

VERMILION COUNTY

Illinois

ANNUAL REPORT

November 30, 1980

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This report consists of 61 pages.

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, 1980. 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, 1979.

General fixed assets were not included in the accompanying financial statements as explained in the "Notes to Financial Statements" Exhibit G.

Due to inadequate accounting records, the scope of our examination could not be extended to enable us to express an opinion on the aforementioned financial statements of Vermilion County, Illinois.

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

May 7, 1981  
Danville, Illinois

SECTION A

GENERAL FUNDS

GENERAL FUNDS  
BALANCE SHEET  
November 30, 1980

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	Elevator Improve- ment Fund	County Offices	Planning Commis- sioner EDA Projects	County Services Building Improve- ment Fund
Cash	597,226	-	211,832	1,013	197,576	4,500	56,858	22,185	-	80,895	1,000	21,367
Investments	1,694,106	-	1,152,800	-	204,731	-	20,824	278,953	36,798	-	-	-
Inventory--revenue stamps	1,058	-	-	-	-	-	-	-	-	1,058	-	-
Taxes receivable	405,106	-	405,106	-	-	-	-	-	-	-	-	-
Due from governmental agencies--												
Federal revenue sharing	75,861	-	-	-	-	-	-	75,861	-	-	-	-
State of Illinois--sales tax	127,425	-	127,425	-	-	-	-	-	-	-	-	-
State of Illinois--probation office salary reimbursement	9,600	-	9,600	-	-	-	-	-	-	-	-	-
State of Illinois--States Attorney's salary reimbursement	4,733	-	4,733	-	-	-	-	-	-	-	-	-
State of Illinois--non support	2,390	-	2,390	-	-	-	-	-	-	-	-	-
State of Illinois--income tax	60,036	-	60,036	-	-	-	-	-	-	-	-	-
State of Illinois--Health Dept.	142,279	-	-	-	-	-	142,279	-	-	-	-	-
State of Illinois--nursing home	80,019	-	-	-	80,019	-	-	-	-	-	-	-
Due from General County Fund	-	( 119)	-	-	-	-	-	-	73	46	-	-
Due from County Collector (Exh. C-1)	1,911	-	-	-	-	-	-	-	-	1,911	-	-
Uncollected fees and fines	106,001	-	100,471	-	-	-	-	-	-	5,530	-	-
Due from fee offices	-	( 89,139)	89,139	-	-	-	-	-	-	-	-	-
Accounts receivable	7,072	-	-	-	-	-	7,072	-	-	-	-	-
Treasurer's Funds:												
Due from Payroll Clearing Fund (Exh. C-1)	55,000	-	55,000	-	-	-	-	-	-	-	-	-
Due from Inheritance Fund (Exh. C-1)	6,166	-	6,166	-	-	-	-	-	-	-	-	-
Due from Non-Resident Heirs Fund (Exh. C-1)	1,249	-	1,249	-	-	-	-	-	-	-	-	-
Due from Election Fund (Exh. B-9)	72,581	-	72,581	-	-	-	-	-	-	-	-	-
Due from Animal Control Fund (Exh. B-1)	632	-	632	-	-	-	-	-	-	-	-	-
Due from Capital Improvement--Nursing Home Addition (Exh. E-1)	1,674	-	1,674	-	-	-	-	-	-	-	-	-
Due from Federal Revenue Sharing Fund	-	( 21,220)	21,220	-	-	-	-	-	-	-	-	-
Due from CETA	30,180	-	30,180	-	-	-	-	-	-	-	-	-
Total assets	3,482,305	(110,478)	2,352,234	1,013	482,326	4,500	227,033	376,999	36,871	89,440	1,000	21,367
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	65,282	-	-	-	-	-	65,282	-	-	-	-	-
Accounts payable	316,359	-	128,124	1,486	102,115	-	84,634	-	-	-	-	-
Due to ESDA	151	-	151	-	-	-	-	-	-	-	-	-
Due Nursing Home Debt Service Fund (Exh. D-1)	3,346	-	-	-	3,346	-	-	-	-	-	-	-
Due to County Highway Fund (Exh. B-4)	36,635	-	36,635	-	-	-	-	-	-	-	-	-
Due to General County Fund	-	(110,405)	-	-	-	-	-	21,220	-	89,185	-	-
Due to West Ross Lane Fund (Exh. C-1)	2,500	-	2,500	-	-	-	-	-	-	-	-	-
Due to Capital Improvement Elevator Fund	-	( 73)	73	-	-	-	-	-	-	-	-	-
Total liabilities	424,273	(110,478)	167,483	1,486	105,461	-	149,916	21,220	-	89,185	-	-
FUND BALANCE: (Exh. A-2)												
Restricted (Notes 3,5, and 10)	415,017	-	-	-	-	-	-	355,779	36,871	-	1,000	21,367
Unrestricted	2,643,015	-	2,184,751	( 473)	376,865	4,500	77,117	-	-	255	-	-
Total fund balance	3,058,032	-	2,184,751	( 473)	376,865	4,500	77,117	355,779	36,871	255	1,000	21,367
Total liabilities and fund balance (Exh. A-2)	3,482,305	(110,478)	2,352,234	1,013	482,326	4,500	227,033	376,999	36,871	89,440	1,000	21,367

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, 1980

Exhibit A-2

	Budget/ Appropri- ation	Combined General Funds	Elimination of Interfund Balances	General County Fund	Regional Planning Commission	Nursing Homes	County Farm	County Health Department	Federal Revenue Sharing	County Offices	Planning Commis- sioner EDA Projects	Elevator Improve- ment Fund	County Services Building Improve- ment Fund
REVENUES:													
Property taxes (Exh. C-3)	824,500	813,812	-	813,812	-	-	-	-	-	-	-	-	-
Federal Revenue Sharing	460,000	451,922	( 522,119)	522,119	-	-	-	-	451,922	-	-	-	-
Sales tax	415,000	462,535	-	462,535	-	-	-	-	-	-	-	-	-
State income tax	420,000	452,869	-	452,869	-	-	-	-	-	-	-	-	-
Inheritance tax rebate	-	37,071	-	37,071	-	-	-	-	-	-	-	-	-
Fines & fees for services	699,800	871,723	-	168,535	-	-	-	72,365	-	-	630,823	-	-
Penalties, costs & interest	50,000	58,032	-	58,032	-	-	-	-	-	-	-	-	-
Vermilion Manor Nursing Home & Shelter Care Home	1,822,610	1,875,275	-	-	-	1,875,275	-	-	-	-	-	-	-
County Farm income	12,000	20,401	( 13,000)	13,000	-	-	20,401	-	-	-	-	-	-
Liquor licenses	20,900	22,650	-	22,650	-	-	-	-	-	-	-	-	-
Miscellaneous revenue and reimbursement	70,600	76,941	-	22,650	2,993	-	-	46,234	-	-	5,064	-	-
Governmental grants and reimbursement	80,400	843,404	-	162,868	26,225	-	-	578,595	-	-	75,716	-	-
Interest on investments	100,000	481,099	-	427,522	-	-	-	824	38,185	9,051	5,517	-	-
Transfer of funds	-	-	( 385,181)	-	44,000	-	-	203,244	-	75,000	41,537	-	21,400
Excess revenues from fees	-	-	( 808,551)	808,551	-	-	-	-	-	-	-	-	-
Permanent transfer from Working Cash Fund (Exh. B-15)	-	34,708	-	34,708	-	-	-	-	-	-	-	-	-
CETA	578,622	192,774	-	192,774	-	-	-	-	-	-	-	-	-
Total revenues	5,554,432	6,695,216	(1,728,851)	4,199,696	73,218	1,875,275	20,401	901,262	490,107	84,051	758,657	-	21,400
EXPENDITURES: (Exh. A-3)													
Law enforcement	1,320,530	1,228,258	( 554,656)	1,234,268	-	-	-	-	522,119	-	26,527	-	-
Courts and administration of justice	541,435	471,930	( 5,340)	472,281	-	-	-	-	-	-	4,989	-	-
Public & county services	837,791	726,307	( 47,560)	682,538	63,609	-	-	-	-	-	27,720	-	-
General health & welfare	2,754,444	2,557,956	( 203,244)	300,441	-	1,646,391	6,289	808,079	-	-	-	-	-
Property tax assessment and collection	172,719	165,099	( 100)	165,079	-	-	-	-	-	-	120	-	-
General county administration	158,591	117,259	-	117,259	-	-	-	-	-	-	-	-	-
Buildings and grounds	236,419	412,515	( 21,400)	240,538	-	-	-	-	-	193,344	-	-	33
Contingency	10,000	13,232	-	13,232	-	-	-	-	-	-	-	-	-
Courthouse capital reserve	-	-	( 75,000)	75,000	-	-	-	-	-	-	-	-	-
Capital grants--Daniels Building (Note 11)	40,000	40,000	-	40,000	-	-	-	-	-	-	-	-	-
CETA--Special Program	19,793	10,700	-	10,700	-	-	-	-	-	-	-	-	-
Transfer of funds	-	-	( 821,551)	-	-	-	13,000	109,250	-	-	699,301	-	-
Total expenditures	6,091,722	5,743,256	(1,728,851)	3,351,336	63,609	1,646,391	19,289	917,329	522,119	193,344	758,657	-	33
SURPLUS (DEFICIT) for the YEAR	( 537,290)	951,960	-	848,360	9,609	228,884	1,112	( 16,067)	( 32,012)	(109,293)	-	-	21,367
FUND BALANCE:													
December 1, 1979		2,147,817		1,378,136	(10,082)	147,981	3,388	93,184	387,791	146,164	255	1,000	-
Adjustment (Note 12)		( 41,745)		( 41,745)	-	-	-	-	-	-	-	-	-
November 30, 1980 (Exh. A-1)		3,058,032		2,184,751	( 473)	376,865	4,500	77,117	355,779	36,871	255	1,000	21,367

The accompanying notes are an integral part of this report.



VERMILION COUNTY  
Illinois

GENERAL FUNDS

EXPENDITURES by FUNCTIONS  
1979-80

Exhibit A-3  
Page 1

	Appropri- ation	Combined General County Funds
<u>LAW ENFORCEMENT:</u>		
<u>Sheriff</u>		
Salary--sheriff (inc. Supt. of Safety)	21,700	21,700
Salary--deputies	506,411	502,361
Employee benefits	16,756	16,740
Postage	2,000	3,266
Printing and office supplies	9,000	7,796
Phone	200	118
Insurance--vehicles	14,000	14,000
Insurance--employee hospitalization	4,070	4,070
Equipment purchased	3,000	2,941
Purchase of equipment--vehicles	20,250	20,179
Repairs and maintenance equipment (inc. rentals)	600	203
Repairs and maintenance--vehicles	23,900	23,562
Communications equipment	11,349	11,348
Car expense	49,100	47,630
Prisoners--uniforms	1,859	1,859
Deputy--uniforms	6,891	6,032
Deputy--other	1,600	1,600
Miscellaneous	-	97
Fugitive returns	11,138	3,324
Sheriff's special patrol	1,500	1,345
Police training	9,000	6,428
Off duty court appearances	2,000	1,720
Transportation	2,500	1,867
Surety bonds	500	465
Sheriff's fees	500	761
Investigative expense	1,000	285
CETA	720,824	701,697
Total sheriff		
<u>Public Safety Building Maintenance</u>		
Supplies	5,800	5,575
Telephone	9,900	9,730
Total public safety building maintenance	15,700	15,305
<u>Metropolitan Enforcement Group Unit</u>	12,000	12,000
<u>Reimbursement State of Illinois Probation Office</u>	9,600	9,600
<u>Probation Intake Project--local match</u>	15,915	15,915
<u>Vermilion County Probation Improvement--local match</u>	5,000	5,000
<u>Probation State Reimbursement for Grant</u>	9,600	9,600
<u>Manpower Screening--local match</u>	977	977
<u>Work/Study Release--local match</u>	982	982

The accompanying notes are an integral part of this report.

GENERAL FUNDS  
EXPENDITURES by FUNCTIONS  
1979-80

	Appropriation	Combined General County Funds
<u>LAW ENFORCEMENT:</u>		
<u>Merit Commission</u>		
Meetings	2,250	1,325
Mileage	250	-
Postage	150	150
Office supplies and printing	200	142
Telephone	800	-
Credit checks	400	189
Affirmative action	5,500	1,998
Dues	100	100
Hearing expense	1,200	-
CETA	10,850	3,904
Total merit commission		
<u>Coroner</u>		
Salary--coroner	17,500	17,500
Salaries--secretary and deputy hire	11,733	9,750
Employee benefits	1,235	1,235
Meetings and mileage	950	314
Postage	134	65
Printing and office supplies	500	398
Phone	500	425
Equipment purchased	580	373
Repair and maintenance equipment	780	523
Autopsies	21,000	20,988
Jurors	1,750	1,630
Auto expense	3,600	3,600
Photo supplies	650	363
Dues and bond	310	245
CETA	11,717	-
Total coroner	72,939	57,409
<u>State's Attorney</u>		
Salary--state's attorney	42,600	42,600
Salaries--assistants	150,265	132,092
Employee benefit	1,115	1,115
Meetings and mileage	4,350	5,999
Postage	2,367	2,367
Printing and office supplies	3,502	2,903
Phone	4,000	3,642
Equipment purchased--Xerox	2,640	2,638
Equipment purchased	500	323
Repair and maintenance equipment	1,600	519
Case expense	9,400	7,321
Legal books	2,830	2,419
Dues (legal and social agencies)	200	250
Petty cash	100	100
Miscellaneous	400	400
State's Attorney's Appellate Assistance Service	8,100	8,100
CETA	21,212	4,153
Total state's attorney	255,181	216,941

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

GENERAL FUNDS

EXPENDITURES by FUNCTIONS  
1979-80

Exhibit A-3  
Page 3

	<u>Appropriation</u>	<u>Combined General County Funds</u>
<u>LAW ENFORCEMENT:</u>		
East Central Illinois Criminal Justice Commission	5,580	5,580
Affirmative Action Plan	10,000	10,000
<u>Probation Office</u>		
Salary--chief probation officer	20,245	20,245
Salaries--assistants and secretaries	111,603	110,488
Employee benefits	884	873
Meetings and mileage	22,050	18,409
Postage	1,000	1,000
Office supplies	1,350	1,141
Phone	800	796
Equipment purchased	400	20
Repair and maintenance equipment	550	342
County Wards--hospital and medical care	2,000	1,367
County Wards--foster homes and institutional care	14,500	8,667
Total probation office	175,382	163,348
 Total law enforcement	 1,320,530	 1,228,258
<u>COURTS and ADMINISTRATION of JUSTICE:</u>		
<u>Circuit Judges</u>		
Meetings and mileage	860	503
Postage	333	250
Printing and office supplies	600	241
Phone	617	603
Equipment purchased	600	82
Equipment repair and maintenance	548	498
Total circuit judges	3,558	2,177
<u>Judiciary and Rules</u>		
Salary--judge's secretary	12,900	12,900
Employee benefits	87	87
Equipment purchased	1,500	1,500
Library	1,500	1,500
Phone	50	50
Expenses--chief judge	510	510
Petit jurors	56,019	56,018
Grand jurors	607	606
Diet of jurors	1,462	1,063
Housing jurors	136	136
Judge's salary	3,776	3,776
Supplies	2,495	1,565
Total judiciary and rules	81,042	79,711

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

GENERAL FUNDS

EXPENDITURES by FUNCTIONS  
1979-80

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	12,460	12,460
Employee benefits	141	139
Meetings and mileage	200	106
Printing and office supplies	300	300
Postage	800	800
Phone	100	12
Equipment purchased	144	144
Equipment repair and maintenance	56	-
Total jury commission	<u>16,136</u>	<u>15,896</u>
<u>Circuit Clerk</u>		
Salary of circuit clerk	19,000	19,000
Salaries--deputies and clerks	142,851	142,851
Employee benefits	1,356	1,356
Meetings and mileage	2,800	2,389
Postage	10,000	10,000
Printing and office supplies	21,360	21,360
Phone	900	882
Equipment	2,316	2,316
Xerox	5,500	5,445
Equipment repair and maintenance	2,150	2,150
Bonds and dues	875	875
Publication	1,500	1,500
Jury expense	225	225
Miscellaneous	240	240
Hoopeston Office	350	350
CETA	50,187	21,422
Total circuit clerk	<u>261,610</u>	<u>232,361</u>
<u>Public Defender</u>		
Salary--public defender	24,833	20,304
Salary--assistants, investigators and secretaries	62,291	58,020
Employee benefits	610	610
Mileage	2,090	2,026
Postage	350	325
Phone	1,750	1,688
Rent	5,319	5,280
Printing and office supplies	2,050	2,012
Utilities	600	488
New equipment	1,750	1,309
Equipment repairs and maintenance	160	151
Witness fees	220	194
CETA	50,897	27,975
Total public defender	<u>152,920</u>	<u>120,382</u>

The accompanying notes are an integral part of this report.

EXPENDITURES by FUNCTIONS  
1979-80

Exhibit A-3  
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	Appropriation	Combined General County Funds
<u>COURTS and ADMINISTRATION of JUSTICE: (continued)</u>		
<u>Associate Judges</u>		
Meetings and mileage	75	44
Postage	50	50
Printing and office supplies	50	47
Phone	75	75
Equipment purchased	450	-
Equipment repairs and maintenance	100	100
Total associate judges	800	316
<u>Circuit Clerk's Automated Payments and Accounts System</u>	2,935	2,935
<u>Special Attorney Hire</u>	10,300	6,018
<u>Special Public Defender</u>		
Salary	10,057	10,057
Employee benefits	77	82
Supplies	2,000	1,995
Total special public defender	12,134	12,134
Total courts and administration of justice	541,435	471,930
<u>PUBLIC and COUNTY SERVICES:</u>		
<u>Regional Superintendent of Schools</u>		
Salaries--secretaries	28,317	28,182
Employee benefits	243	243
Printing and office supplies	2,300	2,150
Postage	2,700	2,700
Meetings and mileage	4,100	3,800
Phone	1,200	1,028
New equipment	850	850
School elections	171	43
Xerox	1,350	1,298
Equipment repair and maintenance	814	812
Court reporter	200	89
CETA	28,180	7,423
Total regional Superintendent of schools	70,425	48,618
<u>County Clerk</u>		
Salary of county clerk	20,500	20,500
Salary of deputies and clerks	69,162	69,162
Employee benefits	761	729
Meetings and mileage	1,329	1,290
Postage	2,250	2,250
Printing and office supplies	15,672	15,045
Phone	900	286
Equipment purchased	1,129	1,129
Xerox	8,900	8,391
Equipment repair and maintenance	353	353

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

GENERAL FUNDS

EXPENDITURES by FUNCTIONS  
1979-80

Exhibit A-3  
Page 6

	Appropri- ation	Combined General County Funds
<u>PUBLIC and COUNTY SERVICES:(continued)</u>		
<u>County Clerk (cont.)</u>		
Compensation for registrars and precinct committeemen	282	282
Dues and subscriptions	250	250
Miscellaneous	300	415
Tax coding and consolidate election	111,850	111,687
CETA	<u>24,251</u>	<u>31,927</u>
Total county clerk	<u>257,889</u>	<u>263,696</u>
<u>Auditor</u>		
Salary of auditor	17,500	17,500
Salary of deputies and clerks	41,624	41,624
Employee benefits	455	455
Meetings and mileage	1,200	860
Postage	900	900
Printing and office supplies	600	506
Phone	400	299
Equipment repair and maintenance	646	101
New equipment	400	269
Dues and bonds	125	125
CETA	<u>40,480</u>	<u>13,268</u>
Total auditor	<u>104,330</u>	<u>75,907</u>
<u>Recorder</u>		
Salary--recorder	17,500	17,500
Salary--deputies and clerks	23,628	23,628
Employee benefits	270	270
Meetings and mileage	1,600	1,600
Postage	1,138	900
Printing and office supplies	1,500	1,428
Phone	214	143
Equipment purchased	4,000	3,866
Equipment repair and maintenance	4,094	4,093
Microfilm supplies	5,659	5,659
Cott Index Service	9,377	9,317
Microfilm camera with service contract	1,421	815
Dues and bond	405	405
Revenue stamps machine rental	362	362
State revenue stamps	-	24,045
CETA	<u>16,028</u>	<u>5,703</u>
Total recorder	<u>87,196</u>	<u>99,734</u>
<u>Election Commission</u>		
Salaries--commissioners	7,934	7,934
Salary--chief clerk	13,438	13,438
Salaries--extra clerks	11,687	11,435

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

GENERAL FUNDS

EXPENDITURES by FUNCTIONS  
1979-80

Exhibit A-3  
Page 7

	Appropriation	Combined General County Funds
<u>PUBLIC and COUNTY SERVICES:(continued)</u>		
<u>Election Commission (continued)</u>		
Salary--special clerks	6,403	3,564
Employee benefits	316	316
Meeting and mileage	550	550
Postage	800	800
Supplies	500	432
Telephone	100	49
Equipment--repair and maintenance	250	100
Attorney fees	500	-
Association dues	200	200
Primary election	30,900	30,898
General election	18,600	18,600
Tax coding and consolidation	3,000	1,990
Total election commission	<u>95,178</u>	<u>90,306</u>
<u>Other County Services</u>		
Register of birth and death certificates	3,059	3,059
Trustees--Rose Cemetery	300	300
County Soil and Conservation District	1,500	1,500
County Extension Services	<u>16,600</u>	<u>16,600</u>
Total other county services	<u>21,459</u>	<u>21,459</u>
<u>Planning Commission</u>		
Salary of director	22,680	22,680
Salary of others	24,274	24,266
Employee benefits	370	327
Meetings and mileage	2,582	999
Car allowance	1,500	1,500
Postage	750	750
Rent	4,200	4,200
Telephone	2,086	2,086
Xerox rent	3,462	3,462
Dues and subscriptions	224	224
Printing and office supplies	7,219	2,555
Library	600	484
Equipment purchased	126	21
Repair and maintenance	200	55
CETA	<u>59,257</u>	<u>-</u>
Total planning commission	<u>129,530</u>	<u>63,609</u>
<u>Data Processing</u>		
Salary of manager	13,975	13,975
Salary of key punch operators	18,000	15,994
Employee benefits	234	234
Postage	100	25
Printing and office supplies	2,000	1,710
Phone	100	44

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

GENERAL FUNDS

EXPENDITURES by FUNCTIONS  
1979-80

Exhibit A-3  
Page 8

	<u>Appropri- ation</u>	<u>Combined General County Funds</u>
<u>PUBLIC and COUNTY SERVICES: (continued)</u>		
<u>Data Processing (cont.)</u>		
New equipment--lease payments	27,200	26,728
Bursting machine	4,175	3,960
Programming	5,000	235
Education	<u>1,000</u>	<u>73</u>
Total data processing	<u>71,784</u>	<u>62,978</u>
 Total public and county services	 <u>837,791</u>	 <u>726,307</u>
 <u>GENERAL HEALTH and WELFARE:</u>		
<u>Vermilion Manor Nursing Home</u>		
Staple groceries	162,560	143,399
Meat	93,575	68,394
Tobacco	555	416
Fuel	60,655	35,497
Electricity	56,234	56,022
Telephone	3,548	3,123
Water	8,650	7,951
Office supplies	1,489	1,425
Dietary supplies	20,197	19,693
Housekeeping supplies	23,708	13,003
Laundry supplies	13,967	11,784
Patient activity supplies	1,845	1,403
Maintenance supplies	16,000	12,763
Drugs and nursing supplies	27,528	21,051
Insurance	6,200	6,067
Repair and maintenance	52,936	52,566
Furnishings and equipment	6,500	1,907
Physical plant	800	-
Salary--administrator	20,729	20,729
Salary--administrative assistant	9,487	9,487
Salary--comptroller	9,654	9,654
Salary--director of nurses	16,433	16,433
Salary--dietary	154,265	152,910
Salary--assistant director of nurses	13,200	13,200
Salary--Food service supervisor	8,738	8,738
Salary--nursing	812,726	751,413
Salary--laundry	38,382	38,011
Salary--clerks	7,000	7,000

The accompanying notes are an integral part of this report.



VERMILION COUNTY  
Illinois

GENERAL FUNDS

EXPENDITURES by FUNCTIONS  
1979-80

Exhibit A-3  
Page 9

	<u>Appropriation</u>	<u>Combined General County Funds</u>
<u>GENERAL HEALTH and WELFARE:(continued)</u>		
<u>Vermilion Manor Nursing Home (cont.)</u>		
Salary--housekeeping	32,470	32,233
Salary--maintenance	54,063	52,239
Salary--activity director and assistant	35,626	35,551
Salary--physician	13,247	13,247
Salary--social service worker	9,608	9,608
Mileage and meetings	5,225	3,304
Postage	750	750
Consultant fees	2,500	1,860
Dues and subscriptions	1,250	2,401
Employee benefits	15,600	10,696
Transportation for community activities	630	463
CETA		
Total Vermilion Manor Nursing Home	<u>1,818,530</u>	<u>1,646,391</u>
<u>Farm Expense</u>	<u>-</u>	<u>6,289</u>
<u>Animal Control</u>		
Salary--administrator	4,800	4,800
Salary--director	12,108	12,108
Salary--secretary	7,039	7,039
Salary--part-time warden	4,200	4,200
Employee benefits	1,137	1,127
Postage	2,974	2,974
Supplies, printing and dog tags	2,486	2,486
Telephones and communications	1,503	1,503
Equipment purchased	485	485
Equipment--repairs and maintenance	700	700
Utilities	560	560
Chemicals	250	250
Uniforms	322	322
Moving and renovation	3,995	3,995
CETA	<u>17,237</u>	<u>22,534</u>
Total animal control	<u>59,796</u>	<u>65,083</u>
<u>Mental Health 708 Board Grant (Exh. B-10)</u>	<u>25,000</u>	<u>25,000</u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

GENERAL FUNDS

EXPENDITURES by FUNCTIONS  
1979-80

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	5,650	5,650
Employee benefits	274	274
Phone	50	25
Meetings and mileage	1,110	1,100
Postage	25	-
Equipment purchased	75	-
Repairs and maintenance	15	-
Supplies	175	65
Total weed control officer	<u>7,374</u>	<u>7,114</u>
<u>Vermilion County Health Department</u>		
Salaries	328,290	325,297
Employee benefits	7,336	7,335
Travel	26,000	25,984
Postage	3,600	3,715
Supplies	2,000	1,978
Printing	2,000	1,826
Telephone	7,000	6,484
Equipment purchased	4,462	22,544
Insurance	12,457	-
Repair, maintenance and equipment leasing	1,000	990
Consumable supplies	23,808	23,688
Rent	14,583	14,583
Contractual	14,000	13,848
Special programs		1,473
Food--Women, infants, and children	366,304	346,310
Moving and renovation	19,417	1,885
Educational material	3,695	3,458
CETA	7,792	-
Bad debts	-	6,681
Total Vermilion County Health Department	<u>843,744</u>	<u>808,079</u>
Total general health and welfare	<u>2,754,444</u>	<u>2,557,956</u>

PROPERTY TAX ASSESSMENT and COLLECTION:

<u>Board of Review</u>		
Salaries	21,593	18,842
Employee benefits	307	247
Meetings and mileage	1,565	951
Equipment repair and maintenance	200	-
Printing and office supplies	235	231

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

GENERAL FUNDS

EXPENDITURES by FUNCTIONS  
1979-80

Exhibit A-3  
Page 11

	<u>Appropri- ation</u>	<u>Combined General County Funds</u>
<u>Board of Review (continued)</u>		
Phone	100	50
Postage	650	650
Advertising assessment changes	4,750	2,933
Appraiser's fees	400	-
Total board of review	<u>29,800</u>	<u>23,904</u>
<u>County Treasurer</u>		
Salary of treasurer	20,500	20,500
Salary of deputies and clerks	80,312	79,922
Employee benefits	895	796
Meetings and mileage	643	520
Postage	12,182	11,760
Printing and office supplies	9,000	8,957
Phone	100	48
Equipment purchased	6,800	6,776
Equipment repair and maintenance	2,097	2,087
Publications	8,640	8,636
Bonds	1,000	923
Miscellaneous	750	270
Total county treasurer	<u>142,919</u>	<u>141,195</u>
Total property tax assessment and collection	<u>172,719</u>	<u>165,099</u>
<u>GENERAL COUNTY ADMINISTRATION:</u>		
<u>County Board</u>		
Salary--secretary	9,000	9,000
Employee benefits	89	89
Meetings and mileage	44,000	38,038
Travel	365	-
Petty cash	100	50
County Board Member expense	32,400	-
Postage	250	250
Supplies	185	44
Telephone	93	43
Equipment--repairs and maintenance	159	159
Total county board	<u>86,641</u>	<u>47,673</u>
<u>Compensation and Liability Insurance</u>	<u>58,500</u>	<u>58,500</u>
<u>County Supplies</u>	<u>10,000</u>	<u>7,636</u>
<u>Urban Counties Council Dues</u>	<u>3,450</u>	<u>3,450</u>
Total general county administration	<u>158,591</u>	<u>117,259</u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

GENERAL FUNDS

EXPENDITURES by FUNCTIONS  
1979-80

Exhibit A-3  
Page 12

	<u>Appropri- ation</u>	<u>Combined General County Funds</u>
<u>BUILDINGS and GROUNDS:</u>		
<u>Court House</u>		
Salary--building superintendent	11,557	11,557
Salary--janitor	28,389	28,388
Salary--Supervisor of Personnel	8,904	8,904
Salary--elevator operators	3,136	3,136
Salary--matron	7,527	7,527
Salary--switchboard operators	8,151	8,151
Employee benefits	3,189	3,188
Water	1,144	981
Mileage	300	300
Electricity	22,913	22,912
Heat	15,662	15,661
Telephones	27,193	27,114
Upkeep and repairs	33,102	33,100
Supplies	6,000	5,945
CETA	43,752	28,161
Total court house	<u>220,919</u>	<u>205,025</u>
<u>County Services Building</u>		
Water	780	695
Electricity	3,799	3,062
Heat	8,800	8,700
Telephone	100	-
Upkeep and repair	1,651	1,407
Supplies--janitorial	370	282
Total county services building	<u>15,500</u>	<u>14,146</u>
<u>Elevator Improvement</u>		
Construction	-	193,344
Total building and grounds	<u>236,419</u>	<u>412,515</u>
 <u>CONTINGENCY FUND:</u>		
Incidentals and other	<u>10,000</u>	<u>13,232</u>
 <u>DANIELS BUILDING</u>	<u>40,000</u>	<u>40,000</u>
 <u>CETA--SPECIAL PROGRAM:</u>		
Salary	17,509	10,047
Employee benefits	2,284	653
Total CETA--special program	<u>19,793</u>	<u>10,700</u>

The accompanying notes are an integral part of this report.

SECTION B

SPECIAL REVENUE FUNDS

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
ANIMAL CONTROL FUND  
BALANCE SHEET  
November 30, 1980

Exhibit B-1

A S S E T S

Cash	<u>20,408</u>
Total assets	<u>20,408</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>	632
Due to County General (Exh. A-1)	19,776
<u>FUND BALANCE</u>	<u>-</u>
Total liabilities and fund balance	<u>20,408</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Fees for services	<u>35,093</u>	<u>-</u>
<u>EXPENDITURES:</u>		
Uniforms and equipment supplies	1,688	-
Gas	3,334	-
Calls	3,210	-
Mileage	4,914	-
Confinement and impoundment	4,408	-
Postage	1,200	-
Printing	1,014	-
Miscellaneous	<u>5,260</u>	<u>-</u>
Total expenditures	<u>25,028</u>	<u>-</u>
<u>SURPLUS for the YEAR</u>	10,065	<u>-</u>
<u>FUND BALANCE:</u>		
December 1, 1979	<u>9,711</u>	
November 30, 1980	<u>19,776</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
AUDIT FUND  
BALANCE SHEET  
November 30, 1980

Exhibit B-2

A S S E T S

Cash	536
Taxes receivable	<u>3,674</u>
Total assets	<u>4,210</u>

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

LIABILITIES

<u>FUND BALANCE</u>	<u>4,210</u>
Total liabilities and fund balance	<u>4,210</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	15,995	15,520
<u>EXPENDITURES:</u>		
Audit fee	<u>17,333</u>	<u>16,000</u>
<u>(DEFICIT) for the YEAR</u>	( 1,338)	( <u>480</u> )
<u>FUND BALANCE</u>		
December 1, 1979	<u>5,548</u>	
November 30, 1980	<u>4,210</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, 1980

Exhibit B-3

A S S E T S

Cash	39,537
Taxes receivable	2,623
Due from County General Fund	<u>151</u>
Total assets	<u>42,311</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	2,673
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FUND BALANCE

39,638

Total liabilities and fund balance	<u>42,311</u>
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STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	10,345	10,300
Refunds and reimbursements	25,011	26,449
Sale of used equipment	<u>2,090</u>	<u>-</u>
Total revenues	<u>37,446</u>	<u>36,749</u>
<u>EXPENDITURES:</u>		
Salaries	23,734	23,748
Employee benefits	3,786	3,812
Travel	449	1,269
Warning system	-	9,500
Supplies and other	5,545	6,968
Insurance--vehicles	1,000	1,000
Phone	1,013	1,013
Auxiliary police bonds	136	300
Rescue service	457	487
Disaster Fund	-	<u>2,000</u>
Total expenditures	<u>36,120</u>	<u>50,097</u>
<u>SURPLUS (DEFICIT) for the YEAR</u>	1,326	<u>(13,348)</u>
<u>FUND BALANCE:</u>		
December 1, 1979	<u>38,312</u>	
November 30, 1980	<u>39,638</u>	

The accompanying notes are an integral part of this report.



VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
COUNTY TRANSPORTATION FUND  
BALANCE SHEET  
November 30, 1980

Exhibit B-4

A S S E T S

Cash	128,142
Taxes receivable	99,853
Rent receivable	350
Due from County General Fund (Exh. A-1)	<u>36,635</u>
Total assets	<u>264,980</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>	
Accounts payable	46,568
<u>FUND BALANCE</u>	<u>218,412</u>
Total liabilities and fund balance	<u>264,980</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	435,796	454,000
Township reimbursement--signs	68,587	-
Refunds, reimbursements and rent	<u>8,252</u>	<u>4,000</u>
Total revenues	<u>512,635</u>	<u>458,000</u>
<u>EXPENDITURES:</u>		
Salaries	81,891	88,029
Employee benefits	7,936	8,642
Employee hospitalization	14,876	14,880
Meeting and mileage	2,881	5,200
Postage	475	475
Office supplies	2,337	2,500
Equipment purchased	41,652	43,700
Repair and maintenance of equipment	18,218	20,000
Gas and oil	27,836	28,000
Road maintenance supplies	55,946	55,948
Engineering fees	13,732	20,000
Land easements--appurtenances	20,275	35,000
Court costs	944	1,000
Non-participating MFT items	6,759	12,500
Insurance	18,000	18,000
Telephone	2,124	2,500
Bridges	33,855	80,000
Utilities	6,475	9,000
Building maintenance	<u>8,559</u>	<u>8,800</u>
Total expenditures	<u>364,771</u>	<u>454,174</u>
<u>SURPLUS for the YEAR</u>	<u>147,864</u>	<u>3,826</u>
<u>FUND BALANCE:</u>		
December 1, 1979	<u>70,548</u>	
November 30, 1980	<u>218,412</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
COUNTY BRIDGE FUND  
BALANCE SHEET  
November 30, 1980

Exhibit B-5

A S S E T S

Cash	74,577
Investments	540,389
Taxes receivable	<u>49,926</u>
Total assets	<u>664,892</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>664,892</u>
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STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	220,066	227,000
Interest on investments	55,039	-
Refunds, reimbursements, and miscellaneous	<u>9,266</u>	<u>-</u>
Total revenues	284,371	227,000
<u>EXPENDITURES:</u>		
Construction and engineering costs	<u>213,682</u>	<u>1,110,074</u>
<u>SURPLUS (DEFICIT) for the YEAR</u>	70,689	( <u>883,074</u> )
<u>FUND BALANCE:</u>		
December 1, 1979	<u>594,203</u>	
November 30, 1980	<u>664,892</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
SPECIAL BRIDGE FUND  
BALANCE SHEET  
November 30, 1980

Exhibit B-6

A S S E T S

Cash	46,081
Total assets	<u>46,081</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>	46,081
Total liabilities and fund balance	<u>46,081</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
State of Illinois Grant	258,972	-
County and Township Grants	<u>17,886</u>	-
Total revenues	276,858	-
<u>EXPENDITURES:</u>		
Construction and engineering costs	<u>234,195</u>	-
<u>SURPLUS for the YEAR</u>	42,663	-
<u>FUND BALANCE:</u>		
December 1, 1979	<u>3,418</u>	
November 30, 1980	<u>46,081</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, 1980

Exhibit B-7

A S S E T S

Cash	326,603
Investments	664,612
Due from State of Illinois	79,163
Due from Township Motor Tax Fund (Exh. B-8)	<u>95,000</u>
Total assets	<u>1,165,378</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	25,759
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FUND BALANCE

1,139,619

Total liabilities and fund balance

1,165,378

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
State of Illinois--motor fuel tax	837,306	-
Interest on investments	<u>122,874</u>	-
Total revenues	<u>960,180</u>	-
<u>EXPENDITURES:</u>		
Payroll (Exh. C-11)	85,208	-
Construction	829,069	-
Engineering fees	35,464	-
ROW purchases	<u>25,357</u>	-
Total expenditures	<u>975,098</u>	-
<u>SURPLUS (DEFICIT) for the YEAR</u>	( 14,918)	-
<u>FUND BALANCE:</u>		
December 1, 1979	<u>1,154,537</u>	
November 30, 1980	<u>1,139,619</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, 1980

Exhibit B-8

A S S E T S

Cash	58,162
Due from State of Illinois	<u>67,439</u>
Total assets	<u>125,601</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	4,908
Due to County Motor Fuel Tax (Exh. B-7)	<u>95,000</u>
<u>FUND BALANCE</u>	<u>25,693</u>

Total liabilities and fund balance	<u>125,601</u>
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STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
State of Illinois--motor fuel tax	701,639	-
Interest on investments	<u>669</u>	-
Total revenues	<u>702,308</u>	-
<u>EXPENDITURES:</u>		
Hauling	46,492	-
Construction and maintenance	585,310	-
Payroll	<u>31,799</u>	-
Total expenditures	<u>663,601</u>	-
<u>SURPLUS for the YEAR</u>	38,707	-
<u>FUND BALANCE:</u>		
December 1, 1979	( <u>13,014</u> )	
November 30, 1980	<u>25,693</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
ELECTION FUND  
BALANCE SHEET  
November 30, 1980

Exhibit B-9

A S S E T S

Cash	85,178
Taxes receivable	<u>10,511</u>
Total assets	<u>95,689</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 County General Fund (Exh. A-1)	72,581
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FUND BALANCE

23,108

Total liabilities and fund balance	<u>95,689</u>
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STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	45,324	44,038
Reimbursements	<u>4,168</u>	-
Total revenues	49,492	44,038
<u>EXPENDITURES:</u>		
Election expenses	<u>86,823</u>	<u>90,000</u>
(DEFICIT) for the YEAR	(37,331)	<u>(45,962)</u>
<u>FUND BALANCE:</u>		
December 1, 1979	<u>60,439</u>	
November 30, 1980	<u>23,108</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
MENTAL HEALTH BOARD #708 FUND  
BALANCE SHEET  
November 30, 1980

Exhibit B-10

A S S E T S

Cash	13,939
Taxes receivable	<u>97,714</u>
Total assets	<u>111,653</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	16,087
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FUND BALANCE

Total liabilities and fund balance	<u>95,566</u>
	<u>111,653</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	431,687	465,648
Interest on investments	10,333	2,500
County General Grant (Exh. A-3)	<u>25,000</u>	<u>-</u>
Total revenues	<u>467,020</u>	<u>468,148</u>
<u>EXPENDITURES:</u>		
Salary--coordinator	24,400	24,400
Other salaries	13,197	13,207
Employee benefits	819	1,130
Meetings and mileage	968	1,300
Postage	400	400
Office supplies	2,633	2,975
New equipment	68	200
Repair and maintenance of equipment	72	200
IMRF and FICA	5,041	5,135
Rent	4,430	4,500
Insurance	2,103	2,500
Telephone	1,209	1,300
Janitor service	146	400
Contingency	5,009	5,251
Grants to other agencies--		
Vermilion County Big Brothers/Big Sisters	17,949	17,949
Vermilion County Center for Children's Services	75,234	75,234
Vermilion County Council on Alcohol and Drug Abuse	90,560	90,560
Vermilion County Mental Health Center	76,872	76,872
Hoopeston Multi-Agency Center	11,075	11,075
Vermilion County Rehabilitation Center	68,506	68,506
Vermilion County Developmental Learning Center	69,083	69,083
Vermilion County Outreach Linkage	<u>2,457</u>	<u>2,818</u>
Total expenditures	<u>472,231</u>	<u>474,995</u>
(DEFICIT) for the YEAR	( 5,211)	( 6,847)
<u>FUND BALANCE:</u>		
December 1, 1979	<u>100,777</u>	
November 30, 1980	<u>95,566</u>	

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
PUBLIC SAFETY BUILDING RENT FUND  
BALANCE SHEET  
November 30, 1980

Exhibit B-11

A S S E T S

Cash	263,517
Taxes receivable	<u>363,909</u>
Total assets	<u>627,426</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>627,426</u>
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STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	1,109,479	970,000
Interest on investments	75,875	20,000
Refunds--Public Safety Commission	<u>415,689</u>	<u>220,000</u>
Total revenues	1,601,043	1,210,000
<u>EXPENDITURES:</u>		
Rent (Note 8)	<u>1,223,950</u>	<u>1,223,950</u>
<u>SURPLUS (DEFICIT) for the YEAR</u>	377,093	( <u>13,950</u> )
<u>FUND BALANCE:</u>		
December 1, 1979	<u>250,333</u>	
November 30, 1980	<u>627,426</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, 1980

Exhibit B-12

A S S E T S

Cash	9,844
Taxes receivable	153,938
Investments	<u>80,925</u>
Total assets	<u>244,707</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>244,707</u>
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STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	450,243	430,400
Refunds and reimbursements	34,981	48,000
Interest	<u>924</u>	<u>-</u>
Total revenues	<u>486,148</u>	<u>478,400</u>
<u>EXPENDITURES:</u>		
Salary--clerk	9,352	9,352
IMRF and FICA remittances	496,290	506,000
Interest on anticipation warrants	<u>-</u>	<u>1,000</u>
Total expenditures	<u>505,642</u>	<u>516,352</u>
<u>(DEFICIT) for the YEAR</u>	<u>( 19,494)</u>	<u>( 37,952)</u>
<u>FUND BALANCE:</u>		
December 1, 1979	<u>264,201</u>	
November 30, 1980	<u>244,707</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
SUPERVISOR OF ASSESSMENTS FUNDS  
BALANCE SHEET  
November 30, 1980

Exhibit B-13

A S S E T S

Cash	13,618
Taxes receivable	40,554
Investments	50,924
Due from State of Illinois	<u>2,494</u>
Total assets	<u>107,590</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	6,539
<u>FUND BALANCE</u>	<u>101,051</u>

Total liabilities and fund balance	<u>107,590</u>
------------------------------------	----------------

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	177,533	178,119
Refunds and reimbursements	9,975	9,910
Interest on investments	2,877	-
CETA	<u>70,402</u>	<u>-</u>
Total revenues	<u>260,787</u>	<u>188,029</u>
<u>EXPENDITURES:</u>		
Salary--supervisor	19,950	19,950
Salary--deputies and clerks	81,299	82,211
Employee benefits	2,490	2,493
Meetings and mileage	1,077	1,827
Postage	1,400	1,400
Office supplies	3,034	3,275
Equipment purchased*	160	180
Repairs and maintenance	206	300
Phone	462	550
Publications	6,521	7,500
Professional ads	598	620
Data processing expense--transfer to Combined General Fund	59,170	59,170
Personal car use	1,500	1,500
CETA	<u>70,401</u>	<u>82,565</u>
Total expenditures	<u>248,268</u>	<u>263,541</u>
<u>SURPLUS (DEFICIT) for the YEAR</u>	<u>12,519</u>	<u>( 75,512)</u>
<u>FUND BALANCE:</u>		
December 1, 1979	<u>88,532</u>	
November 30, 1980	<u>101,051</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
TB DISPENSARY FUND  
BALANCE SHEET  
November 30, 1980

Exhibit B-14

A S S E T S

Cash	32,819
Taxes receivable	18,047
Total assets	<u>50,866</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	6,223
<u>FUND BALANCE</u>	<u>44,643</u>
Total liabilities and fund balance	<u>50,866</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	78,953	77,600
Interest on investments	343	600
Outpatient fees	1,266	1,400
Miscellaneous	300	-
Total revenues	<u>80,862</u>	<u>79,600</u>
<u>EXPENDITURES:</u>		
Salary--administrative	15,799	15,799
Other wages	14,948	15,231
Employee benefits	331	334
Meetings and mileage	1,605	2,400
Postage	390	550
Office supplies	2,814	5,500
Phone	344	410
Equipment purchased	662	1,000
Insurance	3,000	3,000
Equipment repair and maintenance	29	250
IMRF contributions	4,093	4,124
Physicians, drugs, and hospitalization	12,279	24,298
Office rent and utilities	5,486	5,850
Moving and renovation	3,992	4,000
Interest on anticipation warrants	251	252
Total expenditures	<u>66,023</u>	<u>82,998</u>
<u>SURPLUS (DEFICIT) for the YEAR</u>	<u>14,839</u>	<u>( 3,398 )</u>
<u>FUND BALANCE:</u>		
December 1, 1979	<u>29,804</u>	
November 30, 1980	<u>44,643</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
WORKING CASH FUND  
BALANCE SHEET  
November 30, 1980

Exhibit B-15

A S S E T S

Investments	288,888
Total assets	<u>288,888</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>	288,888
Total liabilities and fund balance	<u>288,888</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Interest	34,708	-
<u>EXPENDITURES</u> - Transfer to General Fund (Exh. A-2)	<u>34,708</u>	<u>-</u>
<u>SURPLUS for the YEAR</u>	-	<u>-</u>
<u>FUND BALANCE:</u>		
December 1, 1979	<u>288,888</u>	
November 30, 1980	<u>288,888</u>	

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

SPECIAL REVENUE FUNDS  
LIABILITY INSURANCE FUND  
BALANCE SHEET  
November 30, 1980

Exhibit B-16

A S S E T S

Cash	121
Taxes receivable	<u>15,048</u>
Total assets	<u>15,169</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)	-
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FUND BALANCE

15,169

Total liabilities and fund balance	<u>15,169</u>
------------------------------------	---------------

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	73,882	75,000
<u>EXPENDITURES:</u>		
General Liability Insurance	<u>64,498</u>	<u>75,000</u>
<u>SURPLUS for the YEAR</u>	9,384	<u>-</u>
<u>FUND BALANCE:</u>		
December 1, 1979	<u>5,785</u>	
November 30, 1980	<u>15,169</u>	

The accompanying notes are an integral part of this report.

SECTION C

TRUST and AGENCY FUNDS

VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS

BALANCE SHEETS  
November 30, 1980

Exhibit C-1

A S S E T S	County	County	County	County	Law	Superin-	Board of		Nursing	Regional	Proba-	W-
	Collector	Treasurer	Offices	Auditor	Library	tendent of Schools	Election Commis- sioners	ILEC Programs	Patient Personal Accounts	Planning Commis- sion Grants	tion Office Trust Fund	Res-
Cash and time deposits (Exh. C-2)	7,202,675	425,754	275,697	99,325	11,936	13,959	937	32,903	16,336	-	41,409	-
Taxes receivable	80,977	-	-	-	-	-	-	-	-	-	-	-
Estimated delinquent personal taxes	130,052	-	-	-	-	-	-	-	-	-	-	-
Overruled protests due from Deposit Fund	143,907	-	-	-	-	-	-	-	-	-	-	-
Due from General Fund	-	-	-	-	-	-	-	-	-	-	-	2,500
Total assets	7,557,611	425,754	275,697	99,325	11,936	13,959	937	32,903	16,336	-	41,409	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	130,052	-	-	-	-	-	-	-	-	-	-	-
Taxes not yet distributed	6,346,354	-	-	-	-	-	-	-	-	-	-	-
Inheritance taxes	-	108,723	-	-	-	-	-	-	-	-	-	-
Partial payment of taxes	1,630	-	-	-	-	-	-	-	-	-	-	-
Refundable deposits:												
Protests withheld from distribution	840,040	-	-	-	-	-	-	-	-	-	-	-
Duplicate deposits and overpayment	9,813	-	-	-	-	-	-	-	-	-	-	-
Fees and deposits of others	229,722	-	275,697	99,325	-	-	-	-	16,336	-	41,409	-
Due drainage districts	-	50,501	-	-	-	-	-	-	-	-	-	-
Due to General County Fund (Exh. A-1)	-	62,415	-	-	-	-	-	-	-	-	-	-
Total liabilities	7,557,611	221,639	275,697	99,325	-	-	-	-	16,336	-	41,409	-
Trust Balances	-	204,115	-	-	11,936	13,959	937	32,903	-	-	-	2,500
Total liabilities and trust balances	7,557,611	425,754	275,697	99,325	11,936	13,959	937	32,903	16,336	-	41,409	2,500

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS

SUMMARY STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1980

Exhibit C-2

<u>Funds</u>	<u>Exhibit Reference</u>	<u>Balance 12/1/79</u>	<u>Receipts 1979-80</u>	<u>Dis- bursements 1979-80</u>	<u>Balance 11/30/80</u>
<u>County Collector</u>					
Collector's account	C-5	4,981,051	27,542,253	26,078,171	6,445,133
Deposit Fund	C-6	770,447	263,428	286,146	747,729
Adjustment Fund	C-7	10,235	4,654	5,076	9,813
Total		5,761,733	27,810,335	26,369,393	7,202,675
<u>County Treasurer</u>					
Inheritance Tax Fund	C-8	47,728	1,082,028	1,014,867	114,889
Withholding Tax Fund	C-9	-	695,015	695,015	-
County Payroll Clearing	C-10	58,561	4,551,891	4,554,329	56,123
County Highway Payroll	C-11	66,917	153,070	131,743	88,244
Non-resident heirs	C-12	15,163	717	-	15,880
Special drainage districts	C-13	53,432	29,367	32,298	50,501
Indemnity Fund	C-14	15,403	2,844	-	18,247
Unknown heirs	C-15	81,870	2,836	2,836	81,870
Total		339,074	6,517,768	6,431,088	425,754
<u>County Offices</u>					
County Clerk	C-16	12,119	173,171	162,353	22,937
States Attorney	C-17	528	28,695	29,018	205
Sheriff	C-18	-	-	-	-
Clerk of Circuit Court	C-19	221,182	1,501,568	1,470,195	252,555
Total		233,829	1,703,434	1,661,566	275,697
<u>County Auditor (clerk of IMRF)</u>	C-20	107,019	1,144,614	1,152,308	99,325
<u>Law Library</u>	C-21	6,530	10,673	5,267	11,936
<u>Regional Superintendent of Schools</u>	C-22	14,099	20,715,650	20,715,790	13,959
<u>Board of Election Commissioners</u>	C-23	684	38,612	38,359	937
<u>ILEC Programs</u>	C-24	35,920	216,146	219,163	32,903
<u>Nursing Homes Patient Personal Accounts</u>	C-25	12,861	54,089	50,614	16,336
<u>Regional Planning Commission Grants</u>	C-26	-	-	-	-
<u>Probation Office Trust Fund</u>	C-27	38,150	93,680	90,421	41,409
<u>West Ross Lane Trust Fund</u>	C-28	-	66,233	66,233	-

The accompanying notes are an integral part of this report.



VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS  
TAX SETTLEMENT  
Tax Levies for 1979, 1978, 1977  
County Collector's Office

Exhibit C-3

	1979	Levy	1978	Levy	1977	Levy
	Collected	in 1980	Collected	in 1979	Collected	in 1978
<b>CHARGES and COLLECTIONS:</b>						
Current tax (Exh. C-4)		27,031,483		27,875,300		25,911,911
Back tax and penalties		214,572		193,606		172,366
Delinquent personals collected		29,572		28,625		28,800
Delinquent privilege tax collected		49,486		24,603		25,232
Delinquent drainage tax collected		-		-		909
Illinois replacement tax		556,017		-		-
Forfeitures redeemed		137,938		43,311		50,283
Penalties and interest		31,699		13,675		26,918
Advertising and costs		26,333		15,479		32,724
Protests overruled		143,907		70,433		243,308
Scavenger sale		-		1,503		265
Railroad settlements--back taxes		479,319		168,591		223,294
Total charges and collections		<u>28,700,326</u>		<u>28,435,126</u>		<u>26,716,010</u>
<b>CREDITS:</b>						
Delinquent personal taxes		-		65,092		46,658
Delinquent privilege taxes		49,164		56,712		58,406
Real estate forfeitures (back and current)		556,374		388,757		211,194
Errors, abatements, refunds		461,079		99,039		114,607
Protests withheld		116,214		188,317		138,674
Penalties, interest, costs to General Fund		58,032		29,155		59,641
Sustained protests withheld		37,001		16,049		82,858
Total credits		1,277,864		843,121		712,038
<b>TAX DISTRIBUTIONS:</b>						
To county funds--						
General County (Exh. A-2)		813,812		517,107		523,343
Emergency Service and Disaster Agency (Exh. B-3)		10,345		10,601		20,933
Audit (Exh. B-2)		15,995		15,187		12,225
County IMRF (Exh. B-12)		450,243		365,706		425,837
County Transportation (Exh. B-4)		435,796		224,918		227,537
Bridge Fund (Exh. B-5)		220,066		215,268		218,025
Public Safety Building Rent (Exh. B-11)		1,109,479		828,044		800,809
Nursing Home--bonds and interest--1971 (Exh. D-1)		269,689		273,695		267,318
Nursing Home--bonds and interest--1977 (Exh. D-2)		182,133		188,116		179,441
Animal control (Exh. B-1)		-		38		9
Supervisor of Assessments--office (Exh. B-13)		81,363		79,850		81,169
Supervisor of Assessments--card system (Exh. B-13)		49,570		43,286		43,588
Supervisor of Assessments--tax maps (Exh. B-13)		46,600		41,685		22,355
Mental Health Board #708 (Exh. B-10)		431,687		446,496		425,818
Elections (Exh. B-9)		45,324		43,285		43,605
Working Cash (Exh. B-15)		-		-		633
Liability insurance (Exh. B-16)		73,882		34,905		56,966
TB Dispensary (Exh. B-14)		78,953		42,871		29,724
To Treasurers of other taxing bodies		<u>23,107,525</u>		<u>24,220,947</u>		<u>22,624,637</u>
Total tax distributions		27,422,462		27,592,005		26,003,972
Total credits and distributions		<u>28,700,326</u>		<u>28,435,126</u>		<u>26,716,010</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 1979, 1978, 1977  
County Collector's Office

Exhibit C-4

	1979 Collected in	Levy 1980	1978 Collected in	Levy 1979	1977 Collected in	Levy 1978
<u>EQUALIZED VALUATION</u>	<u>41,930,459</u>		<u>471,939,173</u>		<u>431,204,640</u>	
<u>TAXES EXTENDED:</u>		Percent of Total		Percent of Total		Percent of Total
County (see below)	3,806,416	14.09	3,402,030	12.20	3,374,721	13.02
Townships	1,176,762	4.35	1,107,153	3.97	1,031,929	3.98
Road and bridge	1,277,144	4.72	1,292,871	4.64	1,133,855	4.38
Cities and villages	3,528,569	13.05	3,732,189	13.39	3,658,345	14.12
District schools	13,700,152	50.68	14,632,575	52.49	13,243,768	51.11
High schools and junior college	1,672,938	6.19	1,760,845	6.32	1,602,210	6.18
Sanitary districts	756,840	2.80	855,883	3.07	840,103	3.24
Vermilion County Airport Authority	181,803	.67	188,515	.68	184,156	.71
Fire Protection Districts	253,740	.94	235,464	.84	205,315	.79
Cemeteries	68,573	.25	65,537	.24	68,180	.26
Vermilion County Conservation District	543,256	2.01	532,377	1.91	512,546	1.98
Drainage districts	31,301	.12	39,168	.14	29,948	.12
Libraries, parks, etc.	33,989	.13	30,693	.11	26,835	.11
Totals (Exh. C-3)	<u>27,031,483</u>	<u>100.00</u>	<u>27,875,300</u>	<u>100.00</u>	<u>25,911,911</u>	<u>100.00</u>

	<u>County Rate</u>					
	Extension	Rate per \$100 Valuation	Extension	Rate per \$100 Valuation	Extension	Rate per \$100 Valuation
General County	534,547	.12	521,903	.10961	521,788	.12
County IMRF	387,766	.08713	369,168	.07749	424,432	.0978
County Highway	443,583	.10	227,004	.0477	226,839	.0522
TB Dispensary	80,333	.01811	43,286	.00912	30,149	.00699
Bridge Fund	222,587	.05	217,265	.04571	217,373	.05
Emergency Service and Disaster Agency	10,458	.00233	10,712	.00219	20,871	.0048
Audit	16,185	.00363	15,324	.00318	12,186	.0028
Supervisor of Assessments--office	82,292	.01851	80,591	.01696	80,938	.0186
Supervisor of Assessments--card system	50,210	.01132	43,687	.00912	43,456	.01
Supervisor of Assessments--tax maps	47,186	.01059	42,048	.00893	22,303	.00514
Public Safety Building--rental	977,124	.21963	835,677	.17566	798,482	.18356
Elections	45,858	.01028	43,687	.00915	43,477	.01
Mental Health Board #708	436,491	.09799	450,086	.09462	425,219	.0978
Nursing Home--bonds and interest--1971	236,764	.0531	276,221	.05809	266,517	.0613
Nursing Home--bonds and interest--1977	159,784	.0358	190,051	.03995	182,008	.04221
Working cash	-	-	-	-	902	-
Liability insurance	75,248	.01698	35,320	.00742	57,781	.0134
Totals	<u>3,806,416</u>	<u>.85540</u>	<u>3,402,030</u>	<u>.7149</u>	<u>3,374,721</u>	<u>.7766</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, 1980

County Collector  
Collector's Account

Exhibit C-5

BALANCE--December 1, 1979

4,981,051

RECEIPTS:

Tax Collection (current and back)	26,364,887
Replacement tax received from State	556,017
School credit--Grant Township	20,000
OVERRULED tax objections from Deposit Fund (Exh. C-6)	70,433
Housing authorities	37,470
Interest income	10,072
Serial notes redeemed	482,290
University of Illinois	<u>1,084</u>

Total receipts

27,542,253

BALANCE AVAILABLE

32,523,304

DISBURSEMENTS:

Refunds and miscellaneous	2,880
Distributions to taxing bodies	25,843,532
To General County--(interest on investments)	37,010
To Deposit Fund--(1978 tax protests withheld) (Exh. C-6)	173,215
To Deposit Fund--(sustained protests withheld) (Exh. C-6)	16,049
To Indemnity Fund (Exh. C-14)	831
To Adjustment Fund (Exh. C-7)	<u>4,654</u>

Total disbursements

26,078,171

BALANCE--November 30, 1980

6,445,133

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, 1980

County Collector  
Deposit Fund

Exhibit C-6

BALANCE--December 1, 1979

770,447

RECEIPTS:

Partial payments of taxes	1,522
Interest on time deposits	72,642
Sustained protests withheld (Exh. C-5)	16,049
1978 tax protests withheld (Exh. C-5)	<u>173,215</u>

Total receipts

263,428

BALANCE AVAILABLE

1,033,875

DISBURSEMENTS:

Partial payments to County Collector for distribution	610
Refunds of tax objections sustained	96,028
OVERRULED protests to County Collector (Exh. C-5)	70,433
Interest on time deposits to General County	<u>119,075</u>

Total disbursements

286,146

BALANCE--November 30, 1980

747,729

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, 1980

County Collector  
Deposit Fund

Exhibit C-6  
Page 2

Detail of Deposit Fund Balance  
November 30, 1980

Partial payments and deposits--real estate taxes		1,515
Partial payments and deposits--personal property taxes	(	22)
Partial payments and deposits--mobile home taxes		136
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		24,548
1970 taxes		35,745
1971 taxes		111,220
1972 taxes		58,424
1973 taxes		56,572
1974 taxes	(	17,755)
1975 taxes		27,645
1976 taxes		227,299
1977 taxes		87,095
1978 taxes		158,483
1979 taxes	(	1,979)
Total		866,575
Less overruled objections not allocated to individual years	(	142,749)
Net protests (1)		<u>723,826</u>
<u>BALANCE--November 30, 1980 (Exh. C-5)</u>		<u>747,729</u>
Cash		27,729
Certificates of deposit		<u>720,000</u>
Total per above		<u>747,729</u>

(1) Includes \$143,907 overruled protests which were transferred to collectors account subsequent to 11-30-80.

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, 1980

County Collector  
Adjustment Fund

Exhibit C-7

<u>BALANCE--December 1, 1979</u>	10,235
<u>RECEIPTS--overpayments from Collector's account (Exh. C-5)</u>	<u>4,654</u>
<u>BALANCE AVAILABLE</u>	14,889
<u>DISBURSEMENTS:</u>	
Refunds to taxpayers	<u>5,076</u>
<u>BALANCE--November 30, 1980</u>	<u>9,813</u>

County Treasurer  
Inheritance Tax Fund

Exhibit C-8

<u>BALANCE--December 1, 1979</u>		47,728
<u>RECEIPTS:</u>		
Inheritance tax received from various estates	1,075,862	
Interest on time deposits	<u>6,166</u>	
Total receipts		<u>1,082,028</u>
<u>BALANCE AVAILABLE</u>		1,129,756
<u>DISBURSEMENTS:</u>		
Circuit clerk, treasurer, and county clerk fees	60	
State treasurer	1,008,641	
Transfer of interest to General County Fund	<u>6,166</u>	
Total disbursements		<u>1,014,867</u>
<u>BALANCE--November 30, 1980</u>		<u>114,889</u>

County Treasurer  
Withholding Tax Fund

Exhibit C-9

<u>BALANCE--December 1, 1979</u>	-
<u>RECEIPTS:</u>	
Payroll deductions--county offices	<u>695,015</u>
<u>BALANCE AVAILABLE</u>	695,015
<u>DISBURSEMENTS:</u>	
Deposit of federal and state withholding taxes	<u>695,015</u>
<u>BALANCE--November 30, 1980</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, 1980

County Treasurer  
County Payroll Clearing

Exhibit C-10

<u>BALANCE</u> --December 1, 1979	58,561
<u>RECEIPTS:</u>	
From various county funds	<u>4,551,891</u>
<u>BALANCE AVAILABLE</u>	4,610,452
<u>DISBURSEMENTS:</u>	
County payroll	<u>4,554,329</u>
<u>BALANCE</u> --November 30, 1980	<u>56,123</u>

County Treasurer  
County Highway Payroll

Exhibit C-11

<u>BALANCE</u> --December 1, 1979	<u>66,917</u>
<u>RECEIPTS:</u>	
From motor fuel tax--county (Exh. B-7)	85,208
From motor fuel tax--township aid	31,799
From Bridge Fund	13,542
Other	<u>22,521</u>
Total receipts	<u>153,070</u>
<u>BALANCE AVAILABLE</u>	219,987
<u>DISBURSEMENTS:</u>	
Payroll	<u>131,743</u>
<u>BALANCE</u> --November 30, 1980	<u>88,244</u>

County Treasurer  
Non-resident Heirs

Exhibit C-12

<u>BALANCE</u> --December 1, 1979	15,163
<u>RECEIPTS:</u>	
Interest on time deposits due to General Fund (Exh. A-1)	<u>717</u>
<u>BALANCE AVAILABLE</u>	15,880
<u>DISBURSEMENTS</u>	<u>-</u>
<u>BALANCE</u> --November 30, 1980	<u>15,880</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, 1980

County Treasurer  
Special Drainage Districts

Exhibit C-13

	Balance 12/1/79	Receipts	Disburse- ments	Balance 11/30/80
Stoney Creek--sub-district #2	-	5,309	-	5,309
Beneficial special	1,120	-	-	1,120
Fairview special	611	-	-	611
Fairview special--sub-district #1	68	-	-	68
Fairview special--sub-district #2	142	-	-	142
Fayette special	2,194	5,485	5,857	1,822
Jamaica special	713	2,604	601	2,716
Jamaica supplemental	17	-	-	17
Jordan special	2,980	-	1,461	1,519
Jamesburg special	1,348	514	445	1,417
Center Creek	13	650	480	183
8-mile	1,104	1,043	808	1,339
Bean Creek	1,501	-	-	1,501
Oakwood #1	2,633	250	125	2,758
Ross Township #2	146	-	-	146
Maple Grove	( 255)	2,845	1,648	942
Stoney Creek	14,611	1,612	6,881	9,342
Stoney Creek--sub-district #1	324	-	-	324
Union #1	2,582	-	2,582	-
Sandusky Branch	2,801	-	-	2,801
Hoopeston #7011	324	2,584	1,679	1,229
Jamaica and Sidell #4	5,983	1,921	138	7,766
Vance and Jamaica #1	4,257	3,209	6,921	545
South Ross and Newell #1	3,951	-	1,648	2,303
Vance and Catlin #1	1,240	-	-	1,240
South Homer and Sidell #1	3,024	1,341	1,024	3,341
Totals	53,432	29,367	32,298	50,501

Indemnity Fund

Exhibit C-14

BALANCE--December 1, 1979	15,403
RECEIPTS:	
Tax sales (Exh. C-5)	831
Interest on time deposits	2,013
Total receipts	2,844
BALANCE AVAILABLE	18,247
DISBURSEMENTS:	
Reimbursement--tax sale	-
BALANCE--November 30, 1980	18,247

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, 1980

County Treasurer  
Unknown Heirs

Exhibit C-15

<u>BALANCE--December 1, 1979</u>	81,870
<u>RECEIPTS</u>	<u>2,836</u>
<u>BALANCE AVAILABLE</u>	84,706
<u>DISBURSEMENTS</u>	<u>2,836</u>
<u>BALANCE--November 30, 1980</u>	<u>81,870</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, 1980

COUNTY OFFICES

	<u>Balance</u> <u>12/1/79</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Balance</u> <u>11/30/80</u>
<u>County Clerk</u>				Exhibit C-16
Redemptions	12,119	150,521	139,703	22,937
Liquor licenses	-	22,650	22,650	-
	<u>12,119</u>	<u>173,171</u>	<u>162,353</u>	<u>22,937</u>

Total

States Attorney

Exhibit C-17

Assistants States Attorney payroll	<u>528</u>	<u>28,695</u>	<u>29,018</u>	<u>205</u>
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Sheriff

Exhibit C-18

Real estate sale	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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Clerk of the Circuit Court

Exhibit C-19

Sheriff's fees	136	2,488	2,234	390
States attorney fees	16,781	57,990	69,286	5,485
Tender and escrows	52,993	137,721	135,251	55,463
Alimony and support	-	432,412	432,412	-
Fines	24,933	430,101	415,283	39,751
Law library	267	10,718	10,604	381
Bail bonds	103,829	384,600	364,287	124,142
Bar Association	2,267	6,766	6,942	2,091
Recorder	-	6	6	-
Treasurer	1,080	1,100	2,180	-
Marriage Fund	2,110	1,185	880	2,415
Periodic imprisonment	16,786	36,481	30,830	22,437
Total	<u>221,182</u>	<u>1,501,568</u>	<u>1,470,195</u>	<u>252,555</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, 1980

County Auditor  
(Clerk of IMRF)

Exhibit C-20

<u>BALANCE--December 1, 1979</u>		107,019
<u>RECEIPTS:</u>		
Individual contributions to IMRF	513,973	
County contributions to IMRF	<u>630,641</u>	
Total receipts		<u>1,144,614</u>
<u>BALANCE AVAILABLE</u>		1,251,633
<u>DISBURSEMENTS:</u>		
Illinois Municipal Retirement Fund	958,008	
FICA payments	193,993	
Refunds and reimbursements	<u>307</u>	
Total disbursements		<u>1,152,308</u>
<u>BALANCE--November 30, 1980</u>		<u>99,325</u>

Law Library

Exhibit C-21

<u>BALANCE--December 1, 1979</u>		6,530
<u>RECEIPTS:</u>		
Circuit Clerk	10,568	
Refunds	<u>105</u>	
Total receipts		<u>10,673</u>
<u>BALANCE AVAILABLE</u>		17,203
<u>DISBURSEMENTS:</u>		
Books and subscriptions		<u>5,267</u>
<u>BALANCE--November 30, 1980</u>		<u>11,936</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, 1980

Regional Superintendent of Schools

Exhibit C-22

	<u>Balance</u> <u>12/1/79</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Balance</u> <u>11/30/80</u>
<u>DISTRIBUTIVE FUND</u>	-	20,681,977	20,681,977	-
<u>INSTITUTE FUND</u>	6,954	26,673	27,633	5,994
<u>GED TESTING PROGRAM</u>	3,071	5,016	4,462	3,625
<u>VERMILION COUNTY SCHOOL--Board</u> <u>of Trustees</u>	3,529	236	76	3,689
<u>BUS DRIVER TRAINING PROGRAM FUND</u>	545	1,748	1,642	651
Totals	<u>14,099</u>	<u>20,715,650</u>	<u>20,715,790</u>	<u>13,959</u>

Board of Election Commissioners

Exhibit C-23

<u>BALANCE--December 1, 1979</u>	684
<u>RECEIPTS:</u>	
County reimbursement	32,138
State Board of Elections reimbursement	4,500
Secretary of State reimbursement	<u>1,974</u>
Total receipts	<u>38,612</u>
<u>BALANCE AVAILABLE</u>	<u>39,296</u>
<u>DISBURSEMENTS:</u>	
Election expenses	<u>38,359</u>
<u>BALANCE--November 30, 1980</u>	<u>937</u>

The accompanying notes are an integral part of this report.

VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS  
ILLINOIS LAW ENFORCEMENT COMMISSION PROGRAMS  
STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1980

Exhibit C-24

	Total Programs	Deferred Prose- cution Program	Crime Pre- vention Payroll Fund	Auditor's Grant Admini- stration Fund	E.Central Illinois Prose- cutors Task Force	Manpower Screening	Work/ Study Release	Metro- Juvenile Fifth Criminal Investi- gation Unit	politan Circuit Defender Project	Enforce- ment Group Unit	Juvenile Proba- tion Improve- ment Grant	Probation Intake Project	Allied Adjustor
BALANCE--December 1, 1979	35,920	14	550	14	32	( 962)	( 233)	-	-	26,537	6,566	3,281	121
RECEIPTS:													
ILEC grant	134,885	-	-	-	-	-	4,128	-	-	65,300	37,523	27,934	-
Vermilion County matching	47,970	-	-	-	-	14,873	982	-	-	-	14,600	17,515	-
State of Illinois	9,538	-	-	-	-	-	-	-	-	-	-	9,538	-
Other local government matching	15,252	-	-	-	-	-	-	-	-	15,252	-	-	-
Metropolitan Enforcement Group Unit	8,000	-	-	-	-	-	-	-	-	-	-	-	8,000
Interest on investments	501	-	-	-	-	-	-	-	-	501	-	-	-
Total receipts	216,146	-	-	-	-	14,873	5,110	-	-	81,053	52,123	54,987	8,000
BALANCE AVAILABLE	252,066	14	550	14	32	13,911	4,877	-	-	107,590	58,689	58,268	8,121
DISBURSEMENTS:													
Payroll and fringe benefits	140,056	-	-	-	-	13,896	4,877	-	-	41,415	45,449	34,419	-
Travel	5,307	-	-	-	-	-	-	-	-	2,432	53	2,822	-
Supplies	3,500	-	-	-	13	-	-	-	-	2,029	1,283	175	-
Contractual	29,018	-	-	-	-	-	-	-	-	14,314	-	14,704	-
Other	17,977	-	-	-	-	-	-	-	-	17,977	-	-	-
Equipment purchased	7,293	-	-	-	-	-	-	-	-	1,056	6,237	-	-
Buy money	8,000	-	-	-	-	-	-	-	-	-	-	-	8,000
Consultant	12	-	-	-	-	-	-	-	-	-	-	12	-
Allied adjustor	8,000	-	-	-	-	-	-	-	-	8,000	-	-	-
Total disbursements	219,163	-	-	-	13	13,896	4,877	-	-	87,223	53,022	52,132	8,000
BALANCE--November 30, 1980	32,903	14	550	14	19	15	-	-	-	20,367	5,667	6,136	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, 1980

Nursing Homes Patient Personal Accounts

Exhibit C-25

<u>BALANCE</u> --December 1, 1979	12,861
<u>RECEIPTS:</u>	
Patients' funds	54,089
<u>BALANCE AVAILABLE</u>	66,950
<u>DISBURSEMENTS:</u>	
Payment for patients	50,614
<u>BALANCE</u> --November 30, 1980	<u>16,336</u>

Regional Planning Commission Grants

Exhibit C-26

<u>BALANCE</u> --December 1, 1979	-
<u>RECEIPTS:</u>	
State of Illinois grant	-
<u>BALANCE AVAILABLE</u>	-
<u>DISBURSEMENTS:</u>	
Permanent transfer to Regional Planning Commission Operating Fund	-
<u>BALANCE</u> --November 30, 1980	<u>-</u>

Probation Office Trust Fund

Exhibit C-27

<u>BALANCE</u> --December 1, 1979	38,150
<u>RECEIPTS:</u>	
Restitution, fines and other	92,651
Interest	<u>1,029</u>
Total receipts	93,680
<u>BALANCE AVAILABLE</u>	131,830
<u>DISBURSEMENTS:</u>	
Payments to victims, fines paid and other	90,421
<u>BALANCE</u> --November 30, 1980	<u>41,409</u>

West Ross Lane Trust Fund

Exhibit C-28

<u>BALANCE</u> --December 1, 1979	-
<u>RECEIPTS:</u>	
State of Illinois Project Reimbursement	60,933
Other municipalities	<u>5,300</u>
Total receipts	66,233
<u>BALANCE AVAILABLE</u>	66,233
<u>DISBURSEMENTS:</u>	
Construction	66,233
<u>BALANCE</u> --November 30, 1980	<u>-</u>

The accompanying notes are an integral part of this report.

SECTION D

DEBT SERVICE FUNDS

VERMILION COUNTY  
Illinois

DEBT SERVICE FUNDS  
BOND and INTEREST FUND (May 1, 1971 Issue)  
BALANCE SHEET  
November 30, 1980

Exhibit D-1

A S S E T S

Cash	25,249
Investments	533,787
Taxes receivable	88,115
Due from Vermilion County Shelter Care Home (Exh. A-1)	<u>3,346</u>
Total assets	<u>650,497</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>650,497</u>
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STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	269,689	265,925
Interest on investments	38,627	4,500
Refunds and reimbursements	<u>4,238</u>	<u>3,900</u>
Total revenues	<u>312,554</u>	<u>274,325</u>
<u>EXPENDITURES:</u>		
Redemption of bonds (Exh. F-2)	225,000	225,000
Interest on bonds (Exh. F-2)	43,362	43,362
Fiscal agents fees	<u>151</u>	<u>150</u>
Total expenditures	<u>268,513</u>	<u>268,512</u>
<u>SURPLUS for the YEAR</u>	44,041	<u>5,813</u>
<u>FUND BALANCE:</u>		
December 1, 1979	<u>606,456</u>	
November 30, 1980	<u>650,497</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, 1980

Exhibit D-2

A S S E T S

Cash	9,032
Due from Capital Projects Fund (Exh. E-1)	25,875
Taxes receivable	<u>39,661</u>
Total assets	<u>74,568</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>74,568</u>
Total liabilities and fund balance	<u>74,568</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	182,133	180,905
Interest on investments	<u>4,608</u>	<u>500</u>
Total revenues	<u>186,741</u>	<u>181,405</u>
<u>EXPENDITURES:</u>		
Redemption of bonds (Exh. F-3)	100,000	100,000
Interest (Exh. F-3)	86,437	86,437
Fiscal agent fees	<u>100</u>	<u>150</u>
Total expenditures	<u>186,537</u>	<u>186,587</u>
<u>SURPLUS (DEFICIT) for the YEAR</u>	204	( <u>5,182</u> )
<u>FUND BALANCE:</u>		
December 1, 1979	<u>74,364</u>	
November 30, 1980	<u>74,568</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, 1980

Exhibit E-1

A S S E T S

Cash	15,950
Investments	<u>32,031</u>
Total assets	<u>47,981</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	13,821
Due to Bond and Interest Fund (June 1, 1977 issue)(Exh. D-2)	25,875
Due to County General Fund	<u>1,674</u>

FUND BALANCE

6,611

Total liabilities and fund balance

47,981

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

Actual

REVENUES:

Interest on investments	9,540
-------------------------	-------

EXPENDITURES:

Construction	<u>130,264</u>
--------------	----------------

(DEFICIT) for the YEAR

(120,724)

FUND BALANCE:

December 1, 1979	<u>127,335</u>
------------------	----------------

November 30, 1980	<u>6,611</u>
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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, 1980

Exhibit F-1

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

Amount available in Debt Service Funds	725,065
Amount to be provided from future taxation for retirement of general bonds and related interest	<u>2,440,754</u>
Total available and to be provided	<u>3,165,819</u>

GENERAL LONG-TERM DEBT PAYABLE

<u>Issue of May 1, 1971 (Exh. F-2)</u>		
Bonds payable	730,000	
Interest payable	<u>57,981</u>	
Total May 1, 1971 Issue		787,981
 <u>Issue of June 1, 1977 (Exh. F-3)</u>		
Bonds payable	1,800,000	
Interest payable	<u>577,838</u>	
Total June 1, 1977 Issue		<u>2,377,838</u>
 Total general long-term debt payable		<u>3,165,819</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, 1980

Exhibit F-2

Vermilion 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	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
Total outstanding--December 1, 1979	1,056,343.75		955,000.00	101,343.75
1979-80 payments (Exh. D-1)	268,362.50		225,000.00	43,362.50
Total outstanding--November 30, 1980 (Exh. F-1)	787,981.25		730,000.00	57,981.25

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, 1980

Exhibit F-3

Vermilion County Nursing Home--General Obligation Bonds

	(Issue Bonds #1	dated to	June 400 -	1, \$2,000,000)
	<u>Total</u>		<u>Bonds</u>	<u>Interest</u>
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
Total outstanding--December 1, 1979	2,564,275.00		1,900,000.00	664,275.00
1979-80 payments (Exh. D-2)	186,437.50		100,000.00	86,437.50
Total outstanding--November 30, 1980 (Exh. F-1)	2,377,837.50		1,800,000.00	577,837.50

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 1980-81 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, 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 1980 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 1979 tax distribution was not completed until subsequent to November 30, 1980. Distributions made after the fiscal year end have been included as taxes receivable and revenue of the various tax levy funds.

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. 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. The Public Employment Programs are audited by both federal and state governing agencies, therefore we have not included the Public Employment Programs in our report.

NOTE 3 - FEDERAL REVENUE SHARING:

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 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 - RAILROAD SETTLEMENT:

A settlement was negotiated with Penn Central Railroad in October 1978 for payment of delinquent taxes through 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 7% and 8% serial notes.

During the fiscal year ending November 30, 1979, 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. The total distribution was \$479,319.

NOTE 7 - TAX PROTESTS:

A contingent liability exists at November 30, 1980, for tax protests in excess of actual percentage amounts withheld in the years 1971, 1972, 1974, and 1975 approximating \$350,910. Protests subsequently overruled will reduce this amount.

NOTE 8 - ILLINOIS REPLACEMENT TAX:

There was a total of \$556,016 received in Illinois Replacement tax during the November 30, 1980 fiscal year. The tax was distributed December 29, 1980, to the following funds:

General County	\$285,316
County IMRF	67,000
Public Safety Building--rental	145,000
Nursing Home B & I--1971 issue	35,000
Nursing Home B & I--1977 issue	<u>23,700</u>
Total	<u>\$556,016</u>

NOTE 9 - 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.

NOTE 10 - ELEVATOR and COUNTY SERVICES BUILDING IMPROVEMENT FUNDS:

The County Board has approved the remaining balance of the Courthouse Elevator Improvement Fund to be used for a feasibility study and implementation of its recommendation for electrical wiring of the Courthouse Building. During the 1979-1980 fiscal year, \$75,000 was transferred from the General County Fund to the Courthouse Elevator Improvement Fund.

The County Board has approved the transfer of \$21,400 from the General County Fund to the County Services Building Improvement Fund. The use of these funds are restricted to general repair of the County Services Building.

NOTE 11 - BUILDING ACQUISITION:

During the fiscal year, the County has acquired, by donation, a portion of a building for possible renovation for additional office space. Total cost of acquiring the building amounted to \$40,000, spent as follows:

Feasibility study	10,000
Bresee Family--for expenses incurred in donation	10,000
Legal, realty, and utility fees connected with transfer of the property	<u>20,000</u>
Total Daniel Building acquisition cost	<u>40,000</u>

NOTE 11 - BUILDING ACQUISITION: (continued)

Payments for the feasibility study and fees connected with the transfer were made to the Danville Public Building Commission. The Public Building Commission in turn made the actual disbursements for expenses incurred.

NOTE 12 - FUND BALANCE ADJUSTMENT:

The General County Fund balance was adjusted \$41,594. This adjustment is due to the fact that all expenditures were not determinable because of inadequate records maintained by the County.

SECTION H  
COUNTY OFFICIALS

VERMILION COUNTY  
Illinois

COUNTY OFFICIALS  
November 30, 1980

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



VERMILION COUNTY  
Illinois

COUNTY OFFICIALS  
November 30, 1980

Exhibit H  
Page 2

District

#1

Robert Bookwalter  
Kenneth Crouch  
Eugene Beckner

#2

Parker Acton  
Gary L. Ludwig  
Herman Potter

#3

E. Ruth Martin  
Keith Jolley  
Steve Miller

#4

Leonard Faith  
Pratt Taylor  
Andrew Mikel

#5

Oren Watts  
James Hardy  
Penny Swider

#6

Stanley Dawless, Jr.  
Kenneth C. Meeker  
Melvin Price

#7

Mary Hile  
William Black  
Harold Wonderlin

#8

Ellis Barnes  
Fred VanHorne  
Eugene Thompson

#9

Ronald Balsley  
Kenneth Block  
Stanley Bolton

VERMILION COUNTY  
Illinois

TRUST and AGENCY FUNDS  
STATEMENT of RECEIPTS and DISBURSEMENTS  
For the fiscal year ended November 30, 1980

Nursing Homes Patient Personal Accounts

Exhibit C-25

<u>BALANCE--December 1, 1979</u>	12,861
<u>RECEIPTS:</u>	
Patients' funds	<u>54,089</u>
<u>BALANCE AVAILABLE</u>	66,950
<u>DISBURSEMENTS:</u>	
Payment for patients	<u>50,614</u>
<u>BALANCE--November 30, 1980</u>	<u>16,336</u>

Regional Planning Commission Grants

Exhibit C-26

<u>BALANCE--December 1, 1979</u>	-
<u>RECEIPTS:</u>	
State of Illinois grant	<u>-</u>
<u>BALANCE AVAILABLE</u>	-
<u>DISBURSEMENTS:</u>	
Permanent transfer to Regional Planning Commission Operating Fund	<u>-</u>
<u>BALANCE--November 30, 1980</u>	<u>-</u>

Probation Office Trust Fund

Exhibit C-27

<u>BALANCE--December 1, 1979</u>	38,150
<u>RECEIPTS:</u>	
Restitution, fines and other	92,651
Interest	<u>1,029</u>
Total receipts	<u>93,680</u>
<u>BALANCE AVAILABLE</u>	131,830
<u>DISBURSEMENTS:</u>	
Payments to victims, fines paid and other	<u>90,421</u>
<u>BALANCE--November 30, 1980</u>	<u>41,409</u>

West Ross Lane Trust Fund

Exhibit C-28

<u>BALANCE--December 1, 1979</u>	-
<u>RECEIPTS:</u>	
State of Illinois Project Reimbursement	60,933
Other municipalities	<u>5,300</u>
Total receipts	<u>66,233</u>
<u>BALANCE AVAILABLE</u>	66,233
<u>DISBURSEMENTS:</u>	
Construction	<u>66,233</u>
<u>BALANCE--November 30, 1980</u>	<u>-</u>

The accompanying notes are an integral part of this report.

SECTION D

DEBT SERVICE FUNDS

VERMILION COUNTY  
Illinois

DEBT SERVICE FUNDS  
BOND and INTEREST FUND (May 1, 1971 Issue)  
BALANCE SHEET  
November 30, 1980

Exhibit D-1

A S S E T S

Cash	25,249
Investments	533,787
Taxes receivable	88,115
Due from Vermilion County Shelter Care Home (Exh. A-1)	<u>3,346</u>
Total assets	<u>650,497</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

-  
650,497  
650,497

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	269,689	265,925
Interest on investments	38,627	4,500
Refunds and reimbursements	<u>4,238</u>	<u>3,900</u>
Total revenues	<u>312,554</u>	<u>274,325</u>
<u>EXPENDITURES:</u>		
Redemption of bonds (Exh. F-2)	225,000	225,000
Interest on bonds (Exh. F-2)	43,362	43,362
Fiscal agents fees	<u>151</u>	<u>150</u>
Total expenditures	<u>268,513</u>	<u>268,512</u>
<u>SURPLUS for the YEAR</u>	44,041	<u>5,813</u>
<u>FUND BALANCE:</u>		
December 1, 1979	<u>606,456</u>	
November 30, 1980	<u>650,497</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, 1980

Exhibit D-2

A S S E T S

Cash	9,032
Due from Capital Projects Fund (Exh. E-1)	25,875
Taxes receivable	<u>39,661</u>
Total assets	<u>74,568</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>74,568</u>
Total liabilities and fund balance	<u>74,568</u>

STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

	<u>Actual</u>	<u>Budget</u>
<u>REVENUES:</u>		
Property tax (Exh. C-3)	182,133	180,905
Interest on investments	<u>4,608</u>	<u>500</u>
Total revenues	<u>186,741</u>	<u>181,405</u>
<u>EXPENDITURES:</u>		
Redemption of bonds (Exh. F-3)	100,000	100,000
Interest (Exh. F-3)	86,437	86,437
Fiscal agent fees	<u>100</u>	<u>150</u>
Total expenditures	<u>186,537</u>	<u>186,587</u>
<u>SURPLUS (DEFICIT) for the YEAR</u>	204	( <u>5,182</u> )
<u>FUND BALANCE:</u>		
December 1, 1979	<u>74,364</u>	
November 30, 1980	<u>74,568</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, 1980

Exhibit E-1

A S S E T S

Cash	15,950
Investments	<u>32,031</u>
Total assets	<u>47,981</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	13,821
Due to Bond and Interest Fund (June 1, 1977 issue)(Exh. D-2)	25,875
Due to County General Fund	1,674

FUND BALANCE

Total liabilities and fund balance	<u>47,981</u>
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STATEMENT of REVENUES and EXPENDITURES  
and CHANGE in FUND BALANCE  
For the fiscal year ended November 30, 1980

Actual

REVENUES:

Interest on investments	9,540
-------------------------	-------

EXPENDITURES:

Construction	<u>130,264</u>
--------------	----------------

(DEFICIT) for the YEAR

(120,724)

FUND BALANCE:

December 1, 1979	<u>127,335</u>
------------------	----------------

November 30, 1980	<u>6,611</u>
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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, 1980

Exhibit F-1

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

Amount available in Debt Service Funds	725,065
Amount to be provided from future taxation for retirement of general bonds and related interest	<u>2,440,754</u>
Total available and to be provided	<u>3,165,819</u>

GENERAL LONG-TERM DEBT PAYABLE

<u>Issue of May 1, 1971 (Exh. F-2)</u>		
Bonds payable	730,000	
Interest payable	<u>57,981</u>	
Total May 1, 1971 Issue		787,981
 <u>Issue of June 1, 1977 (Exh. F-3)</u>		
Bonds payable	1,800,000	
Interest payable	<u>577,838</u>	
Total June 1, 1977 Issue		<u>2,377,838</u>
 Total general long-term debt payable		<u>3,165,819</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, 1980

Exhibit F-2

Vermilion 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	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
Total outstanding--December 1, 1979	1,056,343.75		955,000.00	101,343.75
1979-80 payments (Exh. D-1)	268,362.50		225,000.00	43,362.50
Total outstanding--November 30, 1980 (Exh. F-1)	787,981.25		730,000.00	57,981.25

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, 1980

Exhibit F-3

Vermilion County Nursing Home--General Obligation Bonds

	(Issue Bonds #1	dated to	June 1, 400 - \$2,000,000)	1977
	<u>Total</u>		<u>Bonds</u>	<u>Interest</u>
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
Total outstanding--December 1, 1979	2,564,275.00	1,900,000.00		664,275.00
1979-80 payments (Exh. D-2)	186,437.50	100,000.00		86,437.50
Total outstanding--November 30, 1980 (Exh. F-1)	<u>2,377,837.50</u>	<u>1,800,000.00</u>		<u>577,837.50</u>

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 1980-81 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, 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 1980 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 1979 tax distribution was not completed until subsequent to November 30, 1980. Distributions made after the fiscal year end have been included as taxes receivable and revenue of the various tax levy funds.

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. 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. The Public Employment Programs are audited by both federal and state governing agencies, therefore we have not included the Public Employment Programs in our report.

NOTE 3 - FEDERAL REVENUE SHARING:

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 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 - RAILROAD SETTLEMENT:

A settlement was negotiated with Penn Central Railroad in October 1978 for payment of delinquent taxes through 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 7% and 8% serial notes.

During the fiscal year ending November 30, 1979, 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. The total distribution was \$479,319.

NOTE 7 - TAX PROTESTS:

A contingent liability exists at November 30, 1980, for tax protests in excess of actual percentage amounts withheld in the years 1971, 1972, 1974, and 1975 approximating \$350,910. Protests subsequently overruled will reduce this amount.

NOTE 8 - ILLINOIS REPLACEMENT TAX:

There was a total of \$556,016 received in Illinois Replacement tax during the November 30, 1980 fiscal year. The tax was distributed December 29, 1980, to the following funds:

General County	\$285,316
County IMRF	67,000
Public Safety Building--rental	145,000
Nursing Home B & I--1971 issue	35,000
Nursing Home B & I--1977 issue	<u>23,700</u>
Total	<u>\$556,016</u>



NOTE 9 - 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.

NOTE 10 - ELEVATOR and COUNTY SERVICES BUILDING IMPROVEMENT FUNDS:

The County Board has approved the remaining balance of the Courthouse Elevator Improvement Fund to be used for a feasibility study and implementation of its recommendation for electrical wiring of the Courthouse Building. During the 1979-1980 fiscal year, \$75,000 was transferred from the General County Fund to the Courthouse Elevator Improvement Fund.

The County Board has approved the transfer of \$21,400 from the General County Fund to the County Services Building Improvement Fund. The use of these funds are restricted to general repair of the County Services Building.

NOTE 11 - BUILDING ACQUISITION:

During the fiscal year, the County has acquired, by donation, a portion of a building for possible renovation for additional office space. Total cost of acquiring the building amounted to \$40,000, spent as follows:

Feasibility study	10,000
Bresee Family--for expenses incurred in donation	10,000
Legal, realty, and utility fees connected with transfer of the property	<u>20,000</u>
Total Daniel Building acquisition cost	<u>40,000</u>

NOTE 11 - BUILDING ACQUISITION: (continued)

Payments for the feasibility study and fees connected with the transfer were made to the Danville Public Building Commission. The Public Building Commission in turn made the actual disbursements for expenses incurred.

NOTE 12 - FUND BALANCE ADJUSTMENT:

The General County Fund balance was adjusted \$41,594. This adjustment is due to the fact that all expenditures were not determinable because of inadequate records maintained by the County.

SECTION H

COUNTY OFFICIALS

VERMILION COUNTY  
Illinois

COUNTY OFFICIALS  
November 30, 1980

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

VERMILION COUNTY  
Illinois

COUNTY OFFICIALS  
November 30, 1980

Exhibit H  
Page 2

District

#1

Robert Bookwalter  
Kenneth Crouch  
Eugene Beckner

#2

Parker Acton  
Gary L. Ludwig  
Herman Potter

#3

E. Ruth Martin  
Keith Jolley  
Steve Miller

#4

Leonard Faith  
Pratt Taylor  
Andrew Mikel

#5

Oren Watts  
James Hardy  
Penny Swider

#6

Stanley Dawless, Jr.  
Kenneth C. Meeker  
Melvin Price

#7

Mary Hile  
William Black  
Harold Wonderlin

#8

Ellis Barnes  
Fred VanHorne  
Eugene Thompson

#9

Ronald Balsley  
Kenneth Block  
Stanley Bolton