

VERMILION COUNTY

Illinois

REPORT ON ACCOUNTING SYSTEM
AND PROCEDURES

December 31, 1982

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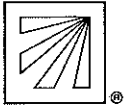
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Clifton, Gunderson & Co.

CERTIFIED PUBLIC ACCOUNTANTS • COLORADO • GEORGIA • ILLINOIS • INDIANA • KANSAS • MISSOURI • OHIO • WISCONSIN

Finance Committee
Vermilion County
7 N. Vermilion
Room 302A
Danville, Illinois

Vermilion County, realizing that increased efficiency in processing and reporting financial transactions might result from an improved accounting system, authorized this project to analyze the present accounting system and obtain recommendations for improvements in the system and operations. Our work was limited to a study and evaluation of the system without tests of compliance and, therefore, was more limited than would be necessary to express an opinion on the system taken as a whole and, accordingly, we do not express such an opinion.

In analyzing the present accounting system we visited all county offices and made inquiries of county officials and employees. We documented the flow of major financial and non-financial transactions through these offices and noted major weaknesses in the system and in operations.

For purposes of reporting our findings and recommendations we have defined three major categories to address in our report.

1. Overall county operations under the present system
2. Individual office operations
3. Overall county operations under the proposed system

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Overall county operations under present system

A. Finding

There is no complete set of accounting records anywhere in the county. The Treasurer's Office and the Auditor's Office have the most complete records, however, there are many transactions which escape recording by either of these offices.

Recommendation

We recommend that the county have one primary set of records which reflect all financial transactions of every office in the county. The accounting records would include, at a minimum, a complete cash receipts and cash disbursements journal and a general ledger which summarizes the activity recorded in the journals. These records should be maintained on the county data processing equipment.

The general ledger provides a foundation for the preparation of financial statements and should be used as a basis for preparing interim reports to the county board. The accounts in the general ledger should include the basic budgetary and transaction accounts by fund and account type as set forth in the "Chart of Accounts for County Government" as presented in the County Financial Management Manual for Illinois Counties.

B. Finding

The County Treasurer was forced to set up separate bank accounts for each fund due to inadequate accountability under the present accounting system. This results in the county having excessive balances of uninvested cash.

Recommendation

We recommend that the county return to a single checking account except as maybe required by law (i.e. Motor Fuel Tax). We also recommend that the county checking account be set up as a "Super Now Account" (available after January 5, 1983) to provide interest on checking funds. Had a NOW Account been available for the past year, the county could have realized approximately \$50,000 - \$60,000 additional revenue.

The single checking account for county funds will be necessary to process financial transactions on the computer in the most efficient manner possible as discussed later in this report.

C. Finding

The county has added various accounting functions to the individual county offices due to changing administrations or changing needs over the years. Record keeping growth has been unmonitored and uncontrolled and as a result, there is a significant amount of duplication of records and effort throughout the county. Some county transactions are recorded as many as five times.

Recommendation

We recommend that the county have one primary set of records as discussed in Finding A. We further recommend that duplicate record keeping be eliminated after the primary system is in place. Examples of records which will be unnecessary under the new system include:

1. Some individual office ledgers and journals
2. Treasurer's bank ledger
3. Treasurer's cash receipts and cash disbursements journal
4. Auditor's appropriation book
5. County Clerk's check register

Further examples of duplication of records and effort are discussed in more detail in the individual office operations section of this report.

D. Finding

The county issues checks to several county offices for stamps and miscellaneous expenses. No vouchers supporting the expenditure of these funds are required to be submitted for county approval. As a result, there is no control over the expenditure of these funds.

Recommendation

We recommend that an imprest system of petty cash be established in these offices. Imprest means that a specific amount is established for the fund and placed in the custody of a petty cashier who is accountable for that precise sum, made up of paid petty cash vouchers and remaining cash. The amount selected is determined by the demands on the fund and should usually be sufficient for about one month's needs. Customarily, even amounts such as \$50, \$100, but usually not exceeding \$200, are chosen.

The imprest fund, once established, requires periodic reimbursement. The entry on reimbursement debits the various expense accounts according to the summarized paid petty cash vouchers to that date. The amount of reimbursement (and credit to Cash) is always the total of the summarized petty cash expenditures for the period between reimbursement dates. No entry is made in the petty cash account, which remains at its original amount unless the imprest sum of the fund is increased or decreased.

E. Finding

Data processing equipment in the county is being under-utilized or ineffectively utilized. Several offices are imputing data which they can not readily access or imputing data which is stored for a year and then dumped. Other offices have obvious computer applications and no terminal.

Recommendation

We recommend that the county reevaluate its priorities for computer application. Areas where the computer has not been effective should be corrected or eliminated. Suggestions for changes in this area are included in detail in subsequent sections of this report.

INDIVIDUAL OFFICE OPERATIONS

A. Auditor's Office

1. Finding

The present payroll system allows only one appropriation number per employee. Some employees should be charged to more than one appropriation number.

Recommendation

We recommend that the county computer consultant be retained to amend the payroll software to allow multiple appropriation numbers for county employees.

2. Finding

The Auditor's Office is responsible for payroll but does not receive a copy of the payroll account bank reconciliation.

Recommendation

We recommend that the Treasurer's Office furnish a copy of the bank reconciliation to the Auditor's Office to be agreed to their records.

3. Finding

The Auditor's Office handles some cash receipts transactions, i.e. sales of equipment, vending machine commission and telephone commissions. A good system of internal control provides appropriate segregation of functional responsibilities. The role of the auditor is to independently appraise and review the accounting and financial operations of the county. This role is incompatible with receiving cash.

Recommendation

We recommend that cash receipts not be accepted in the Auditor's Office and instead handled by the Treasurer's Office.

B. Board of Election Commissioners

1. Finding

The duties of this office are identical to the duties of the County Clerk regarding the election responsibilities. This results in duplication of effort and voter confusion over place of registration.

Recommendation

We recommend that the county consider combining the two offices to gain economy and avoid duplication of effort.



C. Supervisor of Assessments

1. Finding

Property record cards are maintained manually on each tract of property in the county. The card system is cumbersome and because of card space limitations updating is difficult.

Recommendation

We recommend that the property records be placed on the computer. Access to a terminal would be required for updating.

2. Finding

There are a large number of realtors and appraisers using the office. Many are non-county residents and sometimes tie up office staff for as much as four hours.

Recommendation

We recommend that the county consider a fee structure for use of information contained in the office. The fees might be skewed towards non-county residents.

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D. Circuit Clerk's Office

1. Finding

All divisions of the Circuit Clerk operation maintain time consuming manual records. This causes employees to fall behind in the posting of transactions and limits access to information.

Recommendation

Whenever possible, records should be automated to improve timeliness and accessibility of information. The following records should be considered for computer application:

General Division - Support and alimony
- Periodic imprisonment
- Law case information (docket sheets)
This should be coordinated with other offices that may be maintaining or need access to the same information such as the Sheriff's Department and Probation Office.

Primary Division - Traffic tickets (The system used currently should be revised to accomodate the county's needs or the transactions should be put on the county computer.)
- Bond account

2. Finding

Various general expense items budgeted for this office are requested from the General Fund line item in the beginning of the year. Expenses are then incurred and paid throughout the year without board approval of each expenditure.

Recommendation

We recommend an imprest balance be maintained for these expenses with subsequent board approval of reimbursements to the account.

E. County Board Chairman

1. Finding

Each year the county board office completes a salary survey and a federal form EE04 which contains personnel information. Both of these reports are prepared manually.

Recommendation

We recommend that the county board office make use of personnel information that is already on the computer re: names, social security numbers, salary, etc. Other required information could be added manually.

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F. County Clerk

1. Finding

The County Clerk maintains original copies of all marriage licenses, birth certificates, death certificates, etc. This creates a significant storage problem and after several years the documents may start to deteriorate.

Recommendation

We recommend that the county consider micro filming such documents. Copies for the public could be made from this micro film. Original documents could be stored in other locations without hampering the office functions and deterioration due to repeated handling would be reduced.

2. Finding

The county voters registration is maintained on an outside computer service at an annual cost to the county of about \$10,000. The county computer already maintains the city voters registration.

Recommendation

The computer service, for a one-time fee, will provide the county with a diskette containing all voter information. This diskette is compatible with the county system. We recommend that the county place the entire voters registration on the county computer. The county should consider placing a terminal in the office to update the information.

3. Finding

The County Clerk's Office maintains a detail of all county check disbursements. The checks clearing the bank are forwarded to the Clerk's office where they are marked as clearing on the detail sheets. The bank accounts are reconciled in the Treasurer's Office where this step has already been performed.

Recommendation

We recommend that this function be eliminated and simply have the reconciliations prepared in the Treasurer's Office and reviewed in the County Clerk's office.

G. Jury Commission

1. Finding

The Jury Commission is responsible for the selection of jurors. Presently the selection of jurors is done manually even though the jury list is on computer.

Recommendation

We recommend that the computer software be adjusted to allow for computer selection of jurors.

H. Probation Office

1. Finding

The Probation Office maintains a subsidiary ledger of restitution accounts. The ledger is posted and balanced manually. There are a substantial number of accounts and monthly reconciliations that have been known to take two or three days.

Recommendation

The Probation Office has two word processors. A math package is available which will give these word processors some computer-like ability. We recommend that a math package be acquired by the county so that the restitution subsidiary ledger can be maintained more efficiently and economically on the word processing equipment already in place.

I. Public Defender

1. Finding

The Public Defender is required to file a case disposition record with the Circuit Clerk and the County Clerk. This record lists the open, closed and pending cases by type. This report is currently maintained manually, which is very time consuming.

Recommendation

We recommend that this case disposition record be placed on computer. Although a separate terminal is not essential, access to a terminal would be required for updating. Because of the confidential nature of the information the file would have to be password protected to limit access to authorized persons only.

2. Finding

The Public Defender makes payments for witness testimony. Because of county procedure these witnesses are not paid until one or two months after their testimony. The public defender believes, and we concur, that they need to be paid as soon after testimony as possible.

Recommendation

We recommend that the Public Defender's Office have a fixed fund checking account with a balance equal to one month's witness expense. Witness checks would be written by the public defender as soon as the checks are required. The fund would be replenished by submitting a county purchase order with copies of the checks given to the witnesses. Other expenditures should follow normal county procedure beginning with the initiation of a county purchase order.

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J. Recorder's Office

1. Finding

The Recorder's Office inputs information on deeds into the computer by using a terminal located in their office. The information is also entered into a manual system. The computer system offers no effective access to files and thus the information is just stored and never used. The recorder indicated that the manual system could not be eliminated.

Recommendation

We recommend that the computer application in this office be reviewed and changed to meet the Recorder's needs.

2. Finding

Internal control over cash receipts is weak. Persons responsible for bookkeeping also receive cash.

Recommendation

We recommend that a cash register be installed to aid in the control of cash receipts. Customers viewing the entering of the fee on the register provides better control over receipts and helps ensure that all transactions are recorded.

3. Finding

Internal control over charge sales is weak. The subsidiary ledger is maintained in a notebook and never balanced with the other records.

Recommendation

We recommend that a formal subsidiary ledger of accounts receivable be maintained and balanced with other records to ensure that all receivables are recorded and eventually collected.

K. Sheriff's Department

1. Finding

Currently a deputy sheriff is handling all the bookkeeping and office management functions. As a result, this deputy is not available for regular duty.

Recommendation

We recommend that the county consider hiring an office person to assume the duties currently being handled by the deputy. This office person would be hired at a cost substantially below that of a deputy sheriff. The deputy would then be available for active duty. This would appear to be a better use of county funds.

L. State's Attorney

1. Finding

The State's Attorney's Office maintains detailed lists including trial lists, arraignment lists, and sentencing lists. These lists are maintained manually although the office has its own word processing equipment.

Recommendation

We recommend that these lists be placed on the word processor for increased efficiency.

2. Finding

The State's Attorney's Office does not follow normal county procedures regarding most purchasing. No purchase order or invoices are submitted for draw down of money for many of their line items. The State's Attorney's Office maintains that they must make some payments for witnesses immediately and can not wait for the checks to run through the normal county process. As a result, the auditor does not receive any support for many expenditures and a vital internal control is missing.

Recommendation

We recommend that the State's Attorney's Office have a fixed fund checking account with a balance equal to one month's witness expense. Witness checks would be written by the State's Attorney as soon as the checks are required. The fund would be replenished by submitting a county purchase order with copies of the checks given to the witnesses. Other expenditures should follow normal county procedure beginning with the initiation of a county purchase order.

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M. Regional Superintendent of Schools

1. Finding

The Regional Superintendent must keep detailed records of all teachers in the region. The records are maintained manually.

Recommendation

We recommend that these files be kept and updated through the computer.

N. Treasurer

1. Finding

Under the present accounting system it is virtually impossible for the Treasurer to determine bank account balances at any particular point in time.

Recommendation

This situation will be resolved under the proposed accounting system discussed in a subsequent section of this report.

2. Finding

The Treasurer's Office uses a cash cut off at noon each day. Receipts after noon are included on the next day's business. Deposits, however, are not made until the next day. There is always 1 1/2 to 2 days receipts on hand at any point in time.

Recommendation

We recommend that deposits be made each afternoon after the noon closing. This would reduce the cash on hand and thus reduce the exposure to loss from embezzlement or theft.

3. Finding

The Treasurer signs highway department checks even though there has been no board approval.

Recommendation

We recommend that all county disbursements go through county board approval before checks are signed except in the case of fixed fund checking accounts set up for special purposes.

4. Finding

The Treasurer's Office has no procedures for following up or collecting delinquent railroad tax.

Recommendation

We recommend that procedures be developed to review, on a regular basis, delinquent railroad tax accounts and follow up to ensure eventual collection.

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N. Treasurer (continued)

5. Finding

During an approximate two week period, while the forfeiture book is being printed, a taxpayer is not permitted to pay his tax bill.

Recommendation

We recommend that payment by the taxpayer be accepted at any time. Proper accounting entries should be made to ensure that the payment is properly credited to his account with a subsequent entry in the forfeiture book.

6. Finding

The Treasurer invests excess county money in banks throughout the county. The decision to invest is not strictly a financial decision but rather a decision based on the Treasurer's own philosophy that county money should be spread throughout the county. Although the interest rates have not varied more than 1 or 2% between the banks, this variance can have a significant impact on revenue for the year based on the large dollar amount invested.

Recommendation

We recommend that the county board set investment policy.

7. Finding

The county collects water fees from Catlin residents and remits the money to the Village of Catlin. The Treasurer also maintains the complete accounting records. This service is performed at no charge to Catlin.

Recommendation

We recommend that a fee be charged for this service or the responsibility returned to Catlin. The use of county personnel for other than county business without fee is not appropriate.

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0. Highway Department

1. Finding

The Highway Department maintains a payroll account. Deposits to the payroll account come from engineering fees charged to townships, engineering fees from county aid to bridges, and reimbursement of the superintendent's salary from MFT. The actual gross pay for the highway department is paid into the county's regular payroll account twice a month. The account has been accumulating and the excess has been invested.

Recommendation

We recommend that the Highway Department contribute an additional amount from this account to cover payroll taxes that are currently being paid by the county.

2. Finding

Investment balances in the Highway Department appear high. At a time when local economic conditions are somewhat depressed, the decision to hold MFT and bridge funds for future periods should be well documented and consistent with county goals.

Recommendation

We recommend that the Highway Department develop a formal written plan documenting the need to accumulate funds and enumerating specific projects that are being proposed in future periods and the funds required. The report should be submitted to the county board for their review.

P. Vermilion Manor Nursing Home

1. Finding

The nursing home maintains passbook savings accounts for many of the patients. Whenever their personal accounts exceed a balance specified by law, a transfer to this savings account must be made. These savings accounts are outside of accounting control even though the nursing home is responsible for these savings accounts.

Recommendation

We recommend that individual ledger sheets be set up for patients showing changes in their passbook savings accounts. These ledger sheets should be balanced on a regular basis with the actual passbooks. This account could be maintained on the computer.

2. Finding

The accounts payable subsidiary is never balanced.

Recommendation

We recommend that the accounts payable subsidiary ledger be balanced at least monthly.

3. Finding

Deposits are only made twice a month.

Recommendation

Good internal control over cash requires frequent deposits to limit exposure to loss from theft or embezzlement. More frequent deposits will also improve cash flow. We recommend that deposits be made at least weekly.

4. Finding

Money disbursed to patients for their monthly allotments is not supported by pre-numbered receipts.

Recommendation

We recommend that a duplicate pre-numbered receipt be issued to patients to support allotment payments. The duplicate receipt should be filed in the patient's file.

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P. Vermilion Manor Nursing Home (continued)

5. Finding

The patient subsidiary ledger is maintained manually. This ledger details all patients and the transactions in their individual accounts.

Recommendation

We recommend that the patient ledger be placed on computer.

Q. Health Department

1. Finding

The Medicare patient log is maintained manually. This requires a considerable amount of time.

Recommendation

We recommend that the Medicare log be placed on the computer.

R. Tuberculosis Dispensary

1. Finding

Patient files are presently maintained manually.

Recommendation

We recommend that the patient files be maintained on the computer.

2. Finding

The Tuberculosis Dispensary does not retain a copy of purchase orders submitted to the auditor.

Recommendation

We recommend that the dispensary retain a copy of the purchase orders for subsequent comparison with county records.

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OVERALL COUNTY OPERATIONS UNDER PROPOSED SYSTEM

In our report on internal accounting system dated July 8, 1982, we emphasized the need for the county accounting system to be computerized. After examining the operations of the individual county offices in more detail, we believe now, more than ever, that the accounting records need to be placed on computer. The present system is inadequate. Computerization will help streamline the accounting system, produce better records with less effort and on a timely basis. The computer will write all checks, produce all journals and ledgers, appropriation reports, claim sheets, and numerous other reports currently being prepared manually.

Overview of system

A. Receipts

All county receipts will flow through the Treasurer's Office. A receipt will be issued as evidence of deposit. The Treasurer will code all the receipts, according to a new chart of accounts, and enter the receipt information onto the computer through the terminal located in their office.

B. Disbursements

All invoices and purchase orders will flow through the Auditor's Office. This information will be coded and inputted into the computer. At the end of the month the computer will print claim sheets for submission to the county board for approval. The approved claim sheets will be forwarded to the Treasurer who will instruct the computer to type checks, print journals, update ledger and the appropriation report. Copies of these reports will be given to the individual offices to review for accuracy.

Implementation of system

The implementation stage will have to be a coordinated effort involving the various county offices, the computer consultant, and ourselves. This stage will necessarily require complete cooperation of all county personnel involved. Implementation will require an education process and changes required will vary from office to office. The general steps in the implementation are as follows:

1. Develop a detailed chart of accounts
2. Transfer all bank accounts to one bank account (except for certain imprest funds and certain trust type funds)
3. Run manual and computer system until computer system is "de-bugged."
4. Eliminate manual systems

We expect the automated general ledger system and related reports to be available for fiscal year 1984 budget preparation which starts in August, 1983. A timetable for other potential computer application is being developed by the County Data Processing Committee.

Conclusion

We recognize that we have suggested some significant changes in county procedures. There will be a degree of skepticism on the part of many county personnel affected by the proposed changes. But we are sincere in our conviction to a computerized accounting system and are convinced that the county will operate more efficiently and effectively while providing more timely and accurate information necessary to make intelligent financial decisions.

This report is intended solely for the use of management and should not be used for any other purpose.

We appreciate the opportunity to serve the County in this capacity and thank all county personnel for their cooperation. We are also available to assist in the implementation of the above recommendations.

Clifton, Gunderson & Co.

Danville, Illinois
January 7, 1983

Clifton, Gunderson & Co.

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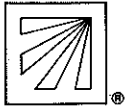
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VERMILION COUNTY, ILLINOIS

REPORT ON FEDERAL REVENUE
SHARING COMPLIANCE

November 30, 1982



Clifton, Gunderson & Co.

CERTIFIED PUBLIC ACCOUNTANTS • COLORADO • GEORGIA • ILLINOIS • INDIANA • KANSAS • MISSOURI • OHIO • WISCONSIN

Vermilion County Board
Danville, Illinois

We have examined the combined financial statements of Vermilion County, Illinois for the year ended November 30, 1982, and have issued our report thereon dated May 31, 1983. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In connection with our examination, we also (1) performed tests of compliance with the Revenue Sharing Act and regulations as detailed in the Commentary on the Audit Requirements of the 1980 Amendments to the State and Local Fiscal Assistance Act issued by the Office of Revenue Sharing, U.S. Department of the Treasury, and (2) compared the data on the appropriate Bureau of Census form with the audited records of Vermilion County, Illinois.

In our opinion, for the items tested, Vermilion County, Illinois complied with the aforementioned provisions of the Revenue Sharing Act and Regulations except for the following matters:

1. The County did not publish a notice that the enacted budget is available for public inspection.

Response: The County was not aware of this requirement and intends to correct this problem in the future.

2. The County has purchased fixed assets with federal revenue sharing funds but fixed asset records are not sufficient to distinguish assets purchased with such funds. Also, there is no record of date of purchase, date of disposal or transfer, and location.

Response: The County was not aware of this requirement and intends to reconstruct asset records for previous purchases and maintain such records for all new acquisitions.

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This report is intended solely for the use of Vermilion County, Illinois and the office of Revenue Sharing and should not be used for any other purpose.

Clifton, Gunderson & Co.

Danville, Illinois
May 31, 1983

Clifton, Gunderson & Co.

VERMILION COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

November 30, 1982
With Comparative Totals for November 30, 1981

ASSETS	Animal Control	Mental Health Board	Tuberculosis Dispensary	ESDA	Health Department	Trans- portation	Highway Admin. Payroll	County MFT	Juvenile Probation Improvement
Cash	\$12,178	\$ 98,469	\$20,456	\$12,011	\$1,659	\$284,980	\$ 49,884	\$ 475,965	\$6,473
Investments, at cost	-	-	48,152	55,351	-	95,563	59,833	871,183	-
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	65,657	10,569	2,937	-	66,739	-	-	-
Accrued interest	-	-	453	358	-	230	223	9,915	-
Due from other funds	10	-	-	-	-	7,731	34,114	-	-
Due from other governments	-	-	-	-	-	-	-	63,236	-
Inventory, at cost	-	-	-	-	942	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-	-	-
Total assets	\$12,188	\$164,126	\$79,630	\$70,657	\$2,601	\$455,243	\$144,054	\$1,420,299	\$6,473
LIABILITIES AND FUND BALANCES									
Liabilities									
Vouchers payable	\$ -	\$ 40,823	\$ 2,939	\$ 739	\$ 942	\$ 7,615	\$ -	\$ 402,868	\$ -
Due to other funds	-	-	-	-	-	-	7,731	3,557	6,473
Total liabilities	\$ -	\$ 40,823	\$ 2,939	\$ 739	\$ 942	\$ 7,615	\$ 7,731	\$ 406,425	\$6,473
Fund balance - unreserved	12,188	123,303	76,691	69,918	1,659	447,628	136,323	1,013,874	-
Total liabilities and fund balance	\$12,188	\$164,126	\$79,630	\$70,657	\$2,601	\$455,243	\$144,054	\$1,420,299	\$6,473

VERMILION COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

November 30, 1982

With Comparative Totals for November 30, 1981

ASSETS	Indemnity	Audit	Election	IMRF	Public Safety Building Rent	Supervisor of Assessments	Liability Insurance	Federal Revenue Sharing	Total	
									1982	1981
Cash	\$ -	\$1,925	\$ 70,262	\$ 4,641	\$ 12	\$ 43,226	\$ 111	\$ 62,533	\$1,144,785	\$ 931,193
Investments, at cost	18,025	-	144,033	271,145	337,113	104,831	44,155	126,578	2,175,962	2,427,675
Receivables:										
Taxes (net of allowance for estimated uncollectibles)	-	2,851	20,624	151,450	261,604	25,829	3,016	-	611,276	592,861
Accrued interest	220	-	191	681	2,323	101	39	476	15,210	54,674
Due from other funds	16,280	-	-	-	-	-	-	-	58,135	7,110
Due from other governments	-	-	-	-	-	833	-	79,580	143,649	150,802
Inventory, at cost	-	-	-	-	-	-	-	-	942	-
Prepaid expense	-	-	-	-	1,357,556	-	-	-	1,357,556	1,234,145
Total assets	\$34,525	\$4,776	\$235,110	\$427,917	\$1,958,608	\$174,820	\$47,321	\$269,167	\$5,507,515	\$5,398,460
LIABILITIES AND FUND BALANCES										
Liabilities										
Vouchers payable	\$ -	\$ -	\$ 24,617	\$ -	\$ -	\$ 18,020	\$ -	\$ -	\$ 498,563	\$ 295,756
Due to other funds	-	-	100	-	-	-	3,000	-	20,861	25,060
Total liabilities	\$ -	\$ -	\$ 24,717	\$ -	\$ -	\$ 18,020	\$ 3,000	\$ -	\$ 519,424	\$ 320,816
Fund balance - unreserved	34,525	4,776	210,393	427,917	1,958,608	156,800	44,321	269,167	4,988,091	5,077,644
Total liabilities and fund balance	\$34,525	\$4,776	\$235,110	\$427,917	\$1,958,608	\$174,820	\$47,321	\$269,167	\$5,507,515	\$5,398,460

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
Year Ended November 30, 1982

	Animal Control	Mental Health Board	Tuberculosis Dispensary	ESDA	Health Department	Trans- portation	Highway Admin. Payroll	County MFT	Juvenile Probation Improvement
<u>REVENUES</u>									
Taxes	\$ -	\$501,289	\$80,127	\$22,107	\$ -	\$509,470	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	34,500	16,632	-	-	813,658	9,050
Charges for services	31,365	-	485	-	-	-	194,526	-	-
Miscellaneous	-	7,697	3,739	4,073	259	18,373	5,056	199,685	-
Total revenues	\$31,365	\$508,986	\$84,351	\$60,680	\$16,891	\$527,843	\$199,582	\$1,013,343	\$ 9,050
<u>EXPENDITURES</u>									
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	36,119	-	-	43,902	-	-	-	-	61,722
Public Health	-	498,302	67,890	-	16,331	-	-	-	-
Transportation	-	-	-	-	-	404,936	140,637	1,694,035	-
Total expenditures	\$36,119	\$498,302	\$67,890	\$43,902	\$16,331	\$404,936	\$140,637	\$1,694,035	\$ 61,722
Excess (deficiency) of revenues over expenditures	\$(4,754)	\$ 10,684	\$16,461	\$16,778	\$ 560	\$122,907	\$ 58,945	\$(680,692)	\$(52,672)
Other financing sources (uses)									
Operating transfers in	\$ 718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,051
Operating transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	\$ 718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,051
Excess (deficiency) of revenues over expenditures and other	\$(4,036)	\$ 10,684	\$16,461	\$16,778	\$ 560	\$122,907	\$ 58,945	\$(680,692)	\$(27,621)
Fund balance at beginning of year	16,224	112,619	60,230	53,140	1,099	324,721	77,378	1,694,566	27,621
Fund balance at end of year	\$12,188	\$123,303	\$76,691	\$69,918	\$ 1,659	\$447,628	\$136,323	\$1,013,874	\$ -

VERMILION COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
Year Ended November 30, 1982

REVENUES	Indemnity	Audit	Election	IMRF	Public Safety Supervisor			Federal	Total
					Building	of	Liability		
					Rent	Assessments	Insurance	Revenue	
Taxes	\$ -	\$21,184	\$157,204	\$638,702	\$ 962,179	\$195,969	\$30,514	\$ -	\$3,118,745
Intergovernmental	16,280	-	15,061	44,152	409,333	10,109	-	425,808	1,794,583
Charges for services	-	-	-	-	-	-	-	-	226,376
Miscellaneous	2,103	324	11,377	12,429	119,832	5,554	1,584	14,670	406,755
Total revenues	\$18,383	\$21,508	\$183,642	\$695,283	\$1,491,344	\$211,632	\$32,098	\$ 440,478	\$5,546,459
EXPENDITURES									
General Government	\$ 9,955	\$21,000	\$ 94,113	\$583,408	\$1,384,293	\$182,667	\$ 4,975	\$ -	\$2,280,411
Public Safety	-	-	-	-	-	-	-	-	141,743
Public Health	-	-	-	-	-	-	-	-	582,523
Transportation	-	-	-	-	-	-	-	-	2,239,608
Total expenditures	\$ 9,955	\$21,000	\$ 94,113	\$583,408	\$1,384,293	\$182,667	\$ 4,975	\$ -	\$5,244,285
Excess (deficiency) of revenues over expenditures	\$ 8,428	\$ 508	\$ 89,529	\$111,875	\$ 107,051	\$ 28,965	\$27,123	\$ 440,478	\$ 302,174
Operating financing sources (uses)									
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,769
Operating transfers out	-	-	(6,180)	-	-	-	-	(411,316)	(417,496)
Total other financing sources (uses)	\$ -	\$ -	\$ (6,180)	\$ -	\$ -	\$ -	\$ -	\$ (411,316)	\$ (391,727)
Excess (deficiency) of revenues over expenditures and other	\$ 8,428	\$ 508	\$ 83,349	\$111,875	\$ 107,051	\$ 28,965	\$27,123	\$ 29,162	\$ (89,553)
Fund balance at beginning of year	26,097	4,268	127,044	316,042	1,851,557	127,835	17,198	240,005	5,077,644
Fund balance at end of year	\$34,525	\$ 4,776	\$210,393	\$427,917	\$1,958,608	\$156,800	\$44,321	\$ 269,167	\$4,988,091

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
ANIMAL CONTROL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$12,178	\$16,224
Due from other funds	<u>10</u>	<u>-</u>
Total assets	<u>\$12,188</u>	<u>\$16,224</u>
 <u>FUND BALANCE</u>		
Unreserved fund balance	<u>\$12,188</u>	<u>\$16,224</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
 MENTAL HEALTH BOARD SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$ 98,469	\$ 18,790
Investments, at cost	-	247,000
Receivables:		
Taxes, net of allowance for estimated uncollectibles	65,657	62,935
Accrued interest	-	6,222
	<u> </u>	<u> </u>
Total assets	<u>\$164,126</u>	<u>\$334,947</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Accounts payable	\$ 40,823	\$222,328
 <u>Fund balance</u>		
Unreserved fund balance - undesignated	123,303	112,619
	<u> </u>	<u> </u>
Total liabilities and fund balance	<u>\$164,126</u>	<u>\$334,947</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
 MENTAL HEALTH BOARD SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$473,050	\$501,289	\$ 28,239
Intergovernmental	-	-	-
Miscellaneous	-	7,697	7,697
Total revenues	<u>\$473,050</u>	<u>\$508,986</u>	<u>\$ 35,936</u>
<u>Expenditures - Public Health</u>			
Administration:			
Personal services	\$ 42,665	\$ 41,548	\$ 1,117
Supplies	1,052	1,052	-
Other charges and services	18,253	16,592	1,661
Capital outlay	260	260	-
Local grants	<u>438,850</u>	<u>438,850</u>	<u>-</u>
Total expenditures	<u>\$501,080</u>	<u>\$498,302</u>	<u>\$ 2,778</u>
Excess (deficiency) of revenues over expenditures	<u>\$(28,030)</u>	<u>\$ 10,684</u>	<u>\$ 38,714</u>
Fund balance at beginning of year	<u>112,619</u>	<u>112,619</u>	<u>-</u>
Fund balance at end of year	<u>\$ 84,589</u>	<u>\$123,303</u>	<u>\$ 38,714</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
TUBERCULOSIS DISPENSARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$ 20,456	\$ 22,660
Investments, at cost	48,152	30,000
Receivables:		
Taxes, net of allowance for estimated uncollectibles	10,569	11,961
Accrued interest	<u>453</u>	<u>341</u>
Total assets	<u>\$ 79,630</u>	<u>\$ 64,962</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Accounts payable	\$ 2,939	\$ 4,732
<u>Fund balance</u>		
Unreserved fund balance - undesignated	<u>76,691</u>	<u>60,230</u>
Total liabilities and fund balance	<u>\$ 79,630</u>	<u>\$ 64,962</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
TUBERCULOSIS DISPENSARY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$ 78,460	\$ 80,127	\$ 1,667
Intergovernmental	-	-	-
Charges for services	1,000	485	(515)
Miscellaneous	-	3,739	3,739
Total revenues	<u>\$ 79,460</u>	<u>\$ 84,351</u>	<u>\$ 4,891</u>
<u>Expenditures - Public Health</u>			
Personal services	\$ 39,909	\$ 38,912	\$ 997
Supplies	6,150	3,950	2,200
Other services and charges	33,906	25,028	8,878
Total expenditures	<u>\$ 79,965</u>	<u>\$ 67,890</u>	<u>\$ 12,075</u>
Excess (deficiency) of revenues over expenditures	\$ (505)	\$ 16,461	\$ 16,966
Fund balance at beginning of year	<u>60,230</u>	<u>60,230</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 59,725</u></u>	<u><u>\$ 76,691</u></u>	<u><u>\$ 16,966</u></u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
EMERGENCY SERVICES AND DISASTER AGENCY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$ 12,011	\$ 11,783
Investments, at cost	55,351	37,795
Receivables:		
Taxes, net of allowance for estimated uncollectibles	2,937	3,753
Accrued interest	<u>358</u>	<u>89</u>
Total assets	<u>\$ 70,657</u>	<u>\$ 53,420</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Accounts payable	\$ 739	\$ 280
 <u>Fund balance</u>		
Unreserved fund balance - undesignated	<u>69,918</u>	<u>53,140</u>
Total liabilities and fund balance	<u>\$ 70,657</u>	<u>\$ 53,420</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
 EMERGENCY SERVICES AND DISASTER AGENCY SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$ 22,144	\$ 22,107	\$ (37)
Intergovernmental	20,000	34,500	14,500
Miscellaneous	<u>1,000</u>	<u>4,073</u>	<u>3,073</u>
Total revenues	<u>\$ 43,144</u>	<u>\$ 60,680</u>	<u>\$ 17,536</u>
<u>Expenditures - Public Safety</u>			
Administration:			
Personal services	\$ 30,117	\$ 30,088	\$ 29
Supplies	3,200	2,817	383
Other services and charges	7,359	5,051	2,308
Capital outlay	9,500	-	9,500
Local grant	<u>-</u>	<u>5,946</u>	<u>(5,946)</u>
Total expenditures	<u>\$ 50,176</u>	<u>\$ 43,902</u>	<u>\$ 6,274</u>
Excess (deficiency) of revenues over expenditures	\$ (7,032)	\$ 16,778	\$ 23,810
Fund balance at beginning of year	<u>53,140</u>	<u>53,140</u>	<u>-</u>
Fund balance at end of year	<u>\$ 46,108</u>	<u>\$ 69,918</u>	<u>\$ 23,810</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
HEALTH DEPARTMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$ 1,659	\$ 1,099
Inventory, at cost	<u>942</u>	<u>-</u>
Total assets	<u>\$ 2,601</u>	<u>\$ 1,099</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Accounts payable	\$ 942	\$ -
<u>Fund balance</u>		
Unreserved fund balance - undesignated	<u>1,659</u>	<u>1,099</u>
Total liabilities and fund balance	<u>\$ 2,601</u>	<u>\$ 1,099</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
TRANSPORTATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$284,980	\$281,380
Investments, at cost	95,563	-
Receivables:		
Taxes, net of allowance for estimated uncollectibles	66,739	62,246
Accounts	-	350
Accrued interest	230	-
Due from other funds	<u>7,731</u>	<u>-</u>
Total assets	<u>\$455,243</u>	<u>\$343,976</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u> - Vouchers payable	\$ 7,615	\$ 19,255
<u>Fund balance</u> - Unreserved	<u>447,628</u>	<u>324,721</u>
Total liabilities and fund balance	<u>\$455,243</u>	<u>\$343,976</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
TRANSPORTATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$479,189	\$509,470	\$ 30,281
Intergovernmental	-	-	-
Miscellaneous	<u>4,200</u>	<u>18,373</u>	<u>14,173</u>
Total revenues	<u>\$483,389</u>	<u>\$527,843</u>	<u>\$ 44,454</u>
<u>Expenditures - Transportation</u>			
<u>Administrative</u>			
Supplies	\$ 4,350	\$ 4,321	\$ 29
Other services and charges	50,443	51,068	(625)
<u>Maintenance</u>			
Personal services	121,002	120,632	370
Supplies	114,300	114,229	71
Contractual services	11,499	462	11,037
Other services and charges	187,662	94,224	93,438
Capital outlay	<u>20,000</u>	<u>20,000</u>	-
Total expenditures	<u>\$509,256</u>	<u>\$404,936</u>	<u>\$104,320</u>
Excess (deficiency) of revenues over expenditures	\$(25,867)	\$122,907	\$148,774
Fund balance at beginning of year	<u>324,721</u>	<u>324,721</u>	-
Fund balance at end of year	<u>\$298,854</u>	<u>\$447,628</u>	<u>\$148,774</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
HIGHWAY ADMINISTRATIVE PAYROLL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$ 49,884	\$ 77,378
Investments, at cost	59,833	-
Receivable - accrued interest	223	-
Due from other funds	<u>34,114</u>	<u>-</u>
Total assets	<u>\$144,054</u>	<u>\$ 77,378</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u> - Due to other funds	\$ 7,731	\$ -
<u>Fund balance</u> - Unreserved	<u>136,323</u>	<u>77,378</u>
Total liabilities and fund balance	<u>\$144,054</u>	<u>\$ 77,378</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$ 475,965	\$ 177,215
Investments, at cost	871,183	1,428,879
Receivables - accrued interest	9,915	38,833
Due from other governments	<u>63,236</u>	<u>68,689</u>
Total assets	<u>\$1,420,299</u>	<u>\$1,713,616</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ 402,868	\$ 19,050
Due to other funds	<u>3,557</u>	<u>-</u>
Total liabilities	\$ 406,425	\$ 19,050
<u>Fund balance - Unreserved</u>	<u>1,013,874</u>	<u>1,694,566</u>
Total liabilities and fund balance	<u>\$1,420,299</u>	<u>\$1,713,616</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
JUVENILE PROBATION IMPROVEMENT PROJECT
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$ 6,473	\$ 1,297
Due from other funds	-	15,252
Due from other governments	-	<u>11,072</u>
Total assets	<u>\$ 6,473</u>	<u>\$ 27,621</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u> - Due to other funds	\$ 6,473	\$ -
<u>Fund balance</u> - Unreserved	-	<u>27,621</u>
Total liabilities and fund balance	<u>\$ 6,473</u>	<u>\$ 27,621</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
JUVENILE PROBATION IMPROVEMENT PROJECT
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$ -	\$ 9,050	\$ 9,050
<u>Expenditures - Public Safety</u>			
Personal services	\$ 31,524	\$ 41,445	\$ (9,921)
Contractual	-	20,277	(20,277)
Total expenditures	\$ 31,524	\$ 61,722	\$ (30,198)
Excess (deficiency) of revenues over expenditures	\$(31,524)	\$(52,672)	\$(21,148)
<u>Other financing sources</u>			
Operating transfers in	31,524	25,051	(6,473)
Excess (deficiency) of revenues over expenditures and other sources	\$ -	\$(27,621)	\$(27,621)
Fund balance at beginning of year	27,621	27,621	-
Fund balance at end of year	\$ 27,621	\$ -	\$ (27,621)

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
INDEMNITY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Investments, at cost	\$ 18,025	\$ 21,231
Receivable - accrued interest	220	1,206
Due from other funds	<u>16,280</u>	<u>3,660</u>
Total assets	<u>\$ 34,525</u>	<u>\$ 26,097</u>
 <u>FUND BALANCE</u>		
Unreserved fund balance	<u>\$ 34,525</u>	<u>\$ 26,097</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
AUDIT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$ 1,925	\$ 1,320
Receivables - taxes (net of allowance for estimated uncollectibles)	<u>2,851</u>	<u>2,948</u>
Total assets	<u>\$ 4,776</u>	<u>\$ 4,268</u>
 <u>FUND BALANCE</u>		
Unreserved fund balance	<u>\$ 4,776</u>	<u>\$ 4,268</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
 AUDIT SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$ 20,173	\$ 21,184	\$ 1,011
Miscellaneous	<u>-</u>	<u>324</u>	<u>324</u>
Total revenues	<u>\$ 20,173</u>	<u>\$ 21,508</u>	<u>\$ 1,335</u>
<u>Expenditures - General</u>			
<u>Government</u>			
Audit fee	<u>\$ 21,000</u>	<u>\$ 21,000</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	\$ (827)	\$ 508	\$ 1,335
Fund balance at beginning of year	<u>4,268</u>	<u>4,268</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 3,441</u></u>	<u><u>\$ 4,776</u></u>	<u><u>\$ 1,335</u></u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
ELECTION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$ 70,262	\$108,086
Investments, at cost	144,033	-
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	20,624	18,958
Accrued interest	<u>191</u>	<u>-</u>
Total assets	<u>\$235,110</u>	<u>\$127,044</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ 24,617	\$ -
Due to other funds	<u>100</u>	<u>-</u>
Total liabilities	\$ 24,717	\$ -
<u>Fund balance - unreserved</u>	<u>210,393</u>	<u>127,044</u>
Total liabilities and fund balance	<u>\$235,110</u>	<u>\$127,044</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
ELECTION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$149,346	\$157,204	\$ 7,858
Intergovernmental	-	15,061	15,061
Miscellaneous	-	11,377	11,377
Total revenues	<u>\$149,346</u>	<u>\$183,642</u>	<u>\$ 34,296</u>
<u>Expenditures - General Government</u>			
Election costs	<u>\$160,200</u>	<u>\$ 94,113</u>	<u>\$ 66,087</u>
Excess (deficiency) of revenues over expenditures	\$ (10,854)	\$ 89,529	\$100,383
<u>Other financing uses</u>			
Operating transfers out	-	(6,180)	(6,180)
Excess (deficiency) of revenues over expenditures and other	\$ (10,854)	\$ 83,349	\$ 94,203
Fund balance at beginning of year	<u>127,044</u>	<u>127,044</u>	-
Fund balance at end of year	<u>\$116,190</u>	<u>\$210,393</u>	<u>\$ 94,203</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$ 4,641	\$ 70,577
Investments, at cost	271,145	100,000
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	151,450	140,676
Accrued interest	681	1,339
Due from other funds	<u>-</u>	<u>3,450</u>
Total assets	<u>\$427,917</u>	<u>\$316,042</u>
 <u>FUND BALANCE</u>		
Unreserved fund balance	<u>\$427,917</u>	<u>\$316,042</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$597,550	\$638,702	\$ 41,152
Intergovernmental	45,000	44,152	(848)
Miscellaneous	<u>-</u>	<u>12,429</u>	<u>12,429</u>
Total revenues	<u>\$642,550</u>	<u>\$695,283</u>	<u>\$ 52,733</u>
<u>Expenditures - General</u>			
<u>Government</u>			
<u>Administration</u>			
Personal services	\$ 10,690	\$ 10,675	\$ 15
Other services and charges	1,000	95	905
<u>IMRF and FICA contributions</u>	<u>590,041</u>	<u>572,638</u>	<u>17,403</u>
Total expenditures	<u>\$601,731</u>	<u>\$583,408</u>	<u>\$ 18,323</u>
Excess of revenues over expenditures	\$ 40,819	\$111,875	\$ 71,056
Fund balance at beginning of year	<u>316,042</u>	<u>316,042</u>	<u>-</u>
Fund balance at end of year	<u>\$356,861</u>	<u>\$427,917</u>	<u>\$ 71,056</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
PUBLIC SAFETY BUILDING RENT
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$ 12	\$ 6,661
Investments, at cost	337,113	380,438
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	261,604	251,654
Accrued interest	2,323	3,719
Prepaid expense	<u>1,357,556</u>	<u>1,234,145</u>
Total assets	<u>\$1,958,608</u>	<u>\$1,876,617</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u> - Due to other funds	\$ -	\$ 25,060
<u>Fund balance</u> - Unreserved	<u>1,958,608</u>	<u>1,851,557</u>
Total liabilities and fund balance	<u>\$1,958,608</u>	<u>\$1,876,617</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
PUBLIC SAFETY BUILDING RENT
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Taxes	\$ 910,042	\$ 962,179	\$ 52,137
Intergovernmental	300,000	409,333	109,333
Miscellaneous	<u>35,000</u>	<u>119,832</u>	<u>84,832</u>
Total revenues	<u>\$1,245,042</u>	<u>\$1,491,344</u>	<u>\$ 246,302</u>
<u>Expenditures - General Government</u>			
Rent	\$1,480,970	\$1,357,559	\$ 123,411
Other services and charges	<u>-</u>	<u>26,734</u>	<u>(26,734)</u>
Total expenditures	<u>\$1,480,970</u>	<u>\$1,384,293</u>	<u>\$ 96,677</u>
Deficiency of revenues over expenditures	\$ (235,928)	\$ 107,051	\$ 342,979
Fund balance at beginning of year	<u>1,851,557</u>	<u>1,851,557</u>	<u>-</u>
Fund balance at end of year	<u>\$1,615,629</u>	<u>\$1,958,608</u>	<u>\$ 342,979</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
SUPERVISOR OF ASSESSMENTS
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$ 43,226	\$129,192
Investments, at cost	104,831	-
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	25,829	26,958
Accrued interest	101	-
Due from other governments	<u>833</u>	<u>1,796</u>
Total assets	<u>\$174,820</u>	<u>\$157,946</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u> - Vouchers payable	\$ 18,020	\$ 30,111
<u>Fund balance</u> - Unreserved	<u>156,800</u>	<u>127,835</u>
Total liabilities and fund balance	<u>\$174,820</u>	<u>\$157,946</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
 SUPERVISOR OF ASSESSMENTS
 SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$186,246	\$195,969	\$ 9,723
Intergovernmental	9,981	10,109	128
Miscellaneous	<u>-</u>	<u>5,554</u>	<u>5,554</u>
Total revenues	<u>\$196,227</u>	<u>\$211,632</u>	<u>\$ 15,405</u>
<u>Expenditures - General</u>			
<u>Government</u>			
<u>Maintenance</u>			
Personal services	\$ 55,043	\$ 54,798	\$ 245
Supplies	1,400	1,191	209
Other services and charges	24,936	20,602	4,334
Capital outlay	300	240	60
<u>Property records</u>			
Personal services	92,822	89,125	3,697
Supplies	1,100	994	106
Other services and charges	10,450	6,196	4,254
<u>Mapping</u>			
Personal services	<u>9,539</u>	<u>9,521</u>	<u>18</u>
Total expenditures	<u>\$195,590</u>	<u>\$182,667</u>	<u>\$ 12,923</u>
Excess of revenues over expenditures	\$ 637	\$ 28,965	\$ 28,328
Fund balance at beginning of year	<u>127,835</u>	<u>127,835</u>	<u>-</u>
Fund balance at end of year	<u><u>\$128,472</u></u>	<u><u>\$156,800</u></u>	<u><u>\$ 28,328</u></u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
LIABILITY INSURANCE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$ 111	\$ 6,426
Investments, at cost	44,155	-
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	3,016	10,772
Accrued interest	<u>39</u>	<u>-</u>
Total assets	<u>\$ 47,321</u>	<u>\$ 17,198</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u> - Due to other funds	\$ 3,000	\$ -
<u>Fund balance</u> - Unreserved	<u>44,321</u>	<u>17,198</u>
Total liabilities and fund balance	<u>\$ 47,321</u>	<u>\$ 17,198</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
LIABILITY INSURANCE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$ 39,015	\$ 30,514	\$ (8,501)
Miscellaneous	<u> -</u>	<u>1,584</u>	<u>1,584</u>
Total revenues	<u>\$ 39,015</u>	<u>\$ 32,098</u>	<u>\$ (6,917)</u>
<u>Expenditures - General</u>			
<u>Government</u>			
Liability insurance	<u>\$ 30,000</u>	<u>\$ 4,975</u>	<u>\$ 25,025</u>
Excess of revenues over expenditures	\$ 9,015	\$ 27,123	\$ 18,108
Fund balance at beginning of year	<u>17,198</u>	<u>17,198</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 26,213</u></u>	<u><u>\$ 44,321</u></u>	<u><u>\$ 18,108</u></u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
FEDERAL REVENUE SHARING SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
Cash	\$ 62,533	\$ 1,105
Investments, at cost	126,578	167,080
Receivables - accrued interest	476	2,575
Due from other governments	<u>79,580</u>	<u>69,245</u>
Total assets	<u>\$269,167</u>	<u>\$240,005</u>
 <u>FUND BALANCE</u>		
Unreserved fund balance	<u>\$269,167</u>	<u>\$240,005</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
FEDERAL REVENUE SHARING SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$ 419,775	\$ 425,808	\$ 6,033
Miscellaneous	<u>-</u>	<u>14,670</u>	<u>14,670</u>
Total revenues	<u>\$ 419,775</u>	<u>\$ 440,478</u>	<u>\$ 20,703</u>
<u>Other financing uses</u>			
Operating transfer out	<u>\$(419,775)</u>	<u>\$(411,316)</u>	<u>\$ 8,459</u>
Excess (deficiency) of revenues over other uses	\$ -	\$ 29,162	\$ 29,162
Fund balance at beginning of year	<u>240,005</u>	<u>240,005</u>	<u>-</u>
Fund balance at end of year	<u>\$ 240,005</u>	<u>\$ 269,167</u>	<u>\$ 29,162</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

DEBT SERVICE FUNDS

VERMILION COUNTY, ILLINOIS
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
November 30, 1982
With Comparative Totals for November 30, 1981

	1971 Bond and <u>Interest</u>	1977 Bond and <u>Interest</u>	Totals <u>1982</u> <u>1981</u>
<u>ASSETS</u>			
Cash	\$ -	\$ -	\$ - \$ 851
Investments, at cost	538,482	70,110	608,592 654,958
Receivables:			
Taxes (net of allowance for estimated uncollectibles)	-	50,450	50,450 113,969
Accrued interest	<u>21,908</u>	<u>1,010</u>	<u>22,918</u> <u>22,944</u>
Total assets	<u>\$560,390</u>	<u>\$121,570</u>	<u>\$681,960</u> <u>\$792,722</u>
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities</u>			
Vouchers payable - bank overdraft	\$ 23,205	\$ 50,707	\$ 73,912 \$ -
<u>Fund balance</u>			
Reserved for debt service	<u>537,185</u>	<u>70,863</u>	<u>608,048</u> <u>792,722</u>
Total liabilities and fund balance	<u>\$560,390</u>	<u>\$121,570</u>	<u>\$681,960</u> <u>\$792,722</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended November 30, 1982

	<u>1971</u> <u>Bond</u> <u>and</u> <u>Interest</u>	<u>1977</u> <u>Bond</u> <u>and</u> <u>Interest</u>	<u>1982</u>
<u>Revenues</u>			
Taxes	\$ 1,546	\$200,669	\$ 202,215
Miscellaneous	<u>74,057</u>	<u>4,192</u>	<u>78,249</u>
Total revenues	<u>\$ 75,603</u>	<u>\$204,861</u>	<u>\$ 280,464</u>
<u>Expenditures - Debt Service</u>			
Principal retirement	\$ 245,000	\$125,000	\$ 370,000
Interest	<u>19,677</u>	<u>75,461</u>	<u>95,138</u>
Total expenditures	<u>\$ 264,677</u>	<u>\$200,461</u>	<u>\$ 465,138</u>
Excess (deficiency) of revenues over expenditures	\$(189,074)	\$ 4,400	\$(184,674)
<u>Other financing uses</u>			
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other	\$(189,074)	\$ 4,400	\$(184,674)
Fund balances at beginning of year	<u>726,259</u>	<u>66,463</u>	<u>792,722</u>
Fund balances at end of year	<u><u>\$ 537,185</u></u>	<u><u>\$ 70,863</u></u>	<u><u>\$ 608,048</u></u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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CAPITAL PROJECTS FUNDS

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VERMILION COUNTY, ILLINOIS
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

November 30, 1982 and 1981
With Comparative Totals for November 30, 1981

	County Bridge	County Services Building	Court- house Improvements	Nursing Home Addition	Totals
					1982 1981
ASSETS					
Cash	\$265,057	\$ -	\$ 9,878	\$1,159	\$276,094
Investments, at cost	502,871	-	61,153	-	564,024
Receivables:					
Taxes (net of allowance for	34,339	-	-	-	34,339
estimated uncollectibles)	5,048	-	183	-	5,231
Accrued interest					
Total assets	\$807,315	\$ -	\$71,214	\$1,159	\$879,688
					\$777,256
LIABILITIES AND FUND BALANCE					
Liabilities					
Vouchers payable	\$ 65,829	\$ -	\$ -	\$ -	\$ 65,829
Due to other funds	791	-	-	-	791
Total liabilities	\$ 66,620	\$ -	\$ -	\$ -	\$ 66,620
Fund balances					
Unreserved - undesignated	740,695	-	71,214	1,159	813,068
Total liabilities and fund balances	\$807,315	\$ -	\$71,214	\$1,159	\$879,688
					\$777,256

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended November 30, 1982

	County Bridge	County Services Building	Court- house Improvements	Nursing Home Addition	Total 1982
<u>Revenues</u>					
Taxes	\$262,005	\$ -	\$ -	\$ -	\$262,005
Intergovernmental	27,366	-	-	-	27,366
Miscellaneous	68,514	-	21,518	1,159	91,191
Total revenues	\$357,885	\$ -	\$ 21,518	\$1,159	\$380,562
<u>Expenditures - Capital Projects</u>					
Construction contracts	\$276,930	\$ -	\$117,820	\$ -	\$394,750
Excess (deficiency) of revenues over expenditures	\$ 80,955	\$ -	\$ (96,302)	\$1,159	\$ (14,188)
<u>Other financing sources (uses)</u>					
Operating transfers in	\$ -	\$ -	\$ 50,659	\$ -	\$ 50,659
Operating transfers out	-	(659)	-	-	(659)
Total other financing sources (uses)	\$ -	\$ (659)	\$ 50,659	\$ -	\$ 50,000
Excess (deficiency) of revenues over expenditures and other	\$ 80,955	\$ (659)	\$ (45,643)	\$1,159	\$ 35,812
Fund balance at beginning of year	659,740	659	116,857	-	777,256
Fund balance at end of year	\$740,695	\$ -	\$ 71,214	\$1,159	\$813,068

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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ENTERPRISE FUNDS

VERMILION COUNTY, ILLINOIS
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
November 30, 1982
With Comparative Totals for November 30, 1981

<u>ASSETS</u>	Vermilion Manor Nursing Home	Vermilion County Farm	<u>Totals</u>	
			<u>1982</u>	<u>1981</u>
<u>Current assets</u>				
Cash	\$ 438,307	\$4,924	\$ 443,231	\$ 300,283
Investments, at cost	262,909	-	262,909	240,376
Accounts receivable	<u>124,503</u>	<u>-</u>	<u>124,503</u>	<u>173,141</u>
Total current assets	<u>\$ 825,719</u>	<u>\$4,924</u>	<u>\$ 830,643</u>	<u>\$ 713,800</u>
<u>Property, plant, and equipment</u>				
Land	\$ -	\$1,000	\$ 1,000	\$ 1,000
Buildings	4,415,375	-	4,415,375	4,365,919
Transportation equipment	17,435	-	17,435	17,435
Other equipment	<u>209,298</u>	<u>-</u>	<u>209,298</u>	<u>204,798</u>
	<u>\$4,642,108</u>	<u>\$1,000</u>	<u>\$4,643,108</u>	<u>\$4,589,152</u>
Less costs charged to operations to date	<u>779,052</u>	<u>-</u>	<u>779,052</u>	<u>630,705</u>
Net property, plant and equipment	<u>\$3,863,056</u>	<u>\$1,000</u>	<u>\$3,864,056</u>	<u>\$3,958,447</u>
Total assets	<u><u>\$4,688,775</u></u>	<u><u>\$5,924</u></u>	<u><u>\$4,694,699</u></u>	<u><u>\$4,672,247</u></u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Current liabilities</u>				
Vouchers payable	<u>\$ 197,443</u>	<u>\$ -</u>	<u>\$ 197,443</u>	<u>\$ 97,088</u>
<u>Fund equity</u>				
Contributed capital	\$4,481,209	\$1,000	\$4,482,209	\$4,482,209
Retained earnings, unreserved	<u>10,123</u>	<u>4,924</u>	<u>15,047</u>	<u>92,950</u>
Total fund equity	<u>\$4,491,332</u>	<u>\$5,924</u>	<u>\$4,497,256</u>	<u>\$4,575,159</u>
Total liabilities and fund equity	<u><u>\$4,688,775</u></u>	<u><u>\$5,924</u></u>	<u><u>\$4,694,699</u></u>	<u><u>\$4,672,247</u></u>

This information should be read only in connection with the accompanying
accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended November 30, 1982

	Vermilion Manor Nursing <u>Home</u>	Vermilion County <u>Farm</u>	Total <u>1982</u>
<u>Revenues</u>			
Charges for services	\$2,295,029	\$ -	\$2,295,029
Miscellaneous	<u>22,534</u>	<u>17,448</u>	<u>39,982</u>
Total revenues	<u>\$2,317,563</u>	<u>\$ 17,448</u>	<u>\$2,335,011</u>
<u>Operating expenses</u>			
Personal services	\$1,585,746	\$ -	\$1,585,746
Contractual services	33,716	-	33,716
Supplies	377,093	-	377,093
Other services and charges	117,358	9,832	127,190
Heat, light and power	130,822	-	130,822
Depreciation	<u>148,347</u>	<u>-</u>	<u>148,347</u>
Total operating expenses	<u>\$2,393,082</u>	<u>\$ 9,832</u>	<u>\$2,402,914</u>
Operating income (loss)	\$ (75,519)	\$ 7,616	\$ (67,903)
<u>Nonoperating expenses</u>			
Operating transfers out	<u>-</u>	<u>(10,000)</u>	<u>(10,000)</u>
Net income (loss)	\$ (75,519)	\$ (2,384)	\$ (77,903)
Retained earnings at beginning of year	<u>85,642</u>	<u>7,308</u>	<u>92,950</u>
Retained earnings at end of year	<u>\$ 10,123</u>	<u>\$ 4,924</u>	<u>\$ 15,047</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended November 30, 1982
With Comparative Totals for Year Ended November 30, 1981

	Vermilion Manor Nursing Home	Vermilion County Farm	Total	
			<u>1982</u>	<u>1981</u>
<u>Funds were provided by</u>				
Operations:				
Net income (loss)	\$(75,519)	\$ 7,616	\$(67,903)	\$103,950
Charges to operations not affecting funds	<u>148,347</u>	<u>-</u>	<u>148,347</u>	<u>143,552</u>
	\$ 72,828	\$ 7,616	\$ 80,444	\$247,502
Decrease in working capital	<u>-</u>	<u>2,384</u>	<u>2,384</u>	<u>-</u>
Total funds provided	<u>\$ 72,828</u>	<u>\$ 10,000</u>	<u>\$ 82,828</u>	<u>\$247,502</u>

<u>Funds were applied to</u>				
Operating transfers out	\$ -	\$ 10,000	\$ 10,000	\$ 15,500
Additions to buildings	49,457	-	49,457	-
Purchase of equipment	4,500	-	4,500	-
Increase in working capital	<u>18,871</u>	<u>-</u>	<u>18,871</u>	<u>232,002</u>
Total funds applied	<u>\$ 72,828</u>	<u>\$ 10,000</u>	<u>\$ 82,828</u>	<u>\$247,502</u>

CHANGES IN WORKING CAPITAL

<u>Increase (decrease) in current assets</u>				
Cash	\$145,332	\$ (2,384)	\$142,948	\$ 98,207
Investments, at cost	22,533	-	22,533	35,645
Receivables - accounts	<u>(48,638)</u>	<u>-</u>	<u>(48,638)</u>	<u>93,122</u>
Net increase (decrease) in current assets	<u>\$119,227</u>	<u>\$ (2,384)</u>	<u>\$116,843</u>	<u>\$226,974</u>
<u>Increase (decrease) in current liabilities</u>				
Vouchers payable	<u>\$100,356</u>	<u>\$ -</u>	<u>\$100,356</u>	<u>\$ (5,028)</u>
Increase (decrease) in working capital	<u>\$ 18,871</u>	<u>\$ (2,384)</u>	<u>\$ 16,487</u>	<u>\$232,002</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
VERMILION MANOR NURSING HOME ENTERPRISE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
<u>Current assets</u>		
Cash	\$ 438,307	\$ 292,975
Investments, at cost	262,909	240,376
Accounts receivable	<u>124,503</u>	<u>173,141</u>
Total current assets	<u>\$ 825,719</u>	<u>\$ 706,492</u>
<u>Property, plant and equipment</u>		
Buildings	\$4,415,375	\$4,365,919
Transportation equipment	17,435	17,435
Other equipment	<u>209,298</u>	<u>204,798</u>
	\$4,642,108	\$4,588,152
Less cost charged to operations to date	<u>779,052</u>	<u>630,705</u>
Net property, plant and equipment	<u>\$3,863,056</u>	<u>\$3,957,447</u>
Total assets	<u><u>\$4,688,775</u></u>	<u><u>\$4,663,939</u></u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>Current liabilities</u>		
Vouchers payable	<u>\$ 197,443</u>	<u>\$ 97,088</u>
<u>Fund equity</u>		
Contributed capital	\$4,481,209	\$4,481,209
Retained earnings, unreserved	<u>10,123</u>	<u>85,642</u>
	\$4,491,332	\$4,566,851
Total liabilities and fund equity	<u><u>\$4,688,775</u></u>	<u><u>\$4,663,939</u></u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
VERMILION MANOR NURSING HOME ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$2,191,196	\$2,295,029	\$ 103,833
Miscellaneous	<u>15,268</u>	<u>22,534</u>	<u>7,266</u>
Total revenues	<u>\$2,206,464</u>	<u>\$2,317,563</u>	<u>\$ 111,099</u>
<u>Operating expenses</u>			
Personal services	\$1,578,110	\$1,585,746	\$ (7,636)
Contractual services	31,800	33,716	(1,916)
Supplies	389,115	377,093	12,022
Other services and charges	120,207	117,358	2,849
Heat, light, and power	140,412	130,822	9,590
Depreciation	<u>-</u>	<u>148,347</u>	<u>(148,347)</u>
Total operating expenses	<u>\$2,259,644</u>	<u>\$2,393,082</u>	<u>\$(133,438)</u>
Net income (loss)	\$ (53,180)	\$ (75,519)	\$ (22,339)
Retained earnings at beginning of year	<u>85,642</u>	<u>85,642</u>	<u>-</u>
Retained earnings at end of year	<u>\$ 32,462</u>	<u>\$ 10,123</u>	<u>\$ (22,339)</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
VERMILION MANOR NURSING HOME ENTERPRISE FUND
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended November 30, 1982

	<u>1982</u>	<u>1981</u>
<u>Funds were provided by</u>		
Operations:		
Net income (loss)	\$(75,519)	\$ 85,642
Charges to operations not affecting funds - depreciation	<u>148,347</u>	<u>143,552</u>
Total funds provided	<u>\$ 72,828</u>	<u>\$229,194</u>
<u>Funds were applied to</u>		
Additions to buildings	\$ 49,457	\$ -
Purchase of equipment	4,500	-
Increase in working capital	<u>18,871</u>	<u>229,194</u>
Total funds applied	<u>\$ 72,828</u>	<u>\$229,194</u>

CHANGES IN WORKING CAPITAL

<u>Increase (decrease) in current assets</u>		
Cash	\$145,332	\$ 95,399
Investments, at cost	22,533	35,645
Accounts receivable	<u>(48,638)</u>	<u>93,122</u>
Net increase (decrease) in current assets	<u>\$119,227</u>	<u>\$224,166</u>
<u>Increase (decrease) in current liabilities</u>		
Vouchers payable	<u>\$100,356</u>	<u>\$ (5,028)</u>
Increase (decrease) in working capital	<u>\$ 18,871</u>	<u>\$229,194</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
VERMILION COUNTY FARM ENTERPRISE FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>1982</u>	<u>1981</u>
<u>ASSETS</u>		
<u>Current assets</u>		
Cash	\$ 4,924	\$ 7,308
<u>Property, plant and equipment</u>		
Land	<u>1,000</u>	<u>1,000</u>
Total assets	<u>\$ 5,924</u>	<u>\$ 8,308</u>
<u>Fund Equity</u>		
Contributed capital	\$ 1,000	\$ 1,000
Retained earnings	<u>4,924</u>	<u>7,308</u>
Total fund equity	<u>\$ 5,924</u>	<u>\$ 8,308</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
VERMILION COUNTY FARM ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Miscellaneous - grain sales	\$ -	\$ 17,448	\$ 17,448
<u>Operating expenses</u>			
Other services and charges - farm	<u>-</u>	<u>9,832</u>	<u>(9,832)</u>
Operating income	\$ -	\$ 7,616	\$ 7,616
<u>Nonoperating expenses</u>			
Operating transfer out	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net income (loss)	<u>\$(10,000)</u>	<u>\$ (2,384)</u>	<u>\$ 7,616</u>
Retained earnings at beginning of year	<u>7,308</u>	<u>7,308</u>	<u>-</u>
Retained earnings at end of year	<u><u>\$ (2,692)</u></u>	<u><u>\$ 4,924</u></u>	<u><u>\$ 7,616</u></u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

VERMILION COUNTY, ILLINOIS
VERMILION COUNTY FARM ENTERPRISE FUND
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended November 30, 1982

	<u>1982</u>	<u>1981</u>
<u>Funds were provided by</u>		
Operations:		
Net income	\$ 7,616	\$ 18,308
Decrease in cash	<u>2,384</u>	<u>-</u>
Total funds provided	<u>\$ 10,000</u>	<u>\$ 18,308</u>
<u>Funds were applied to</u>		
Operating transfers out	\$ 10,000	\$ 15,500
Increase in cash	<u>-</u>	<u>2,808</u>
Total funds applied	<u>\$ 10,000</u>	<u>\$ 18,308</u>
CHANGES IN WORKING CAPITAL (CASH)		
<u>Increase (decrease) in cash</u>	<u>\$ (2,384)</u>	<u>\$ 2,808</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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FIDUCIARY FUNDS

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VERMILION COUNTY, ILLINOIS
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
November 30, 1982
With Comparative Totals for November 30, 1981

	Expendable Trust Funds	Agency Funds	Totals	
			<u>1982</u>	<u>1981</u>
<u>ASSETS</u>				
Cash	\$281,556	\$1,989,070	\$2,270,626	\$1,081,222
Investments, at cost	288,888	4,210,299	4,499,187	5,997,505
Receivables:				
Taxes (net of allowance for estimated uncollectibles)	40,719	883,008	923,727	377,367
Accrued interest	2,794	19,445	22,239	83
Due from other funds	100	101,163	101,263	17,605
Due from other governments	59,288	14,793	74,081	62,003
Total assets	<u>\$673,345</u>	<u>\$7,217,778</u>	<u>\$7,891,123</u>	<u>\$7,535,785</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Vouchers payable	\$ 44,250	\$ -	\$ 44,250	\$ 15,104
Due to:				
Other taxing units	-	5,127,411	5,127,411	5,313,962
Other funds	32,561	386,999	419,560	313,427
Other governments	-	372,633	372,633	216,576
Others	-	1,330,735	1,330,735	1,185,060
Total liabilities	<u>\$ 76,811</u>	<u>\$7,217,778</u>	<u>\$7,294,589</u>	<u>\$7,044,129</u>
Fund balance, reserved	<u>\$596,534</u>	<u>\$ -</u>	<u>\$ 596,534</u>	<u>\$ 491,656</u>
Total liabilities and fund balance	<u>\$673,345</u>	<u>\$7,217,778</u>	<u>\$7,891,123</u>	<u>\$7,535,785</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
FIDUCIARY FUNDS - EXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
November 30, 1982

ASSETS	Township MFT	Township Bridge	Drainage District	Law Library	Board of Election Commissioners	Working Cash	Total 1982
Cash	\$ 70,181	\$112,688	\$ 77,150	\$18,225	\$3,312	\$ -	\$281,556
Investments, at cost	-	-	-	-	-	288,888	288,888
Receivables:							
Taxes (net of allowance for estimated uncollectibles)	-	-	40,719	-	-	-	40,719
Accrued interest	-	-	-	-	-	2,794	2,794
Due from other funds	-	-	-	-	100	-	100
Due from other governments	57,960	-	1,328	-	-	-	59,288
Total assets	\$128,141	\$112,688	\$119,197	\$18,225	\$3,412	\$291,682	\$673,345
LIABILITIES AND FUND BALANCES							
Liabilities							
Vouchers payable	\$ 20,889	\$ 21,000	\$ -	\$ -	\$2,361	\$ -	\$ 44,250
Due to other funds	29,767	-	-	-	-	2,794	32,561
Total liabilities	\$ 50,656	\$ 21,000	\$ -	\$ -	\$2,361	\$ 2,794	\$ 76,811
Fund balance							
Reserved for township transportation projects	\$ 77,485	\$ 91,688	\$ -	\$ -	\$ -	\$ -	\$169,173
Reserved for drainage projects	-	-	119,197	-	-	-	119,197
Reserved for law library	-	-	-	18,225	-	-	18,225
Reserved for election	-	-	-	-	1,051	-	1,051
Reserved for working cash	-	-	-	-	-	288,888	288,888
Total fund balance	\$ 77,485	\$ 91,688	\$119,197	\$18,225	\$1,051	\$288,888	\$596,534
Total liabilities and fund balance	\$128,141	\$112,688	\$119,197	\$18,225	\$3,412	\$291,682	\$673,345

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
FIDUCIARY FUNDS - EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
Year Ended November 30, 1982

	Township MFT	Township Bridge	Drainage District	Law Library	Board of Election Commissioners	Working Cash	Total 1982
Revenues							
Taxes	\$ -	\$ -	\$ 73,709	\$ -	\$ -	\$ -	\$ 73,709
Intergovernmental	671,665	250,145	96,503	-	6,660	-	1,024,973
Charges for services	-	-	-	9,764	-	-	9,764
Miscellaneous	9,407	-	-	-	-	42,142	51,549
Total revenues	\$681,072	\$250,145	\$170,212	\$ 9,764	\$ 6,660	\$ 42,142	\$1,159,995
Expenditures							
Transportation	\$677,286	\$222,844	\$ -	\$ -	\$ -	\$ -	\$ 900,130
All others:							
Maintenance	-	-	98,537	-	-	-	98,537
Books and subscriptions	-	-	-	7,509	-	-	7,509
Election expenditures	-	-	-	-	12,979	-	12,979
Total expenditures	\$677,286	\$222,844	\$ 98,537	\$ 7,509	\$12,979	\$ -	\$1,019,155
Excess (deficiency) of revenues over expenditures	\$ 3,786	\$ 27,301	\$ 71,675	\$ 2,255	\$ (6,319)	\$ 42,142	\$ 140,840
Other financing sources (uses)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 6,180	\$ -	\$ 6,180
Operating transfers out	-	-	-	-	-	(42,142)	(42,142)
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ 6,180	\$ (42,142)	\$ (35,962)
Excess (deficiency) of revenues and other sources over expenditures	\$ 3,786	\$ 27,301	\$ 71,675	\$ 2,255	\$ (139)	\$ -	\$ 104,878
Fund balance at beginning of year	73,699	64,387	47,522	15,970	1,190	288,888	491,656
Fund balance at end of year	\$ 77,485	\$ 91,688	\$119,197	\$18,225	\$ 1,051	\$288,888	\$ 596,534

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING BALANCE SHEET
November 30, 1982
With Comparative Totals for November 30, 1981

	Adjustment Fund	Domestic Violence	Care and Support	Probation Office	Payroll Funds	Inheritance Tax	Circuit Clerk Traffic	Patient Personal
ASSETS								
Cash	\$11,609	\$ 335	\$10,437	\$25,389	\$127,348	\$165,367	\$18,838	\$19,218
Investments, at cost	-	-	-	20,000	-	-	-	-
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	159	-
Due from other funds	7,766	780	-	-	15,422	-	3,017	-
Due from other governments	-	-	-	-	-	-	-	-
Total assets	\$19,375	\$1,115	\$10,437	\$45,389	\$142,770	\$165,367	\$22,014	\$19,218
LIABILITIES AND FUND BALANCE								
Liabilities								
Due to other funds	\$ -	\$ -	\$ -	\$ 1,323	\$ 1,700	\$ 1,903	\$ 343	\$ -
Due to taxing bodies	-	-	-	-	-	-	-	-
Due to others	19,375	1,115	-	-	8,075	-	-	19,218
Due to other governments	-	-	10,437	44,066	132,995	163,464	21,671	-
Total liabilities	\$19,375	\$1,115	\$10,437	\$45,389	\$142,770	\$165,367	\$22,014	\$19,218
Fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities and fund balance	\$19,375	\$1,115	\$10,437	\$45,389	\$142,770	\$165,367	\$22,014	\$19,218

VERMILION COUNTY, ILLINOIS
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING BALANCE SHEET

November 30, 1982

With Comparative Totals for November 30, 1981

	County Clerk	Circuit Clerk	Regional Superintendent	County Collector	Deposit Fund	Unknown Heirs	Non-Resident Heirs	Totals	
								1982	1981
ASSETS									
Cash	\$25,638	\$229,386	\$49,320	\$1,284,390	\$17,356	\$3,692	\$747	\$1,989,070	\$925,353
Investments, at cost	-	75,000	3,973	3,145,800	922,939	30,011	12,576	4,210,299	5,708,617
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	-	883,008	-	-	-	883,008	377,367
Accrued interest	-	-	86	13,283	5,725	131	61	19,445	83
Due from other funds	4,126	-	-	19,598	50,454	-	-	101,163	17,605
Due from other governments	-	-	-	14,793	-	-	-	14,793	-
Total assets	\$29,764	\$304,386	\$53,379	\$5,360,872	\$996,474	\$33,834	\$13,384	\$7,217,778	\$7,029,025
LIABILITIES AND FUND BALANCE									
Liabilities									
Due to other funds	\$-	\$38,646	\$-	\$213,544	\$125,262	\$1,890	\$2,388	\$386,999	\$313,427
Due to taxing bodies	-	-	-	5,127,411	-	-	-	5,127,411	5,313,962
Due to others	29,764	265,740	53,379	19,917	871,212	31,944	10,996	1,330,735	1,185,060
Due to other governments	-	-	-	-	-	-	-	372,633	216,576
Total liabilities	\$29,764	\$304,386	\$53,379	\$5,360,872	\$996,474	\$33,834	\$13,384	\$7,217,778	\$7,029,025
Fund balance	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total liabilities and fund balance	\$29,764	\$304,386	\$53,379	\$5,360,872	\$996,474	\$33,834	\$13,384	\$7,217,778	\$7,029,025

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
FIDUCIARY FUNDS - AGENCY FUNDS
COUNTY COLLECTOR
SUMMARY STATEMENT OF 1981 TAX SETTLEMENT MADE IN 1982
Year Ended November 30, 1982

<u>1981 tax certified to County Collector</u> <u>for collection (includes mobile home tax)</u>	\$30,656,171
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Additions:

Back tax and penalties	\$380,092	
Delinquent personals collected	378	
Delinquent privilege tax collected	34,589	
Forfeitures redeemed	176,345	
Penalties and interest	42,159	
Advertising and cost	62,465	
Protests overruled	16,598	
Special assessments	50,473	
Scavenger sale	<u>270</u>	763,369

Deductions:

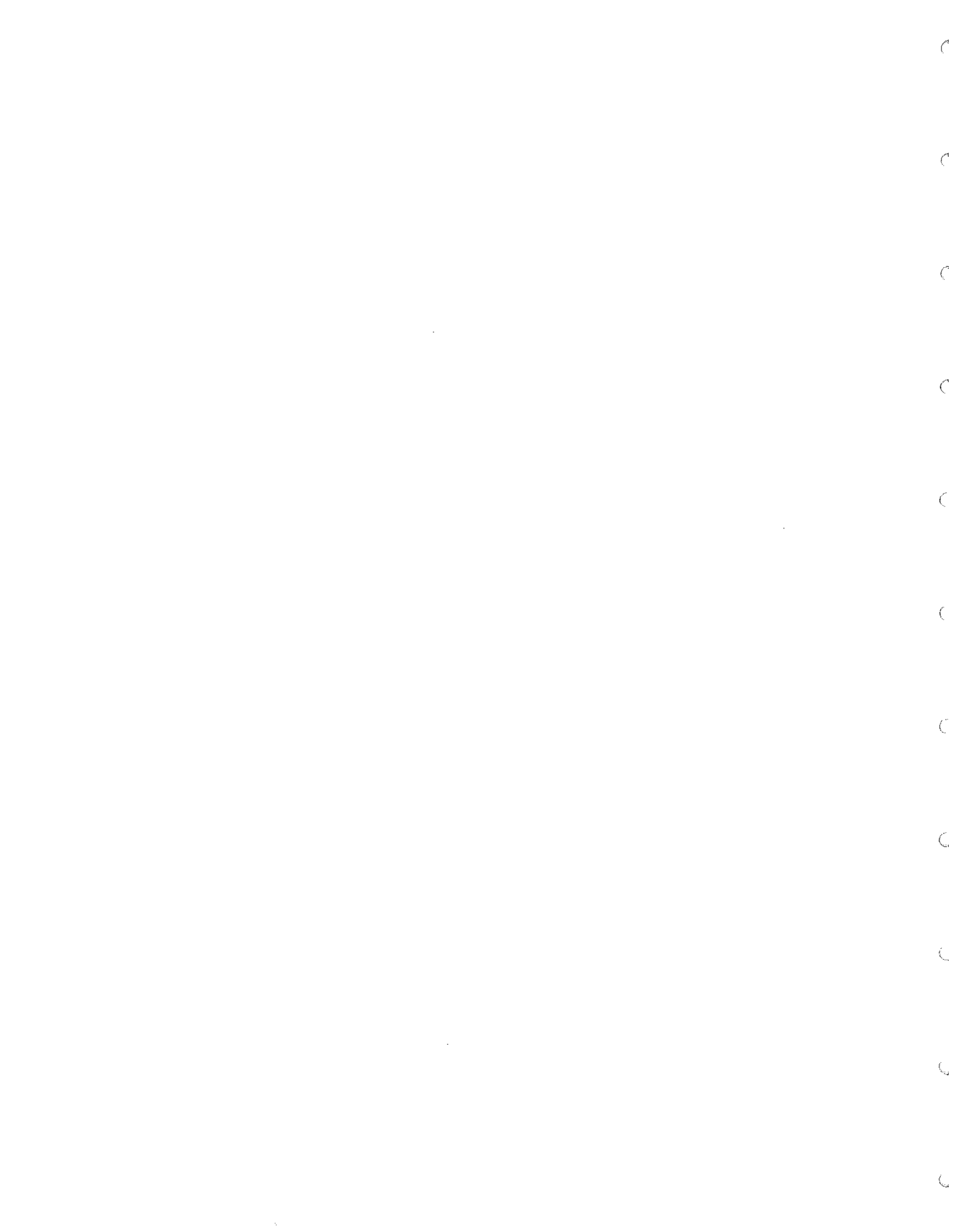
Delinquent privilege taxes	\$ 49,588	
Real estate forfeitures	560,462	
Errors, abatements, refunds	153,701	
Protests withheld	50,454	
Penalties, interest, costs to General Fund	<u>104,623</u>	<u>(918,828)</u>

Total taxes, interest and cost to be accounted for in 1981 tax settlement	<u><u>\$30,500,712</u></u>
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Taxes distributed to taxing units

County funds	\$ 3,945,080
Other taxing units	<u>26,555,632</u>
Total taxes distributed	<u><u>\$30,500,712</u></u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.



VERMILION COUNTY, ILLINOIS

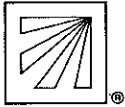
FINANCIAL STATEMENTS
and
ACCOUNTANTS' REPORT

November 30, 1982



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Clifton, Gunderson & Co.

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County Board
Vermilion County, Illinois

We have examined the combined financial statements of Vermilion County, Illinois as of and for the year ended November 30, 1982, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The County has not maintained historical cost data on general fixed assets and the general fixed asset group of accounts are, therefore, not presented in the financial statements as required by generally accepted accounting principles.

In our opinion, except that the omission of the account group described above results in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of Vermilion County, Illinois at November 30, 1982, 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.

Clifton, Gunderson & Co.

Danville, Illinois
May 31, 1983

VERMILION COUNTY, ILLINOIS
COMBINED BALANCE SHEET - ALL FUND TYPES
AND ACCOUNT GROUPS
November 30, 1982

Assets	Governmental Fund Types			Proprietary Fund Type Enterprise (Note 7)	Fiduciary Fund Type Trust and Agency	Account Group General Long-term Debt	Total (Memorandum Only) 1982	Total (Memorandum Only) 1981
	General	Special Revenue	Debt Service					
Cash	\$ 332,642	\$1,144,785	\$ -	\$ 443,231	\$2,270,626	\$ -	\$ 4,467,378	\$ 2,854,750
Investments, at cost	2,618,427	2,175,962	608,592	262,909	4,499,187	-	10,729,101	11,790,812
Receivables (net, where applicable, of allowance for uncollectibles):								
Taxes, including interest, penalties and liens (Note 1)								
Accounts	216,276	611,276	50,450	-	923,727	-	1,836,068	1,681,064
Accrued interest	8,674	-	-	124,503	-	-	133,177	184,625
Due from other funds (Note 2)	35,371	15,210	22,918	-	22,239	-	100,969	119,987
Due from other governments	301,033	58,135	-	-	101,263	-	460,431	197,561
Inventory, at cost	266,644	143,649	-	-	74,081	-	484,374	524,533
Prepaid expense	514	942	-	-	-	-	1,456	893
Fixed assets (net of accumulated depreciation (Note 3))	-	1,357,556	-	-	-	-	1,357,556	1,236,496
Amount available in debt service funds (Note 4)	-	-	-	3,864,056	-	-	3,864,056	3,958,447
Amount to be provided for retirement of general long-term debt (Notes 4 and 5)	-	-	-	-	-	608,048	608,048	792,722
Total assets	\$3,779,581	\$5,507,515	\$681,960	\$4,694,699	\$7,891,123	2,652,988	2,652,988	2,865,226
							\$3,261,036	\$26,695,602
							\$26,695,602	\$26,207,116

Clifton, Gunderson & Co.

VERMILION COUNTY, ILLINOIS
COMBINED BALANCE SHEET - ALL FUND TYPES
AND ACCOUNT GROUPS
November 30, 1982

Liabilities Vouchers and accounts payable	Governmental Fund Types				Proprietary Fund Type Enterprise (Note 7)	Fiduciary Fund Type Trust and Agency	Account Group General Long-term Debt	Total (Memorandum Only) 1981	
	General	Special Revenue	Debt Service	Capital Projects					
Due to:	\$ 156,600	\$ 498,563	\$ 73,912	\$ 65,829	\$ 197,443	\$ 44,250	\$ -	\$ 1,036,597	\$ 663,127
Other taxing units	1,691	-	-	-	-	5,127,411	-	5,129,102	5,313,962
Other funds (Note 2)	19,219	20,861	-	791	-	419,560	-	460,431	434,995
Other governments	-	-	-	-	-	372,633	-	372,633	216,576
Others	-	-	-	-	-	1,330,735	-	1,330,735	1,185,060
Unfunded pension liability (Notes 4 and 5)	-	-	-	-	-	-	-	-	-
General obligation bonds payable (Note 4)	-	-	-	-	-	-	1,436,036	1,436,036	1,462,948
Total liabilities	\$ 177,510	\$ 519,424	\$ 73,912	\$ 66,620	\$ 197,443	\$ 7,294,589	1,825,000	1,825,000	2,195,000
Fund Equity							\$ 3,261,036	\$ 11,590,534	\$ 11,471,668
Contributed capital	\$ -	\$ -	\$ -	\$ -	\$ 4,482,209	\$ -	\$ -	\$ 4,482,209	\$ 4,482,209
Retained earnings, unreserved (Note 6)	\$ -	\$ -	\$ -	\$ -	\$ 15,047	\$ -	\$ -	\$ 15,047	\$ 92,950
Fund balance:									
Reserved for trust activity	-	-	-	-	-	596,534	-	596,534	491,656
Reserved for inventory	514	-	-	-	-	-	-	514	893
Reserved for debt service	-	-	608,048	-	-	-	-	608,048	792,722
Unreserved	3,601,557	4,988,091	-	813,068	-	-	-	9,402,716	8,875,018
Total retained earnings/fund balance	\$ 3,602,071	\$ 4,988,091	\$ 608,048	\$ 813,068	\$ 15,047	\$ 596,534	\$ -	\$ 10,622,859	\$ 10,253,239
Total fund equity	\$ 3,602,071	\$ 4,988,091	\$ 608,048	\$ 813,068	\$ 4,497,256	\$ 596,534	\$ -	\$ 15,105,068	\$ 14,735,448
Commitments and contingent liabilities (Notes 4 and 5)									
Total liabilities and fund equity	\$ 3,779,581	\$ 5,507,515	\$ 681,960	\$ 879,688	\$ 4,694,699	\$ 7,891,123	\$ 3,261,036	\$ 26,695,602	\$ 26,207,116

These financial statements should be read only in connection with the accompanying accountants' report, summary of significant accounting policies, and notes to financial statements.

VERMILION COUNTY, ILLINOIS
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL
FUND TYPES AND EXPENDABLE TRUST FUNDS
Year Ended November 30, 1982

	Governmental Fund Type				Fiduciary Fund Type Expendable Trust	Total (Memo only) 1982
Revenues	General	Special Revenue	Debt Service	Capital Projects		
Taxes	\$ 867,224	\$3,118,745	\$ 202,215	\$262,005	\$ 73,709	\$ 4,523,898
Licenses and permits	20,550	-	-	-	-	20,550
Intergovernmental	1,546,452	1,794,583	-	27,366	1,024,973	4,393,374
Charges for services	863,637	226,376	-	-	9,764	1,099,777
Fines and forfeits	177,795	-	-	-	-	177,795
Miscellaneous	349,307	406,755	78,249	91,191	51,549	977,051
Total revenues	<u>\$3,824,965</u>	<u>\$5,546,459</u>	<u>\$ 280,464</u>	<u>\$380,562</u>	<u>\$1,159,995</u>	<u>\$11,192,445</u>
Expenditures						
General government	\$1,318,066	\$2,280,411	\$ -	\$ -	\$ -	\$ 3,598,477
Judiciary and court related	1,053,955	-	-	-	-	1,053,955
Public Safety	990,586	141,743	-	-	-	1,132,329
Public Health	587,380	582,523	-	-	-	1,169,903
Transportation	-	2,239,608	-	-	900,130	3,139,738
Debt service	-	-	465,138	-	-	465,138
Capital projects	-	-	-	394,750	-	394,750
Other	-	-	-	-	119,025	119,025
Total expenditures	<u>\$3,949,987</u>	<u>\$5,244,285</u>	<u>\$ 465,138</u>	<u>\$394,750</u>	<u>\$1,019,155</u>	<u>\$11,073,315</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (125,022)</u>	<u>\$ 302,174</u>	<u>\$ (184,674)</u>	<u>\$ (14,188)</u>	<u>\$ 140,840</u>	<u>\$ 119,130</u>
Other financing sources (uses)						
Operating transfers in	\$ 811,512	\$ 25,769	\$ -	\$ 50,659	\$ 6,180	\$ 894,120
Operating transfers out	(105,051)	(417,496)	-	(659)	(42,142)	(565,348)
Total other financing sources (uses)	<u>\$ 706,461</u>	<u>\$ (391,727)</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ (35,962)</u>	<u>\$ 328,772</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 581,439</u>	<u>\$ (89,553)</u>	<u>\$ (184,674)</u>	<u>\$ 35,812</u>	<u>\$ 104,878</u>	<u>\$ 447,902</u>
Fund balance at beginning of year (Notes 6, 9 and 10)	3,021,011	5,077,644	792,722	777,256	491,656	10,160,289
Decrease in reserve for inventory	(379)	-	-	-	-	(379)
Fund balance at end of year	<u>\$3,602,071</u>	<u>\$4,988,091</u>	<u>\$ 608,048</u>	<u>\$813,068</u>	<u>\$ 596,534</u>	<u>\$10,607,812</u>

These financial statements should be read only in connection with the accompanying accountants' report, summary of significant accounting policies, and notes to financial statements.

VERMILION COUNTY, ILLINOIS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
Year Ended November 30, 1982

	General Fund			Special Revenue Fund Types (Note 11)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Taxes	\$ 874,435	\$ 867,224	\$ (7,211)	\$2,955,215	\$3,118,745	\$ 163,530
Licenses and permits	22,000	20,550	(1,450)	-	-	-
Intergovernmental	1,892,814	1,546,452	(346,362)	794,756	948,013	153,257
Charges for services	820,065	863,637	43,572	1,000	485	(515)
Fines and forfeits	142,000	177,795	35,795	-	-	-
Miscellaneous	205,000	349,307	144,307	40,200	199,652	159,452
Total revenues	\$3,956,314	\$3,824,965	\$ (131,349)	\$3,791,171	\$4,266,895	\$ 475,724
Expenditures						
General government	\$1,420,987	\$1,318,066	\$ 102,921	\$2,489,491	\$2,270,456	\$ 219,035
Judiciary and court related	1,082,802	1,053,955	28,847	-	-	-
Public Safety	1,014,005	990,586	23,419	81,700	105,624	(23,924)
Public Health	930,451	587,380	343,071	581,045	566,192	14,853
Transportation	-	-	-	509,256	404,936	104,320
Total expenditures	\$4,448,245	\$3,949,987	\$ 498,258	\$3,661,492	\$3,347,208	\$ 314,284
Excess (deficiency) of revenues over expenditures	\$ (491,931)	\$ (125,002)	\$ 366,909	\$ 129,679	\$ 919,687	\$ 790,008
Other financing sources (uses)						
Operating transfers in	\$ 429,775	\$ 811,512	\$ 381,737	\$ 31,524	\$ 25,051	\$ (6,473)
Operating transfers out	(111,524)	(105,051)	6,473	(419,775)	(417,496)	2,279
Total other financing sources (uses)	\$ 318,251	\$ 706,461	\$ 388,210	\$ (388,251)	\$ (392,445)	\$ (4,194)
Excess (deficiency) of revenue and other sources over expenditures and other uses	\$ (173,680)	\$ 581,439	\$ 755,119	\$ (258,572)	\$ 527,242	\$ 785,814
Fund balance at beginning of year (Notes 6, 9 and 10)	3,021,011	3,021,011	-	3,262,280	3,262,280	-
Decrease in reserve for inventory	-	(379)	(379)	-	-	-
Fund balance at end of year	\$2,847,331	\$3,602,071	\$ 754,740	\$3,003,708	\$3,789,522	\$ 785,814

These financial statements should be read only in connection with the accompanying accountants' report, summary of significant accounting policies, and notes to financial statements.

VERMILION COUNTY, ILLINOIS
 COMBINED STATEMENT OF REVENUES, EXPENSES, AND
 CHANGES IN RETAINED EARNINGS
 ENTERPRISE FUND TYPES
Year Ended November 30, 1982

Revenues

Charges for services	\$2,295,029
Miscellaneous	<u>39,982</u>
Total revenues	<u>\$2,335,011</u>

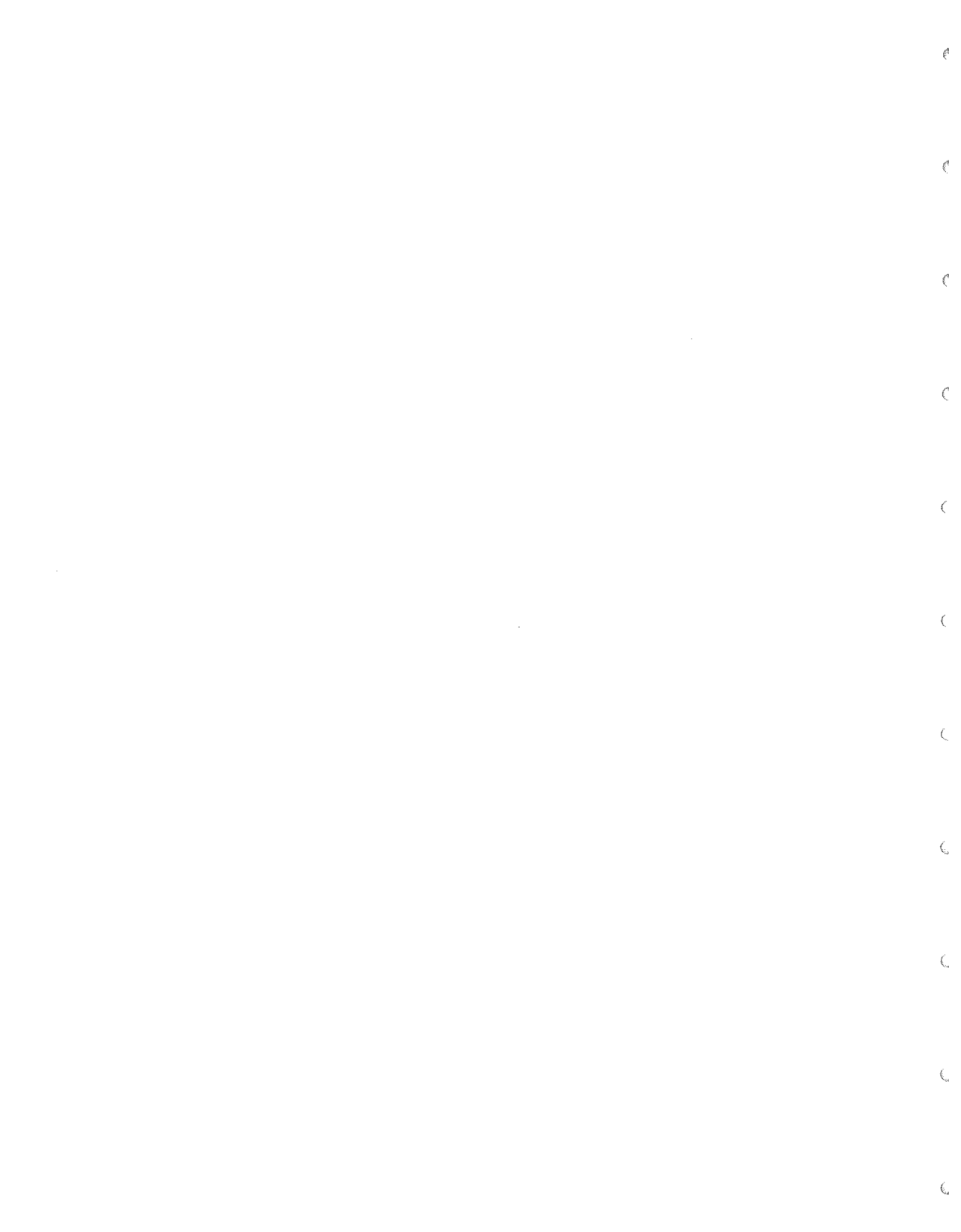
Operating expenses

Personal services	\$1,585,746
Contractual services	33,716
Supplies	377,093
- Other services and charges	127,190
Heat, light and power	130,822
Depreciation	<u>148,347</u>
Total operating expenses	<u>\$2,402,914</u>
Operating income (loss)	\$ (67,903)

Nonoperating expenses

Operating transfers out	<u>(10,000)</u>
Net income (loss)	\$ (77,903)
Retained earnings at beginning of year (Note 6)	<u>92,950</u>
Retained earnings at end of year	<u><u>\$ 15,047</u></u>

These financial statements should be read only in connection with the accompanying accountants' report, summary of significant accounting policies, and notes to financial statements.



VERMILION COUNTY, ILLINOIS
 COMBINED STATEMENT OF CHANGES IN
 FINANCIAL POSITION - ENTERPRISE FUNDS
Year Ended November 30, 1982

Funds were provided by

Operations:	
Net income (loss)	\$ 67,903
Charges to operations not affecting funds	<u>148,347</u>
Total funds provided	<u>\$ 80,444</u>

Funds were applied to

Operating transfers out	\$ 10,000
Additions to buildings	49,457
Purchase of equipment	4,500
Increase in working capital	<u>16,487</u>
Total funds applied	<u>\$ 80,444</u>

CHANGES IN WORKING CAPITAL

Increase (decrease) in current assets

Cash	\$142,948
Investments, at cost	22,533
Receivables - accounts	<u>(48,638)</u>
Net increase (decrease) in current assets	<u>\$116,843</u>

Increase (decrease) in current liabilities

Vouchers payable	<u>\$100,356</u>
Increase (decrease) in working capital	<u>\$ 16,487</u>

These financial statements should be read only in connection with the accompanying accountants' report, summary of significant accounting policies, and notes to financial statements.

VERMILION COUNTY, ILLINOIS
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
November 30, 1982

The accounting policies of Vermilion County conform to generally accepted accounting 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 and account groups, 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 four generic fund types and three broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund (which includes the fee offices) is the general operating fund of the County. It is 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 expendable trusts or major capital projects) that are legally restricted to expenditures for specified 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 Project Funds - Capital Project Funds are used to account for financial resources to be used for acquisition or construction of major capital facilities (other than those financed by proprietary funds and Trust Funds).

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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VERMILION COUNTY, ILLINOIS
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
November 30, 1982

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, private 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 (assets equal liabilities) and do not involve measurement of results of operations.

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.

B. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the long-term liabilities associated with a fund are determined by its measurement focus. Governmental funds and Expendable Trust Funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

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.

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VERMILION COUNTY, ILLINOIS
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
November 30, 1982

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.

An account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent 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.

The proprietary fund is accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with its activity are included on the balance sheet.

Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by the proprietary fund is charged as an expense against its operations. Accumulated depreciation is reported on the balance sheet. Depreciation has been provided over the estimated useful lives using the straight-line method. Building and equipment are recorded at cost and the farm land is carried at a nominal amount of \$1,000 for 137 acres, the approximate cost based on market value at the date of acquisition.

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.

Accounting records and reports made by County officials are on the cash basis. Under this method, revenue is recorded when collected and expenditures are recorded when disbursements are made. However, the Illinois County Auditing Law requires audit reports to contain statements that are in conformity with generally accepted accounting principles, setting forth financial position and the results of operations. For purposes of these financial statements, the accounting for all the funds has been converted to the modified accrual basis or accrual basis, as required by generally accepted accounting principles.

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VERMILION COUNTY, ILLINOIS
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
November 30, 1982

All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

The proprietary fund is accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

D. Budget and Appropriations

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 34 of the Illinois Revised Statutes. The budget covers the fiscal year ending November 30 and is available for public inspection at least fifteen days prior to final adoption. All appropriations cease with the close of the fiscal year. The budget document is prepared for all budgetary funds using the accrual basis for projecting expenditures and the cash basis for projecting revenues. Actual revenue compared to budget in the financial statements is presented in accordance with generally accepted accounting principles since the difference from cash basis is deemed to be immaterial.

Once the County budget has been adopted no further appropriations shall be made during the year except in the event of an immediate emergency at which time the County Board by a two-thirds vote makes appropriations in excess of those authorized in the budget.

E. Investments

Cash from certain County funds is invested in time deposits. Time deposits are carried at cost.

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VERMILION COUNTY, ILLINOIS
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
November 30, 1982

F. Accounts Receivable

Accounts receivable in the Governmental and Proprietary Funds are reported at gross with no allowance for uncollectibles since the amount of any uncollectible accounts is immaterial. The delinquent taxes receivable in the Fiduciary Funds is reported net of an estimated allowance. The allowance for uncollectibles is adjusted annually and is based on historical experience with the property tax collection process.

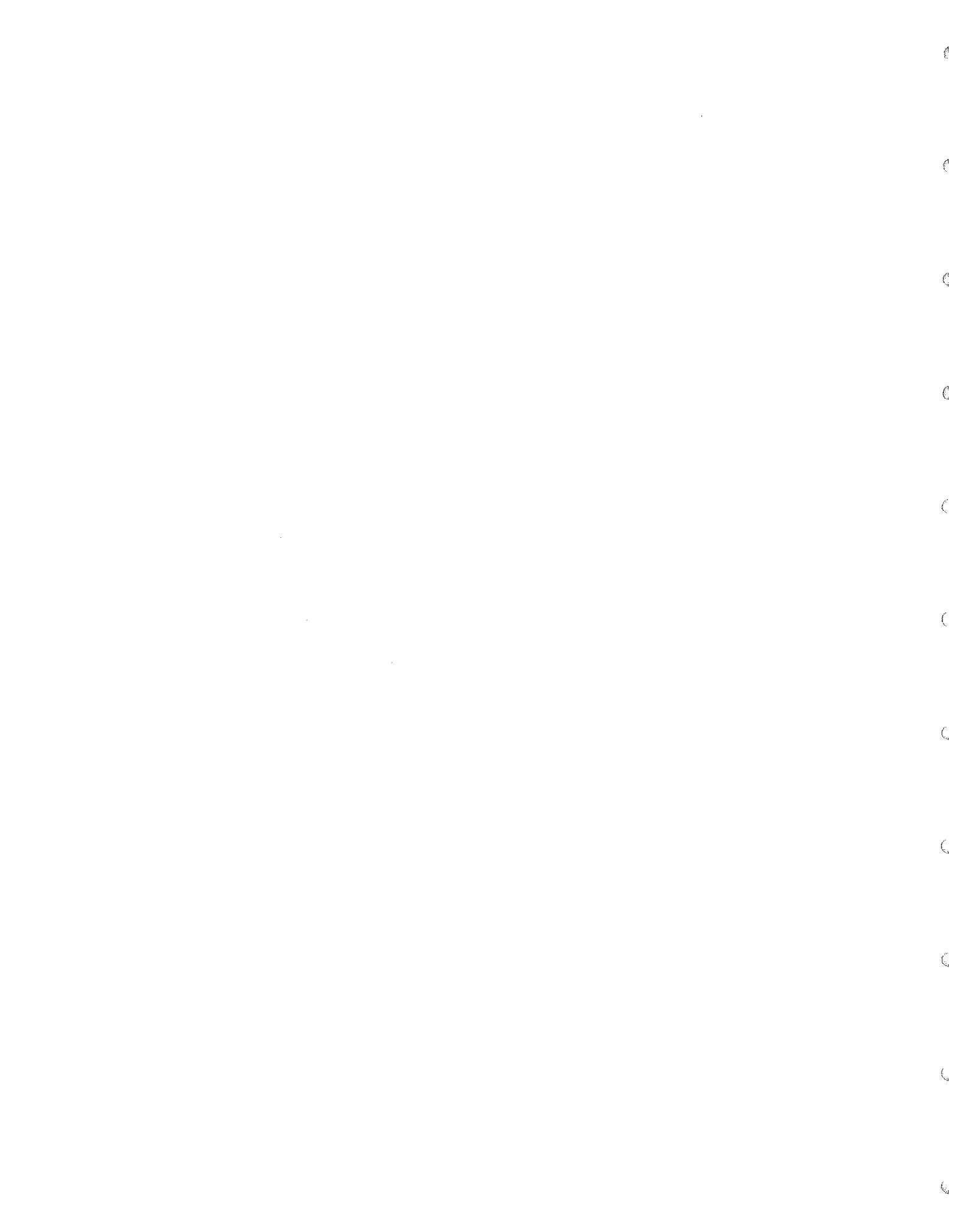
G. Inventory

Inventory in the General Fund is the balance of revenue stamps on hand at year end, valued at cost. The amount is equally offset by a fund balance reserve.

H. Accumulated Unpaid Vacation and Sick Pay

Accumulated unpaid vacation and sick pay are not accrued in governmental funds. No County employee is allowed to accumulate vacation days. Full time County employees can accumulate five or ten days of sick leave a year, depending on years of service, up to a maximum of thirty days. Accumulated sick pay is forfeited upon an employee's termination of employment with the County.

This information should be read only in connection
with the accompanying accountants' report.



VERMILION COUNTY, ILLINOIS
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS
November 30, 1982

Note 1 - Property taxes

Property taxes receivable represent unpaid taxes from 1981 and prior year levies. Taxes so assessed become liens upon the property assessed.

Note 2 - Interfund accounts

Individual fund interfund receivable and payable balances at November 30, 1982 were:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General	\$301,033	\$ 19,219
Special revenue:		
Animal control	10	-
Transportation	7,731	-
Highway administrative payroll	34,114	7,731
County MFT	-	3,557
Juvenile probation improvement	-	6,473
Indemnity	16,280	-
Election	-	100
Liability insurance	-	3,000
Capital projects - county bridge	-	791
Fiduciary funds:		
Township MFT	-	29,767
Deposit	50,454	125,262
Unknown heirs	-	1,890
Non-resident heirs	-	2,388
Board of Election commissioners	100	-
Working cash	-	2,794
Adjustment	7,766	-
Domestic violence	780	-
Probation office	-	1,323
Payroll	15,422	1,700
Inheritance tax	-	1,903
Circuit Clerk Traffic	3,017	343
County Clerk	4,126	-
Circuit Clerk	-	38,646
County Collector	<u>19,598</u>	<u>213,544</u>
 Total	 <u>\$460,431</u>	 <u>\$460,431</u>

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VERMILION COUNTY, ILLINOIS
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS
November 30, 1982

Note 3 - Enterprise Fund fixed assets

A summary of changes in fixed assets of the County Enterprise Fund is presented below:

	Balance November 30, <u>1981</u>	<u>Additions</u>	<u>Retirements</u>	Balance November 30, <u>1982</u>
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
Buildings	4,365,919	49,456	-	4,415,375
Transportation equipment	17,435	-	-	17,435
Other equipment	204,798	4,500	-	209,298
	<u>\$4,589,152</u>	<u>\$ 53,956</u>	<u>\$ -</u>	<u>\$4,643,108</u>
Less cost charged to operations to date	<u>(630,705)</u>	<u>(148,347)</u>	<u>-</u>	<u>(779,052)</u>
	<u>\$3,958,447</u>	<u>\$ (94,391)</u>	<u>\$ -</u>	<u>\$3,864,056</u>

Note 4 - Changes in long-term debt

The following is a summary of changes in long-term debt for Vermilion County:

	Balance December 1, <u>1981</u>	<u>Additions</u>	<u>Deductions</u>	Balance November 30, <u>1982</u>
Unfunded pension liability (Note 5)	\$1,462,948	\$ -	\$ 26,912	\$1,436,036
General obligation bonds	<u>2,195,000</u>	<u>-</u>	<u>370,000</u>	<u>1,825,000</u>
Total	<u>\$3,657,948</u>	<u>\$ -</u>	<u>\$396,912</u>	<u>\$3,261,036</u>

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VERMILION COUNTY, ILLINOIS
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS
November 30, 1982

Note 4 - Changes in long-term debt (continued)

Bonds payable at November 30, 1982:

Bonds payable at November 30, 1982 are comprised of the following individual issues:

\$2,000,000 County Nursing Home bonds, serial bonds due in annual installments of \$250,000 on January 1, 1983; interest at 5.25%.	\$ 250,000
\$2,000,000 County Nursing Home bonds, serial bonds due in annual installments of \$125 - 175,000 through December 1, 1992; interest at 4.0% - 4.8%.	1,575,000
	<u>\$1,825,000</u>

The annual requirements to amortize all debt outstanding as of November 30, 1982, including interest payments of \$427,730 are as follows:

Year Ended November 30,	General Obligation		
	1971 Issue	1977 Issue	Total
1983	\$256,563	\$ 195,338	\$ 451,901
1984	-	190,338	190,338
1985	-	210,213	210,213
1986	-	203,913	203,913
1987	-	197,463	197,463
1988	-	215,863	215,863
1989	-	207,988	207,988
1990	-	199,938	199,938
1991	-	191,713	191,713
1992	-	183,400	183,400
	<u>\$256,563</u>	<u>\$1,996,167</u>	<u>\$2,252,730</u>

\$608,048 is available in the Debt Service Funds to service the general obligation bonds.

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VERMILION COUNTY, ILLINOIS
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS
November 30, 1982

Note 5 - 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 "non-participating employees" and are covered under Social Security.

The total pension expense for the year ended November 30, 1982 was \$572,638. The Illinois Municipal Retirement Fund has advised that as of December 31, 1982, the latest date for which information is available, the present value of total pension and Social Security obligations to be borne by the County was \$4,419,488. The County had accumulated reserve assets of \$1,857,277 on the same date. Therefore, the estimated present value of future contributions to be made by the County on behalf of present employees at December 31, 1982 was \$2,562,211. The normal cost portion of the total County contribution rate is expected to provide \$1,126,175 of this amount, and the prior service portion of the rate is expected to provide \$1,436,036. This is the amount considered, actuarially, to be unfunded at this time; it is sometimes referred to as the "actuarial deficiency."

The County contribution rate is derived from actuarial calculations of the actual and expected costs for retirement, disability, and death benefits of employees. This contribution rate for 1982 (including Social Security) was 11.84% of gross pay for employees in the Sheriff's department and 15.33% of gross pay for all other employees. The County levies a special tax to fund a portion of its contribution cost under this pension plan.

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VERMILION COUNTY, ILLINOIS
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS
November 30, 1982

Note 6 - Enterprise Funds

The Vermilion Manor Nursing Home and the Vermilion County Farm were reported as Enterprise Funds for the first time for the year ended November 30, 1981. Prior to this time these funds were reported as a part of the General Fund.

Assets transferred to these Enterprise Funds are considered contributed by the County and retained earnings is considered to be earnings since December 1, 1980 in the case of the Nursing Home and earnings since inception for the Vermilion County Farm. It was considered impractical to determine Nursing Home earnings since inception.

Fixed assets were not reported on the Enterprise Fund on the financial statements for the year ended November 30, 1981. Beginning retained earnings have been restated to report fixed assets and applicable depreciation.

Note 7 - Segment information for Enterprise Funds

	<u>Nursing Home</u>	<u>County Farm</u>	<u>Total</u>
Operating revenues	\$2,317,563	\$ 17,448	\$2,335,011
Depreciation	\$ 148,347	\$ -	\$ 148,347
Operating income (loss)	\$ (75,519)	\$ 7,616	\$ (67,903)
Other financing sources:			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	\$ -	\$(10,000)	\$ (10,000)
Net loss	\$ (75,519)	\$ (2,384)	\$ (77,903)
Current capital:			
contributions	\$4,481,209	\$ 1,000	\$4,482,209
Property and equipment additions	\$ 53,957	\$ -	\$ 53,957
Net working capital	\$ 628,276	\$ 4,924	\$ 633,200
Total equity	\$4,491,332	\$ 5,924	\$4,497,256

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VERMILION COUNTY, ILLINOIS
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS
November 30, 1982

Note 8 - Additional disclosures

Generally accepted accounting principles require disclosure, as part of the general purpose combined financial statements, of certain information concerning individual funds including:

- A. Segment information for certain individual Enterprise Funds. This requirement is effectively met in this report by Note 6.
- B. Summary disclosures of debt service requirements to maturity for all types of outstanding debt. This requirement is met by Note 4.
- C. Summary disclosures of changes in all fixed assets by major asset class. Fixed assets are disclosed in Note 3.
- D. Summary disclosures of changes in general long-term debt. This requirement is met by Note 4.
- E. Excess of expenditures over appropriations in individual funds. The Juvenile Probation Improvement Special Revenue Fund exceeded its appropriation.
- F. Deficit fund balances of individual funds. No funds had deficit fund balances at November 30, 1982.
- G. Interfund receivable and payable balances. This requirement is met by Note 2.

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VERMILION COUNTY, ILLINOIS
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS
November 30, 1982

Note 9 - Prior years' balances

Comparative balance sheet numbers have been adjusted to reflect funds omitted from the prior years' financial statements. Those funds not included last year are as follows:

1. Regional Superintendent of Schools Trust Account
2. County Collector
3. Domestic Violence
4. Inheritance Tax

Comparative numbers relating to the general long-term debt account group have been adjusted to reflect the unfunded pension liability at November 30, 1981.

In addition, certain funds of the County have been reclassified into other fund types. Funds reclassified are as follows:

<u>Fund</u>	<u>Previous Classification</u>	<u>Present Classification</u>
Township MFT	Special Revenue	Expendable Trust
Township bridge	Capital Projects	Expendable Trust
Federal revenue sharing	Expendable Trust	Special Revenue
Deposit fund	Expendable Trust	Agency Fund
Unknown heirs	Expendable Trust	Agency Fund
Non-resident heirs	Expendable Trust	Agency Fund

As a result of the above and changes in the presentation of interfund transfers as other financing sources and uses, it was not practical to include comparative balances of revenues and expenditures for the year ended November 30, 1981.

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VERMILION COUNTY, ILLINOIS
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS
November 30, 1982

Note 10 - Lease

The County has entered into a lease with the Danville Public Building Commission for certain designated space in the Danville Public Safety Building. The lease expires October 31, 1985. Minimum lease commitments are as follows:

Year ended November 30, 1983	\$1,629,060
1984	<u>1,791,960</u>
	<u>\$3,421,020</u>

Lease expense for the year ended November 30, 1982 was \$1,357,559.

The Fund Balance at November 30, 1981 of the Public Safety Building Rent Special Revenue Fund has been restated to reflect prepaid lease expense of \$1,234,145 on the above lease.

Note 11 - Non-budgetary funds

Special revenue funds not budgeted by the County are as follows:

1. Animal Control
2. Health Department
3. Highway Administrative Payroll
4. County MFT
5. Indemnity

These funds have been omitted from the "actual" totals to provide a more meaningful comparison.

Following is a reconciliation between budgetary and non-budgetary special revenue funds.

	Actual		
	Budgetary	Non-	Total
	Funds	budgetary	Special
		Funds	Revenue Fund
Revenues	\$4,266,895	\$1,279,564	\$5,546,459
Expenditures	<u>3,347,208</u>	<u>1,897,077</u>	<u>5,244,285</u>
Excess (deficiency) of revenues over expenditures	\$ 919,687	\$ (617,513)	\$ 302,174
Other financing sources (uses)	<u>(392,445)</u>	<u>718</u>	<u>(391,727)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 527,242	\$ (616,795)	\$ (89,553)
Fund balance at beginning of year	<u>3,262,280</u>	<u>1,815,364</u>	<u>5,077,644</u>
Fund balance at end of year	<u>\$3,789,522</u>	<u>\$1,198,569</u>	<u>\$4,988,091</u>

This information should be read only in connection with the accompanying accountants' report.

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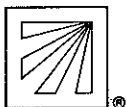
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County Board
Vermilion County, Illinois

Our examination was made for the purpose of forming an opinion on the general purpose combined financial statements taken as a whole. The supplemental financial information, as identified in the table of contents on the preceding page, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Clifton, Gunderson & Co.

Danville, Illinois
May 31, 1983

GENERAL FUND

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VERMILION COUNTY, ILLINOIS
GENERAL FUND
COMPARATIVE BALANCE SHEET
November 30

	<u>November 30</u>	
	<u>1982</u>	<u>1981</u>
<u>Assets</u>		
Cash	\$ 332,642	\$ 408,833
Investments, at cost	2,618,427	1,867,767
Receivables:		
Taxes	216,276	565,971
Accounts	8,674	11,484
Accrued interest	35,371	30,825
Due from other funds	301,033	172,846
Due from other governments	266,644	311,728
Inventory, at cost	514	893
Prepaid expense	-	2,351
	<u> </u>	<u> </u>
Total assets	<u>\$3,779,581</u>	<u>\$3,372,698</u>
<u>Liabilities</u>		
Accounts payable	\$ 156,600	\$ 255,179
Due to other funds	19,219	96,508
Due to other taxing units	1,691	-
	<u> </u>	<u> </u>
Total liabilities	<u>\$ 177,510</u>	<u>\$ 351,687</u>
<u>Fund balances</u>		
Reserved for inventory	\$ 514	\$ 893
Unreserved	3,601,557	3,020,118
	<u> </u>	<u> </u>
Total fund balances	<u>\$3,602,071</u>	<u>\$3,021,011</u>
	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$3,779,581</u>	<u>\$3,372,698</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 1982

<u>Revenues</u>	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Taxes	\$ 874,435	\$ 867,224	\$ (7,211)
Licenses and permits	22,000	20,550	(1,450)
Intergovernmental	1,892,814	1,546,452	(346,362)
Charges for services	820,065	863,637	43,572
Fines and forfeits	142,000	177,795	35,795
Miscellaneous	205,000	349,307	144,307
Total revenues	<u>\$3,956,314</u>	<u>\$3,824,965</u>	<u>\$ (131,349)</u>
<u>Expenditures</u>			
General government	\$1,420,987	\$1,318,066	\$ 102,921
Judiciary and court related	1,082,802	1,053,955	28,847
Public Safety	1,014,005	990,586	23,419
Public Health	930,451	587,380	343,071
Total expenditures	<u>\$4,448,245</u>	<u>\$3,949,987</u>	<u>\$ 498,258</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (491,931)</u>	<u>\$ (125,022)</u>	<u>\$ 366,909</u>
<u>Other financing sources (uses)</u>			
Operating transfers in	\$ 429,775	\$ 811,512	\$ 381,737
Operating transfers out	(111,524)	(105,051)	6,473
	<u>\$ 318,251</u>	<u>\$ 706,461</u>	<u>\$ 388,210</u>
Excess (deficiency) of revenues over expenditures and other	<u>\$ (173,680)</u>	<u>\$ 581,439</u>	<u>\$ 755,119</u>
Fund balances at beginning of year	3,021,011	3,021,011	-
Decrease in reserve for inventory	-	(379)	(379)
Fund balances at end of year	<u>\$2,847,331</u>	<u>\$3,602,071</u>	<u>\$ 754,740</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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VERMILION COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>General government</u>			
<u>County Board</u>			
Personal services	\$ 10,381	\$ 10,366	\$ 15
Supplies	1,840	1,728	112
Other services and charges	44,910	38,011	6,899
	<u>\$ 57,131</u>	<u>\$ 50,105</u>	<u>\$ 7,026</u>
 <u>Compensation and liability insurance</u>	 \$ 57,000	 \$ 38,131	 \$ 18,869
 <u>County supplies</u>	 \$ 9,000	 \$ 8,806	 \$ 194
 <u>Urban Counties Council dues</u>	 \$ 3,780	 \$ 3,780	 \$ -
 <u>Modernization of County accounting system</u>	 \$ 32,000	 \$ 20,400	 \$ 11,600
 <u>Buildings and grounds</u>			
Personal services	\$ 88,653	\$ 84,461	\$ 4,192
Supplies	6,600	5,484	1,116
Other services and charges	118,637	110,716	7,921
	<u>\$213,890</u>	<u>\$200,661</u>	<u>\$ 13,229</u>
 <u>County services building</u>			
Personal services	\$ 8,000	\$ 7,889	\$ 111
Supplies	1,946	1,946	-
Other services and charges	36,754	36,409	345
Capital outlay	3,516	3,194	322
	<u>\$ 50,216</u>	<u>\$ 49,438</u>	<u>\$ 778</u>

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VERMILION COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>General government</u>			
<u>Vermilion County Extension</u>	\$ 16,600	\$ 16,600	\$ -
<u>Investigation and burial of Veterans' Family</u>	\$ 300	\$ -	\$ 300
<u>Data processing</u>			
Personal services	\$ 27,335	\$ 25,518	\$ 1,817
Supplies	2,050	1,647	403
Other services and charges	14,752	13,279	1,473
Capital outlay	16,953	16,555	398
	<u>\$ 61,090</u>	<u>\$ 56,999</u>	<u>\$ 4,091</u>
<u>Board of review</u>			
Personal services	\$ 24,516	\$ 23,549	\$ 967
Supplies	1,200	1,088	112
Other services and charges	7,900	4,432	3,468
Capital outlay	100	100	-
	<u>\$ 33,716</u>	<u>\$ 29,169</u>	<u>\$ 4,547</u>
<u>County Treasurer</u>			
Personal services	\$111,486	\$111,311	\$ 175
Supplies	27,077	27,052	25
Other services and charges	13,398	12,348	1,050
Capital outlay	4,000	3,610	390
	<u>\$155,961</u>	<u>\$154,321</u>	<u>\$ 1,640</u>

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VERMILION COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>General government</u>			
<u>County Auditor</u>			
Personal services	\$ 68,438	\$ 68,379	\$ 59
Supplies	1,860	1,641	219
Other services and charges	1,232	1,184	48
Capital outlay	663	663	-
	<u>\$ 72,193</u>	<u>\$ 71,867</u>	<u>\$ 326</u>
<u>County Recorder</u>			
Personal services	\$ 56,371	\$ 56,256	\$ 115
Supplies	9,362	7,569	1,793
Other services and charges	19,583	19,109	474
Capital outlay	1,000	885	115
	<u>\$ 86,316</u>	<u>\$ 83,819</u>	<u>\$ 2,497</u>
<u>Election Commission</u>			
Personal services	\$ 35,245	\$ 35,149	\$ 96
Supplies	4,058	4,058	-
Other services and charges	49,283	49,264	19
	<u>\$ 88,586</u>	<u>\$ 88,471</u>	<u>\$ 115</u>
<u>Register birth and death certificates</u>	<u>\$ 3,300</u>	<u>\$ 2,887</u>	<u>\$ 413</u>
<u>Trustees - Rose Cemetary</u>	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ -</u>
<u>Vermilion County soil and water conservation</u>	<u>\$ 1,530</u>	<u>\$ 1,530</u>	<u>\$ -</u>

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VERMILION COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>General government</u>			
<u>Public Safety Building</u>			
<u>maintenance</u>			
Supplies	\$ 5,550	\$ 5,549	\$ 1
Other services and charges	12,000	10,745	1,255
	<u>\$ 17,550</u>	<u>\$ 16,294</u>	<u>\$ 1,256</u>
 <u>Merit Commission</u>			
Supplies	\$ 200	\$ 181	\$ 19
Other services and charges	8,800	2,224	6,576
	<u>\$ 9,000</u>	<u>\$ 2,405</u>	<u>\$ 6,595</u>
 <u>Regional Superintendent</u>			
<u>of Schools</u>			
Personal services	\$ 36,900	\$ 36,103	\$ 797
Supplies	6,900	6,642	258
Other services and charges	7,300	5,705	1,595
Capital outlay	2,537	2,500	37
	<u>\$ 53,637</u>	<u>\$ 50,950</u>	<u>\$ 2,687</u>
 <u>County Clerk</u>			
Personal services	\$131,713	\$131,550	\$ 163
Supplies	17,500	12,760	4,740
Other services and charges	158,800	155,014	3,786
Capital outlay	3,200	3,185	15
	<u>\$311,213</u>	<u>\$302,509</u>	<u>\$ 8,704</u>

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VERMILION COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>General government</u>			
<u>Daniel Building</u>	\$ 11,500	\$ 2,030	\$ 9,470
<u>Contingency</u>	\$ 9,500	\$ 4,937	\$ 4,563
<u>Planning Commission</u>			
Personal services	\$ 48,878	\$ 47,962	\$ 916
Supplies	2,953	2,330	623
Other services and charges	13,847	11,365	2,482
	<u>\$ 65,678</u>	<u>\$ 61,657</u>	<u>\$ 4,021</u>
<u>Other</u>	\$ -	\$ -	\$ -
Total general government	<u>\$1,420,987</u>	<u>\$1,318,066</u>	<u>\$102,921</u>

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VERMILION COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Judiciary and court related</u>			
<u>Circuit Clerk</u>			
Personal services	\$212,077	\$211,419	\$ 658
Supplies	35,750	35,240	510
Other services and charges	16,929	16,529	400
Capital outlay	2,216	2,216	-
	<u>\$266,972</u>	<u>\$265,404</u>	<u>\$ 1,568</u>
<u>Public Defender</u>			
Personal services	\$115,841	\$115,234	\$ 607
Supplies	1,142	1,106	36
Other services and charges	12,803	12,625	178
Capital outlay	1,625	1,600	25
	<u>\$131,411</u>	<u>\$130,565</u>	<u>\$ 846</u>
<u>Jury Commission</u>			
Personal services	\$ 16,812	\$ 16,787	\$ 25
Supplies	1,100	1,100	-
Other services and charges	350	110	240
	<u>\$ 18,262</u>	<u>\$ 17,997</u>	<u>\$ 265</u>
<u>Associate Judges</u>			
Supplies	\$ 100	\$ 85	\$ 15
Other services and charges	325	234	91
Capital outlay	450	450	-
	<u>\$ 875</u>	<u>\$ 769</u>	<u>\$ 106</u>

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VERMILION COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Judiciary and court related</u>			
<u>Circuit Judge Meyer</u>			
Supplies	\$ 495	\$ 494	\$ 1
Other services and charges	655	358	297
Capital outlay	200	200	-
	<u>\$ 1,350</u>	<u>\$ 1,052</u>	<u>\$ 298</u>
<u>Circuit Judge Robinson</u>			
Supplies	\$ 300	\$ 273	\$ 27
Other services and charges	950	597	353
Capital outlay	100	100	-
	<u>\$ 1,350</u>	<u>\$ 970</u>	<u>\$ 380</u>
<u>Circuit Judge Wright</u>			
Supplies	\$ 214	\$ 213	\$ 1
Other services and charges	376	367	9
Capital outlay	760	709	51
	<u>\$ 1,350</u>	<u>\$ 1,289</u>	<u>\$ 61</u>
<u>Judiciary and Rules</u>			
Personal services	\$ 14,727	\$ 14,727	\$ -
Supplies	1,497	1,497	-
Other services and charges	67,991	67,989	2
Capital outlay	3,130	3,130	-
	<u>\$ 87,345</u>	<u>\$ 87,343</u>	<u>\$ 2</u>

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VERMILION COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
Year Ended November 30, 1982

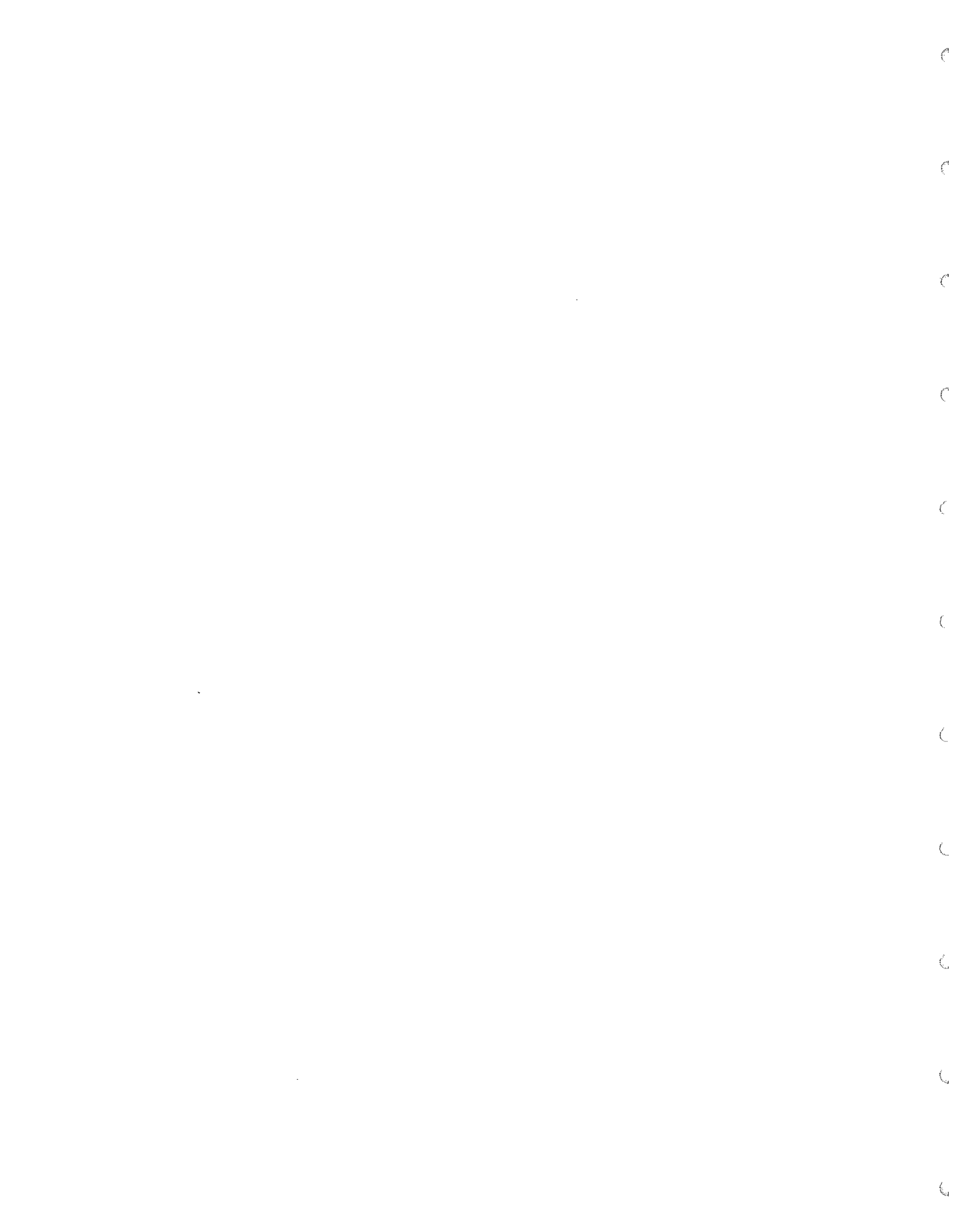
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Judiciary and court related</u>			
<u>States Attorney</u>			
Personal services	\$246,339	\$238,255	\$ 8,084
Supplies	5,609	4,408	1,201
Other services and charges	36,201	33,201	3,000
Capital outlay	13,000	12,529	471
	<u>\$301,149</u>	<u>\$288,393</u>	<u>\$ 12,756</u>
 <u>East Central Illinois</u>			
<u>Criminal Justice Committee</u>			
Other services and charges	\$ 5,580	\$ 5,580	\$ -
 <u>Probation Office</u>			
Personal services	\$173,082	\$172,045	\$ 1,037
Supplies	3,758	3,757	1
Other services and charges	30,378	26,966	3,412
Capital outlay	7,839	7,721	118
	<u>\$215,057</u>	<u>\$210,489</u>	<u>\$ 4,568</u>
 <u>Probation Office</u>			
<u>Reimbursement</u>	\$ 9,600	\$ 9,600	\$ -
 <u>Unit Board - MEG</u>	\$ 12,000	\$ 12,000	\$ -
 <u>Juvenile</u>	\$ 6,221	\$ 6,221	\$ -

-continued-

VERMILION COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Judiciary and court related</u>			
<u>Special Attorney hire</u>			
Other services and charges	\$ 10,300	\$ 2,318	\$ 7,982
<u>Special Public Defender</u>			
Personal services	\$ 11,980	\$ 11,965	\$ 15
Supplies	2,000	2,000	-
	<u>\$ 13,980</u>	<u>\$ 13,965</u>	<u>\$ 15</u>
<u>Other</u>	\$ -	\$ -	\$ -
Total judiciary and court related	<u>\$1,082,802</u>	<u>\$1,053,955</u>	<u>\$ 28,847</u>

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VERMILION COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Public safety</u>			
<u>Sheriff</u>			
Personal services	\$ 618,697	\$617,075	\$ 1,622
Supplies	24,600	23,764	836
Other services and charges	196,907	182,342	14,565
Capital outlay	45,000	44,990	10
	<u>\$ 885,204</u>	<u>\$868,171</u>	<u>\$ 17,033</u>
<u>Coroner</u>			
Personal services	\$ 40,842	\$ 40,253	\$ 589
Supplies	900	764	136
Other services and charges	24,918	19,719	5,199
Capital outlay	650	71	579
	<u>\$ 67,310</u>	<u>\$ 60,807</u>	<u>\$ 6,503</u>
<u>Friendly Town - Educational</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ -</u>
<u>Animal Control</u>			
Personal services	\$ 44,268	\$ 44,386	\$ (118)
Supplies	7,384	7,383	1
Other services and charges	8,193	8,193	-
Capital outlay	646	646	-
	<u>\$ 60,491</u>	<u>\$ 60,608</u>	<u>\$ (117)</u>
<u>Other</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total public safety	<u>\$1,014,005</u>	<u>\$990,586</u>	<u>\$ 23,419</u>

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VERMILION COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
Year Ended November 30, 1982

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Public health</u>			
<u>Weed Control</u>			
Personal services	\$ 6,769	\$ 6,747	\$ 22
Supplies	225	140	85
Other services and charges	1,385	1,117	268
Capital outlay	125	30	95
	<u>\$ 8,504</u>	<u>\$ 8,034</u>	<u>\$ 470</u>
 <u>Health Department</u>			
Personal services	\$350,397	\$338,176	\$ 12,221
Supplies	469,800	141,306	328,494
Other services and charges	101,750	99,864	1,886
Capital outlay	-	-	-
	<u>\$921,947</u>	<u>\$579,346</u>	<u>\$342,601</u>
 <u>Other</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
 Total public health	 <u>\$930,451</u>	 <u>\$587,380</u>	 <u>\$343,071</u>

This information should be read only in connection with the accompanying accountants' report on supplemental financial information.

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SPECIAL REVENUE FUNDS

