

VERMILION COUNTY

Illinois

AUDIT REPORT

November 30, 1976

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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, 1976 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, 1976, 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.

February 25, 1977
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 1976-77 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, Federal Revenue Sharing, Anti-Recession, Nursing Homes, County Farm, 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. 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 and County Nursing Homes are shown as separate division of the General County Fund in order to expedite accrual basis conversion. A separate cost report has been presented to the Health Department in conjunction with the preparation of the 1976 Medicare cost report. The cost report is subject to audit and approval by the intermediary agency (Blue Cross/Blue Shield). Also, supplemental cost data has been presented to the Vermilion Manor for their cost reporting to the Illinois Department of Public Aid and Department of Public Health.

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 1975 tax distribution was not completed until subsequent to November 30, 1976. 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 in both administrative and subcontractee capacities for various federally funded comprehensive employment training programs. 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. 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.

IV. ADJUSTMENT to FUND BALANCE:

The fund balances of the nursing homes have been adjusted to reflect the elimination of November 30, 1975 accounts payable which were previously presented as payables in both the general fund account and the nursing homes accounts.

V. RESTATEMENT of FUND BALANCES:

The opening general county account fund balance has been restated so as not to include the fund balances of the fee offices. The combined fund balances does, however, reflect all general funds including the fee offices.

The opening county health department account fund balance has been restated to eliminate the fixed assets which have been presented in prior years. Other general and special revenue funds, as explained in Note I, do not reflect fixed assets due to the lack of historical cost data.

The above restatements were made to more clearly present the operations of the individual general fund accounts on a consistent basis.

VI. CONTINGENT LIABILITY:

Class action suits have been filed against two Illinois counties (not Vermilion) on the constitutionality of certain fees collected by the Circuit Clerk. These cases are pending; therefore, depending on the outcome of these cases, Vermilion County is contingently liable for entry and answer fees on most divorce and other cases not specifying a dollar amount between 1969 and September, 1976. Since April, 1974 these fees have been held in escrow by the Circuit Clerk and the Law Library. The amount of liability, if any, is estimated by the Circuit Clerk not to exceed \$18,000 in addition to the amounts being held in escrow.

VERMILION COUNTY
Illinois

GENERAL INFORMATION

County Officials
November 30, 1976

Schedule II
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Chairman of the County Board	Marion Dysert
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
Director Mental Health #708 Board	Bernard Farestad

GENERAL INFORMATION

County Officials
November 30, 1976

Schedule II
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#1	C.D. Green Verne Western Louis Thaden
#2	Marion Dysert Virlon Juvinal1 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 William Black Harold Wonderlin
#8	Ellis Barnes Fred Van Horne Eugene Thompson
#9	Ronald Balsley Kenneth Block Harlan Tabela

SCHEDULE A

GENERAL FUNDS and FEE OFFICES

GENERAL FUNDS and FEE OFFICES

BALANCE SHEET - CONSOLIDATED

Schedule A

November 30, 1976

A S S E T S	Combined General Funds	Elimination of Interfund Balances	OTHER THAN FEE OFFICES					FEE OFFICES					OFFICES Clerk of Circuit Court
			General County	Regional Planning Commission	Nursing Homes	County Farm	County Health Department	County Treasurer	County Clerk	County Sheriff	County Recorder	States Attorney	
Cash	353,599	-	178,924	4,485	68,282	10,571	42,378	10	110	8,450	100	2,401	37,888
Investments	232,467	-	232,467	-	-	-	-	-	-	-	-	-	-
Inventory--revenue stamps	7,438	-	-	-	-	-	-	-	-	-	7,438	-	-
Taxes receivable (1)	67,815	-	67,815	-	-	-	-	-	-	-	-	-	-
Due from governmental agencies:													
State of Illinois--													
Sales tax	103,470	-	103,470	-	-	-	-	-	-	-	-	-	-
State of Illinois--													
States attorney salary	3,000	-	3,000	-	-	-	-	-	-	-	-	-	-
State of Illinois--													
Income Tax	30,073	-	30,073	-	-	-	-	-	-	-	-	-	-
State of Illinois--													
Health Department	23,001	-	-	-	-	-	23,001	-	-	-	-	-	-
Uncollected fees and fines	73,216	(37,462)	99,386	-	-	-	10,524	-	688	80	-	-	-
Due from deferred prosecution	4,300	-	4,300	-	-	-	-	-	-	-	-	-	-
Due from fee offices	-	(2,564)	2,564	-	-	-	-	-	-	-	-	-	-
Accounts receivable	38,399	-	-	-	31,127	-	7,272	-	-	-	-	-	-
Total assets	936,778	(40,026)	721,999	4,485	99,409	10,571	83,175	10	798	8,530	7,538	2,401	38,888
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	108,791	-	35,844	73	66,795	-	5,966	-	-	-	113	-	-
Due General County Fund	-	(40,026)	-	-	-	-	-	10	-	-	-	2,376	37,640
Total liabilities	108,791	(40,026)	35,844	73	66,795	-	5,966	10	-	-	113	2,376	37,640
FUND BALANCE	827,987	-	686,155	4,412	32,614	10,571	77,209	-	798	8,530	7,425	25	248
Total liabilities and fund balance	936,778	(40,026)	721,999	4,485	99,409	10,571	83,175	10	798	8,530	7,538	2,401	37,888

Note: (1) 1975 levy and back taxes distributed after November 30, 1976.

STATEMENT of REVENUES and EXPENDITURES by FUNDS
For the fiscal year ended November 30, 1976

Schedule A-1
Page 1

R E V E N U E	Combined General Funds	Elimination of Interfund Transactions	OTHER	THAN	FEE	OFFICES		FEE	OFFICES				
			General County	Regional Planning Commission	Nursing Homes	County Farm	County Health Department	County Treasurer	County Clerk	County Sheriff	County Recorder	States Attorney	Clerk of Circuit Court
OPERATING REVENUES:													
Property taxes--													
1975 and back tax	487,216	-	487,216	-	-	-	-	-	-	-	-	-	-
Sales tax	396,562	-	396,562	-	-	-	-	-	-	-	-	-	-
State income tax	315,710	-	315,710	-	-	-	-	-	-	-	-	-	-
Fines	76,148	-	76,148	-	-	-	-	-	-	-	-	-	-
Fees for services	402,924	-	23,998	-	-	-	42,584	23	29,447	52,220	87,427	96	167,129
Penalties and interest--													
taxes	51,497	-	51,497	-	-	-	-	-	-	-	-	-	-
Vermilion Manor Nursing													
Home and Shelter Care													
Home	1,125,252	-	-	-	1,125,252	-	-	-	-	-	-	-	-
County Farm	25,169	-	-	-	-	25,169	-	-	-	-	-	-	-
Liquor licenses	19,200	-	19,200	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue													
and reimbursements	23,076	-	18,001	2,663	-	-	-	-	-	2,412	-	-	-
Governmental and													
charitable agencies--													
Grants and													
reimbursements	231,431	-	46,274	13,822	-	-	171,335	-	-	-	-	-	-
Sale of state revenue													
stamps	53,226	-	-	-	-	-	-	-	-	-	53,226	-	-
Anti-Recession	48,708	-	48,708	-	-	-	-	-	-	-	-	-	-
Federal revenue													
sharing	492,607	-	492,607	-	-	-	-	-	-	-	-	-	-
Interest on investments	7,480	-	7,480	-	-	-	-	-	-	-	-	-	-
NON-OPERATING REVENUES:													
Transfer of interest													
from other funds	58,934	-	58,934	-	-	-	-	-	-	-	-	-	-
Transfer from Voting													
Machine Fund	44	-	44	-	-	-	-	-	-	-	-	-	-
Transfer from County													
Farm	-	(11,300)	11,300	-	-	-	-	-	-	-	-	-	-
Transfer from Health													
Department	-	(58,627)	58,627	-	-	-	-	-	-	-	-	-	-
Transfer of fees from													
fee offices	-	(362,067)	362,067	-	-	-	-	-	-	-	-	-	-
Transfer from General													
County Fund	-	(187,576)	-	23,448	16,000	-	148,128	-	-	-	-	-	-
Transfer from Tax													
Mapping	7,648	-	7,648	-	-	-	-	-	-	-	-	-	-
Total revenues	3,822,832	(619,570)	2,482,021	39,933	1,141,252	25,169	362,047	23	29,447	54,632	140,653	96	167,129

STATEMENT of REVENUES and EXPENDITURES by FUNDS
For the fiscal year ended November 30, 1976

Schedule A-1
Page 2

EXPENDITURES	Combined General Funds	Elimination of Interfund Transactions	OTHER THAN FEE					FEE OFFICES					
			General County	Regional Planning Commission	Nursing Homes	County Farm	County Health Department	County Treasurer	County Clerk	County Sheriff	County Recorder	States Attorney	Clerk of Circuit Court
OPERATING EXPENDITURES:													
Law enforcement	968,982	-	968,982	-	-	-	-	-	-	-	-	-	-
Courts and administration of justice	315,223	-	315,223	-	-	-	-	-	-	-	-	-	-
Public and county services	386,713	-	317,685	42,464	-	-	-	-	-	-	26,564	-	-
General health and welfare	1,437,317	-	13,512	-	1,135,787	4,749	283,269	-	-	-	-	-	-
Property tax assessment and collection	135,198	-	135,198	-	-	-	-	-	-	-	-	-	-
General county administration	88,055	-	88,055	-	-	-	-	-	-	-	-	-	-
Buildings and grounds	131,392	-	131,392	-	-	-	-	-	-	-	-	-	-
Contingency	4,831	-	4,831	-	-	-	-	-	-	-	-	-	-
Transfer to Escrow Account	1,880	-	-	-	-	-	-	-	-	-	-	-	1,880
Transfer to General County Fund	-	(431,994)	-	-	-	11,300	58,627	23	29,468	49,108	118,153	96	165,219
Transfer to Regional Planning Commission	-	(23,448)	23,448	-	-	-	-	-	-	-	-	-	-
Transfer to Vermilion Shelter	-	(16,000)	16,000	-	-	-	-	-	-	-	-	-	-
Transfer to County Health Department	-	(148,128)	148,128	-	-	-	-	-	-	-	-	-	-
Total expenditures	3,469,591	(619,570)	2,162,454	42,464	1,135,787	16,049	341,896	23	29,468	49,108	144,717	96	167,099
EXCESS REVENUES over EXPENDITURES (DEFICIT)	353,241	-	319,567	(2,531)	5,465	9,120	20,151	-	(21)	5,524	(4,064)	-	30
ADJUSTMENT (Note IV)	25,909				25,909								
FUND BALANCE--11-30-75 (Note V)	448,837		366,588	6,943	1,240	1,451	57,058	-	819	3,006	11,489	25	218
FUND BALANCE--11-30-76	827,987		686,155	4,412	32,614	10,571	77,209	-	798	8,530	7,425	25	248

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

Schedule A-2
Page 1

	1975-76 Appropriations (after Transfers)	General County Fund Including Fee Offices
<u>LAW ENFORCEMENT:</u>		
<u>Sheriff</u>		
Salary--Sheriff (inc. Supt. of Safety)	18,700	18,700
Salary--Matron and Dieticians	17,900	12,633
Salary--Deputies and secretaries	397,920	375,797
Meetings and mileage	500	255
Postage	1,200	1,200
Printing and office supplies	5,327	5,327
New equipment	3,300	3,014
Repairs and maintenance		
Equipment (inc. rentals)	6,895	6,125
Car expense	91,800	91,800
Prisoners--dieting	34,999	34,999
Prisoners--medical	11,241	11,241
Prisoners--uniforms	1,445	1,445
Deputy uniforms	9,117	9,117
Radio and teletype	4,176	4,164
Photo and miscellaneous supplies	3,791	3,791
Fugitive returns	3,000	2,710
Sheriff's special patrol	1,750	1,750
Police training	2,525	2,283
Helicopter	-	-
Special bailiffs and special Guards	6,179	6,179
Off duty court appearances	1,425	825
Charity	750	750
Penal	2,500	2,500
Sheriff's fees	500	500
Investigative expense	500	500
<u>Jail Maintenance</u>		
Water	1,779	1,779
Light and power	2,047	2,047
Heat	4,975	4,975
Repair and maintenance	1,420	1,420
Supplies	5,605	5,605
Telephone	7,004	7,004
Rent	3,000	3,000
<u>Merit Commission</u>		
Meetings	1,100	1,100
Postage	20	13
Hearings	-	-
<u>Coroner</u>		
Salary--Coroner	15,000	15,000
Salaries--Secretary and Deputy hire	6,390	6,179
Meetings and mileage	280	276
Postage	100	95
Printing and office supplies	76	76

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

Schedule A-2
Page 2

	1975-76 Appropriations (after Transfers)	General County Fund Including Fee Offices
<u>LAW ENFORCEMENT: (Continued)</u>		
<u>Coroner</u>		
New equipment	347	347
Repair and maintenance equipment	353	353
Autopsies	6,418	6,399
Jurors	1,672	1,632
Auto expense	2,400	2,400
Photo equipment and supplies	293	289
Dues and bond	160	160
<u>State's Attorney</u>		
Salary--State's attorney	32,000	32,000
Salaries--assistants	72,700	71,801
Salaries--investigator and secretaries	32,899	32,896
Meetings and mileage	3,150	3,094
Postage	1,800	2,185
Printing and office supplies	3,442	3,411
New equipment	200	-
Repair and maintenance equipment	725	483
Case expense	9,825	7,510
Legal books	2,400	1,733
Dues (legal and social agencies)	160	193
Miscellaneous	500	687
State's Attorney's Appellate Assistance Service	7,000	7,000
Special Attorney Hire	-	-
Law Interns	-	-
<u>East Central Illinois Criminal Justice Commission</u>	5,580	5,580
<u>Probation Office</u>		
Salary--Chief Probation Officer	14,500	14,500
Salaries--Assistants and secretaries	84,984	80,834
Meetings and mileage	19,850	18,409
Postage	1,495	1,495
Printing and office supplies	1,351	1,351
New equipment	1,380	982
Repair and maintenance equipment	350	132
County Wards--hospital and Medical Care	4,584	1,514
County Wards--Foster Homes and Institutional Care	19,940	16,438
<u>Vermilion County Narcotics Unit</u>	7,000	7,000
Total law enforcement		<u>968,982</u>
<u>COURTS and ADMINISTRATION:</u>		
<u>Circuit Judges</u>		
Meetings and mileage	858	103
Postage	463	311
Printing and office supplies	287	218
New equipment	285	85
Equipment repairs and maintenance	165	104

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

Schedule A-2
Page 3

	1975-76 Appropriations (after Transfers)	General County Fund Including Fee Offices
<u>COURTS and ADMINISTRATION: (Continued)</u>		
<u>Judiciary and Rules</u>		
Salary--Judge's secretary	6,990	6,990
Furniture, equipment, miscellaneous	50	28
Library	1,500	1,500
Expenses--Chief Judge	510	510
Codification Project	-	-
Petit Jurors	64,000	65,021
Grand Jurors	910	849
Dieting Jurors	1,500	1,413
Housing Jurors	1,000	640
Venue	300	190
Judge's salary	24,619	24,619
Special Attorney Hire	3,000	5,173
<u>Jury Commission</u>		
Salary--commissioners	1,800	1,800
Salary--clerk	7,363	7,333
Printing and office supplies	400	135
Postage	1,410	1,404
New equipment	300	-
Equipment repairs and maintenance	100	-
<u>Circuit Clerk</u>		
Salary of circuit clerk	15,000	15,000
Salaries--deputies and clerks	91,600	91,140
Meetings and mileage	2,500	2,335
Postage	7,950	8,088
Printing and office supplies	16,617	16,302
New equipment	241	241
Equipment repairs and maintenance	2,185	2,185
Publications	1,487	1,030
Miscellaneous	1,500	1,494
<u>Public Defender</u>		
Salary--public defender	20,000	20,000
Salary--assistants, investigators, and secretaries	36,730	36,730
Meetings and mileage	1,285	1,285
Postage	75	31
Printing and office supplies	500	329
New equipment	115	-
Equipment repairs and maintenance	160	142
Witness fees	300	281
<u>Associate Judges</u>		
Meetings and mileage	225	20
Postage	150	52
Printing and office supplies	66	66
New equipment	284	46
Equipment repairs and maintenance	100	-
Total courts and administration of justice		<u>315,223</u>

VERMILION COUNTY
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GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

Schedule A-2
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	1975-76 Appropriations (after transfers)	General County Funds Including Fee Offices
<u>PUBLIC and COUNTY SERVICES:</u>		
<u>Superintendent of Educational Service Region</u>		
Salaries--secretaries	22,114	22,048
Printing and office supplies	2,255	2,217
Postage	2,600	2,600
Meetings and mileage	3,684	3,684
County Board of School Trustees	8	8
School elections	709	709
Equipment repair and maintenance	454	454
Court reporter	133	133
Citizen's advisory committee	58	24
Maintenance of building	100	48
<u>County Clerk</u>		
Salary of county clerk	17,500	17,499
Salary of deputies and clerks	60,665	59,959
Meetings and mileage	1,000	897
Postage	1,500	1,500
Printing and office supplies	14,581	14,124
New equipment	1,000	881
Equipment repair and maintenance	3,050	2,688
Registration	1,419	1,419
Tax research, subscriptions and bond	500	500
Campaign disclosure	-	-
Primary election	28,415	28,261
<u>Auditor</u>		
Salary of auditor	15,000	15,000
Salary of deputies and clerks	22,657	22,557
Meetings and mileage	1,000	1,000
Postage	93	29
Printing and office supplies	500	383
Equipment repairs and maintenance	1,300	1,283
Computer program	150	150
Computer supplies	500	400
<u>Recorder</u>		
Salary--recorder	15,000	15,000
Salary--deputies and clerks	18,725	18,725
Meetings and mileage	800	256
Postage	1,625	1,557
Printing and office supplies	1,500	1,208
Equipment repair and maintenance	750	736
Microfilm supplies	4,275	3,654
Cott Index Service	8,000	7,850
Microfilm camera with service contract	4,558	4,178
Revenue stamp machine rental	276	275
Dues and bond	225	95
Stamp revenue stamps (reduced for change in inventory 11-30-76)		26,564

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

Schedule A-2
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	1975-76 Appropriations (after transfers)	General County Funds Including Fee Offices
<u>PUBLIC and COUNTY SERVICES: (Continued)</u>		
<u>Election Commission</u>		
Salaries--commissioners	7,380	7,380
Salaries--clerks	19,900	18,993
Attorney fees	770	674
Equipment--repairs and maintenance	100	73
Postage	300	300
Meeting and mileage	500	500
New equipment	600	553
Printing and office supplies	300	143
Primary election	21,550	21,496
<u>Other County Services</u>		
Register of birth and death certificates	3,300	3,159
Trustees--Rose Cemetery	300	300
County Soil and Conservation District	500	500
Extension services	9,625	9,625
Investigation and burial--veterans' families	-	-
<u>Planning Commission</u> <i>1975-1976</i>		
Salary of director	19,000	18,344
Salary of others	8,332	7,927
Meetings and mileage	2,200	1,983
Postage	1,386	1,336
Rent	3,650	3,600
Telephone	2,037	2,037
Dues and subscriptions	450	355
Printing and office supplies	7,156	6,529
New equipment	500	330
Repairs and maintenance	200	23
Consulting fees	250	-
Total public and county services		<u>386,713</u>
<u>GENERAL HEALTH and WELFARE:</u>		
<u>Vermilion Manor Nursing Home</u>		
Staple groceries	70,000	69,694
Meat	38,000	37,594
Tobacco	250	211
Fuel	11,300	12,391
Electricity	17,200	17,928
Telephone	2,030	2,006
Water	3,840	4,024
Housekeeping supplies	17,500	17,085
Drugs and nursing supplies	9,700	9,674
Insurance	14,571	14,571
Repair and maintenance	36,000	36,252
Furnishings and equipment	4,920	4,919
Contingent	1,000	1,029
Salary--administrator	12,000	12,000
Salary--administrative assistant	8,500	8,500

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

Schedule A-2
Page 6

	1975-76 Appropriations (after transfers)	General County Funds Including Fee Offices
<u>GENERAL HEALTH and WELFARE: (Continued)</u>		
<u>Vermilion Manor Nursing Home</u>		
Salary--dietary	79,515	78,793
Salary--nursing and physicians	391,850	390,702
Salary--maintenance and housekeeping	54,800	53,773
Mileage	3,600	3,260
IMRF and FICA	74,000	73,453
Consultant fees	2,500	2,386
Salary--activity director, assistants, and social worker	23,610	23,603
Bad debts	-	1,513
Miscellaneous	1,720	1,519
Salary--clerks	8,665	8,495
<u>Vermilion Shelter Care Nursing Home</u>		
Staple Groceries	33,000	26,932
Meat	19,000	15,016
Tobacco	300	287
Fuel	6,500	6,196
Electricity	4,600	4,817
Telephone	900	844
Water	3,000	2,403
Housekeeping supplies	4,700	4,676
Drugs and nursing supplies	600	370
Insurance	10,000	7,687
Repairs and maintenance	41,000	26,599
Furnishings and equipment	1,500	-
Physical plant	5,700	-
Contingent	1,000	600
Salary--nursing	60,500	57,032
Salary--dietary	42,000	35,405
Salary--maintenance and housekeeping	33,000	31,101
Salary--activity director	5,200	5,200
Salary--clerks	8,000	8,000
IMRF and FICA	17,500	16,964
Miscellaneous	500	283
<u>Farm Expense</u>	-	4,749
<u>Weed Control Officer</u>		
Salary weed control officer	4,375	4,375
Meeting and mileage	994	994
New equipment	171	171
<u>County Veterinarian</u>		
Salary--veterinarian	6,615	4,206
Salary--secretary	3,315	3,167
Meetings and mileage	561	561
Postage	9	-
Printing and office supplies	30	-
Equipment repair and maintenance	40	38

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

Schedule A-2
Page 7

	1975-76 Appropriations (after transfers)	General County Funds Including Fee Offices
<u>GENERAL HEALTH and WELFARE: (Continued)</u>		
<u>Vermilion County Health Department</u>		
Administrative		86,479
Home Nursing		47,190
Medicheck		63
Vision and hearing		9,551
Family Planning		36,543
Family Health		5,849
V.D. Program		8,302
Environmental Health	302,181	23,041
Migrant		7,486
Women, infants, and children		4,451
Homemakers:		
Home health aids		32,611
Aging		12,038
Preventive health elderly		9,485
Crippled children		180
Total General Health and Welfare		<u>1,437,317</u>
<u>PROPERTY TAX ASSESSMENT and COLLECTION:</u>		
<u>Board of Review</u>		
Salaries	14,760	14,715
Meetings and mileage	1,500	855
Equipment repairs and maintenance	200	159
Printing and office supplies	125	51
Postage	650	650
Advertising Assessment lists	2,500	1,602
Appraiser's fee	-	-
<u>County Treasurer</u>		
Salary of treasurer	17,500	17,500
Salary of deputies and clerk hire	80,367	78,074
Meetings and mileage	1,100	453
Postage	6,700	6,700
Printing and office supplies	8,300	2,926
New equipment	1,000	929
Equipment repairs and maintenance	1,800	1,702
Publications	4,000	1,832
Bonds	700	364
Credit Bureau, petty cash and contingencies	700	236
<u>Quadrennial Assessment Publications</u>	6,450	<u>6,450</u>
Total Property Tax Assessment		<u>135,198</u>
<u>GENERAL COUNTY ADMINISTRATION:</u>		
<u>County Board Members--</u>		
Meetings and mileage	35,065	35,315
Travel and expenses	107	107
<u>Compensation and Liability Insurance</u>	33,442	33,442
<u>County Office Supplies</u>	9,500	9,449

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

Schedule A-2
Page 8

	1975-76 Appropriations (after Transfers)	General County Funds Including Fee Offices
<u>GENERAL COUNTY ADMINISTRATION: (Continued)</u>		
<u>Dues</u>	3,365	3,364
<u>Interest on Anticipation Warrants</u>	1,078	1,078
<u>Deferred Prosecution</u>	2,606	2,606
<u>Prosecutors Task Force</u>	2,694	2,694
Total General County Administration		<u>88,055</u>
<u>BUILDINGS and GROUNDS:</u>		
<u>Court House</u>		
Salaries of building superintendent	8,132	8,132
Salary of janitors	20,730	13,588
Salary of elevator operators	11,443	11,331
Salary of matron	4,935	4,935
Salary of switchboard operator	7,245	7,184
Water	1,000	954
Lights and power	13,800	13,113
Heat	7,141	6,046
Upkeep and repairs	29,784	29,784
Supplies	3,884	3,884
Telephone service	32,441	32,441
Total Buildings and Grounds		<u>131,392</u>
<u>CONTINGENCY FUND:</u>		
<u>Incidentals and other</u>	5,587	<u>4,831</u>
Total General County and Fee Offices		<u>3,467,711</u>

SECTION B

SPECIAL REVENUE FUNDS

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1976

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 Trans- portation</u>
Cash	9,336	3,133	57,708	49,688
Taxes receivable (1)	1,383	1,754	40,899	28,804
Total assets	<u>10,719</u>	<u>4,887</u>	<u>98,607</u>	<u>78,492</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	35	800	-	10,146
<u>FUND BALANCE:</u>	<u>10,684</u>	<u>4,087</u>	<u>98,607</u>	<u>68,346</u>
Total liabilities and fund balance	<u>10,719</u>	<u>4,887</u>	<u>98,607</u>	<u>78,492</u>
Revenue and expenditures-- schedule reference	B-1	B-2	B-3	B-4

Notes: (1) 1975 levy and back tax distributed after November 30, 1976.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1976

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	152,240	555,509	61,772	10,702
Taxes receivable (1)	28,255	1,393,740	-	-
Investments	186,071	54,099	-	120,000
Due from State of Illinois	-	-	46,337	-
Total assets	<u>366,566</u>	<u>2,003,348</u>	<u>108,109</u>	<u>130,702</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	34,416	183,889	34,854	2,213
<u>FUND BALANCE</u>	<u>332,150</u>	<u>1,819,459</u>	<u>73,255</u>	<u>128,489</u>
Total liabilities and fund balance	<u>366,566</u>	<u>2,003,348</u>	<u>108,109</u>	<u>130,702</u>
Revenue and Expenditures-- Schedule Reference	B-5	B-6	B-7	B-8

Notes: (1) 1975 levy and back taxes distributed after November 30, 1976.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1976

Schedule B
Page 3

<u>A S S E T S</u>	Supervisor of Assessments (Property Record Systems)	Vermilion Aerial Tax Mapping Fund	Election Fund	Working Cash Fund
Cash	36,076	-	23,914	181,251
Due from State of Illinois	1,875	-	-	-
Taxes receivable (1)	16,394	-	5,652	-
Total assets	54,345	-	29,566	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	1,309	-	998	-
<u>FUND BALANCE</u>	53,036	-	28,568	181,251
Total liabilities and fund balance	54,345	-	29,566	181,251
Revenue and expenditures-- schedule reference	B-9	B-10	B-11	B-12

Notes: (1) 1975 levy and back tax distributed after November 30, 1976.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1976

Schedule B
Page 4

<u>A S S E T S</u>	Mental Health Board #708	Voting Machine Purchase Fund	Public Safety Building Rent Fund	Animal Control Fund
Cash	13,680	-	105,409	28,130
Taxes receivable (1)	53,050	-	116,663	196
Investments	20,000	-	-	-
Total assets	86,730	-	222,072	28,326
<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	15,459	-	-	-
<u>FUND BALANCE</u>	71,271	-	222,072	28,326
Total liabilities and fund balance	86,730	-	222,072	28,326
Revenue and expenditures-- schedule reference	B-13	B-14	B-15	B-16

Note: (1) 1975 levy and back tax distributed after November 30, 1976.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1976

Civil Defense

Schedule B-1

REVENUE:

Taxes	9,932
Refunds and reimbursements	<u>128,553</u>
Total revenues	<u>138,485</u>

EXPENDITURES:

Salaries	19,533	<u>Appropriation</u>	19,533
Travel	903		1,000
Supplies	22,546		23,086
Public Building Commission--Disaster Center	<u>95,581</u>		-
Total expenditures	<u>138,563</u>		<u>43,619</u>

EXCESS REVENUES over EXPENDITURES (DEFICIT) (78)

FUND BALANCE--11-30-75 10,762

FUND BALANCE--11-30-76 (Sch. B) 10,684

Audit Fund

Schedule B-2

REVENUES:

Taxes	12,590
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EXPENDITURES:

Audit fee--1974-75	<u>9,400</u>	<u>10,000</u>
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EXCESS REVENUES over EXPENDITURES 3,190

FUND BALANCE--11-30-75 897

FUND BALANCE--11-30-76 (Sch. B) 4,087

Retirement Fund
(County IMRF)

Schedule B-3

REVENUES:

Taxes	294,148
Refunds and reimbursements	<u>1,373</u>
Total revenues	<u>295,521</u>

EXPENDITURES:

Clerk salary	7,230	7,230
IMRF and FICA remittances	270,320	273,104
New equipment	<u>1,023</u>	<u>1,150</u>
Total expenditures	<u>278,573</u>	<u>281,484</u>

EXCESS REVENUES over EXPENDITURES 16,948

FUND BALANCE--11-30-75 81,659

FUND BALANCE--11-30-76 (Sch. B) 98,607

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1976

County Transportation

Schedule B-4

REVENUES:

Taxes	208,812
Miscellaneous	192
Rent	5,170
State of Illinois	<u>61,687</u>
Total revenues	275,861

EXPENDITURES:

		<u>Appropriation</u>
Salaries	54,743	59,590
Meeting and mileage	6,525	6,525
Printing and office supplies	1,403	1,500
Repairs and maintenance--equipment	6,485	6,485
Gravel, stone, paint and lumber	243,024	244,715
Land easements--appurtenances	43,190	44,250
Court costs	497	500
Non-participating items	12,175	12,364
Purchase of equipment	9,000	9,000
Insurance	8,302	8,302
Gas, oil, heat	16,725	17,000
Postage	<u>300</u>	<u>300</u>
Total expenditures	<u>402,369</u>	<u>410,531</u>

EXCESS REVENUES over EXPENDITURES (DEFICIT) (126,508)

FUND BALANCE--11-30-75 194,854

FUND BALANCE--11-30-76 (Sch. B) 68,346

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1976

<u>County Bridge</u>		Schedule B-5
<u>REVENUE:</u>		
Taxes	202,457	
Interest on time deposits	<u>9,359</u>	
Total revenue	211,816	
<u>EXPENDITURES:</u>		
Construction and engineering costs	<u>97,174</u>	<u>Appropriation</u> <u>299,950</u>
<u>EXCESS REVENUE over EXPENDITURES</u>	114,642	
<u>FUND BALANCE--11-30-75</u>	<u>217,508</u>	
<u>FUND BALANCE--11-30-76 (Sch. B)</u>	<u>332,150</u>	
<u>County Motor Fuel Tax</u>		Schedule B-6
<u>REVENUE:</u>		
State of Illinois	741,338	
Interest on time deposits	<u>132,342</u>	
Total revenue	873,680	
<u>EXPENDITURES:</u>		
Salary and wages	59,065	
Construction and engineering	1,500,357	
Engineering fees	60,640	
R.O.W. purchases	<u>47,628</u>	
Total expenditures	<u>1,667,690</u>	
<u>EXCESS REVENUE over EXPENDITURES (DEFICIT)</u>	(794,010)	
<u>FUND BALANCE--11-30-75</u>	<u>2,613,469</u>	
<u>FUND BALANCE--11-30-76 (Sch. B)</u>	<u>1,819,459</u>	
<u>Township Motor Fuel Tax</u>		Schedule B-7
<u>REVENUE:</u>		
State of Illinois	636,280	
Interest on time deposits	<u>6,703</u>	
Total revenue	642,983	
<u>EXPENDITURES:</u>		
Construction and maintenance	717,189	
Payroll	<u>34,015</u>	
Total expenditures	<u>751,204</u>	
<u>EXCESS REVENUE over EXPENDITURES (DEFICIT)</u>	(108,221)	
<u>FUND BALANCE--11-30-75</u>	<u>181,476</u>	
<u>FUND BALANCE--11-30-76 (Sch. B)</u>	<u>73,255</u>	

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1976

T.B. Dispensary

Schedule B-8

REVENUES:

Fees for services	458
Interest on time deposits	7,610
Miscellaneous	<u>2,196</u>
Total revenues	10,264

EXPENDITURES:

Appropriation

Salaries--administrative and medical	25,109	25,109
Salaries--maintenance	2,612	3,800
Patient care	18,425	42,000
Building and equipment maintenance	5,936	9,050
Supplies	5,772	7,200
Meetings and mileage	1,868	2,400
IMRF	<u>4,242</u>	<u>5,000</u>
Total expenditures	63,964	<u>94,559</u>

EXCESS REVENUES over EXPENDITURES (DEFICIT) (53,700)

FUND BALANCE--11-30-75 182,189

FUND BALANCE--11-30-76 (Sch. B) 128,489

Supervisor of Assessments

Schedule B-9

REVENUES:

Taxes	117,778
Salary reimbursement--State of Illinois	<u>7,500</u>
Total revenue	125,278

EXPENDITURES:

Salary--supervisor	15,000	15,000
Salary--deputies and clerks	82,423	85,060
Tax Mapping	7,476	7,476
Meetings and mileage	3,161	3,500
Postage	1,000	1,000
Professional aids and supplements	349	352
Publications	4,497	4,500
Office supplies	1,122	1,125
Supplies and consultant	4,671	4,475
Equipment	84	300
Repair and service	<u>117</u>	<u>300</u>
Total expenditures	119,900	<u>123,088</u>

EXCESS REVENUE over EXPENDITURES 5,378

FUND BALANCE--11-30-75 47,658

FUND BALANCE--11-30-76 (Sch. B) 53,036

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of RECEIPTS and DISBURSEMENTS
For the fiscal year ended November 30, 1976

Vermilion Aerial Tax Mapping

Schedule B-10

BALANCE--December 1, 1975 7,648

DISBURSEMENTS:

Permanent transfer to General Fund 7,648

BALANCE--November 30, 1976 (Sch. B) -

Election Fund

Schedule B-11

REVENUES:

Taxes 40,664

EXPENDITURES:

		<u>Appropriation</u>
Election expenses	27,817	30,000
County clerk	31,798	30,000
Total expenditures	59,615	60,000

EXCESS REVENUE over EXPENDITURES (DEFICIT) (18,951)

FUND BALANCE--11-30-75 47,519

FUND BALANCE--11-30-76 (Sch. B) 28,568

Working Cash Fund

Schedule B-12

REVENUES:

Interest on investment 2,014

EXPENDITURES:

Permanent transfer to General Fund 2,014

EXCESS REVENUES over EXPENDITURES -

FUND BALANCE--11-30-75 181,251

FUND BALANCE--11-30-76 (Sch. B) 181,251

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1976

Mental Health Board #708

Schedule B-13

REVENUES:

Taxes	378,885
Interest	<u>3,162</u>
Total revenues	382,047

EXPENDITURES:

Appropriation

Salaries	15,000	15,000
Salaries--administrative assistant	8,150	8,150
Telephone	1,238	1,300
Printing, supplies, office expense, maintenance	1,985	1,985
Meeting mileage	1,164	1,200
IMRF and FICA	3,542	3,542
Insurance	150	150
Repair, maintenance and equipment	131	150
Janitor service	312	312
Postage	385	385
Rent	3,000	3,000
Books, periodicals, dues	900	900
Contingency	3,533	4,333
Grants to other agencies--		
Retarded Children's Center	50,000	50,000
Vermilion County Mental Health Center	75,168	75,168
Vermilion County Council for Alcoholism	70,000	70,000
Vermilion County Rehabilitation Center	60,000	60,000
Visiting Nurse's Association	12,000	12,000
Vermilion County Crisis Center	50,000	50,000
Vermilion County Big Brothers	6,925	6,925
Multi-agency center	<u>29,500</u>	<u>29,500</u>
Total expenditures		<u>393,083</u>

EXCESS REVENUES over EXPENDITURES (DEFICIT) (11,036)

FUND BALANCE--11-30-75 82,307

FUND BALANCE--11-30-76 (Sch. B) 71,271

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1976

Voting Machine Purchase Fund

Schedule B-14

REVENUES:

Taxes -

EXPENDITURES:

Permanent transfer to general fund 44

EXCESS REVENUES over EXPENDITURES (DEFICIT) (44)

FUND BALANCE--11-30-75 44

FUND BALANCE--11-30-76 (Sch. B) -

Public Safety Building Rent Fund

Schedule B-15

REVENUES:

Taxes 839,395

Interest on time deposits 13,708

Total revenue 853,103

EXPENDITURES:

Rent 802,169

Appropriation
802,169

EXCESS REVENUES over EXPENDITURES 50,934

FUND BALANCE--11-30-75 171,138

FUND BALANCE--11-30-76 (Sch. B) 222,072

Animal Control Fund

Schedule B-16

REVENUES:

Fees for services 37,047

Dog tax 196

Total revenues 37,243

EXPENDITURES:

Salaries and fees 7,814

Repair and maintenance 2,130

Office supplies and postage 7,031

Professional fees 10,269

Animal claims 3,010

Miscellaneous 55

Transfer to General County 10,769

Total expenditures 41,078

EXCESS REVENUES over EXPENDITURES (DEFICIT) (3,835)

FUND BALANCE--11-30-75 32,161

FUND BALANCE--11-30-76 (Sch. B) 28,326

SECTION C

TRUST and AGENCY FUNDS

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1976

Schedule C
Page 1

<u>A S S E T S</u>	County Collector	County Treasurer	County Clerk
Cash	3,888,422	152,994	11,443
Investments	763,658	27,851	-
Estimated delinquent personal taxes	396,827	-	-
Taxes receivable	109,039	-	-
Total assets	<u>5,157,946</u>	<u>180,845</u>	<u>11,443</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	396,827	-	-
Taxes not distributed	3,760,558	-	-
Inheritance taxes	-	15,169	-
Special assessment	10,594	-	-
Partial payment of taxes	658	-	-
Refundable deposits--			
Protests withheld from distribution	839,290	-	-
Duplicate deposits and overpayments	8,202	-	-
Personal property taxes held in escrow	39,244	-	-
Fees and deposits of others	102,573	108,924	11,443
Due drainage districts	-	47,901	-
Total liabilities	<u>5,157,946</u>	<u>171,994</u>	<u>11,443</u>
<u>FUND BALANCES (restricted)</u>	<u>-</u>	<u>8,851</u>	<u>-</u>
Total liabilities and fund balances	<u>5,157,946</u>	<u>180,845</u>	<u>11,443</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1976

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	-	-	109,814	62,673	6,508
Total assets	-	-	109,814	62,673	6,508
<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	-	-	109,814	62,673	-
<u>FUND BALANCES (restricted)</u>	-	-	-	-	6,508
Total liabilities and fund balances	-	-	109,814	62,673	6,508

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1976

Schedule C
Page 3

<u>A S S E T S</u>	Superintendent of Educational Service Region	Board of Election Commissioners	Federal Employment Programs	Illinois Law Enforcement Commission Program	Nursing Homes Patient Personal Accounts
Cash	4,918	646	139,862	70,820	20,920
Investments	8,971	-	-	8,500	-
Cash advances to CAP	-	-	50,444	-	-
Total assets	13,889	646	190,306	79,320	20,920
<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	-	-	-	-	20,920
Cash advances from general county	-	-	-	4,300	-
<u>FUND BALANCES (restricted)</u>	13,889	646	190,306	75,020	-
Total liabilities and fund balances	13,889	646	190,306	79,320	20,920

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

ASSESSED VALUATION and TAX EXTENSION
(1975 taxes collected in 1976)

Schedule C-1

County Collector

EQUALIZED VALUATION--1975

Lands	197,478,160
Lots	147,295,100
Personal	52,701,400
Railroads	7,992,193
Non-carrier	824,940
Capital stock	1,713,700
Total	<u>408,005,493</u>

EQUALIZED VALUATION--1974

404,129,672

TAX EXTENSIONS:

	Rate Per Hundred	1975-76 Mobile Home Privilege Tax	1975 Current Tax	Total
General County	.12	4,483	489,610	494,093
County--IMRF	.07237	3,138	295,277	298,415
County Transportation	.05097	4,482	207,960	212,442
TB Dispensary	None	None	None	None
TB--IMRF	None	None	None	None
Bridge Fund	.05	1,121	203,996	205,117
Civil Defense	.00245	85	9,985	10,070
County Audit Fund	.0031	103	12,661	12,764
Supervisor of Assessments--Office	.00401	134	16,353	16,487
Supervisor of Assessments--card system	.025	986	102,010	102,996
Supervisor of Assessments--tax maps	None	78	None	78
Public Safety Building	.20643	9,423	842,272	851,695
Elections	.01	448	40,809	41,257
Mental Health Board #708	.09312	4,481	379,938	384,419
Nursing Homes--bonds and interest	.06295	2,936	256,849	259,785
Total county	<u>.7004</u>	31,898	2,857,720	2,889,618
Townships		10,117	852,483	862,600
Road and bridge		10,265	972,714	982,979
Cities and villages		14,069	3,247,585	3,261,654
District schools		128,377	11,896,244	12,024,621
High schools and Junior College		25,127	1,735,034	1,760,161
Sanitary districts		6,120	864,669	870,789
Vermilion County Airport Authority		2,187	165,202	167,389
Fire Protection districts		4,744	167,409	172,153
Cemetery		385	64,201	64,586
Library--Sidell		45	9,581	9,626
Library--Catlin		37	5,740	5,777
Drainage districts		None	32,307	32,307
Vermilion County Conservation District		4,637	487,972	492,609
Ross-So. Ross Cemetery		84	None	84
Ross Park		14	5,763	5,777
Total current tax charged for collection		<u>238,106</u>	<u>23,364,624</u>	<u>23,602,730</u>
(Sch. C-2)				

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

TAX SETTLEMENT
(1975 taxes collected in 1976
and 1975 Mobile Home Privilege Tax)

Schedule C-2
Page 1

County Collector

CHARGES and COLLECTIONS:

Current tax--1975 levy (Sch. C-1)	23,364,624
Mobile home privilege tax--1975-76 charge (Sch. C-1)	238,106
Back taxes and penalties added	1,240,163
Delinquent personals collected	89,030
Delinquent mobile homes privilege tax collected	18,987
Delinquent drainage collected	412
Penalties and interest--delinquent personals	21,321
Penalties and interests--Mobile Homes Privilege tax	1,232
Advertising and costs	22,598
Forfeitures collected	52,792
Penalties and interest--forfeitures	6,294
Tax objections overruled and withdrawn	10,624
Scavenger sale	867
Total charges and collections	<u>25,067,050</u>

CREDITS and PAYMENTS:

Delinquent personal taxes--1975 levy	64,554
Delinquent mobile home privilege tax--1975	82,854
Real estate taxes forfeited:	
Back tax 1,135,034 plus penalties 104,699	1,239,733
Current--1975	<u>151,133</u>
	1,390,866
Errors, abatements and sales cancelled:	
Back tax--real estate	429
Current--1975 real estate	57,351
1975 mobile home privilege tax	2,176
1975 personal tax	<u>32,351</u>
	92,307
Current tax protests withheld	113,486
Penalties, costs and interest due General County	51,445
Protests sustained withheld	9,713
Distributed to taxing bodies (1)	
County treasurer:	
General County	487,216
Civil Defense	9,932
County Audit Fund	12,590
County IMRF	294,149
County Highway--Earth Roads Right of Way	208,813
Bridge Fund	202,457
Public Safety Building	839,395
Vermilion Nursing Home--bonds and interest	256,015
Dog Tax	196
Supervisor of Assessments--office	16,262
--card system	101,466
--tax maps	50
Mental Health Board #708	378,885
Elections	<u>40,664</u>
Total county treasurer	2,848,090

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

TAX SETTLEMENT
(1975 taxes collected in 1976
and 1975 Mobile Home Privilege Tax)

Schedule C-2
Page 2

County Collector

CREDITS and PAYMENTS: (Continued)

Other treasurers:

Danville Sanitary District	809,478
Vermilion County Airport Authority	163,724
Fire protection districts, libraries, cemetery districts, park districts, etc.	256,048
School districts (elementary, high school, junior college)	13,581,744
Townships	1,694,583
Cities and villages	3,391,126
Vermilion County Conservation District	485,455
Drainage districts and special assessments	<u>31,577</u>
Total other treasurers	<u>20,413,735</u>

Total credits and payments

20,413,735

25,067,050

(1) Includes distribution made after November 30, 1976 totaling \$3,399,021.

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

SUMMARY STATEMENT of RECEIPTS and DISBURSEMENTS

Schedule C-3

From December 1, 1975 to November 30, 1976

<u>Funds</u>	<u>Schedule Reference</u>	<u>Balance 12-1-75</u>	<u>Receipts 1975-76</u>	<u>Dis- bursements 1975-76</u>	<u>Balance 11-30-76</u>
County Collector					
Collector's account	C-4	4,833,032	23,467,956	24,421,831	3,879,157
Deposit Fund (1)	C-5	712,132	159,150	106,561	764,721
Adjustment Fund	C-6	8,257	1,636	1,691	8,202
County Treasurer					
Inheritance Tax Fund (1)	C-7	13,188	950,164	948,183	15,169
Withholding Tax Fund	C-8	-	355,399	355,269	130
County Payroll Clearing	C-9	326	2,591,329	2,591,655	-
County Highway Payroll	C-10	16,981	78,617	90,726	4,872
Non-resident Heirs (1)	C-11	11,697	16,505	2,769	25,433
Special Drainage Districts	C-12	27,408	27,387	6,894	47,901
Indemnity Fund (1)	C-13	6,941	1,922	12	8,851
Unknown Heirs	C-14	78,489	-	-	78,489
County Clerk	C-15	9,737	150,077	148,371	11,443
States Attorney	C-16	-	-	-	-
Sheriff	C-17	-	-	-	-
Clerk of Circuit Court	C-18	102,960	839,009	832,155	109,814
County Auditor					
(clerk of IMRF)	C-19	6,030	788,621	731,978	62,673
Law Library	C-20	6,201	3,464	3,157	6,508
Superintendent of					
Educational Service Region (1)	C-21	15,889	12,855,773	12,857,773	13,889
Board of Election Commissioners	C-22	330	39,772	39,456	646
Federal Employment Programs	C-23/29	235,279	1,411,828	1,507,245	139,862
ILEC Program (1)	C-30/38	10,242	401,022	331,944	79,320
Nursing Homes Patient					
Personal Accounts	C-39	23,679	28,534	31,293	20,920
Total		<u>6,118,798</u>	<u>44,168,165</u>	<u>45,008,963</u>	<u>5,278,000</u>

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

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

<u>County Collector</u> <u>Collector's Account</u>	Schedule C-4
<u>BALANCE--December 1, 1975</u>	4,833,032
<u>RECEIPTS:</u>	
Tax collection (current and back)	23,387,671
School credit--Grant Township	10,000
Housing authorities	27,850
Interest on time deposits	18,884
Protests overruled transferred from Deposit for distribution	23,539
Refunds	<u>12</u>
Total receipts	<u>23,467,956</u>
<u>BALANCE AVAILABLE</u>	28,300,988
<u>DISBURSEMENTS:</u>	
Refunds and miscellaneous	2,001
County Clerk fees--1975 tax sale	466
States Attorney--1975 tax sale	96
Distributions to taxing bodies	24,246,336
To General County--(penalties and interest)	43,522
To General County--(interest on investments)	16,623
To Adjustment Fund (double payments--and overpayments to be refunded) (Sch. C-6)	1,299
To Deposit Fund--(1974 tax protests withheld) (Sch. C-5)	109,459
To Deposit Fund--reimburse for sustained protests in excess of amount withheld (Sch. C-5)	631
To Indemnity Fund	<u>1,398</u>
Total disbursements	<u>24,421,831</u>
<u>BALANCE--November 30, 1976</u>	<u>3,879,157</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

	County Collector Deposit Fund	Schedule C-5
<u>BALANCE--December 1, 1975</u>		712,132
<u>RECEIPTS:</u>		
1975 tax service charge	5,149	
Partial payments of taxes	849	
Other deposits	3,029	
Interest on time deposits	40,033	
1975 tax withheld to reimburse for 1971 and 1972 sustained protests in excess of amount withheld (Sch. C-4)	631	
1974 tax protests withheld (Sch. C-4)	109,459	
Total receipts		<u>159,150</u>
<u>BALANCE AVAILABLE</u>		<u>871,282</u>
<u>DISBURSEMENTS:</u>		
Refund of 1975 tax service charge	5,149	
Deposits paid out and refunded	27,329	
Overruled objections and partial payments to County Collector for distribution	24,078	
Refunds of tax objections sustained	10,767	
Interest on time deposits to General County	39,238	
Total disbursements		<u>106,561</u>
<u>BALANCE--November 30, 1976</u>		<u>764,721</u>
<u>Detail of Deposit Fund Balance</u>		
<u>November 30, 1976</u>		
Partial payments and deposits--real estate taxes		529
Partial payments and deposits--personal property taxes		(22)
Partial payments and deposits--mobile home taxes		152
Other deposits and escrow accounts		38,258
Tax paid under protest--not settled		
1962 taxes	60	
1963 taxes	16,280	
1964 taxes	11,014	
1965 taxes	14,658	
1966 taxes	23,954	
1967 taxes	32,950	
1968 taxes	21,254	
1969 taxes	53,726	
1970 taxes	72,849	
1971 taxes	141,885	
1972 taxes	146,012	
1973 taxes	93,076	
1974 taxes	98,387	
1975 taxes (not transferred from collector's account)	-	
1975 sustained protest refunded	(301)	
Total tax protests		<u>725,804</u>
<u>BALANCE--November 30, 1976</u>		<u>764,721</u>
Cash	1,063	
Certificates of deposit	763,658	
Total per above	<u>764,721</u>	

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

County Collector
Adjustment Fund

Schedule C-6

BALANCE--December 1, 1975

8,257

RECEIPTS:

Old cashiers checks cancelled by bank and returned	31
County collector--double payments and overpayments	1,299
Old partial payments from County Clerk	<u>306</u>
Total receipts	<u>1,636</u>

1,636

BALANCE AVAILABLE

9,893

DISBURSEMENTS:

State of Illinois--abandoned property	523
Refunds to taxpayers	<u>1,168</u>
Total disbursements	<u>1,691</u>

1,691

BALANCE--November 30, 1976

8,202

County Treasurer
Inheritance Tax Fund

Schedule C-7

BALANCE--December 1, 1975

13,188

RECEIPTS:

Inheritance tax received from various estates	949,624
Interest on time deposits	<u>540</u>
Total receipts	<u>950,164</u>

950,164

BALANCE AVAILABLE

963,352

DISBURSEMENTS:

Circuit clerk, treasurer, and county clerk fees	4,237
State treasurer	943,916
Other	<u>30</u>
Total disbursements	<u>948,183</u>

948,183

BALANCE--November 30, 1976

15,169

County Treasurer
Withholding Tax Fund

Schedule C-8

BALANCE--December 1, 1975

-

RECEIPTS:

Payroll deductions--county offices

355,399

BALANCE AVAILABLE

355,399

DISBURSEMENTS:

Deposit of federal and state withholding taxes

355,269

BALANCE--November 30, 1976

130

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

County Treasurer
County Payroll Clearing

Schedule C-9

BALANCE--December 1, 1975

326

RECEIPTS:

From various county funds

2,591,329

BALANCE AVAILABLE

2,951,655

DISBURSEMENTS:

County payroll

2,951,655

BALANCE--November 30, 1976

-

County Treasurer
County Highway Payroll

Schedule C-10

BALANCE--December 1, 1975

16,981

RECEIPTS:

From motor fuel tax--county

56,551

From motor fuel tax--township aid

10,688

Other

11,378

Total receipts

78,617

BALANCE AVAILABLE

95,598

DISBURSEMENTS:

Payroll

90,726

BALANCE--November 30, 1976

4,872

County Treasurer
Non-resident Heirs

Schedule C-11

BALANCE--December 1, 1975

11,697

RECEIPTS:

Various estates

15,986

Interest on time deposits

519

Total receipts

16,505

BALANCE AVAILABLE

28,202

DISBURSEMENTS:

Interest transfer to General Fund

519

Director of Department of Finance

2,250

Total disbursement

2,769

BALANCE--November 30, 1976

25,433

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

	<u>County Treasurer</u> <u>Special Drainage Districts</u>		<u>Dis-</u> <u>bursements</u>	<u>Schedule C-12</u>
	<u>Balance</u> <u>12-1-75</u>	<u>Receipts</u>		<u>Balance</u> <u>11-30-76</u>
Beneficial special	305	-	-	305
Fairview special	700	-	158	542
Fairview special--sub-district #1	68	-	-	68
Fairview special--sub-district #2	142	-	-	142
Fayette special	131	5,911	658	5,384
Jamaica special	1,361	-	1,306	55
Jamaica supplemental	17	-	-	17
Jordan special	227	1,000	492	735
Jamesburg special	2,557	-	-	2,557
Center creek	398	649	465	582
8-mile	1,512	-	196	1,316
Bean Creek	1,501	-	-	1,501
Oakwood #1	498	250	75	673
Ross Township #2	146	-	-	146
Maple Grove	1,052	-	709	343
Stony Creek	2,260	6,921	908	8,273
Stony Creek--sub-district #11	324	-	-	324
Union #1	1,727	1,030	50	2,707
Sandusky Branch	2,764	37	-	2,801
Hoopeston #7011	3,053	2,594	491	5,156
Jamaica and Sidell #4	1,900	1,918	-	3,818
Vance and Jamaica #1	774	1,421	1,266	929
South Ross and Newell #1	3,991	-	20	3,971
Vance and Catlin #1	-	5,656	100	5,556
Totals	27,408	27,387	6,894	47,901

Indemnity Fund

Schedule C-13

BALANCE--December 1, 1975

6,941

RECEIPTS:

Tax sales
Interest on time deposits
Total receipts

1,398
524

1,922

BALANCE AVAILABLE

8,863

DISBURSEMENT

12

BALANCE--November 30, 1976

8,851

County Treasurer
Unknown Heirs

Schedule C-14

BALANCE--December 1, 1975

78,489

RECEIPTS:

-

BALANCE AVAILABLE

78,489

DISBURSEMENTS

-

BALANCE--November 30, 1976

78,489

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

	Balance 12-1-75	Receipts	Disburse- ments	Balance 11-30-76
<u>County Clerk</u>				<u>Schedule C-15</u>
Redemptions	9,237	130,877	128,671	11,443
Liquor licenses	500	19,200	19,700	-
Total	9,737	150,077	148,371	11,443
<u>States Attorney</u>				<u>Schedule C-16</u>
Restitution and costs	-	-	-	-
<u>Sheriff</u>				<u>Schedule C-17</u>
Real estate sale	-	-	-	-
<u>Clerk of the Circuit Court</u>				<u>Schedule C-18</u>
Sheriff's fees	121	862	903	80
States attorney fees	898	22,902	21,858	1,942
Tenders and escrows	14,091	74,324	74,324	14,091
Alimony and support	-	292,045	292,045	-
Fines	18,762	185,801	186,736	17,827
Law library	145	3,949	3,890	204
Bail bonds	62,472	236,651	228,516	70,607
Bar Association	1,646	5,937	5,276	2,307
Recorder	-	40	22	18
Treasurer	557	2,731	2,488	800
Marriage Fund	880	1,621	1,448	1,053
Periodic imprisonment	3,388	12,146	14,649	885
Total	102,960	839,009	832,155	109,814
<u>County Auditor</u>				<u>Schedule C-19</u>
<u>BALANCE--December 1, 1975</u>				6,030
<u>RECEIPTS:</u>				
Individual contributions to IMRF			321,843	
County contributions to IMRF			466,778	
Total receipts				788,621
<u>BALANCE AVAILABLE</u>				794,651
<u>DISBURSEMENTS:</u>				
Illinois Municipal Retirement Fund			660,917	
FICA payments			70,008	
Refunds			1,053	
Total disbursements				731,978
<u>BALANCE--November 30, 1976</u>				62,673

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

Law Library

Schedule C-20

<u>BALANCE</u> --December 1, 1975 (including uncollected fees)	6,201
<u>RECEIPTS:</u>	
Circuit Clerk	3,464
<u>BALANCE AVAILABLE</u>	9,665
<u>DISBURSEMENTS:</u>	
Books and subscriptions	3,157
<u>BALANCE</u> --November 30, 1976	6,508

Superintendent of Educational Service Region

Schedule C-21

	<u>Balance</u> <u>12-1-75</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Balance</u> <u>11-30-76</u>
<u>DISTRIBUTIVE FUND</u>	-	12,846,931	12,846,931	-
<u>INSTITUTE FUND</u>	11,659	6,122	8,214	9,567
<u>GED TESTING PROGRAM</u>	1,167	2,580	2,562	1,185
<u>VERMILION COUNTY SCHOOL--BOARD of TRUSTEES</u>	3,063	140	66	3,137
Totals	15,889	12,855,773	12,857,773	13,889

Board of Election Commissioners

Schedule C-22

<u>BALANCE</u> --December 1, 1975	330
<u>RECEIPTS:</u>	
Share of election costs--city and county	39,772
<u>BALANCE AVAILABLE</u>	40,102
<u>DISBURSEMENTS:</u>	
Election expenses	39,456
<u>BALANCE</u> --November 30, 1976	646

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

<u>Public Employment Program</u> <u>(Federal Grant)</u> <u>Title V</u>	Schedule C-23
<u>BALANCE--December 1, 1975</u>	55
<u>RECEIPTS:</u>	
Department of Labor--refund	<u>9,000</u>
<u>BALANCE AVAILABLE</u>	9,055
<u>DISBURSEMENTS:</u>	
State of Illinois Retirement System	7,125
Travel	<u>30</u>
Total disbursements	<u>7,155</u>
<u>BALANCE--November 30, 1976</u>	<u>1,900</u>

<u>Public Employment Program</u> <u>(Federal Grant)</u> <u>Title VI</u>	Schedule C-24
<u>BALANCE--December 1, 1975</u>	1,234
<u>RECEIPTS</u>	-
<u>BALANCE AVAILABLE</u>	1,234
<u>DISBURSEMENTS</u>	-
<u>BALANCE--November 30, 1976</u>	<u>1,234</u>

<u>Comprehensive Employment Training Program</u> <u>(Federal Grant)</u> <u>Title I--Regular</u>	Schedule C-25
<u>BALANCE--December 1, 1975</u>	-
<u>RECEIPTS:</u>	
Federal grant	110,985
Other	<u>21</u>
Total receipts	<u>111,006</u>
<u>BALANCE AVAILABLE</u>	111,006
<u>DISBURSEMENTS:</u>	
Payroll--program employees	67,311
Payroll--administrative	18,934
Payroll taxes and other	<u>8,529</u>
Total disbursements	<u>94,774</u>
<u>BALANCE--November 30, 1976</u>	<u>16,232</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

<u>Comprehensive Employment Training Program</u> <u>(Federal Grant)</u> <u>Title I--Allowance</u>	Schedule C-26
<u>BALANCE--December 1, 1975</u>	-
<u>RECEIPTS:</u>	
Federal grant	<u>36,943</u>
<u>BALANCE AVAILABLE</u>	<u>36,943</u>
<u>DISBURSEMENTS:</u>	
Allowances	35,764
Travel	<u>602</u>
Total disbursements	<u>36,366</u>
<u>BALANCE--November 30, 1976</u>	<u>577</u>

<u>Comprehensive Employment Training Program</u> <u>(Federal Grant)</u> <u>Title II</u>	Schedule C-27
<u>BALANCE--December 1, 1975</u>	3,858
<u>RECEIPTS:</u>	
Federal grant	582,595
Vermilion County	<u>1,505</u>
Total receipts	<u>584,100</u>
<u>BALANCE AVAILABLE</u>	<u>587,958</u>
<u>DISBURSEMENTS:</u>	
Payroll--program employees	431,082
Administrative salary	15,867
Payroll taxes and other	65,080
Loan to DETA VI (Sch. C-29)	<u>24,145</u>
Total disbursements	<u>536,174</u>
<u>BALANCE--November 30, 1976</u>	<u>51,784</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

Comprehensive Employment Training Program
(Federal Grant)
Title III -- Spedy

Schedule C-28

BALANCE--December 1, 1975

RECEIPTS:

Federal grant	90,000	
Loan from CETA VI (Sch. C-29)	<u>25,000</u>	
Total receipts		<u>115,000</u>

BALANCE AVAILABLE

115,000

DISBURSEMENTS:

Payroll--Program employees	51,254	
Loan to CAP--CETA III	50,444	
Payroll taxes and other	<u>2,877</u>	
Total disbursements		<u>104,575</u>

BALANCE--November 30, 1976

10,425

Comprehensive Employment Training Program
(Federal Grant)
Title VI

Schedule C-29

BALANCE--December 1, 1975

230,132

RECEIPTS:

Federal grant	531,254	
Loan from CETA II (Sch. C-27)	24,145	
Vermilion County	331	
Other	<u>49</u>	
Total receipts		<u>555,779</u>

BALANCE AVAILABLE

785,911

DISBURSEMENTS:

Payroll--Program employees	602,732	
Administrative salary	12,163	
Loan to CETA III--Spedy (Sch. C-28)	25,000	
Payroll taxes and other	<u>88,306</u>	
Total disbursements		<u>728,201</u>

BALANCE--November 30, 1976

57,710

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

Deferred Prosecution
(ILEC Grant)

Schedule C-30

BALANCE--December 1, 1975

6,280

RECEIPTS:

ILEC grant	26,768
Vermilion County matching	2,606
Loan from Vermilion County	4,300
Other	830
Total receipts	<u>34,504</u>

34,504

BALANCE AVAILABLE

40,784

DISBURSEMENTS:

Payroll and payroll taxes	35,070
Rent and utilities	3,740
Office supplies	913
Equipment purchased	918
Travel	103
Total disbursements	<u>40,744</u>

40,744

BALANCE--November 30, 1976

40

Auditors Grant Administration
(ILEC Grant)

Schedule C-31

BALANCE--December 1, 1975

-

RECEIPTS:

Administrative reimbursement
by other ILEC grants

8,050

BALANCE AVAILABLE

8,050

DISBURSEMENTS:

Payroll and payroll taxes	6,480
Office supplies	253
Office equipment	663
Total disbursements	<u>7,396</u>

7,396

BALANCE--November 30, 1976

654

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

East Central Illinois Prosecutor's Task Force
(ILEC Grant)

Schedule C-32

BALANCE--December 1, 1975

RECEIPTS:

ILEC grant	92,575
Vermilion County matching	2,694
Edgar County matching	104
Coles County matching	<u>1,159</u>
Total receipts	

96,532

BALANCE AVAILABLE

96,532

DISBURSEMENTS:

Payroll and payroll taxes	61,246
Equipment purchased	19,950
Supplies	520
Travel	1,895
Contractual	<u>987</u>
Total disbursements	

84,598

BALANCE--November 30, 1976

11,934

Vermilion County Man Power Screening and Service Unit
(ILEC Grant)

Schedule C-33

BALANCE--December 1, 1975

RECEIPTS:

ILEC grant	40,481
Vermilion County matching	<u>3,910</u>
Total receipts	

44,391

BALANCE AVAILABLE

44,391

DISBURSEMENTS:

Payroll and payroll taxes	
---------------------------	--

35,423

BALANCE--November 30, 1976

8,968

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

Work/Study Release Unit
(ILEC Grant)

Schedule C-34

BALANCE--December 1, 1975

RECEIPTS:

ILEC grant	32,605
Vermilion County matching	<u>2,455</u>
Total receipts	<u>35,060</u>

BALANCE AVAILABLE

DISBURSEMENTS:

Payroll and payroll taxes	<u>28,012</u>
---------------------------	---------------

BALANCE--November 30, 1976

7,048

Vermilion County Youth Service Bureau
(ILEC Grant)

Schedule C-35

BALANCE--December 1, 1975

RECEIPTS:

ILEC grant	44,069
Participating agencies matching	<u>4,020</u>
Total receipts	<u>48,089</u>

BALANCE AVAILABLE

DISBURSEMENTS:

Payroll and payroll taxes	28,310
Equipment purchased	8,129
Contractual	3,592
Travel	1,865
Supplies	<u>1,424</u>
Total disbursements	<u>43,320</u>

BALANCE--November 30, 1976

4,769

Danville/Vermilion County Criminal Investigation Unit
(ILEC Grant)

Schedule C-36

BALANCE--December 1, 1975

RECEIPTS:

ILEC grant	<u>37,831</u>
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BALANCE AVAILABLE

37,831

DISBURSEMENTS:

Payroll and payroll taxes	4,074
Equipment purchased	5,015
Travel	<u>84</u>
Total disbursements	<u>9,173</u>

BALANCE--November 30, 1976

28,658

SECTION D

BONDED INDEBTEDNESS FUNDS

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

BALANCE SHEET
November 30, 1976

Schedule D

<u>A S S E T S</u>	Bond and Interest Account	Long Term Liability	Capital Improvement
<u>Vermilion County Nursing Home</u>			
Cash and investments	461,805	-	-
(1) Taxes receivable (1975 levy)	35,576	-	-
Estimated future taxes to retire bonds and interest	-	1,324,850	-
Fund balance available in bond and interest account	-	497,381	-
Nursing Home addition to date (11-30-76)	-	-	1,999,397
Total assets	<u>497,381</u>	<u>1,822,231</u>	<u>1,999,397</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> (Sch. D-3)			
Bonds payable--current	-	180,000	-
Bonds payable--long term	-	1,350,000	-
Interest--current	-	72,788	-
Interest--long term	-	219,443	-
<u>FUND BALANCE</u> (restricted) (Sch. D-2)	497,381	-	-
<u>FUND BALANCE</u> (capital improvements)	-	-	1,999,397
Total liabilities and fund balance	<u>497,381</u>	<u>1,822,231</u>	<u>1,999,397</u>

Note: (1) 1975 levy and back tax distributed after November 30, 1976.

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1976

	<u>Bond and Interest Account</u> (current tax levy)	Schedule D-1
<u>REVENUES:</u>		
Taxes--1975 levy		256,015
Interest on time deposits		14,834
Rebate from water company		<u>3,351</u>
Total revenues		274,200
<u>EXPENDITURES:</u>		
Bond principal retired (Sch. D-2)	170,000	
Interest on bonds (Sch. D-2)	80,662	
Service charges	<u>165</u>	
Total expenditures		<u>250,827</u>
<u>EXCESS REVENUES over EXPENDITURES</u>		23,373
<u>FUND BALANCE--November 30, 1975</u>		<u>474,008</u>
<u>FUND BALANCE--November 30, 1976 (Sch. D)</u>		<u>497,381</u>

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

SCHEDULE of BONDS and INTEREST PAYABLE
November 30, 1976

Schedule D-2

Vermilion County Nursing Home General Obligation Bonds

(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
Total outstanding--December 1, 1975	2,072,893.75	1,700,000.00	372,893.75
1975-76 payments (Sch. D-1)	250,662.50	170,000.00	80,662.50
Total outstanding--November 30, 1976 (Sch. D)	<u>1,822,231.25</u>	<u>1,530,000.00</u>	<u>292,231.25</u>

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

Schedule A-2
Page 1

	1975-76 Appropriations (after Transfers)	General County Fund Including Fee Offices
<u>LAW ENFORCEMENT:</u>		
<u>Sheriff</u>		
Salary--Sheriff (inc. Supt. of Safety)	18,700	18,700
Salary--Matron and Dieticians	17,900	12,633
Salary--Deputies and secretaries	397,920	375,797
Meetings and mileage	500	255
Postage	1,200	1,200
Printing and office supplies	5,327	5,327
New equipment	3,300	3,014
Repairs and maintenance		
Equipment (inc. rentals)	6,895	6,125
Car expense	91,800	91,800
Prisoners--dieting	34,999	34,999
Prisoners--medical	11,241	11,241
Prisoners--uniforms	1,445	1,445
Deputy uniforms	9,117	9,117
Radio and teletype	4,176	4,164
Photo and miscellaneous supplies	3,791	3,791
Fugitive returns	3,000	2,710
Sheriff's special patrol	1,750	1,750
Police training	2,525	2,283
Helicopter	-	-
Special bailiffs and special Guards	6,179	6,179
Off duty court appearances	1,425	825
Charity	750	750
Penal	2,500	2,500
Sheriff's fees	500	500
Investigative expense	500	500
<u>Jail Maintenance</u>		
Water	1,779	1,779
Light and power	2,047	2,047
Heat	4,975	4,975
Repair and maintenance	1,420	1,420
Supplies	5,605	5,605
Telephone	7,004	7,004
Rent	3,000	3,000
<u>Merit Commission</u>		
Meetings	1,100	1,100
Postage	20	13
Hearings	-	-
<u>Coroner</u>		
Salary--Coroner	15,000	15,000
Salaries--Secretary and Deputy hire	6,390	6,179
Meetings and mileage	280	276
Postage	100	95
Printing and office supplies	76	76

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

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Page 2

	1975-76 Appropriations (after Transfers)	General County Fund Including Fee Offices
<u>LAW ENFORCEMENT: (Continued)</u>		
<u>Coroner</u>		
New equipment	347	347
Repair and maintenance equipment	353	353
Autopsies	6,418	6,399
Jurors	1,672	1,632
Auto expense	2,400	2,400
Photo equipment and supplies	293	289
Dues and bond	160	160
<u>State's Attorney</u>		
Salary--State's attorney	32,000	32,000
Salaries--assistants	72,700	71,801
Salaries--investigator and secretaries	32,899	32,896
Meetings and mileage	3,150	3,094
Postage	1,800	2,185
Printing and office supplies	3,442	3,411
New equipment	200	-
Repair and maintenance equipment	725	483
Case expense	9,825	7,510
Legal books	2,400	1,733
Dues (legal and social agencies)	160	193
Miscellaneous	500	687
State's Attorney's Appellate Assistance Service	7,000	7,000
Special Attorney Hire	-	-
Law Interns	-	-
<u>East Central Illinois Criminal Justice Commission</u>	5,580	5,580
<u>Probation Office</u>		
Salary--Chief Probation Officer	14,500	14,500
Salaries--Assistants and secretaries	84,984	80,834
Meetings and mileage	19,850	18,409
Postage	1,495	1,495
Printing and office supplies	1,351	1,351
New equipment	1,380	982
Repair and maintenance equipment	350	132
County Wards--hospital and Medical Care	4,584	1,514
County Wards--Foster Homes and Institutional Care	19,940	16,438
<u>Vermilion County Narcotics Unit</u>	7,000	7,000
Total law enforcement		<u>968,982</u>
<u>COURTS and ADMINISTRATION:</u>		
<u>Circuit Judges</u>		
Meetings and mileage	858	103
Postage	463	311
Printing and office supplies	287	218
New equipment	285	85
Equipment repairs and maintenance	165	104

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

Schedule A-2
Page 3

	1975-76 Appropriations (after Transfers)	General County Fund Including Fee Offices
<u>COURTS and ADMINISTRATION: (Continued)</u>		
<u>Judiciary and Rules</u>		
Salary--Judge's secretary	6,990	6,990
Furniture, equipment, miscellaneous	50	28
Library	1,500	1,500
Expenses--Chief Judge	510	510
Codification Project	-	-
Petit Jurors	64,000	65,021
Grand Jurors	910	849
Dieting Jurors	1,500	1,413
Housing Jurors	1,000	640
Venue	300	190
Judge's salary	24,619	24,619
Special Attorney Hire	3,000	5,173
<u>Jury Commission</u>		
Salary--commissioners	1,800	1,800
Salary--clerk	7,363	7,333
Printing and office supplies	400	135
Postage	1,410	1,404
New equipment	300	-
Equipment repairs and maintenance	100	-
<u>Circuit Clerk</u>		
Salary of circuit clerk	15,000	15,000
Salaries--deputies and clerks	91,600	91,140
Meetings and mileage	2,500	2,335
Postage	7,950	8,088
Printing and office supplies	16,617	16,302
New equipment	241	241
Equipment repairs and maintenance	2,185	2,185
Publications	1,487	1,030
Miscellaneous	1,500	1,494
<u>Public Defender</u>		
Salary--public defender	20,000	20,000
Salary--assistants, investigators, and secretaries	36,730	36,730
Meetings and mileage	1,285	1,285
Postage	75	31
Printing and office supplies	500	329
New equipment	115	-
Equipment repairs and maintenance	160	142
Witness fees	300	281
<u>Associate Judges</u>		
Meetings and mileage	225	20
Postage	150	52
Printing and office supplies	66	66
New equipment	284	46
Equipment repairs and maintenance	100	-
Total courts and administration of justice		<u>315,223</u>

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

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	1975-76 Appropriations (after transfers)	General County Funds Including Fee Offices
<u>PUBLIC and COUNTY SERVICES:</u>		
<u>Superintendent of Educational Service Region</u>		
Salaries--secretaries	22,114	22,048
Printing and office supplies	2,255	2,217
Postage	2,600	2,600
Meetings and mileage	3,684	3,684
County Board of School Trustees	8	8
School elections	709	709
Equipment repair and maintenance	454	454
Court reporter	133	133
Citizen's advisory committee	58	24
Maintenance of building	100	48
<u>County Clerk</u>		
Salary of county clerk	17,500	17,499
Salary of deputies and clerks	60,665	59,959
Meetings and mileage	1,000	897
Postage	1,500	1,500
Printing and office supplies	14,581	14,124
New equipment	1,000	881
Equipment repair and maintenance	3,050	2,688
Registration	1,419	1,419
Tax research, subscriptions and bond	500	500
Campaign disclosure	-	-
Primary election	28,415	28,261
<u>Auditor</u>		
Salary of auditor	15,000	15,000
Salary of deputies and clerks	22,657	22,557
Meetings and mileage	1,000	1,000
Postage	93	29
Printing and office supplies	500	383
Equipment repairs and maintenance	1,300	1,283
Computer program	150	150
Computer supplies	500	400
<u>Recorder</u>		
Salary--recorder	15,000	15,000
Salary--deputies and clerks	18,725	18,725
Meetings and mileage	800	256
Postage	1,625	1,557
Printing and office supplies	1,500	1,208
Equipment repair and maintenance	750	736
Microfilm supplies	4,275	3,654
Cott Index Service	8,000	7,850
Microfilm camera with service contract	4,558	4,178
Revenue stamp machine rental	276	275
Dues and bond	225	95
Stamp revenue stamps (reduced for change in inventory 11-30-76)		26,564

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

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	1975-76 Appropriations (after transfers)	General County Funds Including Fee Offices
<u>PUBLIC and COUNTY SERVICES: (Continued)</u>		
<u>Election Commission</u>		
Salaries--commissioners	7,380	7,380
Salaries--clerks	19,900	18,993
Attorney fees	770	674
Equipment--repairs and maintenance	100	73
Postage	300	300
Meeting and mileage	500	500
New equipment	600	553
Printing and office supplies	300	143
Primary election	21,550	21,496
<u>Other County Services</u>		
Register of birth and death certificates	3,300	3,159
Trustees--Rose Cemetery	300	300
County Soil and Conservation District	500	500
Extension services	9,625	9,625
Investigation and burial--veterans' families	-	-
<u>Planning Commission</u>		
Salary of director	19,000	18,344
Salary of others	8,332	7,927
Meetings and mileage	2,200	1,983
Postage	1,386	1,336
Rent	3,650	3,600
Telephone	2,037	2,037
Dues and subscriptions	450	355
Printing and office supplies	7,156	6,529
New equipment	500	330
Repairs and maintenance	200	23
Consulting fees	250	-
Total public and county services		<u>386,713</u>
<u>GENERAL HEALTH and WELFARE:</u>		
<u>Vermilion Manor Nursing Home</u>		
Staple groceries	70,000	69,694
Meat	38,000	37,594
Tobacco	250	211
Fuel	11,300	12,391
Electricity	17,200	17,928
Telephone	2,030	2,006
Water	3,840	4,024
Housekeeping supplies	17,500	17,085
Drugs and nursing supplies	9,700	9,674
Insurance	14,571	14,571
Repair and maintenance	36,000	36,252
Furnishings and equipment	4,920	4,919
Contingent	1,000	1,029
Salary--administrator	12,000	12,000
Salary--administrative assistant	8,500	8,500

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

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	1975-76 Appropriations (after transfers)	General County Funds Including Fee Offices
<u>GENERAL HEALTH and WELFARE: (Continued)</u>		
<u>Vermilion Manor Nursing Home</u>		
Salary--dietary	79,515	78,793
Salary--nursing and physicians	391,850	390,702
Salary--maintenance and housekeeping	54,800	53,773
Mileage	3,600	3,260
IMRF and FICA	74,000	73,453
Consultant fees	2,500	2,386
Salary--activity director, assistants, and social worker	23,610	23,603
Bad debts	-	1,513
Miscellaneous	1,720	1,519
Salary--clerks	8,665	8,495
<u>Vermilion Shelter Care Nursing Home</u>		
Staple Groceries	33,000	26,932
Meat	19,000	15,016
Tobacco	300	287
Fuel	6,500	6,196
Electricity	4,600	4,817
Telephone	900	844
Water	3,000	2,403
Housekeeping supplies	4,700	4,676
Drugs and nursing supplies	600	370
Insurance	10,000	7,687
Repairs and maintenance	41,000	26,599
Furnishings and equipment	1,500	-
Physical plant	5,700	-
Contingent	1,000	600
Salary--nursing	60,500	57,032
Salary--dietary	42,000	35,405
Salary--maintenance and housekeeping	33,000	31,101
Salary--activity director	5,200	5,200
Salary--clerks	8,000	8,000
IMRF and FICA	17,500	16,964
Miscellaneous	500	283
<u>Farm Expense</u>	-	4,749
<u>Weed Control Officer</u>		
Salary weed control officer	4,375	4,375
Meeting and mileage	994	994
New equipment	171	171
<u>County Veterinarian</u>		
Salary--veterinarian	6,615	4,206
Salary--secretary	3,315	3,167
Meetings and mileage	561	561
Postage	9	-
Printing and office supplies	30	-
Equipment repair and maintenance	40	38

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

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	1975-76 Appropriations (after transfers)	General County Funds Including Fee Offices
<u>GENERAL HEALTH and WELFARE: (Continued)</u>		
<u>Vermilion County Health Department</u>		
Administrative		86,479
Home Nursing		47,190
Medicheck		63
Vision and hearing		9,551
Family Planning		36,543
Family Health		5,849
V.D. Program		8,302
Environmental Health	302,181	23,041
Migrant		7,486
Women, infants, and children		4,451
Homemakers:		
Home health aids		32,611
Aging		12,038
Preventive health elderly		9,485
Crippled children		180
Total General Health and Welfare		<u>1,437,317</u>
<u>PROPERTY TAX ASSESSMENT and COLLECTION:</u>		
<u>Board of Review</u>		
Salaries	14,760	14,715
Meetings and mileage	1,500	855
Equipment repairs and maintenance	200	159
Printing and office supplies	125	51
Postage	650	650
Advertising Assessment lists	2,500	1,602
Appraiser's fee	-	-
<u>County Treasurer</u>		
Salary of treasurer	17,500	17,500
Salary of deputies and clerk hire	80,367	78,074
Meetings and mileage	1,100	453
Postage	6,700	6,700
Printing and office supplies	8,300	2,926
New equipment	1,000	929
Equipment repairs and maintenance	1,800	1,702
Publications	4,000	1,832
Bonds	700	364
Credit Bureau, petty cash and contingencies	700	236
<u>Quadrennial Assessment Publications</u>	6,450	<u>6,450</u>
Total Property Tax Assessment		<u>135,198</u>
<u>GENERAL COUNTY ADMINISTRATION:</u>		
<u>County Board Members--</u>		
Meetings and mileage	35,065	35,315
Travel and expenses	107	107
<u>Compensation and Liability Insurance</u>	33,442	33,442
<u>County Office Supplies</u>	9,500	9,449

VERMILION COUNTY
Illinois

GENERAL FUNDS and FEE OFFICES

EXPENDITURES by FUNCTIONS
1975-76

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	1975-76 Appropriations (after Transfers)	General County Funds Including Fee Offices
<u>GENERAL COUNTY ADMINISTRATION: (Continued)</u>		
<u>Dues</u>	3,365	3,364
<u>Interest on Anticipation Warrants</u>	1,078	1,078
<u>Deferred Prosecution</u>	2,606	2,606
<u>Prosecutors Task Force</u>	2,694	2,694
Total General County Administration		<u>88,055</u>
<u>BUILDINGS and GROUNDS:</u>		
<u>Court House</u>		
Salaries of building superintendent	8,132	8,132
Salary of janitors	20,730	13,588
Salary of elevator operators	11,443	11,331
Salary of matron	4,935	4,935
Salary of switchboard operator	7,245	7,184
Water	1,000	954
Lights and power	13,800	13,113
Heat	7,141	6,046
Upkeep and repairs	29,784	29,784
Supplies	3,884	3,884
Telephone service	32,441	32,441
Total Buildings and Grounds		<u>131,392</u>
<u>CONTINGENCY FUND:</u>		
<u>Incidentals and other</u>	5,587	<u>4,831</u>
Total General County and Fee Offices		<u>3,467,711</u>

SECTION B

SPECIAL REVENUE FUNDS

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1976

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 Trans- portation</u>
Cash	9,336	3,133	57,708	49,688
Taxes receivable (1)	1,383	1,754	40,899	28,804
Total assets	<u>10,719</u>	<u>4,887</u>	<u>98,607</u>	<u>78,492</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	35	800	-	10,146
<u>FUND BALANCE:</u>	<u>10,684</u>	<u>4,087</u>	<u>98,607</u>	<u>68,346</u>
Total liabilities and fund balance	<u>10,719</u>	<u>4,887</u>	<u>98,607</u>	<u>78,492</u>
Revenue and expenditures-- schedule reference	B-1	B-2	B-3	B-4

Notes: (1) 1975 levy and back tax distributed after November 30, 1976.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1976

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	152,240	555,509	61,772	10,702
Taxes receivable (1)	28,255	1,393,740	-	-
Investments	186,071	54,099	-	120,000
Due from State of Illinois	-	-	46,337	-
Total assets	<u>366,566</u>	<u>2,003,348</u>	<u>108,109</u>	<u>130,702</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	34,416	183,889	34,854	2,213
<u>FUND BALANCE</u>	<u>332,150</u>	<u>1,819,459</u>	<u>73,255</u>	<u>128,489</u>
Total liabilities and fund balance	<u>366,566</u>	<u>2,003,348</u>	<u>108,109</u>	<u>130,702</u>
Revenue and Expenditures-- Schedule Reference	B-5	B-6	B-7	B-8

Notes: (1) 1975 levy and back taxes distributed after November 30, 1976.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1976

Schedule B
Page 3

<u>A S S E T S</u>	Supervisor of Assessments (Property Record Systems)	Vermilion Aerial Tax Mapping Fund	Election Fund	Working Cash Fund
Cash	36,076	-	23,914	181,251
Due from State of Illinois	1,875	-	-	-
Taxes receivable (1)	16,394	-	5,652	-
Total assets	54,345	-	29,566	181,251
<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	1,309	-	998	-
<u>FUND BALANCE</u>	53,036	-	28,568	181,251
Total liabilities and fund balance	54,345	-	29,566	181,251
Revenue and expenditures-- schedule reference	B-9	B-10	B-11	B-12

Notes: (1) 1975 levy and back tax distributed after November 30, 1976.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

BALANCE SHEET
November 30, 1976

Schedule B
Page 4

<u>A S S E T S</u>	Mental Health Board #708	Voting Machine Purchase Fund	Public Safety Building Rent Fund	Animal Control Fund
Cash	13,680	-	105,409	28,130
Taxes receivable (1)	53,050	-	116,663	196
Investments	20,000	-	-	-
Total assets	86,730	-	222,072	28,326
<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	15,459	-	-	-
<u>FUND BALANCE</u>	71,271	-	222,072	28,326
Total liabilities and fund balance	86,730	-	222,072	28,326
Revenue and expenditures-- schedule reference	B-13	B-14	B-15	B-16

Note: (1) 1975 levy and back tax distributed after November 30, 1976.

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1976

Civil Defense

Schedule B-1

REVENUE:

Taxes	9,932
Refunds and reimbursements	<u>128,553</u>
Total revenues	<u>138,485</u>

EXPENDITURES:

Salaries	19,533	<u>Appropriation</u>	19,533
Travel	903		1,000
Supplies	22,546		23,086
Public Building Commission--Disaster Center	<u>95,581</u>		-
Total expenditures	<u>138,563</u>		<u>43,619</u>

EXCESS REVENUES over EXPENDITURES (DEFICIT) (78)

FUND BALANCE--11-30-75 10,762

FUND BALANCE--11-30-76 (Sch. B) 10,684

Audit Fund

Schedule B-2

REVENUES:

Taxes	12,590
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EXPENDITURES:

Audit fee--1974-75	<u>9,400</u>	<u>10,000</u>
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EXCESS REVENUES over EXPENDITURES 3,190

FUND BALANCE--11-30-75 897

FUND BALANCE--11-30-76 (Sch. B) 4,087

Retirement Fund
(County IMRF)

Schedule B-3

REVENUES:

Taxes	294,148
Refunds and reimbursements	<u>1,373</u>
Total revenues	<u>295,521</u>

EXPENDITURES:

Clerk salary	7,230	7,230
IMRF and FICA remittances	270,320	273,104
New equipment	<u>1,023</u>	<u>1,150</u>
Total expenditures	<u>278,573</u>	<u>281,484</u>

EXCESS REVENUES over EXPENDITURES 16,948

FUND BALANCE--11-30-75 81,659

FUND BALANCE--11-30-76 (Sch. B) 98,607

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1976

County Transportation

Schedule B-4

REVENUES:

Taxes	208,812
Miscellaneous	192
Rent	5,170
State of Illinois	<u>61,687</u>
Total revenues	<u>275,861</u>

EXPENDITURES:

		<u>Appropriation</u>
Salaries	54,743	59,590
Meeting and mileage	6,525	6,525
Printing and office supplies	1,403	1,500
Repairs and maintenance--equipment	6,485	6,485
Gravel, stone, paint and lumber	243,024	244,715
Land easements--appurtenances	43,190	44,250
Court costs	497	500
Non-participating items	12,175	12,364
Purchase of equipment	9,000	9,000
Insurance	8,302	8,302
Gas, oil, heat	16,725	17,000
Postage	<u>300</u>	<u>300</u>
Total expenditures	<u>402,369</u>	<u>410,531</u>

EXCESS REVENUES over EXPENDITURES (DEFICIT) (126,508)

FUND BALANCE--11-30-75 194,854

FUND BALANCE--11-30-76 (Sch. B) 68,346

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1976

<u>County Bridge</u>		Schedule B-5
<u>REVENUE:</u>		
Taxes	202,457	
Interest on time deposits	<u>9,359</u>	
Total revenue	211,816	
<u>EXPENDITURES:</u>		
Construction and engineering costs	<u>97,174</u>	<u>Appropriation</u> <u>299,950</u>
<u>EXCESS REVENUE over EXPENDITURES</u>	114,642	
<u>FUND BALANCE--11-30-75</u>	<u>217,508</u>	
<u>FUND BALANCE--11-30-76 (Sch. B)</u>	<u>332,150</u>	
<u>County Motor Fuel Tax</u>		Schedule B-6
<u>REVENUE:</u>		
State of Illinois	741,338	
Interest on time deposits	<u>132,342</u>	
Total revenue	873,680	
<u>EXPENDITURES:</u>		
Salary and wages	59,065	
Construction and engineering	1,500,357	
Engineering fees	60,640	
R.O.W. purchases	<u>47,628</u>	
Total expenditures	<u>1,667,690</u>	
<u>EXCESS REVENUE over EXPENDITURES (DEFICIT)</u>	(794,010)	
<u>FUND BALANCE--11-30-75</u>	<u>2,613,469</u>	
<u>FUND BALANCE--11-30-76 (Sch. B)</u>	<u>1,819,459</u>	
<u>Township Motor Fuel Tax</u>		Schedule B-7
<u>REVENUE:</u>		
State of Illinois	636,280	
Interest on time deposits	<u>6,703</u>	
Total revenue	642,983	
<u>EXPENDITURES:</u>		
Construction and maintenance	717,189	
Payroll	<u>34,015</u>	
Total expenditures	<u>751,204</u>	
<u>EXCESS REVENUE over EXPENDITURES (DEFICIT)</u>	(108,221)	
<u>FUND BALANCE--11-30-75</u>	<u>181,476</u>	
<u>FUND BALANCE--11-30-76 (Sch. B)</u>	<u>73,255</u>	

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1976

T.B. Dispensary

Schedule B-8

REVENUES:

Fees for services	458
Interest on time deposits	7,610
Miscellaneous	<u>2,196</u>
Total revenues	10,264

EXPENDITURES:

Appropriation

Salaries--administrative and medical	25,109	25,109
Salaries--maintenance	2,612	3,800
Patient care	18,425	42,000
Building and equipment maintenance	5,936	9,050
Supplies	5,772	7,200
Meetings and mileage	1,868	2,400
IMRF	<u>4,242</u>	<u>5,000</u>
Total expenditures	63,964	<u>94,559</u>

EXCESS REVENUES over EXPENDITURES (DEFICIT) (53,700)

FUND BALANCE--11-30-75 182,189

FUND BALANCE--11-30-76 (Sch. B) 128,489

Supervisor of Assessments

Schedule B-9

REVENUES:

Taxes	117,778
Salary reimbursement--State of Illinois	<u>7,500</u>
Total revenue	125,278

EXPENDITURES:

Salary--supervisor	15,000	15,000
Salary--deputies and clerks	82,423	85,060
Tax Mapping	7,476	7,476
Meetings and mileage	3,161	3,500
Postage	1,000	1,000
Professional aids and supplements	349	352
Publications	4,497	4,500
Office supplies	1,122	1,125
Supplies and consultant	4,671	4,475
Equipment	84	300
Repair and service	<u>117</u>	<u>300</u>
Total expenditures	119,900	<u>123,088</u>

EXCESS REVENUE over EXPENDITURES 5,378

FUND BALANCE--11-30-75 47,658

FUND BALANCE--11-30-76 (Sch. B) 53,036

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of RECEIPTS and DISBURSEMENTS
For the fiscal year ended November 30, 1976

Vermilion Aerial Tax Mapping

Schedule B-10

BALANCE--December 1, 1975 7,648

DISBURSEMENTS:

Permanent transfer to General Fund 7,648

BALANCE--November 30, 1976 (Sch. B) -

Election Fund

Schedule B-11

REVENUES:

Taxes 40,664

EXPENDITURES:

		<u>Appropriation</u>
Election expenses	27,817	30,000
County clerk	31,798	30,000
Total expenditures	59,615	60,000

EXCESS REVENUE over EXPENDITURES (DEFICIT) (18,951)

FUND BALANCE--11-30-75 47,519

FUND BALANCE--11-30-76 (Sch. B) 28,568

Working Cash Fund

Schedule B-12

REVENUES:

Interest on investment 2,014

EXPENDITURES:

Permanent transfer to General Fund 2,014

EXCESS REVENUES over EXPENDITURES -

FUND BALANCE--11-30-75 181,251

FUND BALANCE--11-30-76 (Sch. B) 181,251

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1976

Mental Health Board #708

Schedule B-13

REVENUES:

Taxes	378,885
Interest	<u>3,162</u>
Total revenues	382,047

EXPENDITURES:

Appropriation

Salaries	15,000	15,000
Salaries--administrative assistant	8,150	8,150
Telephone	1,238	1,300
Printing, supplies, office expense, maintenance	1,985	1,985
Meeting mileage	1,164	1,200
IMRF and FICA	3,542	3,542
Insurance	150	150
Repair, maintenance and equipment	131	150
Janitor service	312	312
Postage	385	385
Rent	3,000	3,000
Books, periodicals, dues	900	900
Contingency	3,533	4,333
Grants to other agencies--		
Retarded Children's Center	50,000	50,000
Vermilion County Mental Health Center	75,168	75,168
Vermilion County Council for Alcoholism	70,000	70,000
Vermilion County Rehabilitation Center	60,000	60,000
Visiting Nurse's Association	12,000	12,000
Vermilion County Crisis Center	50,000	50,000
Vermilion County Big Brothers	6,925	6,925
Multi-agency center	<u>29,500</u>	<u>29,500</u>
Total expenditures		<u>393,083</u>

EXCESS REVENUES over EXPENDITURES (DEFICIT) (11,036)

FUND BALANCE--11-30-75 82,307

FUND BALANCE--11-30-76 (Sch. B) 71,271

VERMILION COUNTY
Illinois

SPECIAL REVENUE FUNDS
(County Treasurer)

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1976

Voting Machine Purchase Fund

Schedule B-14

REVENUES:

Taxes -

EXPENDITURES:

Permanent transfer to general fund 44

EXCESS REVENUES over EXPENDITURES (DEFICIT) (44)

FUND BALANCE--11-30-75 44

FUND BALANCE--11-30-76 (Sch. B) -

Public Safety Building Rent Fund

Schedule B-15

REVENUES:

Taxes 839,395

Interest on time deposits 13,708

Total revenue 853,103

EXPENDITURES:

Rent 802,169

Appropriation
802,169

EXCESS REVENUES over EXPENDITURES 50,934

FUND BALANCE--11-30-75 171,138

FUND BALANCE--11-30-76 (Sch. B) 222,072

Animal Control Fund

Schedule B-16

REVENUES:

Fees for services 37,047

Dog tax 196

Total revenues 37,243

EXPENDITURES:

Salaries and fees 7,814

Repair and maintenance 2,130

Office supplies and postage 7,031

Professional fees 10,269

Animal claims 3,010

Miscellaneous 55

Transfer to General County 10,769

Total expenditures 41,078

EXCESS REVENUES over EXPENDITURES (DEFICIT) (3,835)

FUND BALANCE--11-30-75 32,161

FUND BALANCE--11-30-76 (Sch. B) 28,326

SECTION C

TRUST and AGENCY FUNDS

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1976

Schedule C
Page 1

<u>A S S E T S</u>	County Collector	County Treasurer	County Clerk
Cash	3,888,422	152,994	11,443
Investments	763,658	27,851	-
Estimated delinquent personal taxes	396,827	-	-
Taxes receivable	109,039	-	-
Total assets	<u>5,157,946</u>	<u>180,845</u>	<u>11,443</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	396,827	-	-
Taxes not distributed	3,760,558	-	-
Inheritance taxes	-	15,169	-
Special assessment	10,594	-	-
Partial payment of taxes	658	-	-
Refundable deposits--			
Protests withheld from distribution	839,290	-	-
Duplicate deposits and overpayments	8,202	-	-
Personal property taxes held in escrow	39,244	-	-
Fees and deposits of others	102,573	108,924	11,443
Due drainage districts	-	47,901	-
Total liabilities	<u>5,157,946</u>	<u>171,994</u>	<u>11,443</u>
<u>FUND BALANCES (restricted)</u>	<u>-</u>	<u>8,851</u>	<u>-</u>
Total liabilities and fund balances	<u>5,157,946</u>	<u>180,845</u>	<u>11,443</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1976

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	-	-	109,814	62,673	6,508
Total assets	-	-	109,814	62,673	6,508
<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	-	-	109,814	62,673	-
<u>FUND BALANCES (restricted)</u>	-	-	-	-	6,508
Total liabilities and fund balances	-	-	109,814	62,673	6,508

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEET
November 30, 1976

Schedule C
Page 3

<u>A S S E T S</u>	<u>Superintendent of Educational Service Region</u>	<u>Board of Election Commissioners</u>	<u>Federal Employment Programs</u>	<u>Illinois Law Enforcement Commission Program</u>	<u>Nursing Homes Patient Personal Accounts</u>
Cash	4,918	646	139,862	70,820	20,920
Investments	8,971	-	-	8,500	-
Cash advances to CAP	-	-	50,444	-	-
Total assets	<u>13,889</u>	<u>646</u>	<u>190,306</u>	<u>79,320</u>	<u>20,920</u>
<u>L I A B I L I T I E S and F U N D B A L A N C E S</u>					
<u>LIABILITIES:</u>					
Fees and deposits of others	-	-	-	-	20,920
Cash advances from general county	-	-	-	4,300	-
<u>FUND BALANCES (restricted)</u>	<u>13,889</u>	<u>646</u>	<u>190,306</u>	<u>75,020</u>	<u>-</u>
Total liabilities and fund balances	<u>13,889</u>	<u>646</u>	<u>190,306</u>	<u>79,320</u>	<u>20,920</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

ASSESSED VALUATION and TAX EXTENSION
(1975 taxes collected in 1976)

Schedule C-1

County Collector

EQUALIZED VALUATION--1975

Lands	197,478,160
Lots	147,295,100
Personal	52,701,400
Railroads	7,992,193
Non-carrier	824,940
Capital stock	1,713,700
Total	<u>408,005,493</u>

EQUALIZED VALUATION--1974

404,129,672

TAX EXTENSIONS:

	Rate Per Hundred	1975-76 Mobile Home Privilege Tax	1975 Current Tax	Total
General County	.12	4,483	489,610	494,093
County--IMRF	.07237	3,138	295,277	298,415
County Transportation	.05097	4,482	207,960	212,442
TB Dispensary	None	None	None	None
TB--IMRF	None	None	None	None
Bridge Fund	.05	1,121	203,996	205,117
Civil Defense	.00245	85	9,985	10,070
County Audit Fund	.0031	103	12,661	12,764
Supervisor of Assessments--Office	.00401	134	16,353	16,487
Supervisor of Assessments--card system	.025	986	102,010	102,996
Supervisor of Assessments--tax maps	None	78	None	78
Public Safety Building	.20643	9,423	842,272	851,695
Elections	.01	448	40,809	41,257
Mental Health Board #708	.09312	4,481	379,938	384,419
Nursing Homes--bonds and interest	.06295	2,936	256,849	259,785
Total county	<u>.7004</u>	31,898	2,857,720	2,889,618
Townships		10,117	852,483	862,600
Road and bridge		10,265	972,714	982,979
Cities and villages		14,069	3,247,585	3,261,654
District schools		128,377	11,896,244	12,024,621
High schools and Junior College		25,127	1,735,034	1,760,161
Sanitary districts		6,120	864,669	870,789
Vermilion County Airport Authority		2,187	165,202	167,389
Fire Protection districts		4,744	167,409	172,153
Cemetery		385	64,201	64,586
Library--Sidell		45	9,581	9,626
Library--Catlin		37	5,740	5,777
Drainage districts		None	32,307	32,307
Vermilion County Conservation District		4,637	487,972	492,609
Ross-So. Ross Cemetery		84	None	84
Ross Park		14	5,763	5,777
Total current tax charged for collection		<u>238,106</u>	<u>23,364,624</u>	<u>23,602,730</u>
(Sch. C-2)				

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

TAX SETTLEMENT
(1975 taxes collected in 1976
and 1975 Mobile Home Privilege Tax)

Schedule C-2
Page 1

County Collector

CHARGES and COLLECTIONS:

Current tax--1975 levy (Sch. C-1)	23,364,624
Mobile home privilege tax--1975-76 charge (Sch. C-1)	238,106
Back taxes and penalties added	1,240,163
Delinquent personals collected	89,030
Delinquent mobile homes privilege tax collected	18,987
Delinquent drainage collected	412
Penalties and interest--delinquent personals	21,321
Penalties and interests--Mobile Homes Privilege tax	1,232
Advertising and costs	22,598
Forfeitures collected	52,792
Penalties and interest--forfeitures	6,294
Tax objections overruled and withdrawn	10,624
Scavenger sale	867
Total charges and collections	<u>25,067,050</u>

CREDITS and PAYMENTS:

Delinquent personal taxes--1975 levy	64,554
Delinquent mobile home privilege tax--1975	82,854
Real estate taxes forfeited:	
Back tax 1,135,034 plus penalties 104,699	1,239,733
Current--1975	<u>151,133</u>
Errors, abatements and sales cancelled:	
Back tax--real estate	429
Current--1975 real estate	57,351
1975 mobile home privilege tax	2,176
1975 personal tax	<u>32,351</u>
Current tax protests withheld	92,307
Penalties, costs and interest due General County	113,486
Protests sustained withheld	51,445
Distributed to taxing bodies (1)	9,713
County treasurer:	
General County	487,216
Civil Defense	9,932
County Audit Fund	12,590
County IMRF	294,149
County Highway--Earth Roads Right of Way	208,813
Bridge Fund	202,457
Public Safety Building	839,395
Vermilion Nursing Home--bonds and interest	256,015
Dog Tax	196
Supervisor of Assessments--office	16,262
--card system	101,466
--tax maps	50
Mental Health Board #708	378,885
Elections	<u>40,664</u>
Total county treasurer	2,848,090

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

TAX SETTLEMENT
(1975 taxes collected in 1976
and 1975 Mobile Home Privilege Tax)

Schedule C-2
Page 2

County Collector

CREDITS and PAYMENTS: (Continued)

Other treasurers:

Danville Sanitary District	809,478
Vermilion County Airport Authority	163,724
Fire protection districts, libraries, cemetery districts, park districts, etc.	256,048
School districts (elementary, high school, junior college)	13,581,744
Townships	1,694,583
Cities and villages	3,391,126
Vermilion County Conservation District	485,455
Drainage districts and special assessments	<u>31,577</u>
Total other treasurers	<u>20,413,735</u>

Total credits and payments

20,413,735

25,067,050

(1) Includes distribution made after November 30, 1976 totaling \$3,399,021.

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

SUMMARY STATEMENT of RECEIPTS and DISBURSEMENTS

Schedule C-3

From December 1, 1975 to November 30, 1976

<u>Funds</u>	<u>Schedule Reference</u>	<u>Balance 12-1-75</u>	<u>Receipts 1975-76</u>	<u>Dis- bursements 1975-76</u>	<u>Balance 11-30-76</u>
County Collector					
Collector's account	C-4	4,833,032	23,467,956	24,421,831	3,879,157
Deposit Fund (1)	C-5	712,132	159,150	106,561	764,721
Adjustment Fund	C-6	8,257	1,636	1,691	8,202
County Treasurer					
Inheritance Tax Fund (1)	C-7	13,188	950,164	948,183	15,169
Withholding Tax Fund	C-8	-	355,399	355,269	130
County Payroll Clearing	C-9	326	2,591,329	2,591,655	-
County Highway Payroll	C-10	16,981	78,617	90,726	4,872
Non-resident Heirs (1)	C-11	11,697	16,505	2,769	25,433
Special Drainage Districts	C-12	27,408	27,387	6,894	47,901
Indemnity Fund (1)	C-13	6,941	1,922	12	8,851
Unknown Heirs	C-14	78,489	-	-	78,489
County Clerk	C-15	9,737	150,077	148,371	11,443
States Attorney	C-16	-	-	-	-
Sheriff	C-17	-	-	-	-
Clerk of Circuit Court	C-18	102,960	839,009	832,155	109,814
County Auditor					
(clerk of IMRF)	C-19	6,030	788,621	731,978	62,673
Law Library	C-20	6,201	3,464	3,157	6,508
Superintendent of					
Educational Service Region (1)	C-21	15,889	12,855,773	12,857,773	13,889
Board of Election Commissioners	C-22	330	39,772	39,456	646
Federal Employment Programs	C-23/29	235,279	1,411,828	1,507,245	139,862
ILEC Program (1)	C-30/38	10,242	401,022	331,944	79,320
Nursing Homes Patient					
Personal Accounts	C-39	23,679	28,534	31,293	20,920
Total		<u>6,118,798</u>	<u>44,168,165</u>	<u>45,008,963</u>	<u>5,278,000</u>

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

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

<u>County Collector</u> <u>Collector's Account</u>	Schedule C-4
<u>BALANCE--December 1, 1975</u>	4,833,032
<u>RECEIPTS:</u>	
Tax collection (current and back)	23,387,671
School credit--Grant Township	10,000
Housing authorities	27,850
Interest on time deposits	18,884
Protests overruled transferred from Deposit for distribution	23,539
Refunds	<u>12</u>
Total receipts	<u>23,467,956</u>
<u>BALANCE AVAILABLE</u>	28,300,988
<u>DISBURSEMENTS:</u>	
Refunds and miscellaneous	2,001
County Clerk fees--1975 tax sale	466
States Attorney--1975 tax sale	96
Distributions to taxing bodies	24,246,336
To General County--(penalties and interest)	43,522
To General County--(interest on investments)	16,623
To Adjustment Fund (double payments--and overpayments to be refunded) (Sch. C-6)	1,299
To Deposit Fund--(1974 tax protests withheld) (Sch. C-5)	109,459
To Deposit Fund--reimburse for sustained protests in excess of amount withheld (Sch. C-5)	631
To Indemnity Fund	<u>1,398</u>
Total disbursements	<u>24,421,831</u>
<u>BALANCE--November 30, 1976</u>	<u>3,879,157</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

	County Collector Deposit Fund	Schedule C-5
<u>BALANCE--December 1, 1975</u>		712,132
<u>RECEIPTS:</u>		
1975 tax service charge	5,149	
Partial payments of taxes	849	
Other deposits	3,029	
Interest on time deposits	40,033	
1975 tax withheld to reimburse for 1971 and 1972 sustained protests in excess of amount withheld (Sch. C-4)	631	
1974 tax protests withheld (Sch. C-4)	109,459	
Total receipts		<u>159,150</u>
<u>BALANCE AVAILABLE</u>		<u>871,282</u>
<u>DISBURSEMENTS:</u>		
Refund of 1975 tax service charge	5,149	
Deposits paid out and refunded	27,329	
Overruled objections and partial payments to County Collector for distribution	24,078	
Refunds of tax objections sustained	10,767	
Interest on time deposits to General County	39,238	
Total disbursements		<u>106,561</u>
<u>BALANCE--November 30, 1976</u>		<u>764,721</u>
<u>Detail of Deposit Fund Balance</u>		
<u>November 30, 1976</u>		
Partial payments and deposits--real estate taxes		529
Partial payments and deposits--personal property taxes		(22)
Partial payments and deposits--mobile home taxes		152
Other deposits and escrow accounts		38,258
Tax paid under protest--not settled		
1962 taxes	60	
1963 taxes	16,280	
1964 taxes	11,014	
1965 taxes	14,658	
1966 taxes	23,954	
1967 taxes	32,950	
1968 taxes	21,254	
1969 taxes	53,726	
1970 taxes	72,849	
1971 taxes	141,885	
1972 taxes	146,012	
1973 taxes	93,076	
1974 taxes	98,387	
1975 taxes (not transferred from collector's account)	-	
1975 sustained protest refunded	(301)	
Total tax protests		<u>725,804</u>
<u>BALANCE--November 30, 1976</u>		<u>764,721</u>
Cash	1,063	
Certificates of deposit	763,658	
Total per above	<u>764,721</u>	

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

County Collector
Adjustment Fund

Schedule C-6

BALANCE--December 1, 1975

8,257

RECEIPTS:

Old cashiers checks cancelled by bank and returned	31
County collector--double payments and overpayments	1,299
Old partial payments from County Clerk	<u>306</u>
Total receipts	<u>1,636</u>

1,636

BALANCE AVAILABLE

9,893

DISBURSEMENTS:

State of Illinois--abandoned property	523
Refunds to taxpayers	<u>1,168</u>
Total disbursements	<u>1,691</u>

1,691

BALANCE--November 30, 1976

8,202

County Treasurer
Inheritance Tax Fund

Schedule C-7

BALANCE--December 1, 1975

13,188

RECEIPTS:

Inheritance tax received from various estates	949,624
Interest on time deposits	<u>540</u>
Total receipts	<u>950,164</u>

950,164

BALANCE AVAILABLE

963,352

DISBURSEMENTS:

Circuit clerk, treasurer, and county clerk fees	4,237
State treasurer	943,916
Other	<u>30</u>
Total disbursements	<u>948,183</u>

948,183

BALANCE--November 30, 1976

15,169

County Treasurer
Withholding Tax Fund

Schedule C-8

BALANCE--December 1, 1975

-

RECEIPTS:

Payroll deductions--county offices

355,399

BALANCE AVAILABLE

355,399

DISBURSEMENTS:

Deposit of federal and state withholding taxes

355,269

BALANCE--November 30, 1976

130

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

County Treasurer
County Payroll Clearing

Schedule C-9

BALANCE--December 1, 1975

326

RECEIPTS:

From various county funds

2,591,329

BALANCE AVAILABLE

2,951,655

DISBURSEMENTS:

County payroll

2,951,655

BALANCE--November 30, 1976

-

County Treasurer
County Highway Payroll

Schedule C-10

BALANCE--December 1, 1975

16,981

RECEIPTS:

From motor fuel tax--county

56,551

From motor fuel tax--township aid

10,688

Other

11,378

Total receipts

78,617

BALANCE AVAILABLE

95,598

DISBURSEMENTS:

Payroll

90,726

BALANCE--November 30, 1976

4,872

County Treasurer
Non-resident Heirs

Schedule C-11

BALANCE--December 1, 1975

11,697

RECEIPTS:

Various estates

15,986

Interest on time deposits

519

Total receipts

16,505

BALANCE AVAILABLE

28,202

DISBURSEMENTS:

Interest transfer to General Fund

519

Director of Department of Finance

2,250

Total disbursement

2,769

BALANCE--November 30, 1976

25,433

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

	<u>County Treasurer</u> <u>Special Drainage Districts</u>		<u>Dis-</u> <u>bursements</u>	<u>Schedule C-12</u>
	<u>Balance</u> <u>12-1-75</u>	<u>Receipts</u>		<u>Balance</u> <u>11-30-76</u>
Beneficial special	305	-	-	305
Fairview special	700	-	158	542
Fairview special--sub-district #1	68	-	-	68
Fairview special--sub-district #2	142	-	-	142
Fayette special	131	5,911	658	5,384
Jamaica special	1,361	-	1,306	55
Jamaica supplemental	17	-	-	17
Jordan special	227	1,000	492	735
Jamesburg special	2,557	-	-	2,557
Center creek	398	649	465	582
8-mile	1,512	-	196	1,316
Bean Creek	1,501	-	-	1,501
Oakwood #1	498	250	75	673
Ross Township #2	146	-	-	146
Maple Grove	1,052	-	709	343
Stony Creek	2,260	6,921	908	8,273
Stony Creek--sub-district #11	324	-	-	324
Union #1	1,727	1,030	50	2,707
Sandusky Branch	2,764	37	-	2,801
Hoopeston #7011	3,053	2,594	491	5,156
Jamaica and Sidell #4	1,900	1,918	-	3,818
Vance and Jamaica #1	774	1,421	1,266	929
South Ross and Newell #1	3,991	-	20	3,971
Vance and Catlin #1	-	5,656	100	5,556
Totals	27,408	27,387	6,894	47,901

Indemnity Fund

Schedule C-13

BALANCE--December 1, 1975

6,941

RECEIPTS:

Tax sales
Interest on time deposits
Total receipts

1,398
524

1,922

BALANCE AVAILABLE

8,863

DISBURSEMENT

12

BALANCE--November 30, 1976

8,851

County Treasurer
Unknown Heirs

Schedule C-14

BALANCE--December 1, 1975

78,489

RECEIPTS:

-

BALANCE AVAILABLE

78,489

DISBURSEMENTS

-

BALANCE--November 30, 1976

78,489

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

	Balance 12-1-75	Receipts	Disburse- ments	Balance 11-30-76
<u>County Clerk</u>				<u>Schedule C-15</u>
Redemptions	9,237	130,877	128,671	11,443
Liquor licenses	500	19,200	19,700	-
Total	9,737	150,077	148,371	11,443
<u>States Attorney</u>				<u>Schedule C-16</u>
Restitution and costs	-	-	-	-
<u>Sheriff</u>				<u>Schedule C-17</u>
Real estate sale	-	-	-	-
<u>Clerk of the Circuit Court</u>				<u>Schedule C-18</u>
Sheriff's fees	121	862	903	80
States attorney fees	898	22,902	21,858	1,942
Tenders and escrows	14,091	74,324	74,324	14,091
Alimony and support	-	292,045	292,045	-
Fines	18,762	185,801	186,736	17,827
Law library	145	3,949	3,890	204
Bail bonds	62,472	236,651	228,516	70,607
Bar Association	1,646	5,937	5,276	2,307
Recorder	-	40	22	18
Treasurer	557	2,731	2,488	800
Marriage Fund	880	1,621	1,448	1,053
Periodic imprisonment	3,388	12,146	14,649	885
Total	102,960	839,009	832,155	109,814
<u>County Auditor</u>				<u>Schedule C-19</u>
<u>BALANCE--December 1, 1975</u>				6,030
<u>RECEIPTS:</u>				
Individual contributions to IMRF			321,843	
County contributions to IMRF			466,778	
Total receipts				788,621
<u>BALANCE AVAILABLE</u>				794,651
<u>DISBURSEMENTS:</u>				
Illinois Municipal Retirement Fund			660,917	
FICA payments			70,008	
Refunds			1,053	
Total disbursements				731,978
<u>BALANCE--November 30, 1976</u>				62,673

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

Law Library

Schedule C-20

<u>BALANCE</u> --December 1, 1975 (including uncollected fees)	6,201
<u>RECEIPTS:</u>	
Circuit Clerk	3,464
<u>BALANCE AVAILABLE</u>	9,665
<u>DISBURSEMENTS:</u>	
Books and subscriptions	3,157
<u>BALANCE</u> --November 30, 1976	6,508

Superintendent of Educational Service Region

Schedule C-21

	<u>Balance</u> <u>12-1-75</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Balance</u> <u>11-30-76</u>
<u>DISTRIBUTIVE FUND</u>	-	12,846,931	12,846,931	-
<u>INSTITUTE FUND</u>	11,659	6,122	8,214	9,567
<u>GED TESTING PROGRAM</u>	1,167	2,580	2,562	1,185
<u>VERMILION COUNTY SCHOOL--BOARD of TRUSTEES</u>	3,063	140	66	3,137
Totals	15,889	12,855,773	12,857,773	13,889

Board of Election Commissioners

Schedule C-22

<u>BALANCE</u> --December 1, 1975	330
<u>RECEIPTS:</u>	
Share of election costs--city and county	39,772
<u>BALANCE AVAILABLE</u>	40,102
<u>DISBURSEMENTS:</u>	
Election expenses	39,456
<u>BALANCE</u> --November 30, 1976	646

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

<u>Public Employment Program</u> <u>(Federal Grant)</u> <u>Title V</u>	Schedule C-23
<u>BALANCE--December 1, 1975</u>	55
<u>RECEIPTS:</u>	
Department of Labor--refund	<u>9,000</u>
<u>BALANCE AVAILABLE</u>	9,055
<u>DISBURSEMENTS:</u>	
State of Illinois Retirement System	7,125
Travel	<u>30</u>
Total disbursements	<u>7,155</u>
<u>BALANCE--November 30, 1976</u>	<u>1,900</u>

<u>Public Employment Program</u> <u>(Federal Grant)</u> <u>Title VI</u>	Schedule C-24
<u>BALANCE--December 1, 1975</u>	1,234
<u>RECEIPTS</u>	-
<u>BALANCE AVAILABLE</u>	1,234
<u>DISBURSEMENTS</u>	-
<u>BALANCE--November 30, 1976</u>	<u>1,234</u>

<u>Comprehensive Employment Training Program</u> <u>(Federal Grant)</u> <u>Title I--Regular</u>	Schedule C-25
<u>BALANCE--December 1, 1975</u>	-
<u>RECEIPTS:</u>	
Federal grant	110,985
Other	<u>21</u>
Total receipts	<u>111,006</u>
<u>BALANCE AVAILABLE</u>	111,006
<u>DISBURSEMENTS:</u>	
Payroll--program employees	67,311
Payroll--administrative	18,934
Payroll taxes and other	<u>8,529</u>
Total disbursements	<u>94,774</u>
<u>BALANCE--November 30, 1976</u>	<u>16,232</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

<u>Comprehensive Employment Training Program</u> <u>(Federal Grant)</u> <u>Title I--Allowance</u>	Schedule C-26
<u>BALANCE--December 1, 1975</u>	-
<u>RECEIPTS:</u>	
Federal grant	<u>36,943</u>
<u>BALANCE AVAILABLE</u>	<u>36,943</u>
<u>DISBURSEMENTS:</u>	
Allowances	35,764
Travel	<u>602</u>
Total disbursements	<u>36,366</u>
<u>BALANCE--November 30, 1976</u>	<u>577</u>

<u>Comprehensive Employment Training Program</u> <u>(Federal Grant)</u> <u>Title II</u>	Schedule C-27
<u>BALANCE--December 1, 1975</u>	3,858
<u>RECEIPTS:</u>	
Federal grant	582,595
Vermilion County	<u>1,505</u>
Total receipts	<u>584,100</u>
<u>BALANCE AVAILABLE</u>	<u>587,958</u>
<u>DISBURSEMENTS:</u>	
Payroll--program employees	431,082
Administrative salary	15,867
Payroll taxes and other	65,080
Loan to DETA VI (Sch. C-29)	<u>24,145</u>
Total disbursements	<u>536,174</u>
<u>BALANCE--November 30, 1976</u>	<u>51,784</u>

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

Comprehensive Employment Training Program
(Federal Grant)
Title III -- Spedy

Schedule C-28

BALANCE--December 1, 1975

RECEIPTS:

Federal grant	90,000	
Loan from CETA VI (Sch. C-29)	<u>25,000</u>	
Total receipts		<u>115,000</u>

BALANCE AVAILABLE

115,000

DISBURSEMENTS:

Payroll--Program employees	51,254	
Loan to CAP--CETA III	50,444	
Payroll taxes and other	<u>2,877</u>	
Total disbursements		<u>104,575</u>

BALANCE--November 30, 1976

10,425

Comprehensive Employment Training Program
(Federal Grant)
Title VI

Schedule C-29

BALANCE--December 1, 1975

230,132

RECEIPTS:

Federal grant	531,254	
Loan from CETA II (Sch. C-27)	24,145	
Vermilion County	331	
Other	<u>49</u>	
Total receipts		<u>555,779</u>

BALANCE AVAILABLE

785,911

DISBURSEMENTS:

Payroll--Program employees	602,732	
Administrative salary	12,163	
Loan to CETA III--Spedy (Sch. C-28)	25,000	
Payroll taxes and other	<u>88,306</u>	
Total disbursements		<u>728,201</u>

BALANCE--November 30, 1976

57,710

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

Deferred Prosecution
(ILEC Grant)

Schedule C-30

BALANCE--December 1, 1975

6,280

RECEIPTS:

ILEC grant	26,768
Vermilion County matching	2,606
Loan from Vermilion County	4,300
Other	830
Total receipts	<u>34,504</u>

34,504

BALANCE AVAILABLE

40,784

DISBURSEMENTS:

Payroll and payroll taxes	35,070
Rent and utilities	3,740
Office supplies	913
Equipment purchased	918
Travel	103
Total disbursements	<u>40,744</u>

40,744

BALANCE--November 30, 1976

40

Auditors Grant Administration
(ILEC Grant)

Schedule C-31

BALANCE--December 1, 1975

-

RECEIPTS:

Administrative reimbursement
by other ILEC grants

8,050

BALANCE AVAILABLE

8,050

DISBURSEMENTS:

Payroll and payroll taxes	6,480
Office supplies	253
Office equipment	663
Total disbursements	<u>7,396</u>

7,396

BALANCE--November 30, 1976

654

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

East Central Illinois Prosecutor's Task Force
(ILEC Grant)

Schedule C-32

BALANCE--December 1, 1975

RECEIPTS:

ILEC grant	92,575
Vermilion County matching	2,694
Edgar County matching	104
Coles County matching	<u>1,159</u>
Total receipts	

96,532

BALANCE AVAILABLE

96,532

DISBURSEMENTS:

Payroll and payroll taxes	61,246
Equipment purchased	19,950
Supplies	520
Travel	1,895
Contractual	<u>987</u>
Total disbursements	

84,598

BALANCE--November 30, 1976

11,934

Vermilion County Man Power Screening and Service Unit
(ILEC Grant)

Schedule C-33

BALANCE--December 1, 1975

RECEIPTS:

ILEC grant	40,481
Vermilion County matching	<u>3,910</u>
Total receipts	

44,391

BALANCE AVAILABLE

44,391

DISBURSEMENTS:

Payroll and payroll taxes	
---------------------------	--

35,423

BALANCE--November 30, 1976

8,968

VERMILION COUNTY
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS
From December 1, 1975 to November 30, 1976

<u>Work/Study Release Unit</u> <u>(ILEC Grant)</u>	Schedule C-34
<u>BALANCE--December 1, 1975</u>	-
<u>RECEIPTS:</u>	
ILEC grant	32,605
Vermilion County matching	<u>2,455</u>
Total receipts	<u>35,060</u>
<u>BALANCE AVAILABLE</u>	35,060
<u>DISBURSEMENTS:</u>	
Payroll and payroll taxes	<u>28,012</u>
<u>BALANCE--November 30, 1976</u>	<u>7,048</u>

<u>Vermilion County Youth Service Bureau</u> <u>(ILEC Grant)</u>	Schedule C-35
<u>BALANCE--December 1, 1975</u>	-
<u>RECEIPTS:</u>	
ILEC grant	44,069
Participating agencies matching	<u>4,020</u>
Total receipts	<u>48,089</u>
<u>BALANCE AVAILABLE</u>	48,089
<u>DISBURSEMENTS:</u>	
Payroll and payroll taxes	28,310
Equipment purchased	8,129
Contractual	3,592
Travel	1,865
Supplies	<u>1,424</u>
Total disbursements	<u>43,320</u>
<u>BALANCE--November 30, 1976</u>	<u>4,769</u>

<u>Danville/Vermilion County Criminal Investigation Unit</u> <u>(ILEC Grant)</u>	Schedule C-36
<u>BALANCE--December 1, 1975</u>	-
<u>RECEIPTS:</u>	
ILEC grant	<u>37,831</u>
<u>BALANCE AVAILABLE</u>	37,831
<u>DISBURSEMENTS:</u>	
Payroll and payroll taxes	4,074
Equipment purchased	5,015
Travel	<u>84</u>
Total disbursements	<u>9,173</u>
<u>BALANCE--November 30, 1976</u>	<u>28,658</u>

SECTION D

BONDED INDEBTEDNESS FUNDS

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

BALANCE SHEET
November 30, 1976

Schedule D

<u>A S S E T S</u>	Bond and Interest Account	Long Term Liability	Capital Improvement
<u>Vermilion County Nursing Home</u>			
Cash and investments	461,805	-	-
(1) Taxes receivable (1975 levy)	35,576	-	-
Estimated future taxes to retire bonds and interest	-	1,324,850	-
Fund balance available in bond and interest account	-	497,381	-
Nursing Home addition to date (11-30-76)	-	-	1,999,397
Total assets	<u>497,381</u>	<u>1,822,231</u>	<u>1,999,397</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> (Sch. D-3)			
Bonds payable--current	-	180,000	-
Bonds payable--long term	-	1,350,000	-
Interest--current	-	72,788	-
Interest--long term	-	219,443	-
<u>FUND BALANCE</u> (restricted) (Sch. D-2)	497,381	-	-
<u>FUND BALANCE</u> (capital improvements)	-	-	1,999,397
Total liabilities and fund balance	<u>497,381</u>	<u>1,822,231</u>	<u>1,999,397</u>

Note: (1) 1975 levy and back tax distributed after November 30, 1976.

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

STATEMENT of REVENUES and EXPENDITURES
For the fiscal year ended November 30, 1976

	<u>Bond and Interest Account</u> (current tax levy)	Schedule D-1
<u>REVENUES:</u>		
Taxes--1975 levy		256,015
Interest on time deposits		14,834
Rebate from water company		<u>3,351</u>
Total revenues		274,200
<u>EXPENDITURES:</u>		
Bond principal retired (Sch. D-2)	170,000	
Interest on bonds (Sch. D-2)	80,662	
Service charges	<u>165</u>	
Total expenditures		<u>250,827</u>
<u>EXCESS REVENUES over EXPENDITURES</u>		23,373
<u>FUND BALANCE--November 30, 1975</u>		<u>474,008</u>
<u>FUND BALANCE--November 30, 1976 (Sch. D)</u>		<u>497,381</u>

VERMILION COUNTY
Illinois

BONDED INDEBTEDNESS FUNDS

SCHEDULE of BONDS and INTEREST PAYABLE
November 30, 1976

Schedule D-2

Vermilion County Nursing Home General Obligation Bonds

(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
Total outstanding--December 1, 1975	2,072,893.75	1,700,000.00	372,893.75
1975-76 payments (Sch. D-1)	250,662.50	170,000.00	80,662.50
Total outstanding--November 30, 1976 (Sch. D)	<u>1,822,231.25</u>	<u>1,530,000.00</u>	<u>292,231.25</u>

