditor	15,000	15,000	15,000	-
Salary of deputies and clerks	27,612	27,612	27,612	-
Meetings and mileage	1,000	994	994	-
Postage	2,000	2,000	2,000	-
Printing and office supplies	510	430	430	-
New equipment	985	983	983	-
Equipment repairs and maintenance	1,000	480	480	-
Computer program	1,900	1,900	1,900	-
Computer supplies	2,215	1,382	1,382	-
Recorder				
Salary - recorder	15,000	15,000	15,000	-
Salary - deputies and clerks	18,505	18,505	18,505	-
Meetings and mileage	480	479	479	-
Postage	1,250	1,250	1,250	-
Printing and office supplies	1,244	1,112	1,112	-
Equipment repair and maintenance	625	467	467	-
Microfilm supplies	4,630	4,630	4,630	-
Cott Index Service	5,000	4,691	4,691	-
Microfilm camera with service contract	6,102	6,102	6,102	-
Revenue stamp machine rental	360	300	300	-
Dues and bond	200	200	200	-
State revenue stamps (reduced for change in inventory 11-30-75)	-	18,341	-	18,341
Election Commission				
Salaries - commissioners	7,380	7,380	7,380	-
Salaries - clerks	11,560	11,378	11,378	-
Attorney fees	127	-	-	-
Postage	293	286	286	-
Meetings and mileage	500	211	211	-
Printing and office supplies	880	880	880	-
Other County Services				
Register of birth and death certificates	3,700	3,142	3,142	-
Trustees--Rose Cemetery	300	300	300	-
County Soil and Conservation District	900	900	900	-
Extension services	9,625	9,625	9,625	-
Investigation and burial--veterans' families	600	555	555	-
Planning Commission - county share	28,200	28,200	28,200	-
Salary of director	17,300	17,442	17,442	-
Salary of others	43,850	7,995	7,995	-
Meetings and mileage	4,500	1,776	1,776	-

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS

1974-75

Schedule A-2

Page 5

	1974-75 Appropriations (after Transfers)	Combined General Funds	General County and Other than Fee Offices	Fee Offices
<u>PUBLIC and COUNTY SERVICES: (Continued)</u>				
Planning Commission (Continued)				
Postage	800	1,085	1,085	-
Rent	2,400	2,465	2,465	-
Telephone	1,800	1,970	1,970	-
Dues and subscriptions	600	467	467	-
Printing and office supplies	8,500	7,195	7,195	-
New equipment	500	648	648	-
Repairs and maintenance	200	39	39	-
State and federal grant expenditures	-	13,224	13,224	-
Total public and county services	387,362	372,447	354,106	18,341
<u>GENERAL HEALTH and WELFARE:</u>				
Vermilion Manor Nursing Home				
Staple Groceries	60,664	60,664	60,664	-
Meat	32,000	31,913	31,913	-
Tobacco	500	332	332	-
Fuel	9,092	9,028	9,028	-
Electricity	12,548	12,322	12,322	-
Telephone	2,000	1,547	1,547	-
Water	4,000	2,232	2,232	-
Housekeeping supplies	11,800	11,461	11,461	-
Drugs and nursing supplies	7,200	6,319	6,319	-
Insurance	9,292	9,292	9,292	-
Repair and maintenance	19,242	17,511	17,511	-
Furnishings and equipment	2,300	2,300	2,300	-
Contingent	1,436	1,436	1,436	-
Salary administrator	12,000	12,000	12,000	-
Salary administrative assistant	5,000	4,841	4,841	-
Salary nursing	345,194	345,194	345,194	-
Salary other services	130,600	129,594	129,594	-
Salary administrative	18,525	18,242	18,242	-
Mileage	1,500	1,500	1,500	-
IMRF and FICA	60,235	60,235	60,235	-
Consultant fees	2,780	1,262	1,262	-
Other services	3,525	3,148	3,148	-
Miscellaneous	1,500	1,432	1,432	-
Petty cash	-	18,953	18,953	-
Vermilion Shelter Care Nursing Home				
Staple Groceries	30,500	30,239	30,239	-
Meat	18,000	16,715	16,715	-
Tobacco	500	320	320	-
Fuel	6,000	4,744	4,744	-
Electricity	4,000	3,761	3,761	-
Telephone	1,100	936	936	-
Water	3,000	2,362	2,362	-
Housekeeping supplies	4,000	3,402	3,402	-
Drugs and nursing supplies	800	451	451	-
Insurance	5,000	4,749	4,749	-
Repairs and maintenance	10,000	7,914	7,914	-

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1974-75

Schedule A-2
Page 7

	1974-75 Appropriations (after Transfers)	Combined General Funds	General County and Fee Offices Other than Fee Offices	Fee Offices
<u>PROPERTY TAX ASSESSMENT and COLLECTION (Continued)</u>				
Board of Review (continued)				
Postage	400	400	400	-
Appraisers assessment lists	2,500	936	936	-
Appraiser's fee	400	-	-	-
County Treasurer				
Salary of treasurer	17,500	17,500	17,500	-
Deputy and clerk hire	79,767	75,375	75,375	-
Postage	6,700	6,700	6,700	-
Travel and convention	1,100	698	698	-
Printing and office supplies	8,300	7,613	7,613	-
New equipment	1,600	563	563	-
Equipment repairs and maintenance	1,803	1,803	1,803	-
Publications	4,000	2,795	2,795	-
Bonds	3,700	426	426	-
Credit Bureau, petty cash and contingencies	697	350	350	-
Quadrennial assessment publications	25,000	25,000	25,000	-
Total Property Tax Assessment and Collection	186,509	168,639	168,639	-
<u>GENERAL COUNTY ADMINISTRATION:</u>				
County Board Members--				
Meetings and mileage	35,833	35,833	35,833	-
Travel and expenses	367	61	61	-
Compensation and liability insurance	30,000	15,731	15,731	-
County office supplies	8,000	7,157	7,157	-
Total General County Administration	74,200	58,782	58,782	-
<u>BUILDING and GROUNDS:</u>				
Court House				
Salaries of building superintendent	7,832	7,832	7,832	-
Salary of janitors	17,598	17,556	17,556	-
Salary of elevator operators	10,869	10,869	10,869	-
Salary of matron	4,208	4,204	4,204	-
Salary of switchboard operator	6,945	6,923	6,923	-
Water	914	914	914	-
Lights and power	13,206	13,206	13,206	-
Heat	5,518	5,518	5,518	-
Upkeep and repairs	24,080	24,080	24,080	-
Supplies	3,552	3,552	3,552	-
Telephone service	25,463	25,463	25,463	-
Total Building and Grounds	120,185	120,117	120,117	-
<u>CONTINGENCY FUND:</u>				
Incidentals and other	3,500	4,690	4,690	-
Total General County and Fee Offices	3,210,041	3,314,218	3,295,877	18,341

SECTION B

SPECIAL REVENUE FUNDS

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1975

Schedule B
Page 1

<u>A S S E T S</u>	<u>Civil Defense</u>	<u>Audit Fund</u>	<u>Retirement Fund (County IMRF)</u>	<u>County Highway Earth Roads Maintenance</u>	<u>County Highway Earth Roads Right of Way</u>
Cash	9,412	-	30,607	121,180	-
Taxes receivable (1)	1,457	1,759	53,612	76,264	-
Total assets	<u>10,869</u>	<u>1,759</u>	<u>84,219</u>	<u>197,444</u>	<u>-</u>
<u>L I A B I L I T I E S and F U N D B A L A N C E</u>					
<u>LIABILITIES:</u>					
Cash overdraft	-	62	-	-	-
Accounts payable	108	800	2,560	2,590	-
Due to General Fund	-	-	-	-	-
<u>FUND BALANCE:</u>	<u>10,761</u>	<u>897</u>	<u>81,659</u>	<u>194,854</u>	<u>-</u>
Total liabilities and fund balance	<u>10,869</u>	<u>1,759</u>	<u>84,219</u>	<u>197,444</u>	<u>-</u>
Revenue and expenditures-- schedule reference	B-1	B-2	B-3	B-4	B-5

Notes:

(1) 1974 levy and back tax distributed after November 30, 1975.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1975

Schedule B
Page 2

<u>A S S E T S</u>	County Bridge Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund	T. B. Dispensary
Cash	120,949	331,101	122,656	22,667
Taxes receivable (1)	19,099	68,498	58,820	95
Investments	86,712	2,213,870	-	165,000
Total assets	<u>226,760</u>	<u>2,613,469</u>	<u>181,476</u>	<u>187,762</u>
<u>L I A B I L I T I E S and F U N D B A L A N C E</u>				
<u>LIABILITIES:</u>				
Accounts payable	9,252	-	-	5,574
<u>FUND BALANCE</u>	<u>217,508</u>	<u>2,613,469</u>	<u>181,476</u>	<u>182,188</u>
Total liabilities and fund balance	<u>226,760</u>	<u>2,613,469</u>	<u>181,476</u>	<u>187,762</u>
Revenue and expenditures-- Schedule reference	B-6	B-7	B-8	B-9

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1975

Schedule B
Page 3

<u>A S S E T S</u>	<u>Supervisor of Assessments (Property Record Systems)</u>	<u>Vermilion Aerial Tax Mapping Fund</u>	<u>Election Fund</u>	<u>Working Cash Fund</u>
Cash	27,788	7,648	39,860	-
Due from State of Illinois	1,250	-	-	-
Taxes receivable (1)	19,901	-	7,659	181,251
Total assets	48,939	7,648	47,519	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	1,281	-	-	-
<u>FUND BALANCE</u>	47,658	7,648	47,519	181,251
Total liabilities and fund balance	48,939	7,648	47,519	181,251
Revenue and expenditures- schedule reference	B-10	B-11	B-12	B-13

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1975

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	7,861	-	79	31,989
Taxes receivable (1)	76,468	44	161,058	172
Investments	-	-	10,000	-
Total assets	<u>84,329</u>	<u>44</u>	<u>171,137</u>	<u>32,161</u>
<u>L I A B I L I T I E S and F U N D B A L A N C E</u>				
<u>LIABILITIES:</u>				
Accounts payable	2,022	-	-	-
<u>FUND BALANCE</u>	<u>82,307</u>	<u>44</u>	<u>171,137</u>	<u>32,161</u>
Total liabilities and fund balance	<u>84,329</u>	<u>44</u>	<u>171,137</u>	<u>32,161</u>
Revenue and expenditures-- schedule reference	B-14	B-15	B-16	B-17

Note:

(1) 1974 levy and back tax distributed after November 30, 1975.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1975

Civil Defense

Schedule B-1

REVENUE:

Taxes	7,713
Refunds and reimbursements	<u>15,394</u>
Total revenues	23,107

EXPENDITURES:

Salaries	19,234	<u>Appropriation</u>	19,234
Travel	756		1,000
Supplies	<u>4,413</u>		<u>5,800</u>
Total expenditures		24,403	26,034

EXCESS REVENUES over EXPENDITURES (DEFICIT) (1,296)

FUND BALANCE--11-30-74 12,057

FUND BALANCE--11-30-75 (Sch. B) 10,761

Audit Fund

Schedule B-2

REVENUES:

Taxes	9,269
-------	-------

EXPENDITURES:

Audit fee--1973-74	10,100	<u>9,800</u>
--------------------	--------	--------------

EXCESS REVENUES over EXPENDITURES (DEFICIT) (831)

FUND BALANCE--11-30-74 1,728

FUND BALANCE--11-30-75 (Sch. B) 897

Retirement Fund
(County IMRF)

Schedule B-3

REVENUES:

Taxes	282,615
Refunds and reimbursements	<u>1,260</u>
Total revenues	283,875

EXPENDITURES:

IMRF and FICA remittances	282,853	<u>280,000</u>
---------------------------	---------	----------------

EXCESS REVENUES over EXPENDITURES 1,022

FUND BALANCE--11-30-74 80,637

FUND BALANCE--11-30-75 (Sch. B) 81,659

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1975

<u>County Highway</u>		Schedule B-4	
<u>REVENUES:</u>			
Taxes		400,707	
Miscellaneous		<u>9,506</u>	
Total revenues		410,213	
<u>EXPENDITURES:</u>			<u>Appropriation</u>
Labor and mileage	55,303		63,525
Printing and office supplies	1,274		1,500
Repairs and maintenance--equipment	4,186		4,200
Gravel, stone, paint and lumber	26,472		44,800
Land easements--appurtenances	14,784		34,757
Court costs	204		500
Non-participating items	8,917		10,000
Purchase of building	209,875		214,243
Purchase of equipment	10,467		10,900
Insurance	6,676		9,000
Gas, oil, heat	11,744		15,700
Interest	4,243		-
Postage	<u>199</u>		<u>250</u>
Total expenditures		<u>354,344</u>	<u>409,375</u>
<u>EXCESS REVENUES over EXPENDITURES</u>		55,869	
<u>FUND BALANCE--11-30-74</u>		82,033	
Permanent transfer from County Highway Earth and Roads--R.O.W.		<u>56,952</u>	
<u>FUND BALANCE--11-30-75 (Sch. B)</u>		<u>194,854</u>	
<u>County Highway</u> <u>Earth Roads--Right of Way</u>		Schedule B-5	
<u>REVENUES:</u>		None	None
<u>EXPENDITURES</u>		None	None
<u>EXCESS REVENUES over EXPENDITURES</u>		-	
<u>FUND BALANCE--11-30-74</u>		56,953	
Permanent transfer to County Highway Earth and Roads--Maintenance		<u>(56,953)</u>	
<u>FUND BALANCE--11-30-75 (Sch. B)</u>		<u>-</u>	

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1975

County Bridge

Schedule B-6

REVENUE:

Taxes	100,729
Interest on time deposits	5,730
Total revenue	<u>106,459</u>

EXPENDITURES:

Construction and engineering costs

	<u>Appropriation</u>
75,272	253,270

EXCESS REVENUE over EXPENDITURES

31,187

FUND BALANCE--11-30-74

186,321

FUND BALANCE--11-30-75 (Sch. B)

217,508

County Motor Fuel Tax

Schedule B-7

REVENUE:

State of Illinois	703,923
Interest on time deposits	142,440
Total revenue	<u>846,363</u>

EXPENDITURES:

Salary and wages (Sch. C-9)	52,946
Construction and engineering	39,049
Engineering fees	61,518
R.O.W. purchases	<u>50,587</u>
Total expenditures	<u>204,100</u>

EXCESS REVENUE over EXPENDITURES

642,263

FUND BALANCE--1-30-74

1,971,206

FUND BALANCE--11-30-75 (Sch. B)

2,613,469

Township Motor Fuel Tax

Schedule B-8

REVENUE:

State of Illinois	614,977
Interest on time deposits	13,701
Total revenue	<u>628,678</u>

EXPENDITURES:

Construction and maintenance	<u>757,396</u>
------------------------------	----------------

EXCESS REVENUE over EXPENDITURES (DEFICIT)

(128,718)

FUND BALANCE--11-30-74

310,194

FUND BALANCE--11-30-75 (Sch. B)

181,476

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1975

T. B. Dispensary

Schedule B-9

REVENUES:

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

962
1,732
2,860
11,226
2,807
19,587

EXPENDITURES:

Salaries--administrative and medical
Salaries--maintenance
Patient care
Building and equipment maintenance
Supplies
Meetings and mileage
IMRF
Total expenditures

24,509
6,198
11,820
12,749
5,364
2,120
4,550

Appropriation

24,509
12,903
53,500
25,600
7,200
2,200
5,200
131,112

67,310

EXCESS REVENUES over EXPENDITURES

(47,723)

FUND BALANCE--11-30-74

229,911

FUND BALANCE--11-30-75 (Sch. B)

182,188

Supervisor of Assessments
(Property Record System)

Schedule B-10

REVENUES:

Taxes
Salary reimbursement--State of Illinois
Total revenue

107,486
8,020
115,506

EXPENDITURES:

Salary--supervisor
Salary--deputies and clerks
Tax mapping
Travel
Miscellaneous
Advertising
Supplies
Equipment
Repair and service
Total expenditures

15,000
67,765
6,000
3,251
43
3,495
1,859
159
246

15,000
70,622
7,000
3,400
520
3,500
2,314
350
246
102,952

97,818

EXCESS REVENUE over EXPENDITURES (DEFICIT)

17,688

FUND BALANCE--11-30-74

29,970

FUND BALANCE--11-30-75 (Sch. B)

47,658

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)
STATEMENT of RECEIPTS and DISBURSEMENTS
For the fiscal year ended November 30, 1975

Vermilion Aerial Tax Mapping

Schedule B-11

BALANCE--December 1, 1974

-

RECEIPTS:

Map sales

7,648

DISBURSEMENTS

-

BALANCE--November 30, 1975

7,648

Election Fund

Schedule B-12

REVENUES:

Taxes

40,393

EXPENDITURES:

Election expenses

327

EXCESS REVENUES over EXPENDITURES

40,066

FUND BALANCE--11-30-74

7,453

FUND BALANCE--11-30-75 (Sch. B)

47,519

Working Cash Fund

Schedule B-13

REVENUES:

Interest on investments

5,139

EXPENDITURES:

Permanent transfer to General Fund

5,139

Appropriation

-

EXCESS REVENUES over EXPENDITURES

-

FUND BALANCE--11-30-74

181,251

FUND BALANCE--11-30-75 (Sch. B)

181,251

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1975

Mental Health Board #708

Schedule B-14

REVENUES:

Taxes
Interest
Total revenues

402,919
1,015
403,934

EXPENDITURES:

Salaries--director 17,400
Salaries--office manager 5,720
Utilities and phone 1,600
Printing, supplies, office expense, maintenance 2,219
Travel and conference 1,989
IMRF and FICA 3,500
Insurance 29
New equipment 508
Repair, maintenance and equipment 207
Psychiatric care 9,960
Rent 1,000
Books, periodicals, dues 2,400
Contingency 8,590
Grants to other agencies--
 Retarded Children's Center 47,500
 Vermilion County Mental Health Center 78,180
 Vermilion County Council for Alcoholism 69,500
 Vermilion County Rehabilitation Center 69,000
 Visiting Nurse's Association 13,700
 Vermilion County Crisis Center 50,000
 Vermilion County Big Brothers -
 Multi-agency center 21,500
Total expenditures

Appropriation

17,400
5,720
1,600
2,600
2,400
3,505
200
525
210
10,000
1,000
2,400
8,660
47,500
84,180
69,500
69,000
13,700
50,000
2,500
21,500
414,100

404,502

EXCESS REVENUES over EXPENDITURES

(568)

FUND BALANCE--11-30-74

82,875

FUND BALANCE--11-30-75 (Sch. B)

82,307

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1975

Voting Machine Purchase Fund

Schedule B-15

REVENUES:

Taxes	450	
-------	-----	--

EXPENDITURES:

Purchase of voting machines (repaid to General County Fund)	7,554	<u>Appropriation</u>
		-

<u>EXCESS REVENUES over EXPENDITURES</u>	(7,104)	
--	---------	--

<u>FUND BALANCE--11-30-74</u>	<u>7,148</u>	
-------------------------------	--------------	--

<u>FUND BALANCE--11-30-75</u>	<u>44</u>	
-------------------------------	-----------	--

Public Safety Building Rent Fund

Schedule B-16

REVENUES:

Taxes	847,762	
Interest on time deposits	12,896	
Total revenue	860,658	

EXPENDITURES:

Rent	816,861	816,861
------	---------	---------

<u>EXCESS REVENUES over EXPENDITURES</u>	43,797	
--	--------	--

<u>FUND BALANCE--11-30-74</u>	<u>127,340</u>	
-------------------------------	----------------	--

<u>FUND BALANCE--11-30-75</u>	<u>171,137</u>	
-------------------------------	----------------	--

Animal Control Fund

Schedule B-17

REVENUES:

Fees for services	36,261	
Transfer from Dog Licenses Fund	172	
Total revenues	36,433	

EXPENDITURES:

Salaries and fees	7,296	
Office supplies and postage	2,627	
Control of animals	22,259	
Total expenditures	32,182	

<u>EXCESS REVENUES over EXPENDITURES</u>	4,251	
--	-------	--

<u>FUND BALANCE--11-30-74</u>	<u>27,910</u>	
-------------------------------	---------------	--

<u>FUND BALANCE--11-30-75</u>	<u>32,161</u>	
-------------------------------	---------------	--

SECTION C

TRUST and AGENCY FUNDS

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1975

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	5,553,421	128,095	9,737
Investments	-	26,935	-
Estimated delinquent personal taxes	509,772	-	-
Taxes receivable	136,623	-	-
Total assets	<u>6,199,816</u>	<u>155,030</u>	<u>9,737</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	509,772	-	-
Taxes not distributed	4,775,503	-	-
Inheritance taxes	-	13,188	-
Partial payment of taxes	348	-	-
Refundable deposits--			
Protests withheld from distribution	759,480	-	-
Duplicate deposits and overpayments	8,257	-	-
Personal property taxes held in escrow	36,983	-	-
Fees and deposits of others	109,473	107,493	9,737
Due drainage districts	-	27,408	-
Total liabilities	<u>6,199,816</u>	<u>148,089</u>	<u>9,737</u>
<u>FUND BALANCES (restricted)</u>	<u>-</u>	<u>6,941</u>	<u>-</u>
Total liabilities and fund balances	<u>6,199,816</u>	<u>155,030</u>	<u>9,737</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1975

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	-	-	102,960	6,030	6,056
Uncollected fees	-	-	-	-	145
Total assets	-	-	102,960	6,030	6,201
<u>L I A B I L I T I E S and F U N D B A L A N C E S</u>					
<u>LIABILITIES:</u>					
Fees and deposits of others	-	-	102,960	6,030	-
<u>FUND BALANCES (restricted)</u>	-	-	-	-	6,201
Total liabilities and fund balances	-	-	102,960	6,030	6,201

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1975

Schedule C
Page 3

<u>A S S E T S</u>	Superintendent of Educ- ational Service Region	Board of Election Com- missioners	Federal Employment Programs	Illinois Law Enforcement Commission Program	Nursing Home Fund
Cash	7,394	330	235,279	3,962	23,679
Investments	8,495	-	-	-	-
Total assets	15,889	330	235,279	3,962	23,679
<u>L I A B I L I T I E S</u> and	<u>F U N D</u>	<u>B A L A N C E S</u>			
<u>LIABILITIES:</u>					
Fees and deposits of others	-	-	-	-	23,679
<u>FUND BALANCES</u> (restricted)	15,889	330	235,279	3,962	-
Total liabilities and fund balances	15,889	330	235,279	3,962	23,679

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

ASSESSED VALUATION and TAX EXTENSION
(1974 taxes collected in 1975)

Schedule C-1

County Collector

EQUALIZED VALUATION--1974

Lands	195,982,250
Lots	147,266,860
Personal	48,930,350
Railroads	9,495,492
Non-carrier	818,720
Capital stock	1,636,000
Total	<u>404,129,672</u>

EQUALIZED VALUATION--1973

383,621,851

TAX EXTENSIONS:

	Rate per Hundred	1974-75 Mobile Home Privilege Tax	1974 Tax	Total
General County	.10	4,295	404,145	408,440
County--IMRF	.07	2,968	282,901	285,869
County highway--				
Earth road--right of way	.09997	1,357	404,021	405,378
TB dispensary	None	848	None	848
TB--IMRF	None	57	None	57
Bridge Fund	.025	622	101,024	101,646
Civil Defense	.0019	85	7,687	7,772
County Audit Fund	.0023	80	9,294	9,374
Supervisor of Assessments--Office	.003	1,300	12,112	13,412
Supervisor of Assessments--card system	.022	-	88,912	88,912
Supervisor of Assessments--tax maps	.00175	-	7,069	7,069
Public Safety Building	.21021	9,516	849,544	859,060
Elections	.01	424	40,415	40,839
Mental Health Board #708	.09997	3,816	404,016	407,832
Voting machines	-	425	-	425
Nursing Home--bonds and interest	.0655	2,959	264,709	267,668
Total county	<u>.7116</u>	28,752	2,875,849	2,904,601
Townships		10,162	801,955	812,117
Road and bridge		10,063	924,480	934,543
Cities and villages		13,434	3,043,366	3,056,800
District schools		123,332	11,429,513	11,552,845
High schools and Junior College		23,205	1,496,912	1,520,117
Sanitary districts		4,791	869,240	874,031
Vermilion County Airport Authority		1,502	166,738	168,240
Fire protection districts		4,799	157,189	161,988
Cemetery		380	48,477	48,857
Library--Sidell		44	8,721	8,765
Library--Catlin		36	5,755	5,791
Drainage districts		-	32,773	32,773
Vermilion County Conservation District		4,533	417,873	422,406
Ross-So. Ross Cemetery		92	-	92
Ross Park		15	5,809	5,824
Total current tax charged for collection (Sch. C-2)		<u>225,140</u>	<u>22,284,650</u>	<u>22,509,790</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

TAX SETTLEMENT
(1974 taxes collected in 1975
and 1974 Mobile Home Privilege Tax)

Schedule C-2
Page 1

County Collector

CHARGES and COLLECTIONS:

Current tax--1974 levy (Sch. C-1)		22,284,650
Mobile home privilege tax--1974-75 charge (Sch. C-1)		225,140
Back taxes and penalties added		1,021,876
Delinquent personals collected		73,266
Delinquent mobile homes privilege tax collected		44,150
Delinquent drainage collected		38
Penalties and interest--delinquent personals		16,372
Penalties and interest--Mobile Homes Privilege tax		1,081
Advertising and costs		21,596
Forfeitures collected		45,812
Penalties and interest--forfeitures		5,554
Tax objections overruled and withdrawn		25,765
Total charges and collections		<u>23,765,300</u>

CREDITS and PAYMENTS:

Delinquent personal taxes--1974 levy		52,086
Delinquent mobile home privilege tax--1974		74,487
Real estate taxes forfeited:		
Back tax 930,494 plus penalties 88,443	1,018,937	
Current--1974	<u>150,633</u>	1,169,570
Errors, abatements and sales cancelled:		
Back tax--real estate	2,939	
Current--1974 real estate	89,095	
1974 mobile home privilege tax	2,832	
1974 personal tax	<u>20,692</u>	115,558
Current tax protests withheld		109,459
Penalties, costs and interest due General County		44,604
Distributed to taxing bodies (1)		
County treasurer:		
General County	403,099	
Civil Defense	7,670	
County Audit Fund	9,254	
County IMRF	282,136	
County Highway--Earth Roads Right of Way	400,467	
Bridge Fund	100,377	
TB Dispensary	724	
TB IMRF	49	
Public Safety Building	847,762	
Voting Machines Purchase Fund	362	
Vermilion Nursing Home--bonds and interest	264,148	
Dog Tax	172	
Supervisor of Assessments--office	13,081	
--card system	87,318	
--tax maps	6,943	
Mental Health Board #708	402,355	
Elections	<u>40,305</u>	
Total county treasurer		2,866,222

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

TAX SETTLEMENT
(1974 taxes collected in 1975
and 1974 Mobile Home Privilege Tax)

Schedule C-2
Page 2

County Collector

CREDITS and PAYMENTS: (continued)

Other treasurers:

Danville Sanitary District	816,339
Vermilion County Airport Authority	165,753
Fire protection districts, libraries, cemetery districts, park districts, etc.	245,066
School districts (elementary, high school, junior college)	12,885,919
Townships	1,580,234
Cities and villages	3,189,384
Vermilion County Conservation District	419,119
Drainage districts	<u>31,500</u>

Total other treasurers

19,333,314

Total credits and payments

23,765,300

(1) Includes distribution made after November 30, 1975 totaling 4,535,594.

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

SUMMARY STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1974 to November 30, 1975

Schedule C-3

<u>Funds</u>	<u>Schedule Reference</u>	<u>Balance 12-1-74</u>	<u>Receipts 1974-75</u>	<u>Disbursements 1974-75</u>	<u>Balance 11-30-75</u>
County Collector					
Collector's account	C-4	4,532,240	22,333,880	22,033,088	4,833,032
Deposit Fund	C-5	597,912	235,184	120,964	712,132
Adjustment Fund	C-6	3,975	4,841	559	8,257
County Treasurer					
Inheritance Tax Fund	C-7	11,050	748,922	746,784	13,188
Withholding Tax Fund	C-8	-	388,330	388,330	-
County Payroll Clearing	C-9	-	2,465,937	2,465,611	326
County Highway Payroll	C-10	21,553	80,026	84,598	16,981
Non-resident Heirs	C-11	11,697	504	504	11,697
Special Drainage Districts	C-12	24,389	17,757	14,738	27,408
Indemnity Fund	C-13	5,410	1,531	-	6,941
Unknown Heirs	C-14	56,693	21,796	-	78,489
County Clerk	C-15	22,571	117,359	130,193	9,737
States Attorney	C-16	-	972	972	-
Sheriff	C-17	-	26,421	26,421	-
Clerk of Circuit Court	C-18	78,772	764,677	740,489	102,960
County Auditor					
(clerk of IMRF)	C-19	12,424	678,802	685,196	6,030
Law Library	C-20	5,556	3,405	2,760	6,201
Superintendent of					
Educational Service Region	C-21	18,684	13,716,445	13,719,240	15,889
Board of Election Commissioners	C-22	743	49,462	49,875	330
Federal Employment Programs					
PEP - Title V	C-23	9,144	25,645	34,734	55
PEP - Title VI	C-24	3,523	184	2,473	1,234
CETA - Title II	C-25	24,262	400,257	420,661	3,858
CETA - Title VI	C-26	-	375,543	145,411	230,132
ILEC Program	C-27	844	80,486	77,368	3,962
Nursing Home Fund	C-28	-	23,679	-	23,679
Total		<u>5,441,442</u>	<u>42,562,045</u>	<u>41,890,969</u>	<u>6,112,518</u>

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, 1974 to November 30, 1975

County Collector
Collector's Account

Schedule C-4

BALANCE--December 1, 1974

4,532,240

RECEIPTS:

Tax collection (current and back)	22,266,600
University of Illinois	1,549
School credit--Grant Township	10,000
Housing authorities	22,281
Interest on time deposits	18,214
Protests overruled transferred from Deposit for distribution	<u>15,236</u>

Total receipts

22,333,880

BALANCE AVAILABLE

26,866,120

DISBURSEMENTS:

Refunds and miscellaneous	934
County Clerk fees - 1974 tax sale	615
Distributions to taxing bodies	21,815,829
To General County--(penalties, interest, fees, commissions)	47,606
To General County--(interest on investments)	15,609
To Adjustment Fund (double payments--and overpayments to be refunded) (Sch. C-6)	4,634
To Deposit Fund--(1973 tax protests withheld) (Sch. C-5)	143,446
To Deposit Fund--reimburse for sustained protests in excess of amount withheld (Sch. C-5)	3,467
To Indemnity Fund	<u>948</u>

Total disbursements

22,033,088

BALANCE--November 30, 1975

4,833,032

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1974 to November 30, 1975

County Collector

Deposit Fund

Schedule C-5

BALANCE--December 1, 1974 (includes 535,000.00 certificates of deposit) 597,912

RECEIPTS:

1973 tax service charge	4,530	
Partial payments of taxes	685	
Other deposits	41,174	
Interest on time deposits	41,882	
1973 tax withheld to reimburse for 1971 and 1972 sustained protests in excess of amount withheld (Sch. C-4)	3,467	
1973 tax protests withheld (Sch. C-4)	<u>143,446</u>	
Total receipts		<u>235,184</u>

BALANCE AVAILABLE

833,096

DISBURSEMENTS:

Refund of 1973 tax service charge	4,530	
Deposits paid out and refunded	8,075	
Overruled objections and partial payments to County Collector for distribution	16,033	
Refunds of tax objections sustained	50,444	
Interest on time deposits to General County	<u>41,882</u>	
Total disbursements		<u>120,964</u>

BALANCE--November 30, 1975 (Includes \$707,803 certificates of deposit)

712,132

Detail of Deposit Fund Balance
November 30, 1975

Partial payments and deposits--real estate taxes		136
Partial payments and deposits--personal property taxes		(22)
Partial payments and deposits--mobile home taxes		234
Other deposits		61,762
Tax paid under protest--not settled		
1962 taxes	60.	
1963 taxes	16,280	
1964 taxes	11,015	
1965 taxes	16,244	
1966 taxes	23,954	
1967 taxes	32,950	
1968 taxes	21,254	
1969 taxes	57,901	
1970 taxes	75,457	
1971 taxes	149,056	
1972 taxes	145,615	
1973 taxes	100,236	
1974 taxes (not transferred from collector's account)	-	
Total tax protests		<u>650,022</u>
<u>BALANCE</u> --November 30, 1975		<u>712,132</u>
Cash	4,329	
Certificates of deposit	<u>707,803</u>	
Total per above	<u>712,132</u>	

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1974 to November 30, 1975

<u>County Collector</u> <u>Adjustment Fund</u>		Schedule C-6
<u>BALANCE--December 1, 1974</u>		3,975
<u>RECEIPTS:</u>		
Old money orders cancelled by bank and returned	207	
County collector--double payments and overpayments (Sch. C-4)	<u>4,634</u>	
Total receipts		<u>4,841</u>
<u>BALANCE AVAILABLE</u>		8,816
<u>DISBURSEMENTS:</u>		
State of Illinois--abandoned property	5	
Refunds to taxpayers	<u>554</u>	
Total disbursements		<u>559</u>
<u>BALANCE--November 30, 1975</u>		<u>8,257</u>
<u>County Treasurer</u> <u>Inheritance Tax Fund</u>		Schedule C-7
<u>BALANCE--December 1, 1974</u>		11,050
<u>RECEIPTS:</u>		
Inheritance tax received from various estates	748,418	
Interest on time deposits	<u>504</u>	
Total receipts		<u>748,922</u>
<u>BALANCE AVAILABLE</u>		759,972
<u>DISBURSEMENTS:</u>		
Circuit clerk, treasurer, and county clerk fees	3,363	
State treasurer	738,759	
Other	<u>4,662</u>	
Total disbursements		<u>746,784</u>
<u>BALANCE--November 30, 1975</u>		<u>13,188</u>
<u>County Treasurer</u> <u>Withholding Tax Fund</u>		Schedule C-8
<u>BALANCE--December 1, 1974</u>		-
<u>RECEIPTS:</u>		
Payroll deductions--county offices		<u>388,330</u>
<u>BALANCE AVAILABLE</u>		388,330
<u>DISBURSEMENTS:</u>		
Deposit of federal and state withholding taxes		<u>388,330</u>
<u>BALANCE--November 30, 1975</u>		<u>-</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1974 to November 30, 1975

County Treasurer
County Payroll Clearing

Schedule C-9

BALANCE--December 1, 1974

-

RECEIPTS:

From various county funds

2,465,937

BALANCE AVAILABLE

2,465,937

DISBURSEMENTS:

County payroll

2,465,611

BALANCE--November 30, 1975

326

County Treasurer
County Highway Payroll

Schedule C-10

BALANCE--December 1, 1974

21,553

RECEIPTS:

From motor fuel tax--county (Sch. B-7)

51,304

From motor fuel tax--township aid (Sch. B-8)

22,647

Other

6,075

Total receipts

80,026

BALANCE AVAILABLE

101,579

DISBURSEMENTS:

Payroll

84,598

BALANCE--November 30, 1975

16,981

County Treasurer
Non-resident Heirs

Schedule C-11

BALANCE--December 1, 1974

11,697

RECEIPTS:

Interest on time deposits

504

BALANCE AVAILABLE

12,201

DISBURSEMENTS:

Interest transfer to General Fund

504

BALANCE--November 30, 1975

11,697

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 31, 1974 to November 30, 1975

	Balance 12-1-74	Receipts	Disburse- ments	Balance 11-30-75
<u>County Clerk</u>				Schedule C-15
Redemptions	22,071	106,109	118,943	9,237
Liquor licenses	500	11,250	11,250	500
Totals	<u>22,571</u>	<u>117,359</u>	<u>130,193</u>	<u>9,737</u>
<u>States Attorney</u>				Schedule C-16
Restitution and costs	-	972	972	-
<u>Sheriff</u>				Schedule C-17
Real estate sale	-	26,421	26,421	-
<u>Clerk of the Circuit Court</u>				Schedule C-18
Sheriff's fees	99	1,130	1,108	121
States attorney fees	870	23,848	23,820	898
Tenders and escrows	14,491	68,431	68,831	14,091
Alimony and support	-	242,680	242,680	-
Fines	14,090	176,363	171,691	18,762
Law library	225	6,254	6,334	145
Bail bonds	46,447	228,410	212,385	62,472
Bar Association	652	3,752	2,758	1,646
Recorder	-	76	76	-
Treasurer	262	1,653	1,358	557
Marriage Fund	-	880	-	880
Periodic imprisonment	1,636	11,200	9,448	3,388
Total	<u>78,772</u>	<u>764,677</u>	<u>740,489</u>	<u>102,960</u>
<u>County Auditor</u>				Schedule C-19
<u>BALANCE--December 1, 1974</u>				12,424
<u>RECEIPTS:</u>				
Individual contributions			267,882	
County contributions			<u>410,920</u>	
Total receipts				<u>678,802</u>
<u>BALANCE AVAILABLE</u>				691,226
<u>DISBURSEMENTS:</u>				
Illinois Municipal Retirement Fund			625,153	
FICA payments			<u>60,043</u>	
Total disbursements				<u>685,196</u>
<u>BALANCE--November 30, 1975</u>				<u>6,030</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1974 to November 30, 1975

	<u>Public Employment Program</u> (Federal Grant) <u>Title V</u>	Schedule C-23
<u>BALANCE</u> --December 1, 1974		9,144
<u>RECEIPTS:</u>		
Federal Grant	20,549	
Other	<u>5,096</u>	
Total receipts		<u>25,645</u>
<u>BALANCE AVAILABLE</u>		34,789
<u>DISBURSEMENTS:</u>		
Payroll--program employees	23,326	
Administrative salary	5,600	
Payroll taxes and benefits	<u>5,808</u>	
Total disbursements		<u>34,734</u>
<u>BALANCE</u> --November 30, 1975		<u>55</u>

	<u>Public Employment Program</u> (Federal Grant) <u>Title VI</u>	Schedule C-24
<u>BALANCE</u> --December 1, 1974		3,523
<u>RECEIPTS:</u>		
CETA II		<u>184</u>
<u>BALANCE AVAILABLE</u>		3,707
<u>DISBURSEMENTS:</u>		
Payroll--program employees	2,143	
Payroll taxes and benefits	<u>330</u>	
Total disbursements		<u>2,473</u>
<u>BALANCE</u> --November 30, 1975		<u>1,234</u>

	<u>Comprehensive Employment Training Program</u> (Federal Grant) <u>Title II</u>	Schedule C-25
<u>BALANCE</u> --December 1, 1974		24,262
<u>RECEIPTS:</u>		
Federal grant	395,876	
Other	<u>4,381</u>	
Total receipts		<u>400,257</u>
<u>BALANCE AVAILABLE</u>		424,519
<u>DISBURSEMENTS:</u>		
Payroll--Program employees	364,656	
Payroll--administrative	3,058	
Payroll taxes and other	<u>52,947</u>	
Total disbursements		<u>420,661</u>
<u>BALANCE</u> --November 30, 1975		<u>3,858</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1974 to November 30, 1975

<u>Comprehensive Employment Training Program</u>		Schedule C-26
(Federal Grant)		
<u>Title VI</u>		
<u>BALANCE</u> --December 1, 1974		-
<u>RECEIPTS:</u>		
Federal grant		<u>375,543</u>
<u>BALANCE AVAILABLE</u>		<u>375,543</u>
<u>DISBURSEMENTS:</u>		
Payroll - Program Employees	122,498	
Administrative salary	2,080	
Payroll taxes and other	<u>20,833</u>	
Total disbursements		<u>145,411</u>
<u>BALANCE</u> --November 30, 1975		<u>230,132</u>

<u>Illinois Law Enforcement Commission Program</u>		Schedule C-27
(State Grant)		
<u>BALANCE</u> --December 1, 1974		844
<u>RECEIPTS:</u>		
ILEC Grant	68,101	
Vermilion County (direct matching)	3,500	
City of Danville (direct matching)	7,000	
City of Hoopeston (direct matching)	1,700	
Miscellaneous	<u>185</u>	
Total receipts		<u>80,486</u>
<u>BALANCE AVAILABLE</u>		<u>81,330</u>
<u>DISBURSEMENTS:</u>		
Salaries and fringe benefits	39,660	
Equipment	20,071	
Consultants	6,733	
Travel	7,269	
Commodities	1,405	
Facilities	1,710	
Buy Money	<u>520</u>	
Total disbursements		<u>77,368</u>
<u>BALANCE</u> --November 30, 1975		<u>3,962</u>

<u>Nursing Home</u>		Schedule C-28
<u>BALANCE</u> --December 1, 1974		-
<u>RECEIPTS:</u>		
Patients funds		<u>23,679</u>
<u>BALANCE AVAILABLE</u>		<u>23,679</u>
<u>DISBURSEMENTS:</u>		-
<u>BALANCE</u> --November 30, 1975		<u>23,679</u>

SECTION D

BONDED INDEBTEDNESS FUNDS

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

BALANCE SHEET
November 30, 1975

Schedule D

Vermilion County Nursing Home

<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>	<u>Capital Improvement</u>
Cash	-	423,825	-	-
(1) Taxes receivable (1974 levy)	-	50,183	-	-
Estimated future taxes to retire bonds and interest	-	-	1,598,886	-
Fund balance available in bond and interest account	-	-	474,008	-
Nursing Home addition to date (11-30-75)	-	-	-	1,999,397
Total assets	-	474,008	2,072,894	1,999,397
<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> (Sch. D-3)				
Bonds payable--current	-	-	170,000	-
Bonds payable--long term	-	-	1,530,000	-
Interest--current	-	-	80,663	-
Interest--long term	-	-	292,231	-
<u>FUND BALANCE</u> (restricted) (Sch. D-2)	-	474,008	-	-
<u>FUND BALANCE</u> (capital improvements)	-	-	-	1,999,397
Total liabilities and fund balance	-	474,008	2,072,894	1,999,397

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1975

Vermilion County Nursing Home
Bond Proceeds--Construction Account

Schedule D-1

REVENUES:

Interest on investment 208

EXPENDITURES:

Permanent transfer to Bond and Interest Account 54,460

EXCESS REVENUES over EXPENDITURES (deficit) (54,252)

FUND BALANCE--November 30, 1974 54,252

FUND BALANCE--November 30, 1975 -

Bond and Interest Account
(current tax levy)

Schedule D-2

REVENUES:

Taxes--1974 levy 264,542
Interest on time deposits 16,749
Rebate from water company 2,677
Permanent transfer from Construction Account 54,460
Total revenues 338,428

EXPENDITURES:

Bond principal retired 160,000
Interest on bonds 88,088
Service charges 171
Total expenditures 248,259

EXCESS REVENUES over EXPENDITURES 90,169

FUND BALANCE--November 30, 1974 383,839

FUND BALANCE--November 30, 1975 (Sch. D) 474,008

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

SCHEDULE of BONDS and INTEREST PAYABLE
November 30, 1975

Schedule D-3

<u>Vermilion County Nursing Home General Obligation Bonds</u>			
(Issue dated May 1, 1971 Bonds #1 to 400-\$2,000,000.00)			
	<u>Total</u>	<u>Bonds</u>	<u>Interest</u>
January 1, 1983	256,562.50	250,000.00	6,562.50
July 1, 1982	6,562.50	-	6,562.50
January 1, 1982	257,993.75	245,000.00	12,993.75
July 1, 1981	12,993.75	-	12,993.75
January 1, 1981	253,868.75	235,000.00	18,868.75
July 1, 1980	18,868.75	-	18,868.75
January 1, 1980	249,493.75	225,000.00	24,493.75
July 1, 1979	24,493.75	-	24,493.75
January 1, 1979	234,618.75	205,000.00	29,618.75
July 1, 1978	29,618.75	-	29,618.75
January 1, 1978	224,368.75	190,000.00	34,368.75
July 1, 1977	34,368.75	-	34,368.75
January 1, 1977	218,418.75	180,000.00	38,418.75
July 1, 1976	38,418.75	-	38,418.75
January 1, 1976	212,243.75	170,000.00	42,243.75
July 1, 1975 Retired	42,243.75	-	42,243.75
January 1, 1975 Retired	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	2,770,024.56	2,000,000.00	770,024.56
Less retirement to date	697,130.81	300,000.00	397,130.81
Total outstanding--11-30-75 (Sch. D)	<u>2,072,893.75</u>	<u>1,700,000.00</u>	<u>372,893.75</u>

VERMILION COUNTY, ILLINOIS

FEDERAL REVENUE SHARING FUND

FINANCIAL and COMPLIANCE AUDIT REPORT

November 30, 1975

I N D E X

	<u>Exhibit</u>	<u>Page</u>
Auditors' Opinion - Financial		1
Balance Sheet	A	2
Statement of Revenues, Expenditures, Encumbrances, and Changes to Fund Balances	B	3
Summary of Data Submitted to Bureau of the Census	C	4
Notes to the Financial Statements	D	5
Auditors' Opinion - Compliance		6

CLIFFORD R. KESLER & CO., LTD.
CERTIFIED PUBLIC ACCOUNTANTS

County Board
Vermilion County
Danville, Illinois

We have examined the accompanying balance sheet of the Revenue Sharing Fund of Vermilion County, Illinois as of November 30, 1975, and the related statements of revenues, expenditures, and changes in fund balance for the fiscal year then ended and the Bureau of the Census Form RS-9 for the fiscal year ended, November 30, 1974. Our examination was made in accordance with generally accepted auditing standards and with the "Audit Guide and Standards for Revenue Sharing Recipients" issued by the U. S. Department of the Treasury Office of Revenue Sharing, and accordingly, included such tests of the accounting records and other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accompanying balance sheet and the related statements of revenues, expenditures, and changes in fund balance present fairly the financial position of the Revenue Sharing Fund of Vermilion County, Illinois as of November 30, 1975, and the result of operations for the fiscal year then ended, in conformity with generally accepted accounting principles for governmental units applied on a basis consistent with that of the preceding year and in conformity with the audited financial statements of Vermilion County, Illinois for the year then ended.

Clifford R. Kesler & Co., Ltd.

January 23, 1976
Danville, Illinois

VERMILION COUNTY, ILLINOIS
REVENUE SHARING FUND

BALANCE SHEET
November 30,

Exhibit A

	<u>1975</u>	<u>1974</u>
<u>A S S E T S</u>		
<u>CURRENT ASSETS:</u>		
Cash and cash investments	158,525	4,945
Receivable from the U. S. Department of the Treasury	-	44,233
Due from the General County Fund	<u>1,613</u>	<u>1,613</u>
Total assets	<u>160,138</u>	<u>50,791</u>
<u>L I A B I L I T I E S</u> and <u>F U N D B A L A N C E</u>		
<u>LIABILITIES:</u>		
Accounts payable	-	2,074
Due to Working Cash Fund	<u>-</u>	<u>12,000</u>
Total liabilities	-	14,074
<u>FUND BALANCE</u> - restricted (Exhibit B)	<u>160,138</u>	<u>36,717</u>
Total liabilities and fund balance	<u>160,138</u>	<u>50,791</u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY, ILLINOIS
REVENUE SHARING FUND

STATEMENT of REVENUES, EXPENDITURES, and
CHANGES in FUND BALANCE

Exhibit B

For the fiscal year ended November 30,

	<u>1975</u>	<u>1974</u>
<u>REVENUES:</u>		
Federal Revenue Sharing	277,391	340,354
Interest of investments	<u>368</u>	<u>1,144</u>
Total revenues	277,759	341,498
<u>EXPENDITURES:</u>		
Public Safety	<u>154,338</u>	<u>453,790</u>
<u>EXCESS REVENUES over EXPENDITURES (Deficit)</u>	123,421	(112,292)
<u>FUND BALANCE:</u>		
Beginning of the fiscal year	<u>36,717</u>	<u>149,009</u>
End of the fiscal year	<u><u>160,138</u></u>	<u><u>36,717</u></u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY, ILLINOIS
REVENUE SHARING FUND

SUMMARY of DATA SUBMITTED To the BUREAU of the CENSUS
Fiscal year ended November 30, 1974

Exhibit C

	Reported to <u>Census</u>	<u>Audit</u> <u>Adjustment</u>	<u>Adjusted</u>
<u>PART I</u>			
1. Property taxes	2,603,547		2,603,547
2. Sales taxes			
(a) General sales tax	324,946		324,946
(b) Gasoline tax	-		-
(c) Liquor tax	-		-
(d) Cigarette and tobacco tax	-		-
(e) Public utilities tax	-		-
(f) Other	16,259		16,259
3. Licenses, permits, and other taxes			
(a) Income, payroll, and earnings tax (local)	-		-
(b) Motor vehicle licenses (local)	-		-
(c) Fees retained from tax collections by officials of your government	72		72
(d) Other	16,468		16,468
4. Taxes for education	14,800		14,800
<u>PART II</u>			
From State			
1. General support			
(a) Property tax relief	-		-
(b) Other general support	264,732		264,732
2. Streets and highways	752,282		752,282
3. Education	-		-
4. Public Welfare	328,792		328,792
5. Health or hospitals	88,539		88,539
7. Housing and urban renewal	-		-
8. All other	78,022		78,022
From other local governments--streets and highways	599,393		599,393
From federal government			
5. Health and hospitals	17,379		17,379
6. Federal Revenue Sharing Program	340,354		340,354
8. All others	295,000		295,000

The accompanying notes are an integral part of this report.

VERMILION COUNTY, ILLINOIS
REVENUE SHARING FUND

NOTES to the FINANCIAL STATEMENTS
November 30, 1975

Exhibit D

1. SUMMARY of SIGNIFICANT ACCOUNTING POLICIES

The County uses an accrual basis method of fund accounting. The accompanying financial statements are presented on that basis.

Revenue Sharing Funds receivable are computed on a monthly average of the entitlement period with the unreceived monthly revenues being presented as a receivable.

Interest on certificates of deposit are recognized as revenue on the cash basis, since early disposition of the certificates could cause the interest to be forfeited.

CLIFFORD R. KESLER & CO., LTD.
CERTIFIED PUBLIC ACCOUNTANTS

County Board
Vermilion County
Danville, Illinois

Our examination of the financial statements of the Revenue Sharing Fund of Vermilion County, Illinois was extended to include a study of compliance matters as prescribed by the "Audit Guide and Standards for Revenue Sharing Recipients" issued by the U. S. Department of the Treasury, Office of Revenue Sharing for the fiscal years ended November 30, 1975 and 1974.

Our study of compliance, which related to the requirements cited above, disclosed no conditions which we consider matters of non-compliance.

Clifford R. Kesler & Co., Ltd.

January 23, 1976
Danville, Illinois

