

VERMILION COUNTY

Illinois

ANNUAL REPORT

November 30, 1979

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

Members of the County Board  
Vermilion County, Illinois

We have examined the financial statements of the funds and groups of accounts, as listed on the accompanying index of Vermilion County, Illinois for the fiscal year ended November 30, 1979. 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 in the circumstances. We have previously made an examination similar in scope for the fiscal year ended November 30, 1978.

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

In our opinion, except as noted above, the financial statements mentioned in the first paragraph present fairly the financial positions of the funds and groups of accounts, as listed in the index of Vermilion County, Illinois and the revenue, expenditures and changes to fund balance of the General County Funds, the Special Revenue Funds, and the Debt Service Funds for the fiscal year then ended and the statements of cash receipts and disbursements of the Capital Projects Fund and the Trust and Agency Funds, in conformity with generally accepted accounting principles applied on a basis consistent with the preceding year.

*Clifford R. Kesler & Co., Ltd.*

March 26, 1980  
Danville, Illinois

SECTION A

GENERAL FUNDS

GENERAL FUNDS  
BALANCE SHEET  
November 30, 1979

Exhibit A-1

A S S E T S	Combined General Funds	Elimination of Interfund Balances	General County Fund	Regional Planning Commission	Nursing Homes	County Farm	County Health Department	Federal Revenue Sharing	Anti- Recession Fund	County Offices	Planning Commissioner EDA Projects
Cash	410,121		56,076	2,238	191,520	3,388	48,298	17		107,584	1,000
Investments	1,204,597		893,729					310,868			
Inventory--revenue stamps	4,102									4,102	
Taxes receivable	123,021		123,021								
Due from governmental agencies--											
Federal revenue sharing	75,293							75,293			
State of Illinois--sales tax	119,711		119,711								
State of Illinois--probation office salary reimbursement	4,800		4,800								
State of Illinois--States Attorney's salary reimbursement	4,733		4,733								
State of Illinois--non support	4,555		4,555								
State of Illinois--income tax	31,246		31,246								
State of Illinois--Health Dept.	131,187						131,187				
State of Illinois--nursing home	46,753				46,753						
Due from Probation Trust (Exh. C-1)	120		120								
Due from General County Fund		( 2,388)						1,613		775	
Due from County Collector (Exh. C-1)	2,373		2,373								
Uncollected fees and fines	58,319		39,071							19,248	
Due from fee offices		(131,454)	131,454								
Due from Regional Planning Commission		( 6,800)	6,800								
Accounts receivable	6,895				( 278)		7,173				
Due from Payroll Clearing Fund (Exh. C-10)	55,000		55,000								
Due from Liability Insurance Fund (Exh. B-16)	10,000		10,000								
Due from Non-resident Heirs Fund (Exh. C-12)	532		532								
Due from ILEC Programs (Exh. C-1)	7,637		7,637								
Due from CETA	6,861		6,861								
Total assets	2,307,856	(140,642)	1,497,719	2,238	237,995	3,388	186,658	387,791	-	131,709	1,000
L I A B I L I T I E S and F U N D B A L A N C E											
LIABILITIES:											
Deferred credit	33,000						33,000				
Accounts payable	269,857	( 775)	117,970	5,520	86,668		60,474				
Due Nursing Home Debt Service Fund (Exh. D-1)	3,346				3,346						
Due to General County Fund		(138,254)		6,800						131,454	
Due to Federal Revenue Sharing Fund		( 1,613)	1,613								
Total liabilities	306,203	(140,642)	119,583	12,320	90,014	-	93,474	-	-	131,454	-
FUND BALANCE: (Exh. A-2)											
Restricted	387,791						387,791				
Unrestricted	1,613,862		1,378,136	(10,082)	147,981	3,388	93,184			255	1,000
Total fund balance	2,001,653	-	1,378,136	(10,082)	147,981	3,388	93,184	387,791	-	255	1,000
Total liabilities and fund balance (Exh. A-2)	2,307,856	(140,642)	1,497,719	2,238	237,995	3,388	186,658	387,791	-	131,709	1,000

The accompanying notes are an integral part of this report.

GENERAL FUNDS  
STATEMENT of REVENUES and EXPENDITURES and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

Exhibit A-2

	Budget/ Appropri- ation	Combined General Funds	Elimination of Interfund Transactions	General County Fund	Regional Planning Commission	Nursing Homes	County Farm Department	County Health	Federal Revenue Sharing	Anti- Recession Fund	County Offices	Planning Commission EDA Projects
REVENUES:												
Property Taxes (Exh. C-3)	517,000	517,107		517,107								
Federal Revenue Sharing	461,719	468,606	( 485,839)	485,839					468,606			
Sales tax	415,000	453,303		453,303								
State income tax	405,000	432,710		432,710								
Fines & fees for services	598,300	860,106		110,397			86,640				663,069	
Penalties, costs & interest		29,155		29,155								
Vermilion Manor Nursing Home and Shelter Care Home	1,283,860	1,245,670				1,245,670						
County Farm income	10,000	21,138	( 14,000)	14,000			21,138					
Liquor licenses	20,700	21,650		21,650								
Miscellaneous revenue and reimbursements	21,736	17,344		11,599	5,064			681				
Governmental grants and reimbursements	92,700	617,011		98,573	4,620			509,258			4,560	
Interest on investments	140,000	150,119		119,513					23,878	6,728		
Transfer of funds	55,194	74,358	( 343,179)	55,194	63,164	91,078		189,460			18,641	
Excess revenues from fees			( 711,439)	711,439								
Permanent transfer from Working Cash Fund (Exh. B-15)		24,566		24,566								
CETA	461,477	407,831		285,782	35,593	81,093		5,363				
Total revenues	4,482,686	5,340,674	(1,554,457)	3,370,827	108,441	1,417,841	21,138	791,402	492,484	6,728	686,270	-
EXPENDITURES: (Exh. A-3)												
Law enforcement	1,202,107	1,131,544	( 500,250)	1,125,049					485,839		20,906	
Courts and administration of justice	491,759	470,750	( 4,100)	470,043							4,807	
Public & county services	677,900	618,271		475,861	114,500						27,910	
General health & welfare	2,258,223	2,078,648	( 91,078)	48,134		1,343,586	6,666	680,262		91,078		
Property tax assessment and collection	223,154	192,483	( 130)	192,293							320	
General county administration	153,750	141,500		141,500								
Buildings and grounds	203,264	183,709		183,709								
Contingency	10,000	7,199		7,199								
Courthouse capital reserve (Exh. C-16)	75,000	75,000		75,000								
Capital grants		4,750										4,750
County Share IMRF	130,000	130,000		130,000								
CETA--Special Program	84,037	59,232		59,232								
Excess fees			( 632,327)								632,327	
Transfer of funds			( 326,572)	233,460			14,000	79,112				
Total expenditures	5,509,194	5,093,086	(1,554,457)	3,141,480	114,500	1,343,586	20,666	759,374	485,839	91,078	686,270	4,750
SURPLUS (DEFICIT) for												
the year	(1,026,508)	247,588	-	229,347	( 6,059)	74,255	472	32,028	6,645	(84,350)	-	( 4,750)
FUND BALANCE:												
December 1, 1978		1,831,813		1,226,537	( 4,023)	73,726	2,916	61,156	381,146	84,350	255	5,750
Prior period adjustment (Note 8)		( 77,748)		( 77,748)								
November 30, 1979 (Exh. A-1)		2,001,653		1,378,136	( 10,082)	147,981	3,388	93,184	387,791	-	255	1,000

The accompanying notes are an integral part of this report.



EXPENDITURES by FUNCTIONS  
1978-79

Exhibit A-3  
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	Appropriation	Combined General County Funds
<u>LAW ENFORCEMENT:</u>		
<u>Sheriff</u>		
Salary--sheriff (Inc. Supt. of Safety)	21,700	21,700
Salary--deputies	324,794	324,151
Employee benefits	10,330	10,330
Postage	1,120	1,120
Printing and office supplies	8,341	8,281
Phone	200	114
Insurance--vehicles	13,167	13,167
Equipment purchased	2,288	2,285
Purchase of equipment--vehicles	130,000	130,000
Repairs and maintenance equipment (inc. rentals)	650	636
Repairs and maintenance--vehicles	16,050	16,050
Car expense	21,972	21,408
Personal care	24,053	24,053
Prisoners--uniforms	1,750	482
Deputy--uniforms	7,000	6,200
Deputy--other	1,700	1,700
Miscellaneous	-	2,302
Fugitive returns	4,000	4,000
Sheriff's special patrol	1,500	1,300
Police training	8,340	8,301
Special bailiffs and special guards	9,230	9,227
Off duty court appearances	1,800	1,700
Transportation	2,039	2,039
Surety bonds	170	170
Sheriff's fees	500	212
Investigative expense	555	555
CETA	10,237	8,726
Total sheriff	623,486	620,209
 <u>Public Safety Building Maintenance</u>		
Supplies	6,200	5,605
Telephone	11,200	11,076
Total public safety building maintenance	17,400	16,681
 <u>Unit Board</u>	8,000	8,000
<u>Reimbursement State of Illinois Probation Office</u>	9,400	9,400
<u>Probation Intake Project--local match</u>	2,152	2,152
<u>Vermilion County Probation Improvement--local match</u>	2,498	2,498
<u>Criminal Investigation Unit--local match</u>	20,192	20,153
<u>Manpower Screening--local match</u>	1,963	1,963
<u>Work/Study Release--local match</u>	1,227	1,227

The accompanying notes are an integral part of this report.

GENERAL FUNDS  
EXPENDITURES by FUNCTIONS  
1978-79

Exhibit A-3  
Page 2

	Appropri- ation	Combined General County Funds
<u>LAW ENFORCEMENT:</u>		
<u>Merit Commission</u>		
Meetings	2,410	2,285
Mileage	50	-
Postage	52	45
Office supplies and printing	260	194
New equipment	250	243
Credit checks	325	108
Affirmative action	2,280	1,575
Dues	50	50
CETA	210	-
Total merit commission	<u>5,887</u>	<u>4,500</u>
<u>Coroner</u>		
Salary--coroner	17,500	17,500
Salaries--secretary and deputy hire	5,880	5,872
Employee benefits	640	640
Meetings and mileage	1,100	823
Postage	150	150
Printing and office supplies	412	412
Phone	446	286
Equipment purchased	580	552
Repair and maintenance equipment	662	662
Autopsies	13,120	12,986
Jurors	1,350	1,290
Auto expense	3,600	3,600
Photo supplies	350	327
Dues and bond	265	265
CETA	10,453	8,374
Total coroner	<u>56,508</u>	<u>53,739</u>
<u>Prosecutor's Task Force--local match</u>	<u>861</u>	<u>861</u>
<u>State's Attorney</u>		
Salary--state's attorney	42,600	42,600
Salaries--assistants	93,270	89,215
Salaries--investigator and secretaries	43,711	31,350
Employee benefit	5,061	5,053
Meetings and mileage	3,850	3,850
Postage	2,367	2,217
Printing and office supplies	3,542	1,672
Phone	4,000	3,280
Equipment purchased--Xerox	2,600	2,593
Equipment purchased	500	-
Repair and maintenance equipment	725	616
Case expense	6,207	6,426
Legal books	2,500	2,500
Dues (legal and social agencies)	180	180
Petty cash	100	100
Miscellaneous	400	502
State's Attorney's Appellate Assistance Service	7,700	7,700
CETA	<u>33,949</u>	<u>13,159</u>
Total state's attorney	<u>253,262</u>	<u>213,013</u>

The accompanying notes are an integral part of this report.

EXPENDITURES by FUNCTIONS  
1978-79

Exhibit A-3  
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	Appropri- ation	Combined General County Funds
<u>LAW ENFORCEMENT:</u>		
East Central Illinois Criminal Justice Commission	5,580	5,580
Probation Office		
Salary--chief probation officer	19,281	19,281
Salaries--assistants and secretaries	102,672	99,844
Employee benefits	4,239	4,237
Meetings and mileage	19,601	19,118
Postage	1,000	725
Office supplies	1,230	1,228
Phone	500	453
Equipment purchased	449	449
Repair and maintenance equipment	350	326
County Wards--hospital and medical care	3,404	2,318
County Wards--foster homes and institutional care	13,500	10,980
CETA	27,465	12,609
Total probation office	193,691	171,568
Total law enforcement	1,202,107	1,131,544
<u>COURTS and ADMINISTRATION:</u>		
Circuit Judges		
Meetings and mileage	888	427
Postage	390	285
Printing and office supplies	403	163
Phone	600	574
Equipment purchased	827	750
Equipment repair and maintenance	450	304
Total circuit judges	3,558	2,503
Judiciary and Rules		
Salary--judge's secretary	11,278	11,278
Employee benefits	74	74
Equipment purchased	1,342	844
Library	1,500	1,500
Phone	50	49
Expenses--chief judge	510	510
Petit jurors	55,000	47,507
Grand jurors	2,950	1,005
Diet of jurors	1,500	1,036
Housing jurors	1,000	-
Change of venue	400	-
Judge's salary	47,186	47,073
Supplies	1,699	1,695
Total judiciary and rules	124,489	112,571

The accompanying notes are an integral part of this report.

EXPENDITURES by FUNCTIONS  
1978-79

Exhibit A-3  
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	Appropri- ation	Combined General County Funds
<u>COURTS and ADMINISTRATION: (continued)</u>		
<u>Jury Commission</u>		
Salary--commissioners	1,935	1,935
Salary--clerks and extras	11,033	11,033
Employee benefits	183	183
Printing and office supplies	300	298
Postage	985	925
Phone	500	38
Equipment purchased	100	99
Equipment repair and maintenance	100	28
Education Seminar	100	100
Total jury commission	15,236	14,639
<u>Circuit Clerk</u>		
Salary of circuit clerk	19,000	19,000
Salaries--deputies and clerks	117,479	117,470
Employee benefits	1,720	1,720
Meetings and mileage	2,650	2,607
Postage	7,500	7,709
Printing and office supplies	21,229	21,229
Phone	900	834
Equipment	1,750	1,672
Xerox	5,300	4,990
Equipment repair and maintenance	2,250	2,206
Bonds and dues	850	850
Publication	1,650	1,823
Jury expense	200	200
Miscellaneous	200	525
Hoopeston Office	350	350
CETA	41,713	32,590
Total circuit clerk	224,741	215,775
<u>Public Defender</u>		
Salary--public defender	23,650	23,650
Salary--assistants, investigators and secretaries	38,073	37,845
Employee benefits	2,112	2,112
Mileage	1,480	1,480
Postage	175	175
Phone	1,300	1,195
Rent	3,200	3,200
Printing and office supplies	445	419
Utilities	1,200	318
New equipment	280	279
Equipment repairs and maintenance	85	66
Witness fees	145	145
CETA	27,958	31,794
Total public defender	100,103	102,678

The accompanying notes are an integral part of this report.

EXPENDITURES by FUNCTIONS  
1978-79

Exhibit A-3  
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	Appropriation	Combined General County Funds
<u>COURTS and ADMINISTRATION: (continued)</u>		
<u>Associate Judges</u>		
Meetings and mileage	225	-
Postage	300	150
Printing and office supplies	300	88
Phone	75	74
Equipment purchased	300	293
Equipment repairs and maintenance	100	100
Total associate judges	1,300	705
<u>Public Defender Grant--local match</u>	1,786	1,740
<u>Special Attorney Hire</u>	8,000	8,593
<u>Special Public Defender</u>		
Salary	10,143	9,143
Employee benefits	403	403
Supplies	2,000	2,000
Total special public defender	12,546	11,546
Total courts and administration	491,759	470,750
<u>PUBLIC and COUNTY SERVICES:</u>		
<u>Regional Superintendent of Schools</u>		
Salaries--secretaries	25,978	25,904
Employee benefits	222	222
Printing and office supplies	2,300	2,244
Postage	2,700	2,700
Meetings and mileage	4,100	3,584
Phone	1,000	752
New equipment	1,222	1,212
School elections	100	48
Xerox	1,350	1,196
Equipment repair and maintenance	650	619
Court reporter	78	78
CETA	17,019	16,162
Total regional superintendent of schools	56,719	54,721
<u>County Clerk</u>		
Salary of county clerk	20,500	20,500
Salary of deputies and clerks	65,026	63,826
Employee benefits	1,349	1,291
Meetings and mileage	1,650	1,511
Postage	1,670	1,745
Printing and office supplies	15,830	11,219
Phone	900	94
Equipment purchased	2,993	2,564
Xerox	8,900	8,900
Voting machine	3,625	3,625
Equipment repair and maintenance	748	450

The accompanying notes are an integral part of this report.

EXPENDITURES by FUNCTIONS  
1978-79

Exhibit A-3  
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	Appropri- ation	Combined General County Funds
<u>PUBLIC and COUNTY SERVICES:(continued)</u>		
<u>County Clerk (cont.)</u>		
Compensation for registrars and precinct committeemen	759	758
Dues and subscriptions	300	300
Miscellaneous	200	815
Tax coding and consolidate election	10,000	9,526
CETA	36,901	29,975
Total county clerk	171,351	157,099
<u>Auditor</u>		
Salary of auditor	17,500	17,500
Salary of deputies and clerks	35,605	34,934
Employee benefits	934	934
Meetings and mileage	1,200	918
Postage	775	775
Printing and office supplies	600	400
Phone	400	210
Equipment repair and maintenance	675	673
New equipment	1,175	1,154
Computer program	145	-
Dues and bonds	125	125
CETA	27,581	22,641
Total auditor	86,715	80,264
<u>Recorder</u>		
Salary--recorder	17,500	17,500
Salary--deputies and clerks	21,480	21,460
Employee benefits	826	826
Meetings and mileage	1,500	1,500
Postage	1,100	1,100
Printing and office supplies	1,975	1,953
Phone	350	91
Equipment purchased	4,217	4,210
Equipment repair and maintenance	4,000	3,683
Microfilm supplies	5,500	5,193
Cott Index Service	9,175	8,879
Microfilm camera with service contract	1,500	1,102
Dues and bond	290	222
Revenue stamps machine rental	325	312
State revenue stamps (reduced for change in Inventory 11/30/78)	-	27,158
CETA	14,850	12,913
Total recorder	84,588	108,102
<u>Election Commission</u>		
Salaries--commissioners	7,934	7,934
Salary--chief clerk	12,500	12,500
Salaries--clerks	3,500	3,500

The accompanying notes are an integral part of this report.

EXPENDITURES by FUNCTIONS  
1978-79

Exhibit A-3  
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	Appropriation	Combined General County Funds
<u>PUBLIC and COUNTY SERVICES:(continued)</u>		
<u>Election Commission (continued)</u>		
Employee benefits	493	490
Attorney fees	135	135
Phone	30	30
Equipment purchased	200	199
Equipment--repair and maintenance	225	225
Postage	270	270
Supplies	235	235
Meeting and mileage	550	550
Dues	160	160
Total election commission	<u>26,232</u>	<u>26,228</u>
<u>Other County Services</u>		
Register of birth and death certificates	3,300	3,034
Trustees--Rose Cemetery	300	300
County Soil and Conservation District	1,000	1,000
County Extension Services	<u>15,500</u>	<u>15,500</u>
Total other county services	<u>20,100</u>	<u>19,834</u>
<u>Planning Commission</u>		
Salary of director	21,600	21,600
Salary of others	48,628	34,065
Employee benefits	1,760	658
Meetings and mileage	2,930	1,540
Car allowance	1,500	1,500
Postage	1,500	1,060
Rent	4,200	4,200
Telephone	2,000	1,807
Xerox rent	3,600	3,551
Dues and subscriptions	560	465
Printing and office supplies	3,500	3,496
Grant Project	7,971	4,130
Library	182	106
Equipment purchased	200	184
Repair and maintenance	295	295
Grant audits	250	250
CETA	<u>60,703</u>	<u>35,593</u>
Total planning commission	<u>161,379</u>	<u>114,500</u>
<u>Data Processing</u>		
Salary of manager	13,000	13,000
Salary of key punch operators	18,103	11,172
Employee benefits	252	189
Printing and office supplies	1,835	1,811
Phone	100	77

The accompanying notes are an integral part of this report.

EXPENDITURES by FUNCTIONS  
1978-79

Exhibit A-3  
Page 8

	<u>Appropri-</u> <u>ation</u>	<u>Combined</u> <u>General</u> <u>County</u> <u>Funds</u>
<u>PUBLIC and COUNTY SERVICES: (continued)</u>		
<u>Data Processing (cont.)</u>		
New equipment--lease payments	27,026	23,672
Programming	8000	7,240
Education	1,500	-
Total data processing	69,816	57,161
<u>Fiscal Office</u>		
Postage	200	200
Printing and office supplies	400	159
Repairs and maintenance	400	3
Total fiscal office	1,000	362
Total public and county services	677,900	618,271
<u>GENERAL HEALTH and WELFARE:</u>		
<u>Vermilion Manor Nursing Home</u>		
Staple groceries	106,650	94,648
Meat	56,650	55,704
Tobacco	370	306
Fuel	37,987	22,092
Electricity	39,300	35,954
Telephone	3,360	2,233
Water	7,450	5,261
Office supplies	1,400	1,428
Dietary supplies	11,800	11,805
Housekeeping supplies	13,875	12,698
Laundry supplies	8,660	8,090
Patient activity supplies	990	1,112
Maintenance supplies	11,045	10,846
Drugs and nursing supplies	16,080	16,190
Insurance	2,640	2,640
Repair and maintenance	55,956	40,791
Furnishings and equipment	4,000	3,209
Physical plant	2,000	-
Salary--administrator	18,000	18,000
Salary--administrative assistant	17,398	17,375
Salary--clerks	595	595
Salary--director of nurses	13,500	13,500
Salary--dietary	115,971	110,865
Salary--assistant director of nurses	11,100	11,100
Salary--social services	7,031	7,017
Salary--nursing	536,513	497,220
Salary--laundry	51,611	35,149
Salary--dietician	7,938	7,938

The accompanying notes are an integral part of this report.



EXPENDITURES by FUNCTIONS  
1978-79

Exhibit A-3  
Page 9

	Appropriation	Combined General County Funds
<u>GENERAL HEALTH and WELFARE:(continued)</u>		
<u>Vermilion Manor Nursing Home (cont.)</u>		
Salary--housekeeping	22,593	20,579
Salary--maintenance	42,500	38,442
Salary--activity	24,701	22,267
Salary--physician	12,247	12,020
Mileage and meetings	3,810	2,990
Postage	700	700
Consultant fees	2,500	2,162
Dues and subscriptions	1,944	1,370
Unemployment taxes	10,200	7,754
Transportation for community activities	1,000	284
CETA	104,886	81,093
Total Vermilion Manor Nursing Home	<u>1,386,951</u>	<u>1,233,427</u>
<u>Vermilion Shelter Care Nursing Home</u>		
Staple groceries	14,313	13,944
Meat	7,990	7,938
Tobacco	184	184
Fuel	10,306	8,966
Electricity	6,896	6,197
Telephone	240	217
Water	1,662	1,662
Dietary supplies	555	537
Laundry supplies	379	353
Housekeeping supplies	707	695
Maintenance supplies	525	518
Patient activity supplies	174	131
Drugs and nursing supplies	416	357
Insurance	1,508	1,508
Repairs and maintenance	3,575	3,515
Salary--nursing	29,185	29,185
Salary--dietary	13,072	13,072
Salary--housekeeping	5,234	5,234
Salary--laundry	2,538	2,538
Salary--activity director	4,859	4,859
Salary--maintenance	7,907	7,907
Unemployment taxes	642	642
Total Vermilion Shelter Care Nursing Home	<u>112,867</u>	<u>110,159</u>
<u>Farm Expense</u>	<u>-</u>	<u>6,666</u>

The accompanying notes are an integral part of this report.

GENERAL FUNDS

EXPENDITURES by FUNCTIONS  
1978-79

Exhibit A-3  
Page 10

	Appropri- ation	Combined General County Funds
<u>GENERAL HEALTH and WELFARE:(continued)</u>		
<u>Weed Control Officer</u>		
Salary weed control officer	5,136	5,136
Employee benefits	226	225
Phone	50	25
Meetings and mileage	1,000	1,000
Postage	25	15
Equipment purchased	125	-
Repairs and maintenance	150	76
Supplies	75	66
Total weed control officer	<u>6,787</u>	<u>6,543</u>
<u>Animal Control</u>		
Salary--administrator	4,800	4,800
Salary--director	11,040	11,040
Salary--secretary	6,399	6,399
Employee benefits	411	396
Phone	1,000	999
Utilities	1,450	1,447
New equipment	6,000	5,998
Repairs and maintenance	700	666
CETA	8,153	9,846
Total animal control	<u>39,953</u>	<u>41,591</u>
<u>Vermilion County Health Department</u>		
Salaries	305,235	298,283
Employee benefits	6,836	6,442
Travel	25,000	23,539
Postage	3,400	2,730
Supplies	1,800	2,027
Printing	2,000	1,953
Telephone	5,000	4,938
Equipment purchased	1,800	1,775
Insurance	14,500	-
Repair, maintenance and equipment leasing	1,000	1,054
Consumable supplies	24,000	23,636
Rent	15,000	15,000
Contractual	15,920	14,768
Petty cash	500	404
Food--Women, Infants, and children	271,750	271,119
Contingency	-	419
Educational material	1,500	1,875
CETA	16,424	5,364
Bad debts	-	4,936
Total Vermilion County Health Department	<u>711,665</u>	<u>680,262</u>
Total general health and welfare	<u>2,258,223</u>	<u>2,078,648</u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

GENERAL FUNDS

EXPENDITURES by FUNCTIONS  
1978-79

Exhibit A-3  
Page 12

	Appropri- ation	Combined General County Funds
<u>PROPERTY TAX ASSESSMENT and COLLECTION:</u>		
<u>Board of Review</u>		
Salaries	17,777	17,152
Employee benefits	601	601
Meetings and mileage	1,500	787
Equipment repair and maintenance	200	-
Printing and office supplies	200	65
Phone	100	23
Postage	650	650
Advertising assessment changes	3,500	1,871
Appraiser's fees	400	-
Total board of review	24,928	21,149
<u>County Treasurer</u>		
Salary of treasurer	20,500	20,500
Salary of deputies and clerks	75,587	73,667
Employee benefits	1,415	1,292
Meetings and mileage	700	609
Postage	14,600	14,530
Printing and office supplies	9,000	8,886
Phone	100	42
Equipment purchased	7,074	7,030
Equipment repair and maintenance	1,100	1,062
Publications	7,350	7,265
Bonds	700	681
Miscellaneous	100	852
Total county treasurer	138,226	136,416
<u>Quadrennial Assessment Publication</u>	60,000	34,918
Total property tax assessment	223,154	192,483
<u>GENERAL COUNTY ADMINISTRATION:</u>		
<u>County Board Members</u>		
Meetings	40,000	39,920
Mileage	4,500	3,146
Petty cash	250	161
Total county board members	44,750	43,227
<u>Compensation and Liability Insurance</u>	96,000	85,939
<u>County Office Supplies</u>	10,000	9,334
<u>Urban Counties Council Dues</u>	3,000	3,000
Total general county administration	153,750	141,500

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

GENERAL FUNDS

EXPENDITURES by FUNCTIONS  
1978-79

Exhibit A-3  
Page 12

	<u>Appropri-</u> <u>ation</u>	<u>Combined</u> <u>General</u> <u>County</u> <u>Funds</u>
<u>BUILDINGS and GROUNDS:</u>		
<u>Court House</u>		
Salaries of building superintendent	10,750	10,750
Salary of janitors	23,939	23,937
Salary of Supervisor of Personnel	8,094	8,094
Salary of elevator operators	6,843	6,685
Salary of matron	5,979	5,979
Salary of switchboard operators	8,274	8,274
Employee benefits	1,872	1,841
Water	1,200	993
Lights and power	22,228	20,513
Heat	14,272	14,272
Public address system for Board room	3,000	3,000
Upkeep and repairs	27,601	20,625
Supplies	5,500	4,818
Telephone service	26,168	26,168
CETA	37,544	27,760
Total building and grounds	<u>203,264</u>	<u>183,709</u>
<u>CONTINGENCY FUND:</u>		
Incidentals and other	<u>10,000</u>	<u>7,199</u>
<u>COURTHOUSE CAPITAL RESERVE: (Note 1)</u>	<u>75,000</u>	<u>75,000</u>
<u>CAPITAL GRANTS:</u>		
Courthouse and nursing home improvements	<u>-</u>	<u>4,750</u>
<u>COUNTY SHARE IMRF</u>	<u>130,000</u>	<u>130,000</u>
<u>CETA--SPECIAL PROGRAM:</u>		
Salary	80,981	57,506
Employee benefits	2,622	1,388
Mileage	434	338
Total CETA--special program	<u>84,037</u>	<u>59,232</u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
ANIMAL CONTROL FUND  
BALANCE SHEET  
November 30, 1979

Exhibit B-1

A S S E T S

Cash	9,673
Taxes receivable	<u>38</u>
Total assets	<u>9,711</u>

L I A B I L I T I E S and F U N D B A L A N C E

LIABILITIES

-

FUND BALANCE

9,711

Total liabilities and fund balance

9,711

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	38	-
Fees for services	27,209	-
Total revenues	<u>27,247</u>	-
<u>EXPENDITURES:</u>		
Wages and fees	3,055	-
Confinement and impoundment	3,000	-
Tranquillizer solution	60	-
Maintenance	268	-
Uniforms	210	-
Gas, van and equipment rental	2,438	-
Office supplies and expense	2,437	-
Mileage and calls	7,058	-
Postage	1,875	-
Miscellaneous	430	-
Total expenditures	<u>20,831</u>	-
<u>SURPLUS for the YEAR</u>	6,416	<u>-</u>
<u>FUND BALANCE:</u>		
December 1, 1978	<u>3,295</u>	
November 30, 1979	<u>9,711</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
AUDIT FUND  
BALANCE SHEET  
November 30, 1979

Exhibit B-2

A S S E T S

Cash	1,918
Taxes receivable	<u>3,630</u>
Total assets	<u>5,548</u>

L I A B I L I T I E S and F U N D B A L A N C E

LIABILITIES

<u>FUND BALANCE</u>	<u>5,548</u>
Total liabilities and fund balance	<u>5,548</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	15,187	15,000
<u>EXPENDITURES:</u>		
Audit fee	<u>15,000</u>	<u>15,000</u>
<u>SURPLUS (DEFICIT) for the YEAR</u>	187	<u>-</u>
<u>FUND BALANCE</u>		
December 1, 1978	<u>5,361</u>	
November 30, 1979	<u>5,548</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
EMERGENCY SERVICE and DISASTER AGENCY FUND  
BALANCE SHEET  
November 30, 1979

Exhibit B-3

A S S E T S

Cash	37,721
Taxes receivable	<u>2,605</u>
Total assets	<u>40,326</u>

L I A B I L I T I E S      a n d      F U N D    B A L A N C E

LIABILITIES:

Accounts payable	2,014
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FUND BALANCE

38,312

Total liabilities and fund balance	<u>40,326</u>
------------------------------------	---------------

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	10,601	10,300
Refunds and reimbursements	25,278	38,704
CETA	732	10,799
Total revenues	<u>36,611</u>	<u>59,803</u>
<u>EXPENDITURES:</u>		
Salaries	24,461	26,378
Employee benefits	4,320	4,606
Travel	373	1,300
Warning system	-	9,500
Supplies and other	4,285	4,700
CETA	732	10,799
Phone--remote liner	965	1,000
Auxiliary police bonds	246	450
Rescue service	498	500
Disaster Fund	-	2,000
Total expenditures	<u>35,880</u>	<u>61,233</u>
<u>SURPLUS (DEFICIT) for the YEAR</u>	731	<u>( 1,430 )</u>
<u>FUND BALANCE:</u>		
December 1, 1978	<u>37,581</u>	
November 30, 1979	<u>38,312</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
COUNTY TRANSPORTATION FUND  
BALANCE SHEET  
November 30, 1979

Exhibit B-4

A S S E T S

Cash	25,499
Taxes receivable	53,571
Rent receivable	350
Total assets	<u>79,420</u>

L I A B I L I T I E S and F U N D B A L A N C E

LIABILITIES:

Accounts payable	8,872
<u>FUND BALANCE</u>	<u>70,548</u>
Total liabilities and fund balance	<u>79,420</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	224,918	225,000
State of Illinois grant	-	73,506
Refunds, reimbursements and rent	4,369	4,200
CETA	430	10,333
Total revenues	<u>229,717</u>	<u>313,039</u>
<u>EXPENDITURES:</u>		
Salaries	73,556	81,887
Employee benefits	19,151	20,012
Meeting and mileage	2,770	5,600
Postage	425	425
Office supplies	1,861	2,500
Equipment purchased	54,697	57,000
Repair and maintenance of equipment	10,793	22,544
Gas and oil	18,231	18,700
Road maintenance supplies	91,401	94,300
Engineering fees	8,731	20,000
Land easements--appurtenances	8,020	22,118
Court costs	444	1,000
Non-participating MFT items	1,031	12,500
Insurance	18,000	18,000
Telephone	2,082	2,200
Bridges	70,000	80,000
Utilities	6,688	7,000
Building maintenance	6,394	6,425
Right of way	29	-
CETA	430	10,333
Total expenditures	<u>394,734</u>	<u>482,544</u>
<u>(DEFICIT) for the YEAR</u>	<u>(165,017)</u>	<u>(169,505)</u>
<u>FUND BALANCE:</u>		
December 1, 1978	<u>235,565</u>	
November 30, 1979	<u>70,548</u>	

The accompanying notes are an integral part of this report.



VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
COUNTY BRIDGE FUND  
BALANCE SHEET  
November 30, 1979

Exhibit B-5

A S S E T S

Cash	57,731
Investments	485,239
Taxes receivable	<u>51,233</u>
Total assets	<u>594,203</u>

L I A B I L I T I E S and F U N D B A L A N C E

LIABILITIES:

Accounts payable

-

FUND BALANCE

594,203

Total liabilities and fund balance

594,203

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	215,268	215,000
Interest on investments	<u>30,306</u>	<u>12,000</u>
Total revenues	245,574	227,000
<u>EXPENDITURES:</u>		
Construction and engineering costs	<u>92,588</u>	<u>831,763</u>
<u>SURPLUS (DEFICIT) for the YEAR</u>	152,986	<u>(604,763)</u>
<u>FUND BALANCE:</u>		
December 1, 1978	<u>441,217</u>	
November 30, 1979	<u>594,203</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
SPECIAL BRIDGE FUND  
BALANCE SHEET  
November 30, 1979

Exhibit B-6

A S S E T S

Cash	<u>3,418</u>
Total assets	<u>3,418</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>LIABILITIES</u>	-
<u>FUND BALANCE</u>	<u>3,418</u>
Total liabilities and fund balance	<u>3,418</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
State of Illinois Grant	42,880	-
<u>EXPENDITURES:</u>		
Construction and engineering costs	<u>125,017</u>	-
<u>(DEFICIT) for the YEAR</u>	( 82,137)	-
<u>FUND BALANCE:</u>		
December 1, 1978	<u>85,555</u>	
November 30, 1979	<u>3,418</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
COUNTY MOTOR FUEL TAX FUND  
BALANCE SHEET  
November 30, 1979

Exhibit B-7

A S S E T S

Cash	120,355
Investments	887,245
Due from State of Illinois	70,346
Due from Township Motor Tax Fund (Exh. B-8)	<u>150,000</u>
Total assets	<u>1,227,946</u>

L I A B I L I T I E S and F U N D B A L A N C E

LIABILITIES:

Accounts payable	73,409
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FUND BALANCE

1,154,537

Total liabilities and fund balance

1,227,946

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
State of Illinois--motor fuel tax	766,724	-
Interest on investments	82,991	-
Federal reimbursement--engineering	19,458	-
Total revenues	<u>869,173</u>	-
<u>EXPENDITURES:</u>		
Payroll (Exh. C-11)	95,076	-
Construction	806,675	-
Engineering fees	54,999	-
ROW purchases	73,255	-
Total expenditures	<u>1,030,005</u>	-
<u>SURPLUS (DEFICIT) for the YEAR</u>	( 160,832)	<u>-</u>
<u>FUND BALANCE:</u>		
December 1, 1978	<u>1,315,369</u>	
November 30, 1979	<u>1,154,537</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
TOWNSHIP MOTOR FUEL TAX FUND  
BALANCE SHEET  
November 30, 1979

Exhibit B-8

A S S E T S

Cash	84,373
Due from State of Illinois	<u>58,287</u>
Total assets	<u>142,660</u>

L I A B I L I T I E S and F U N D B A L A N C E

LIABILITIES:

Accounts payable	5,674
Due to County Motor Fuel Tax (Exh. B-7)	150,000
<u>FUND BALANCE</u>	<u>( 13,014)</u>

Total liabilities and fund balance	<u>142,660</u>
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STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
State of Illinois--motor fuel tax	654,672	-
Interest on investments	<u>8,601</u>	-
Total revenues	<u>663,273</u>	-
<u>EXPENDITURES:</u>		
Hauling	53,400	-
Construction and maintenance	713,545	-
Snow removal	<u>29,509</u>	-
Total expenditures	<u>796,454</u>	-
<u>SURPLUS (DEFICIT) for the YEAR</u>	(133,181)	<u>-</u>
<u>FUND BALANCE:</u>		
December 1, 1978	<u>120,167</u>	
November 30, 1979	<u>( 13,014)</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
ELECTION FUND  
BALANCE SHEET  
November 30, 1979

Exhibit B-9

A S S E T S

Cash	50,061
Taxes receivable	<u>10,378</u>
Total assets	<u>60,439</u>

L I A B I L I T I E S and F U N D B A L A N C E

LIABILITIES

-

FUND BALANCE

60,439

Total liabilities and fund balance

60,439

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	43,285	43,000
Reimbursements	137	-
Total revenues	<u>43,422</u>	<u>43,000</u>
<u>EXPENDITURES:</u>		
Election expenses	<u>7,361</u>	<u>46,000</u>
<u>SURPLUS (DEFICIT) for the YEAR</u>	36,061	<u>( 3,000)</u>
<u>FUND BALANCE:</u>		
December 1, 1978	<u>24,378</u>	
November 30, 1979	<u>60,439</u>	

The accompanying notes are an integral part of this report.

SPECIAL REVENUE FUNDS  
MENTAL HEALTH BOARD #708 FUND  
BALANCE SHEET  
November 30, 1979

Exhibit B-10

<u>A S S E T S</u>	
Cash	33,542
Investments	107,385
Taxes receivable	94,639
Total assets	<u>235,566</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	134,789
<u>FUND BALANCE</u>	<u>100,777</u>
Total liabilities and fund balance	<u>235,566</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	446,496	* 446,320
Interest on investments	7,519	2,500
Total revenues	<u>454,015</u>	<u>448,820</u>
<u>EXPENDITURES:</u>		
Salary--coordinator	21,127	21,135
Salary--administrative assistant	9,675	9,675
Other salaries	2,926	2,926
Employee benefits	1,132	1,150
Meetings and mileage	1,006	1,125
Postage	400	400
Office supplies	946	975
Repair and maintenance of equipment	65	66
IMRF and FICA	4,942	4,950
Rent	4,175	4,175
Insurance	900	900
Telephone	1,187	1,200
Copy machine	1,442	1,480
Janitor service	87	120
Contingency	3,064	3,065
Grants to other agencies--		
Vermilion County Big Brothers/Big Sisters	13,000	13,000
Vermilion County Child Services	73,500	73,500
Vermilion County Council on Alcohol and Drug Abuse	82,080	82,080
Vermilion County Mental Health Center	68,360	68,360
Multi-Agency Centers Fund	9,000	9,000
Vermilion County Rehabilitation Center	60,480	60,480
Vermilion County Retarded Children's Center	67,000	67,000
Vermilion County Outreach Linkage	19,558	19,558
Total expenditures	<u>446,052</u>	<u>446,320</u>
<u>SURPLUS (DEFICIT) for the YEAR</u>	<u>7,963</u>	<u>2,500</u>
<u>FUND BALANCE:</u>		
December 1, 1978	<u>92,814</u>	
November 30, 1979	<u>100,777</u>	

\*Budget per amended ordinance and levy dated February 1979  
The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
PUBLIC SAFETY BUILDING RENT FUND  
BALANCE SHEET  
November 30, 1979

Exhibit B-11

A S S E T S

Cash	4,077
Investments	49,398
Taxes receivable	<u>196,858</u>
Total assets	<u>250,333</u>

L I A B I L I T I E S and F U N D B A L A N C E

LIABILITIES

FUND BALANCE

Total liabilities and fund balance	<u>250,333</u>
------------------------------------	----------------

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	828,044	828,600
Interest on investments	42,699	-
Refunds--Public Safety Commission	<u>185,025</u>	<u>300,000</u>
Total revenues	1,055,768	1,128,600
<u>EXPENDITURES:</u>		
Rent (Note 8)	<u>1,128,600</u>	<u>1,128,600</u>
<u>SURPLUS (DEFICIT) for the YEAR</u>	( 72,832)	<u>-</u>
<u>FUND BALANCE:</u>		
December 1, 1978	<u>323,165</u>	
November 30, 1979	<u>250,333</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
RETIREMENT FUND (COUNTY IMRF)  
BALANCE SHEET  
November 30, 1979

Exhibit B-12

A S S E T S

Cash	177,391
Taxes receivable	<u>86,810</u>
Total assets	<u>264,201</u>

L I A B I L I T I E S and F U N D B A L A N C E

LIABILITIES

<u>FUND BALANCE</u>	<u>264,201</u>
Total liabilities and fund balance	<u>264,201</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	365,706	350,000
Refunds and reimbursements	39,914	20,000
CETA reimbursement	53,080	72,922
Total revenues	<u>458,700</u>	<u>442,922</u>
<u>EXPENDITURES:</u>		
Salary--clerk	8,502	8,502
IMRF and FICA remittances	322,209	355,988
Interest on anticipation warrants	-	1,000
CETA--IMRF	53,080	72,922
Total expenditures	<u>383,791</u>	<u>438,412</u>
<u>SURPLUS for the YEAR</u>	74,909	<u>4,510</u>
<u>FUND BALANCE:</u>		
December 1, 1978	<u>189,292</u>	
November 30, 1979	<u>264,201</u>	

The accompanying notes are an integral part of this report.



SPECIAL REVENUE FUNDS  
SUPERVISOR OF ASSESSMENTS FUNDS  
BALANCE SHEET  
November 30, 1979

Exhibit B-13

A S S E T S

Cash	48,929
Taxes receivable	39,518
Due from State of Illinois	<u>1,583</u>
Total assets	<u>90,030</u>

L I A B I L I T I E S and F U N D B A L A N C E

LIABILITIES:

Accounts payable	1,498
<u>FUND BALANCE</u>	<u>88,532</u>
Total liabilities and fund balance	<u>90,030</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	164,821	164,400
Refunds and reimbursements	10,984	8,913
Interest on investments	863	-
CETA	<u>76,876</u>	<u>97,307</u>
Total revenues	<u>253,544</u>	<u>270,620</u>
<u>EXPENDITURES:</u>		
Salary--supervisor	19,000	19,000
Salary--deputies and clerks	61,113	63,322
Employee benefits	2,115	2,313
Meetings and mileage	1,507	2,300
Postage	1,500	1,500
Office supplies	1,067	1,300
Equipment purchased	190	300
Repairs and maintenance	129	300
Phone	274	550
Publications	1,084	7,500
Professional ads	374	400
Data processing expense--transfer to Combined General Fund	74,358	74,358
Printing	2,091	2,150
Interest on anticipation warrant	118	207
Personal car use	1,500	1,500
CETA	<u>76,876</u>	<u>97,307</u>
Total expenditures	<u>243,296</u>	<u>274,307</u>
<u>SURPLUS (DEFICIT) for the YEAR</u>	<u>10,248</u>	<u>( 3,687 )</u>
<u>FUND BALANCE:</u>		
December 1, 1978	<u>78,284</u>	
November 30, 1979	<u>88,532</u>	

The accompanying notes are an integral part of this report.

SPECIAL REVENUE FUNDS  
TB DISPENSARY FUND  
BALANCE SHEET  
November 30, 1979

Exhibit B-14

A S S E T S

Cash	16,540
Taxes receivable	10,289
Investments	6,136
Total assets	<u>32,965</u>

L I A B I L I T I E S and F U N D B A L A N C E

LIABILITIES:

Accounts payable	3,161
------------------	-------

FUND BALANCE

29,804

Total liabilities and fund balance

32,965

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	42,871	43,000
Interest on Investments	1,577	2,000
Outpatient fees	1,459	2,500
Miscellaneous	542	-
Total revenues	<u>46,449</u>	<u>47,500</u>
<u>EXPENDITURES:</u>		
Salary--administrative	15,047	15,047
Other wages	13,964	14,428
Employee benefits	303	303
Meetings and mileage	1,646	2,400
Postage	345	700
Office supplies	257	300
Phone	334	360
Laundry supplies	142	200
Equipment purchased	-	1,000
X-ray supplies	2,704	4,500
Insurance	3,000	3,000
Laboratory	63	150
Equipment repair and maintenance	108	250
Clinic supplies	629	800
IMRF contributions	4,202	4,210
Physicians fees	5,290	7,000
Patient care	2,455	14,500
Drugs	7,752	9,000
Office rent and utilities	5,005	5,850
Program testing	43	250
Total expenditures	<u>63,289</u>	<u>84,248</u>
(DEFICIT) for the YEAR	( 16,840)	(36,748)
<u>FUND BALANCE:</u>		
December 1, 1978	<u>46,644</u>	
November 30, 1979	<u>29,804</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
LIABILITY INSURANCE FUND  
BALANCE SHEET  
November 30, 1979

Exhibit B-16

A S S E T S

Cash	7,489
Taxes receivable	<u>8,296</u>
Total assets	<u>15,785</u>

L I A B I L I T I E S and F U N D B A L A N C E

LIABILITIES:

Due to General County Fund (Exh. A-1)	10,000
---------------------------------------	--------

FUND BALANCE

5,785

Total liabilities and fund balance

15,785

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	34,905	35,000
<u>EXPENDITURES:</u>		
General Liability Insurance	<u>36,086</u>	<u>35,000</u>
<u>(DEFICIT) for the YEAR</u>	( 1,181)	<u>-</u>
<u>FUND BALANCE:</u>		
December 1, 1978	<u>6,966</u>	
November 30, 1979	<u>5,785</u>	

The accompanying notes are an integral part of this report.

SECTION C

TRUST and AGENCY FUNDS

TRUST and AGENCY FUNDS

BALANCE SHEETS  
November 30, 1979

Exhibit C-1

A S S E T S	County Collector	County Treasurer	County Offices	County Auditor	Law Library	Superin- tendent of Schools	Board of Election Commis- sioners	Federal Employ- ment Programs	ILEC Programs	Nursing Homes Patient Personal Accounts	Regional Planning Commis- sion Grants	Proba- tion Office Trust Fund	West Ross Lane Trust Fund
Cash and time deposits (Exh. C-2)	5,761,733	485,238	198,929	107,019	6,530	14,099	684	633,334	45,556	12,861	-	38,150	2,500
Serial notes	625,200												
Taxes receivable	65,177												
Estimated delinquent personal taxes	257,469												
Total assets	6,709,579	485,238	198,929	107,019	6,530	14,099	684	633,334	45,556	12,861	-	38,150	2,500
L I A B I L I T I E S and T R U S T B A L A N C E S													
Due to other taxing bodies:													
Delinquent personal taxes	257,469												
Taxes not yet distributed	5,408,634												
Inheritance taxes		47,728											
Partial payment of taxes	718												
Refundable deposits:													
Protests withheld from distribution	889,338												
Duplicate deposits and overpayment	10,235												
Fees and deposits of others	140,812	96,501	198,929	107,019						12,861		38,030	
Due drainage districts		53,432											
Due to General County Fund (Exh. A-1)	2,373	55,532							7,637			120	
Total liabilities	6,709,579	253,193	198,929	107,019	-	-	-	-	7,637	12,861	-	38,150	-
Trust Balances	-	232,045	-	-	6,530	14,099	684	633,334	37,919	-	-	-	2,500
Total liabilities and trust balances	6,709,579	485,238	198,929	107,019	6,530	14,099	684	633,334	45,556	12,861	-	38,150	2,500

The accompanying notes are an integral part of this report.

TRUST and AGENCY FUNDS

SUMMARY STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1979

Exhibit C-2

<u>Funds</u>	<u>Exhibit Reference</u>	<u>Balance 12/1/78</u>	<u>Receipts 1978-79</u>	<u>Dis- bursements 1978-79</u>	<u>Balance 11/30/79</u>
<u>County Collector</u>					
Collector's account (1)	C-5	4,497,626	28,167,007	27,683,582	4,981,051
Deposit Fund (1)	C-6	849,501	301,511	380,565	770,447
Adjustment Fund	C-7	10,509	-	274	10,235
Total		5,357,636	28,468,518	28,064,421	5,761,733
<u>County Treasurer</u>					
Inheritance Tax Fund (1)	C-8	32,161	1,969,016	1,953,449	47,728
Withholding Tax Fund	C-9	-	580,139	580,139	-
County Payroll Clearing	C-10	3,165	4,106,378	4,050,982	58,561
County Highway Payroll	C-11	36,737	137,758	107,578	66,917
Non-resident heirs (1)	C-12	16,041	532	1,410	15,163
Special drainage districts	C-13	60,437	27,814	34,819	53,432
Indemnity Fund (1)	C-14	12,684	2,912	193	15,403
Unknown heirs	C-15	81,870	-	-	81,870
County Courthouse Elevator Improvement (Note 1-G) (1)	C-16	75,000	85,799	14,635	146,164
Total		318,095	6,910,348	6,743,205	485,238
<u>County Offices</u>					
County Clerk	C-17	17,666	206,864	212,411	12,119
States Attorney	C-18	-	-	-	-
Sheriff	C-19	-	-	-	-
Clerk of Circuit Court	C-20	134,716	2,402,565	2,350,471	186,810
Total		152,382	2,609,429	2,562,882	198,929
<u>County Auditor (clerk of IMRF)</u>	C-21	86,065	1,101,266	1,080,312	107,019
<u>Law Library</u>	C-22	7,252	5,038	5,760	6,530
<u>Regional Superintendent of Schools (1)</u>	C-23	15,308	18,279,703	18,280,912	14,099
<u>Board of Election Commissioners</u>	C-24	653	70,357	70,326	684
<u>Federal Employment Programs</u>	C-25	372,712	3,812,511	3,551,889	633,334
<u>ILEC Programs (1)</u>	C-26	90,670	304,362	349,476	45,556
<u>Nursing Homes Patient Personal Accounts</u>	C-27	12,352	22,708	22,199	12,861
<u>Regional Planning Commission Grants</u>	C-28	35	-	35	-
<u>Probation Office Trust Fund</u>	C-29	17,688	71,338	50,876	38,150
<u>West Ross Lane Trust Fund</u>	C-30	-	6,700	4,200	2,500

Notes: (1) Balances includes cash and time deposits.  
The accompanying notes are an integral part of this report.

## TRUST and AGENCY FUNDS

## TAX SETTLEMENT

Tax Levies for 1978, 1977, 1976

County Collector's Office

Exhibit C-3

	1978	Levy	1977	Levy	1976	Levy
	Collected	in 1979	Collected	in 1978	Collected	in 1977
<u>CHARGES and COLLECTIONS:</u>						
Current tax (Exh. C-4)		27,875,300		25,911,911		25,386,029
Back tax and penalties		193,606		172,366		1,483,539
Delinquent personals collected		28,625		28,800		74,278
Delinquent privilege tax collected		24,603		25,232		53,799
Delinquent drainage tax collected		-		909		208
Forfeitures redeemed		43,311		50,283		41,181
Penalties and interest		13,675		26,918		26,707
Advertising and costs		15,479		32,724		27,443
Protests overruled		70,433		243,308		-
Scavenger sale		1,503		265		-
Railroad settlements--back taxes		168,591		223,294		-
Total charges and collections		<u>28,435,126</u>		<u>26,716,010</u>		<u>27,093,184</u>
<u>CREDITS:</u>						
Delinquent personal taxes	65,092		46,658		48,195	
Delinquent privilege taxes	56,712		58,406		30,197	
Real estate forfeitures (back and current)	388,757		211,194		1,514,796	
Errors, abatements, refunds	99,039		114,607		237,263	
Protests withheld	188,317		138,674		459,616	
Penalties, interest, costs to General Fund	29,155		59,641		54,150	
Sustained protests withheld	16,049		82,858		-	
Total credits		843,121		712,038		2,344,217
<u>TAX DISTRIBUTIONS:</u>						
To county funds--						
General County (Exh. A-2)	517,107		523,343		505,589	
Emergency Service and Disaster Agency (Exh. B-3)	10,601		20,933		20,535	
Audit (Exh. B-2)	15,187		12,225		11,298	
County IMRF (Exh. B-12)	365,706		425,837		314,360	
County Transportation (Exh. B-4)	224,918		227,537		203,546	
Bridge Fund (Exh. B-5)	215,268		218,025		205,577	
Public Safety Building Rent (Exh. B-11)	828,044		800,809		809,517	
Nursing Home--bonds and interest--1971 (Exh. D-1)	273,695		267,318		253,279	
Nursing Home--bonds and interest--1977 (Exh. D-2)	188,116		179,441		-	
Animal control (Exh. B-1)	38		9		23	
Supervisor of Assessments--office (Exh. B-13)	79,850		81,169		85,408	
Supervisor of Assessments--card system (Exh. B-13)	43,286		43,588		40,005	
Supervisor of Assessments--tax maps (Exh. B-13)	41,685		22,355		16,764	
Mental Health Board #708 (Exh. B-10)	446,496		425,818		419,416	
Elections (Exh. B-9)	43,285		43,605		42,124	
Working cash (Exh. B-15)	-		633		104,283	
Liability Insurance (Exh. B-16)	34,905		56,966		-	
TB Dispensary (Exh. B-14)	42,871		29,724		-	
To Treasurers of other taxing bodies	<u>24,220,947</u>		<u>22,624,637</u>		<u>21,717,243</u>	
Total tax distributions		<u>27,592,005</u>		<u>26,003,972</u>		<u>24,748,967</u>
Total credits and distributions		<u>28,435,126</u>		<u>26,716,010</u>		<u>27,093,184</u>

The accompanying notes are an integral part of this report.

## VERMILION COUNTY

Illinois

TRUST and AGENCY FUNDS  
ASSESSED VALUATION and TAX EXTENSION  
Tax Levies for 1978, 1977, 1976  
County Collector's Office

Exhibit C-4

	1978 Collected	Levy in 1979	1977 Collected	Levy in 1978	1976 Collected	Levy in 1977
<u>EQUALIZED VALUATION</u>	<u>471,939,173</u>		<u>431,204,640</u>		<u>438,298,462</u>	
		Percent of Total		Percent of Total		Percent of Total
<u>TAXES EXTENDED:</u>						
County (see below)	3,402,030	12.20	3,374,721	13.02	3,112,959	12.26
Townships	1,107,153	3.97	1,031,929	3.98	979,995	3.86
Road and bridge	1,292,871	4.64	1,133,855	4.38	1,071,365	4.22
Cities and villages	3,732,189	13.39	3,658,345	14.12	3,508,117	13.82
District schools	14,632,575	52.49	13,243,768	51.11	13,281,424	52.32
High schools and junior college	1,760,845	6.32	1,602,210	6.18	1,563,020	6.16
Sanitary districts	855,883	3.07	840,103	3.24	881,285	3.47
Vermilion County Airport Authority	188,515	.68	184,156	.71	192,506	.76
Fire Protection Districts	235,464	.84	205,315	.79	182,608	.72
Cemeteries	65,537	.24	68,180	.26	55,418	.22
Soil Conservation District	532,377	1.91	512,546	1.98	493,155	1.94
Drainage districts	39,168	.14	29,948	.12	38,977	.15
Libraries, parks, etc.	30,693	.11	26,835	.11	25,200	.10
Totals (Exh. C-3)	<u>27,875,300</u>	<u>100.00</u>	<u>25,911,911</u>	<u>100.00</u>	<u>25,386,029</u>	<u>100.00</u>

County Rate

	Rate per \$100		Rate per \$100		Rate per \$100	
	Extension	Valuation	Extension	Valuation	Extension	Valuation
General County	521,903	.10961	521,788	.12	518,904	.11787
County IMRF	369,168	.07749	424,432	.0978	322,649	.0733
County Highway	227,004	.0477	226,839	.0522	208,894	.04744
TB Dispensary	43,286	.00912	30,149	.00699	-	-
Bridge Fund	217,265	.04571	217,373	.05	210,985	.04792
Emergency Service and Disaster Agency	10,712	.00219	20,871	.0048	21,088	.0048
Audit	15,324	.00318	12,186	.0028	11,594	.00263
Supervisor of Assessments--office	80,591	.01696	80,938	.0186	87,740	.02
Supervisor of Assessments--card system	43,687	.00912	43,456	.01	40,979	.00924
Supervisor of Assessments--tax maps	42,048	.00893	22,303	.00514	17,303	.00395
Public Safety Building--rental	835,677	.17566	798,482	.18356	830,764	.18865
Elections	43,687	.00915	43,477	.01	43,233	.00982
Mental Health Board #708	450,086	.09462	425,219	.0978	431,254	.09799
Nursing Home--bonds and interest--1971	276,221	.05809	266,517	.0613	259,935	.05903
Nursing Home--bonds and interest--1977	190,051	.03995	182,008	.04221	-	-
Working cash	-	-	902	-	107,637	.02456
Liability insurance	35,320	.00742	57,781	.0134	-	-
Totals	<u>3,402,030</u>	<u>.7149</u>	<u>3,374,721</u>	<u>.7766</u>	<u>3,112,959</u>	<u>.7072</u>

The accompanying notes are an integral part of this report.



VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1979

County Collector  
Collector's Account

Exhibit C-5

<u>BALANCE--December 31, 1978</u>		4,497,626
<u>RECEIPTS:</u>		
Tax Collection (current and back)	27,724,659	
School credit--Grant Township	15,000	
Overruled tax objections from Deposit Fund (Exh. C-6)	243,308	
Housing authorities	33,460	
Interest income	62,386	
Serial notes redeemed	84,900	
University of Illinois	921	
Transfer owed to General County (Exh. A-1)	<u>2,373</u>	
Total receipts		<u>28,167,007</u>
<u>BALANCE AVAILABLE</u>		<u>32,664,633</u>
<u>DISBURSEMENTS:</u>		
Refunds and miscellaneous	19,926	
County clerk fees--1976 and 1977 tax sale	2,470	
Distributions to taxing bodies	27,353,950	
To General County--(penalties and interest)	59,651	
To General County--(interest on investments)	24,272	
To Deposit Fund--(1977 tax protests withheld) (Exh. C-6)	138,673	
To Deposit Fund--(sustained protests withheld) (Exh. C-6)	82,858	
To Indemnity Fund (Exh. C-14)	<u>1,782</u>	
Total disbursements		<u>27,683,582</u>
<u>BALANCE--November 30, 1979</u>		<u><u>4,981,051</u></u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1979

County Collector  
Deposit Fund

Exhibit C-6

BALANCE--December 1, 1978

849,501

RECEIPTS:

Partial payments of taxes	360
Interest on time deposits	58,351
Sustained protests withheld (Exh. C-5)	82,858
1977 tax protests withheld (Exh. C-5)	138,673
Condemnation case--deposits	<u>21,269</u>
Total receipts	<u>301,511</u>

BALANCE AVAILABLE

1,151,012

DISBURSEMENTS:

Deposits paid out and refunded	23,829
Partial payments to County Collector for distribution	565
Refunds of tax objections sustained	100,945
Overruled protests to County Collector (Exh. C-5)	243,308
Interest on time deposits to General County	<u>11,918</u>
Total disbursements	<u>380,565</u>

BALANCE--November 30, 1979

770,447

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1979

County Collector  
Deposit Fund

Exhibit C-6  
Page 2

Detail of Deposit Fund Balance  
November 30, 1979

Partial payments and deposits--real estate taxes		603
Partial payments and deposits--personal property taxes	(	22)
Partial payments and deposits--mobile home taxes		136
Interest income included in CD balance		46,433
Other deposits and escrow accounts		22,274
Tax paid under protest--not settled:		
1962 taxes		60
1963 taxes		15,739
1964 taxes		9,017
1965 taxes		13,630
1966 taxes		20,000
1967 taxes		27,694
1968 taxes		13,138
1969 taxes		26,881
1970 taxes		37,820
1971 taxes		110,253
1972 taxes		55,357
1973 taxes		59,103
1974 taxes		40,151
1975 taxes		29,508
1976 taxes		255,960
1977 taxes		129,461
Total		843,772
Less overruled objections not allocated to individual years		(142,749)
Net protests		<u>701,023</u>
<u>BALANCE--November 30, 1979</u>	(Exh. C-5)	<u>770,447</u>
Cash		154,014
Certificates of deposit		<u>616,433</u>
Total per above		<u>770,447</u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1979

	<u>County Collector</u> <u>Adjustment Fund</u>	Exhibit C-7
<u>BALANCE--December 1, 1978</u>		10,509
<u>RECEIPTS</u>		-
<u>BALANCE AVAILABLE</u>		10,509
<u>DISBURSEMENTS:</u>		
State of Illinois--abandoned property	45	
Refunds to taxpayers	<u>229</u>	
Total disbursements		<u>274</u>
<u>BALANCE--November 30, 1979</u>		<u>10,235</u>

	<u>County Treasurer</u> <u>Inheritance Tax Fund</u>	Exhibit C-8
<u>BALANCE--December 1, 1978</u>		32,161
<u>RECEIPTS:</u>		
Inheritance tax received from various estates	1,952,311	
Interest on time deposits	<u>16,705</u>	
Total receipts		<u>1,969,016</u>
<u>BALANCE AVAILABLE</u>		2,001,177
<u>DISBURSEMENTS:</u>		
Circuit clerk, treasurer, and county clerk fees	196	
State treasurer	1,938,467	
Transfer of interest to General County Fund	14,618	
Miscellaneous	<u>168</u>	
Total disbursements		<u>1,953,449</u>
<u>BALANCE--November 30, 1979</u>		<u>47,728</u>

	<u>County Treasurer</u> <u>Withholding Tax Fund</u>	Exhibit C-9
<u>BALANCE--December 1, 1978</u>		-
<u>RECEIPTS:</u>		
Payroll deductions--county offices		<u>580,139</u>
<u>BALANCE AVAILABLE</u>		580,139
<u>DISBURSEMENTS:</u>		
Deposit of federal and state withholding taxes		<u>580,139</u>
<u>BALANCE--November 30, 1979</u>		<u>-</u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1979

County Treasurer  
County Payroll Clearing

Exhibit C-10

<u>BALANCE--December 1, 1978</u>		3,165
<u>RECEIPTS:</u>		
Loan from General Fund (Exh. A-1)	55,000	
From various county funds	4,050,309	
Void checks	<u>1,069</u>	
Total receipts		<u>4,106,378</u>
<u>BALANCE AVAILABLE</u>		<u>4,109,543</u>
<u>DISBURSEMENTS:</u>		
County payroll		<u>4,050,982</u>
<u>BALANCE--November 30, 1979</u>		<u>58,561</u>

County Treasurer  
County Highway Payroll

Exhibit C-11

<u>BALANCE--December 1, 1978</u>		36,737
<u>RECEIPTS:</u>		
From motor fuel tax--county (Exh. B-7)	95,076	
From motor fuel tax--township aid	25,349	
From Bridge Fund	15,624	
Other	<u>1,709</u>	
Total receipts		<u>137,758</u>
<u>BALANCE AVAILABLE</u>		<u>174,495</u>
<u>DISBURSEMENTS:</u>		
Payroll		<u>107,578</u>
<u>BALANCE--November 30, 1979</u>		<u>66,917</u>

County Treasurer  
Non-resident Heirs

Exhibit C-12

<u>BALANCE--December 1, 1978</u>		16,041
<u>RECEIPTS:</u>		
Interest on time deposits due to General Fund (Exh. A-1)	<u>532</u>	
Total receipts		<u>532</u>
<u>BALANCE AVAILABLE</u>		<u>16,573</u>
<u>DISBURSEMENTS:</u>		
Director of Department of Finance	<u>1,410</u>	
Total disbursements		<u>1,410</u>
<u>BALANCE--November 30, 1979</u>		<u>15,163</u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1979

County Treasurer  
Special Drainage Districts

Exhibit C-13

	Balance 12/1/78	Receipts	Disburse- ments	Balance 11/30/79
Beneficial special	44	1,076	-	1,120
Fairview special	467	1,018	874	611
Fairview special--sub-district #1	68	-	-	68
Fairview special--sub-district #2	142	-	-	142
Fayette special	15,740	-	13,546	2,194
Jamaica special	3,034	2,605	4,926	713
Jamaica supplemental	17	-	-	17
Jordan special	1,983	2,022	1,025	2,980
Jamesburg special	453	4,059	3,164	1,348
Center Creek	218	650	855	13
8-mile	1,424	-	320	1,104
Bean Creek	1,501	-	-	1,501
Oakwood #1	2,023	750	140	2,633
Ross Township #2	146	-	-	146
Maple Grove	337	-	592	( 255)
Stoney Creek	10,507	6,813	2,709	14,611
Stoney Creek--sub-district #11	324	-	-	324
Union #1	2,582	-	-	2,582
Sandusky Branch	2,801	-	-	2,801
Hoopeston #7011	791	2,596	3,063	324
Jamaica and Sidell #4	4,071	1,921	9	5,983
Vance and Jamaica #1	3,788	3,209	2,740	4,257
South Ross and Newell #1	3,951	-	-	3,951
Vance and Catlin #1	2,096	-	856	1,240
South Homer and Sidell #1	1,929	1,095	-	3,024
Totals	60,437	27,814	34,819	53,432

Indemnity Fund

Exhibit C-14

BALANCE--December 1, 1978	12,684
RECEIPTS:	
Tax sales (Exh. C-5)	1,782
Interest on time deposits	1,130
Total receipts	2,912
BALANCE AVAILABLE	15,596
DISBURSEMENTS:	
Reimbursement--tax sale	193
BALANCE--November 30, 1979	15,403

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1979

County Treasurer  
Unknown Heirs

Exhibit C-15

<u>BALANCE</u> --December 1, 1978	81,870
<u>RECEIPTS</u>	<u>-</u>
<u>BALANCE AVAILABLE</u>	81,870
<u>DISBURSEMENTS</u>	<u>-</u>
<u>BALANCE</u> --November 30, 1979	<u>81,870</u>

County Treasurer  
County Courthouse Elevator Improvement

Exhibit C-16

<u>BALANCE</u> --December 1, 1978	75,000
<u>RECEIPTS:</u>	
Interest on investments	10,799
Transfer from General County Fund (Exh. A-2)	<u>75,000</u>
Total receipts	<u>85,799</u>
<u>BALANCE AVAILABLE</u>	160,799
<u>DISBURSEMENTS:</u>	
Architectural expenses	<u>14,635</u>
<u>BALANCE</u> --November 30, 1979	<u>146,164</u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1979

COUNTY OFFICES

	<u>Balance</u> <u>12/1/78</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Balance</u> <u>11/30/79</u>
<u>County Clerk</u>				Exhibit C-17
Redemptions	17,666	185,214	190,761	12,119
Liquor licenses	-	21,650	21,650	-
Total	<u>17,666</u>	<u>206,864</u>	<u>212,411</u>	<u>12,119</u>

<u>States Attorney</u>				Exhibit C-18
Restitution and costs	-	-	-	-

<u>Sheriff</u>				Exhibit C-19
Real estate sale	-	-	-	-

<u>Clerk of the Circuit Court</u>				Exhibit C-20
Sheriff's fees	66	1,308	1,238	136
States attorney fees	3,261	78,624	65,104	16,781
Tender and escrows	15,425	1,186,180	1,182,984	18,621
Alimony and support	-	438,779	438,779	-
Fines	26,439	281,953	283,459	24,933
Law library	228	5,104	5,065	267
Bail bonds	84,106	351,334	331,611	103,829
Bar Association	2,193	7,857	7,783	2,267
Recorder	5	10	15	-
Treasurer	-	3,560	2,480	1,080
Marriage Fund	1,483	1,110	483	2,110
Periodic imprisonment	1,510	46,746	31,470	16,786
Total	<u>134,716</u>	<u>2,402,565</u>	<u>2,350,471</u>	<u>186,810</u>

The accompanying notes are an integral part of this report.



VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1979

County Auditor  
(Clerk of IMRF)

Exhibit C-21

<u>BALANCE</u> --December 1, 1978		86,065
<u>RECEIPTS:</u>		
Individual contributions to IMRF	467,499	
County contributions to IMRF	<u>633,767</u>	
Total receipts		<u>1,101,266</u>
<u>BALANCE AVAILABLE</u>		<u>1,187,331</u>
<u>DISBURSEMENTS:</u>		
Illinois Municipal Retirement Fund	969,723	
FICA payments	110,211	
Refunds and reimbursements	<u>378</u>	
Total disbursements		<u>1,080,312</u>
<u>BALANCE</u> --November 30, 1979		<u>107,019</u>

Law Library

Exhibit C-22

<u>BALANCE</u> --December 1, 1978		7,252
<u>RECEIPTS:</u>		
Circuit Clerk		<u>5,038</u>
<u>BALANCE AVAILABLE</u>		<u>12,290</u>
<u>DISBURSEMENTS:</u>		
Books and subscriptions		<u>5,760</u>
<u>BALANCE</u> --November 30, 1979		<u>6,530</u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS

STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1979

Regional Superintendent of Schools

Exhibit C-23

	<u>Balance</u> <u>12/1/78</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Balance</u> <u>11/30/79</u>
<u>DISTRIBUTIVE FUND</u>	-	18,263,408	18,263,408	-
<u>INSTITUTE FUND</u>	8,915	10,504	12,465	6,954
<u>GED TESTING PROGRAM</u>	2,559	4,195	3,683	3,071
<u>VERMILION COUNTY SCHOOL--Board</u> <u>of Trustees</u>	3,364	220	55	3,529
<u>BUS DRIVER TRAINING PROGRAM FUND</u>	470	1,376	1,301	545
Totals	<u>15,308</u>	<u>18,279,703</u>	<u>18,280,912</u>	<u>14,099</u>

Board of Election Commissioners

Exhibit C-24

<u>BALANCE--December 1, 1978</u>	653
<u>RECEIPTS:</u>	
County reimbursement	1,000
City reimbursement	<u>69,357</u>
Total receipts	<u>70,357</u>
<u>BALANCE AVAILABLE</u>	71,010
<u>DISBURSEMENTS:</u>	
Election expenses	<u>70,326</u>
<u>BALANCE--November 30, 1979</u>	<u>684</u>

The accompanying notes are an integral part of this report.

TRUST and AGENCY FUNDS  
PUBLIC EMPLOYMENT and COMPREHENSIVE EMPLOYMENT  
TRAINING PROGRAMS  
STATEMENT of RECEIPTS and DISBURSEMENTS

Exhibit C-25

		Public Employment Program		Comprehensive		Employment			Training			Program		Administrative
	Total Employment Programs	Title V	Title VI	Title IIB Regular	Title I Allowance	Title IID Regular	Title IV Syep	Title III Allowance	Title III YEPT	Title III Evaluation	Title VI	Title VI Project	Cost Pool	
BALANCE—December 1, 1978	372,712	1,900	1,234	20,702	-	66,620	22,376	556	20,414	6,285	157,433	75,192	-	
RECEIPTS:														
Federal grant	3,800,305			484,924		777,399	273,218		266,265	4,699	1,769,001		224,799	
Refunds and reimbursements	12,206			6,328		44	342		494		4,998			
Total receipts	3,812,511	-	-	491,252	-	777,443	273,560	-	266,759	4,699	1,773,999	-	224,799	
BALANCE AVAILABLE	4,185,223	1,900	1,234	511,954	-	844,063	295,936	556	287,173	10,984	1,931,432	75,192	224,799	
DISBURSEMENTS:														
Manpower	66,835			35,911		3,118	11,300		8,099		8,407			
Supportive services	63,552			22,818		236	37,616		2,848		34			
Work experience	385,515			128,408			94,501		162,606					
Vocational education	147,241			147,241										
Administrative	538,635			13,006		45,936			8,181	2,989	420,714		47,809	
Accounts payable	23,659			18,878			823		3,631		327			
Training	15,778			6,150		5,974			1,184		2,470			
OJT	31,337			30,217			1,120							
Payroll	1,306,267					329,960					976,307			
Payroll taxes and fringes	242,402					56,899	43				168,353		17,107	
Administrative payroll	95,726					13,930							81,796	
County payroll	190,193					91,785					98,408			
Program refund	275,325					106,226	44,920		13,435	4,983		75,177	30,584	
Worksite supervisors	118,067						37,257		80,810					
YOCIP disbursement DACC	5,537						5,537							
Allowances	42,124						42,124							
Travel	2,646										2,646			
Health care	303										303			
Facility	449									449				
Other	298									298				
Total disbursements	3,551,889	-	-	402,629	-	654,064	275,241	-	280,794	8,719	1,677,969	75,177	177,296	
BALANCE--November 30, 1979	633,334	1,900	1,234	109,325	-	189,999	20,695	556	6,379	2,265	253,463	15	47,503	

The accompanying notes are an integral part of this report.

TRUST and AGENCY FUNDS  
ILLINOIS LAW ENFORCEMENT COMMISSION PROGRAMS  
STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1979

Exhibit C-26

	Total Programs	Deferred Prosecution Program	Crime Prevention Payroll Fund	Auditor's Grant Admini- stration Fund	E.Central Illinois Prosecutors Task Force	Manpower Screening	Work/ Study Release	Criminal Investi- gation Unit	Fifth Circuit Public Defender Project	Juvenile Probation Unit Board	Improve- ment Grant	Probation Intake Project	Allied Adjustor
BALANCE--December 1, 1978	90,670	3,083	3,629	-	14,419	27,379	11,638	2,180	1,077	29,465	-	( 2,231)	31
RECEIPTS:													
ILEC grant	210,276				4,800	22,900	14,528		46,675	59,646	17,929	43,798	
Vermilion County matching	39,282				861	17,850	2,454	4,681	786	8,000	2,498	2,152	
Loan from Vermilion County	7,637					3,196	4,441						
Other local government matching	28,898		4,311		588				983	15,153		7,863	
Refunds and reimburse- ments	3,324			3,204									120
Unit Board	14,400												14,400
Interest on investments	545									545			
Total receipts	304,362	-	4,311	3,204	6,249	43,946	21,423	4,681	48,444	83,344	20,427	53,813	14,520
BALANCE AVAILABLE	395,032	3,083	7,940	3,204	20,668	71,325	33,061	6,861	49,521	112,809	20,427	51,582	14,551
DISBURSEMENTS:													
Payroll and fringe benefits	258,749	2,891	7,390	3,190	17,276	67,385	27,991	539	48,329	39,142	11,399	33,217	
Travel	24,206				824	723		6,322	279	14,494		1,564	
Supplies	4,735	178			269		11		199	3,702	179	197	
Contractual	27,757				500	983	852		607	11,572		13,243	
Other	280				52				107	91		30	
Equipment purchased	4,869				1,715					871	2,283		
Buy money	14,430												14,430
Consultant	50											50	
Allied adjustor	14,400									14,400			
Total disbursements	349,476	3,069	7,390	3,190	20,636	69,091	28,854	6,861	49,521	84,272	13,861	48,301	14,430
BALANCE--November 30, 1979	45,556	14	550	14	32	2,234	4,207	-	-	28,537	6,566	3,281	121

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS  
STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1979

Nursing Homes Patient Personal Accounts

Exhibit C-27

<u>BALANCE</u> --December 1, 1978	12,352
<u>RECEIPTS:</u>	
Patients' funds	<u>22,708</u>
<u>BALANCE AVAILABLE</u>	<u>35,060</u>
<u>DISBURSEMENTS:</u>	
Payment for patients	<u>22,199</u>
<u>BALANCE</u> --November 30, 1979	<u>12,861</u>

Regional Planning Commission Grants

Exhibit C-28

<u>BALANCE</u> --December 1, 1978	35
<u>RECEIPTS:</u>	
State of Illinois grant	<u>-</u>
<u>BALANCE AVAILABLE</u>	<u>35</u>
<u>DISBURSEMENTS:</u>	
Permanent transfer to Regional Planning Commission Operating Fund	<u>35</u>
<u>BALANCE</u> --November 30, 1979	<u>-</u>

Probation Office Trust Fund

Exhibit C-29

<u>BALANCE</u> --December 1, 1978	17,688
<u>RECEIPTS:</u>	
Restitution, fines and other	71,218
Amount due to General Fund	<u>120</u>
Total receipts	<u>71,338</u>
<u>BALANCE AVAILABLE</u>	<u>89,026</u>
<u>DISBURSEMENTS:</u>	
Payments to victims, fines paid and other	<u>50,876</u>
<u>BALANCE</u> --November 30, 1979	<u>38,150</u>

West Ross Lane Trust Fund

Exhibit C-30

<u>BALANCE</u> --December 1, 1978	-
<u>RECEIPTS:</u>	
State of Illinois Project Reimbursement	<u>6,700</u>
<u>BALANCE AVAILABLE</u>	<u>6,700</u>
<u>DISBURSEMENTS:</u>	
Construction	<u>4,200</u>
<u>BALANCE</u> --November 30, 1979	<u>2,500</u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

DEBT SERVICE FUNDS  
BOND and INTEREST FUND (May 1, 1971 Issue)  
BALANCE SHEET  
November 30, 1979

Exhibit D-1

A S S E T S

Cash	14,042
Investments	524,027
Taxes receivable	65,041
Due from Vermilion County Shelter Care Home (Exh. A-1)	3,346
Total assets	<u>606,456</u>

L I A B I L I T I E S and F U N D B A L A N C E

LIABILITIES

FUND BALANCE

Total liabilities and fund balance

606,456

606,456

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	273,695	260,000
Interest on investments	30,231	16,000
Refunds and reimbursements	4,198	3,000
Total revenues	<u>308,124</u>	<u>279,000</u>
<u>EXPENDITURES:</u>		
Redemption of bonds (Exh. F-2)	205,000	225,000
Interest on bonds	54,113	49,138
Fiscal agents fees	145	-
Total expenditures	<u>259,258</u>	<u>274,138</u>
<u>SURPLUS for the YEAR</u>	48,866	<u>4,862</u>
<u>FUND BALANCE:</u>		
December 1, 1978	<u>557,590</u>	
November 30, 1979	<u>606,456</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

DEBT SERVICE FUNDS  
BOND and INTEREST FUND (June 1, 1977 Issue)  
BALANCE SHEET  
November 30, 1979

Exhibit D-2

A S S E T S

Cash	3,648
Due from Capital Projects Fund (Exh. E-1)	25,875
Taxes receivable	44,841
Total assets	<u>74,364</u>

L I A B I L I T I E S and F U N D B A L A N C E

LIABILITIES

-

FUND BALANCE

74,364

Total liabilities and fund balance

74,364

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	188,116	180,000
Interest on investments	5,852	-
Total revenues	<u>193,968</u>	<u>180,000</u>
<u>EXPENDITURES:</u>		
Redemption of bonds	100,000	100,000
Interest (Exh. F-3)	90,438	88,588
Fiscal agent fees	90	-
Total expenditures	<u>190,528</u>	<u>188,588</u>
<u>SURPLUS (DEFICIT) for the YEAR</u>	3,440	<u>( 8,588)</u>
<u>FUND BALANCE:</u>		
December 1, 1978	<u>70,924</u>	
November 30, 1979	<u>74,364</u>	

The accompanying notes are an integral part of this report.

SECTION E

CAPITAL PROJECTS FUNDS



VERMILION COUNTY  
Illinois

CAPITAL PROJECTS FUNDS  
NURSING HOME ADDITION FUND  
BALANCE SHEET  
November 30, 1979

Exhibit E-1

A S S E T S

Cash	19
Investments	<u>153,191</u>
Total assets	<u>153,210</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>LIABILITIES:</u>	
Due to Bond and Interest Fund (June 1, 1977 Issue)(Exh. D-2)	25,875
<u>FUND BALANCE</u>	<u>127,335</u>
Total liabilities and fund balance	<u>153,210</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1979

	<u>Actual</u>
<u>REVENUES:</u>	
Interest on Investments	78,161
<u>EXPENDITURES:</u>	
Construction	<u>1,538,156</u>
<u>(DEFICIT) for the YEAR</u>	(1,459,995)
<u>FUND BALANCE:</u>	
December 1, 1978	<u>1,587,330</u>
November 30, 1979	<u>127,335</u>

The accompanying notes are an integral part of this report.

SECTION F

GENERAL LONG-TERM DEBT GROUP of ACCOUNTS

VERMILION COUNTY  
Illinois

GENERAL LONG-TERM DEBT GROUP of ACCOUNTS  
STATEMENT of GENERAL LONG-TERM DEBT  
November 30, 1979

Exhibit F-1

AMOUNT AVAILABLE and to be PROVIDED  
for the PAYMENT of GENERAL LONG-TERM DEBT

Amount available in Debt Service Funds	680,820
Amount to be provided from future taxation for retirement of general bonds and related interest	<u>2,939,799</u>
Total available and to be provided	<u>3,620,619</u>

GENERAL LONG-TERM DEBT PAYABLE

<u>Issue of May 1, 1971</u> (Exh. F-2)		
Bonds payable	955,000	
Interest payable	<u>101,344</u>	
Total May 1, 1971 Issue		1,056,344
 <u>Issue of June 1, 1977</u> (Exh. F-3)		
Bonds payable	1,900,000	
Interest payable	<u>664,275</u>	
Total June 1, 1977 Issue		<u>2,564,275</u>
 Total general long-term debt payable		<u>3,620,619</u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

GENERAL LONG-TERM DEBT GROUP of ACCOUNTS  
BONDS and INTEREST PAYABLE  
November 30, 1979

Exhibit F-2

Vermillion County Nursing Home--General Obligation Bonds

	(Issue Bonds #1	dated to	May 400 -	1, 1971 \$2,000,000)
	<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	<u>253,868.75</u>		<u>235,000.00</u>	<u>18,868.75</u>
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	<u>234,618.75</u>		<u>205,000.00</u>	<u>29,618.75</u>
Total outstanding--December 1, 1978	1,315,456.25		1,160,000.00	155,456.25
1978-79 payments (Exh. D-1)	<u>259,112.50</u>		<u>205,000.00</u>	<u>54,112.50</u>
Total outstanding--November 30, 1979 (Exh. F-1)	<u>1,056,343.75</u>		<u>955,000.00</u>	<u>101,343.75</u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

GENERAL LONG-TERM DEBT GROUP of ACCOUNTS  
BONDS and INTEREST PAYABLE  
November 30, 1979

Exhibit F-3

Vermilion County Nursing Home--General Obligation Bonds

	(Issue Bonds #1	dated to	June 400 -	1, 1977 \$2,000,000)
	Total		Bonds	Interest
December 1, 1992	179,200.00		175,000.00	4,200.00
June 1, 1992	4,200.00		-	4,200.00
December 1, 1991	183,356.25		175,000.00	8,356.25
June 1, 1991	8,356.25		-	8,356.25
December 1, 1990	187,468.75		175,000.00	12,468.75
June 1, 1990	12,468.75		-	12,468.75
December 1, 1989	191,493.75		175,000.00	16,493.75
June 1, 1989	16,493.75		-	16,493.75
December 1, 1988	195,431.25		175,000.00	20,431.25
June 1, 1988	20,431.25		-	20,431.25
December 1, 1987	173,731.25		150,000.00	23,731.25
June 1, 1987	23,731.25		-	23,731.25
December 1, 1986	176,956.25		150,000.00	26,956.25
June 1, 1986	26,956.25		-	26,956.25
December 1, 1985	180,106.25		150,000.00	30,106.25
June 1, 1985	30,106.25		-	30,106.25
December 1, 1984	157,668.75		125,000.00	32,668.75
June 1, 1984	32,668.75		-	32,668.75
December 1, 1983	160,168.75		125,000.00	35,168.75
June 1, 1983	35,168.75		-	35,168.75
December 1, 1982	162,668.75		125,000.00	37,668.75
June 1, 1982	37,668.75		-	37,668.75
December 1, 1981	140,668.75		100,000.00	40,668.75
June 1, 1981	40,668.75		-	40,668.75
December 1, 1980	143,218.75		100,000.00	43,218.75
June 1, 1980	43,218.75		-	43,218.75
December 1, 1979	145,218.75		100,000.00	45,218.75
June 1, 1979	45,218.75		-	45,218.75
Total outstanding--December 1, 1978	2,754,712.50		2,000,000.00	754,712.50
1978-79 payments (Exh. D-2)	190,437.50		100,000.00	90,437.50
Total outstanding--November 30, 1979 (Exh. F-1)	2,564,275.00		1,900,000.00	664,275.00

The accompanying notes are an integral part of this report.

SECTION G

NOTES to FINANCIAL STATEMENTS

NOTE 1 - 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 material items in the General Funds, Special Revenue Funds, Debt Service Funds and Capital Projects 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 1979-80 fiscal year are not included as revenue receivables.

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

Section A	General Fund
B	Special Revenue Funds
C	Trust and Agency Funds
D	Debt Service Funds
E	Capital Projects Funds
F	General Long-Term Debt Group of Accounts

The general funds include the General County, Federal Revenue Sharing, Anti-Recession, Nursing Homes, County Farm, County Health Department, Regional Planning Commission and the various county office operating accounts. Special Revenue Funds are those for a specific purpose. Trust and Agency Funds include the collection and distribution of property taxes and other trust accounts. The Debt Service Funds disclose the retirement of bond principal and interest. The Capital Projects Funds present the expenditures of the Vermilion Nursing Home bond issue proceeds.

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 General Fixed Assets Group of Accounts is not presented.

NOTE 1 - SUMMARY of SIGNIFICANT ACCOUNTING POLICIES:(continued)

D. The County Health Department and County Nursing Homes are shown as separate divisions 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 1979 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 1978 tax distribution was not completed until subsequent to November 30, 1979. Distributions made after the fiscal year end have been included as taxes receivable and revenue of the various tax levy funds.

G. County Courthouse Elevator Improvement Fund - The County Board has approved the transfer of \$75,000 from the General County Fund to the County Courthouse Elevator Improvement Fund for the 1978-79 fiscal year to be held in trust for future elevator improvements only. Future transfers are projected in order to accumulate sufficient funds needed to construct new elevators for the county courthouse.

NOTE 2 - 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 reverts to the County upon completion of the program.



NOTE 3 - FEDERAL REVENUE SHARING and ANTI-RECESSION FISCAL ASSISTANCE FUNDS:

Revenues and related expenditures derived from Federal Revenue Sharing and Anti-Recession 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. The unexpended balance of Federal Revenue Sharing and Anti-Recession Fiscal Assistance Funds are presented as a restricted fund balance of the Combined General Funds. The appropriation and expenditure of these funds is limited to the priority guidelines established by the Federal government.

NOTE 4 - PENSION and RETIREMENT FUND COMMITMENTS:

Illinois Municipal Retirement Fund

The County is a participating member of the Illinois Municipal Retirement Fund which covers all of its employees who:

- (a) occupy a job normally requiring 600 hours or more per year;
- (b) are paid on a regular payroll from County Funds;
- (c) were under age sixty when first entering employment; and
- (d) are not covered by another state created retirement system for the same service.

Employees not qualifying above are considered as "nonparticipating employees" and are covered under Social Security.

The annual County contribution rates are fixed by the State and provide for funding of prior service costs, if any, including interest, as determined actuarially, over a future period of not more than 40 years. Information concerning the amount, if any, of the excess of the actuarially computed value of vested benefits over the total available in the pension fund is not available.

NOTE 5 - LOCAL PUBLIC WORKS CAPITAL DEVELOPMENT GRANTS:

The Economic Development Administration, U. S. Department of Commerce made two grants available to the County which were accepted by the County on September 21, 1977. One grant provides financial assistance for remodeling the Vermilion Shelter Care Home not to exceed a cost of \$122,000. The other grant, amounting to \$186,000 provides financial assistance for remodeling of the Vermilion County Courthouse. These funds were received by the County during the 1977-78 fiscal year and construction has been completed.

NOTE 6 - CONTINGENT LIABILITY and RAILROAD SETTLEMENT:

A contingent liability exists at November 30, 1979, for tax protests in excess of actual percentage amounts withheld from distribution by the County Collector in the years 1971, 1972, 1974, and 1975 amounting to approximately \$429,200. Protests subsequently overruled will reduce this amount.

A settlement was negotiated with Penn Central Railroad in October 1978 for payment of delinquent taxes thru December 31, 1976. The total settlement including interest to December 31, 1977 was \$964,812 of which \$254,712 was received in cash and \$710,100 in serial notes. The following serial notes are due the County Collector at November 30, 1979:

7% Series D secured due 12/31/79	\$ 84,900
8% Series D secured due 12/31/87	<u>540,300</u>
Total	<u>\$625,200</u>

Subsequent to November 30, 1979, the 7% notes were collected and \$84,900 was distributed to the various taxing bodies in February 1980. The 8% notes (\$540,300) were sold to Merrill-Lynch, Inc. at a 27% discount for a total of \$394,419. This was also distributed in February 1980.

NOTE 7 - PRIOR PERIOD ADJUSTMENT

A total of \$77,748 interest from the 1978 settlement with Penn Central was distributed directly to taxing bodies rather than transferred to the General Fund. This was set up as a receivable in the General Fund for the November 30, 1978 audit report.

NOTE 8 - LEASE COMMITMENT:

The County currently leases parts of the Public Safety Building from the Danville Public Building Commission under a lease dated January 1, 1979. County lease commitments under this lease are:

<u>Period</u>	<u>Amount of Rent</u>
1/1/78 through 10/31/78	791,500
11/1/78 through 10/31/79	1,090,900
11/1/79 through 10/31/80	1,128,600
11/1/80 through 10/31/81	1,223,950✓

Lease payments include amounts for the cost of operation and maintenance of the buildings. The lease is noncancellable.

SECTION H

COUNTY OFFICIALS

VERMILION COUNTY  
Illinois

COUNTY OFFICIALS  
November 30, 1979

Exhibit H  
Page 1

Chairman of the County Board

Fred Van Horne

Circuit Clerk

Gerald Block

County Clerk

Robert Payne

Chief Probation Officer

Gene Hughes

Coroner

Gary Ballard

County Auditor

Helen Cornwell

County Superintendent of Highways

Jesse Irvin

Regional Superintendent of Schools

James Ellis

County Animal Control

Dr. Wesley Bieritz

Recorded of Deeds

Clide Courson

Sheriff

Walter Lumsargis, Sr.

State's Attorney

Thomas Fahey

Treasurer

Robert Jones

Medical Director of the Tuberculosis Dispensary

Charles Shelby

Director Vermilion County Health Department

Steve Laker

Executive Director Regional Planning Commission

Glen Eicher

Administrator of Vermilion Nursing Home

Ery Weicherding

Director Mental Health #708 Board

Michael Balter

Public Defender

Carl Kagawa

Supervisor of Assessments

Clifford Lamb

Emergency Services and Disaster Agency

John L. Shaffer

Data Processing

Brenda Anderson

Superintendent of Building and Grounds

Frank Boyd

Department of Public Aid Superintendent

Deane Winkler