



COMPREHENSIVE ANNUAL FINANCIAL REPORT

November 30, 1981

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This report consists of 115 pages.

KESLER & CO., LTD.  
CERTIFIED PUBLIC ACCOUNTANTS

County Board  
Vermilion County, Illinois

We have examined the combined financial statements of Vermilion County and its combining and individual fund financial statements as of and for the year ended November 30, 1981, as listed in the contents. Except as explained in the following paragraph, our examination was made in accordance with generally accepted auditing standards, and accordingly, included such tests of the accounting records and other auditing procedures as we considered necessary in the circumstances.

As observed last year by the uncertainty, the County's accounting system and records were maintained in such a manner as to preclude us from extending our audit scope to adequately test the accounting system in use.

As described more fully in Note 1 to the financial statements, the County has not maintained historical cost data on general fixed assets and the general fixed asset group of accounts are not shown in the financial statements as required by generally accepted accounting principles.

In our opinion, except for the effect on the financial statements as might have been determined to be necessary had we extended audit procedures as discussed in the preceding paragraphs, and of the failure to maintain historical cost data on general fixed assets and the effects of such adjustments, if any, the combined financial statements referred to above present fairly the financial position of Vermilion County at November 30, 1981, and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in our opinion, the combining and individual fund financial statements referred to above, present fairly the financial position of the individual funds of Vermilion County at November 30, 1981, their results of operations, and the changes in financial position of individual proprietary funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying financial information listed as supporting schedules in the contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of Vermilion County. The information has been subjected to the auditing procedures applied in the examination of the combined, combining, and individual fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

*Kesler & Co., Ltd.*

April 16, 1982  
Danville, Illinois

VERMILION COUNTY, ILLINOIS

COMBINED BALANCE SHEET--ALL FUND TYPES and ACCOUNT GROUPS  
November 30, 1981

Exhibit I

| A S S E T S  | GOVERNMENTAL FUND TYPE |                  |                |                  | PROPRIETARY FUND TYPE | FIDUCIARY FUND TYPE | ACCOUNT GROUP          | T O T A L S       |                   |
|--|------------------------|------------------|----------------|------------------|-----------------------|---------------------|------------------------|-------------------|-------------------|
|  | General                | Special Revenue  | Debt Service   | Capital Projects | Enterprise            | Trust & Agency      | General Long Term Debt | (Memorandum Only) |                   |
|  |                        |                  |                |                  |                       |                     |                        | 1 9 8 1           | 1 9 8 0           |
| Cash   | 408,833                | 879,841          | 851            | 196,755          | 300,283               | 551,138             | -                      | 2,337,701         | 2,413,433         |
| Investments  | 1,867,767              | 2,245,343        | 654,958        | 602,531          | 240,376               | 1,350,764           | -                      | 6,961,739         | 4,817,975         |
| Accrued interest   | 30,825                 | 51,749           | 22,944         | 11,461           | -                     | 2,658               | -                      | 119,637           | -                 |
| Property taxes receivable                                      | 75,447                 | 592,861          | 113,969        | 30,896           | -                     | -                   | -                      | 813,173           | 1,103,362         |
| Replacement taxes receivable                                   | 254,320                | -                | -              | -                | -                     | -                   | -                      | 254,320           | 285,317           |
| Fines receivable   | 14,556                 | -                | -              | -                | -                     | -                   | -                      | 14,556            | 13,284            |
| Tax collection charges receivable                              | 86,532                 | -                | -              | -                | -                     | -                   | -                      | 86,532            | 87,187            |
| Interest receivable  | 135,116                | -                | -              | -                | -                     | -                   | -                      | 135,116           | -                 |
| Patient care receivable  | 11,484                 | -                | -              | -                | 173,141               | -                   | -                      | 184,625           | 87,091            |
| State and federal grant receivable                             | 119,498                | 11,072           | -              | -                | -                     | 70,389              | -                      | 200,959           | 218,139           |
| Medicare receivable  | 1,859                  | -                | -              | -                | -                     | -                   | -                      | 1,859             | -                 |
| Stamp inventory  | 893                    | -                | -              | -                | -                     | -                   | -                      | 893               | 1,058             |
| Due from State of Illinois                                     | 190,371                | 132,488          | -              | -                | -                     | -                   | -                      | 322,859           | 353,280           |
| Due from Vermilion County General Fund                         | 80                     | 15,252           | -              | -                | -                     | -                   | -                      | 15,332            | 36,906            |
| Due from Vermilion County Collector                            | 2,194                  | 3,660            | -              | -                | -                     | -                   | -                      | 5,854             | 1,911             |
| Due from Vermilion County Offices                              | 94,223                 | -                | -              | -                | -                     | -                   | -                      | 94,223            | 94,669            |
| Due from Other County Funds                                    | 76,349                 | 3,800            | -              | -                | -                     | -                   | -                      | 80,149            | 313,273           |
| Prepaid expenses   | 2,351                  | -                | -              | -                | -                     | -                   | -                      | 2,351             | -                 |
| Amount available in Debt Service Funds                         | -                      | -                | -              | -                | -                     | -                   | 792,722                | 792,722           | 725,065           |
| Amount to be provided for retirement of General Long-Term Debt | -                      | -                | -              | -                | -                     | -                   | 1,402,278              | 1,402,278         | 1,804,935         |
| <b>Total assets</b>  | <b>3,372,698</b>       | <b>3,936,066</b> | <b>792,722</b> | <b>841,643</b>   | <b>713,800</b>        | <b>1,974,949</b>    | <b>2,195,000</b>       | <b>13,826,878</b> | <b>12,356,885</b> |
| <b>L I A B I L I T I E S and F U N D B A L A N C E</b>         |                        |                  |                |                  |                       |                     |                        |                   |                   |
| <b>LIABILITIES:</b>  |                        |                  |                |                  |                       |                     |                        |                   |                   |
| Accounts payable   | 189,897                | 310,860          | -              | -                | 97,087                | -                   | -                      | 597,844           | 438,937           |
| Bonds payable  | -                      | -                | -              | -                | -                     | -                   | 2,195,000              | 2,195,000         | 2,530,000         |
| Due to Vermilion County General Fund                           | 90,342                 | 25,060           | -              | -                | -                     | -                   | -                      | 115,402           | 163,014           |
| Due to Other County Funds                                      | 6,166                  | -                | -              | -                | -                     | 107,218             | -                      | 113,384           | 352,612           |
| Fees & deposits of others                                      | -                      | -                | -              | -                | -                     | 428,234             | -                      | 428,234           | 465,969           |
| Deferred credit  | 65,282                 | -                | -              | -                | -                     | -                   | -                      | 65,282            | 65,282            |
| Other liabilities  | -                      | -                | -              | -                | -                     | 1,279               | -                      | 1,279             | -                 |
| <b>Total liabilities</b>                                       | <b>351,687</b>         | <b>335,920</b>   | <b>-</b>       | <b>-</b>         | <b>97,087</b>         | <b>536,731</b>      | <b>2,195,000</b>       | <b>3,516,425</b>  | <b>4,015,814</b>  |
| <b>FUND BALANCE:</b>   |                        |                  |                |                  |                       |                     |                        |                   |                   |
| Reserved   | 893                    | -                | 792,722        | -                | -                     | 834,438             | -                      | 1,628,053         | 1,568,723         |
| Unreserved   | 3,020,118              | 3,600,146        | -              | 841,643          | 616,713               | 603,780             | -                      | 8,682,400         | 6,772,348         |
| <b>Total fund balance</b>                                      | <b>3,021,011</b>       | <b>3,600,146</b> | <b>792,722</b> | <b>841,643</b>   | <b>616,713</b>        | <b>1,438,218</b>    | <b>-</b>               | <b>10,310,453</b> | <b>8,341,071</b>  |
| <b>Total liabilities and fund balance</b>                      | <b>3,372,698</b>       | <b>3,936,066</b> | <b>792,722</b> | <b>841,643</b>   | <b>713,800</b>        | <b>1,974,949</b>    | <b>2,195,000</b>       | <b>13,826,878</b> | <b>12,356,885</b> |

The accompanying notes are an integral part of this report.



VERMILION COUNTY, ILLINOIS

COMBINED STATEMENT of REVENUES, EXPENDITURES and CHANGES in FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES and EXPENDABLE TRUST FUNDS  
Year Ended November 30, 1981

Exhibit II

|  | <u>GOVERNMENTAL</u> |                | <u>FUND</u>    |                 | <u>TYPE</u> | <u>FIDUCIARY</u>  | <u>T O T A L S</u> |                |
|--|---------------------|----------------|----------------|-----------------|-------------|-------------------|--------------------|----------------|
|  | <u>General</u>      | <u>Special</u> | <u>Debt</u>    | <u>Capital</u>  |             | <u>FUND TYPE</u>  | <u>(Memorandum</u> | <u>Only)</u>   |
|  |                     | <u>Revenue</u> | <u>Service</u> | <u>Projects</u> |             | <u>Expendable</u> | <u>1 9 8 1</u>     | <u>1 9 8 0</u> |
|  |                     |                |                |                 |             | <u>Trust</u>      |                    |                |
| <u>REVENUES:</u>   |                     |                |                |                 |             |                   |                    |                |
| Taxes  | 989,412             | 2,630,628      | 386,347        | 220,202         |             | -                 | 4,226,589          | 4,492,155      |
| Intergovernmental revenue  | 2,964,194           | 2,552,763      | 58,700         | 426,793         |             | -                 | 6,002,450          | 5,333,425      |
| Licenses and permits   | 24,053              | -              | -              | -               |             | -                 | 24,053             | 22,650         |
| Revenue from services  | 1,651,651           | 39,322         | -              | -               |             | -                 | 1,690,973          | 1,670,553      |
| Revenue from use of money<br>and property                          | 670,322             | 387,917        | 78,094         | 103,491         |             | -                 | 1,239,824          | 819,879        |
| All other revenue  | 70,756              | 1,091          | 4,572          | 5,980           | 1,065,203   |                   | 1,147,602          | 1,098,003      |
| Total revenues   | 6,370,388           | 5,611,721      | 527,713        | 756,466         | 1,065,203   |                   | 14,331,491         | 13,436,665     |
| <u>EXPENDITURES:</u>   |                     |                |                |                 |             |                   |                    |                |
| General control and<br>administration                              | 1,468,315           | 1,714,949      | -              | -               |             | -                 | 3,183,264          | 2,900,225      |
| County development   | 92,381              | -              | -              | -               |             | -                 | 92,381             | 63,608         |
| Public safety  | 978,703             | 72,157         | -              | -               |             | -                 | 1,050,860          | 899,893        |
| Judiciary and court related  | 1,034,190           | 120,996        | -              | -               |             | -                 | 1,155,186          | 1,062,944      |
| Public health  | 1,281,615           | 586,762        | -              | -               |             | -                 | 1,868,377          | 1,691,526      |
| Transportation   | -                   | 1,616,915      | -              | -               |             | -                 | 1,616,915          | 2,003,470      |
| Bond redemption  | -                   | -              | 335,000        | -               |             | -                 | 335,000            | 325,000        |
| Interest on debt   | -                   | -              | 113,201        | -               |             | -                 | 113,201            | 129,799        |
| Project and construction   | 78,300              | -              | -              | 691,645         |             | -                 | 769,945            | 907,918        |
| All other expenditures   | 678,037             | 530,021        | 11,855         | -               | 1,189,069   |                   | 2,408,982          | 2,132,113      |
| Total expenditures   | 5,611,541           | 4,641,800      | 460,056        | 691,645         | 1,189,069   |                   | 12,594,111         | 12,116,496     |
| <u>EXCESS (DEFICIENCY) of REVENUES</u><br><u>over EXPENDITURES</u> | 758,847             | 969,921        | 67,657         | 64,821          | ( 123,866)  |                   | 1,737,380          | 1,320,169      |
| <u>FUND BALANCE--beginning of year</u>                             | 2,262,164           | 2,630,225      | 725,065        | 776,822         | 1,562,084   |                   | 7,956,360          | 6,636,191      |
| <u>FUND BALANCE--end of year</u>                                   | 3,021,011           | 3,600,146      | 792,722        | 841,643         | 1,438,218   |                   | 9,693,740          | 7,956,360      |

The accompanying notes are an integral part of this report.

VERMILION COUNTY, ILLINOIS

COMBINED STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
GENERAL, SPECIAL REVENUE and CAPITAL PROJECT FUNDS  
Year Ended November 30, 1981

Exhibit III

|                         | GENERAL FUNDS |           |                            | SPECIAL REVENUE FUNDS |           |                            | CAPITAL PROJECTS FUNDS |         |                            | T O T A L S<br>(Memorandum Only) |            |                            |
|-------------------------|---------------|-----------|----------------------------|-----------------------|-----------|----------------------------|------------------------|---------|----------------------------|----------------------------------|------------|----------------------------|
|                         | Budget        | Actual    | Variance                   | Budget                | Actual    | Variance                   | Budget                 | Actual  | Variance                   | Budget                           | Actual     | Variance                   |
|                         |               |           | Favorable<br>(Unfavorable) |                       |           | Favorable<br>(Unfavorable) |                        |         | Favorable<br>(Unfavorable) |                                  |            | Favorable<br>(Unfavorable) |
| REVENUES:               |               |           |                            |                       |           |                            |                        |         |                            |                                  |            |                            |
| Taxes                   | 978,000       | 989,412   | 11,412                     | 2,586,251             | 2,630,628 | 44,377                     | -                      | 220,202 | 220,202                    | 3,564,251                        | 3,840,242  | 275,991                    |
| Intergovernmental       |               |           |                            |                       |           |                            |                        |         |                            |                                  |            |                            |
| revenue                 | 2,837,852     | 2,964,194 | 126,342                    | 763,095               | 2,552,763 | 1,789,668                  | -                      | 426,793 | 426,793                    | 3,600,947                        | 5,943,750  | 2,342,803                  |
| Licenses and permits    | 22,000        | 24,053    | 2,053                      | -                     | -         | -                          | -                      | -       | -                          | 22,000                           | 24,053     | 2,053                      |
| Revenue from            |               |           |                            |                       |           |                            |                        |         |                            |                                  |            |                            |
| services                | 875,000       | 1,651,651 | 776,651                    | 2,000                 | 39,322    | 37,322                     | -                      | -       | -                          | 877,000                          | 1,690,973  | 813,973                    |
| Revenue from use of     |               |           |                            |                       |           |                            |                        |         |                            |                                  |            |                            |
| money and property      | 207,700       | 670,322   | 462,622                    | 51,942                | 387,917   | 335,975                    | -                      | 103,491 | 103,491                    | 259,642                          | 1,161,730  | 902,088                    |
| All other revenue       | 78,350        | 70,756    | ( 7,594)                   | -                     | 1,091     | 1,091                      | -                      | 5,980   | 5,980                      | 78,350                           | 77,827     | ( 523)                     |
| Total revenues          | 4,998,902     | 6,370,388 | 1,371,486                  | 3,403,288             | 5,611,721 | 2,208,433                  | -                      | 756,466 | 756,466                    | 8,402,190                        | 12,738,575 | 4,336,385                  |
| EXPENDITURES:           |               |           |                            |                       |           |                            |                        |         |                            |                                  |            |                            |
| General control and     |               |           |                            |                       |           |                            |                        |         |                            |                                  |            |                            |
| administration          | 1,409,134     | 1,468,315 | ( 59,181)                  | 1,806,642             | 1,714,949 | 91,693                     | -                      | -       | -                          | 3,215,776                        | 3,183,264  | 32,512                     |
| County development      | 166,109       | 92,381    | 73,728                     | -                     | -         | -                          | -                      | -       | -                          | 166,109                          | 92,381     | 73,728                     |
| Public safety           | 1,003,441     | 978,703   | 24,738                     | 46,878                | 72,157    | ( 25,279)                  | -                      | -       | -                          | 1,050,319                        | 1,050,860  | ( 541)                     |
| Judiciary and court     |               |           |                            |                       |           |                            |                        |         |                            |                                  |            |                            |
| related                 | 1,054,617     | 1,034,190 | 20,427                     | -                     | 120,996   | ( 120,996)                 | -                      | -       | -                          | 1,054,617                        | 1,155,186  | ( 100,569)                 |
| Public health           | 1,206,382     | 1,281,615 | ( 75,233)                  | 586,552               | 586,762   | ( 210)                     | -                      | -       | -                          | 1,792,934                        | 1,868,377  | ( 75,443)                  |
| Transportation          | -             | -         | -                          | 502,156               | 1,616,915 | (1,114,759)                | -                      | -       | -                          | 502,156                          | 1,616,915  | (1,114,759)                |
| Projects and con-       |               |           |                            |                       |           |                            |                        |         |                            |                                  |            |                            |
| struction               | 88,300        | 78,300    | 10,000                     | -                     | -         | -                          | -                      | 691,645 | (691,645)                  | 88,300                           | 769,945    | ( 681,645)                 |
| All other expendi-      |               |           |                            |                       |           |                            |                        |         |                            |                                  |            |                            |
| tures                   | -             | 678,037   | ( 678,037)                 | 562,204               | 530,021   | 32,183                     | -                      | -       | -                          | 562,204                          | 1,208,058  | ( 645,854)                 |
| Total expendi-          |               |           |                            |                       |           |                            |                        |         |                            |                                  |            |                            |
| tures                   | 4,927,983     | 5,611,541 | ( 683,558)                 | 3,504,432             | 4,641,800 | (1,137,368)                | -                      | 691,645 | (691,645)                  | 8,432,415                        | 10,944,986 | (2,512,571)                |
| EXCESS (DEFICIENCY) of  |               |           |                            |                       |           |                            |                        |         |                            |                                  |            |                            |
| REVENUES over EX-       |               |           |                            |                       |           |                            |                        |         |                            |                                  |            |                            |
| PENDITURES              | 70,919        | 758,847   | 687,928                    | ( 101,144)            | 969,921   | 1,071,065                  | -                      | 64,821  | 64,821                     | ( 30,225)                        | 1,793,589  | 1,823,814                  |
| FUND BALANCE--beginning |               |           |                            |                       |           |                            |                        |         |                            |                                  |            |                            |
| of year                 | 2,262,164     | 2,262,164 | -                          | 2,630,225             | 2,630,225 | -                          | 776,822                | 776,822 | -                          | 5,669,211                        | 5,669,211  | -                          |
| FUND BALANCE--end of    |               |           |                            |                       |           |                            |                        |         |                            |                                  |            |                            |
| year                    | 2,333,083     | 3,021,011 | 687,928                    | 2,529,081             | 3,600,146 | 1,071,065                  | 776,822                | 841,643 | 64,821                     | 5,638,986                        | 7,462,800  | 1,823,814                  |

The accompanying notes are an integral part of this report.

VERMILION COUNTY, ILLINOIS

COMBINED STATEMENT of REVENUES, EXPENSES and  
CHANGES in FUND BALANCE--ALL PROPRIETARY FUND TYPES  
Year Ended November 30, 1981

Exhibit IV

|  | <u>ENTERPRISE</u> | <u>FUNDS</u>     |
|--|-------------------|------------------|
|  | <u>1 9 8 1</u>    | <u>1 9 8 0</u>   |
| <u>OPERATING REVENUES:</u>                               |                   |                  |
| Intergovernmental revenue                                | 73,343            | -                |
| Revenue from services                                    | 2,155,269         | 1,882,379        |
| Revenue from use of money and property                   | <u>59,111</u>     | <u>25,132</u>    |
| Total operating revenues                                 | <u>2,287,723</u>  | <u>1,907,511</u> |
| <u>OPERATING EXPENSES:</u>                               |                   |                  |
| Public health  | 2,035,062         | 1,646,391        |
| All other expenditures                                   | <u>5,159</u>      | <u>6,289</u>     |
| Total operating expenses                                 | <u>2,040,221</u>  | <u>1,652,680</u> |
| <u>NON-OPERATING EXPENDITURES:</u>                       |                   |                  |
| All other expenditures                                   | <u>15,500</u>     | <u>13,000</u>    |
| <u>EXCESS (DEFICIENCY) of REVENUES over EXPENDITURES</u> | 232,002           | 241,831          |
| <u>FUND BALANCE--beginning of year</u>                   | <u>384,711</u>    | <u>142,880</u>   |
| <u>FUND BALANCE--end of year</u>                         | <u>616,713</u>    | <u>384,711</u>   |

The accompanying notes are an integral part of this report.

VERMILION COUNTY, ILLINOIS

COMBINED STATEMENT of CHANGES in FINANCIAL  
POSITION--ALL PROPRIETARY FUND TYPES  
For Fiscal Year Ended November 30, 1981

Exhibit V

|   | <u>ENTERPRISE</u><br><u>1 9 8 1</u> | <u>FUNDS</u><br><u>1 9 8 0</u> |
|---|-------------------------------------|--------------------------------|
| <u>SOURCES of WORKING CAPITAL:</u>                                |                                     |                                |
| Operations--  |                                     |                                |
| Net income  | 247,502                             | 254,831                        |
| Total sources of working capital                                  | 247,502                             | 254,831                        |
| <u>USES of WORKING CAPITAL:</u>                                   |                                     |                                |
| Non-operating expenditures  | 15,500                              | 13,000                         |
| <u>NET INCREASE in WORKING CAPITAL</u>                            | <u>232,002</u>                      | <u>241,831</u>                 |
| <br><u>ELEMENTS of NET INCREASE (DECREASE) in WORKING CAPITAL</u> |                                     |                                |
| Cash  | 98,207                              | 19,952                         |
| Investments   | 35,645                              | 204,731                        |
| Accounts receivable   | 93,122                              | 33,544                         |
| Accounts payable  | 5,028                               | ( 16,396)                      |
| <u>NET INCREASE in WORKING CAPITAL</u>                            | <u>232,002</u>                      | <u>241,831</u>                 |

The accompanying notes are an integral part of this report.

VERMILION COUNTY, ILLINOIS

NOTES to FINANCIAL STATEMENTS  
November 30, 1981

Exhibit VI  
Page 1

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Vermilion County conform to generally accepted principles as applicable to governments. The following is a summary of the more significant policies:

A. Fund Accounting - The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report, into six generic fund types and three broad fund categories as follows:

GOVERNMENTAL FUNDS

General Funds - The General Funds are used to account for the general operations of the County. They are used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for acquisition of construction of major capital facilities.

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that costs of operations be financed through the operations of the fund.

VERMILION COUNTY, ILLINOIS

NOTES to FINANCIAL STATEMENTS

November 30, 1981

Exhibit VI

Page 2

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, organizations, other governments, and/or other funds. These include Expendable Trust and Agency Funds. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature and do not involve measurement of results of operations.

B. Long Term Liabilities - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

This account group is not "funds." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Special reporting treatments are also applied to governmental fund inventories to indicate that they do not represent "available spendable resources," even though they are a component of net current assets. Such amounts are generally offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. Basis of Accounting - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made; regardless of the measurement focus applied.

The accounting records of Vermilion County for all of the various offices are maintained on a cash receipts and disbursements basis. The financial statements contained herein have been converted to a modified accrual basis for all material amounts at the year end, with the exception of the Trust and Agency accounts which are reported on a cash basis.

D. Investments - Investments are stated at cost.

VERMILION COUNTY, ILLINOIS

NOTES to FINANCIAL STATEMENTS  
November 30, 1981

Exhibit VI  
Page 3

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

FIDUCIARY FUNDS

E. Property, Plant and Equipment - The County has not maintained accurate historical records for the purpose of recording costs of capital assets acquired over the years. These costs have been regular expenditures of the various funds at the time the expenditure is incurred. This lack of historical data makes it impractical to accurately present the capital assets owned by the County. Depreciation charges are not reflected in any of the accompanying financial statements. This omission of depreciation charges on fixed assets is common within units of government, since it is expected that assets will be replaced through tax levies or other receipts rather than operating revenues.

F. Comparative Data - Comparative total data for the prior year have been presented in accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

G. Total Columns on Combined Statements--Overview - Total columns on the combined statements--overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

Generally accepted accounting principles require disclosure, as part of the combined statement--overview, of certain information concerning individual funds including:

A. Excess of expenditures over appropriations in individual funds: Public Safety Building Rent Fund expenditures of \$1,371,400 exceeded appropriations of \$1,346,350. Animal Control Fund expenditures of \$38,309 exceeded appropriations of \$0. County Motor Fuel Tax Fund expenditures of \$584,333 exceeded appropriations of \$0. Township Motor Fuel Tax Fund expenditures of \$646,150 exceeded appropriations of \$0.

VERMILION COUNTY, ILLINOIS

NOTES to FINANCIAL STATEMENTS  
November 30, 1981

Exhibit VI  
Page 4

NOTE 2 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES (continued)

B. Individual Fund interfund receivable and payable balances. Such balances at November 30, 1981, were:

| <u>Fund</u>                          | <u>Interfund<br/>Receivable</u> | <u>Interfund<br/>Payables</u> |
|--------------------------------------|---------------------------------|-------------------------------|
| <u>GENERAL FUNDS:</u>                |                                 |                               |
| County General                       | 140,190                         | 6,166                         |
| County Clerk                         | -                               | 2,655                         |
| Circuit Clerk                        | -                               | 61,032                        |
| County Recorder                      | -                               | 5,440                         |
| County Sheriff                       | -                               | 10,699                        |
| States Attorney                      | -                               | 7,831                         |
| County Treasurer                     | -                               | 80                            |
| Probation Office                     | -                               | 2,605                         |
| <u>SPECIAL REVENUE FUNDS:</u>        |                                 |                               |
| Indemnity                            | 3,660                           | -                             |
| IMRF                                 | 3,450                           | -                             |
| P.S.B. rent                          | -                               | 25,060                        |
| <u>TRUST and AGENCY FUNDS:</u>       |                                 |                               |
| Inheritance tax                      | 6,166                           | -                             |
| Non-resident heirs                   | -                               | 925                           |
| Withholding tax                      | -                               | 22,273                        |
| Employee group insurance withholding | -                               | 1,590                         |
| County collector                     | -                               | 3,660                         |
| Clerk of IMRF                        | -                               | 3,450                         |
|                                      | <u>153,466</u>                  | <u>153,466</u>                |

NOTE 3 - CHANGES in LONG-TERM DEBT

The following is a summary of bond transactions of Vermilion County for the year ended November 30, 1981:

|                                    | <u>1 9 7 1<br/>Issue</u> | <u>1 9 7 7<br/>Issue</u> | <u>Total</u>     |
|------------------------------------|--------------------------|--------------------------|------------------|
| Bonds payable at December 1, 1980  | 730,000                  | 1,800,000                | 2,530,000        |
| Bonds retired                      | <u>235,000</u>           | <u>100,000</u>           | <u>335,000</u>   |
| Bonds payable at November 30, 1981 | <u>495,000</u>           | <u>1,700,000</u>         | <u>2,195,000</u> |



VERMILION COUNTY, ILLINOIS

NOTES to FINANCIAL STATEMENTS

November 30, 1981

Exhibit VI

Page 5

NOTE 3 - CHANGES in LONG-TERM DEBT (continued)

1971 Issue - \$2,000,000 County Nursing Home Bonds, serial bonds due in annual installments of \$245,000 and \$250,000 on January 1, 1982 and 1983 respectively; interest at 5.25% payable semi-annually.

1977 Issue - \$2,000,000 County Nursing Home Bonds, serial bonds due in annual installments of \$125,000 to \$175,000 through December 1, 1992; interest at 4.0% payable semi-annually.

NOTE 4- CONTINGENT LIABILITIES

The County participates in a federally assisted grant program, General Revenue Sharing. This program is subject to program compliance audits by the grantors or their representatives.

NOTE 5 - 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.

GENERAL FUNDS

VERMILION COUNTY, ILLINOIS

GENERAL FUND  
COMBINING BALANCE SHEET

Schedule A-1

November 30, 1981

With Comparative Totals for November 30, 1980

| <u>A S S E T S</u>  | Vermilion<br>County<br>General | County<br>Health<br>Department | Regional<br>Planning<br>Commission | County<br>Offices | <u>T O T A L</u> |                |
|---|--------------------------------|--------------------------------|------------------------------------|-------------------|------------------|----------------|
|   |                                |                                |                                    |                   | <u>1 9 8 1</u>   | <u>1 9 8 0</u> |
| Cash  | 294,187                        | 18,864                         | 8,880                              | 86,902            | 408,833          | 350,054        |
| Investments   | 1,845,200                      | 22,567                         | -                                  | -                 | 1,867,767        | 1,173,624      |
| Accrued interest  | 29,318                         | 1,507                          | -                                  | -                 | 30,825           | -              |
| Property taxes receivable   | 75,447                         | -                              | -                                  | -                 | 75,447           | 119,789        |
| Replacement taxes receivable                                      | 254,320                        | -                              | -                                  | -                 | 254,320          | 285,317        |
| Fines receivable  | 14,556                         | -                              | -                                  | -                 | 14,556           | 13,284         |
| Tax collection charges receivable                                 | 86,532                         | -                              | -                                  | -                 | 86,532           | 87,187         |
| Interest receivable   | 135,116                        | -                              | -                                  | -                 | 135,116          | -              |
| Patient care receivable   | -                              | 11,484                         | -                                  | -                 | 11,484           | 7,072          |
| State and federal grants receivable                               | -                              | 119,498                        | -                                  | -                 | 119,498          | 142,279        |
| Medicare receivable   | -                              | 1,859                          | -                                  | -                 | 1,859            | -              |
| Stamp inventory   | -                              | -                              | -                                  | 893               | 893              | 1,058          |
| Due from the State of Illinois                                    | 190,371                        | -                              | -                                  | -                 | 190,371          | 204,184        |
| Due from Vermilion County General Fund                            | -                              | -                              | -                                  | 80                | 80               | 46             |
| Due from Vermilion County Collector                               | -                              | -                              | -                                  | 2,194             | 2,194            | 1,911          |
| Due from Vermilion County Offices                                 | 90,482                         | -                              | -                                  | 3,741             | 94,223           | 94,669         |
| Due from Other County Funds                                       | 76,349                         | -                              | -                                  | -                 | 76,349           | 188,702        |
| Prepaid expenses  | -                              | 2,351                          | -                                  | -                 | 2,351            | -              |
| <br>Total assets  | <br>3,091,878                  | <br>178,130                    | <br>8,880                          | <br>93,810        | <br>3,372,698    | <br>2,669,176  |
| <br><u>L I A B I L I T I E S</u> and <u>F U N D B A L A N C E</u> |                                |                                |                                    |                   |                  |                |
| <br><u>LIABILITIES:</u>   |                                |                                |                                    |                   |                  |                |
| Accounts payable  | 118,513                        | 67,446                         | 1,618                              | 2,320             | 189,897          | 214,244        |
| Due to Vermilion County General Fund                              | -                              | -                              | -                                  | 90,342            | 90,342           | 88,127         |
| Due to Other County Funds   | 6,166                          | -                              | -                                  | -                 | 6,166            | 39,359         |
| Deferred credit--Women, Infants, and<br>Children                  | -                              | 65,282                         | -                                  | -                 | 65,282           | 65,282         |
| <br>Total liabilities   | <br>124,679                    | <br>132,728                    | <br>1,618                          | <br>92,662        | <br>351,687      | <br>407,012    |
| <br><u>FUND BALANCE:</u>  |                                |                                |                                    |                   |                  |                |
| Reserve for inventory   | -                              | -                              | -                                  | 893               | 893              | 1,058          |
| Unreserved  | 2,967,199                      | 45,402                         | 7,262                              | 255               | 3,020,118        | 2,261,106      |
| <br>Total fund balance  | <br>2,967,199                  | <br>45,402                     | <br>7,262                          | <br>1,148         | <br>3,021,011    | <br>2,262,164  |
| <br>Total liabilities and fund balance                            | <br>3,091,878                  | <br>178,130                    | <br>8,880                          | <br>93,810        | <br>3,372,698    | <br>2,669,176  |

VERMILION COUNTY, ILLINOIS

GENERAL FUND  
COMBINING STATEMENT of REVENUES, EXPENDITURES  
and CHANGES in FUND BALANCE  
Year Ended November 30, 1981

Schedule A-2

With Comparative Actual Amounts for Year Ended November 30, 1980

|  | Vermilion<br>County<br>General | County<br>Health<br>Department | Regional<br>Planning<br>Commission | County<br>Offices | <u>T O T A L</u> |                |
|--|--------------------------------|--------------------------------|------------------------------------|-------------------|------------------|----------------|
|  |                                |                                |                                    |                   | <u>1 9 8 1</u>   | <u>1 9 8 0</u> |
| <u>REVENUES:</u>   |                                |                                |                                    |                   |                  |                |
| Taxes  | 989,412                        | -                              | -                                  | -                 | 989,412          | 991,030        |
| Intergovernmental revenue  | 1,911,464                      | 858,446                        | 97,282                             | 97,002            | 2,964,194        | 2,643,486      |
| Licenses and permits   | 24,053                         | -                              | -                                  | -                 | 24,053           | 22,650         |
| Revenue from services  | 928,931                        | 99,717                         | -                                  | 623,003           | 1,651,651        | 1,633,363      |
| Revenue from use of money and property                             | 658,462                        | 3,250                          | 1,209                              | 7,401             | 670,322          | 482,906        |
| All other revenues   | 30,346                         | 31,248                         | 1,625                              | 7,537             | 70,756           | 157,840        |
| Total revenues   | 4,542,668                      | 992,661                        | 100,116                            | 734,943           | 6,370,388        | 5,931,275      |
| <u>EXPENDITURES:</u>   |                                |                                |                                    |                   |                  |                |
| General control and administration                                 | 1,440,334                      | -                              | -                                  | 27,981            | 1,468,315        | 1,259,353      |
| County development   | -                              | -                              | 92,381                             | -                 | 92,381           | 63,608         |
| Public safety  | 972,220                        | -                              | -                                  | 6,483             | 978,703          | 838,745        |
| Judiciary and court related  | 1,011,583                      | -                              | -                                  | 22,607            | 1,034,190        | 943,880        |
| Public health  | 257,783                        | 1,023,832                      | -                                  | -                 | 1,281,615        | 1,150,549      |
| Projects and construction  | 78,300                         | -                              | -                                  | -                 | 78,300           | 136,400        |
| All other expenditures   | -                              | -                              | -                                  | 678,037           | 678,037          | 699,301        |
| Total expenditures   | 3,760,220                      | 1,023,832                      | 92,381                             | 735,108           | 5,611,541        | 5,091,836      |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u><br><u>EXPENDITURES</u> | 782,448                        | ( 31,171)                      | 7,735                              | ( 165)            | 758,847          | 839,439        |
| <u>ADJUSTMENT</u>  | -                              | -                              | -                                  | -                 | -                | ( 41,745)      |
| <u>FUND BALANCE--beginning of year</u>                             | 2,184,751                      | 76,573                         | ( 473)                             | 1,313             | 2,262,164        | 1,464,470      |
| <u>FUND BALANCE--end of year</u>                                   | 2,967,199                      | 45,402                         | 7,262                              | 1,148             | 3,021,011        | 2,262,164      |

VERMILION COUNTY, ILLINOIS

COUNTY GENERAL FUND  
COMPARATIVE BALANCE SHEET  
November 30, 1981 and 1980

Schedule A-3

| <u>A S S E T S</u>  | <u>1 9 8 1</u>   | <u>1 9 8 0</u>   |
|---|------------------|------------------|
| Cash  | 294,187          | 211,832          |
| Investments   | 1,845,200        | 1,152,800        |
| Accrued interest  | 29,318           | -                |
| Property taxes receivable                                     | 75,447           | 119,789          |
| Replacement taxes receivable                                  | 254,320          | 285,317          |
| Fines receivable  | 14,556           | 13,284           |
| Tax collection charges receivable                             | 86,532           | 87,187           |
| Interest receivable   | 135,116          | -                |
| Due from the State of Illinois                                | 190,371          | 204,184          |
| Due from the County Offices                                   | 90,482           | 89,139           |
| Due from Other Funds  | 76,349           | 188,702          |
| Total assets  | <u>3,091,878</u> | <u>2,352,234</u> |
| <u>L I A B I L I T I E S</u> and <u>F U N D B A L A N C E</u> |                  |                  |
| <u>LIABILITIES;</u>   |                  |                  |
| Accounts payable  | 118,513          | 128,124          |
| Due to other funds  | <u>6,166</u>     | <u>39,359</u>    |
| Total liabilities   | 124,679          | 167,483          |
| <u>FUND BALANCE</u>   | <u>2,967,199</u> | <u>2,184,751</u> |
| Total liabilities and fund balance                            | <u>3,091,878</u> | <u>2,352,234</u> |

VERMILION COUNTY, ILLINOIS

COUNTY GENERAL FUND  
STATEMENT of REVENUES, EXPENDITURES and CHANGES  
in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 with Comparative Actual  
Amounts for Year Ended November 30, 1980

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|  | <u>1</u>         | <u>9</u>         | <u>8</u>  | <u>1</u>                        |
|--|------------------|------------------|---|---------------------------------|
|  | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> | <u>1 9 8 0</u><br><u>Actual</u> |
| <b>REVENUES:</b>                       |                  |                  |   |                                 |
| Taxes--                                |                  |                  |   |                                 |
| Property taxes                         | 528,000          | 529,862          | 1,862   | 528,495                         |
| County sales tax                       | 450,000          | 459,550          | 9,550   | 462,535                         |
| Total taxes                            | <u>978,000</u>   | <u>989,412</u>   | <u>11,412</u>   | <u>991,030</u>                  |
| Intergovernmental revenue--            |                  |                  |   |                                 |
| State income tax                       | 430,000          | 511,137          | 81,137  | 452,869                         |
| Inheritance tax rebate                 | 30,000           | 47,567           | 17,567  | 37,071                          |
| Personal property replacement tax      | 252,300          | 254,320          | 2,020   | 285,317                         |
| Federal revenue sharing                | 475,000          | 599,632          | 124,632   | 522,119                         |
| CETA II                                | 242,340          | 127,549          | ( 114,791)  | 82,623                          |
| CETA IV                                | 157,627          | 82,966           | ( 74,661)   | 110,151                         |
| Probation Office salary                | 38,400           | 47,700           | 9,300   | 43,200                          |
| States Attorney office salary          | 64,000           | 33,668           | ( 30,332)   | 28,400                          |
| Assistant States Attorneys' non-       |                  |                  |   |                                 |
| support program salaries               | 30,000           | 27,666           | ( 2,334)  | -                               |
| Non-support program incentive payments | -                | 10,191           | 10,191  | 10,869                          |
| Supervisor of Assessment               | 29,600           | 76,120           | 46,520  | -                               |
| Health Department                      | 100,000          | 85,165           | ( 14,835)   | 109,250                         |
| Police Training                        | -                | 4,424            | 4,424   | 7,983                           |
| Probation--state refunds               | 1,000            | 835              | ( 165)  | 3,738                           |
| Probation--county refunds              | 2,000            | 2,524            | 524   | 1,606                           |
| Total intergovernmental revenue        | <u>1,852,267</u> | <u>1,911,464</u> | <u>59,197</u>   | <u>1,695,196</u>                |
| Licenses and Permits--                 |                  |                  |   |                                 |
| Liquor licenses                        | 22,000           | 22,370           | 370   | 22,650                          |
| Franchise fees                         | -                | 1,683            | 1,683   | -                               |
| Total licenses and permits             | <u>22,000</u>    | <u>24,053</u>    | <u>2,053</u>  | <u>22,650</u>                   |
| Revenue from Services--                |                  |                  |   |                                 |
| Fines and fees for services            | 130,000          | 153,008          | 23,008  | 168,535                         |
| Bond forfeitures                       | 2,000            | 1,372            | ( 628)  | 1,082                           |
| County Clerk                           | 35,000           | 37,624           | 2,624   | 37,629                          |
| County Recorder                        | 110,000          | 90,285           | ( 19,715)   | 93,297                          |
| County Coroner                         | 2,000            | 3,542            | 1,542   | 2,710                           |
| Clerk of the Circuit Court             | 315,000          | 327,895          | 12,895  | 343,152                         |
| States Attorney                        | 75,000           | 64,665           | ( 10,335)   | 58,782                          |
| Sheriff                                | 140,000          | 149,015          | 9,015   | 162,038                         |
| Tax collection charges                 | 60,000           | 90,384           | 30,384  | 58,032                          |
| Periodic imprisonment program--room    |                  |                  |   |                                 |
| and board                              | 6,000            | 11,141           | 5,141   | 8,728                           |
| Total revenue from services            | <u>875,000</u>   | <u>928,931</u>   | <u>53,931</u>   | <u>933,985</u>                  |

VERMILION COUNTY, ILLINOIS

COUNTY GENERAL FUND  
STATEMENT of REVENUES, EXPENDITURES and CHANGES  
in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 with Comparative Actual  
Amounts for Year Ended November 30, 1980

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|  | <u>1</u>      | <u>9</u>      | <u>8</u>  | <u>1</u>                        |
|--|---------------|---------------|---|---------------------------------|
|  | <u>Budget</u> | <u>Actual</u> | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> | <u>1 9 8 0</u><br><u>Actual</u> |
| <u>REVENUES: (continued)</u>                                       |               |               |   |                                 |
| Revenue from Use of Money and Property--                           |               |               |   |                                 |
| Interest on investments  | 150,000       | 609,977       | 459,977   | 462,230                         |
| County Service Building rent                                       | 42,700        | 32,400        | ( 10,300)   | -                               |
| County farm  | 15,000        | 15,500        | 500   | 13,000                          |
| Data processing  | -             | 585           | 585   | -                               |
| Total revenue from use of money and property                       | 207,700       | 658,462       | 450,762   | 475,230                         |
| All Other Revenues--   |               |               |   |                                 |
| Sale of used equipment   | -             | 13,852        | 13,852  | -                               |
| Miscellaneous  | 44,600        | 16,494        | ( 28,106)   | 81,605                          |
| Total all other revenues   | 44,600        | 30,346        | ( 14,254)   | 81,605                          |
| Total revenues   | 3,979,567     | 4,542,668     | 563,101   | 4,199,696                       |
| <u>EXPENDITURES:</u>   |               |               |   |                                 |
| General control and administration                                 | 1,409,134     | 1,440,334     | ( 31,200)   | 1,227,156                       |
| Public Safety  | 1,003,441     | 972,220       | 31,221  | 828,797                         |
| Judiciary and court related  | 1,054,617     | 1,011,583     | 43,034  | 923,625                         |
| Public Health  | 257,997       | 257,783       | 214   | 235,358                         |
| Projects and construction  | 88,300        | 78,300        | 10,000  | 136,400                         |
| Total expenditures   | 3,813,489     | 3,760,220     | 53,269  | 3,351,336                       |
| <u>EXCESS (DEFICIENCY) of REVENUES</u><br><u>over EXPENDITURES</u> | 166,078       | 782,448       | 616,370   | 848,360                         |
| <u>ADJUSTMENT</u>  | -             | -             | -   | ( 41,745)                       |
| <u>FUND BALANCE--beginning of year</u>                             | 2,184,751     | 2,184,751     | -   | 1,378,136                       |
| <u>FUND BALANCE--end of year</u>                                   | 2,350,829     | 2,967,199     | 616,370   | 2,184,751                       |

VERMILION COUNTY, ILLINOIS

COUNTY GENERAL FUND  
STATEMENT of EXPENDITURES COMPARED to BUDGET  
Year Ended November 30, 1981 with Comparative Actual  
Amounts for Year Ended November 30, 1980

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|  | <u>1</u>      | <u>9</u>      | <u>8</u>                               | <u>1</u>                        |
|--|---------------|---------------|--|---------------------------------|
|  | <u>Budget</u> | <u>Actual</u> | Variance<br>Favorable<br>(Unfavorable) | <u>1 9 8 0</u><br><u>Actual</u> |
| <u>GENERAL CONTROL and ADMINISTRATION:</u> |               |               |  |                                 |
| <u>County Clerk--</u>                      |               |               |  |                                 |
| Salaries--County Clerk                     | 20,500        | 20,500        | -                                      | 20,500                          |
| Salaries--Deputies                         | 85,703        | 85,693        | 10                                     | 69,162                          |
| Salaries--Special Clerks                   | 16,480        | 16,480        | -                                      | 14,198                          |
| Workmans' compensation                     | 224           | 224           | -                                      | 149                             |
| Unemployment tax                           | 1,040         | 786           | 254                                    | 580                             |
| CETA--salaries                             | 22,351        | 13,133        | 9,218                                  | 29,458                          |
| CETA--workmans' compensation               | 43            | 25            | 18                                     | 51                              |
| CETA--insurance                            | 36            | 19            | 17                                     | 45                              |
| CETA--IMRF and FICA                        | 1,486         | 864           | 622                                    | 2,372                           |
| Meetings                                   | 595           | 595           | -                                      | 711                             |
| Mileage                                    | 316           | 316           | -                                      | 579                             |
| Postage                                    | 2,500         | 2,500         | -                                      | 2,250                           |
| Special order office supplies              | 10,878        | 10,673        | 205                                    | 15,045                          |
| Telephones                                 | 500           | 187           | 313                                    | 286                             |
| New equipment                              | 113           | 113           | -                                      | 1,129                           |
| New equipment--Xerox                       | 8,900         | 8,647         | 253                                    | 8,391                           |
| Repair and maintenance of equipment        | 804           | 804           | -                                      | 353                             |
| Deputy registrars                          | 750           | 750           | -                                      | 228                             |
| Precinct committeemen                      | 500           | 500           | -                                      | 54                              |
| Bonds                                      | 200           | 200           | -                                      | 100                             |
| Tax search                                 | 150           | 150           | -                                      | 150                             |
| Dues                                       | 200           | 200           | -                                      | 200                             |
| Subscriptions                              | 100           | 100           | -                                      | 100                             |
| Tax coding                                 | 457           | 457           | -                                      | 6,082                           |
| Consolidated primary election              | 55,500        | 55,500        | -                                      | 45,500                          |
| Consolidated general election              | 50,000        | 50,000        | -                                      | 40,995                          |
| School election                            | -             | -             | -                                      | 4,913                           |
| ELPAC system rental                        | 6,000         | 6,000         | -                                      | -                               |
| Codification of ordinances                 | 5,000         | 5,000         | -                                      | -                               |
| <br>Total County Clerk                     | <br>291,326   | <br>280,416   | <br>10,910                             | <br>263,581                     |



VERMILION COUNTY, ILLINOIS

COUNTY GENERAL FUND  
STATEMENT of EXPENDITURES COMPARED to BUDGET  
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Amounts for Year Ended November 30, 1980

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|   | <u>1</u>       | <u>9</u>       | <u>8</u>   | <u>1</u>                        |
|---|----------------|----------------|--|---------------------------------|
|   | <u>Budget</u>  | <u>Actual</u>  | Variance<br><u>Favorable</u><br><u>(Unfavorable)</u> | <u>1 9 8 0</u><br><u>Actual</u> |
| <u>GENERAL CONTROL and ADMINISTRATION:</u>      |                |                |  |                                 |
| <u>Treasurer--</u>                              |                |                |  |                                 |
| Salary--treasurer                               | 20,500         | 20,500         | -  | 20,500                          |
| Salaries--deputies and clerks                   | 68,917         | 68,917         | -  | 63,812                          |
| Salaries--extra help                            | 17,820         | 15,787         | 2,033  | 16,110                          |
| Workmans' compensation                          | 204            | 204            | -  | 172                             |
| Unemployment tax                                | 1,325          | 547            | 778  | 624                             |
| Meetings  | 735            | 734            | 1  | 465                             |
| Mileage   | 65             | 64             | 1  | 55                              |
| Postage   | 16,000         | 14,375         | 1,625  | 11,760                          |
| Special order office supplies                   | 9,500          | 9,306          | 194  | 8,957                           |
| Telephone                                       | 100            | 77             | 23   | 48                              |
| New equipment                                   | 6,000          | 5,920          | 80   | 6,776                           |
| Repair and maintenance of equipment             | 2,000          | 1,583          | 417  | 2,087                           |
| Publications                                    | 7,300          | 6,518          | 782  | 8,636                           |
| Bonds   | 1,000          | 688            | 312  | 923                             |
| Petty cash                                      | 200            | 200            | -  | 100                             |
| Credit Bureau                                   | 300            | -              | 300  | -                               |
| Dues  | 150            | 150            | -  | 150                             |
| Total Treasurer                                 | <u>152,116</u> | <u>145,570</u> | <u>6,546</u>   | <u>141,175</u>                  |
| <u>County Auditor--</u>                         |                |                |  |                                 |
| Salaries--auditor                               | 19,250         | 19,250         | -  | 17,500                          |
| Salaries--chief deputy and budget administrator | 12,771         | 12,771         | -  | 11,825                          |
| Salaries--deputies                              | 30,896         | 30,077         | 819  | 29,799                          |
| Workmans' compensation                          | 122            | 122            | -  | 101                             |
| Unemployment tax                                | 416            | 261            | 155  | 354                             |
| Meetings  | 800            | 678            | 122  | 539                             |
| Mileage   | 400            | 289            | 111  | 321                             |
| Postage   | 700            | 400            | 300  | 900                             |
| Special order office supplies                   | 790            | 768            | 22   | 506                             |
| Telephones                                      | 400            | 299            | 101  | 299                             |
| New equipment                                   | 1,587          | 1,581          | 6  | 269                             |
| Repair and maintenance of equipment             | 510            | 117            | 393  | 101                             |
| Dues and bonds                                  | 225            | 186            | 39   | 125                             |
| CEIA  | -              | -              | -  | 13,268                          |
| Total County Auditor                            | <u>68,867</u>  | <u>66,799</u>  | <u>2,068</u>   | <u>75,907</u>                   |

VERMILION COUNTY, ILLINOIS

COUNTY GENERAL FUND  
STATEMENT of EXPENDITURES COMPARED to BUDGET  
Year Ended November 30, 1981 with Comparative Actual  
Amounts for Year Ended November 30, 1980

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|   | <u>1</u>      | <u>9</u>      | <u>8</u>                               | <u>1</u>                        |
|---|---------------|---------------|--|---------------------------------|
|   | <u>Budget</u> | <u>Actual</u> | Variance<br>Favorable<br>(Unfavorable) | <u>1 9 8 0</u><br><u>Actual</u> |
| <u>GENERAL CONTROL and ADMINISTRATION:</u>  |               |               |  |                                 |
| <u>County Recorder--</u>                    |               |               |  |                                 |
| Salaries--recorder                          | 19,250        | 19,250        | -                                      | 17,500                          |
| Salaries--deputies                          | 32,718        | 31,884        | 834                                    | 23,628                          |
| Workmans' compensation                      | 99            | 99            | -                                      | 70                              |
| Unemployment tax                            | 416           | 228           | 188                                    | 200                             |
| CETA--salaries                              | 6,968         | 1,573         | 5,395                                  | 5,345                           |
| CETA--workmans' compensation                | 14            | 3             | 11                                     | 8                               |
| CETA--insurance                             | 12            | 3             | 9                                      | 8                               |
| CETA--IMRF and FICA                         | 463           | 102           | 361                                    | 342                             |
| Meetings                                    | 900           | 529           | 371                                    | 900                             |
| Mileage                                     | 655           | 243           | 412                                    | 700                             |
| Postage                                     | 1,200         | 1,200         | -                                      | 900                             |
| Special order office supplies               | 2,200         | 2,169         | 31                                     | 1,428                           |
| Telephones                                  | 150           | 92            | 58                                     | 143                             |
| New equipment                               | 3,000         | 2,760         | 240                                    | 3,866                           |
| Repair and maintenance of equipment         | 4,893         | 4,893         | -                                      | 4,093                           |
| Microfilm supplies                          | 5,365         | 5,244         | 121                                    | 5,659                           |
| Coft index service                          | 10,000        | 10,000        | -                                      | 9,317                           |
| Microfilm camera with service contract      | 1,342         | 935           | 407                                    | 815                             |
| Revenue stamp machine rental                | 395           | 395           | -                                      | 362                             |
| Dues  | 400           | 217           | 183                                    | 335                             |
| Bonds                                       | 70            | 70            | -                                      | 70                              |
| Total County Recorder                       | <u>90,510</u> | <u>81,889</u> | <u>8,621</u>                           | <u>75,689</u>                   |
| <u>Regional Superintendent of Schools--</u> |               |               |  |                                 |
| Salaries--secretaries                       | 34,583        | 34,153        | 430                                    | 28,182                          |
| Workmans' compensation                      | 66            | 66            | -                                      | 48                              |
| Unemployment tax                            | 376           | 224           | 152                                    | 195                             |
| CETA--salaries                              | 8,538         | 1,036         | 7,502                                  | 6,967                           |
| CETA--workmans' compensation                | 16            | 2             | 14                                     | 12                              |
| CETA--insurance                             | 12            | 2             | 10                                     | 12                              |
| CETA--IMRF and FICA                         | 568           | 66            | 502                                    | 433                             |
| Meetings                                    | 1,800         | 1,377         | 423                                    | 1,766                           |
| Mileage                                     | 3,000         | 1,709         | 1,291                                  | 2,035                           |
| Postage                                     | 2,948         | 2,948         | -                                      | 2,700                           |
| Special order office supplies               | 2,600         | 2,115         | 485                                    | 2,150                           |
| Telephones                                  | 1,100         | 969           | 131                                    | 1,028                           |
| New equipment                               | 2,602         | 2,554         | 48                                     | 850                             |
| New equipment--Xerox                        | 950           | 755           | 195                                    | 1,298                           |
| Repair and maintenance of equipment         | 800           | 571           | 229                                    | 942                             |
| Total Regional Superintendent of<br>Schools | <u>59,959</u> | <u>48,547</u> | <u>11,412</u>                          | <u>48,618</u>                   |

VERMILION COUNTY, ILLINOIS

COUNTY GENERAL FUND  
STATEMENT of EXPENDITURES COMPARED to BUDGET  
Year Ended November 30, 1981 with Comparative Actual  
Amounts for Year Ended November 30, 1980

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|  | <u>1</u>      | <u>9</u>      | <u>8</u>                                 | <u>1</u>                        |
|--|---------------|---------------|--|---------------------------------|
|  |               |               | Variance                                 |                                 |
|  | <u>Budget</u> | <u>Actual</u> | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>1 9 8 0</u><br><u>Actual</u> |
| <u>GENERAL CONTROL and ADMINISTRATION:</u> |               |               |  |                                 |
| <u>County Board--</u>                      |               |               |  |                                 |
| Salary--secretary                          | 9,720         | 9,720         | -  | 9,000                           |
| Workmans' compensation                     | 95            | 95            | -  | 16                              |
| Unemployment tax                           | 65            | 65            | -  | 73                              |
| Meetings                                   | 39,069        | 37,870        | 1,199                                    | 35,115                          |
| Mileage                                    | 3,995         | 3,995         | -  | 2,923                           |
| Travel expense                             | 300           | 213           | 87                                       | -                               |
| Petty cash                                 | 75            | 75            | -  | 50                              |
| Postage                                    | 700           | 700           | -  | 250                             |
| Special order office supplies              | 500           | 489           | 11                                       | 44                              |
| Telephone                                  | 100           | 77            | 23                                       | 43                              |
| New equipment                              | 400           | 175           | 225                                      | -                               |
| Repair and maintenance of equipment        | 75            | -             | 75                                       | 159                             |
| Total County Board                         | <u>55,094</u> | <u>53,474</u> | <u>1,620</u>                             | <u>47,673</u>                   |
| <u>Election Commission--</u>               |               |               |  |                                 |
| Salaries--commissioners                    | 7,934         | 7,934         | -  | 7,934                           |
| Salaries--chief clerk                      | 14,511        | 14,511        | -  | 13,438                          |
| Salaries--extra clerks                     | 8,000         | 7,022         | 978                                      | 11,436                          |
| Salaries--special clerks                   | 4,325         | 2,701         | 1,624                                    | -                               |
| Workmans' compensation                     | 72            | 72            | -  | 56                              |
| Unemployment tax                           | 477           | 199           | 278                                      | 260                             |
| Meetings                                   | 250           | 250           | -  | 250                             |
| Mileage                                    | 300           | 300           | -  | 300                             |
| Postage                                    | 800           | 800           | -  | 800                             |
| Special order office supplies              | 500           | 438           | 62                                       | 431                             |
| Telephone                                  | 100           | 49            | 51                                       | 49                              |
| Repair and maintenance of equipment        | 250           | 250           | -  | 100                             |
| Attorney fees                              | 500           | -             | 500                                      | -                               |
| Association dues                           | 200           | 100           | 100                                      | 200                             |
| Consolidated primary election              | 23,250        | 23,250        | -  | 30,898                          |
| Consolidated general election              | 20,000        | 20,000        | -  | 18,600                          |
| Tax coding and consolidation expense       | 4,503         | 4,503         | -  | 5,554                           |
| Total Election Commission                  | <u>85,972</u> | <u>82,379</u> | <u>3,593</u>                             | <u>90,306</u>                   |

VERMILION COUNTY, ILLINOIS

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Amounts for Year Ended November 30, 1980

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|  | <u>1</u>      | <u>9</u>      | <u>8</u>             | <u>1</u>       |
|--|---------------|---------------|----------------------|----------------|
|  |               |               | Variance             |                |
|  | <u>Budget</u> | <u>Actual</u> | <u>Favorable</u>     | <u>1 9 8 0</u> |
|  |               |               | <u>(Unfavorable)</u> | <u>Actual</u>  |
| <u>GENERAL CONTROL and ADMINISTRATION:</u> |               |               |                      |                |
| <u>Merit Commission--</u>                  |               |               |                      |                |
| Meetings                                   | 2,400         | 2,275         | 125                  | 1,325          |
| Mileage                                    | 47            | 47            | -                    | -              |
| Postage                                    | 200           | 200           | -                    | 150            |
| Office supplies and printing               | 300           | 187           | 113                  | 142            |
| Telephone                                  | 158           | 37            | 121                  | -              |
| New equipment                              | 2,686         | 1,006         | 1,680                | -              |
| Credit checks                              | 200           | -             | 200                  | 189            |
| Affirmative action                         | 2,689         | 1,967         | 722                  | 1,998          |
| Dues                                       | 100           | 100           | -                    | 100            |
| Hearing expense                            | 920           | 880           | 40                   | -              |
| Total Merit Commission                     | 9,700         | 6,699         | 3,001                | 3,904          |
| <u>Board of Review--</u>                   |               |               |                      |                |
| Salaries--members                          | 23,100        | 21,685        | 1,415                | 14,235         |
| Salaries--clerks                           | 3,746         | 3,746         | -                    | 4,607          |
| Workmans' compensation                     | 790           | 790           | -                    | 37             |
| Unemployment tax                           | 338           | 147           | 191                  | 210            |
| Meetings                                   | 400           | 400           | -                    | 556            |
| Mileage                                    | 400           | 400           | -                    | 395            |
| Postage                                    | 550           | 500           | 50                   | 650            |
| Special order office supplies              | 100           | 81            | 19                   | 231            |
| Telephones                                 | 100           | 71            | 29                   | 50             |
| Advertising--legal notices                 | 6,000         | 5,970         | 30                   | 2,933          |
| Total Board of Review                      | 35,524        | 33,790        | 1,734                | 23,904         |
| <u>Data Processing--</u>                   |               |               |                      |                |
| Salary--D. P. manager                      | 15,093        | 15,093        | -                    | 13,975         |
| Salaries--key punch operators              | 19,440        | 19,440        | -                    | 15,994         |
| Workmans' compensation                     | 66            | 66            | -                    | 54             |
| Unemployment tax                           | 312           | 198           | 114                  | 180            |
| Mileage                                    | 500           | 335           | 165                  | -              |
| Postage                                    | 75            | 25            | 50                   | 25             |
| Special order office supplies              | 2,000         | 1,883         | 117                  | 1,710          |
| Telephones                                 | 75            | 50            | 25                   | 44             |
| New equipment--lease payments              | 30,087        | 23,975        | 6,112                | 26,728         |
| Bursting machine                           | -             | -             | -                    | 3,960          |
| Programming                                | 10,400        | 10,400        | -                    | 235            |
| Education                                  | 725           | 714           | 11                   | 73             |
| Total Data Processing                      | 78,773        | 72,179        | 6,594                | 62,978         |
| <u>Modernization of County Accounting</u>  |               |               |                      |                |
| <u>System</u>                              | 32,000        | 4,799         | 27,201               | -              |

VERMILION COUNTY, ILLINOIS

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|  | <u>1</u>      | <u>9</u>      | <u>8</u>             | <u>1</u>      |
|--|---------------|---------------|----------------------|---------------|
|  |               |               | Variance             |               |
|  |               |               | Favorable            | 1 9 8 0       |
|  | <u>Budget</u> | <u>Actual</u> | <u>(Unfavorable)</u> | <u>Actual</u> |
| <u>GENERAL CONTROL and ADMINISTRATION:</u> |               |               |                      |               |
| <u>Buildings and Ground--</u>              |               |               |                      |               |
| Salary--building superintendent            | 10,361        | 10,361        | -                    | 11,557        |
| Salaries--janitors                         | 36,569        | 36,502        | 67                   | 28,388        |
| Salaries--supervisor of personnel          | 9,616         | 9,616         | -                    | 8,904         |
| Salaries--matron                           | 8,129         | 8,129         | -                    | 7,527         |
| Salaries--switchboard operator             | 8,803         | 8,803         | -                    | 8,151         |
| Workmans' compensation                     | 2,676         | 2,676         | -                    | 2,688         |
| Unemployment tax                           | 552           | 552           | -                    | 500           |
| CETA--salaries                             | 29,267        | 16,495        | 12,772               | 24,893        |
| CETA--workmans' compensation               | 1,036         | 586           | 450                  | 956           |
| CETA--insurance                            | 48            | 24            | 24                   | 36            |
| CETA--IMRF and FICA                        | 1,946         | 1,084         | 862                  | 2,275         |
| Mileage                                    | 600           | 550           | 50                   | 300           |
| Supplies                                   | 4,950         | 4,351         | 599                  | 5,945         |
| Telephones                                 | 29,471        | 29,471        | -                    | 27,114        |
| Upkeep and repair                          | 29,257        | 29,233        | 24                   | 33,100        |
| Elevator maintenance                       | 4,451         | 4,451         | -                    | 3,136         |
| Electricity                                | 24,068        | 24,068        | -                    | 22,912        |
| Heat                                       | 21,694        | 21,693        | 1                    | 15,661        |
| Water                                      | 1,270         | 1,125         | 145                  | 982           |
| Total Buildings and Grounds                | 224,764       | 209,770       | 14,994               | 205,025       |
| <u>County Services Building--</u>          |               |               |                      |               |
| Salary--janitor                            | 3,640         | 3,556         | 84                   | -             |
| Workmans' compensation                     | 129           | -             | 129                  | -             |
| Unemployment tax                           | 37            | 22            | 15                   | -             |
| CETA--salaries                             | -             | 1,932         | ( 1,932)             | -             |
| CETA--workmans' compensation               | -             | 68            | ( 68)                | -             |
| CETA--insurance                            | -             | 2             | ( 2)                 | -             |
| CETA--IMRF and FICA                        | -             | 128           | ( 128)               | -             |
| Mileage                                    | 100           | -             | 100                  | -             |
| Supplies--janitorial                       | 2,000         | 1,714         | 286                  | 249           |
| Upkeep and repair                          | 17,714        | 8,153         | 9,561                | 1,407         |
| Electricity                                | 6,080         | 6,080         | -                    | 3,062         |
| Heat                                       | 16,000        | 11,172        | 4,828                | 8,700         |
| Water                                      | 1,000         | 718           | 282                  | 695           |
| Total County Services Building             | 46,700        | 33,545        | 13,155               | 14,113        |

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|  | <u>1</u>      | <u>9</u>      | <u>8</u>      | <u>1</u>       |
|--|---------------|---------------|---------------|----------------|
|  |               |               | Variance      |                |
|  | <u>Budget</u> | <u>Actual</u> | Favorable     | <u>1 9 8 0</u> |
|  |               |               | (Unfavorable) | <u>Actual</u>  |
| <u>GENERAL CONTROL and ADMINISTRATION:</u>           |               |               |               |                |
| <u>Public Safety Building Maintenance--</u>          |               |               |               |                |
| Supplies--janitorial                                 | 5,200         | 5,196         | 4             | 5,575          |
| Supplies--repair and maintenance of kitchen utensils | 250           | 250           | -             | -              |
| Telephone  | 11,100        | 11,073        | 27            | 9,730          |
| Total Public Safety Building Maintenance             | 16,550        | 16,519        | 31            | 15,305         |
| <u>Miscellaneous--</u>                               |               |               |               |                |
| Register birth and death certificates                | 3,300         | 3,098         | 202           | 3,059          |
| Trustees--Rose Cemetery                              | 300           | 300           | -             | 300            |
| V. C. soil and water cons. unit                      | 1,530         | 1,530         | -             | 1,500          |
| V. C. extension service                              | 16,600        | 16,600        | -             | 16,600         |
| Investigation and burial of veterans' family         | 300           | 300           | -             | -              |
| Planning Commission grant                            | 53,349        | 53,349        | -             | 44,000         |
| Compensation and liability premiums                  | 50,000        | 43,359        | 6,641         | 50,000         |
| County employees Gr. Ins.--life                      | 8,500         | 7,700         | 800           | 8,500          |
| County supplies                                      | 10,000        | 9,905         | 95            | 7,636          |
| Urban Counties Council dues                          | 3,600         | 3,600         | -             | 3,450          |
| Contingency  | 10,000        | 8,306         | 1,694         | 13,233         |
| CETA--school projects                                | 3,800         | 2,007         | 1,793         | 10,700         |
| CETA--Regional Planning Commission                   | -             | 22,376        | ( 22,376)     | -              |
| CETA--Vermilion County Nursing Home                  | -             | 73,342        | ( 73,342)     | -              |
| CETA--Supervisor of Assessment                       | -             | 28,539        | ( 28,539)     | -              |
| Total Miscellaneous                                  | 161,279       | 274,311       | (113,032)     | 158,978        |
| <u>Unappropriated--</u>                              |               |               |               |                |
| Delinquent tax office                                | -             | 2,121         | ( 2,121)      | -              |
| Sheriff vehicles locks                               | -             | 300           | ( 300)        | -              |
| Court ordered--special attorney hire                 | -             | 27,227        | ( 27,227)     | -              |
| Total Unappropriated                                 | -             | 29,648        | ( 29,648)     | -              |
| Total General Control and Administration             | 1,409,134     | 1,440,334     | ( 31,200)     | 1,227,156      |

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|  | <u>1</u>      | <u>9</u>      | <u>8</u>                               | <u>1</u>                        |
|--|---------------|---------------|--|---------------------------------|
|  | <u>Budget</u> | <u>Actual</u> | Variance<br>Favorable<br>(Unfavorable) | <u>1 9 8 0</u><br><u>Actual</u> |
| <b><u>PUBLIC SAFETY:</u></b>             |               |               |  |                                 |
| <u>Sheriff--</u>                         |               |               |  |                                 |
| Salary--sheriff                          | 21,700        | 21,700        | -                                      | 21,700                          |
| Salaries--chief deputies                 | 48,095        | 47,273        | 822                                    | 48,429                          |
| Salaries--S. A. investigators            | 28,472        | 27,470        | 1,002                                  | -                               |
| Salaries--corporals                      | 63,744        | 63,007        | 737                                    | 58,704                          |
| Salaries--investigators                  | 62,408        | 62,408        | -                                      | 61,052                          |
| Salaries--deputies                       | 247,112       | 247,080       | 32                                     | 256,980                         |
| Salaries--deputies longevity             | 28,520        | 27,096        | 1,424                                  | 23,180                          |
| Salaries--educational                    | 4,100         | 3,781         | 319                                    | 3,600                           |
| Salaries--process servers                | 21,840        | 21,840        | -                                      | 13,608                          |
| Salaries--P. S. B. jailers               | 16,640        | 16,640        | -                                      | 16,000                          |
| Salaries--secretary                      | 9,766         | 9,677         | 89                                     | 9,390                           |
| Salaries--guards and bailiff             | 15,450        | 15,423        | 27                                     | 11,419                          |
| Workmans' compensation                   | 17,920        | 17,920        | -                                      | 14,416                          |
| Unemployment tax                         | 3,776         | 2,286         | 1,490                                  | 2,324                           |
| CEIA--salaries                           | -             | 9,859         | ( 9,859)                               | -                               |
| CEIA--workmans' compensation             | -             | 301           | ( 301)                                 | -                               |
| CEIA--insurance                          | -             | 626           | ( 626)                                 | -                               |
| CETA--IMRF and FICA                      | -             | 648           | ( 648)                                 | -                               |
| Postage                                  | 1,500         | 1,500         | -                                      | 1,600                           |
| Special order office supplies--printing  | 5,800         | 5,715         | 85                                     | 3,990                           |
| Special supplies                         | 4,000         | 3,975         | 25                                     | 3,807                           |
| Telephones--courthouse                   | 200           | 116           | 84                                     | 118                             |
| Insurance employee hosp.                 | 17,332        | 16,347        | 985                                    | 4,070                           |
| Insurance--vehicle coverage              | 14,150        | 13,520        | 630                                    | 14,000                          |
| Purchase of new equipment                | 3,100         | 3,084         | 16                                     | 2,941                           |
| Purchase of patrol vehicles              | 58,600        | 58,450        | 150                                    | 20,179                          |
| Repair & maintenance of office equipment | 855           | 853           | 2                                      | 203                             |
| Repair & maintenance of patrol vehicles  | 27,900        | 27,877        | 23                                     | 23,562                          |
| Repair & maintenance of communication    |               |               |  |                                 |
| equipment                                | 12,380        | 12,380        | -                                      | 11,348                          |
| Expense of County patrol cars            | 63,300        | 63,062        | 238                                    | 47,630                          |
| Uniforms--prisoners                      | 1,500         | 1,377         | 123                                    | 1,859                           |
| Uniforms--deputies                       | 6,150         | 6,139         | 11                                     | 6,032                           |
| Non uniforms--deputies                   | 1,600         | 1,600         | -                                      | 1,600                           |
| Fugitive returns                         | 11,000        | 8,283         | 2,717                                  | 10,502                          |
| Sheriff's special patrol                 | 500           | 423           | 77                                     | 1,344                           |
| Police training                          | 8,000         | 7,697         | 303                                    | 6,428                           |
| Off duty court appearance                | 2,000         | 1,660         | 340                                    | 1,720                           |
| Transportation of prisoners              | 2,500         | 1,661         | 839                                    | 1,500                           |
| Sheriff's reimbursement fees             | 500           | 500           | -                                      | 349                             |
| Investigator expense                     | 500           | 33            | 467                                    | 256                             |
| Deputy surety bonds                      | 270           | 270           | -                                      | 465                             |
| Total Sheriff                            | 833,180       | 831,557       | 1,623                                  | 706,305                         |

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|   | <u>1</u>       | <u>9</u>      | <u>8</u>                               | <u>1</u>                        |
|---|----------------|---------------|--|---------------------------------|
|   | <u>Budget</u>  | <u>Actual</u> | Variance<br>Favorable<br>(Unfavorable) | <u>1 9 8 0</u><br><u>Actual</u> |
| <u>PUBLIC SAFETY:</u>                     |                |               |  |                                 |
| <u>Coroner--</u>                          |                |               |  |                                 |
| Salary--coroner                           | 19,250         | 19,250        | -                                      | 17,500                          |
| Salary--deputy coroner                    | 12,960         | 12,446        | 514                                    | 9,750                           |
| Workmans' compensation insurance          | 1,385          | 1,385         | -                                      | 1,132                           |
| Unemployment tax                          | 104            | 83            | 21                                     | 103                             |
| Meetings--educational seminars            | 600            | 600           | -                                      | -                               |
| Mileage--educational seminars             | 720            | 230           | 490                                    | 314                             |
| Postage                                   | 160            | 160           | -                                      | 65                              |
| Special order office supplies             | 608            | 595           | 13                                     | 398                             |
| Telephones                                | 550            | 389           | 161                                    | 425                             |
| New equipment                             | 580            | 567           | 13                                     | 373                             |
| Repair and maintenance of equipment       | 1,180          | 1,045         | 135                                    | 523                             |
| Autopsies--medical fees                   | 22,142         | 8,897         | 13,245                                 | 20,988                          |
| Jurors                                    | 1,700          | 1,660         | 40                                     | 1,630                           |
| Expense--personal car use                 | 3,600          | 3,600         | -                                      | 3,600                           |
| Photo expense                             | 400            | 397           | 3                                      | 363                             |
| Dues--coroner's association               | 250            | 200           | 50                                     | 225                             |
| Bond                                      | 90             | 40            | 50                                     | 20                              |
| Total Coroner                             | <u>66,279</u>  | <u>51,544</u> | <u>14,735</u>                          | <u>57,409</u>                   |
| <u>Animal Control--</u>                   |                |               |  |                                 |
| Salary--animal control administrator      | 1,185          | 1,185         | -                                      | 4,800                           |
| Salary--director                          | 16,000         | 16,000        | -                                      | 12,108                          |
| Salary--secretary                         | 8,200          | 8,200         | -                                      | 7,039                           |
| Salary--full time warden                  | 7,700          | 7,700         | -                                      | -                               |
| Salary--part time wardens                 | 4,740          | 4,740         | -                                      | 4,200                           |
| Workmans' compensation                    | 1,289          | 1,289         | -                                      | 975                             |
| Unemployment tax                          | 389            | 295           | 94                                     | 152                             |
| CETA--salaries                            | 43,294         | 30,263        | 13,031                                 | 20,206                          |
| CETA--workmans' compensation              | 1,862          | 1,047         | 815                                    | 596                             |
| CETA--insurance                           | 74             | 41            | 33                                     | 40                              |
| CETA--IMRF and FICA                       | 2,879          | 1,994         | 885                                    | 1,693                           |
| Postage                                   | 3,009          | 3,009         | -                                      | 2,974                           |
| Special order office supplies             | 125            | 124           | 1                                      | 125                             |
| Printing                                  | 2,040          | 2,040         | -                                      | 1,996                           |
| Dog tags                                  | 350            | 350           | -                                      | 366                             |
| Telephones & special line service (media) | 1,615          | 1,615         | -                                      | 1,110                           |
| Paging service                            | 183            | 182           | 1                                      | 393                             |
| New equipment                             | 500            | 500           | -                                      | 485                             |
| Repair and maintenance of equipment       | 714            | 714           | -                                      | 700                             |
| Rent                                      | 6,284          | 6,283         | 1                                      | -                               |
| Chemicals                                 | 200            | 198           | 2                                      | 250                             |
| Uniforms                                  | 350            | 350           | -                                      | 322                             |
| Moving and renovation                     | -              | -             | -                                      | 4,553                           |
| Total Animal Control                      | <u>102,982</u> | <u>88,119</u> | <u>14,863</u>                          | <u>65,083</u>                   |



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|  | <u>1</u>      | <u>9</u>      | <u>8</u>             | <u>1</u>       |
|--|---------------|---------------|----------------------|----------------|
|  |               |               | Variance             |                |
|  | <u>Budget</u> | <u>Actual</u> | <u>Favorable</u>     | <u>1 9 8 0</u> |
|  |               |               | <u>(Unfavorable)</u> | <u>Actual</u>  |
| <b><u>PUBLIC SAFETY:</u></b>               |               |               |                      |                |
| Friendly Town--Educational                 | 1,000         | 1,000         | -                    | -              |
| Total Public Safety                        | 1,003,441     | 972,220       | 31,221               | 828,797        |
| <b><u>JUDICIARY and COURT RELATED:</u></b> |               |               |                      |                |
| <b><u>States Attorney--</u></b>            |               |               |                      |                |
| Salary--states attorney                    | 50,500        | 50,500        | -                    | 42,600         |
| Salary--assistants                         | 114,386       | 111,745       | 2,641                | 92,515         |
| Salary--secretaries                        | 50,479        | 48,447        | 2,032                | 39,577         |
| Workmans' compensation                     | 808           | 808           | -                    | 335            |
| Unemployment tax                           | 1,456         | 945           | 511                  | 780            |
| Meetings                                   | 1,800         | 1,800         | -                    | 1,350          |
| Mileage                                    | 3,000         | 3,000         | -                    | 3,000          |
| Postage                                    | 2,367         | 2,367         | -                    | 2,367          |
| Special order office supplies              | 3,542         | 1,818         | 1,724                | 2,903          |
| Telephones                                 | 2,800         | 2,651         | 149                  | 3,642          |
| New equipment                              | 1,751         | 1,751         | -                    | 323            |
| New equipment--Xerox                       | 2,850         | 2,634         | 216                  | 2,639          |
| Repair and maintenance of equipment        | 1,549         | 700           | 849                  | 517            |
| Case expense                               | 10,000        | 10,000        | -                    | 9,400          |
| Legal books                                | 3,000         | 3,000         | -                    | 2,830          |
| Dues                                       | 200           | 100           | 100                  | 200            |
| Petty cash                                 | 100           | 100           | -                    | 100            |
| Newspaper, notary seals & supplies         | 400           | 400           | -                    | 400            |
| S. A. appellate assistant service          | 10,000        | 10,000        | -                    | 8,100          |
| CETA                                       | -             | -             | -                    | 4,154          |
| Total States Attorney                      | 260,988       | 252,766       | 8,222                | 217,732        |
| <b><u>Probation Office--</u></b>           |               |               |                      |                |
| Salary--chief probation officer            | 21,865        | 21,865        | -                    | 20,245         |
| Salary--assistants                         | 111,352       | 111,352       | -                    | 102,155        |
| Salary--secretaries                        | 9,180         | 9,180         | -                    | 8,333          |
| Workmans' compensation                     | 270           | 270           | -                    | 224            |
| Unemployment tax                           | 1,118         | 635           | 483                  | 649            |
| Meetings                                   | 1,025         | 875           | 150                  | 1,018          |
| Mileage                                    | 16,160        | 15,558        | 602                  | 18,003         |
| Postage                                    | 700           | 643           | 57                   | 1,000          |
| Special order office supplies              | 1,825         | 1,824         | 1                    | 1,141          |
| Telephone                                  | 900           | 754           | 146                  | 796            |
| Purchase of new equipment                  | 4,700         | 4,700         | -                    | 20             |
| Repair & maintenance of office equipment   | 1,000         | 949           | 51                   | 342            |
| Repair & maintenance of vehicles           | 4,565         | 2,592         | 1,973                | -              |
| County wards--hospital and medical         | 2,000         | 182           | 1,818                | 1,367          |
| County wards--foster home care             | 11,300        | 11,278        | 22                   | 8,666          |
| Total Probation Office                     | 187,960       | 182,657       | 5,303                | 163,959        |

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|                                       | <u>1</u>      | <u>9</u>      | <u>8</u>                               | <u>1</u>                        |
|---------------------------------------|---------------|---------------|--|---------------------------------|
|                                       | <u>Budget</u> | <u>Actual</u> | Variance<br>Favorable<br>(Unfavorable) | <u>1 9 8 0</u><br><u>Actual</u> |
| <u>JUDICIARY and COURT RELATED:</u>   |               |               |  |                                 |
| <u>Circuit Judge Meyer--</u>          |               |               |  |                                 |
| Meetings                              | 250           | -             | 250                                    | -                               |
| Mileage                               | 200           | -             | 200                                    | -                               |
| Postage                               | 100           | 100           | -                                      | 150                             |
| Special order office supplies         | 200           | 134           | 66                                     | 10                              |
| Telephones                            | 250           | 250           | -                                      | 88                              |
| New equipment                         | 200           | -             | 200                                    | 82                              |
| Repair and maintenance of equipment   | 150           | 146           | 4                                      | 248                             |
| Total Circuit Judge Meyer             | <u>1,350</u>  | <u>630</u>    | <u>720</u>                             | <u>578</u>                      |
| <u>Circuit Judge Robinson--</u>       |               |               |  |                                 |
| Meetings                              | 250           | 65            | 185                                    | 17                              |
| Mileage                               | 200           | 28            | 172                                    | 122                             |
| Postage                               | 100           | 100           | -                                      | 100                             |
| Special order office supplies         | 100           | -             | 100                                    | 189                             |
| Telephones                            | 450           | 421           | 29                                     | -                               |
| New equipment                         | 100           | -             | 100                                    | 267                             |
| Repair and maintenance of equipment   | 150           | 150           | -                                      | 145                             |
| Total Circuit Judge Robinson          | <u>1,350</u>  | <u>764</u>    | <u>586</u>                             | <u>840</u>                      |
| <u>Circuit Judge Wright--</u>         |               |               |  |                                 |
| Meetings                              | 250           | -             | 250                                    | 237                             |
| Mileage                               | 200           | -             | 200                                    | 128                             |
| Postage                               | 180           | 180           | -                                      | -                               |
| Special order office supplies         | 120           | 116           | 4                                      | 41                              |
| Telephones                            | 250           | 210           | 40                                     | 248                             |
| New equipment                         | 200           | -             | 200                                    | -                               |
| Repair and maintenance of equipment   | 150           | 117           | 33                                     | 105                             |
| Total Circuit Judge Wright            | <u>1,350</u>  | <u>623</u>    | <u>727</u>                             | <u>759</u>                      |
| <u>East Central Illinois Criminal</u> |               |               |  |                                 |
| <u>Justice Committee</u>              | <u>5,580</u>  | <u>5,580</u>  | <u>-</u>                               | <u>15,580</u>                   |
| <u>Grants--</u>                       |               |               |  |                                 |
| Probation office reimbursement        | 6,000         | 1,000         | 5,000                                  | 30,408                          |
| Unit board--MEG                       | 12,000        | 12,000        | -                                      | 12,000                          |
| Probation improvement grant           | 25,252        | 25,252        | -                                      | 5,000                           |
| Probation office reimbursement        | 9,600         | 8,000         | 1,600                                  | 9,600                           |
| States attorney--non-support          | 30,000        | 30,000        | -                                      | -                               |
| Total Grants                          | <u>82,852</u> | <u>76,252</u> | <u>6,600</u>                           | <u>57,008</u>                   |

VERMILION COUNTY, ILLINOIS

COUNTY GENERAL FUND  
STATEMENT of EXPENDITURES COMPARED to BUDGET  
Year Ended November 30, 1981 with Comparative Actual  
Amounts for Year Ended November 30, 1980

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|                                     | <u>1</u>      | <u>9</u>      | <u>8</u>      | <u>1</u>       |
|-------------------------------------|---------------|---------------|---------------|----------------|
|                                     |               |               | Variance      |                |
|                                     |               |               | Favorable     |                |
|                                     |               |               | (Unfavorable) |                |
|                                     | <u>Budget</u> | <u>Actual</u> |               | <u>1 9 8 0</u> |
|                                     |               |               |               | <u>Actual</u>  |
| <b>JUDICIARY and COURT RELATED:</b> |               |               |               |                |
| <u>Judiciary and Rules--</u>        |               |               |               |                |
| Salary--court administrator         | 13,932        | 13,932        | -             | 12,900         |
| Workmans' compensation              | 26            | 26            | -             | 22             |
| Unemployment tax                    | 104           | 65            | 39            | 65             |
| Special order office supplies       | 2,750         | 2,191         | 559           | 1,565          |
| Telephones                          | 50            | 50            | -             | 50             |
| New equipment                       | 1,222         | 316           | 906           | 1,500          |
| Repair and maintenance of equipment | 278           | 128           | 150           | -              |
| Law library                         | 1,500         | 1,500         | -             | 1,500          |
| Expense--chief circuit judge        | 510           | 510           | -             | 510            |
| Petit jurors                        | 54,979        | 51,835        | 3,144         | 56,624         |
| Grand jurors                        | 2,000         | 2,000         | -             | 1,064          |
| Meals for jurors                    | 1,500         | 881           | 619           | -              |
| Housing for jurors                  | 1,000         | 264           | 736           | 135            |
| Judges salaries                     | 3,556         | 3,556         | -             | 3,776          |
| Change of venue                     | 2,500         | 184           | 2,316         | -              |
| Total Judiciary and Rules           | 85,907        | 77,438        | 8,469         | 79,711         |
| <u>Circuit Clerk--</u>              |               |               |               |                |
| Salary--circuit clerk               | 20,900        | 20,900        | -             | 19,000         |
| Salary--deputies and clerks         | 178,059       | 178,058       | 1             | 142,851        |
| Workmans' compensation              | 290           | 290           | -             | 256            |
| Unemployment tax                    | 1,768         | 1,441         | 327           | 1,100          |
| CETA--salaries                      | 8,112         | -             | 8,112         | 19,886         |
| CETA--workmans' compensation        | 16            | -             | 16            | 34             |
| CETA--insurance                     | 12            | -             | 12            | 32             |
| CETA--IMRF and FICA                 | 540           | -             | 540           | 1,471          |
| Meetings                            | 1,300         | 1,300         | -             | 1,144          |
| Mileage                             | 1,650         | 1,618         | 32            | 1,597          |
| Postage                             | 10,000        | 10,000        | -             | 10,000         |
| Special order office supplies       | 20,571        | 20,569        | 2             | 21,360         |
| Telephones                          | 900           | 875           | 25            | 881            |
| New equipment                       | 2,652         | 2,616         | 36            | 2,316          |
| New equipment--Xerox                | 5,500         | 5,498         | 2             | 5,445          |
| Repair and maintenance of equipment | 3,003         | 3,003         | -             | 2,149          |
| Publications                        | 2,324         | 2,324         | -             | 1,500          |
| Bond and association dues           | 925           | 925           | -             | 875            |
| Safety deposit costs                | 45            | 45            | -             | 40             |
| Jury expenses                       | 275           | 275           | -             | 225            |
| Hoopeston office and petty cash     | 350           | 350           | -             | 350            |
| Overpayment refunds to attorneys    | 200           | 200           | -             | 200            |
| Total Circuit Clerk                 | 259,392       | 250,287       | 9,105         | 232,712        |

VERMILION COUNTY, ILLINOIS

COUNTY GENERAL FUND  
STATEMENT of EXPENDITURES COMPARED to BUDGET  
Year Ended November 30, 1981 with Comparative Actual  
Amounts for Year Ended November 30, 1980

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|                                     | <u>1</u>       | <u>9</u>       | <u>8</u>                               | <u>1</u>                        |
|-------------------------------------|----------------|----------------|--|---------------------------------|
|                                     | <u>Budget</u>  | <u>Actual</u>  | Variance<br>Favorable<br>(Unfavorable) | <u>1 9 8 0</u><br><u>Actual</u> |
| <u>JUDICIARY and COURT RELATED:</u> |                |                |  |                                 |
| Public Defender--                   |                |                |  |                                 |
| Salary--public defender             | 26,820         | 26,820         | -                                      | 20,304                          |
| Salary--assistants                  | 47,891         | 46,763         | 1,128                                  | 37,865                          |
| Salary--investigator                | 11,532         | 11,532         | -                                      | 9,824                           |
| Salary--secretary                   | 17,240         | 16,899         | 341                                    | 10,331                          |
| Workmans' compensation              | 3,813          | 3,813          | -                                      | 151                             |
| Unemployment tax                    | 624            | 560            | 64                                     | 459                             |
| CETA--salaries                      | 2,569          | 2,691          | ( 122)                                 | 26,253                          |
| CETA--workmans' compensation        | 5              | 5              | -                                      | 44                              |
| CETA--insurance                     | 3              | 3              | -                                      | 35                              |
| CETA--IMRF and FICA                 | 171            | 175            | ( 4)                                   | 1,644                           |
| Meetings                            | 855            | 855            | -                                      | 300                             |
| Mileage                             | 1,950          | 1,950          | -                                      | 1,726                           |
| Postage                             | 150            | 112            | 38                                     | 325                             |
| Special order office supplies       | 750            | 727            | 23                                     | 472                             |
| Law books                           | 1,079          | 1,078          | 1                                      | 1,540                           |
| Telephones                          | 1,450          | 1,269          | 181                                    | 1,688                           |
| New equipment                       | 842            | 824            | 18                                     | 1,309                           |
| Repair and maintenance of equipment | 160            | 120            | 40                                     | 151                             |
| Witness fees                        | 2,251          | 1,995          | 256                                    | 193                             |
| Rent                                | 5,760          | 5,760          | -                                      | 5,280                           |
| Utilities                           | 481            | 481            | -                                      | 488                             |
| Dues                                | 102            | 102            | -                                      | -                               |
| Total Public Defender               | <u>126,498</u> | <u>124,534</u> | <u>1,964</u>                           | <u>120,382</u>                  |
| Jury Commission--                   |                |                |  |                                 |
| Salaries--commissioners             | 1,935          | 1,935          | -                                      | 1,935                           |
| Salaries--clerk                     | 10,138         | 10,138         | -                                      | 9,387                           |
| Salaries--extra clerk               | 3,500          | 3,155          | 345                                    | 3,073                           |
| Workmans' compensation              | 30             | 30             | -                                      | 26                              |
| Unemployment tax                    | 192            | 97             | 95                                     | 113                             |
| Meetings                            | 100            | 7              | 93                                     | 30                              |
| Mileage                             | 100            | 14             | 86                                     | 76                              |
| Postage                             | 800            | 776            | 24                                     | 800                             |
| Special order office supplies       | 300            | 294            | 6                                      | 300                             |
| Telephones                          | 50             | 29             | 21                                     | 12                              |
| New equipment                       | 87             | 79             | 8                                      | 144                             |
| Repair and maintenance of equipment | 113            | 113            | -                                      | -                               |
| Total Jury Commission               | <u>17,345</u>  | <u>16,667</u>  | <u>678</u>                             | <u>15,896</u>                   |

VERMILION COUNTY, ILLINOIS

COUNTY GENERAL FUND  
STATEMENT of EXPENDITURES COMPARED to BUDGET  
Year Ended November 30, 1981 with Comparative Actual  
Amounts for Year Ended November 30, 1980

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|                                     | <u>1</u>      | <u>9</u>      | <u>8</u>             | <u>1</u>      |
|-------------------------------------|---------------|---------------|----------------------|---------------|
|                                     |               |               | Variance             |               |
|                                     |               |               | Favorable            | 1 9 8 0       |
|                                     | <u>Budget</u> | <u>Actual</u> | <u>(Unfavorable)</u> | <u>Actual</u> |
| <u>JUDICIARY and COURT RELATED:</u> |               |               |                      |               |
| Associate Judges--                  |               |               |                      |               |
| Conference expense--Allen           | 50            | 25            | 25                   | 15            |
| Conference expense--Garman          | 50            | 50            | -                    | 15            |
| Conference expense--Jurczak         | 50            | -             | 50                   | 14            |
| Postage                             | 50            | 50            | -                    | 50            |
| Special order office supplies       | 50            | 4             | 46                   | 47            |
| Telephones                          | 75            | 75            | -                    | 75            |
| New equipment                       | 450           | -             | 450                  | -             |
| Repair and maintenance of equipment | 100           | 100           | -                    | 100           |
| Total Associate Judges              | 875           | 304           | 571                  | 316           |
| Special Attorney Hire--             |               |               |                      |               |
| Special attorney hire               | 9,737         | 9,687         | 50                   | 6,018         |
| Special Public Defender--           |               |               |                      |               |
| Salary--special public defender     | 10,862        | 10,862        | -                    | 10,057        |
| Workmans' compensation              | 467           | 467           | -                    | 17            |
| Unemployment tax                    | 104           | 65            | 39                   | 70            |
| Office supplies                     | 2,000         | 2,000         | -                    | 1,990         |
| Total Special Public Defender       | 13,433        | 13,394        | 39                   | 12,134        |
| Total Judiciary and Court Related   | 1,054,617     | 1,011,583     | 43,034               | 923,625       |
| <u>PUBLIC HEALTH:</u>               |               |               |                      |               |
| Weed Control--                      |               |               |                      |               |
| Salary--weed control officer        | 6,102         | 6,102         | -                    | 5,650         |
| Workmans' compensation              | 263           | 263           | -                    | 217           |
| Unemployment tax                    | 97            | 49            | 48                   | 56            |
| Mileage                             | 1,260         | 1,260         | -                    | 1,100         |
| Postage                             | 25            | 24            | 1                    | -             |
| Telephones                          | 50            | 50            | -                    | 25            |
| New equipment                       | 125           | 94            | 31                   | -             |
| Repair and maintenance of equipment | 75            | -             | 75                   | -             |
| Supplies--chemicals                 | 200           | 141           | 59                   | 66            |
| Total Weed Control                  | 8,197         | 7,983         | 214                  | 7,114         |
| Vermilion County Health Grant       | 189,800       | 189,800       | -                    | 203,244       |
| Mental Health #708 Grant            | 60,000        | 60,000        | -                    | 25,000        |
| Total Public Health                 | 257,997       | 257,783       | 214                  | 235,358       |

VERMILION COUNTY, ILLINOIS

COUNTY GENERAL FUND  
STATEMENT of EXPENDITURES COMPARED to BUDGET  
Year Ended November 30, 1981 with Comparative Actual  
Amounts for Year Ended November 30, 1980

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|                                       | <u>1</u>             | <u>9</u>             | <u>8</u>                               | <u>1</u>                        |
|---------------------------------------|----------------------|----------------------|--|---------------------------------|
|                                       | <u>Budget</u>        | <u>Actual</u>        | Variance<br>Favorable<br>(Unfavorable) | <u>1 9 8 0</u><br><u>Actual</u> |
| <u>PROJECT and CONSTRUCTION:</u>      |                      |                      |  |                                 |
| <u>County Services Building--</u>     |                      |                      |  |                                 |
| Capital improvements                  | 3,300                | 3,300                | -                                      | 21,400                          |
| <u>Courthouse Capital Reserve</u>     | 75,000               | 75,000               | -                                      | 75,000                          |
| <u>Daniel Building</u>                | 10,000               | -                    | 10,000                                 | 40,000                          |
| <u>Total Project and Construction</u> | <u>88,300</u>        | <u>78,300</u>        | <u>10,000</u>                          | <u>136,400</u>                  |
| <br>Total expenditures                | <br><u>3,813,489</u> | <br><u>3,760,220</u> | <br><u>53,269</u>                      | <br><u>3,351,336</u>            |

VERMILION COUNTY, ILLINOIS

HEALTH DEPARTMENT  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule A-6

| <u>A S S E T S</u>  | <u>1 9 8 1</u> | <u>1 9 8 0</u> |
|---|----------------|----------------|
| Cash  | 18,864         | 56,314         |
| Investments at cost   | 22,567         | 20,824         |
| Accrued interest  | 1,507          | -              |
| Receivables--   |                |                |
| Patient care  | 11,484         | 7,072          |
| State and Federal grants                                      | 119,498        | 142,279        |
| Due from Medicare   | 1,859          | -              |
| Prepaid expenses  | <u>2,351</u>   | <u>-</u>       |
| Total assets  | <u>178,130</u> | <u>226,489</u> |
| <u>L I A B I L I T I E S</u> and <u>F U N D B A L A N C E</u> |                |                |
| <u>LIABILITIES:</u>   |                |                |
| Accounts payable  | 67,446         | 84,634         |
| Deferred credit--Women, Infants and Children advance          | <u>65,282</u>  | <u>65,282</u>  |
| Total liabilities   | 132,728        | 149,916        |
| <u>FUND BALANCE</u>   | <u>45,402</u>  | <u>76,573</u>  |
| Total liabilities and fund balance                            | <u>178,130</u> | <u>226,489</u> |

VERMILION COUNTY, ILLINOIS

HEALTH DEPARTMENT

STATEMENT of REVENUES, EXPENDITURES and CHANGES  
in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule A-7

Page 1

|  | <u>1</u>       | <u>9</u>       | <u>8</u>             | <u>1</u>       |
|--|----------------|----------------|----------------------|----------------|
|  |                |                | Variance             |                |
|  |                |                | Favorable            | 1 9 8 0        |
|  | <u>Budget</u>  | <u>Actual</u>  | <u>(Unfavorable)</u> | <u>Actual</u>  |
| <b>REVENUE:</b>                          |                |                |                      |                |
| Intergovernmental revenue--              |                |                |                      |                |
| Basic health                             | 92,044         | 97,275         | 5,231                | 95,625         |
| Family Planning Title XX                 | 49,000         | 39,227         | ( 9,773)             | 44,460         |
| Health Support Title XX                  | 4,800          | 6,105          | 1,305                | 3,335          |
| Women, Infants and Children              | 505,000        | 458,584        | ( 46,416)            | 410,332        |
| Vision and hearing                       | 5,000          | 5,475          | 475                  | 3,816          |
| Vermilion County General Grant           | 189,800        | 189,800        | -                    | 203,244        |
| Vermilion County In-kind contribution    | -              | 61,980         | 61,980               | -              |
| Total intergovernmental revenue          | <u>845,644</u> | <u>858,446</u> | <u>12,802</u>        | <u>760,812</u> |
| Revenue from services--                  |                |                |                      |                |
| Nursing services                         | -              | 75,914         | 75,914               | 51,077         |
| Fees                                     | -              | 21,944         | 21,944               | 21,288         |
| Medicare                                 | -              | 1,859          | 1,859                | -              |
| Total revenue from services              | <u>-</u>       | <u>99,717</u>  | <u>99,717</u>        | <u>72,365</u>  |
| Revenue from use of money and property-- |                |                |                      |                |
| Interest on investments                  | -              | 3,250          | 3,250                | 824            |
| All other revenues--                     |                |                |                      |                |
| Visiting Nurses Association              | 32,000         | 29,664         | ( 2,336)             | 18,188         |
| American Cancer Society                  | 1,000          | 1,000          | -                    | 750            |
| Center for Childrens Services            | 750            | 396            | ( 354)               | 628            |
| Illinois Rehabilitation                  | -              | -              | -                    | 60             |
| Other                                    | -              | 188            | 188                  | 46,077         |
| Total all other revenues                 | <u>33,750</u>  | <u>31,248</u>  | <u>( 2,502)</u>      | <u>65,703</u>  |
| Total revenues                           | <u>879,394</u> | <u>992,661</u> | <u>113,267</u>       | <u>899,704</u> |
| <b>EXPENDITURES:</b>                     |                |                |                      |                |
| Public Health--                          |                |                |                      |                |
| Administrator                            | 23,814         | 23,814         | -                    | -              |
| Salaries                                 | 339,920        | 330,130        | 9,790                | 325,297        |
| Workmans' compensation                   | 6,656          | 6,656          | -                    | 7,335          |
| Unemployment tax                         | 2,367          | 2,366          | 1                    | -              |
| Meeting expense                          | 3,800          | 3,466          | 334                  | -              |
| Mileage                                  | 23,875         | 23,710         | 165                  | 25,984         |
| Postage                                  | 4,000          | 2,825          | 1,175                | 3,015          |
| Office supplies                          | 2,500          | 2,241          | 259                  | 1,978          |
| Printing                                 | 2,300          | 2,210          | 90                   | 1,826          |
| Telephone                                | 7,200          | 7,065          | 135                  | 6,484          |
| Insurance                                | 12,500         | -              | 12,500               | -              |
| New equipment                            | 3,500          | 1,447          | 2,053                | 21,994         |



VERMILION COUNTY, ILLINOIS

HEALTH DEPARTMENT  
STATEMENT of REVENUES, EXPENDITURES and CHANGES  
in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule A-7  
Page 2

|  | <u>1</u>         | <u>9</u>         | <u>8</u>             | <u>1</u>         |
|--|------------------|------------------|----------------------|------------------|
|  |                  |                  | Variance             |                  |
|  |                  |                  | Favorable            | 1 9 8 0          |
|  | <u>Budget</u>    | <u>Actual</u>    | <u>(Unfavorable)</u> | <u>Actual</u>    |
| <u>EXPENDITURES: (continued)</u>       |                  |                  |                      |                  |
| Public Health--                        |                  |                  |                      |                  |
| Repair and maintenance                 | 1,200            | 1,095            | 105                  | 990              |
| Consumable supplies                    | 27,000           | 25,848           | 1,152                | 23,688           |
| Rent                                   | 32,500           | 32,400           | 100                  | 14,583           |
| Contractual                            | 17,800           | 17,730           | 70                   | 16,318           |
| Food--Women, Infants and Children      | 436,800          | 385,936          | 50,864               | 346,310          |
| Educational materials                  | 653              | 632              | 21                   | 3,458            |
| Bad debts                              | -                | 7,116            | ( 7,116)             | 6,681            |
| Fees to General County                 | -                | 85,165           | ( 85,165)            | 109,250          |
| Vermilion County In-kind expenditures  | -                | 61,980           | ( 61,980)            | -                |
| Total Public Health                    | <u>948,385</u>   | <u>1,023,832</u> | <u>( 75,447)</u>     | <u>915,191</u>   |
| Total expenditures                     | <u>948,385</u>   | <u>1,023,832</u> | <u>( 75,447)</u>     | <u>915,191</u>   |
| <u>EXCESS (DEFICIENCY) of REVENUES</u> |                  |                  |                      |                  |
| <u>over EXPENDITURES</u>               | <u>( 68,991)</u> | <u>( 31,171)</u> | <u>37,820</u>        | <u>( 15,487)</u> |
| <u>FUND BALANCE--beginning of year</u> | <u>76,573</u>    | <u>76,573</u>    | <u>-</u>             | <u>92,060</u>    |
| <u>FUND BALANCE--end of year</u>       | <u>7,582</u>     | <u>45,402</u>    | <u>37,820</u>        | <u>76,573</u>    |

VERMILION COUNTY, ILLINOIS

REGIONAL PLANNING COMMISSION  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule A-8

| <u>A S S E T S</u>  | <u>1981</u>  | <u>1980</u>    |
|---|--------------|----------------|
| Cash  | <u>8,880</u> | <u>1,013</u>   |
| Total assets  | <u>8,880</u> | <u>1,013</u>   |
| <br><u>L I A B I L I T I E S</u> and <u>F U N D   B A L A N C E</u> |              |                |
| <u>LIABILITIES:</u>   |              |                |
| Accounts payable  | 1,618        | 1,486          |
| <u>FUND BALANCE</u>   | <u>7,262</u> | ( <u>473</u> ) |
| Total liabilities and fund balance                                  | <u>8,880</u> | <u>1,013</u>   |

VERMILION COUNTY, ILLINOIS

REGIONAL PLANNING COMMISSION  
STATEMENT of REVENUES, EXPENDITURES and CHANGES  
in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule A-9

|  | <u>1</u>         | <u>9</u>       | <u>8</u>  | <u>1</u>                        |
|--|------------------|----------------|---|---------------------------------|
|  | <u>Budget</u>    | <u>Actual</u>  | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> | <u>1 9 8 0</u><br><u>Actual</u> |
| <u>REVENUES:</u>   |                  |                |   |                                 |
| Intergovernmental revenue--  |                  |                |   |                                 |
| CETA administration  | 8,053            | 12,007         | 3,954   | 5,927                           |
| CETA-in-kind   | 68,989           | 22,376         | ( 46,613)   | -                               |
| Vermilion County General Grant                                     | 53,349           | 53,349         | -   | 44,000                          |
| Supervisor of Assessment Mapping Project                           | 9,550            | 9,550          | -   | 9,550                           |
| Department of Transportation                                       | -                | -              | -   | 10,748                          |
| Total intergovernmental revenue                                    | <u>139,941</u>   | <u>97,282</u>  | <u>( 42,659)</u>  | <u>70,225</u>                   |
| Revenue from use of money and property--                           |                  |                |   |                                 |
| Xerox usage  | -                | 1,209          | 1,209   | 1,335                           |
| All other revenues--   |                  |                |   |                                 |
| Map and report sales   | -                | 956            | 956   | 832                             |
| Miscellaneous  | -                | 669            | 669   | 826                             |
| Total all other revenues   | <u>-</u>         | <u>1,625</u>   | <u>1,625</u>  | <u>1,658</u>                    |
| Total revenues   | <u>139,941</u>   | <u>100,116</u> | <u>( 39,825)</u>  | <u>73,218</u>                   |
| <u>EXPENDITURES:</u>   |                  |                |   |                                 |
| County Development--   |                  |                |   |                                 |
| Salary--executive director   | 26,000           | 26,000         | -   | 22,680                          |
| Salary--planning and clerical staff                                | 35,432           | 25,887         | 9,545   | 24,266                          |
| Workmans' compensation   | 116              | 116            | -   | 80                              |
| Unemployment tax   | 416              | 247            | 169   | 247                             |
| CETA--salaries   | 63,555           | 20,243         | 43,312  | -                               |
| CETA--workmans' compensation                                       | 1,052            | 39             | 1,013   | -                               |
| CETA--insurance  | 92               | 25             | 67  | -                               |
| CETA--IMRF and social security                                     | 4,290            | 1,337          | 2,953   | -                               |
| CETA--project administration cost                                  | 8,053            | 732            | 7,321   | -                               |
| Meetings--educational & professional seminars                      | 200              | -              | 200   | -                               |
| Mileage--staff   | 1,185            | 814            | 371   | 999                             |
| Car allowance--executive director                                  | 1,500            | 1,500          | -   | 1,500                           |
| Postage  | 900              | 690            | 210   | 750                             |
| Special order office supplies                                      | 4,100            | 3,591          | 509   | 2,555                           |
| County newsletter printing and postage                             | 300              | 288            | 12  | -                               |
| Xerox rental   | 3,815            | 4,130          | ( 315)  | 3,462                           |
| Telephones   | 2,300            | 1,910          | 390   | 2,086                           |
| New equipment  | 150              | 27             | 123   | 21                              |
| Repair and maintenance of equipment                                | 200              | 156            | 44  | 54                              |
| Library materials and subscriptions                                | 600              | 310            | 290   | 484                             |
| Memberships--professional  | 250              | 139            | 111   | 224                             |
| Rent   | 4,200            | 4,200          | -   | 4,200                           |
| CETA fringes   | 7,403            | -              | 7,403   | -                               |
| Total County Development   | <u>166,109</u>   | <u>92,381</u>  | <u>73,728</u>   | <u>63,608</u>                   |
| Total expenditures   | <u>166,109</u>   | <u>92,381</u>  | <u>73,728</u>   | <u>63,608</u>                   |
| <u>EXCESS (DEFICIENCY) of REVENUES</u><br><u>over EXPENDITURES</u> | <u>( 26,168)</u> | <u>7,735</u>   | <u>33,903</u>   | <u>9,610</u>                    |
| <u>FUND BALANCE--beginning of year</u>                             | <u>( 473)</u>    | <u>( 473)</u>  | <u>-</u>  | <u>( 10,083)</u>                |
| <u>FUND BALANCE--end of year</u>                                   | <u>( 26,641)</u> | <u>7,262</u>   | <u>33,903</u>   | <u>( 473)</u>                   |

VERMILION COUNTY, ILLINOIS

COUNTY OFFICES  
COMBINING BALANCE SHEET

Schedule A-10

November 30, 1981

With Comparative Totals for November 30, 1980

| <u>A S S E T S</u>  | <u>County Clerk</u> | <u>Circuit Clerk</u> | <u>County Recorder</u> | <u>County Sheriff</u> | <u>States Attorney</u> | <u>County Treasurer</u> | <u>Probation Office</u> | <u>T O T A L</u> |               |
|---|---------------------|----------------------|------------------------|-----------------------|------------------------|-------------------------|-------------------------|------------------|---------------|
|   |                     |                      |                        |                       |                        |                         |                         | <u>1981</u>      | <u>1980</u>   |
| Cash  | 461                 | 61,162               | 7,860                  | 10,469                | 4,345                  | -                       | 2,605                   | 86,902           | 80,895        |
| Stamp inventory   | -                   | -                    | 893                    | -                     | -                      | -                       | -                       | 893              | 1,058         |
| Due from--  |                     |                      |                        |                       |                        |                         |                         |                  |               |
| Vermilion County General Fund                                     | -                   | -                    | -                      | -                     | -                      | 80                      | -                       | 80               | 46            |
| Vermilion County Collector  | 2,194               | -                    | -                      | -                     | -                      | -                       | -                       | 2,194            | 1,911         |
| Circuit Clerk   | -                   | -                    | -                      | 230                   | 3,511                  | -                       | -                       | 3,741            | 5,530         |
| <br>Total assets  | <u>2,655</u>        | <u>61,162</u>        | <u>8,753</u>           | <u>10,699</u>         | <u>7,856</u>           | <u>80</u>               | <u>2,605</u>            | <u>93,810</u>    | <u>89,440</u> |
| <br><u>L I A B I L I T I E S</u> and <u>F U N D B A L A N C E</u> |                     |                      |                        |                       |                        |                         |                         |                  |               |
| <u>LIABILITIES:</u>   |                     |                      |                        |                       |                        |                         |                         |                  |               |
| Due to--  |                     |                      |                        |                       |                        |                         |                         |                  |               |
| Vermilion County General Fund                                     | 2,655               | 61,032               | 5,440                  | 10,699                | 7,831                  | 80                      | 2,605                   | 90,342           | 88,127        |
| Illinois Department of Revenue                                    | -                   | -                    | 2,320                  | -                     | -                      | -                       | -                       | 2,320            | -             |
| <br>Total liabilities   | <u>2,655</u>        | <u>61,032</u>        | <u>7,760</u>           | <u>10,699</u>         | <u>7,831</u>           | <u>80</u>               | <u>2,605</u>            | <u>92,662</u>    | <u>88,127</u> |
| <br><u>FUND BALANCE:</u>  |                     |                      |                        |                       |                        |                         |                         |                  |               |
| Reserved for inventory  | -                   | -                    | 893                    | -                     | -                      | -                       | -                       | 893              | 1,058         |
| Unreserved  | -                   | 130                  | 100                    | -                     | 25                     | -                       | -                       | 255              | 255           |
| <br>Total fund balance  | <u>-</u>            | <u>130</u>           | <u>993</u>             | <u>-</u>              | <u>25</u>              | <u>-</u>                | <u>-</u>                | <u>1,148</u>     | <u>1,313</u>  |
| <br>Total liabilities and fund balance                            | <u>2,655</u>        | <u>61,162</u>        | <u>8,753</u>           | <u>10,699</u>         | <u>7,856</u>           | <u>80</u>               | <u>2,605</u>            | <u>93,810</u>    | <u>89,440</u> |

VERMILION COUNTY, ILLINOIS

COUNTY OFFICES

COMBINING STATEMENT of REVENUES, EXPENDITURES and CHANGES in FUND BALANCE

Schedule A-11

Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

|  | County<br>Clerk | Circuit<br>Clerk | County<br>Recorder | County<br>Sheriff | States<br>Attorney | County<br>Treasurer | Probation<br>Office | <u>T O T A L</u> |          |
|--|-----------------|------------------|--------------------|-------------------|--------------------|---------------------|---------------------|------------------|----------|
|  |                 |                  |                    |                   |                    |                     |                     | 1981             | 1980     |
| <u>REVENUES:</u>                         |                 |                  |                    |                   |                    |                     |                     |                  |          |
| Intergovernmental revenue--              |                 |                  |                    |                   |                    |                     |                     |                  |          |
| Prisoner expenditure reimbursements      | -               | -                | -                  | 71,274            | -                  | -                   | -                   | 71,274           | 75,716   |
| Probation expenditure reimbursement      | -               | -                | -                  | -                 | -                  | -                   | 191                 | 191              | -        |
| Vermilion County General Fund            | 750             | 5,995            | -                  | -                 | 17,141             | 200                 | 1,451               | 25,537           | 41,537   |
| Total intergovernmental revenue          | 750             | 5,995            | -                  | 71,274            | 17,141             | 200                 | 1,642               | 97,002           | 117,253  |
| Revenue from services--                  |                 |                  |                    |                   |                    |                     |                     |                  |          |
| County Clerk                             | 37,438          | -                | -                  | -                 | -                  | -                   | -                   | 37,438           | 37,745   |
| Circuit Clerk                            | -               | 327,634          | -                  | -                 | -                  | -                   | -                   | 327,634          | 337,285  |
| County Recorder                          | -               | -                | 110,937            | -                 | -                  | -                   | -                   | 110,937          | 117,341  |
| County Sheriff                           | -               | -                | -                  | 84,224            | -                  | -                   | -                   | 84,224           | 76,652   |
| States Attorney                          | -               | -                | -                  | -                 | 62,770             | -                   | -                   | 62,770           | 57,990   |
| Total revenue from services              | 37,438          | 327,634          | 110,937            | 84,224            | 62,770             | -                   | -                   | 623,003          | 627,013  |
| Revenue from use of money and property-- |                 |                  |                    |                   |                    |                     |                     |                  |          |
| Interest on investments                  | -               | 7,401            | -                  | -                 | -                  | -                   | -                   | 7,401            | 5,517    |
| All other revenue--                      |                 |                  |                    |                   |                    |                     |                     |                  |          |
| Miscellaneous                            | -               | -                | 7,537              | -                 | -                  | -                   | -                   | 7,537            | 8,874    |
| Total revenues                           | 38,188          | 341,030          | 118,474            | 155,498           | 79,911             | 200                 | 1,642               | 734,943          | 758,657  |
| <u>EXPENDITURES:</u>                     |                 |                  |                    |                   |                    |                     |                     |                  |          |
| General control and administration       | 564             | -                | 27,297             | -                 | -                  | 120                 | -                   | 27,981           | 32,197   |
| Public safety                            | -               | -                | -                  | 6,483             | -                  | -                   | -                   | 6,483            | 9,948    |
| Judiciary and court related              | -               | 5,734            | -                  | -                 | 15,246             | -                   | 1,627               | 22,607           | 20,255   |
| All other expenditures--                 |                 |                  |                    |                   |                    |                     |                     |                  |          |
| Excess fees to County General            | 37,624          | 335,296          | 91,342             | 149,015           | 64,665             | 80                  | 15                  | 678,037          | 699,301  |
| Total expenditures                       | 38,188          | 341,030          | 118,639            | 155,498           | 79,911             | 200                 | 1,642               | 735,108          | 761,701  |
| <u>EXCESS (DEFICIENCY) of REVENUES</u>   |                 |                  |                    |                   |                    |                     |                     |                  |          |
| <u>over EXPENDITURES</u>                 | -               | -                | ( 165)             | -                 | -                  | -                   | -                   | ( 165)           | ( 3,044) |
| <u>FUND BALANCE--beginning of year</u>   | -               | 130              | 1,158              | -                 | 25                 | -                   | -                   | 1,313            | 4,357    |
| <u>FUND BALANCE--end of year</u>         | -               | 130              | 993                | -                 | 25                 | -                   | -                   | 1,148            | 1,313    |

SPECIAL REVENUE FUNDS

VERMILION COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

Schedule B-1

November 30, 1981

With Comparative Totals for November 30, 1980

| <u>A S S E T S</u>  | Public<br>Safety<br>and<br>Health | Trans-<br>portation | Judiciary<br>and<br>Court<br>Related | General       | <u>T O T A L</u> |                |
|---|-----------------------------------|---------------------|--------------------------------------|---------------|------------------|----------------|
|   |                                   |                     |                                      |               | <u>1 9 8 1</u>   | <u>1 9 8 0</u> |
| Cash  | 70,556                            | 485,395             | 1,628                                | 322,262       | 879,841          | 1,005,384      |
| Investments   | 314,795                           | 1,428,879           | -                                    | 501,669       | 2,245,343        | 814,708        |
| Accrued interest  | 6,652                             | 38,833              | -                                    | 6,264         | 51,749           | -              |
| Taxes receivable  | 78,649                            | 62,246              | -                                    | 451,966       | 592,861          | 805,871        |
| Rent receivable   | -                                 | 350                 | -                                    | -             | 350              | 350            |
| Due from State of Illinois  | -                                 | 130,692             | -                                    | 1,796         | 132,488          | 149,096        |
| Due from Vermilion County General Fund                                | -                                 | -                   | 15,252                               | -             | 15,252           | 36,786         |
| Due from Township Motor Fuel Tax Fund                                 | -                                 | -                   | -                                    | -             | -                | 95,000         |
| Due from Illinois Law Enforcement<br>Commission                       | -                                 | -                   | 11,072                               | -             | 11,072           | -              |
| Due from Clerk of the IMRF Fund                                       | -                                 | -                   | -                                    | 3,450         | 3,450            | -              |
| Due from Vermilion County Collector                                   | -                                 | -                   | -                                    | 3,660         | 3,660            | -              |
| <br>Total assets  | <br>470,652                       | <br>2,146,395       | <br>27,952                           | <br>1,291,067 | <br>3,936,066    | <br>2,907,195  |
| <br><u>L I A B I L I T I E S    a n d    F U N D    B A L A N C E</u> |                                   |                     |                                      |               |                  |                |
| <u>LIABILITIES:</u>   |                                   |                     |                                      |               |                  |                |
| Accounts payable  | 227,340                           | 53,409              | -                                    | 30,111        | 310,860          | 108,757        |
| Due to Vermilion County General Fund                                  | -                                 | -                   | -                                    | 25,060        | 25,060           | 73,213         |
| Due to County Motor Fuel Tax Fund                                     | -                                 | -                   | -                                    | -             | -                | 95,000         |
| <br>Total liabilities   | <br>227,340                       | <br>53,409          | <br>-                                | <br>55,171    | <br>335,920      | <br>276,970    |
| <br><u>FUND BALANCE</u>   | <br>243,312                       | <br>2,092,986       | <br>27,952                           | <br>1,235,896 | <br>3,600,146    | <br>2,630,225  |
| Total liabilities and<br>fund balance                                 | 470,652                           | 2,146,395           | 27,952                               | 1,291,067     | 3,936,066        | 2,907,195      |

VERMILION COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS

COMBINING STATEMENT of REVENUES, EXPENDITURES and CHANGES in FUND BALANCE

Schedule 8-2

Year Ended November 30, 1981 With Comparative

Totals for Year Ended November 30, 1980

|  | Public<br>Safety<br>and<br>Health | Trans-<br>portation | Judiciary<br>and<br>Court<br>Related | General   | T O T A L |           |
|--|-----------------------------------|---------------------|--------------------------------------|-----------|-----------|-----------|
|  |                                   |                     |                                      |           | 1 9 8 1   | 1 9 8 0   |
| <u>REVENUES:</u>   |                                   |                     |                                      |           |           |           |
| Taxes  | 550,916                           | 440,958             | -                                    | 1,638,754 | 2,630,628 | 2,829,237 |
| Intergovernmental revenue                                    | 98,237                            | 1,666,235           | 136,532                              | 651,759   | 2,552,763 | 2,316,681 |
| Revenue from services  | 35,662                            | -                   | -                                    | 3,660     | 39,322    | 37,190    |
| Revenue from use of money<br>and property                    | 17,074                            | 218,068             | -                                    | 152,775   | 387,917   | 220,108   |
| All other revenue  | 175                               | 916                 | -                                    | -         | 1,091     | 6,644     |
| Total revenues   | 702,064                           | 2,326,177           | 136,532                              | 2,446,948 | 5,611,721 | 5,409,860 |
| <u>EXPENDITURES:</u>   |                                   |                     |                                      |           |           |           |
| General control and administration                           | -                                 | -                   | -                                    | 1,714,949 | 1,714,949 | 1,640,872 |
| Public safety  | 72,157                            | -                   | -                                    | -         | 72,157    | 61,148    |
| Judiciary and court related                                  | -                                 | -                   | 120,996                              | -         | 120,996   | 119,064   |
| Public health  | 586,762                           | -                   | -                                    | -         | 586,762   | 540,977   |
| Transportation   | -                                 | 1,616,915           | -                                    | -         | 1,616,915 | 2,003,470 |
| All other expenditures                                       | -                                 | -                   | -                                    | 530,021   | 530,021   | 505,642   |
| Total expenditures   | 658,919                           | 1,616,915           | 120,996                              | 2,244,970 | 4,641,800 | 4,871,173 |
| <u>EXCESS (DEFICIENCY) of REVENUES<br/>over EXPENDITURES</u> | 43,145                            | 709,262             | 15,536                               | 201,978   | 969,921   | 538,687   |
| <u>FUND BALANCE--beginning of year</u>                       | 200,167                           | 1,383,724           | 12,416                               | 1,033,918 | 2,630,225 | 2,091,538 |
| <u>FUND BALANCE--end of year</u>                             | 243,312                           | 2,092,986           | 27,952                               | 1,235,896 | 3,600,146 | 2,630,225 |



VERMILION COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS (PUBLIC SAFETY and HEALTH)

COMBINING BALANCE SHEET

November 30, 1981

Schedule B-3

With Comparative Totals for November 30, 1980

| <u>A S S E T S</u>                                     | Animal          | Mental                       | TB Dis-<br>pensary | Emergency<br>Service<br>and<br>Disaster | Health<br>Department<br>Special | <u>T O T A L</u> |         |
|--|-----------------|------------------------------|--------------------|---|---------------------------------|------------------|---------|
|  | Control<br>Fund | Health<br>Board<br>#708 Fund | Fund               | Agency Fund                             | Fund                            | 1 9 8 1          | 1 9 8 0 |
| Cash   | 16,224          | 18,790                       | 22,660             | 11,783                                  | 1,099                           | 70,556           | 107,247 |
| Investments  | -               | 247,000                      | 30,000             | 37,795                                  | -                               | 314,795          | -       |
| Accrued interest                                       | -               | 6,222                        | 341                | 89                                      | -                               | 6,652            | -       |
| Taxes receivable                                       | -               | 62,935                       | 11,961             | 3,753                                   | -                               | 78,649           | 118,384 |
| Due from Vermilion County General Fund                 | -               | -                            | -                  | -                                       | -                               | -                | 151     |
| Total assets   | 16,224          | 334,947                      | 64,962             | 53,420                                  | 1,099                           | 470,652          | 225,782 |
| <u>L I A B I L I T I E S and F U N D B A L A N C E</u> |                 |                              |                    |   |                                 |                  |         |
| <u>LIABILITIES:</u>                                    |                 |                              |                    |   |                                 |                  |         |
| Accounts payable                                       | -               | 222,328                      | 4,732              | 280                                     | -                               | 227,340          | 24,983  |
| Due to Vermilion County General Fund                   | -               | -                            | -                  | -                                       | -                               | -                | 632     |
| Total liabilities                                      | -               | 222,328                      | 4,732              | 280                                     | -                               | 227,340          | 25,615  |
| <u>FUND BALANCE</u>                                    | 16,224          | 112,619                      | 60,230             | 53,140                                  | 1,099                           | 243,312          | 200,167 |
| Total liabilities and<br>fund balance                  | 16,224          | 334,947                      | 64,962             | 53,420                                  | 1,099                           | 470,652          | 225,782 |

VERMILION COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS (PUBLIC SAFETY and HEALTH)

COMBINING STATEMENT of REVENUES, EXPENDITURES and CHANGES in FUND BALANCE

Schedule B-4

Year Ended November 30, 1981 With Comparative

Totals for Year Ended November 30, 1980

|  | Animal<br>Control<br>Fund | Mental<br>Health<br>Board<br>#708 Fund | TB Dis-<br>pensary<br>Fund | Emergency<br>Service<br>and<br>Disaster<br>Agency Fund | Health<br>Department<br>Special<br>Fund | <u>T O T A L</u> |                |
|--|---------------------------|--|----------------------------|--|---|------------------|----------------|
|  |                           |  |                            |  |   | <u>1 9 8 1</u>   | <u>1 9 8 0</u> |
| <b>REVENUES:</b>   |                           |  |                            |  |   |                  |                |
| Taxes--  |                           |  |                            |  |   |                  |                |
| Property taxes   | -                         | 441,486                                | 83,906                     | 25,524   | -                                       | 550,916          | 520,985        |
| Intergovernmental revenue--                                  |                           |  |                            |  |   |                  |                |
| Vermilion County General Fund                                | -                         | 60,000                                 | -                          | -  | 1,300                                   | 61,300           | 25,585         |
| East Central Illinois Area Agency<br>on Aging                | -                         | -                                      | -                          | -  | 15,440                                  | 15,440           | -              |
| State of Illinois  | -                         | -                                      |                            | 18,942   | -                                       | 18,942           | 25,011         |
| Title XIX--Family Planning Program                           | -                         | -                                      | -                          | -  | 2,555                                   | 2,555            | 1,355          |
| Total intergovernmental revenue                              | -                         | 60,000                                 | -                          | 18,942   | 19,295                                  | 98,237           | 51,951         |
| Revenue from services--                                      |                           |  |                            |  |   |                  |                |
| Fees   | 34,757                    | -                                      | 905                        | -  | -                                       | 35,662           | 36,359         |
| Revenue from use of money and property--                     |                           |  |                            |  |   |                  |                |
| Interest on investments                                      | -                         | 12,623                                 | 1,567                      | 2,884  | -                                       | 17,074           | 10,676         |
| All other revenues--   |                           |  |                            |  |   |                  |                |
| Miscellaneous  | -                         | 10                                     | -                          | -  | 165                                     | 175              | 2,592          |
| Total revenues   | 34,757                    | 514,119                                | 86,378                     | 47,350   | 19,460                                  | 702,064          | 622,563        |
| <b>EXPENDITURES:</b>   |                           |  |                            |  |   |                  |                |
| Public safety  | 38,309                    | -                                      | -                          | 33,848   | -                                       | 72,157           | 61,148         |
| Public health  | -                         | 497,066                                | 70,791                     | -  | 18,905                                  | 586,762          | 540,977        |
| Total expenditures   | 38,309                    | 497,066                                | 70,791                     | 33,848   | 18,905                                  | 658,919          | 602,125        |
| <b>EXCESS (DEFICIENCY) of REVENUES<br/>over EXPENDITURES</b> | ( 3,552)                  | 17,053                                 | 15,587                     | 13,502   | 555                                     | 43,145           | 20,438         |
| <b>FUND BALANCE--beginning of year</b>                       | 19,776                    | 95,566                                 | 44,643                     | 39,638   | 544                                     | 200,167          | 179,729        |
| <b>FUND BALANCE--end of year</b>                             | 16,224                    | 112,619                                | 60,230                     | 53,140   | 1,099                                   | 243,312          | 200,167        |

VERMILION COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS (TRANSPORTATION)

COMBINING BALANCE SHEETS

Schedule B-5

November 30, 1981 With Comparative

Totals for November 30, 1980

| <u>A S S E T S</u>             | <u>Trans-<br/>portation<br/>Fund</u> | <u>County<br/>Motor<br/>Fuel<br/>Tax<br/>Fund</u> | <u>Township<br/>Motor<br/>Fuel<br/>Tax<br/>Fund</u> | <u>T O T A L</u> |                  |
|--------------------------------|--------------------------------------|---|---|------------------|------------------|
|                                |                                      |   |   | <u>1 9 8 1</u>   | <u>1 9 8 0</u>   |
| Cash                           | 281,380                              | 177,215   | 26,800  | 485,395          | 512,907          |
| Investments                    | -                                    | 1,428,879   | -   | 1,428,879        | 664,612          |
| Accrued interest               | -                                    | 38,833  | -   | 38,833           | -                |
| Taxes receivable               | 62,246                               | -   | -   | 62,246           | 99,853           |
| Rent receivable                | 350                                  | -   | -   | 350              | 350              |
| Due from the State of Illinois | -                                    | 68,689  | 62,003  | 130,692          | 146,602          |
| Due from Vermilion County      |                                      |   |   |                  |                  |
| General Fund                   | -                                    | -   | -   | -                | 36,635           |
| Due from Township Motor Fuel   |                                      |   |   |                  |                  |
| Tax Fund                       | -                                    | -   | -   | -                | 95,000           |
| <b>Total assets</b>            | <b>343,976</b>                       | <b>1,713,616</b>                                  | <b>88,803</b>                                       | <b>2,146,395</b> | <b>1,555,959</b> |

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         | 19,255 | 19,050 | 15,104 | 53,409 | 77,235 |
| Due to County Motor Fuel |        |        |        |        |        |
| Tax Fund                 | -      | -      | -      | -      | 95,000 |

|                          |               |               |               |               |                |
|--------------------------|---------------|---------------|---------------|---------------|----------------|
| <b>Total liabilities</b> | <b>19,255</b> | <b>19,050</b> | <b>15,104</b> | <b>53,409</b> | <b>172,235</b> |
|--------------------------|---------------|---------------|---------------|---------------|----------------|

|                     |                |                  |               |                  |                  |
|---------------------|----------------|------------------|---------------|------------------|------------------|
| <u>FUND BALANCE</u> | <u>324,721</u> | <u>1,694,566</u> | <u>73,699</u> | <u>2,092,986</u> | <u>1,383,724</u> |
|---------------------|----------------|------------------|---------------|------------------|------------------|

|   |                |                  |               |                  |                  |
|---|----------------|------------------|---------------|------------------|------------------|
| <b>Total liabilities and<br/>fund balance</b> | <b>343,976</b> | <b>1,713,616</b> | <b>88,803</b> | <b>2,146,395</b> | <b>1,555,959</b> |
|---|----------------|------------------|---------------|------------------|------------------|

VERMILION COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS (TRANSPORTATION)  
COMBINING STATEMENT of REVENUES, EXPENDITURES  
and CHANGES in FUND BALANCE  
Year Ended November 30, 1981 With Comparative  
Totals for November 30, 1980

Schedule B-6

|  | Trans-<br>portation<br>Fund | County<br>Motor<br>Fuel<br>Tax<br>Fund | Township<br>Motor<br>Fuel<br>Tax<br>Fund | <u>T O T A L</u> |                |
|--|-----------------------------|--|--|------------------|----------------|
|  |                             |  |  | <u>1 9 8 1</u>   | <u>1 9 8 0</u> |
| <u>REVENUES:</u>   |                             |  |  |                  |                |
| Taxes--  |                             |  |  |                  |                |
| Property taxes   | 440,958                     | -                                      | -  | 440,958          | 435,796        |
| Intergovernmental revenue--  |                             |  |  |                  |                |
| Motor fuel tax   | -                           | 936,180                                | 683,388                                  | 1,619,568        | 1,538,945      |
| State of Illinois  | 46,667                      | -                                      | -  | 46,667           | 68,587         |
| Total intergovernmental revenue                                    | 46,667                      | 936,180                                | 683,388                                  | 1,666,235        | 1,607,532      |
| Revenue from use of money and property--                           |                             |  |  |                  |                |
| Interest on investments  | -                           | 203,100                                | 10,768                                   | 213,868          | 123,543        |
| Rent   | 4,200                       | -                                      | -  | 4,200            | 4,200          |
| Total revenue from use of money and property                       | 4,200                       | 203,100                                | 10,768                                   | 218,068          | 127,743        |
| All other revenue--  |                             |  |  |                  |                |
| Miscellaneous  | 916                         | -                                      | -  | 916              | 4,052          |
| Total revenues   | 492,741                     | 1,139,280                              | 694,156                                  | 2,326,177        | 2,175,123      |
| <u>EXPENDITURES:</u>   |                             |  |  |                  |                |
| Transportation   | 386,432                     | 584,333                                | 646,150                                  | 1,616,915        | 2,003,470      |
| <u>EXCESS (DEFICIENCY) of REVENUES</u><br><u>over EXPENDITURES</u> | 106,309                     | 554,947                                | 48,006                                   | 709,262          | 171,653        |
| <u>FUND BALANCE--beginning of year</u>                             | 218,412                     | 1,139,619                              | 25,693                                   | 1,383,724        | 1,212,071      |
| <u>FUND BALANCE--end of year</u>                                   | 324,721                     | 1,694,566                              | 73,699                                   | 2,092,986        | 1,383,724      |

VERMILION COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS (JUDICIARY and COURT RELATED)

COMBINING BALANCE SHEETS

November 30, 1981 With Comparative

Totals for November 30, 1980

Schedule B-7

| <u>A S S E T S</u>  | Juve-<br>bation<br>Improve-<br>ment<br>Project | Cir-<br>cuit<br>Auto-<br>mated<br>Pay-<br>ment<br>Account<br>System | Crime<br>Pre-<br>vention<br>Payroll | Pro-<br>bation<br>Intake<br>Project | Manpower<br>Screening | East<br>Central<br>Illinois<br>Prose-<br>cutors<br>Task<br>Force | De-<br>ferred<br>Prose-<br>cution | Auditors'<br>Grant<br>Admini-<br>stration | <u>TOTAL</u> |        |
|---|--|---|-------------------------------------|-------------------------------------|-----------------------|--|-----------------------------------|---|--------------|--------|
|   |  |   |                                     |                                     |                       |  |                                   |   | 1981         | 1980   |
| Cash  | 1,297  | 4   | 327                                 | -                                   | -                     | -  | -                                 | -   | 1,628        | 12,416 |
| Receivables--   |  |   |                                     |                                     |                       |  |                                   |   |              |        |
| Illinois Law Enforcement                                      |  |   |                                     |                                     |                       |  |                                   |   |              |        |
| Commission  | 11,072   | -   | -                                   | -                                   | -                     | -  | -                                 | -   | 11,072       | -      |
| Vermilion County General                                      | 15,252   | -   | -                                   | -                                   | -                     | -  | -                                 | -   | 15,252       | -      |
| Total assets  | 27,621   | 4   | 327                                 | -                                   | -                     | -  | -                                 | -   | 27,952       | 12,416 |
| <u>L I A B I L I T I E S</u> and <u>F U N D B A L A N C E</u> |  |   |                                     |                                     |                       |  |                                   |   |              |        |
| <u>LIABILITIES</u>  | -  | -   | -                                   | -                                   | -                     | -  | -                                 | -   | -            | -      |
| <u>FUND BALANCE</u>   | 27,261   | 4   | 327                                 | -                                   | -                     | -  | -                                 | -   | 27,952       | 12,416 |
| Total liabilities and<br>fund balance                         | 27,261   | 4   | 327                                 | -                                   | -                     | -  | -                                 | -   | 27,952       | 12,416 |

VERMILION COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS (JUDICIARY and COURT RELATED)

COMBINING STATEMENT of REVENUES, EXPENDITURES and CHANGES in FUND BALANCE

Schedule B-8

Year Ended November 30, 1981 With Comparative

Totals for November 30, 1980

|  | Juvenile<br>Pro-<br>bation<br>Improve-<br>ment<br>Project | Circuit<br>Auto-<br>mated<br>Pay-<br>ment<br>Account<br>System | Crime<br>Pre-<br>vention<br>Payroll | Pro-<br>bation<br>Intake<br>Project | Manpower<br>Screening | East<br>Central<br>Illinois<br>Prose-<br>cutors<br>Task<br>Force | De-<br>ferred<br>Prose-<br>cution | Auditors'<br>Grant<br>Admini-<br>stration | TOTAL   |         |
|--|---|--|-------------------------------------|-------------------------------------|-----------------------|--|-----------------------------------|---|---------|---------|
|  |   |  |                                     |                                     |                       |  |                                   |   | 1981    | 1980    |
| <u>REVENUES:</u>                       |   |  |                                     |                                     |                       |  |                                   |   |         |         |
| Intergovernmental revenue--            |   |  |                                     |                                     |                       |  |                                   |   |         |         |
| Illinois Law Enforcement               |   |  |                                     |                                     |                       |  |                                   |   |         |         |
| Commission                             | 8,000   | 55,765   | -                                   | 5,058                               | -                     | -  | -                                 | -   | 68,823  | 65,457  |
| State of Illinois                      | 38,608  | -  | -                                   | 1,000                               | -                     | -  | -                                 | -   | 39,608  | 9,538   |
| Vermilion County General Fund          | 25,252  | 2,849  | -                                   | -                                   | -                     | -  | -                                 | -   | 28,101  | 46,988  |
| Total revenues                         | 71,860  | 58,614   | -                                   | 6,058                               | -                     | -  | -                                 | -   | 136,532 | 121,983 |
| <u>EXPENDITURES:</u>                   |   |  |                                     |                                     |                       |  |                                   |   |         |         |
| Judiciary and court related--          |   |  |                                     |                                     |                       |  |                                   |   |         |         |
| Payroll and fringe benefits            | 48,837  | -  | -                                   | 6,242                               | -                     | -  | -                                 | -   | 55,079  | 93,765  |
| Travel                                 | 117   | -  | -                                   | 901                                 | -                     | -  | -                                 | -   | 1,018   | 2,874   |
| Contractual                            | 847   | 10,297   | -                                   | 1,491                               | -                     | -  | -                                 | -   | 12,635  | 14,717  |
| Commodities                            | -   | -  | 223                                 | 26                                  | -                     | 19   | 14                                | 14  | 296     | 1,471   |
| Equipment                              | -   | 48,313   | -                                   | -                                   | -                     | -  | -                                 | -   | 48,313  | 6,237   |
| Other                                  | 106   | -  | -                                   | -                                   | -                     | -  | -                                 | -   | 106     | -       |
| Transfer to County General Fund        | -   | -  | -                                   | 3,534                               | 15                    | -  | -                                 | -   | 3,549   | -       |
| Total expenditures                     | 49,907  | 58,610   | 223                                 | 12,194                              | 15                    | 19   | 14                                | 14  | 120,996 | 119,064 |
| <u>EXCESS (DEFICIENCY) of REVENUES</u> |   |  |                                     |                                     |                       |  |                                   |   |         |         |
| <u>over EXPENDITURES</u>               | 21,953  | 4  | ( 223)                              | ( 6,136)                            | ( 15)                 | ( 19)  | ( 14)                             | ( 14)                                     | 15,536  | 2,919   |
| <u>FUND BALANCE--beginning of year</u> | 5,668   | -  | 550                                 | 6,136                               | 15                    | 19   | 14                                | 14  | 12,416  | 9,497   |
| <u>FUND BALANCE--end of year</u>       | 27,621  | 4  | 327                                 | -                                   | -                     | -  | -                                 | -   | 27,952  | 12,416  |

VERMILION COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS (GENERAL)

COMBINING BALANCE SHEETS

November 30, 1981 With Comparative

Totals for November 30, 1980

Schedule B-9

| <u>A S S E T S</u>  | Indem-<br>nity<br>Fund | Audit<br>Fund | Election<br>Fund | Illinois<br>Municipal<br>Retire-<br>ment<br>Fund | Public<br>Safety<br>Building<br>Rent<br>Fund | Super-<br>visor<br>of<br>Assess-<br>ments<br>Fund | Liability<br>Insurance<br>Fund | <u>T O T A L</u> |                  |
|---|------------------------|---------------|------------------|--|--|---|--------------------------------|------------------|------------------|
|   |                        |               |                  |  |  |   |                                | <u>1 9 8 1</u>   | <u>1 9 8 0</u>   |
| Cash  | -                      | 1,320         | 108,086          | 70,577   | 6,661  | 129,192   | 6,426                          | 322,262          | 372,814          |
| Investments   | 21,231                 | -             | -                | 100,000  | 380,438                                      | -   | -                              | 501,669          | 150,096          |
| Accrued interest  | 1,206                  | -             | -                | 1,339  | 3,719  | -   | -                              | 6,264            | -                |
| Taxes receivable  | -                      | 2,948         | 18,958           | 140,676  | 251,654                                      | 26,958  | 10,772                         | 451,966          | 587,634          |
| Due from the State of<br>Illinois                                   | -                      | -             | -                | -  | -  | 1,796   | -                              | 1,796            | 2,494            |
| Due from the Clerk of<br>IMRF Fund                                  | -                      | -             | -                | 3,450  | -  | -   | -                              | 3,450            | -                |
| Due from Vermilion County<br>Collector                              | 3,660                  | -             | -                | -  | -  | -   | -                              | 3,660            | -                |
| <b>Total assets</b>   | <b>26,097</b>          | <b>4,268</b>  | <b>127,044</b>   | <b>316,042</b>                                   | <b>642,472</b>                               | <b>157,946</b>                                    | <b>17,198</b>                  | <b>1,291,067</b> | <b>1,113,038</b> |
| <br><u>L I A B I L I T I E S    and    F U N D    B A L A N C E</u> |                        |               |                  |  |  |   |                                |                  |                  |
| <u>LIABILITIES:</u>   |                        |               |                  |  |  |   |                                |                  |                  |
| Accounts payable  | -                      | -             | -                | -  | -  | 30,111  | -                              | 30,111           | 6,539            |
| Due to Vermilion County<br>General Fund                             | -                      | -             | -                | -  | 25,060                                       | -   | -                              | 25,060           | 72,581           |
| <b>Total liabilities</b>  | <b>-</b>               | <b>-</b>      | <b>-</b>         | <b>-</b>   | <b>25,060</b>                                | <b>30,111</b>                                     | <b>-</b>                       | <b>55,171</b>    | <b>79,120</b>    |
| <b>FUND BALANCE</b>   | <b>26,097</b>          | <b>4,268</b>  | <b>127,044</b>   | <b>316,042</b>                                   | <b>617,412</b>                               | <b>127,835</b>                                    | <b>17,198</b>                  | <b>1,235,896</b> | <b>1,033,918</b> |
| <b>Total liabilities and<br/>fund balance</b>                       | <b>26,097</b>          | <b>4,268</b>  | <b>127,044</b>   | <b>316,042</b>                                   | <b>642,472</b>                               | <b>157,946</b>                                    | <b>17,198</b>                  | <b>1,291,067</b> | <b>1,113,038</b> |

VERMILION COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS (GENERAL)

COMBINING STATEMENT of REVENUES, EXPENDITURES and CHANGES in FUND BALANCE

Schedule B-10

Year Ended November 30, 1981 With Comparative

Totals for Year Ended November 30, 1980

|   | Indem-<br>nity<br>Fund | Audit<br>Fund | Election<br>Fund | Illinois<br>Municipal<br>Retire-<br>ment<br>Fund | Public<br>Safety<br>Building<br>Rent<br>Fund | Super-<br>visor<br>of<br>Assess-<br>ments<br>Fund | Liability<br>Insurance<br>Fund | T O T A L |           |
|---|------------------------|---------------|------------------|--|--|---|--------------------------------|-----------|-----------|
|   |                        |               |                  |  |  |   |                                | 1 9 8 1   | 1 9 8 0   |
| <b>REVENUES:</b>                            |                        |               |                  |  |  |   |                                |           |           |
| Taxes--                                     |                        |               |                  |  |  |   |                                |           |           |
| Property taxes                              | -                      | 20,058        | 131,969          | 474,100  | 750,870                                      | 186,774   | 74,983                         | 1,638,754 | 1,872,456 |
| Intergovernmental revenue--                 |                        |               |                  |  |  |   |                                |           |           |
| Personal property re-<br>placement tax      | -                      | -             | -                | 73,000   | 145,000                                      | -   | -                              | 218,000   | -         |
| CETA in-kind                                | -                      | -             | -                | -  | -  | 28,359  | -                              | 28,359    | 70,402    |
| State of Illinois                           | -                      | -             | 16,490           | 43,744   | -  | 10,793  | -                              | 71,027    | 49,124    |
| Danville Public Building<br>Commission      | -                      | -             | -                | -  | 334,373                                      | -   | -                              | 334,373   | 415,689   |
| Total intergovernmental<br>revenue          | -                      | -             | 16,490           | 116,744  | 479,373                                      | 39,152  | -                              | 651,759   | 535,215   |
| Revenue from services--                     |                        |               |                  |  |  |   |                                |           |           |
| Tax sale fees                               | 3,660                  | -             | -                | -  | -  | -   | -                              | 3,660     | 831       |
| Revenue from use of money<br>and property-- |                        |               |                  |  |  |   |                                |           |           |
| Interest on investments                     | 4,190                  | -             | 1,559            | 10,512   | 131,143                                      | 5,371   | -                              | 152,775   | 81,689    |
| Total revenues                              | 7,850                  | 20,058        | 150,018          | 601,356  | 1,361,386                                    | 231,297   | 74,983                         | 2,446,948 | 2,490,191 |
| <b>EXPENDITURES:</b>                        |                        |               |                  |  |  |   |                                |           |           |
| General control and<br>administration       | -                      | 20,000        | 46,082           | -  | 1,371,400                                    | 204,513   | 72,954                         | 1,714,949 | 1,640,872 |
| All other expenditures                      | -                      | -             | -                | 530,021  | -  | -   | -                              | 530,021   | 505,642   |
| Total expenditures                          | -                      | 20,000        | 46,082           | 530,021  | 1,371,400                                    | 204,513   | 72,954                         | 2,244,970 | 2,146,514 |
| <b>EXCESS (DEFICIENCY) of REVENUES</b>      |                        |               |                  |  |  |   |                                |           |           |
| over EXPENDITURES                           | 7,850                  | 58            | 103,936          | 71,335   | ( 10,014)                                    | 26,784  | 2,029                          | 201,978   | 343,677   |
| <b>FUND BALANCE--beginning</b>              |                        |               |                  |  |  |   |                                |           |           |
| of year                                     | 18,247                 | 4,210         | 23,108           | 244,707  | 627,426                                      | 101,051   | 15,169                         | 1,033,918 | 690,241   |
| <b>FUND BALANCE--end of year</b>            | 26,097                 | 4,268         | 127,044          | 316,042  | 617,412                                      | 127,835   | 17,198                         | 1,235,896 | 1,033,918 |



VERMILION COUNTY, ILLINOIS

ANIMAL CONTROL  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-11

| <u>A S S E T S</u>   | <u>1981</u>   | <u>1980</u>   |
|--|---------------|---------------|
| Cash   | <u>16,224</u> | <u>20,408</u> |
| Total assets   | <u>16,224</u> | <u>20,408</u> |
| <br><u>L I A B I L I T I E S</u> and <u>F U N D</u> <u>B A L A N C E</u> |               |               |
| <u>LIABILITIES:</u>  |               |               |
| Due to Vermilion County General Fund                                     | -             | 632           |
| <u>FUND BALANCE</u>  | <u>16,224</u> | <u>19,776</u> |
| Total liabilities and fund balance                                       | <u>16,224</u> | <u>20,408</u> |

VERMILION COUNTY, ILLINOIS

ANIMAL CONTROL  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-12

|   | <u>1</u>      | <u>9</u>      | <u>8</u>             | <u>1</u>      |
|---|---------------|---------------|----------------------|---------------|
|   |               |               | Variance             |               |
|   | <u>Budget</u> | <u>Actual</u> | Favorable            | 1980          |
|   |               |               | <u>(Unfavorable)</u> | <u>Actual</u> |
| <u>REVENUES:</u>                            |               |               |                      |               |
| Revenue from services--                     |               |               |                      |               |
| Fees for services                           | -             | 34,757        | 34,757               | 35,093        |
| <u>EXPENDITURES:</u>                        |               |               |                      |               |
| Public Safety--                             |               |               |                      |               |
| Part time wardens and after hour calls      | -             | 9,369         | ( 9,369)             | 3,210         |
| Mileage                                     | -             | 6,050         | ( 6,050)             | 4,914         |
| Auto and fuel expense                       | -             | 7,810         | ( 7,810)             | 3,334         |
| Salaries                                    | -             | 2,957         | ( 2,957)             | -             |
| Impoundment                                 | -             | 2,656         | ( 2,656)             | 4,408         |
| Office supplies and uniforms                | -             | 1,736         | ( 1,736)             | 1,688         |
| Quarantine of animals                       | -             | 1,845         | ( 1,845)             | -             |
| Livestock loss claims                       | -             | 1,185         | ( 1,185)             | -             |
| Building expense                            | -             | 1,419         | ( 1,419)             | -             |
| Postage                                     | -             | 875           | ( 875)               | 1,200         |
| Meetings and dues                           | -             | 668           | ( 668)               | -             |
| Equipment                                   | -             | 406           | ( 406)               | -             |
| Rabies vaccine                              | -             | 494           | ( 494)               | -             |
| Advertising and printing                    | -             | 380           | ( 380)               | -             |
| Telephone                                   | -             | 276           | ( 276)               | -             |
| Miscellaneous                               | -             | 183           | ( 183)               | 6,274         |
| Total expenditures                          | -             | 38,309        | (38,309)             | 25,028        |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u> |               |               |                      |               |
| <u>EXPENDITURES</u>                         | -             | ( 3,552)      | ( 3,552)             | 10,065        |
| <u>FUND BALANCE--beginning of year</u>      | 19,776        | 19,776        | -                    | 9,711         |
| <u>FUND BALANCE--end of year</u>            | 19,776        | 16,224        | ( 3,552)             | 19,776        |

VERMILION COUNTY, ILLINOIS

MENTAL HEALTH BOARD #708  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-13

| <u>A S S E T S</u>  | <u>1 9 8 1</u> | <u>1 9 8 0</u> |
|---|----------------|----------------|
| Cash  | 18,790         | 13,939         |
| Investments   | 247,000        | -              |
| Accrued interest  | 6,222          | -              |
| Taxes receivable  | <u>62,935</u>  | <u>97,714</u>  |
| Total assets  | <u>334,947</u> | <u>111,653</u> |
| <br><u>L I A B I L I T I E S</u> and <u>F U N D   B A L A N C E</u> |                |                |
| <u>LIABILITIES:</u>   |                |                |
| Accounts payable  | 222,328        | 16,087         |
| <u>FUND BALANCE</u>   | <u>112,619</u> | <u>95,566</u>  |
| Total liabilities and fund balance                                  | <u>334,947</u> | <u>111,653</u> |

VERMILION COUNTY, ILLINOIS

MENTAL HEALTH BOARD #708

STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-14

|  | <u>1</u>       | <u>9</u>       | <u>8</u>  | <u>1</u>                     |
|--|----------------|----------------|---|------------------------------|
|  | <u>Budget</u>  | <u>Actual</u>  | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> | <u>1980</u><br><u>Actual</u> |
| <b>REVENUES:</b>                               |                |                |   |                              |
| Taxes--  |                |                |   |                              |
| Property taxes                                 | 440,000        | 441,486        | 1,486   | 431,687                      |
| Intergovernmental revenue--                    |                |                |   |                              |
| Vermilion County General Grant                 | 60,000         | 60,000         | -   | 25,000                       |
| Revenue from use of money and property--       |                |                |   |                              |
| Interest on investments                        | 1,400          | 12,623         | 11,223  | 10,333                       |
| All other revenues--                           |                |                |   |                              |
| Miscellaneous                                  | -              | 10             | 10  | -                            |
| Total revenues                                 | <u>501,400</u> | <u>514,119</u> | <u>12,719</u>   | <u>467,020</u>               |
| <b>EXPENDITURES:</b>                           |                |                |   |                              |
| Public Health--                                |                |                |   |                              |
| Salary--coordinator                            | 25,900         | 25,900         | -   | 24,400                       |
| Salary--administrative assistant               | 10,000         | 9,000          | 1,000   | 13,197                       |
| Salary--clerk typist                           | 1,000          | 224            | 776   | -                            |
| Workmans' compensation                         | 675            | 675            | -   | 631                          |
| Unemployment tax                               | 140            | 130            | 10  | 188                          |
| Meetings--educational seminars                 | 450            | 43             | 407   | -                            |
| Mileage--auto compensation                     | 1,000          | 733            | 267   | 968                          |
| Postage  | 450            | 450            | -   | 400                          |
| Special order office supplies                  | 1,200          | 726            | 474   | 2,633                        |
| Copy machine--paper and supplies               | 1,275          | 1,271          | 4   | -                            |
| Printing and publications                      | 300            | 232            | 68  | -                            |
| Telephone                                      | 1,770          | 1,770          | -   | 1,209                        |
| Insurance--other than workmans' compensation   | 2,219          | 2,094          | 125   | 2,103                        |
| New equipment                                  | 150            | -              | 150   | 68                           |
| Repair and maintenance of equipment            | 200            | 94             | 106   | 72                           |
| IMRF   | 4,417          | 4,192          | 225   | 5,041                        |
| Office rent                                    | 4,833          | 4,632          | 201   | 4,430                        |
| Janitorial service--miscellaneous              | 200            | 162            | 38  | 146                          |
| Membership--dues                               | 1,000          | 823            | 177   | -                            |
| Administrative reserve--unanticipated          |                |                |   |                              |
| emergency                                      | 1,050          | 1,050          | -   | 5,009                        |
| Agency development                             | 4,000          | 4,000          | -   | -                            |
| Grants to other agencies--                     |                |                |   |                              |
| Vermilion County Big Brothers/Big Sisters      | 19,026         | 19,026         | -   | 17,949                       |
| Vermilion County Center for Childrens'         |                |                |   |                              |
| Services                                       | 82,548         | 82,548         | -   | 75,234                       |
| Vermilion County Council on Alcohol            |                |                |   |                              |
| and Drug Abuse                                 | 95,996         | 95,996         | -   | 90,560                       |
| Vermilion County Mental Health Center          | 152,230        | 152,230        | -   | 76,872                       |
| Hoopeston Multi-Agency Center                  | 10,727         | 10,727         | -   | 11,075                       |
| Vermilion County Rehabilitation Center         | 72,616         | 72,616         | -   | 68,506                       |
| Vermilion County Developmental Learning Center | -              | -              | -   | 69,083                       |
| Mental Illness Examination Fund                | -              | -              | -   | 2,457                        |
| Womans' Alternative Fund                       | 5,722          | 5,722          | -   | -                            |
| Total expenditures                             | <u>501,094</u> | <u>497,066</u> | <u>4,028</u>  | <u>472,231</u>               |
| <b>EXCESS (DEFICIENCY) of REVENUES over</b>    |                |                |   |                              |
| <b>EXPENDITURES</b>                            | 306            | 17,053         | 16,747  | ( 5,211)                     |
| <b>FUND BALANCE--beginning of year</b>         | 95,566         | 95,566         | -   | 100,777                      |
| <b>FUND BALANCE--end of year</b>               | <u>95,872</u>  | <u>112,619</u> | <u>16,747</u>   | <u>95,566</u>                |

VERMILION COUNTY, ILLINOIS

TUBERCULOSIS DISPENSARY  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-15

| <u>A S S E T S</u>   | <u>1 9 8 1</u> | <u>1 9 8 0</u> |
|--|----------------|----------------|
| Cash   | 22,660         | 32,819         |
| Investments  | 30,000         | -              |
| Accrued interest   | 341            | -              |
| Taxes receivable   | <u>11,961</u>  | <u>18,047</u>  |
| Total assets   | <u>64,962</u>  | <u>50,866</u>  |
| <br><u>L I A B I L I T I E S      and      F U N D   B A L A N C E</u> |                |                |
| <u>LIABILITIES:</u>  |                |                |
| Accounts payable   | 4,732          | 6,223          |
| <u>FUND BALANCE</u>  | <u>60,230</u>  | <u>44,643</u>  |
| Total liabilities and fund balance                                     | <u>64,962</u>  | <u>50,866</u>  |

VERMILION COUNTY, ILLINOIS

TUBERCULOSIS DISPENSARY  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-16

|   | <u>1</u>      | <u>9</u>      | <u>8</u>  | <u>1</u>               |
|---|---------------|---------------|---|------------------------|
|   | <u>Budget</u> | <u>Actual</u> | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> | <u>1980<br/>Actual</u> |
| <b>REVENUES:</b>                            |               |               |   |                        |
| Taxes--                                     |               |               |   |                        |
| Property taxes                              | 80,000        | 83,906        | 3,906   | 78,953                 |
| Intergovernmental revenue--                 |               |               |   |                        |
| Outpatient fees                             | 2,000         | 905           | ( 1,095)  | 1,266                  |
| Revenue from use of money and property--    |               |               |   |                        |
| Interest on investments                     | 300           | 1,567         | 1,267   | 343                    |
| All other revenues--                        |               |               |   |                        |
| Miscellaneous                               | -             | -             | -   | 300                    |
| Total revenues                              | <u>82,300</u> | <u>86,378</u> | <u>4,078</u>                                    | <u>80,862</u>          |
| <b>EXPENDITURES:</b>                        |               |               |   |                        |
| Public Health--                             |               |               |   |                        |
| Salary--director x-ray technician           | 17,063        | 17,063        | -   | 15,799                 |
| Salary--visiting nurses clinic              | 12,078        | 12,078        | -   | 14,948                 |
| Salary--bookkeeping                         | 3,832         | 3,832         | -   | -                      |
| Salary--extra help                          | 500           | 262           | 238   | -                      |
| Workmans' compensation                      | 218           | 218           | -   | 174                    |
| Unemployment tax                            | 270           | 167           | 103   | 157                    |
| Meetings--educational seminars              | 960           | 587           | 373   | -                      |
| Mileage                                     | 1,440         | 1,285         | 155   | 1,605                  |
| Postage                                     | 550           | 427           | 123   | 390                    |
| Special order office supplies               | 300           | 190           | 110   | -                      |
| Laundry supplies                            | 200           | 173           | 27  | -                      |
| X-ray supplies                              | 4,000         | 3,295         | 705   | 2,814                  |
| Laboratory                                  | 200           | 153           | 47  | -                      |
| Clinic supplies                             | 900           | 575           | 325   | -                      |
| Telephone                                   | 490           | 405           | 85  | 344                    |
| Insurance                                   | 3,000         | 3,000         | -   | 3,000                  |
| New equipment                               | -             | -             | -   | 662                    |
| Repair and maintenance of equipment         | 250           | 189           | 61  | 29                     |
| IMRF  | 3,947         | 3,947         | -   | 4,093                  |
| Physicians' service                         | 7,000         | 4,367         | 2,633   | 12,279                 |
| Hospital                                    | 10,000        | 729           | 9,271   | -                      |
| Home care                                   | 360           | 360           | -   | -                      |
| Drugs                                       | 7,000         | 6,985         | 15  | -                      |
| Program testing                             | 250           | 250           | -   | -                      |
| Office rental                               | 5,360         | 5,360         | -   | 4,560                  |
| Utilities                                   | 1,290         | 1,290         | -   | 926                    |
| Moving and renovation expense               | 4,000         | 3,604         | 396   | 3,992                  |
| Interest on anticipation warrants           | -             | -             | -   | 251                    |
| Total expenditures                          | <u>85,458</u> | <u>70,791</u> | <u>14,667</u>                                   | <u>66,023</u>          |
| <b>EXCESS (DEFICIENCY) of REVENUES over</b> |               |               |   |                        |
| <b>  EXPENDITURES</b>                       | ( 3,158)      | 15,587        | 18,745  | 14,839                 |
| <b>FUND BALANCE--beginning of year</b>      | <u>44,643</u> | <u>44,643</u> | <u>-</u>  | <u>29,804</u>          |
| <b>FUND BALANCE--end of year</b>            | <u>41,485</u> | <u>60,230</u> | <u>18,745</u>                                   | <u>44,643</u>          |

VERMILION COUNTY, ILLINOIS

EMERGENCY SERVICE and DISASTER AGENCY  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule 8-17

| <u>A S S E T S</u>  | <u>1 9 8 1</u> | <u>1 9 8 0</u> |
|---|----------------|----------------|
| Cash  | 11,783         | 39,537         |
| Investments   | 37,795         | -              |
| Accrued interest  | 89             | -              |
| Taxes receivable  | 3,753          | 2,623          |
| Due from Vermilion County General Fund                              | -              | 151            |
| Total assets  | <u>53,420</u>  | <u>42,311</u>  |
| <br><u>L I A B I L I T I E S</u> and <u>F U N D   B A L A N C E</u> |                |                |
| <u>LIABILITIES:</u>   |                |                |
| Accounts payable  | 280            | 2,673          |
| <u>FUND BALANCE</u>   | <u>53,140</u>  | <u>39,638</u>  |
| Total liabilities and fund balance                                  | <u>53,420</u>  | <u>42,311</u>  |

VERMILION COUNTY, ILLINOIS

EMERGENCY SERVICE and DISASTER AGENCY  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-18

|   | <u>1</u>      | <u>9</u>      | <u>8</u>                               | <u>1</u>       |
|---|---------------|---------------|--|----------------|
|   | <u>Budget</u> | <u>Actual</u> | Variance<br>Favorable<br>(Unfavorable) | 1980<br>Actual |
| <u>REVENUES:</u>                            |               |               |  |                |
| Property tax                                | 25,600        | 25,524        | ( 76)                                  | 10,345         |
| Refunds and reimbursements                  | 19,900        | 18,942        | ( 958)                                 | 25,011         |
| Interest on investments                     | -             | 2,884         | 2,884                                  | -              |
| Sale of used equipment                      | -             | -             | -                                      | 2,090          |
| Total revenues                              | <u>45,500</u> | <u>47,350</u> | <u>1,850</u>                           | <u>37,446</u>  |
| <u>EXPENDITURES:</u>                        |               |               |  |                |
| Public Safety--                             |               |               |  |                |
| Salary--director                            | 15,000        | 15,000        | -                                      | 15,000         |
| Salary--administrative assistant            | 8,736         | 8,736         | -                                      | 8,712          |
| Workmans' compensation                      | 662           | 662           | -                                      | 477            |
| Unemployment tax                            | 208           | 128           | 80                                     | 151            |
| IMRF and social security                    | 2,860         | 2,841         | 19                                     | 3,159          |
| Mileage--director                           | 949           | 258           | 691                                    | 240            |
| Mileage--staff                              | 300           | 287           | 13                                     | 210            |
| Supplies--emergency operation center        | 2,000         | 1,562         | 438                                    | 4,190          |
| Supplies--auxiliary police supplies         | 500           | 471           | 29                                     | 427            |
| Supplies--federal surplus property          | 700           | 551           | 149                                    | 102            |
| Supplies--friendly town                     | -             | -             | -                                      | 827            |
| Supplies--warning systems                   | 9,500         | -             | 9,500                                  | -              |
| Telephones                                  | 1,003         | 1,003         | -                                      | 1,013          |
| Insurance--employee hospitalization         | 660           | 660           | -                                      | -              |
| Insurance--vehicles                         | 1,000         | 1,000         | -                                      | 1,000          |
| Insurance--auxiliary police bonds           | 300           | 298           | 2                                      | 158            |
| Vermilion County rescue service             | 500           | 391           | 109                                    | 454            |
| Disaster Fund                               | 2,000         | -             | 2,000                                  | -              |
| Total expenditures                          | <u>46,878</u> | <u>33,848</u> | <u>13,030</u>                          | <u>36,120</u>  |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u> |               |               |  |                |
| <u>EXPENDITURES</u>                         | ( 1,378)      | 13,502        | 14,880                                 | 1,326          |
| <u>FUND BALANCE--beginning of year</u>      | <u>39,638</u> | <u>39,638</u> | <u>-</u>                               | <u>38,312</u>  |
| <u>FUND BALANCE--end of year</u>            | <u>38,260</u> | <u>53,140</u> | <u>14,880</u>                          | <u>39,638</u>  |



VERMILION COUNTY, ILLINOIS

HEALTH DEPARTMENT SPECIAL REVENUE  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-19

| <u>A S S E T S</u>   | <u>1981</u>  | <u>1980</u> |
|--|--------------|-------------|
| Cash   | <u>1,099</u> | <u>544</u>  |
| Total assets   | <u>1,099</u> | <u>544</u>  |
| <br><u>L I A B I L I T I E S</u> and <u>F U N D</u> <u>B A L A N C E</u> |              |             |
| <u>LIABILITIES</u>   | -            | -           |
| <u>FUND BALANCE</u>  | <u>1,099</u> | <u>544</u>  |
| Total liabilities and fund balance                                       | <u>1,099</u> | <u>544</u>  |

VERMILION COUNTY, ILLINOIS

HEALTH DEPARTMENT SPECIAL REVENUE  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE  
Fiscal year ended November 30,

Schedule B-20

|  | <u>1981</u>   | <u>1980</u>  |
|--|---------------|--------------|
| <u>REVENUES:</u>   |               |              |
| Intergovernmental revenue--                              |               |              |
| Vermilion County General Fund                            | 1,300         | 585          |
| East Central Illinois Area Agency on Aging               | 15,440        | -            |
| Title XIX--Family Planning                               | 2,555         | 1,355        |
| All other revenues--                                     |               |              |
| Miscellaneous  | <u>165</u>    | <u>202</u>   |
| Total revenues   | <u>19,460</u> | <u>2,142</u> |
| <u>EXPENDITURES:</u>                                     |               |              |
| Public Health--  |               |              |
| Vaccine Program  | 15,440        | -            |
| Family Planning Program                                  | 2,478         | 1,147        |
| Crippled Children travel                                 | 90            | 74           |
| Venereal Disease Program                                 | -             | 252          |
| Postage  | 897           | 700          |
| Equipment purchased                                      | <u>-</u>      | <u>550</u>   |
| Total expenditures                                       | <u>18,905</u> | <u>2,723</u> |
| <u>EXCESS (DEFICIENCY) of REVENUES over EXPENDITURES</u> | 555           | ( 581)       |
| <u>FUND BALANCE--beginning of year</u>                   | <u>544</u>    | <u>1,125</u> |
| <u>FUND BALANCE--end of year</u>                         | <u>1,099</u>  | <u>544</u>   |

VERMILION COUNTY, ILLINOIS

COUNTY TRANSPORTATION FUND  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-21

| <u>A S S E T S</u>   | <u>1 9 8 1</u> | <u>1 9 8 0</u> |
|--|----------------|----------------|
| Cash   | 281,380        | 128,142        |
| Taxes receivable   | 62,246         | 99,853         |
| Rent receivable  | 350            | 350            |
| Due from County General Fund   | -              | 36,635         |
| Total assets   | <u>343,976</u> | <u>264,980</u> |
| <u>L I A B I L I T I E S</u> and <u>F U N D</u> <u>B A L A N C E</u> |                |                |
| <u>LIABILITIES:</u>  |                |                |
| Accounts payable   | 19,255         | 46,568         |
| <u>FUND BALANCE</u>  | <u>324,721</u> | <u>218,412</u> |
| Total liabilities and fund balance                                   | <u>343,976</u> | <u>264,980</u> |

VERMILION COUNTY, ILLINOIS

COUNTY TRANSPORTATION FUND  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-22

|  | <u>1</u>         | <u>9</u>       | <u>8</u>                               | <u>1</u>       |
|--|------------------|----------------|--|----------------|
|  | <u>Budget</u>    | <u>Actual</u>  | Variance<br>Favorable<br>(Unfavorable) | 1980<br>Actual |
| <b>REVENUES:</b>   |                  |                |  |                |
| Taxes--  |                  |                |  |                |
| Property taxes   | 428,672          | 440,958        | 12,286                                 | 435,796        |
| Intergovernmental revenue--                              |                  |                |  |                |
| Township reimbursement--signs                            | -                | 46,667         | 46,667                                 | 68,587         |
| Revenue from use of money and property--                 |                  |                |  |                |
| Rent   | 4,200            | 4,200          | -                                      | 4,200          |
| All other revenues--                                     |                  |                |  |                |
| Miscellaneous  | -                | 916            | 916                                    | 4,052          |
| Total revenues   | <u>432,872</u>   | <u>492,741</u> | <u>59,869</u>                          | <u>512,635</u> |
| <b>EXPENDITURES:</b>                                     |                  |                |  |                |
| Transportation--   |                  |                |  |                |
| Salaries   | 95,071           | 94,544         | 527                                    | 81,891         |
| Workmans' compensation                                   | 7,500            | 7,500          | -                                      | 6,795          |
| Unemployment tax   | 1,000            | 1,013          | ( 13)                                  | 1,141          |
| Meetings   | 3,300            | 2,290          | 1,010                                  | 2,714          |
| Mileage  | 800              | 67             | 733                                    | 167            |
| Postage  | 485              | 480            | 5                                      | 475            |
| Special order office supplies                            | 2,500            | 2,487          | 13                                     | 2,337          |
| Telephones   | 2,500            | 2,391          | 109                                    | 2,124          |
| Insurance--employee hospitalization                      | 16,000           | 20,963         | ( 4,963)                               | 14,876         |
| Insurance--other than workmans' compensation             | 20,000           | 20,000         | -                                      | 18,000         |
| New equipment  | 13,500           | 13,450         | 50                                     | 41,652         |
| Repair and maintenance of equipment                      | 22,500           | 25,492         | ( 2,992)                               | 18,218         |
| Fuel for equipment                                       | 30,000           | 35,932         | ( 5,932)                               | 27,836         |
| Road and bridge maintenance supplies                     | 120,000          | 119,300        | 700                                    | 55,946         |
| Bridges  | 80,000           | -              | 80,000                                 | 33,855         |
| Engineering fees   | 20,000           | 16,011         | 3,989                                  | 13,732         |
| Land easements--appurtenances                            | 35,000           | 1,091          | 33,909                                 | 20,275         |
| Court costs  | 1,000            | 441            | 559                                    | 944            |
| Non-participating MFT items                              | 12,500           | 6,907          | 5,593                                  | 6,759          |
| Utilities  | 10,000           | 7,625          | 2,375                                  | 6,475          |
| Building maintenance                                     | 8,500            | 8,448          | 52                                     | 8,559          |
| Total expenditures                                       | <u>502,156</u>   | <u>386,432</u> | <u>115,724</u>                         | <u>364,771</u> |
| <b>EXCESS (DEFICIENCY) of REVENUES over EXPENDITURES</b> | <u>( 69,284)</u> | <u>106,309</u> | <u>175,593</u>                         | <u>147,864</u> |
| <b>FUND BALANCE--beginning of year</b>                   | <u>218,412</u>   | <u>218,412</u> | <u>-</u>                               | <u>70,548</u>  |
| <b>FUND BALANCE--end of year</b>                         | <u>149,128</u>   | <u>324,721</u> | <u>175,593</u>                         | <u>218,412</u> |

VERMILION COUNTY, ILLINOIS

COUNTY MOTOR FUEL TAX  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-23

| <u>A S S E T S</u>  | <u>1 9 8 1</u>   | <u>1 9 8 0</u>   |
|---|------------------|------------------|
| Cash  | 177,215          | 326,603          |
| Investments   | 1,428,879        | 664,612          |
| Accrued interest  | 38,833           | -                |
| Due from State of Illinois                                    | 68,689           | 79,163           |
| Due from Township Motor Fuel Tax Fund                         | -                | 95,000           |
| Total assets  | <u>1,713,616</u> | <u>1,165,378</u> |
| <u>L I A B I L I T I E S</u> and <u>F U N D B A L A N C E</u> |                  |                  |
| <u>LIABILITIES:</u>   |                  |                  |
| Accounts payable  | 19,050           | 25,759           |
| <u>FUND BALANCE</u>   | <u>1,694,566</u> | <u>1,139,619</u> |
| Total liabilities and fund balance                            | <u>1,713,616</u> | <u>1,165,378</u> |

VERMILION COUNTY, ILLINOIS

COUNTY MOTOR FUEL TAX  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-24

|  | <u>1</u>      | <u>9</u>      | <u>8</u>                                 | <u>1</u>      |
|--|---------------|---------------|--|---------------|
|  |               |               | Variance                                 | 1980          |
|  | <u>Budget</u> | <u>Actual</u> | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u> |
| <u>REVENUES:</u>   |               |               |  |               |
| Intergovernmental revenue--  |               |               |  |               |
| Motor fuel tax   | -             | 936,180       | 936,180                                  | 837,306       |
| Revenue from use of money and property--                           |               |               |  |               |
| Interest on investments  | -             | 203,100       | 203,100                                  | 122,874       |
| Total revenues   | -             | 1,139,280     | 1,139,280                                | 960,180       |
| <u>EXPENDITURES:</u>   |               |               |  |               |
| Transportation--   |               |               |  |               |
| Payroll  | -             | 30,385        | ( 30,385)                                | 85,208        |
| Construction   | -             | 473,917       | ( 473,917)                               | 829,069       |
| Engineering fees   | -             | 66,567        | ( 66,567)                                | 35,464        |
| R. O. W. purchases   | -             | 13,464        | ( 13,464)                                | 25,357        |
| Total expenditures   | -             | 584,333       | ( 584,333)                               | 975,098       |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u><br><u>EXPENDITURES</u> | -             | 554,947       | 554,947                                  | ( 14,918)     |
| <u>FUND BALANCE--beginning of year</u>                             | 1,139,619     | 1,139,619     | -  | 1,154,537     |
| <u>FUND BALANCE--end of year</u>                                   | 1,139,619     | 1,694,566     | 554,947                                  | 1,139,619     |

VERMILION COUNTY, ILLINOIS

TOWNSHIP MOTOR FUEL TAX  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-25

| <u>A S S E T S</u>  | <u>1981</u>       | <u>1980</u>       |
|---|-------------------|-------------------|
| Cash  | 26,800            | 58,162            |
| Due from State of Illinois  | <u>62,003</u>     | <u>67,439</u>     |
| Total assets  | <u>88,803</u>     | <u>125,601</u>    |
| <br><u>L I A B I L I T I E S</u> and <u>F U N D   B A L A N C E</u> |                   |                   |
| <u>LIABILITIES:</u>   |                   |                   |
| Accounts payable  | 15,104            | 4,908             |
| Due to County Motor Fuel Tax  | <u>-</u>          | <u>95,000</u>     |
| Total liabilities   | 15,104            | 99,908            |
| <br><u>FUND BALANCE</u>   | <br><u>73,699</u> | <br><u>25,693</u> |
| Total liabilities and fund balance                                  | <u>88,803</u>     | <u>125,601</u>    |

VERMILION COUNTY, ILLINOIS

TOWNSHIP MOTOR FUEL TAX

STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-26

|   | <u>1</u>      | <u>9</u>      | <u>8</u>             | <u>1</u>      |
|---|---------------|---------------|----------------------|---------------|
|   |               |               | Variance             |               |
|   |               |               | Favorable            | 1980          |
|   | <u>Budget</u> | <u>Actual</u> | <u>(Unfavorable)</u> | <u>Actual</u> |
| <u>REVENUES:</u>                            |               |               |                      |               |
| Intergovernmental revenue--                 |               |               |                      |               |
| Motor fuel tax                              | -             | 683,388       | 683,388              | 701,639       |
| Revenue from use of money and property--    |               |               |                      |               |
| Interest on investments                     | -             | 10,768        | 10,768               | 669           |
| Total revenues                              | -             | 694,156       | 694,156              | 702,308       |
| <u>EXPENDITURES:</u>                        |               |               |                      |               |
| Transportation--                            |               |               |                      |               |
| Payroll and fringe benefits                 | -             | -             | -                    | 31,799        |
| Construction and maintenance                | -             | 646,150       | (646,150)            | 585,310       |
| Hauling                                     | -             | -             | -                    | 46,492        |
| Total expenditures                          | -             | 646,150       | (646,150)            | 663,601       |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u> |               |               |                      |               |
| <u>EXPENDITURES</u>                         | -             | 48,006        | 48,006               | 38,707        |
| <u>FUND BALANCE--beginning of year</u>      | 25,693        | 25,693        | -                    | ( 13,014)     |
| <u>FUND BALANCE--end of year</u>            | 25,693        | 73,699        | 48,006               | 25,693        |



VERMILION COUNTY, ILLINOIS

JUVENILE PROBATION IMPROVEMENT PROJECT  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-27

| <u>A S S E T S</u>  | <u>1981</u>   | <u>1980</u>  |
|---|---------------|--------------|
| Cash  | 1,297         | 5,667        |
| Receivables--   |               |              |
| Illinois Law Enforcement Commission                           | 11,072        | -            |
| Vermilion County General                                      | <u>15,252</u> | <u>-</u>     |
| Total assets  | <u>27,621</u> | <u>5,667</u> |
| <u>L I A B I L I T I E S</u> and <u>F U N D B A L A N C E</u> |               |              |
| <u>LIABILITIES</u>  | -             | -            |
| <u>FUND BALANCE</u>   | <u>27,621</u> | <u>5,667</u> |
| Total liabilities and fund balance                            | <u>27,621</u> | <u>5,667</u> |

VERMILION COUNTY, ILLINOIS

JUVENILE PROBATION IMPROVEMENT PROJECT  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-28

|   | <u>1</u>      | <u>9</u>      | <u>8</u>             | <u>1</u>      |
|---|---------------|---------------|----------------------|---------------|
|   |               |               | Variance             |               |
|   |               |               | Favorable            | 1980          |
|   | <u>Budget</u> | <u>Actual</u> | <u>(Unfavorable)</u> | <u>Actual</u> |
| <u>REVENUES:</u>                            |               |               |                      |               |
| Intergovernmental revenue--                 |               |               |                      |               |
| Illinois Law Enforcement Commission         | 29,220        | 8,000         | (21,220)             | 37,523        |
| Vermilion County General Grant              | 1,624         | 25,252        | 23,628               | 14,600        |
| State of Illinois                           | 11,224        | 38,608        | 27,384               | -             |
| Total revenues                              | <u>42,068</u> | <u>71,860</u> | <u>29,792</u>        | <u>52,123</u> |
| <u>EXPENDITURES:</u>                        |               |               |                      |               |
| Salaries                                    | 42,068        | 48,837        | ( 6,769)             | 45,449        |
| Contractual                                 | -             | 847           | ( 847)               | -             |
| Travel                                      | -             | 117           | ( 117)               | 52            |
| Equipment                                   | -             | -             | -                    | 6,237         |
| Commodities                                 | -             | -             | -                    | 1,283         |
| Other                                       | -             | 106           | ( 106)               | -             |
| Total expenditures                          | <u>42,068</u> | <u>49,907</u> | <u>( 7,839)</u>      | <u>53,021</u> |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u> |               |               |                      |               |
| <u>EXPENDITURES</u>                         | -             | 21,953        | 21,953               | ( 898)        |
| <u>FUND BALANCE--beginning of year</u>      | <u>5,668</u>  | <u>5,668</u>  | -                    | <u>6,566</u>  |
| <u>FUND BALANCE--end of year</u>            | <u>5,668</u>  | <u>27,621</u> | <u>21,953</u>        | <u>5,668</u>  |

VERMILION COUNTY, ILLINOIS

CIRCUIT CLERKS AUTOMATED PAYMENTS and ACCOUNT SYSTEM  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-29

| <u>A S S E T S</u>   | <u>1981</u> | <u>1980</u> |
|--|-------------|-------------|
| Cash   | <u>4</u>    | <u>-</u>    |
| Total assets   | <u>4</u>    | <u>-</u>    |
| <u>L I A B I L I T I E S</u> and <u>F U N D</u> <u>B A L A N C E</u> |             |             |
| <u>LIABILITIES</u>   | <u>-</u>    | <u>-</u>    |
| <u>FUND BALANCE</u>  | <u>4</u>    | <u>-</u>    |
| Total liabilities and fund balance                                   | <u>4</u>    | <u>-</u>    |

VERMILION COUNTY, ILLINOIS

CIRCUIT CLERKS AUTOMATED PAYMENTS and ACCOUNT SYSTEM  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-30

|   | <u>1</u>      | <u>9</u>      | <u>8</u>             | <u>1</u>      |
|---|---------------|---------------|----------------------|---------------|
|   |               |               | Variance             |               |
|   | <u>Budget</u> | <u>Actual</u> | <u>Favorable</u>     | <u>1980</u>   |
|   |               |               | <u>(Unfavorable)</u> | <u>Actual</u> |
| <u>REVENUES:</u>                            |               |               |                      |               |
| Intergovernmental revenue--                 |               |               |                      |               |
| Illinois Law Enforcement Commission         | 55,765        | 55,765        | -                    | -             |
| Vermilion County General Grant              | 2,849         | 2,849         | -                    | -             |
| Total revenues                              | 58,614        | 58,614        | -                    | -             |
| <u>EXPENDITURES:</u>                        |               |               |                      |               |
| Equipment                                   | 41,000        | 43,955        | ( 2,955)             | -             |
| Contractual                                 | 17,700        | 14,655        | 3,045                | -             |
| Total expenditures                          | 58,700        | 58,610        | 90                   | -             |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u> |               |               |                      |               |
| <u>EXPENDITURES</u>                         | ( 86)         | 4             | 90                   | -             |
| <u>FUND BALANCE--beginning of year</u>      | -             | -             | -                    | -             |
| <u>FUND BALANCE--end of year</u>            | ( 86)         | 4             | 90                   | -             |

VERMILION COUNTY, ILLINOIS

CRIME PREVENTION PAYROLL

STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-32

|  | <u>1</u>      | <u>9</u>      | <u>8</u>                               | <u>1</u>              |
|--|---------------|---------------|--|-----------------------|
|  | <u>Budget</u> | <u>Actual</u> | Variance<br>Favorable<br>(Unfavorable) | 1980<br><u>Actual</u> |
| <u>REVENUES</u>  | -             | -             | -                                      | -                     |
| <u>EXPENDITURES:</u>   |               |               |  |                       |
| Commodities  | -             | 223           | ( 223)                                 | -                     |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u><br><u>    EXPENDITURES</u> | -             | 223           | ( 223)                                 | -                     |
| <u>FUND BALANCE--beginning of year</u>                                 | 550           | 550           | -                                      | 550                   |
| <u>FUND BALANCE--end of year</u>                                       | 550           | 327           | ( 223)                                 | 550                   |

VERMILION COUNTY, ILLINOIS

PROBATION INTAKE PROJECT  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-33

| <u>A S S E T S</u>  | <u>1981</u> | <u>1980</u>  |
|---|-------------|--------------|
| Cash  | <u>-</u>    | <u>6,136</u> |
| Total assets  | <u>-</u>    | <u>6,136</u> |
| <u>L I A B I L I T I E S</u> and <u>F U N D   B A L A N C E</u> |             |              |
| <u>LIABILITIES</u>  | -           | -            |
| <u>FUND BALANCE</u>   | <u>-</u>    | <u>6,136</u> |
| Total liabilities and fund balance                              | <u>-</u>    | <u>6,136</u> |

VERMILION COUNTY, ILLINOIS

PROBATION INTAKE PROJECT  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule 8-34

|   | <u>1</u>      | <u>9</u>      | <u>8</u>             | <u>1</u>      |
|---|---------------|---------------|----------------------|---------------|
|   |               |               | Variance             |               |
|   |               |               | Favorable            | 1980          |
|   | <u>Budget</u> | <u>Actual</u> | <u>(Unfavorable)</u> | <u>Actual</u> |
| <u>REVENUES:</u>                            |               |               |                      |               |
| Intergovernmental revenue--                 |               |               |                      |               |
| Illinois Law Enforcement Commission         | 36,858        | 5,058         | ( 31,800)            | 27,934        |
| State of Illinois                           | -             | 1,000         | 1,000                | 9,538         |
| Vermilion County General Grant              | 1,363         | -             | ( 1,363)             | 17,515        |
| Total revenues                              | 38,221        | 6,058         | ( 32,163)            | 54,987        |
| <u>EXPENDITURES:</u>                        |               |               |                      |               |
| Salaries                                    | 16,258        | 6,242         | 10,016               | 34,419        |
| Contractual                                 | 11,000        | 1,491         | 9,509                | 14,717        |
| Commodities                                 | -             | 26            | ( 26)                | 175           |
| Travel                                      | -             | 901           | ( 901)               | 2,822         |
| Transfer to Vermilion County General Fund   | -             | 3,534         | ( 3,534)             | -             |
| Total expenditures                          | 27,258        | 12,194        | 15,064               | 52,133        |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u> |               |               |                      |               |
| <u>EXPENDITURES</u>                         | 10,963        | ( 6,136)      | 17,099               | 2,854         |
| <u>FUND BALANCE--beginning of year</u>      | 6,136         | 6,136         | -                    | 3,282         |
| <u>FUND BALANCE--end of year</u>            | 17,099        | -             | 17,099               | 6,136         |

VERMILION COUNTY, ILLINOIS

MANPOWER SCREENING  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-35

| <u>A S S E T S</u>  | <u>1981</u> | <u>1980</u> |
|---|-------------|-------------|
| Cash  | <u>-</u>    | <u>15</u>   |
| Total assets  | <u>-</u>    | <u>15</u>   |
| <u>L I A B I L I T I E S    a n d    F U N D    B A L A N C E</u> |             |             |
| <u>LIABILITIES</u>  | -           | -           |
| <u>FUND BALANCE</u>   | <u>-</u>    | <u>15</u>   |
| Total liabilities and fund balance                                | <u>-</u>    | <u>15</u>   |



VERMILION COUNTY, ILLINOIS

MANPOWER SCREENING  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-36

|  | <u>1</u>      | <u>9</u>      | <u>8</u>                               | <u>1</u>              |
|--|---------------|---------------|--|-----------------------|
|  | <u>Budget</u> | <u>Actual</u> | Variance<br>Favorable<br>(Unfavorable) | 1980<br><u>Actual</u> |
| <u>REVENUES:</u>   |               |               |  |                       |
| Vermilion County General Fund                                      | -             | -             | -                                      | 14,873                |
| <u>EXPENDITURES:</u>   |               |               |  |                       |
| Salaries   | -             | -             | -                                      | 13,897                |
| Transfer to Vermilion County General Fund                          | -             | 15            | ( 15)                                  | -                     |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u><br><u>EXPENDITURES</u> | -             | 15            | ( 15)                                  | 976                   |
| <u>FUND BALANCE--beginning of year</u>                             | 15            | 15            | -                                      | ( 961)                |
| <u>FUND BALANCE--end of year</u>                                   | 15            | -             | ( 15)                                  | 15                    |

VERMILION COUNTY, ILLINOIS

EAST CENTRAL ILLINOIS PROSECUTORS TASK FORCE  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-37

| <u>A S S E T S</u>  | <u>1981</u> | <u>1980</u> |
|---|-------------|-------------|
| Cash  | <u>-</u>    | <u>19</u>   |
| Total assets  | <u>-</u>    | <u>19</u>   |
| <u>L I A B I L I T I E S</u> and <u>F U N D B A L A N C E</u> |             |             |
| <u>LIABILITIES</u>  | -           | -           |
| <u>FUND BALANCE</u>   | <u>-</u>    | <u>19</u>   |
| Total liabilities and fund balance                            | <u>-</u>    | <u>19</u>   |

VERMILION COUNTY, ILLINOIS

EAST CENTRAL ILLINOIS PROSECUTORS TASK FORCE  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-38

|  | <u>1</u>      | <u>9</u>      | <u>8</u>                               | <u>1</u>              |
|--|---------------|---------------|--|-----------------------|
|  | <u>Budget</u> | <u>Actual</u> | Variance<br>Favorable<br>(Unfavorable) | 1980<br><u>Actual</u> |
| <u>REVENUES</u>  | -             | -             | -                                      | -                     |
| <u>EXPENDITURES:</u>   |               |               |  |                       |
| Commodities  | -             | 19            | ( 19)                                  | 13                    |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u><br><u>    EXPENDITURES</u> | -             | 19            | ( 19)                                  | 13                    |
| <u>FUND BALANCE--beginning of year</u>                                 | 19            | 19            | -                                      | 32                    |
| <u>FUND BALANCE--end of year</u>                                       | 19            | -             | ( 19)                                  | 19                    |

VERMILION COUNTY, ILLINOIS

DEFERRED PROSECUTION  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-39

| <u>A S S E T S</u>  | <u>1981</u> | <u>1980</u> |
|---|-------------|-------------|
| Cash  | <u>-</u>    | <u>14</u>   |
| Total assets  | <u>-</u>    | <u>14</u>   |
| <u>L I A B I L I T I E S</u> and <u>F U N D B A L A N C E</u> |             |             |
| <u>LIABILITIES</u>  | -           | -           |
| <u>FUND BALANCE</u>   | <u>-</u>    | <u>14</u>   |
| Total liabilities and fund balance                            | <u>-</u>    | <u>14</u>   |

VERMILION COUNTY, ILLINOIS

DEFERRED PROSECUTION  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-40

|  | <u>1</u>      | <u>9</u>      | <u>8</u>                               | <u>1</u>              |
|--|---------------|---------------|--|-----------------------|
|  | <u>Budget</u> | <u>Actual</u> | Variance<br>Favorable<br>(Unfavorable) | 1980<br><u>Actual</u> |
| <u>REVENUES</u>  | -             | -             | -                                      | -                     |
| <u>EXPENDITURES:</u>   |               |               |  |                       |
| <u>Commodities</u>   | -             | 14            | ( 14)                                  | -                     |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u><br><u>EXPENDITURES</u> | -             | 14            | ( 14)                                  | -                     |
| <u>FUND BALANCE--beginning of year</u>                             | 14            | 14            | -                                      | 14                    |
| <u>FUND BALANCE--end of year</u>                                   | 14            | -             | ( 14)                                  | 14                    |

VERMILION COUNTY, ILLINOIS

AUDITORS GRANT ADMINISTRATION  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-41

| <u>A S S E T S</u>  | <u>1981</u> | <u>1980</u> |
|---|-------------|-------------|
| Cash  | <u>-</u>    | <u>14</u>   |
| Total assets  | <u>-</u>    | <u>14</u>   |
| <u>L I A B I L I T I E S</u> and <u>F U N D B A L A N C E</u> |             |             |
| <u>LIABILITIES</u>  | -           | -           |
| <u>FUND BALANCE</u>   | <u>-</u>    | <u>14</u>   |
| Total liabilities and fund balance                            | <u>-</u>    | <u>14</u>   |

VERMILION COUNTY, ILLINOIS

AUDITORS GRANT ADMINISTRATION  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-42

|  | <u>1</u>      | <u>9</u>      | <u>8</u>                               | <u>1</u>              |
|--|---------------|---------------|--|-----------------------|
|  | <u>Budget</u> | <u>Actual</u> | Variance<br>Favorable<br>(Unfavorable) | 1980<br><u>Actual</u> |
| <u>REVENUES</u>  | -             | -             | -                                      | -                     |
| <u>EXPENDITURES:</u>   |               |               |  |                       |
| Commodities  | -             | 14            | ( 14)                                  | -                     |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u><br><u>EXPENDITURES</u> | -             | 14            | ( 14)                                  | -                     |
| <u>FUND BALANCE</u> --beginning of year                            | 14            | 14            | -                                      | 14                    |
| <u>FUND BALANCE</u> --end of year                                  | 14            | -             | ( 14)                                  | 14                    |

VERMILION COUNTY, ILLINOIS

INDEMNITY FUND  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-43

| <u>A S S E T S</u>  | <u>1981</u>   | <u>1980</u>   |
|---|---------------|---------------|
| Investments   | 21,231        | 18,247        |
| Accrued interest  | 1,206         | -             |
| Due from Vermilion County Collector                                 | <u>3,660</u>  | <u>-</u>      |
| Total assets  | <u>26,097</u> | <u>18,247</u> |
| <u>L I A B I L I T I E S      and      F U N D    B A L A N C E</u> |               |               |
| <u>LIABILITIES</u>  | -             | -             |
| <u>FUND BALANCE</u>   | <u>26,097</u> | <u>18,247</u> |
| Total liabilities and fund balance                                  | <u>26,097</u> | <u>18,247</u> |



VERMILION COUNTY, ILLINOIS

INDEMNITY FUND  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-44

|  | <u>1</u>      | <u>9</u>      | <u>8</u>                               | <u>1</u>       |
|--|---------------|---------------|--|----------------|
|  | <u>Budget</u> | <u>Actual</u> | Variance<br>Favorable<br>(Unfavorable) | 1980<br>Actual |
| <u>REVENUES:</u>   |               |               |  |                |
| Tax sale fees  | -             | 3,660         | 3,660                                  | 831            |
| Interest on investments  | -             | 4,190         | 4,190                                  | 2,013          |
| Total revenues   | -             | 7,850         | 7,850                                  | 2,844          |
| <u>EXPENDITURES</u>  | -             | -             | -                                      | -              |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u><br><u>    EXPENDITURES</u> | -             | 7,850         | 7,850                                  | 2,844          |
| <u>FUND BALANCE--beginning of year</u>                                 | 18,247        | 18,247        | -                                      | 15,403         |
| <u>FUND BALANCE--end of year</u>                                       | 18,247        | 26,097        | 7,850                                  | 18,247         |

VERMILION COUNTY, ILLINOIS

AUDIT  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-45

| <u>A S S E T S</u>  | <u>1981</u>  | <u>1980</u>  |
|---|--------------|--------------|
| Cash  | 1,320        | 536          |
| Taxes receivable  | <u>2,948</u> | <u>3,674</u> |
| Total assets  | <u>4,268</u> | <u>4,210</u> |
| <br><u>L I A B I L I T I E S      a n d      F U N D    B A L A N C E</u> |              |              |
| <u>LIABILITIES</u>  | -            | -            |
| <u>FUND BALANCE</u>   | <u>4,268</u> | <u>4,210</u> |
| Total liabilities and fund balance  | <u>4,268</u> | <u>4,210</u> |

VERMILION COUNTY, ILLINOIS

AUDIT

STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-46

|  | <u>1</u>      | <u>9</u>      | <u>8</u>                               | <u>1</u>       |
|--|---------------|---------------|--|----------------|
|  |               |               | Variance<br>Favorable<br>(Unfavorable) | 1980<br>Actual |
|  | <u>Budget</u> | <u>Actual</u> |  | <u>Actual</u>  |
| <u>REVENUES:</u>   |               |               |  |                |
| Property taxes   | 19,900        | 20,058        | 158                                    | 15,995         |
| <u>EXPENDITURES:</u>   |               |               |  |                |
| Audit fee  | 20,000        | 20,000        | -                                      | 17,333         |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u><br><u>EXPENDITURES</u> | ( 100)        | 58            | 158                                    | ( 1,338)       |
| <u>FUND BALANCE--beginning of year</u>                             | <u>4,210</u>  | <u>4,210</u>  | -                                      | <u>5,548</u>   |
| <u>FUND BALANCE--end of year</u>                                   | <u>4,110</u>  | <u>4,268</u>  | 158                                    | <u>4,210</u>   |

VERMILION COUNTY, ILLINOIS

ELECTION  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-47

| <u>A S S E T S</u> | <u>1 9 8 1</u> | <u>1 9 8 0</u> |
|--------------------|----------------|----------------|
| Cash               | 108,086        | 85,178         |
| Taxes receivable   | <u>18,958</u>  | <u>10,511</u>  |
| Total assets       | <u>127,044</u> | <u>95,689</u>  |

| <u>L I A B I L I T I E S</u> and <u>F U N D B A L A N C E</u> |                |               |
|---|----------------|---------------|
| <u>LIABILITIES:</u>   |                |               |
| Due to Vermilion County General Fund                          | -              | 72,581        |
| <u>FUND BALANCE</u>   | <u>127,044</u> | <u>23,108</u> |
| Total liabilities and fund balance                            | <u>127,044</u> | <u>95,689</u> |

VERMILION COUNTY, ILLINOIS

ELECTION

STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-48

|  | <u>1</u>      | <u>9</u>      | <u>8</u>                               | <u>1</u>              |
|--|---------------|---------------|--|-----------------------|
|  | <u>Budget</u> | <u>Actual</u> | Variance<br>Favorable<br>(Unfavorable) | 1980<br><u>Actual</u> |
| <u>REVENUES:</u>   |               |               |  |                       |
| Property tax   | 128,000       | 131,969       | 3,969                                  | 45,324                |
| Reimbursements   | -             | 16,490        | 16,490                                 | 4,168                 |
| Interest on investments  | -             | 1,559         | 1,559                                  | -                     |
| Total revenues   | 128,000       | 150,018       | 22,018                                 | 49,492                |
| <u>EXPENDITURES:</u>   |               |               |  |                       |
| Election expense   | 133,000       | 46,082        | 86,918                                 | 86,823                |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u><br><u>EXPENDITURES</u> | ( 5,000)      | 103,936       | 108,936                                | (37,331)              |
| <u>FUND BALANCE--beginning of year</u>                             | 23,108        | 23,108        | -                                      | 60,439                |
| <u>FUND BALANCE--end of year</u>                                   | 18,108        | 127,044       | 108,936                                | 23,108                |

VERMILION COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-49

| <u>A S S E T S</u>  | <u>1 9 8 1</u> | <u>1 9 8 0</u> |
|---|----------------|----------------|
| Cash  | 70,577         | 9,844          |
| Investments   | 100,000        | 80,925         |
| Accrued interest  | 1,339          | -              |
| Taxes receivable  | 140,676        | 153,938        |
| Due from Clerk of IMRF  | <u>3,450</u>   | <u>-</u>       |
| Total assets  | <u>316,042</u> | <u>244,707</u> |
| <br><u>L I A B I L I T I E S</u> and <u>F U N D   B A L A N C E</u> |                |                |
| <u>LIABILITIES</u>  | -              | -              |
| <u>FUND BALANCE</u>   | <u>316,042</u> | <u>244,707</u> |
| Total liabilities and fund balance                                  | <u>316,042</u> | <u>244,707</u> |

VERMILION COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-50

|  | <u>1</u>      | <u>9</u>      | <u>8</u>  | <u>1</u>                     |
|--|---------------|---------------|---|------------------------------|
|  | <u>Budget</u> | <u>Actual</u> | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> | <u>1980</u><br><u>Actual</u> |
| <u>REVENUES:</u>   |               |               |   |                              |
| Property taxes   | 462,000       | 407,100       | ( 54,900)   | 450,243                      |
| Replacement taxes  | 73,000        | 140,000       | 67,000  | -                            |
| Refunds and reimbursements   | 40,000        | 43,744        | 3,744   | 34,981                       |
| Interest on investments  | -             | 10,512        | 10,512  | 924                          |
| Total revenues   | 575,000       | 601,356       | 26,356  | 486,148                      |
| <u>EXPENDITURES:</u>   |               |               |   |                              |
| IMRF and FICA contributions  | 551,150       | 519,006       | 32,144  | 496,290                      |
| Salary--IMRF clerk   | 10,100        | 10,100        | -   | 9,352                        |
| Unemployment tax   | 104           | 65            | 39  | -                            |
| Interest on anticipation warrants                                  | 850           | 850           | -   | -                            |
| Total expenditures   | 562,204       | 530,021       | 32,183  | 505,642                      |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u><br><u>EXPENDITURES</u> | 12,796        | 71,335        | 58,539  | ( 19,494)                    |
| <u>FUND BALANCE--beginning of year</u>                             | 244,707       | 244,707       | -   | 264,201                      |
| <u>FUND BALANCE--end of year</u>                                   | 257,503       | 316,042       | 58,539  | 244,707                      |

VERMILION COUNTY, ILLINOIS

PUBLIC SAFETY BUILDING RENT  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-51

| <u>A S S E T S</u>  | <u>1 9 8 1</u> | <u>1 9 8 0</u> |
|---|----------------|----------------|
| Cash  | 6,661          | 263,517        |
| Investments   | 380,438        | -              |
| Accrued interest  | 3,719          | -              |
| Taxes receivable  | <u>251,654</u> | <u>363,909</u> |
| Total assets  | <u>642,472</u> | <u>627,426</u> |
| <u>L I A B I L I T I E S</u> and <u>F U N D B A L A N C E</u> |                |                |
| <u>LIABILITIES:</u>   |                |                |
| Due to Vermilion County General Fund                          | 25,060         | -              |
| <u>FUND BALANCE</u>   | <u>617,412</u> | <u>627,426</u> |
| Total liabilities and fund balance.                           | <u>642,472</u> | <u>627,426</u> |



VERMILION COUNTY, ILLINOIS

PUBLIC SAFETY BUILDING RENT  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-52

|  | <u>1</u>      | <u>9</u>      | <u>8</u>                               | <u>1</u>              |
|--|---------------|---------------|--|-----------------------|
|  | <u>Budget</u> | <u>Actual</u> | Variance<br>Favorable<br>(Unfavorable) | 1980<br><u>Actual</u> |
| <u>REVENUES:</u>   |               |               |  |                       |
| Property tax   | 750,000       | 605,870       | (144,130)                              | 1,109,479             |
| Replacement tax  | 145,000       | 290,000       | 145,000                                | -                     |
| Refunds--Danville Public Building                                      |               |               |  |                       |
| Commission   | 415,000       | 334,373       | ( 80,627)                              | 415,689               |
| Interest on investments  | 45,000        | 131,143       | 86,143                                 | 75,875                |
| <br>Total revenues   | <br>1,355,000 | <br>1,361,386 | <br>6,386                              | <br>1,601,043         |
| <br><u>EXPENDITURES:</u>   |               |               |  |                       |
| Rent   | 1,346,350     | 1,371,400     | ( 25,050)                              | 1,223,950             |
| <br><u>EXCESS (DEFICIENCY) of REVENUES over</u><br><u>EXPENDITURES</u> | <br>8,650     | <br>( 10,014) | <br>( 18,664)                          | <br>377,093           |
| <br><u>FUND BALANCE--beginning of year</u>                             | <br>627,426   | <br>627,426   | <br>-                                  | <br>250,333           |
| <br><u>FUND BALANCE--end of year</u>                                   | <br>636,076   | <br>617,412   | <br>( 18,664)                          | <br>627,426           |

VERMILION COUNTY, ILLINOIS

SUPERVISOR of ASSESSMENTS  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-54

|   | <u>1</u>       | <u>9</u>       | <u>8</u>                               | <u>1</u>              |
|---|----------------|----------------|--|-----------------------|
|   | <u>Budget</u>  | <u>Actual</u>  | Variance<br>Favorable<br>(Unfavorable) | 1980<br><u>Actual</u> |
| <u>REVENUES:</u>                            |                |                |  |                       |
| Property taxes                              | 178,000        | 186,774        | 8,774                                  | 177,533               |
| Salary reimbursement                        | 10,195         | 10,793         | 598                                    | 9,975                 |
| CETA--In-kind                               | -              | 28,359         | 28,359                                 | 70,402                |
| Interest on investments                     | 1,042          | 5,371          | 4,329                                  | 2,877                 |
| Total revenues                              | <u>189,237</u> | <u>231,297</u> | <u>42,060</u>                          | <u>260,787</u>        |
| <u>EXPENDITURES:</u>                        |                |                |  |                       |
| Salary--supervisor of assessments           | 21,545         | 21,545         | -                                      | 19,950                |
| Salary--deputies                            | 92,244         | 91,719         | 525                                    | 81,299                |
| Workmans' compensation                      | 3,233          | 3,233          | -                                      | 2,490                 |
| Unemployment tax                            | 1,208          | 690            | 518                                    | -                     |
| CETA--salaries                              | 42,523         | 26,523         | 16,000                                 | 70,401                |
| CETA--workmans' compensation                | 81             | 50             | 31                                     | -                     |
| CETA--life insurance                        | 60             | 33             | 27                                     | -                     |
| CETA--IMRF and social security              | 2,828          | 1,753          | 1,075                                  | -                     |
| Meetings                                    | 1,200          | 931            | 269                                    | 1,077                 |
| Mileage                                     | 700            | 402            | 298                                    | -                     |
| Personal use of car                         | 1,500          | 1,500          | -                                      | 1,500                 |
| Postage                                     | 2,200          | 2,200          | -                                      | 1,400                 |
| Supplies                                    | 1,110          | 1,063          | 47                                     | 3,034                 |
| Printing                                    | 2,890          | 2,691          | 199                                    | -                     |
| Telephones                                  | 550            | 518            | 32                                     | 462                   |
| New equipment                               | 110            | 107            | 3                                      | 160                   |
| Repair and maintenance                      | 10             | 10             | -                                      | 206                   |
| Publications                                | 8,800          | 4,496          | 4,304                                  | 6,521                 |
| Assessment mapping                          | 9,550          | 9,550          | -                                      | -                     |
| Soil survey                                 | 12,000         | 8,506          | 3,494                                  | -                     |
| Professional aids                           | 500            | 493            | 7                                      | 598                   |
| Data processing expenses                    | 26,500         | 26,500         | -                                      | 59,170                |
| Interest on anticipation warrants           | 950            | -              | 950                                    | -                     |
| Total expenditures                          | <u>232,292</u> | <u>204,513</u> | <u>27,779</u>                          | <u>248,268</u>        |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u> |                |                |  |                       |
| <u>EXPENDITURES</u>                         | ( 43,055)      | 26,784         | 69,839                                 | 12,519                |
| <u>FUND BALANCE--beginning of year</u>      | <u>101,051</u> | <u>101,051</u> | <u>-</u>                               | <u>88,532</u>         |
| <u>FUND BALANCE--end of year</u>            | <u>57,996</u>  | <u>127,835</u> | <u>69,839</u>                          | <u>101,051</u>        |

VERMILION COUNTY, ILLINOIS

LIABILITY INSURANCE  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule B-55

| <u>A S S E T S</u> | <u>1981</u>   | <u>1980</u>   |
|--------------------|---------------|---------------|
| Cash               | 6,426         | 121           |
| Taxes receivable   | <u>10,772</u> | <u>15,048</u> |
| Total assets       | <u>17,198</u> | <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

|                                    |               |               |
|------------------------------------|---------------|---------------|
| <u>LIABILITIES</u>                 | -             | -             |
| <u>FUND BALANCE</u>                | <u>17,198</u> | <u>15,169</u> |
| Total liabilities and fund balance | <u>17,198</u> | <u>15,169</u> |

VERMILION COUNTY, ILLINOIS

LIABILITY INSURANCE  
STATEMENT of REVENUES, EXPENDITURES and  
CHANGES in FUND BALANCE--BUDGET and ACTUAL  
Year Ended November 30, 1981 With Comparative  
Actual Amounts for Year Ended November 30, 1980

Schedule B-56

|  | <u>1</u>      | <u>9</u>      | <u>8</u>                                 | <u>1</u>                     |
|--|---------------|---------------|--|------------------------------|
|  |               |               | Variance                                 |                              |
|  | <u>Budget</u> | <u>Actual</u> | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>1980</u><br><u>Actual</u> |
| <u>REVENUES:</u>   |               |               |  |                              |
| Property taxes   | 74,079        | 74,983        | 904                                      | 73,882                       |
| <u>EXPENDITURES:</u>   |               |               |  |                              |
| General liability insurance  | 75,000        | 72,954        | 2,046                                    | 64,498                       |
| <u>EXCESS (DEFICIENCY) of REVENUES over</u><br><u>EXPENDITURES</u> | ( 921)        | 2,029         | 2,950                                    | 9,384                        |
| <u>FUND BALANCE</u> --beginning of year                            | 15,169        | 15,169        | -  | 5,785                        |
| <u>FUND BALANCE</u> --end of year                                  | 14,248        | 17,198        | 2,950                                    | 15,169                       |

DEBT SERVICE FUNDS

VERMILION COUNTY, ILLINOIS

DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET  
November 30, 1981 With Comparative  
Totals for November 30, 1980

Schedule C-1

| <u>A S S E T S</u>                                      | <u>1 9 7 1</u>                   | <u>1 9 7 7</u>                   | <u>T O T A L S</u> |                |
|---|----------------------------------|----------------------------------|--------------------|----------------|
|   | <u>Bond<br/>and<br/>Interest</u> | <u>Bond<br/>and<br/>Interest</u> | <u>1 9 8 1</u>     | <u>1 9 8 0</u> |
| Cash  | 16                               | 835                              | 851                | 34,281         |
| Investments   | 634,958                          | 20,000                           | 654,958            | 533,787        |
| Accrued interest  | 22,944                           | -                                | 22,944             | -              |
| Taxes receivable  | 68,341                           | 45,628                           | 113,969            | 127,776        |
| Due from Vermilion County Shelter Care Home             | -                                | -                                | -                  | 3,346          |
| Due from Nursing Home addition capital<br>projects fund | -                                | -                                | -                  | 25,875         |
| Total assets  | <u>726,259</u>                   | <u>66,463</u>                    | <u>792,722</u>     | <u>725,065</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:

Reserved for debt service

Total liabilities and fund balance

|                |               |                |                |
|----------------|---------------|----------------|----------------|
| -              | -             | -              | -              |
| <u>726,259</u> | <u>66,463</u> | <u>792,722</u> | <u>725,065</u> |
| <u>726,259</u> | <u>66,463</u> | <u>792,722</u> | <u>725,065</u> |

VERMILION COUNTY, ILLINOIS

DEBT SERVICE FUNDS  
COMBINING STATEMENT of REVENUES, EXPENDITURES  
and CHANGES in FUND BALANCES  
Year Ended November 30, 1981 With Comparative  
Totals for Year Ended November 30, 1980

Schedule C-2

|  | 1 9 7 1                                      | 1 9 7 7                                      | <u>T O T A L S</u> |                |
|--|--|--|--------------------|----------------|
|  | <u>Bond</u><br><u>and</u><br><u>Interest</u> | <u>Bond</u><br><u>and</u><br><u>Interest</u> | <u>1 9 8 1</u>     | <u>1 9 8 0</u> |
| <u>REVENUES:</u>   |  |  |                    |                |
| Taxes--  |  |  |                    |                |
| Property taxes   | 232,940                                      | 153,407                                      | 386,347            | 451,822        |
| Intergovernmental revenue--  |  |  |                    |                |
| Personal property replacement taxes                                | 35,000                                       | 23,700                                       | 58,700             | -              |
| Revenue from use of money and property--                           |  |  |                    |                |
| Interest on investments  | 73,590                                       | 4,504  | 78,094             | 43,235         |
| All other revenue--  |  |  |                    |                |
| Refunds and reimbursements   | 4,572  | -  | 4,572              | 4,238          |
| Total revenues   | <u>346,102</u>                               | <u>181,611</u>                               | <u>527,713</u>     | <u>499,295</u> |
| <u>EXPENDITURES:</u>   |  |  |                    |                |
| Bond redemption  | 235,000                                      | 100,000                                      | 335,000            | 325,000        |
| Interest on debt   | 31,863                                       | 81,338                                       | 113,201            | 129,799        |
| All other expenditures--   |  |  |                    |                |
| Fiscal charges   | 131  | 100  | 231                | 251            |
| Transfer to Vermilion County Shelter                               |  |  |                    |                |
| Care Home  | 3,346  | -  | 3,346              | -              |
| Transfer to Nursing Home addition                                  |  |  |                    |                |
| capital projects   | -  | 8,278  | 8,278              | -              |
| Total all other expenditures                                       | <u>3,477</u>                                 | <u>8,378</u>                                 | <u>11,855</u>      | <u>251</u>     |
| Total expenditures   | <u>270,340</u>                               | <u>189,716</u>                               | <u>460,056</u>     | <u>455,050</u> |
| <u>EXCESS (DEFICIENCY) of REVENUES</u><br><u>over EXPENDITURES</u> | 75,762                                       | ( 8,105)                                     | 67,657             | 44,245         |
| <u>FUND BALANCE--beginning of year</u>                             | 650,497                                      | 74,568                                       | 725,065            | 680,820        |
| <u>FUND BALANCE--end of year</u>                                   | <u>726,259</u>                               | <u>66,463</u>                                | <u>792,722</u>     | <u>725,065</u> |

CAPITAL PROJECTS FUNDS



VERMILION COUNTY, ILLINOIS

CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET  
November 30, 1981 With Comparative  
Totals for November 30, 1980

Schedule D-1

| <u>A S S E T S</u>           | County  | Special | County   | Court-   | Nursing  | Regional   | <u>T O T A L S</u> |         |
|------------------------------|---------|---------|----------|----------|----------|------------|--------------------|---------|
|                              | Bridge  | Bridge  | Services | house    | Home     | Planning   | 1 9 8 1            | 1 9 8 0 |
|                              |         |         | Building | Improve- | Addition | Commission |                    |         |
|                              |         |         |          | ments    |          | E.D.A.     |                    |         |
| Cash                         | 129,489 | 64,387  | 659      | 2,220    | -        | -          | 196,755            | 158,975 |
| Investments                  | 488,281 | -       | -        | 114,250  | -        | -          | 602,531            | 609,217 |
| Accrued interest             | 11,074  | -       | -        | 387      | -        | -          | 11,461             | -       |
| Taxes receivable             | 30,896  | -       | -        | -        | -        | -          | 30,896             | 49,926  |
| Due from General County Fund | -       | -       | -        | -        | -        | -          | -                  | 74      |
| Total assets                 | 659,740 | 64,387  | 659      | 116,857  | -        | -          | 841,643            | 818,192 |

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 County General Fund         | - | - | - | - | - | - | - | 1,674  |
| Due to 1977 Bond and Interest Fund | - | - | - | - | - | - | - | 25,875 |
| Total liabilities                  | - | - | - | - | - | - | - | 41,370 |

FUND BALANCE:

|                                    |         |        |     |         |   |   |         |         |
|------------------------------------|---------|--------|-----|---------|---|---|---------|---------|
| Unreserved                         | 659,740 | 64,387 | 659 | 116,857 | - | - | 841,643 | 776,822 |
| Total liabilities and fund balance | 659,740 | 64,387 | 659 | 116,857 | - | - | 841,643 | 818,192 |

VERMILION COUNTY, ILLINOIS

CAPITAL PROJECTS FUNDS

COMBINING STATEMENT of REVENUES, EXPENDITURES and CHANGES in FUND BALANCES

Schedule D-2

Year Ended November 30, 1981 With Comparative

Totals for Year Ended November 30, 1980

|  | County<br>Bridge | Special<br>Bridge | County<br>Services<br>Building | Court-<br>house<br>Improve-<br>ments | Nursing<br>Home<br>Addition | Regional<br>Planning<br>Commission<br>E.D.A. | <u>T O T A L S</u> |                |
|--|------------------|-------------------|--------------------------------|--------------------------------------|-----------------------------|--|--------------------|----------------|
|  |                  |                   |                                |                                      |                             |  | <u>1 9 8 1</u>     | <u>1 9 8 0</u> |
| <u>REVENUES:</u>                       |                  |                   |                                |                                      |                             |  |                    |                |
| Taxes--                                |                  |                   |                                |                                      |                             |  |                    |                |
| Property taxes                         | 220,202          | -                 | -                              | -                                    | -                           | -  | 220,202            | 220,066        |
| Intergovernmental revenue--            |                  |                   |                                |                                      |                             |  |                    |                |
| State of Illinois                      | -                | 340,215           | -                              | -                                    | -                           | -  | 340,215            | 276,858        |
| Vermilion County General               |                  |                   |                                |                                      |                             |  |                    |                |
| Fund Grant                             | -                | -                 | 3,300                          | 75,000                               | -                           | -  | 78,300             | 96,400         |
| 1977 Bond and Interest                 |                  |                   |                                |                                      |                             |  |                    |                |
| Fund                                   | -                | -                 | -                              | -                                    | 8,278                       | -  | 8,278              | -              |
| Total intergovern-                     |                  |                   |                                |                                      |                             |  |                    |                |
| mental revenue                         | -                | 340,215           | 3,300                          | 75,000                               | 8,278                       | -  | 426,793            | 373,258        |
| Revenue from use of money              |                  |                   |                                |                                      |                             |  |                    |                |
| and property--                         |                  |                   |                                |                                      |                             |  |                    |                |
| Interest on investments                | 85,363           | -                 | -                              | 15,910                               | 2,218                       | -  | 103,491            | 73,630         |
| All other revenue--                    |                  |                   |                                |                                      |                             |  |                    |                |
| Miscellaneous                          | 5,947            | -                 | 33                             | -                                    | -                           | -  | 5,980              | 9,266          |
| Total revenues                         | 311,512          | 340,215           | 3,333                          | 90,910                               | 10,496                      | -  | 756,466            | 676,220        |
| <u>EXPENDITURES:</u>                   |                  |                   |                                |                                      |                             |  |                    |                |
| Project and construction               | 316,664          | 321,909           | 24,041                         | 10,924                               | 17,107                      | 1,000  | 691,645            | 771,518        |
| <u>EXCESS (DEFICIENCY) of REVENUES</u> |                  |                   |                                |                                      |                             |  |                    |                |
| <u>over EXPENDITURES</u>               | ( 5,152)         | 18,306            | (20,708)                       | 79,986                               | ( 6,611)                    | ( 1,000)                                     | 64,821             | ( 95,298)      |
| <u>FUND BALANCE--beginning</u>         |                  |                   |                                |                                      |                             |  |                    |                |
| of year                                | 664,892          | 46,081            | 21,367                         | 36,871                               | 6,611                       | 1,000  | 776,822            | 872,120        |
| <u>FUND BALANCE--end of year</u>       | 659,740          | 64,387            | 659                            | 116,857                              | -                           | -  | 841,643            | 776,822        |

ENTERPRISE FUNDS

VERMILION COUNTY, ILLINOIS

ENTERPRISE FUNDS  
COMBINING BALANCE SHEET  
November 30, 1981 With Comparative  
Totals for November 30, 1980

Schedule E-1

| <u>A S S E T S</u>  | Vermilion<br>Manor<br>Nursing<br>Home | Vermilion<br>County<br>Farm | <u>T O T A L S</u> |                |
|---------------------|---------------------------------------|-----------------------------|--------------------|----------------|
|                     |                                       |                             | <u>1 9 8 1</u>     | <u>1 9 8 0</u> |
| Cash                | 292,975                               | 7,308                       | 300,283            | 202,076        |
| Investments         | 240,376                               | -                           | 240,376            | 204,731        |
| Accounts receivable | 173,141                               | -                           | 173,141            | 80,019         |
| Total assets        | <u>706,492</u>                        | <u>7,308</u>                | <u>713,800</u>     | <u>486,826</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 | 97,087 | - | 97,087 | 102,115 |
|------------------|--------|---|--------|---------|

FUND BALANCE

|  |                |              |                |                |
|--|----------------|--------------|----------------|----------------|
|  | <u>609,405</u> | <u>7,308</u> | <u>616,713</u> | <u>384,711</u> |
|--|----------------|--------------|----------------|----------------|

Total liabilities and fund balance

|  |                |              |                |                |
|--|----------------|--------------|----------------|----------------|
|  | <u>706,492</u> | <u>7,308</u> | <u>713,800</u> | <u>486,826</u> |
|--|----------------|--------------|----------------|----------------|

VERMILION COUNTY, ILLINOIS

ENTERPRISE FUNDS  
COMBINING STATEMENT of REVENUES, EXPENSES  
and CHANGES in FUND BALANCE  
Year Ended November 30, 1981 With Comparative  
Amounts for November 30, 1980

Schedule E-2

|  | Vermilion<br>Manor<br>Nursing<br>Home | Vermilion<br>County<br>Farm | <u>T O T A L S</u> |                |
|--|---------------------------------------|-----------------------------|--------------------|----------------|
|  |                                       |                             | <u>1 9 8 1</u>     | <u>1 9 8 0</u> |
| <u>OPERATING REVENUES:</u>   |                                       |                             |                    |                |
| Intergovernmental revenue  | 73,343                                | -                           | 73,343             | -              |
| Revenue from services  | 2,155,269                             | -                           | 2,155,269          | 1,882,379      |
| Revenue from use of money and property                             | 35,644                                | 23,467                      | 59,111             | 25,132         |
| Total operating revenues   | 2,264,256                             | 23,467                      | 2,287,723          | 1,907,511      |
| <u>OPERATING EXPENSES:</u>   |                                       |                             |                    |                |
| Public health  | 2,035,062                             | -                           | 2,035,062          | 1,646,391      |
| All other expenditures   | -                                     | 5,159                       | 5,159              | 6,289          |
| Total operating expenses   | 2,035,062                             | 5,159                       | 2,040,221          | 1,652,680      |
| <u>NON-OPERATING EXPENSES:</u>                                     |                                       |                             |                    |                |
| All other expenditures   | -                                     | 15,500                      | 15,500             | 13,000         |
| <u>EXCESS (DEFICIENCY) of REVENUES</u><br><u>over EXPENDITURES</u> | 229,194                               | 2,808                       | 232,002            | 241,831        |
| <u>FUND BALANCE</u> --beginning of year                            | 380,211                               | 4,500                       | 384,711            | 142,880        |
| <u>FUND BALANCE</u> --end of year                                  | 609,405                               | 7,308                       | 616,713            | 384,711        |

VERMILION COUNTY, ILLINOIS

VERMILION MANOR NURSING HOME  
COMPARATIVE BALANCE SHEET  
November 30,

Schedule E-3

| <u>A S S E T S</u>  | <u>1 9 8 1</u> | <u>1 9 8 0</u> |
|---|----------------|----------------|
| Cash  | 292,975        | 197,576        |
| Investments   | 240,376        | 204,731        |
| Accounts receivable   | 173,141        | 80,019         |
| Total assets  | <u>706,492</u> | <u>482,326</u> |
| <u>L I A B I L I T I E S</u> and <u>F U N D B A L A N C E</u> |                |                |
| <u>LIABILITIES:</u>   |                |                |
| Accounts payable  | 97,087         | 102,115        |
| <u>FUND BALANCE</u>   | <u>609,405</u> | <u>380,211</u> |
| Total liabilities and fund balance                            | <u>706,492</u> | <u>482,326</u> |

VERMILION COUNTY, ILLINOIS

VERMILION COUNTY FARM  
COMPARATIVE BALANCE SHEET  
November 30, 1981 With Comparative  
Totals for November 30, 1980

Schedule E-5

| <u>A S S E T S</u>   | <u>1981</u>  | <u>1980</u>  |
|--|--------------|--------------|
| Cash   | <u>7,308</u> | <u>4,500</u> |
| Total assets   | <u>7,308</u> | <u>4,500</u> |
| <br><u>L I A B I L I T I E S      and      F U N D   B A L A N C E</u> |              |              |
| <u>LIABILITIES</u>   | -            | -            |
| <u>FUND BALANCE</u>  | <u>7,308</u> | <u>4,500</u> |
| Total liabilities and fund balance                                     | <u>7,308</u> | <u>4,500</u> |

VERMILION COUNTY, ILLINOIS

VERMILION COUNTY FARM  
COMPARATIVE STATEMENT of REVENUES, EXPENSES  
and CHANGES in FUND BALANCE--BUDGET and ACTUAL  
November 30,

Schedule E-6

|  | <u>1981</u>  | <u>1980</u>  |
|--|--------------|--------------|
| <u>OPERATING REVENUES:</u>                               |              |              |
| Revenue from use of money and property--                 |              |              |
| Sale of grain  | 23,467       | 20,401       |
| <u>OPERATING EXPENSES:</u>                               |              |              |
| All other expenditures--                                 |              |              |
| Farm expenses  | ( 5,159)     | ( 6,289)     |
| <u>NON-OPERATING EXPENSES:</u>                           |              |              |
| All other expenditures--                                 |              |              |
| Transfer to Vermilion County General Fund                | (15,500)     | (13,000)     |
| <u>EXCESS (DEFICIENCY) of REVENUES over EXPENDITURES</u> | 2,808        | 1,112        |
| <u>FUND BALANCE</u> --beginning of year                  | <u>4,500</u> | <u>3,388</u> |
| <u>FUND BALANCE</u> --end of year                        | <u>7,308</u> | <u>4,500</u> |



TRUST and AGENCY FUNDS

VERMILION COUNTY, ILLINOIS

FIDUCIARY FUNDS  
COMBINING BALANCE SHEET  
November 30, 1981 With Comparative  
Totals for November 30, 1980

Schedule F-1

| <u>A S S E T S</u>   | <u>Expendable</u> | <u>Agency</u>  | <u>T O T A L S</u> |                  |
|--|-------------------|----------------|--------------------|------------------|
|  | <u>Trusts</u>     | <u>Funds</u>   | <u>1 9 8 1</u>     | <u>1 9 8 0</u>   |
| Cash   | 110,181           | 440,957        | 551,138            | 662,663          |
| Investments  | 1,257,059         | 93,705         | 1,350,764          | 1,481,908        |
| Accrued interest   | 2,658             | -              | 2,658              | -                |
| Receivables  | 69,245            | 1,144          | 70,389             | 75,860           |
| Total assets   | <u>1,439,143</u>  | <u>535,806</u> | <u>1,974,949</u>   | <u>2,220,431</u> |
| <br><u>L I A B I L I T I E S      and      F U N D   B A L A N C E</u> |                   |                |                    |                  |
| <u>LIABILITIES:</u>  |                   |                |                    |                  |
| Fees and deposits of others  | -                 | 428,234        | 428,234            | 465,969          |
| Due to other funds   | 925               | 106,293        | 107,218            | 192,378          |
| Other liabilities  | -                 | 1,279          | 1,279              | -                |
| Total liabilities  | <u>925</u>        | <u>535,806</u> | <u>536,731</u>     | <u>658,347</u>   |
| <br><u>FUND BALANCE:</u>   |                   |                |                    |                  |
| Restricted   | 834,438           | -              | 834,438            | 842,600          |
| Unrestricted   | 603,780           | -              | 603,780            | 719,484          |
| Total fund balance   | <u>1,438,218</u>  | <u>-</u>       | <u>1,438,218</u>   | <u>1,562,084</u> |
| Total liabilities and fund balance                                     | <u>1,439,143</u>  | <u>535,806</u> | <u>1,974,949</u>   | <u>2,220,431</u> |

VERMILION COUNTY, ILLINOIS

EXPENDABLE TRUST FUNDS  
COMBINING BALANCE SHEET

November 30, 1981 With Comparative  
Totals for November 30, 1980

Schedule F-2

| A S S E T S                      | Deposit | Adjust- | Non-    |          |           |         | Board    |         | Federal | T O T A L S |           |
|----------------------------------|---------|---------|---------|----------|-----------|---------|----------|---------|---------|-------------|-----------|
|                                  | Fund    | ment    | Unknown | Resident | Drainage  | Law     | Election | Working | Revenue | 1 9 8 1     | 1 9 8 0   |
|                                  |         | Fund    | Heirs   | Heirs    | Districts | Library | Commis-  | Cash    | Sharing |             |           |
|                                  |         |         |         |          |           |         | sioners  |         |         |             |           |
| Cash                             | 22,225  | 9,552   | 11,870  | 747      | 47,522    | 15,970  | 1,190    | -       | 1,105   | 110,181     | 140,603   |
| Investments                      | 720,000 | -       | 70,000  | 11,091   | -         | -       | -        | 288,888 | 167,080 | 1,257,059   | 1,368,090 |
| Accrued interest                 | -       | -       | -       | 83       | -         | -       | -        | -       | 2,575   | 2,658       | -         |
| Due from Federal Revenue Sharing | -       | -       | -       | -        | -         | -       | -        | -       | 69,245  | 69,245      | 75,860    |
| Total assets                     | 742,225 | 9,552   | 81,870  | 11,921   | 47,522    | 15,970  | 1,190    | 288,888 | 240,005 | 1,439,143   | 1,584,553 |

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 Vermilion County |   |   |   |     |   |   |   |   |   |     |        |
| General Fund            | - | - | - | 925 | - | - | - | - | - | 925 | 22,469 |

FUND BALANCE:

|                                |         |       |        |        |        |        |       |         |         |           |           |
|--------------------------------|---------|-------|--------|--------|--------|--------|-------|---------|---------|-----------|-----------|
| Restricted--R. E. objections   | 498,545 | -     | -      | -      | -      | -      | -     | -       | -       | 498,545   | 391,376   |
| Restricted--R. R. objections   | 221,568 | -     | -      | -      | -      | -      | -     | -       | -       | 221,568   | 332,449   |
| Restricted--law library escrow | 7,114   | -     | -      | -      | -      | -      | -     | -       | -       | 7,114     | 7,114     |
| Restricted--court cases        | 14,345  | -     | -      | -      | -      | -      | -     | -       | -       | 14,345    | 15,160    |
| Restricted--estates            | -       | -     | 81,870 | 10,996 | -      | -      | -     | -       | -       | 92,866    | 96,501    |
| Unrestricted                   | 653     | 9,552 | -      | -      | 47,522 | 15,970 | 1,190 | 288,888 | 240,005 | 603,780   | 719,484   |
| Total fund balance             | 742,225 | 9,552 | 81,870 | 11,921 | 47,522 | 15,970 | 1,190 | 288,888 | 240,005 | 1,439,143 | 1,584,553 |

VERMILION COUNTY, ILLINOIS

EXPENDABLE TRUST FUNDS

COMBINING STATEMENT of REVENUES, EXPENDITURES and CHANGES in FUND BALANCE

Schedule F-3

Year Ended November 30, 1981 With Comparative

Totals for Year Ended November 30, 1980

|  | Deposit<br>Fund | Adjust-<br>ment<br>Fund | Unknown<br>Heirs | Non-<br>Resident<br>Heirs | Drainage<br>Districts | Law<br>Library | Board<br>of<br>Election<br>Commis-<br>sioners | Working<br>Cash | Federal<br>Revenue<br>Sharing | T O T A L S       |                  |
|--|-----------------|-------------------------|------------------|---------------------------|-----------------------|----------------|---|-----------------|-------------------------------|-------------------|------------------|
|  |                 |                         |                  |                           |                       |                |   |                 |                               | 1 9 8 1           | 1 9 8 0          |
| <b>REVENUES:</b>   |                 |                         |                  |                           |                       |                |   |                 |                               |                   |                  |
| Taxes paid in protest  | 154,464         | -                       | -                | -                         | -                     | -              | -   | -               | -                             | 154,464           | 189,264          |
| Interest on investments                                      | 110,909         | -                       | 8,306            | 925                       | -                     | -              | -   | 43,723          | 32,657                        | 196,520           | 195,522          |
| Current tax  | -               | 6,983                   | -                | -                         | -                     | -              | -   | -               | -                             | 6,983             | 4,654            |
| Drainage district assessments                                | -               | -                       | -                | -                         | 212,516               | -              | -   | -               | -                             | 212,516           | 29,368           |
| Law library fees   | -               | -                       | -                | -                         | -                     | 10,534         | -   | -               | -                             | 10,534            | 10,673           |
| City, County and State<br>reimbursements                     | -               | -                       | -                | -                         | -                     | -              | 32,985  | -               | -                             | 32,985            | 38,612           |
| Federal Revenue Sharing                                      | -               | -                       | -                | -                         | -                     | -              | -   | -               | 451,201                       | 451,201           | 451,922          |
| <b>Total revenues</b>  | <b>265,373</b>  | <b>6,983</b>            | <b>8,306</b>     | <b>925</b>                | <b>212,516</b>        | <b>10,534</b>  | <b>32,985</b>                                 | <b>43,723</b>   | <b>483,858</b>                | <b>1,065,203</b>  | <b>920,015</b>   |
| <b>EXPENDITURES:</b>   |                 |                         |                  |                           |                       |                |   |                 |                               |                   |                  |
| Objections overruled and sustained                           | 159,968         | -                       | -                | -                         | -                     | -              | -   | -               | -                             | 159,968           | 166,461          |
| Interest to Vermilion County General                         | 110,909         | -                       | 8,306            | 925                       | -                     | -              | -   | 43,723          | -                             | 196,520           | 195,522          |
| Refund of taxes paid   | -               | 7,244                   | -                | -                         | -                     | -              | -   | -               | -                             | 7,244             | 5,076            |
| Director of Financial Institutions                           | -               | -                       | -                | 3,635                     | -                     | -              | -   | -               | -                             | 3,635             | -                |
| Drainage ditch maintenance                                   | -               | -                       | -                | -                         | 215,495               | -              | -   | -               | -                             | 215,495           | 32,299           |
| Books, subscriptions, etc.                                   | -               | -                       | -                | -                         | -                     | 6,500          | -   | -               | -                             | 6,500             | 5,267            |
| Election expenditures  | -               | -                       | -                | -                         | -                     | -              | 32,732  | -               | -                             | 32,732            | 38,360           |
| Vermilion County General Fund                                | -               | -                       | -                | -                         | -                     | -              | -   | -               | 599,632                       | 566,975           | 483,934          |
| <b>Total expenditures</b>                                    | <b>270,877</b>  | <b>7,244</b>            | <b>8,306</b>     | <b>4,560</b>              | <b>215,495</b>        | <b>6,500</b>   | <b>32,732</b>                                 | <b>43,723</b>   | <b>599,632</b>                | <b>1,189,069</b>  | <b>926,919</b>   |
| <b>EXCESS (DEFICIENCY) of REVENUES<br/>over EXPENDITURES</b> | <b>( 5,504)</b> | <b>( 261)</b>           | <b>-</b>         | <b>( 3,635)</b>           | <b>( 2,979)</b>       | <b>4,034</b>   | <b>253</b>                                    | <b>-</b>        | <b>(115,774)</b>              | <b>( 123,866)</b> | <b>( 6,904)</b>  |
| <b>FUND BALANCE--beginning of year</b>                       | <b>747,729</b>  | <b>9,813</b>            | <b>81,870</b>    | <b>14,631</b>             | <b>50,501</b>         | <b>11,936</b>  | <b>937</b>                                    | <b>288,888</b>  | <b>355,779</b>                | <b>1,562,084</b>  | <b>1,568,988</b> |
| <b>FUND BALANCE--end of year</b>                             | <b>742,225</b>  | <b>9,552</b>            | <b>81,870</b>    | <b>10,996</b>             | <b>47,522</b>         | <b>15,970</b>  | <b>1,190</b>                                  | <b>288,888</b>  | <b>240,005</b>                | <b>1,438,218</b>  | <b>1,562,084</b> |

VERMILION COUNTY, ILLINOIS

AGENCY FUNDS  
COMBINING BALANCE SHEET  
November 30, 1981 With Comparative  
Totals for November 30, 1980

Schedule F-4

| <u>A S S E T S</u>                     | County       | Circuit      | Probation     | Nursing<br>Home<br>Patient<br>Personal | Payroll      | <u>T O T A L</u> |                |
|--|--------------|--------------|---------------|--|--------------|------------------|----------------|
|  | <u>Clerk</u> | <u>Clerk</u> | <u>Office</u> | <u>Accounts</u>                        | <u>Funds</u> | <u>1 9 8 1</u>   | <u>1 9 8 0</u> |
| Cash                                   | 11,522       | 161,852      | 34,771        | 6,089                                  | 226,723      | 440,957          | 522,060        |
| Investments                            | -            | 60,000       | 20,706        | 12,999                                 | -            | 93,705           | 113,818        |
| Due from Vermilion County General Fund | -            | -            | -             | -                                      | 1,144        | 1,144            | -              |
| Total assets                           | 11,522       | 221,852      | 55,477        | 19,088                                 | 227,867      | 535,806          | 635,878        |

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

LIABILITIES:

|                                      |        |         |        |        |         |         |         |
|--------------------------------------|--------|---------|--------|--------|---------|---------|---------|
| Fees and deposits of others          | 11,522 | 221,404 | 54,771 | 19,088 | -       | 306,785 | 332,531 |
| Due to Vermilion County General Fund | -      | 448     | 706    | -      | 101,689 | 102,843 | 169,909 |
| Bank overdraft                       | -      | -       | -      | -      | 1,144   | 1,144   | -       |
| Payroll withholdings                 | -      | -       | -      | -      | 121,449 | 121,449 | 133,438 |
| Due to IMRF Fund                     | -      | -       | -      | -      | 3,450   | 3,450   | -       |
| Due to Vermilion County Employees    | -      | -       | -      | -      | 135     | 135     | -       |

FUND BALANCE

|                                    |        |         |        |        |         |         |         |
|------------------------------------|--------|---------|--------|--------|---------|---------|---------|
| Total liabilities and fund balance | 11,522 | 221,852 | 55,477 | 19,088 | 227,867 | 535,806 | 635,878 |
|------------------------------------|--------|---------|--------|--------|---------|---------|---------|

VERMILION COUNTY, ILLINOIS

AGENCY FUNDS (PAYROLL FUNDS)

COMBINING BALANCE SHEET

Schedule F-5

November 30, 1981 With Comparative

Totals for November 30, 1980

| <u>A S S E T S</u>        | County          | County          | With-       | Clerk       | Group          | Group          | Assistants      | <u>T O T A L</u> |         |
|---------------------------|-----------------|-----------------|-------------|-------------|----------------|----------------|-----------------|------------------|---------|
|                           | Payroll         | Highway         | holding     | of          | Life           | Cancer         | States          | 1 9 8 1          | 1 9 8 0 |
|                           | <u>Clearing</u> | <u>Clearing</u> | <u>Tax</u>  | <u>IMRF</u> | <u>With-</u>   | <u>With-</u>   | <u>Attorney</u> |                  |         |
|                           |                 |                 | <u>Fund</u> |             | <u>holding</u> | <u>holding</u> | <u>Payroll</u>  |                  |         |
| Cash                      | -               | 77,378          | 54,145      | 90,974      | 2,342          | 1,487          | 397             | 226,723          | 302,641 |
| Due from Vermilion County |                 |                 |             |             |                |                |                 |                  |         |
| General Fund              | 1,144           | -               | -           | -           | -              | -              | -               | 1,144            | -       |
| Total assets              | 1,144           | 77,378          | 54,145      | 90,974      | 2,342          | 1,487          | 397             | 227,867          | 302,641 |

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

LIABILITIES:

|                         |       |        |        |        |       |       |     |         |         |
|-------------------------|-------|--------|--------|--------|-------|-------|-----|---------|---------|
| Bank overdraft          | 1,144 | -      | -      | -      | -     | -     | -   | 1,144   | -       |
| Due to Vermilion County |       |        |        |        |       |       |     |         |         |
| General Fund            | -     | 77,378 | 22,273 | 51     | 1,590 | -     | 397 | 101,689 | 169,203 |
| Payroll withholdings    | -     | -      | 31,872 | 87,473 | 752   | 1,352 | -   | 121,449 | 133,438 |
| Due to IMRF Fund        | -     | -      | -      | 3,450  | -     | -     | -   | 3,450   | -       |
| Due to employees        | -     | -      | -      | -      | -     | 135   | -   | 135     | -       |

FUND BALANCE

|                                    |       |        |        |        |       |       |     |         |         |
|------------------------------------|-------|--------|--------|--------|-------|-------|-----|---------|---------|
|                                    | -     | -      | -      | -      | -     | -     | -   | -       | -       |
| Total liabilities and fund balance | 1,144 | 77,378 | 54,145 | 90,974 | 2,342 | 1,487 | 397 | 227,867 | 302,641 |

## STATISTICAL SECTION

VERMILION COUNTY, ILLINOIS

TRUST and AGENCY FUNDS  
ASSESSED VALUATION and TAX EXTENSION  
Tax Levies for 1980, 1979, 1978  
County Collector's Office

Schedule G-1

|  | 1980<br>Collected  | Levy<br>in 1981             | 1979<br>Collected  | Levy<br>in 1980             | 1978<br>Collected  | Levy<br>in 1979             |
|--|--------------------|-----------------------------|--------------------|-----------------------------|--------------------|-----------------------------|
| <u>EQUALIZED VALUATION</u>             | <u>486,819,921</u> |                             | <u>441,930,459</u> |                             | <u>471,939,173</u> |                             |
|  |                    | <u>Percent<br/>of Total</u> |                    | <u>Percent<br/>of Total</u> |                    | <u>Percent<br/>of Total</u> |
| <u>TAXES EXTENDED:</u>                 |                    |                             |                    |                             |                    |                             |
| County (see below)                     | 3,802,000          | 13.25                       | 3,806,416          | 14.09                       | 3,402,030          | 12.20                       |
| Townships                              | 1,105,596          | 3.85                        | 1,176,762          | 4.35                        | 1,107,153          | 3.97                        |
| Road and Bridge                        | 1,430,108          | 4.98                        | 1,277,144          | 4.72                        | 1,292,871          | 4.64                        |
| Cities and Villages                    | 3,568,904          | 12.45                       | 3,528,569          | 13.05                       | 3,732,189          | 13.39                       |
| District Schools                       | 15,076,957         | 52.55                       | 13,700,152         | 50.68                       | 14,632,575         | 52.49                       |
| High School and Junior College         | 1,805,112          | 6.29                        | 1,672,938          | 6.19                        | 1,760,845          | 6.32                        |
| Sanitary Districts                     | 763,906            | 2.66                        | 756,840            | 2.80                        | 855,883            | 3.07                        |
| Vermilion County Airport Authority     | 193,335            | .67                         | 181,803            | .67                         | 188,515            | .68                         |
| Fire Protection Districts              | 282,130            | .98                         | 253,740            | .94                         | 235,464            | .84                         |
| Cemeteries                             | 81,062             | .28                         | 68,573             | .25                         | 65,537             | .24                         |
| Vermilion County Conservation District | 508,573            | 1.77                        | 543,256            | 2.01                        | 532,377            | 1.91                        |
| Drainage Districts                     | 37,464             | .13                         | 31,301             | .12                         | 39,168             | .14                         |
| Libraries, Parks, etc.                 | 38,900             | .14                         | 33,989             | .13                         | 30,693             | .11                         |
| Totals                                 | <u>28,694,047</u>  | <u>100.00</u>               | <u>27,031,483</u>  | <u>100.00</u>               | <u>27,875,300</u>  | <u>100.00</u>               |

COUNTY RATE

|  | Extension        | Rate<br>per \$100<br>Valuation | Extension        | Rate<br>per \$100<br>Valuation | Extension        | Rate<br>per \$100<br>Valuation |
|--|------------------|--------------------------------|------------------|--------------------------------|------------------|--------------------------------|
| General County                         | 534,648          | .10897                         | 534,547          | .12000                         | 521,903          | .10961                         |
| County IMRF                            | 478,254          | .09762                         | 387,766          | .08713                         | 369,168          | .07749                         |
| County Highway                         | 445,494          | .09080                         | 443,583          | .10000                         | 227,004          | .04770                         |
| TB Dispensary                          | 84,653           | .01726                         | 80,333           | .01811                         | 43,286           | .00912                         |
| Bridge Fund                            | 222,796          | .04541                         | 222,587          | .05000                         | 217,265          | .04571                         |
| Emergency Service and Disaster Agency  | 25,738           | .00527                         | 10,458           | .00233                         | 10,712           | .00219                         |
| Audit                                  | 20,233           | .00413                         | 16,185           | .00363                         | 15,324           | .00318                         |
| Supervisor of Assessments--office      | 64,510           | .01312                         | 82,292           | .01851                         | 80,591           | .01696                         |
| Supervisor of Assessments--card system | 61,488           | .01255                         | 50,210           | .01132                         | 43,687           | .00912                         |
| Supervisor of Assessments--tax maps    | 62,438           | .01275                         | 47,186           | .01059                         | 42,048           | .00893                         |
| Public Safety Building--rental         | 757,793          | .15410                         | 977,124          | .21963                         | 835,677          | .17566                         |
| Elections                              | 133,067          | .02726                         | 45,858           | .01028                         | 43,687           | .00915                         |
| Mental Health Board #708               | 445,426          | .09080                         | 436,491          | .09799                         | 450,086          | .09462                         |
| Nursing Home--bonds and interest--1971 | 235,024          | .04790                         | 236,764          | .05310                         | 276,221          | .05809                         |
| Nursing Home--bonds and interest--1977 | 154,784          | .03154                         | 159,784          | .03580                         | 190,051          | .03995                         |
| Liability Insurance                    | 75,654           | .01542                         | 75,248           | .01698                         | 35,320           | .00742                         |
| Totals                                 | <u>3,802,000</u> | <u>.77490</u>                  | <u>3,806,416</u> | <u>.85540</u>                  | <u>3,402,030</u> | <u>.71490</u>                  |



COMPLIANCE OPINION

KESLER & CO., LTD.  
CERTIFIED PUBLIC ACCOUNTANTS

County Board  
Vermilion County,  
Illinois

We have examined the balance sheet of the Federal Revenue Sharing Fund of Vermilion County, Illinois, as of November 30, 1981, and the related statements of revenues and expenditures and changes to fund balance. Our examination was made in accordance with generally accepted auditing standards, and the "Audit Guide and Standards for Revenue Sharing Recipients" issued by the Office of Revenue Sharing, U. S. Department of the Treasury, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Our study of compliance of the Federal Revenue Sharing Fund of Vermilion County, Illinois, for the year ended November 30, 1981, disclosed no conditions which we consider matters of non-compliance.

*Kesler & Co., Ltd.*

April 16, 1982  
Danville, Illinois