

VERMILION COUNTY, ILLINOIS

FINANCIAL STATEMENTS  
and  
ACCOUNTANTS' REPORT

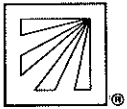
November 30, 1984



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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, 1984, 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, 1984, 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  
April 22, 1985

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VERMILION COUNTY, ILLINOIS  
COMBINED BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUPS  
November 30, 1984

Assets	Governmental Fund Types			Proprietary Fund Type Enterprise	Fiduciary Fund Type Trust and Agency	Account Group General Long-term Debt	Total (Memorandum Only)	
	General	Special Revenue	Debt Service				1984	1983
Cash	\$ 821,682	\$ 748,757	\$ 18,665	\$ 223,452	\$ 7,813,236	\$ -	\$ 9,878,133	\$ 9,467,890
Investments, at cost	1,571,950	2,842,519	239,202	218,482	2,235,613	-	7,927,130	7,870,129
Receivables (net, where applicable, of allowance for uncollectibles):								
Taxes, including interest, penalties and liens (Note 1)	265,247	762,183	57,144	-	892,963	-	2,023,757	2,071,476
Accounts	90,885	20,912	-	141,893	18,787	-	272,477	155,681
Accrued interest	14,599	43,347	2,960	1,984	-	-	71,814	62,765
Due from other funds (Note 2)	335,251	75,211	-	-	328,076	-	738,538	313,838
Due from other governments	197,748	172,498	-	-	113,432	-	483,678	475,067
Inventory, at cost	634	-	-	-	-	-	634	1,406
Prepaid expense	-	1,446,005	-	-	-	-	1,446,005	1,314,555
Fixed assets (net of accumulated depreciation (Note 3))	-	-	-	3,705,192	-	-	3,705,192	3,805,495
Amount available in debt service funds (Note 4)	-	-	-	-	-	317,971	317,971	292,571
Amount to be provided for retirement of general long-term debt (Notes 4 and 5)	-	-	-	-	-	-	-	-
Total assets	\$3,297,996	\$6,111,432	\$317,971	\$4,291,003	\$11,402,107	\$4,216,984	\$30,764,342	\$28,637,191
						3,899,013	3,899,013	2,806,318



VERMILION COUNTY, ILLINOIS  
COMBINED BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUPS  
November 30, 1984

	Governmental Fund Types				Proprietary Fund Type Enterprise	Fiduciary Fund Type Trust and Agency	Account Group		Total (Memorandum Only) 1984 1983
	General	Special Revenue	Debt Service	Capital Projects			General Long-term Debt		
Liabilities									
Vouchers and accounts payable	\$ 188,880	\$ 171,611	\$ -	\$ 93,154	\$ 269,519	\$ 91,595	\$ -	\$ 814,759	\$ 827,148
Accrued payroll	-	-	-	-	139,814	-	-	139,814	-
Due to:									
Other taxing units	-	-	-	-	-	7,609,827	-	7,609,827	7,820,775
Other funds (Note 2)	6,151	27,760	-	25,000	-	679,627	-	738,538	313,838
Other governments	-	-	-	-	-	93,943	-	93,943	314,747
Others	-	-	-	-	-	1,834,479	-	1,834,479	1,451,713
Unfunded pension liability (Notes 4 and 5)	-	-	-	-	-	-	2,718,728	2,718,728	1,648,889
Accumulated unpaid sick pay	-	-	-	-	-	-	173,256	173,256	-
General obligation bonds payable	-	-	-	-	-	-	-	-	-
Total liabilities	\$ 195,031	\$ 199,371	\$ -	\$ 118,154	\$ 409,333	\$ 10,309,471	\$ -	1,325,000	1,450,000
Fund Equity								\$ 4,216,984	\$ 13,827,110
Contributed capital	\$ -	\$ -	\$ -	\$ -	\$ 4,524,518	\$ -	-	\$ 4,524,518	\$ 4,524,518
Retained earnings, (deficit), unreserved	\$ -	\$ -	\$ -	\$ -	\$ (642,848)	\$ -	-	\$ (642,848)	\$ (306,120)
Fund balance:									
Reserved for trust activity	-	-	-	-	-	1,092,636	-	1,092,636	824,408
Reserved for inventory	634	-	-	-	-	-	-	634	1,406
Reserved for encumbrances	-	-	-	-	-	-	-	-	91,527
Reserved for debt service	-	-	317,971	-	-	-	-	317,971	292,571
Unreserved	3,102,331	5,912,061	-	1,008,695	-	-	-	10,023,087	9,381,771
Total retained earnings/fund balance	\$ 3,102,965	\$ 5,912,061	\$ 317,971	\$ 1,008,695	\$ (642,848)	\$ 1,092,636	-	\$ 10,791,480	\$ 10,285,563
Total fund equity	\$ 3,102,965	\$ 5,912,061	\$ 317,971	\$ 1,008,695	\$ 3,881,670	\$ 1,092,636	-	\$ 15,315,998	\$ 14,810,081
Commitments and contingent liabilities (Notes 4 and 5)									
Total liabilities and fund equity	\$ 3,297,996	\$ 6,111,432	\$ 317,971	\$ 1,126,849	\$ 4,291,003	\$ 11,402,107	\$ 4,216,984	\$ 30,764,342	\$ 28,637,191

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, 1984

	Governmental Fund Type			Fiduciary Fund Type Expendable Trust	Total (Memorandum Only)	
	General	Special Revenue	Debt Service		1984	1983
<b>Revenues</b>						
Taxes	\$ 642,306	\$3,194,640	\$188,475	\$ 69,314	\$ 4,350,433	\$ 4,105,202
Licenses and permits	33,419	-	-	-	33,419	21,175
Intergovernmental	1,727,592	2,722,637	-	1,043,304	5,493,533	4,290,980
Charges for services	804,171	219,450	-	60,425	1,084,046	998,880
Fines and forfeits	249,256	-	-	-	249,256	321,183
Miscellaneous	582,321	374,690	27,385	62,444	1,140,631	716,601
Total revenues	<u>\$4,039,065</u>	<u>\$6,511,417</u>	<u>\$215,860</u>	<u>\$1,235,487</u>	<u>\$12,351,318</u>	<u>\$10,454,021</u>
<b>Expenditures</b>						
General government	\$1,332,001	\$3,094,140	\$ -	\$ -	\$ 4,426,141	\$ 3,684,664
Judiciary and court related	1,260,486	-	-	-	1,260,486	1,148,825
Public Safety	1,107,657	109,521	-	-	1,217,178	1,208,102
Public Health	636,620	349,324	-	-	985,944	1,136,351
Transportation	-	1,736,951	-	922,560	2,659,511	2,301,710
Debt service	-	-	190,460	-	190,460	452,141
Capital projects	-	-	-	-	767,821	372,585
Other	-	5,000	-	78,142	83,142	96,458
Total expenditures	<u>\$4,336,764</u>	<u>\$5,294,936</u>	<u>\$190,460</u>	<u>\$1,000,702</u>	<u>\$11,590,683</u>	<u>\$10,400,836</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (297,699)</u>	<u>\$1,216,481</u>	<u>\$ 25,400</u>	<u>\$ 234,785</u>	<u>\$ 760,635</u>	<u>\$ 53,185</u>
<b>Other financing sources (uses)</b>						
Operating transfers in	\$ 695,287	\$ -	\$ -	\$ -	\$ 1,151,287	\$ 1,269,998
Operating transfers out	(456,000)	(628,690)	-	(41,016)	(1,142,964)	(1,154,785)
Total other financing sources (uses)	<u>\$ 239,287</u>	<u>\$ (628,690)</u>	<u>\$ -</u>	<u>\$ (41,016)</u>	<u>\$ 8,323</u>	<u>\$ 115,213</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (58,412)</u>	<u>\$ 587,791</u>	<u>\$ 25,400</u>	<u>\$ 193,769</u>	<u>\$ 768,958</u>	<u>\$ 168,398</u>
Fund balance at beginning of year	3,162,149	5,324,270	292,571	898,867	10,666,142	10,496,852
Increase (decrease) in reserve for inventory	(772)	-	-	-	(772)	892
Fund balance at end of year	<u>\$3,102,965</u>	<u>\$5,912,061</u>	<u>\$317,971</u>	<u>\$1,092,636</u>	<u>\$11,434,328</u>	<u>\$10,666,142</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 BALANCE - BUDGET AND ACTUAL  
GENERAL AND SPECIAL REVENUE FUND TYPES  
Year Ended November 30, 1984

	General Fund			Special Revenue Fund Types (Note 10)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>						
Taxes	\$ 560,000	\$ 642,306	\$ 82,306	\$3,095,529	\$3,194,640	\$ 99,111
Licenses and permits	23,800	33,419	9,619	-	-	-
Intergovernmental	1,438,917	1,727,592	268,675	1,729,132	1,777,697	48,565
Charges for services	677,000	804,171	127,171	200,390	219,430	19,060
Fines and forfeits	225,000	249,256	24,256	-	-	-
Miscellaneous	373,692	582,321	208,629	43,900	259,287	215,387
Total revenues	\$ 3,318,409	\$4,039,065	\$ 720,656	\$5,068,951	\$5,451,074	\$ 382,123
<b>Expenditures</b>						
General Government	\$ 1,339,965	\$1,240,474	\$ 99,491	\$3,468,298	\$3,094,140	\$ 374,158
Judiciary and court related	1,330,058	1,260,486	69,572	-	-	-
Public Safety	1,143,184	1,107,657	35,527	124,480	109,521	14,959
Public Health	626,311	636,620	(10,309)	594,716	318,629	276,087
Transportation	-	-	-	610,546	570,165	40,381
Other	-	-	-	5,000	5,000	-
Total expenditures	\$ 4,439,518	\$4,245,237	\$ 194,281	\$4,803,040	\$4,097,455	\$ 705,585
Excess (deficiency) of revenues over expenditures						
Other financing sources (uses)						
Operating transfers in						
Operating transfers out	\$ 598,700	\$ 695,287	\$ 96,587	\$ -	\$ -	\$ -
Total other financing sources (uses)	(456,000)	(456,000)	-	(460,000)	(628,690)	(168,690)
Excess (deficiency) of revenues over expenditures and other sources (budget basis)	\$ 142,700	\$ 239,287	\$ 96,587	\$ (460,000)	\$ (628,690)	\$ (168,690)
Reconciliation to modified accrual basis (GAAP basis)						
Excess (deficiency) of revenues over expenditures and other sources (GAAP basis)	\$ (978,409)	\$ 33,115	\$1,011,524	\$ (194,089)	\$ 724,929	\$ 919,018
Fund balance at beginning of year		(91,527)			-	
Increase (decrease) in reserve for inventory		\$ (58,412)			\$ 724,929	
Fund balance at end of year		3,162,149			4,352,594	
		(772)			-	
		\$3,102,965			\$5,077,523	

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  
Years Ended November 30

	<u>1984</u>	<u>1983</u>
<u>Revenues</u>		
Charges for services	\$2,654,213	\$2,417,700
Miscellaneous	<u>65,782</u>	<u>60,944</u>
Total revenues	<u>\$2,719,995</u>	<u>\$2,478,644</u>
<u>Operating expenses</u>		
Personal services	\$2,212,077	\$1,883,573
Contractual services	30,892	29,937
Supplies	394,191	404,120
Other services and charges	126,750	132,181
Heat, light and power	147,451	157,663
Depreciation	<u>159,620</u>	<u>152,771</u>
Total operating expenses	<u>\$3,070,981</u>	<u>\$2,760,245</u>
Operating loss	\$ (350,986)	\$ (281,601)
<u>Nonoperating expenses</u>		
Operating transfers in	17,258	35,434
Operating transfers out	<u>(3,000)</u>	<u>(75,000)</u>
Net loss	\$ (336,728)	\$ (321,167)
Retained earnings at beginning of year	<u>(306,120)</u>	<u>15,047</u>
Retained earnings at end of year	<u>\$ (642,848)</u>	<u>\$ (306,120)</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  
Years Ended November 30

	<u>1984</u>	<u>1983</u>
<u>Funds were provided by</u>		
Nonoperating revenue	\$ 17,258	\$ -
Decrease in working capital	<u>236,425</u>	<u>220,297</u>
Total funds provided	<u>\$ 253,683</u>	<u>\$ 220,297</u>
<u>Funds were applied to</u>		
Net loss from operations	\$ 350,986	\$ 281,601
Less charges to operations not affecting funds:		
Depreciation	(159,620)	(152,771)
	<u>\$ 191,366</u>	<u>\$ 128,830</u>
Nonoperating expense	3,000	39,566
Additions to building	52,663	39,569
Purchase of equipment	<u>6,654</u>	<u>12,332</u>
Total funds applied	<u>\$ 253,683</u>	<u>\$ 220,297</u>

CHANGES IN WORKING CAPITAL

<u>Increase (decrease) in current assets</u>		
Cash	\$ (79,069)	\$(140,710)
Investments, at cost	(69,463)	25,036
Receivables - accounts and interest	<u>4,260</u>	<u>15,114</u>
Net decrease in current assets	<u>\$(144,272)</u>	<u>\$(100,560)</u>
<u>Increase (decrease) in current liabilities</u>		
Vouchers payable	\$ (47,661)	\$ 119,737
Accrued payroll	<u>139,814</u>	<u>-</u>
Net increase in current liabilities	<u>\$ 92,153</u>	<u>\$ 119,737</u>
Decrease in working capital	<u>\$(236,425)</u>	<u>\$(220,297)</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, 1984

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, 1984

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, 1984

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, 1984

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.



VERMILION COUNTY, ILLINOIS  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
November 30, 1984

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 account is immaterial. The delinquent taxes receivable in the Fiduciary Funds are 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. Prior to December 1, 1984 full time County employees could accumulate five or ten days of sick leave a year, depending on years of service, up to a maximum of thirty days. After November 30, 1984 employees will be granted ten personal days per year. Unused days will be paid each year.

I. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, and Capital Projects Funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

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, 1984

Note 1 - Property taxes

Property taxes receivable represent unpaid taxes from 1982 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, 1984 were:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General	\$335,251	\$ 6,151
Special revenue:		
Animal control	232	-
Highway administrative payroll	55,439	-
County MFT	-	27,760
Indemnity	19,540	-
Capital projects - county bridge	-	25,000
Fiduciary funds:		
Township MFT	-	27,679
Law Library	746	-
Deposit	245,235	-
Unknown heirs	-	8,717
Non-resident heirs	-	4,675
Working cash	-	3,262
Adjustment	40,614	-
Domestic violence	1,960	-
Payroll	1,015	-
Inheritance tax	-	3,131
Circuit Clerk Traffic	4,123	422
MEG	260	-
Court related traffic	8,604	1,582
Circuit Clerk	-	27,182
County Collector	-	598,536
Township bridge	25,000	-
Probation office	519	519
Care and support	-	519
Periodic imprisonment	-	1,728
County Clerk	-	1,675
 Total	 <u>\$738,538</u>	 <u>\$738,538</u>

-continued-



VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1984

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>1983</u>	<u>Additions</u>	<u>Retirements</u>	Balance November 30, <u>1984</u>
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
Buildings	4,454,944	52,663	-	4,507,607
Transportation equipment	17,435	-	-	17,435
Other equipment	263,939	6,654	-	270,593
	<u>\$4,737,318</u>	<u>\$ 59,317</u>	<u>\$ -</u>	<u>\$4,796,635</u>
Less cost charged to operations to date	<u>(931,823)</u>	<u>(159,620)</u>	<u>-</u>	<u>(1,091,443)</u>
	<u><u>\$3,805,495</u></u>	<u><u>\$(100,303)</u></u>	<u><u>\$ -</u></u>	<u><u>\$3,705,192</u></u>

Note 4 - Changes in long-term debt

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

	Balance November 30, <u>1983</u>	<u>Additions</u>	<u>Deductions</u>	Balance November 30, <u>1984</u>
Accumulated unpaid sick pay	\$ -	\$ 173,256	\$ -	\$ 173,256
Unfunded pension liability (Note 5)	1,648,889	1,069,839	-	2,718,728
General obligation bonds	<u>1,450,000</u>	<u>-</u>	<u>125,000</u>	<u>1,325,000</u>
Total	<u><u>\$3,098,889</u></u>	<u><u>\$1,243,095</u></u>	<u><u>\$ 125,000</u></u>	<u><u>\$4,216,984</u></u>

-continued-





VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1984

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

Bonds payable at November 30, 1984:

\$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%. \$1,325,000

The annual requirements to amortize all debt outstanding as of  
November 30, 1984, including interest payments of \$285,491 are  
as follows:

Year Ended <u>November 30,</u>	<u>General Obligation</u>	
	1977	<u>Issue</u>
1985	\$	210,213
1986		203,913
1987		197,463
1988		215,863
1989		207,988
1990		199,938
1991		191,713
1992		183,400
		<u>\$1,610,491</u>

\$317,971 is available in the Debt Service Funds to service the general  
obligation bonds.

-continued-



VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1984

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, 1984 was \$452,383. The Illinois Municipal Retirement Fund has advised that as of December 31, 1984, 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 \$6,107,920. The County had accumulated reserve assets of \$2,122,017 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, 1984 was \$3,985,903. The normal cost portion of the total County contribution rate is expected to provide \$1,267,175 of this amount, and the prior service portion of the rate is expected to provide \$2,718,728. 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 1984 (including Social Security) was 15.12% of gross pay for employees in the Sheriff's department and 11.69% 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.

-continued-



VERMILION COUNTY, ILLINOIS  
 NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1984

Note 6 - Segment information for Enterprise Funds

	<u>Nursing Home</u>	<u>County Farm</u>	<u>Total</u>
Operating revenues	\$2,696,949	\$23,046	\$2,719,995
Depreciation	\$ 159,620	\$ -	\$ 159,620
Operating income (loss)	\$ (363,873)	\$12,887	\$ (350,986)
Other financing sources:			
Operating transfers in	\$ 17,258	\$ -	\$ 17,258
Operating transfers out	\$ -	\$ 3,000	\$ 3,000
Net loss	\$ (346,615)	\$ 9,887	\$ 336,728
Property and equipment additions	\$ 59,317	\$ -	\$ 59,317
Net working capital	\$ 163,927	\$12,551	\$ 176,478
Total equity	\$3,868,119	\$13,551	\$3,881,670

-continued-



VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1984

Note 7 - 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 Highway Administrative Payroll Special Revenue Fund exceeded its appropriation.
- F. Deficit fund balances of individual funds. No funds had deficit fund balances at November 30, 1984.
- G. Interfund receivable and payable balances. This requirement is met by Note 2.

-continued-





VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1984

Note 8 - Prior years' balances

The court related Traffic Trust Fund has been reclassified as an Expendable Trust Fund. Comparative balances in the financial statements have been restated to reflect this change.

Note 9 - 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, 1989. Minimum lease commitments over the next five years are as follows:

Year ended November 30, 1985	\$1,577,460
1986	1,656,330
1987	1,739,145
1988	1,826,100
1989	1,917,400

Lease expense for the year ended November 30, 1984 was \$1,446,010.

Note 10 - Non-budgetary funds

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

1. Health Department
2. County MFT
3. 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.

-continued-



VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1984

Note 10 - Non-budgetary funds (continued)

	Actual		
	Budgetary	Non-	Total
	Funds	budgetary	Special
		Funds	Revenue Fund
Revenues	\$5,451,074	\$1,060,343	\$6,511,417
Expenditures	<u>4,097,455</u>	<u>1,197,481</u>	<u>5,294,936</u>
Excess (deficiency) of revenues over expenditures	\$1,353,619	\$ (137,138)	\$1,216,481
Other financing sources (uses)	<u>(628,690)</u>	<u>-</u>	<u>(628,690)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 724,929	\$ (137,138)	\$ 587,791
Fund balance at beginning of year	<u>4,352,594</u>	<u>971,676</u>	<u>5,324,270</u>
Fund balance at end of year	<u>\$5,077,523</u>	<u>\$ 834,538</u>	<u>\$5,912,061</u>

Note 11 - Accumulated unpaid sick pay

In 1984 the County changed its policy regarding sick pay. Previously, employees could accumulate five or ten days of sick leave a year, depending on years of service, up to a maximum of thirty days. Accumulated days would be forfeited upon an employee's termination. The accumulated unpaid sick pay did not vest in accordance with the National Council on Government Accounting Statement 4 and was not recorded as a liability.

The County for years ending after November 30, 1984, will allow employees ten personal days per year in lieu of sick days. Unused days will be paid annually.

The County gave employees two options on sick days accumulated prior to November 30, 1984. Under one option, employees can use the days as personal days through June 30, 1986. Unused days after that time would be forfeited. The second option allows employees to carryforward the days and be used for long-term illness.

The liability of the County for accumulated unpaid sick pay is recorded in the General Long-term Debt Account Group.

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



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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.*



GENERAL FUND



VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1984</u>	<u>1983</u>
<u>Assets</u>		
Cash	\$ 821,682	\$ 490,165
Investments, at cost	1,571,950	2,318,964
Receivables:		
Taxes	265,247	236,516
Accounts	90,885	10,340
Accrued interest	14,599	21,529
Due from other funds	335,251	131,614
Due from other governments	197,748	289,018
Inventory, at cost	634	1,406
Total assets	<u>\$3,297,996</u>	<u>\$3,499,552</u>
<u>Liabilities</u>		
Accounts payable	\$ 188,880	\$ 332,433
Due to other funds	6,151	4,970
Total liabilities	<u>\$ 195,031</u>	<u>\$ 337,403</u>
<u>Fund balances</u>		
Reserved for encumbrances	\$ -	\$ 91,527
Reserved for inventory	634	1,406
Unreserved	3,102,331	3,069,216
Total fund balances	<u>\$3,102,965</u>	<u>\$3,162,149</u>
Total liabilities and fund balances	<u>\$3,297,996</u>	<u>\$3,499,552</u>

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



VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983  
1984

Revenues	Budget	Actual	Variance Favorable (Unfavorable)	1983 Actual
Taxes	\$ 560,000	\$ 642,306	\$ 82,306	\$ 620,381
Licenses and permits	23,800	33,419	9,619	21,175
Intergovernmental	1,458,917	1,727,592	268,675	1,424,763
Charges for services	677,000	804,171	127,171	802,500
Fines and forfeits	225,000	249,256	24,256	321,183
Miscellaneous	373,692	582,321	208,629	285,997
Total revenues	\$ 3,318,409	\$4,039,065	\$ 720,656	\$3,475,999
Expenditures				
General government	\$ 1,339,965	\$1,240,474	\$ 99,491	\$1,520,485
Judiciary and court related	1,330,058	1,260,486	69,572	1,131,897
Public Safety	1,143,184	1,107,657	35,527	1,134,228
Public Health	626,311	636,620	(10,309)	527,769
Total expenditures	\$ 4,439,518	\$4,245,237	\$ 194,281	\$4,314,379
Excess (deficiency) of revenues over expenditures	\$ (1,121,109)	\$ (206,172)	\$ 914,937	\$ (838,380)
Other financing sources (uses)				
Operating transfers in	\$ 598,700	\$ 695,287	\$ 96,587	\$ 710,846
Operating transfers out	(456,000)	(456,000)	-	(296,143)
	\$ 142,700	\$ 239,287	\$ 96,587	\$ 414,703
Excess (deficiency) of revenues over expenditures and other sources (budget basis)	\$ (978,409)	\$ 33,115	\$1,011,524	\$ (423,677)
Reconciliation to modified accrual basis (GAAP basis)		(91,527)		91,527
Excess (deficiency) of revenues over expenditures and other (GAAP basis)		\$ (58,412)		\$ (332,150)
Fund balance at beginning of year		3,162,149		3,493,407
Increase (decrease) in reserve for inventory		(772)		892
Fund balances at end of year		\$3,102,965		\$3,162,149

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





VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	1984		Variance	1983
	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>	<u>Actual</u>
<u>General government</u>				
<u>County Board</u>				
Personal services	\$ 91,928	\$ 87,500	\$ 4,428	\$ 12,888
Contractual services	30,000	30,000	-	-
Supplies	5,185	5,099	86	1,521
Other services and charges	6,811	6,631	180	76,716
Capital outlay	1,500	1,408	92	8,229
	<u>\$135,424</u>	<u>\$130,638</u>	<u>\$ 4,786</u>	<u>\$ 99,354</u>
 <u>Compensation and liability insurance</u>	 \$100,000	 \$ 82,120	 \$17,880	 \$ 17,468
 <u>County supplies</u>	 \$ 9,000	 \$ 8,998	 \$ 2	 \$ 8,971
 <u>Urban Counties Council dues</u>	 \$ 3,780	 \$ 3,780	 \$ -	 \$ -
 <u>Modernization of County accounting system</u>	 \$ 15,000	 \$ 7,699	 \$ 7,301	 \$ 12,556
 <u>Buildings and grounds</u>				
Personal services	\$ 90,133	\$ 89,974	\$ 159	\$ 89,557
Supplies	7,200	2,406	4,794	4,317
Other services and charges	132,889	124,332	8,557	103,014
	<u>\$230,222</u>	<u>\$216,712</u>	<u>\$13,510</u>	<u>\$196,888</u>
 <u>County services building</u>				
Personal services	\$ 28,057	\$ 27,893	\$ 164	\$ 17,824
Supplies	8,200	7,332	868	2,413
Other services and charges	70,012	54,395	15,617	47,332
Capital outlay	-	-	-	7,199
	<u>\$106,269</u>	<u>\$ 89,620</u>	<u>\$16,649</u>	<u>\$ 74,768</u>
 <u>Quadraennial publications</u>	 \$ -	 \$ -	 \$ -	 \$ 32,790

-continued-



VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	1984		Variance	1983
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>General government</u>				
Vermilion County Extension	\$ 19,100	\$ 19,100	\$ -	\$ 16,600
<u>Investigation and burial of</u> <u>Veterans' Family</u>	\$ -	\$ -	\$ -	\$ 120
<u>Data processing</u>				
Personal services	\$ 28,126	\$ 28,049	\$ 77	\$ 26,770
Contractual services	7,000	6,089	911	-
Supplies	3,200	2,390	810	2,132
Other services and charges	14,416	13,425	991	23,701
Capital outlay	200	-	200	160,821
	<u>\$ 52,942</u>	<u>\$ 49,953</u>	<u>\$2,989</u>	<u>\$213,424</u>
<u>Board of review</u>				
Personal services	\$ 25,899	\$ 25,899	\$ -	\$ 22,821
Supplies	7,750	3,380	4,370	1,117
Other services and charges	1,500	368	1,132	8,129
Capital outlay	-	-	-	100
	<u>\$ 35,149</u>	<u>\$ 29,647</u>	<u>\$5,502</u>	<u>\$ 32,167</u>
<u>County Treasurer</u>				
Personal services	\$124,061	\$118,479	\$5,582	\$117,919
Supplies	26,825	26,698	127	30,261
Other services and charges	15,900	12,064	3,836	13,919
Capital outlay	675	639	36	2,190
	<u>\$167,461</u>	<u>\$157,880</u>	<u>\$9,581</u>	<u>\$164,289</u>

-continued-



VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	1984		Variance	1983
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>General government</u>				
<u>County Auditor</u>				
Personal services	\$76,366	\$76,339	\$ 27	\$72,596
Supplies	1,600	1,471	129	1,054
Other services and charges	1,575	1,330	245	1,553
Capital outlay	-	-	-	1,769
	<u>\$79,541</u>	<u>\$79,140</u>	<u>\$ 401</u>	<u>\$76,972</u>
<u>County Recorder</u>				
Personal services	\$68,732	\$67,588	\$1,144	\$64,518
Supplies	9,100	8,716	384	8,187
Other services and charges	19,702	18,693	1,009	18,778
Capital outlay	-	-	-	3,724
	<u>\$97,534</u>	<u>\$94,997</u>	<u>\$2,537</u>	<u>\$95,207</u>
<u>Election Commission</u>				
Personal services	\$36,560	\$36,564	\$ (4)	\$33,590
Supplies	3,500	3,485	15	1,330
Other services and charges	1,000	986	14	27,295
Capital outlay	-	-	-	645
	<u>\$41,060</u>	<u>\$41,035</u>	<u>\$ 25</u>	<u>\$62,860</u>
<u>Register birth and death certificates</u>	<u>\$ 3,300</u>	<u>\$ 2,816</u>	<u>\$ 484</u>	<u>\$ 2,900</u>
<u>Trustees - Rose Cemetary</u>	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ 300</u>
<u>Vermilion County soil and water conservation</u>	<u>\$ 1,530</u>	<u>\$ 1,530</u>	<u>\$ -</u>	<u>\$ 1,530</u>

-continued-



VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	1984		Variance	1983
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>General government</u>				
<u>Public Safety Building</u>				
<u>maintenance</u>				
Supplies	\$ -	\$ -	\$ -	\$ 6,810
Other services and				
charges	-	-	-	9,962
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,772</u>
<u>Merit Commission</u>				
Contractual services	\$ 1,200	\$ 600	\$ 600	\$ -
Supplies	430	73	357	1,746
Other services and				
charges	4,610	2,840	1,770	2,063
Capital outlay	-	-	-	175
	<u>\$ 6,240</u>	<u>\$ 3,513</u>	<u>\$ 2,727</u>	<u>\$ 3,984</u>
<u>Regional Superintendent</u>				
<u>of Schools</u>				
Personal services	\$ 39,875	\$ 39,018	\$ 857	\$ 37,868
Supplies	6,400	6,383	17	5,878
Other services and				
charges	10,640	8,322	2,318	7,853
Capital outlay	-	-	-	1,655
	<u>\$ 56,915</u>	<u>\$ 53,723</u>	<u>\$ 3,192</u>	<u>\$ 53,254</u>
<u>County Clerk</u>				
Personal services	\$127,958	\$127,312	\$ 646	\$128,166
Supplies	17,367	12,523	4,844	13,899
Other services and				
charges	7,083	1,533	5,550	25,392
Capital outlay	6,000	5,927	73	33,309
	<u>\$158,408</u>	<u>\$147,295</u>	<u>\$11,113</u>	<u>\$200,766</u>

-continued-





VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	<u>1984</u>		<u>Variance</u>	<u>1983</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>General government</u>				
<u>Daniel Building</u>	\$ 10,000	\$ 10,000	\$ -	\$ 136,491
<u>Contingency</u>	\$ 2,500	\$ 2,186	\$ 314	\$ 54
<u>Personnel</u>				
Personal services	\$ 7,600	\$ 7,200	\$ 400	\$ -
Supplies	290	192	98	-
Other services and charges	400	400	-	-
	<u>\$ 8,290</u>	<u>\$ 7,792</u>	<u>\$ 498</u>	<u>\$ -</u>
Total general government	<u>\$1,339,965</u>	<u>\$1,240,474</u>	<u>\$99,491</u>	<u>\$1,520,485</u>

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VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	1984		Variance	1983
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Judiciary and court related</u>				
<u>Circuit Clerk</u>				
Personal services	\$231,428	\$231,582	\$ (154)	\$223,874
Supplies	42,150	41,796	354	33,174
Other services and charges	11,112	9,620	1,492	19,183
Capital outlay	-	-	-	9,827
	<u>\$284,690</u>	<u>\$282,998</u>	<u>\$1,692</u>	<u>\$286,058</u>
<u>Public Defender</u>				
Personal services	\$109,418	\$106,159	\$3,259	\$114,956
Contractual services	6,800	6,800	-	-
Supplies	2,682	2,538	144	1,088
Other services and charges	6,910	5,434	1,476	7,622
Capital outlay	3,680	3,673	7	962
	<u>\$129,490</u>	<u>\$124,604</u>	<u>\$4,886</u>	<u>\$124,628</u>
<u>Jury Commission</u>				
Personal services	\$ 17,797	\$ 17,797	\$ -	\$ 17,438
Supplies	1,191	1,191	-	1,188
Other services and charges	134	134	-	122
	<u>\$ 19,122</u>	<u>\$ 19,122</u>	<u>\$ -</u>	<u>\$ 18,748</u>
<u>Associate Judges</u>				
Supplies	\$ 250	\$ 200	\$ 50	\$ 200
Other services and charges	350	159	191	200
Capital outlay	-	-	-	-
	<u>\$ 600</u>	<u>\$ 359</u>	<u>\$ 241</u>	<u>\$ 400</u>

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VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	1984		Variance	1983
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Judiciary and court related</u>				
<u>Circuit Judge Meyer</u>				
Supplies	\$ 350	\$ 258	\$ 92	\$ 167
Other services and charges	875	504	371	744
Capital outlay	-	-	-	-
	<u>\$ 1,225</u>	<u>\$ 762</u>	<u>\$ 463</u>	<u>\$ 911</u>
<u>Circuit Judge Robinson</u>				
Supplies	\$ 250	\$ 200	\$ 50	\$ 158
Other services and charges	1,075	541	534	388
Capital outlay	-	-	-	56
	<u>\$ 1,325</u>	<u>\$ 741</u>	<u>\$ 584</u>	<u>\$ 602</u>
<u>Circuit Judge Wright</u>				
Supplies	\$ 783	\$ 298	\$ 485	\$ 248
Other services and charges	392	392	-	377
Capital outlay	-	-	-	200
	<u>\$ 1,175</u>	<u>\$ 690</u>	<u>\$ 485</u>	<u>\$ 825</u>
<u>Judiciary and Rules</u>				
Personal services	\$ 22,592	\$ 22,592	\$ -	\$15,403
Supplies	4,600	3,908	692	2,797
Other services and charges	72,356	72,205	151	71,903
Capital outlay	3,384	3,384	-	1,225
	<u>\$102,932</u>	<u>\$102,089</u>	<u>\$ 843</u>	<u>\$91,328</u>

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VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	1984		Variance	1983
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Judiciary and court related</u>				
<u>States Attorney</u>				
Personal services	\$319,579	\$294,396	\$ 25,183	\$256,007
Supplies	14,300	11,955	2,345	5,666
Other services and charges	37,034	33,670	3,364	41,579
Capital outlay	4,397	4,315	82	3,090
	<u>\$375,310</u>	<u>\$344,336</u>	<u>\$ 30,974</u>	<u>\$306,342</u>
<u>East Central Illinois</u>				
<u>Criminal Justice Committee</u>				
Other services and charges	\$ 5,580	\$ 5,580	\$ -	\$ 5,580
<u>Probation Office</u>				
Personal services	\$241,880	\$237,699	\$ 4,181	\$205,973
Supplies	23,000	20,502	2,498	4,000
Other services and charges	21,674	16,909	4,765	12,488
Capital outlay	895	720	175	7,430
	<u>\$287,449</u>	<u>\$275,830</u>	<u>\$ 11,619</u>	<u>\$229,891</u>
<u>Unit Board - MEG</u>	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
<u>Juvenile (Advocacy Program)</u>	\$ 44,505	\$ 25,373	\$ 19,132	\$ -
<u>States Attorney Grants</u>	\$ -	\$ -	\$ -	\$ 22,354

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VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	<u>1984</u>		<u>Variance</u>	<u>1983</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Judiciary and court related</u>				
<u>Special Attorney hire</u>				
Other services and charges	\$ 50,300	\$ 51,647	\$ (1,347)	\$ 18,175
 <u>Special Public Defender</u>				
Personal services	\$ 12,355	\$ 12,355	\$ -	\$ 12,060
Supplies	2,000	2,000	-	1,995
	<u>\$ 14,355</u>	<u>\$ 14,355</u>	<u>\$ -</u>	<u>\$ 14,055</u>
 Total judiciary and court related	<u>\$1,330,058</u>	<u>\$1,260,486</u>	<u>\$ 69,572</u>	<u>\$1,131,897</u>

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VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	1984			1983
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>Public safety</u>				
<u>Sheriff</u>				
Personal services	\$ 723,702	\$ 709,928	\$ 13,774	\$ 700,696
Contractual services	12,500	11,555	945	-
Supplies	168,462	163,220	5,242	13,159
Other services and charges	127,025	115,643	11,382	105,027
Capital outlay	6,000	5,873	127	182,258
	<u>\$1,037,689</u>	<u>\$1,006,219</u>	<u>\$ 31,470</u>	<u>\$1,001,140</u>
<u>Coroner</u>				
Personal services	\$ 39,100	\$ 39,100	\$ -	\$ 39,707
Contractual services	15,400	11,807	3,593	-
Supplies	700	700	-	734
Other services and charges	10,100	9,645	455	19,611
Capital outlay	-	-	-	876
	<u>\$ 65,300</u>	<u>\$ 61,252</u>	<u>\$ 4,048</u>	<u>\$ 60,928</u>
<u>Animal Control</u>				
Personal services	\$ 39,325	\$ 39,316	\$ 9	\$ 45,059
Supplies	-	-	-	3,241
Other services and charges	870	870	-	11,410
Capital outlay	-	-	-	12,450
	<u>\$ 40,195</u>	<u>\$ 40,186</u>	<u>\$ 9</u>	<u>\$ 72,160</u>
Total public safety	<u>\$1,143,184</u>	<u>\$1,107,657</u>	<u>\$ 35,527</u>	<u>\$1,134,228</u>

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VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	1984		Variance	1983
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Public health</u>				
<u>Weed Control</u>				
Personal services	\$ 7,338	\$ 7,248	\$ 90	\$ 7,154
Supplies	229	228	1	21
Other services and				
charges	1,221	1,152	69	1,104
Capital outlay	-	-	-	-
	<u>\$ 8,788</u>	<u>\$ 8,628</u>	<u>\$ 160</u>	<u>\$ 8,279</u>
 <u>Health Department</u>				
Personal services	\$467,623	\$457,036	\$ 10,587	\$352,444
Supplies	47,000	48,988	(1,988)	46,345
Other services and				
charges	98,900	117,968	(19,068)	108,161
Capital outlay	4,000	4,000	-	12,540
	<u>\$617,523</u>	<u>\$627,992</u>	<u>\$(10,469)</u>	<u>\$519,490</u>
 Total public health	<u>\$626,311</u>	<u>\$636,620</u>	<u>\$(10,309)</u>	<u>\$527,769</u>

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



SPECIAL REVENUE FUNDS







VERMILION COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

November 30, 1984

With Comparative Totals for November 30, 1983

ASSETS	November 30, 1984				November 30, 1983	
	Animal Control	Mental Health Board	Tuberculosis Dispensary	ESDA	Health Department	Trans- portation
Cash	\$16,646	\$56,356	\$19,763	\$10,276	\$5,062	\$156,541
Investments, at cost	-	264,358	67,959	65,455	-	474,566
Receivables:						
Taxes (net of allowance for estimated uncollectibles)	-	92,444	9,229	3,732	-	84,789
Accounts	-	-	-	-	17,462	-
Accrued interest	-	3,294	1,563	652	-	7,926
Due from other funds	232	-	-	-	-	-
Due from other governments	-	-	-	15,648	-	-
Prepaid expense	-	-	-	-	-	-
Total assets	\$16,878	\$416,452	\$98,514	\$95,763	\$22,524	\$723,822
					\$152,082	\$838,642
LIABILITIES AND FUND BALANCES						
Liabilities						
Vouchers payable	\$3,482	\$13,594	\$1,427	\$1,162	\$21,223	\$25,841
Due to other funds	-	-	-	-	-	-
Total liabilities	\$3,482	\$13,594	\$1,427	\$1,162	\$21,223	\$25,841
Fund balance - unreserved	13,396	402,858	97,087	94,601	1,301	697,981
					152,082	758,010
Total liabilities and fund balance	\$16,878	\$416,452	\$98,514	\$95,763	\$22,524	\$723,822
					\$152,082	\$838,642

VERMILION COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
November 30, 1984

With Comparative Totals for November 30, 1983

ASSETS	Indemnity	Audit	Election	IMRF	Public Safety Building Rent	Supervisor of Assessments	Liability Insurance	Federal Revenue Sharing	Total	
									1984	1983
Cash	\$ -	\$1,454	\$ 85,638	\$ 67,105	\$ 176,335	\$ 50,552	\$49,740	\$ 20,755	\$ 748,757	\$ 841,411
Investments, at cost	52,972	-	100,760	475,268	266,174	103,399	-	170,229	2,842,519	2,322,316
Receivables:										
Taxes (net of allowance for estimated uncollectibles)	-	3,515	27,734	130,986	369,464	31,061	9,229	-	762,183	757,443
Accounts	-	-	3,450	-	-	-	-	-	20,912	5,724
Accrued interest	2,715	-	756	7,503	2,080	1,424	-	1,607	43,347	22,950
Due from other funds	19,540	-	-	-	-	-	-	-	75,211	84,837
Due from other governments	-	-	-	-	-	-	-	69,305	172,498	131,512
Prepaid expense	-	-	-	-	1,446,005	-	-	-	1,446,005	1,314,555
Total assets	\$75,227	\$4,969	\$218,338	\$680,862	\$2,260,058	\$186,436	\$58,969	\$261,896	\$6,111,432	\$5,480,748
LIABILITIES AND FUND BALANCES										
Liabilities										
Vouchers payable	\$ -	\$ -	\$ 24,936	\$ -	\$ -	\$ 27,074	\$ -	\$ -	\$ 171,611	\$ 120,202
Due to other funds	-	-	-	-	-	-	-	-	27,760	36,276
Total liabilities	\$ -	\$ -	\$ 24,936	\$ -	\$ -	\$ 27,074	\$ -	\$ -	\$ 199,371	\$ 156,478
Fund balance - unreserved	75,227	4,969	193,402	680,862	2,260,058	159,362	58,969	261,896	5,912,061	5,324,270
Total liabilities and fund balance	\$75,227	\$4,969	\$218,338	\$680,862	\$2,260,058	\$186,436	\$58,969	\$261,896	\$6,111,432	\$5,480,748

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





VERMILION COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
Year Ended November 30, 1984  
With Comparative Totals for November 30, 1983

	Animal Control	Mental Health Board	Tuberculosis Dispensary	ESDA	Health Department	Trans- portation	Highway Admin. Payroll	County NFT
<b>REVENUES</b>								
Taxes	\$ -	\$511,399	\$50,259	\$20,057	\$ -	\$468,775	\$ -	\$ -
Intergovernmental	48,806	-	-	42,833	22,029	-	169,741	903,371
Charges for services	-	-	903	-	-	-	5,779	-
Miscellaneous	-	13,056	7,178	6,739	5,949	27,399	-	104,334
Total revenues	\$48,806	\$524,455	\$58,340	\$69,629	\$27,978	\$496,174	\$175,520	\$1,007,705
<b>EXPENDITURES</b>								
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	48,728	-	-	60,793	-	-	-	-
Public Health	-	257,656	60,973	-	30,695	-	-	-
Transportation	-	-	-	-	-	396,573	173,592	1,166,786
Other	-	-	-	-	-	-	-	-
Total expenditures	\$48,728	\$257,656	\$60,973	\$60,793	\$30,695	\$396,573	\$173,592	\$1,166,786
Excess (deficiency) of revenues over expenditures	\$ 78	\$266,799	\$(2,633)	\$ 8,836	\$(2,717)	\$ 99,601	\$ 1,928	\$(159,081)
Other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other	\$ 78	\$266,799	\$(2,633)	\$ 8,836	\$(2,717)	\$ 99,601	\$ 1,928	\$(159,081)
Fund balance at beginning of year	13,318	136,059	99,720	85,765	4,018	598,380	150,154	917,091
Fund balance at end of year	\$13,396	\$402,858	\$97,087	\$94,601	\$ 1,301	\$697,981	\$152,082	\$ 758,010

With Comparative Totals for November 30, 1983

With Comparative Totals for November 30, 1983

accountants' report on supplemental financial information.





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

	<u>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$16,646	\$14,692
Due from other funds	<u>232</u>	<u>232</u>
Total assets	<u>\$16,878</u>	<u>\$14,924</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Accounts payable	\$ 3,482	\$ 1,606
<u>Fund balance</u>		
Unreserved fund balance	<u>13,396</u>	<u>13,318</u>
Total liabilities and fund balance	<u>\$16,878</u>	<u>\$14,924</u>

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  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	1984		Variance	1983
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Charges for services	\$57,000	\$48,806	\$(8,194)	\$32,540
Miscellaneous	-	-	-	129
Total revenues	<u>\$57,000</u>	<u>\$48,806</u>	<u>\$(8,194)</u>	<u>\$32,669</u>
<u>Expenditures - Public Safety</u>				
Personal services	\$20,315	\$19,380	\$ 935	\$ 8,662
Contractual services	7,470	6,695	775	6,832
Supplies	14,580	14,786	(206)	1,977
Other charges and services	<u>10,526</u>	<u>7,867</u>	<u>2,659</u>	<u>13,314</u>
Total expenditures	<u>\$52,891</u>	<u>\$48,728</u>	<u>\$ 4,163</u>	<u>\$30,785</u>
Excess (deficiency) of revenues over expenditures	\$ 4,109	\$ 78	\$(4,031)	\$ 1,884
<u>Other financing sources</u>				
Operating transfers in	-	-	-	1,542
Excess (deficiency) of revenues over expenditures and other	\$ 4,109	\$ 78	\$(4,031)	\$ 3,426
Fund balance at beginning of year	<u>13,318</u>	<u>13,318</u>	<u>-</u>	<u>9,892</u>
Fund balance at end of year	<u>\$17,427</u>	<u>\$13,396</u>	<u>\$(4,031)</u>	<u>\$13,318</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  
 COMPARATIVE BALANCE SHEET  
November 30

	<u>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$ 56,356	\$ 83,396
Investments	264,358	-
Receivables:		
Taxes, net of allowance for estimated uncollectibles	92,444	101,850
Accrued interest	<u>3,294</u>	<u>-</u>
Total assets	<u>\$416,452</u>	<u>\$185,246</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Accounts payable	\$ 13,594	\$ 49,187
<u>Fund balance</u>		
Unreserved fund balance - undesignated	<u>402,858</u>	<u>136,059</u>
Total liabilities and fund balance	<u>\$416,452</u>	<u>\$185,246</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, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	<u>1984</u>		<u>Variance Favorable (Unfavorable)</u>	<u>1983 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<u>Revenues</u>				
Taxes	\$505,000	\$511,399	\$ 6,399	\$527,412
Miscellaneous	<u>1,500</u>	<u>13,056</u>	<u>11,556</u>	<u>9,589</u>
Total revenues	<u>\$506,500</u>	<u>\$524,455</u>	<u>\$ 17,955</u>	<u>\$537,001</u>
<u>Expenditures - Public Health</u>				
Administration:				
Personal services	\$ 44,548	\$ 42,839	\$ 1,709	\$ 40,820
Contractual services	2,045	1,385	660	-
Supplies	2,700	1,917	783	1,893
Other charges and services	13,325	11,847	1,478	11,164
Capital outlay	150	150	-	-
Local grants	<u>462,232</u>	<u>199,518</u>	<u>262,714</u>	<u>470,368</u>
Total expenditures	<u>\$525,000</u>	<u>\$257,656</u>	<u>\$267,344</u>	<u>\$524,245</u>
Excess (deficiency) of revenues over expenditures	<u>\$(18,500)</u>	<u>\$266,799</u>	<u>\$285,299</u>	<u>\$ 12,756</u>
Fund balance at beginning of year	<u>136,059</u>	<u>136,059</u>	<u>-</u>	<u>123,303</u>
Fund balance at end of year	<u>\$117,559</u>	<u>\$402,858</u>	<u>\$285,299</u>	<u>\$136,059</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  
TUBERCULOSIS DISPENSARY SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$ 19,763	\$ 34,377
Investments, at cost	67,959	52,401
Receivables:		
Taxes, net of allowance for estimated uncollectibles	9,229	14,935
Accrued interest	<u>1,563</u>	<u>914</u>
Total assets	<u>\$ 98,514</u>	<u>\$102,627</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Accounts payable	\$ 1,427	\$ 2,907
<u>Fund balance</u>		
Unreserved fund balance - undesignated	<u>97,087</u>	<u>99,720</u>
Total liabilities and fund balance	<u>\$ 98,514</u>	<u>\$102,627</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, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	<u>1984</u>		<u>Variance</u>	<u>1983</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Taxes	\$ 53,844	\$ 50,259	\$(3,585)	\$76,776
Charges for services	200	903	703	1,032
Miscellaneous	<u>500</u>	<u>7,178</u>	<u>6,678</u>	<u>5,516</u>
Total revenues	<u>\$ 54,544</u>	<u>\$ 58,340</u>	<u>\$ 3,796</u>	<u>\$83,324</u>
<u>Expenditures - Public Health</u>				
Personal services	\$ 33,065	\$ 33,086	\$ (21)	\$32,056
Contractual services	12,135	7,734	4,401	7,102
Supplies	10,150	6,503	3,647	8,639
Other services and charges	13,366	12,775	591	12,498
Capital outlay	<u>1,000</u>	<u>875</u>	<u>125</u>	<u>-</u>
Total expenditures	<u>\$ 69,716</u>	<u>\$ 60,973</u>	<u>\$ 8,743</u>	<u>\$60,295</u>
Excess (deficiency) of revenues over expenditures	<u>\$(15,172)</u>	<u>\$ (2,633)</u>	<u>\$12,539</u>	<u>\$23,029</u>
Fund balance at beginning of year	<u>99,720</u>	<u>99,720</u>	<u>-</u>	<u>76,691</u>
Fund balance at end of year	<u>\$ 84,548</u>	<u>\$ 97,087</u>	<u>\$12,539</u>	<u>\$99,720</u>

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



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

	<u>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$10,276	\$22,190
Investments, at cost	65,455	59,903
Receivables:		
Taxes, net of allowance for estimated uncollectibles	3,732	4,437
Accounts	-	636
Accrued interest	652	268
Due from other governments	<u>15,648</u>	<u>-</u>
Total assets	<u>\$95,763</u>	<u>\$87,434</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Accounts payable	\$ 1,162	\$ 1,669
 <u>Fund balance</u>		
Unreserved fund balance - undesignated	<u>94,601</u>	<u>85,765</u>
Total liabilities and fund balance	<u>\$95,763</u>	<u>\$87,434</u>

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



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, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	1984		Variance	1983
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Taxes	\$ 19,900	\$ 20,057	\$ 157	\$22,158
Intergovernmental	28,000	42,833	14,833	31,448
Miscellaneous	<u>1,000</u>	<u>6,739</u>	<u>5,739</u>	<u>5,330</u>
Total revenues	<u>\$ 48,900</u>	<u>\$ 69,629</u>	<u>\$ 20,729</u>	<u>\$58,936</u>
<u>Expenditures - Public Safety</u>				
Administration:				
Personal services	\$ 33,817	\$ 33,814	\$ 3	\$32,002
Supplies	25,290	15,307	9,983	3,504
Other services and charges	12,482	10,322	2,160	2,406
Local grant	<u>-</u>	<u>1,350</u>	<u>(1,350)</u>	<u>5,177</u>
Total expenditures	<u>\$ 71,589</u>	<u>\$ 60,793</u>	<u>\$ 10,796</u>	<u>\$43,089</u>
Excess (deficiency) of revenues over expenditures	<u>\$(22,689)</u>	<u>\$ 8,836</u>	<u>\$ 31,525</u>	<u>\$15,847</u>
Fund balance at beginning of year	<u>85,765</u>	<u>85,765</u>	<u>-</u>	<u>69,918</u>
Fund balance at end of year	<u>\$ 63,076</u>	<u>\$ 94,601</u>	<u>\$ 31,525</u>	<u>\$85,765</u>

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





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

	<u>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$ 5,062	\$21,168
Accounts receivable	<u>17,462</u>	<u>1,698</u>
Total assets	<u>\$22,524</u>	<u>\$22,866</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Accounts payable	\$21,223	\$18,848
<u>Fund balance</u>		
Unreserved fund balance - undesignated	<u>1,301</u>	<u>4,018</u>
Total liabilities and fund balance	<u>\$22,524</u>	<u>\$22,866</u>

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



VERMILION COUNTY, ILLINOIS  
HEALTH DEPARTMENT SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	<u>1984</u>			<u>1983</u>
	<u>*</u> <u>Budget</u>	<u>Actual</u>	<u>*</u> Variance Favorable (Unfavorable)	<u>Actual</u>
<u>Revenues</u>				
Intergovernmental		\$ 22,029		\$26,076
Miscellaneous		<u>5,949</u>		<u>325</u>
Total revenues		\$ 27,978		\$26,401
<u>Expenditures - Public Health</u>		<u>30,695</u>		<u>24,042</u>
Excess (deficiency) of revenues over expenditures		\$ (2,717)		\$ 2,359
Fund balance at beginning of year		<u>4,018</u>		<u>1,659</u>
Fund balance at end of year		<u>\$ 1,301</u>		<u>\$ 4,018</u>

\*Budget information not available.

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>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$156,541	\$253,004
Investments, at cost	474,566	254,864
Receivables:		
Taxes, net of allowance for estimated uncollectibles	84,789	96,146
Accrued interest	<u>7,926</u>	<u>230</u>
Total assets	<u>\$723,822</u>	<u>\$604,244</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u> - Vouchers payable	\$ 25,841	\$ 5,864
<u>Fund balance</u> - Unreserved	<u>697,981</u>	<u>598,380</u>
Total liabilities and fund balance	<u>\$723,822</u>	<u>\$604,244</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  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	<u>1984</u>		<u>Variance</u>	<u>1983</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Taxes	\$463,000	\$468,775	\$ 5,775	\$497,553
Miscellaneous	5,000	27,399	22,399	22,786
Total revenues	<u>\$468,000</u>	<u>\$496,174</u>	<u>\$28,174</u>	<u>\$520,339</u>
<u>Expenditures - Transportation</u>				
<u>Administrative</u>				
Supplies	\$ 3,250	\$ 3,082	\$ 168	\$ 3,304
Other services and charges	30,600	29,956	644	28,166
<u>Maintenance</u>				
Personal services	146,174	144,697	1,477	121,058
Supplies	180,000	123,773	56,227	113,967
Contractual services	8,000	2,198	5,802	3,468
Other services and charges	72,332	68,033	4,299	72,066
Capital outlay	27,000	24,834	2,166	27,558
Total expenditures	<u>\$467,356</u>	<u>\$396,573</u>	<u>\$70,783</u>	<u>\$369,587</u>
Excess of revenues over expenditures	\$ 644	\$ 99,601	\$98,957	\$150,752
Fund balance at beginning of year	<u>598,380</u>	<u>598,380</u>	<u>-</u>	<u>447,628</u>
Fund balance at end of year	<u>\$599,024</u>	<u>\$697,981</u>	<u>\$98,957</u>	<u>\$598,380</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>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$ 25,804	\$ 14,266
Investments, at cost	69,916	64,837
Receivable - accrued interest	923	223
Due from other funds	55,439	65,085
Due from other governments	<u>-</u>	<u>5,743</u>
Total assets	<u>\$152,082</u>	<u>\$150,154</u>
<u>FUND BALANCE</u>		
Unreserved fund balance	<u>\$152,082</u>	<u>\$150,154</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  
HIGHWAY ADMINISTRATIVE PAYROLL SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	<u>1984</u>		<u>Variance</u>	<u>1983</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Charges for services	\$143,190	\$169,741	\$ 26,551	\$153,420
Miscellaneous	-	5,779	5,779	5,004
Total revenues	<u>\$143,190</u>	<u>\$175,520</u>	<u>\$ 32,330</u>	<u>\$158,424</u>
<u>Expenditures - Transportation</u>				
Personal services	\$143,190	\$147,671	\$ (4,481)	\$144,593
Contractual services	-	2,500	(2,500)	-
Other services and charges	-	6,911	(6,911)	-
Capital outlay	-	16,510	(16,510)	-
	<u>\$143,190</u>	<u>\$173,592</u>	<u>\$(30,402)</u>	<u>\$144,593</u>
Excess of revenues over expenditures	\$ -	\$ 1,928	\$ 1,928	\$ 13,831
Fund balance at beginning of year	<u>150,154</u>	<u>150,154</u>	-	<u>136,323</u>
Fund balance at end of year	<u>\$150,154</u>	<u>\$152,082</u>	<u>\$ 1,928</u>	<u>\$150,154</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>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$ 6,730	\$218,429
Investments, at cost	731,463	667,355
Receivables - accrued interest	12,904	9,915
Due from other governments	<u>87,545</u>	<u>57,668</u>
Total assets	<u>\$838,642</u>	<u>\$953,367</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ 52,872	\$ -
Due to other funds	<u>27,760</u>	<u>36,276</u>
Total liabilities	\$ 80,632	\$ 36,276
<u>Fund balance - Unreserved</u>	<u>758,010</u>	<u>917,091</u>
Total liabilities and fund balance	<u>\$838,642</u>	<u>\$953,367</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  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	<u>1984</u>			<u>1983</u>
	<u>*</u>		<u>*</u>	<u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	
<u>Revenues</u>				
Intergovernmental		\$ 903,371		\$ 728,937
Miscellaneous		<u>104,334</u>		<u>82,647</u>
Total revenues		\$1,007,705		\$ 811,584
<u>Expenditures - Transportation</u>		<u>1,166,786</u>		<u>908,367</u>
Deficiency of revenues over expenditures		\$ (159,081)		\$ (96,783)
Fund balance at beginning of year		<u>917,091</u>		<u>1,013,874</u>
Fund balance at end of year		<u>\$ 758,010</u>		<u>\$ 917,091</u>

\*Budget information not available.

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

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

	<u>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Investments, at cost	\$52,972	\$30,914
Receivable - accrued interest	2,715	133
Due from other funds	<u>19,540</u>	<u>19,520</u>
Total assets	<u>\$75,227</u>	<u>\$50,567</u>
<u>FUND BALANCE</u>		
Unreserved fund balance	<u>\$75,227</u>	<u>\$50,567</u>

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



VERMILION COUNTY, ILLINOIS  
INDEMNITY SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	<u>1984</u>			
	<u>*</u>		<u>*</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>1983</u> <u>Actual</u>
<u>Revenues</u>				
Intergovernmental		\$19,540		\$19,520
Miscellaneous		<u>5,120</u>		<u>2,222</u>
Total revenues		\$24,660		\$21,742
<u>Expenditures - General Government</u>		<u>-</u>		<u>5,700</u>
Excess of revenues over expenditures		\$24,660		\$16,042
Fund balance at beginning of year		<u>50,567</u>		<u>34,525</u>
Fund balance at end of year		<u>\$75,227</u>		<u>\$50,567</u>

\*Budget information not available.

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



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

	<u>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$1,454	\$2,125
Receivables - taxes (net of allowance for estimated uncollectibles)	<u>3,515</u>	<u>2,827</u>
Total assets	<u>\$4,969</u>	<u>\$4,952</u>
 <u>FUND BALANCE</u>		
Unreserved fund balance	<u>\$4,969</u>	<u>\$4,952</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, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	<u>1984</u>		Variance	1983
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Taxes	\$17,800	\$18,996	\$1,196	\$14,544
Miscellaneous	<u>-</u>	<u>21</u>	<u>21</u>	<u>32</u>
Total revenues	\$17,800	\$19,017	\$1,217	\$14,576
<u>Expenditures - General</u> <u>Government</u>				
Audit fee	<u>19,000</u>	<u>19,000</u>	<u>-</u>	<u>14,400</u>
Excess (deficiency) of revenues over expenditures	\$(1,200)	\$ 17	\$1,217	\$ 176
Fund balance at beginning of year	<u>4,952</u>	<u>4,952</u>	<u>-</u>	<u>4,776</u>
Fund balance at end of year	<u>\$ 3,752</u>	<u>\$ 4,969</u>	<u>\$1,217</u>	<u>\$ 4,952</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>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$ 85,638	\$ 21,993
Investments, at cost	100,760	210,380
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	27,734	30,594
Accounts	3,450	3,390
Accrued interest	<u>756</u>	<u>1,066</u>
Total assets	<u>\$218,338</u>	<u>\$267,423</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u> - Vouchers payable	\$ 24,936	\$ 14,676
<u>Fund balance</u> - Unreserved	<u>193,402</u>	<u>252,747</u>
Total liabilities and fund balance	<u>\$218,338</u>	<u>\$267,423</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, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	1984		Variance	1983
	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Taxes	\$ 150,828	\$153,420	\$ 2,592	\$158,260
Intergovernmental	-	12,867	12,867	5,490
Miscellaneous	<u>3,200</u>	<u>14,684</u>	<u>11,484</u>	<u>15,166</u>
Total revenues	<u>\$ 154,028</u>	<u>\$180,971</u>	<u>\$26,943</u>	<u>\$178,916</u>
<u>Expenditures - General Government</u>				
Personal services	\$ 19,309	\$ 18,508	\$ 801	\$ -
Contractual services	76,806	73,597	3,209	-
Supplies	119,464	109,862	9,602	-
Other services and charges	46,610	32,349	14,261	80,874
Capital outlay	<u>8,000</u>	<u>6,000</u>	<u>2,000</u>	<u>-</u>
Total expenditures	<u>\$ 270,189</u>	<u>\$240,316</u>	<u>\$29,873</u>	<u>\$ 80,874</u>
Excess (deficiency) of revenues over expenditures	<u>\$(116,161)</u>	<u>\$(59,345)</u>	<u>\$56,816</u>	<u>\$ 98,042</u>
<u>Other financing sources (uses)</u>				
Operating transfers in	-	-	-	3,217
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(58,905)</u>
Excess (deficiency) of revenues over expenditures and other	<u>\$(116,161)</u>	<u>\$(59,345)</u>	<u>\$56,816</u>	<u>\$ 42,354</u>
Fund balance at beginning of year	<u>252,747</u>	<u>252,747</u>	<u>-</u>	<u>210,393</u>
Fund balance at end of year	<u>\$ 136,586</u>	<u>\$193,402</u>	<u>\$56,816</u>	<u>\$252,747</u>

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



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

	<u>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$ 67,105	\$ 88,884
Investments, at cost	475,268	333,297
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	130,986	135,943
Accrued interest	<u>7,503</u>	<u>4,743</u>
Total assets	<u>\$680,862</u>	<u>\$562,867</u>
 <u>FUND BALANCE</u>		
Unreserved fund balance	<u>\$680,862</u>	<u>\$562,867</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, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	<u>1984</u>		Variance	1983
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Taxes	\$470,595	\$480,165	\$ 9,570	\$479,432
Intergovernmental	-	48,228	48,228	48,161
Miscellaneous	5,000	53,878	48,878	29,410
Total revenues	<u>\$475,595</u>	<u>\$582,271</u>	<u>\$106,676</u>	<u>\$557,003</u>
<u>Expenditures - General</u> <u>Government</u>				
<u>Administration - personal</u> <u>services</u>	\$ 11,937	\$ 11,893	\$ 44	\$ 11,112
<u>IMRF and FICA contributions</u>	<u>500,944</u>	<u>452,383</u>	<u>48,561</u>	<u>410,941</u>
Total expenditures	<u>\$512,881</u>	<u>\$464,276</u>	<u>\$ 48,605</u>	<u>\$422,053</u>
Excess (deficiency) of revenues over expenditures	\$(37,286)	\$117,995	\$155,281	\$134,950
Fund balance at beginning of year	<u>562,867</u>	<u>562,867</u>	-	<u>427,917</u>
Fund balance at end of year	<u>\$525,581</u>	<u>\$680,862</u>	<u>\$155,281</u>	<u>\$562,867</u>

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





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

	<u>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$ 176,335	\$ 605
Investments, at cost	266,174	279,000
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	369,464	324,243
Accrued interest	2,080	2,267
Prepaid expense	<u>1,446,005</u>	<u>1,314,555</u>
Total assets	<u>\$2,260,058</u>	<u>\$1,920,670</u>
<u>FUND BALANCE</u>		
Unreserved fund balance	<u>\$2,260,058</u>	<u>\$1,920,670</u>

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



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, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	1984		Variance	1983
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Taxes	\$1,194,000	\$1,271,340	\$ 77,340	\$ 969,255
Intergovernmental	1,039,900	1,171,963	132,063	417,168
Miscellaneous	15,000	97,837	82,837	84,361
Total revenues	<u>\$2,248,900</u>	<u>\$2,541,140</u>	<u>\$ 292,240</u>	<u>\$1,470,784</u>
<u>Expenditures - General</u>				
<u>Government</u>				
Personal services	\$ 592,917	\$ 587,052	\$ 5,865	\$ -
Rent	1,577,460	1,446,010	131,450	1,477,061
Other services and charges	-	-	-	31,661
Total expenditures	<u>\$2,170,377</u>	<u>\$2,033,062</u>	<u>\$ 137,315</u>	<u>\$1,508,722</u>
Excess (deficiency) of revenues over expenditures	\$ 78,523	\$ 508,078	\$ 429,555	\$ (37,938)
<u>Other financing uses</u>				
Operating transfers out	-	(168,690)	(168,690)	-
Excess (deficiency) of revenues over expenditures and other uses	\$ 78,523	\$ 339,388	\$ 260,865	\$ (37,938)
Fund balance at beginning of year	<u>1,920,670</u>	<u>1,920,670</u>	-	<u>1,958,608</u>
Fund balance at end of year	<u>\$1,999,193</u>	<u>\$2,260,058</u>	<u>\$ 260,865</u>	<u>\$1,920,670</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  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$ 50,552	\$ 27,929
Investments, at cost	103,399	136,649
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	31,061	38,593
Accrued interest	1,424	2,220
Due from other governments	-	-
Total assets	<u>\$186,436</u>	<u>\$205,391</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u> - Vouchers payable	\$ 27,074	\$ 25,396
<u>Fund balance</u> - Unreserved	<u>159,362</u>	<u>179,995</u>
Total liabilities and fund balance	<u>\$186,436</u>	<u>\$205,391</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, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983  
1984

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	1983 <u>Actual</u>
<u>Revenues</u>				
Taxes	\$179,862	\$170,175	\$(9,687)	\$198,872
Miscellaneous	2,700	8,494	5,794	10,624
Total revenues	<u>\$182,562</u>	<u>\$178,669</u>	<u>\$(3,893)</u>	<u>\$209,496</u>
<u>Expenditures - General</u>				
<u>Government</u>				
<u>Maintenance</u>				
Personal services	\$ 74,915	\$ 74,618	\$ 297	\$ 55,267
Supplies	3,631	3,123	508	2,084
Other services and charges	25,865	25,839	26	26,371
Capital outlay	1,427	958	469	437
<u>Property records</u>				
Personal services	81,184	75,018	6,166	89,156
Supplies	4,215	4,214	1	870
Other services and charges	3,350	2,802	548	3,423
Capital outlay	1,435	1,179	256	3,118
<u>Mapping</u>				
Personal services	14,412	10,276	4,136	6,889
Contractual services	-	-	-	2,400
Supplies	1,000	806	194	475
Other services and charges	500	469	31	683
Capital outlay	-	-	-	341
Total expenditures	<u>\$211,934</u>	<u>\$199,302</u>	<u>\$12,632</u>	<u>\$191,514</u>
Excess (deficiency) of revenues over expenditures	\$(29,372)	\$(20,633)	\$ 8,739	\$ 17,982
<u>Other financial sources</u>				
Operating transfers in	-	-	-	5,213
Excess (deficiency) of revenues over expenditures and other sources	\$(29,372)	\$(20,633)	\$ 8,739	\$ 23,195
Fund balance at beginning of year	<u>179,995</u>	<u>179,995</u>	-	<u>156,800</u>
Fund balance at end of year	<u>\$150,623</u>	<u>\$159,362</u>	<u>\$ 8,739</u>	<u>\$179,995</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  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$49,740	\$13,899
Investments, at cost	-	32,716
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	9,229	7,875
Accrued interest	-	39
Total assets	<u>\$58,969</u>	<u>\$54,529</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u> - Accounts payable	\$ -	\$ 49
<u>Fund balance</u> - Unreserved	<u>58,969</u>	<u>54,480</u>
Total liabilities and fund balance	<u>\$58,969</u>	<u>\$54,529</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, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	<u>1984</u>		<u>Variance</u>	<u>1983</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Taxes	\$ 40,700	\$ 50,054	\$ 9,354	\$40,041
Intergovernmental	211,232	91,994	(119,238)	-
Miscellaneous	-	625	625	2,561
Total revenues	\$251,932	\$142,673	\$(109,259)	\$42,602
<u>Expenditures - General</u> <u>Government</u>				
Insurance	283,917	138,184	145,733	32,443
Excess (deficiency) of revenues over expenditures	\$(31,985)	\$ 4,489	\$ 36,474	\$10,159
Fund balance at beginning of year	54,480	54,480	-	44,321
Fund balance at end of year	\$ 22,495	\$ 58,969	\$ 36,474	\$54,480

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>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$ 20,755	\$ 24,454
Investments, at cost	170,229	200,000
Receivables - accrued interest	1,607	932
Due from other governments	<u>69,305</u>	<u>68,101</u>
Total assets	<u>\$261,896</u>	<u>\$293,487</u>
 <u>FUND BALANCE</u>		
Unreserved fund balance	<u>\$261,896</u>	<u>\$293,487</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, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	<u>1984</u>		<u>Variance Favorable (Unfavorable)</u>	<u>1983</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<u>Revenues</u>				
Intergovernmental	\$450,000	\$409,812	\$(40,188)	\$ 465,280
Miscellaneous	<u>10,000</u>	<u>23,597</u>	<u>13,597</u>	<u>24,040</u>
Total revenues	\$460,000	\$433,409	\$(26,591)	\$ 489,320
<u>Expenditures - other</u>				
Local grants	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>10,000</u>
Excess (deficiency) of revenues over expenditures	\$455,000	\$428,409	\$(26,591)	\$ 479,320
<u>Other financing sources (uses)</u>				
Operating transfers out	<u>460,000</u>	<u>460,000</u>	<u>-</u>	<u>(455,000)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (5,000)	\$(31,591)	\$(26,591)	\$ 24,320
Fund balance at beginning of year	<u>293,487</u>	<u>293,487</u>	<u>-</u>	<u>269,167</u>
Fund balance at end of year	<u>\$288,487</u>	<u>\$261,896</u>	<u>\$(26,591)</u>	<u>\$ 293,487</u>

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





DEBT SERVICE FUNDS

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VERMILION COUNTY, ILLINOIS  
DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET  
November 30, 1984  
With Comparative Totals for November 30, 1983

	1971 Bond and <u>Interest</u>	1977 Bond and <u>Interest</u>	Totals <u>1984</u> <u>1983</u>
<u>ASSETS</u>			
Cash	\$ -	\$ 18,665	\$ 18,665      \$ 715
Investments, at cost	-	✓ 239,202	239,202      230,980
Receivables:			
Taxes (net of allowance for estimated uncollectibles)	-	57,144	57,144      60,061
Accrued interest	-	2,960	2,960      815
Total assets	<u>\$ -</u>	<u>\$317,971</u>	<u>\$317,971</u> <u>\$292,571</u>
<u>FUND BALANCE</u>			
Reserved for debt service	<u>\$ -</u>	<u>\$317,971</u>	<u>\$317,971</u> <u>292,571</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, 1984  
WITH COMPARATIVE TOTALS FOR YEAR ENDED  
November 30, 1983

	1971 Bond and <u>Interest</u>	1977 Bond and <u>Interest</u>	<u>Totals</u>	
			<u>1984</u>	<u>1983</u>
<u>Revenues</u>				
Taxes	\$ -	\$188,475	\$188,475	\$ 194,214
Miscellaneous	-	27,385	27,385	29,166
Total revenues	<u>\$ -</u>	<u>\$215,860</u>	<u>\$215,860</u>	<u>\$ 223,380</u>
<u>Expenditures - Debt Service</u>				
Principal retirement	\$ -	\$125,000	\$125,000	\$ 375,000
Interest	-	65,460	65,460	77,141
Total expenditures	<u>\$ -</u>	<u>\$190,460</u>	<u>\$190,460</u>	<u>\$ 452,141</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ 25,400</u>	<u>\$ 25,400</u>	<u>\$(228,761)</u>
<u>Other financing sources (uses)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ 196,132
Operating transfers out	-	-	-	(282,848)
Total other financing	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (86,716)</u>
Excess (deficiency) of revenues over expenditures and other	<u>\$ -</u>	<u>\$ 25,400</u>	<u>\$ 25,400</u>	<u>\$(315,477)</u>
Fund balances at beginning of year	-	292,571	292,571	608,048
Fund balances at end of year	<u>\$ -</u>	<u>\$317,971</u>	<u>\$317,971</u>	<u>\$ 292,571</u>

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



CAPITAL PROJECTS FUNDS





VERMILION COUNTY, ILLINOIS  
CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET

November 30, 1984  
With Comparative Totals for November 30, 1983

	County Bridge	Court- house Improvements	Nursing Home Addition	Totals
				1984 1983
<u>ASSETS</u>				
Cash	\$171,328	\$ 81,013	\$ -	\$ 252,341 \$ 233,051
Investments, at cost	601,125	218,239	-	819,364 739,487
Receivables:				
Taxes (net of allowance for estimated uncollectibles)	46,220	-	-	46,220 50,925
Accrued interest	6,811	2,113	-	8,924 6,816
Total assets	\$825,484	\$301,365	\$ -	\$1,126,849 \$1,030,279
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities</u>				
Vouchers payable	\$ 30,692	\$ 62,462	\$ -	\$ 93,154 \$ 36,251
Due to other funds	25,000	-	-	25,000 5,743
Total liabilities	\$ 55,692	\$ 62,462	\$ -	\$ 118,154 \$ 41,994
<u>Fund balances</u>				
Unreserved	769,792	238,903	-	1,008,695 988,285
Total liabilities and fund balances	\$825,484	\$301,365	\$ -	\$1,126,849 \$1,030,279

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



VERMILION COUNTY, ILLINOIS  
CAPITAL PROJECTS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
Year Ended November 30, 1984  
With Comparative Totals for Year Ended November 30, 1983

	County Bridge	Court- house Improvements	Nursing Home Addition	Totals 1984	1983
<u>Revenues</u>					
Taxes	\$255,698	\$ -	\$ -	\$ 255,698	\$263,769
Miscellaneous	55,233	38,558	-	93,791	63,467
Total revenues	\$310,931	\$ 38,558	\$ -	\$ 349,489	\$327,236
<u>Expenditures - Capital Projects</u>					
Construction	314,821	453,000	-	767,821	372,585
Excess (deficiency) of revenues over expenditures	\$ (3,890)	\$ (414,442)	\$ -	\$ (418,332)	\$ (45,349)
<u>Other financing sources (uses)</u>					
Operating transfers in	\$ -	\$ 456,000	\$ -	\$ 456,000	\$256,000
Operating transfers out	-	-	(17,258)	(17,258)	(35,434)
Total other financing sources (uses)	\$ -	\$ 456,000	\$ (17,258)	\$ 438,742	\$220,566
Excess (deficiency) of revenues over expenditures and other	\$ (3,890)	\$ 41,558	\$ (17,258)	\$ 20,410	\$175,217
Fund balance at beginning of year	773,682	197,345	17,258	988,285	813,068
Fund balance at end of year	\$769,792	\$ 238,903	\$ -	\$1,008,695	\$988,285

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



ENTERPRISE FUNDS



VERMILION COUNTY, ILLINOIS  
ENTERPRISE FUNDS  
COMBINING BALANCE SHEET  
November 30, 1984  
With Comparative Totals for November 30, 1983

ASSETS	Vermilion Manor Nursing Home	Vermilion County Farm	Totals	
			<u>1984</u>	<u>1983</u>
<u>Current assets</u>				
Cash	\$ 223,101	\$ 351	\$ 223,452	\$ 302,521
Investments, at cost	206,282	12,200	218,482	287,945
Accounts receivable	141,893	-	141,893	139,617
Accrued interest	<u>1,984</u>	<u>-</u>	<u>1,984</u>	<u>-</u>
Total current assets	<u>\$ 573,260</u>	<u>\$12,551</u>	<u>\$ 585,811</u>	<u>\$ 730,083</u>
<u>Property, plant, and equipment</u>				
Land	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Buildings	4,507,607	-	4,507,607	4,454,944
Transportation equipment	17,435	-	17,435	17,435
Other equipment	<u>270,593</u>	<u>-</u>	<u>270,593</u>	<u>263,939</u>
	<u>\$4,795,635</u>	<u>\$ 1,000</u>	<u>\$4,796,635</u>	<u>\$4,737,318</u>
Less costs charged to operations to date	<u>1,091,443</u>	<u>-</u>	<u>1,091,443</u>	<u>931,823</u>
Net property, plant and equipment	<u>\$3,704,192</u>	<u>\$ 1,000</u>	<u>\$3,705,192</u>	<u>\$3,805,495</u>
Total assets	<u><u>\$4,277,452</u></u>	<u><u>\$13,551</u></u>	<u><u>\$4,291,003</u></u>	<u><u>\$4,535,578</u></u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Current liabilities</u>				
Vouchers payable	\$ 269,519	\$ -	\$ 269,519	\$ 317,180
Accrued payroll	<u>139,814</u>	<u>-</u>	<u>139,814</u>	<u>-</u>
Total current liabilities	<u>\$ 409,333</u>	<u>\$ -</u>	<u>\$ 409,333</u>	<u>\$ 317,180</u>
<u>Fund equity</u>				
Contributed capital	\$4,523,518	\$ 1,000	\$4,524,518	\$4,524,518
Retained earnings, unreserved	<u>(655,399)</u>	<u>12,551</u>	<u>(642,848)</u>	<u>(306,120)</u>
Total fund equity	<u>\$3,868,119</u>	<u>\$13,551</u>	<u>\$3,881,670</u>	<u>\$4,218,398</u>
Total liabilities and fund equity	<u><u>\$4,277,452</u></u>	<u><u>\$13,551</u></u>	<u><u>\$4,291,003</u></u>	<u><u>\$4,535,578</u></u>

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





VERMILION COUNTY, ILLINOIS  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
Year Ended November 30, 1984  
With Comparative Totals for Year Ended November 30, 1983

	Vermilion Manor Nursing Home	Vermilion County Farm	Totals	
			<u>1984</u>	<u>1983</u>
<u>Revenues</u>				
Charges for services	\$2,654,213	\$ -	\$2,654,213	\$2,417,700
Miscellaneous	<u>42,736</u>	<u>23,046</u>	<u>65,782</u>	<u>60,944</u>
Total revenues	<u>\$2,696,949</u>	<u>\$23,046</u>	<u>\$2,719,995</u>	<u>\$2,478,644</u>
<u>Operating expenses</u>				
Personal services	\$2,212,077	\$ -	\$2,212,077	\$1,883,573
Contractual services	30,892	-	30,892	29,937
Supplies	394,191	-	394,191	404,120
Other services and charges	116,591	10,159	126,750	132,181
Heat, light and power	147,451	-	147,451	157,663
Depreciation	<u>159,620</u>	<u>-</u>	<u>159,620</u>	<u>152,771</u>
Total operating expenses	<u>\$3,060,822</u>	<u>\$10,159</u>	<u>\$3,070,981</u>	<u>\$2,760,245</u>
Operating income (loss)	\$ (363,873)	\$12,887	\$ (350,986)	\$ (281,601)
<u>Nonoperating income (expenses)</u>				
Operating transfers in	17,258	-	17,258	35,434
Operating transfers out	<u>-</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>(75,000)</u>
Net income (loss)	\$ (346,615)	\$ 9,887	\$ (336,728)	\$ (321,167)
Retained earnings at beginning of year	<u>(308,784)</u>	<u>2,664</u>	<u>(306,120)</u>	<u>15,047</u>
Retained earnings at end of year	<u>\$ (655,399)</u>	<u>\$12,551</u>	<u>\$ (642,848)</u>	<u>\$ (306,120)</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, 1984  
With Comparative Totals for Year Ended November 30, 1983

	Vermilion Manor Nursing Home	Vermilion County Farm	<u>Totals</u>	
			<u>1984</u>	<u>1983</u>
<u>Funds were provided by</u>				
Net income	\$ -	\$12,887	\$ 12,887	\$ 22,740
Nonoperating revenues	17,258	-	17,258	-
Decrease in working capital	<u>246,312</u>	<u>-</u>	<u>246,312</u>	<u>220,297</u>
Total funds provided	<u>\$ 263,570</u>	<u>\$12,887</u>	<u>\$ 276,457</u>	<u>\$ 243,037</u>
<u>Funds were applied to</u>				
Net loss from operations	\$ 363,873	\$ -	\$ 363,873	\$ 304,341
Less charges to operations not affecting funds:				
Depreciation	<u>(159,620)</u>	<u>-</u>	<u>(159,620)</u>	<u>(152,771)</u>
	<u>\$ 204,253</u>	<u>\$ -</u>	<u>\$ 204,253</u>	<u>\$ 151,570</u>
Nonoperating expense	-	3,000	3,000	39,566
Additions to building	52,663	-	52,663	39,569
Purchase of equipment	6,654	-	6,654	12,332
Increase in working capital	<u>-</u>	<u>9,887</u>	<u>9,887</u>	<u>-</u>
Total funds applied	<u>\$ 263,570</u>	<u>\$12,887</u>	<u>\$ 276,457</u>	<u>\$ 243,037</u>

CHANGES IN WORKING CAPITAL

Increase (decrease) in current assets

Cash	\$ (79,156)	\$ 87	\$ (79,069)	\$ (140,710)
Investments, at cost	(79,263)	9,800	(69,463)	25,036
Receivables - accounts and interest	<u>4,260</u>	<u>-</u>	<u>4,260</u>	<u>15,114</u>
Net increase (decrease) in current assets	<u>\$(154,159)</u>	<u>\$ 9,887</u>	<u>\$(144,272)</u>	<u>\$(100,560)</u>

Increase (decrease) in current  
liabilities

Vouchers payable	\$ (47,661)	\$ -	\$ (47,661)	\$ 119,737
Accrued payroll	<u>139,814</u>	<u>-</u>	<u>139,814</u>	<u>-</u>
Net increase in current liabilities	<u>\$ 92,153</u>	<u>\$ -</u>	<u>\$ 92,153</u>	<u>\$ 119,737</u>
Increase (decrease) in working capital	<u>\$(246,312)</u>	<u>\$ 9,887</u>	<u>\$(236,425)</u>	<u>\$(220,297)</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>1984</u>	<u>1983</u>
<u>ASSETS</u>		
<u>Current assets</u>		
Cash	\$ 223,101	\$ 302,257
Investments, at cost	206,282	285,545
Accounts receivable	141,893	139,617
Accrued interest	<u>1,984</u>	<u>-</u>
Total current assets	<u>\$ 573,260</u>	<u>\$ 727,419</u>
<u>Property, plant and equipment</u>		
Buildings	\$4,507,607	\$4,454,944
Transportation equipment	17,435	17,435
Other equipment	<u>270,593</u>	<u>263,939</u>
	\$4,795,635	\$4,736,318
Less cost charged to operations to date	<u>1,091,443</u>	<u>931,823</u>
Net property, plant and equipment	<u>\$3,704,192</u>	<u>\$3,804,495</u>
Total assets	<u><u>\$4,277,452</u></u>	<u><u>\$4,531,914</u></u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>Current liabilities</u>		
Vouchers payable	\$ 269,519	\$ 317,180
Accrued payroll	<u>139,814</u>	<u>-</u>
Total current liabilities	<u>\$ 409,333</u>	<u>\$ 317,180</u>
<u>Fund equity</u>		
Contributed capital	\$4,523,518	\$4,523,518
Retained earnings (deficit); unreserved	<u>(655,399)</u>	<u>(308,784)</u>
Total fund equity	<u>\$3,868,119</u>	<u>\$4,214,734</u>
Total liabilities and fund equity	<u><u>\$4,277,452</u></u>	<u><u>\$4,531,914</u></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  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	<u>1984</u>		<u>Variance</u>	<u>1983</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Charges for services	\$2,480,326	\$2,654,213	\$173,887	\$2,417,700
Miscellaneous	8,956	42,736	33,780	33,633
Total revenues	<u>\$2,489,282</u>	<u>\$2,696,949</u>	<u>\$207,667</u>	<u>\$2,451,333</u>
<u>Operating expenses</u>				
Personal services	\$2,199,061	\$2,212,077	\$(13,016)	\$1,883,573
Contractual services	30,330	30,892	(562)	29,937
Supplies	381,311	394,191	(12,880)	404,120
Other services and charges	305,802	116,591	189,211	127,610
Heat, light, and power	143,685	147,451	(3,766)	157,663
Depreciation	-	159,620	(159,620)	152,771
Total operating expenses	<u>\$3,060,189</u>	<u>\$3,060,822</u>	<u>\$ (633)</u>	<u>\$2,755,674</u>
Net loss from operations	<u>\$ (570,907)</u>	<u>\$ (363,873)</u>	<u>\$207,034</u>	<u>\$ (304,341)</u>
<u>Nonoperating income (expense)</u>				
Operating transfers in	\$ -	\$ 17,258	\$ 17,258	\$ 35,434
Operating transfers out	<u>52,663</u>	<u>-</u>	<u>52,663</u>	<u>(50,000)</u>
Total nonoperating income (expense)	<u>\$ (52,663)</u>	<u>\$ 17,258</u>	<u>\$ 69,921</u>	<u>\$ (14,566)</u>
Net loss	<u>\$ (623,570)</u>	<u>\$ (346,615)</u>	<u>\$276,955</u>	<u>\$ (318,907)</u>
Retained earnings (deficit) at beginning of year	<u>(308,784)</u>	<u>(308,784)</u>	<u>-</u>	<u>10,123</u>
Retained earnings (deficit) at end of year	<u>\$ (932,354)</u>	<u>\$ (655,399)</u>	<u>\$276,955</u>	<u>\$ (308,784)</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 STATEMENT OF CHANGES IN FINANCIAL POSITION  
Year Ended November 30, 1984  
With Comparative Totals for Year Ended November 30, 1983

	<u>1984</u>	<u>1983</u>
<u>Funds were provided by</u>		
Net loss	\$ -	\$ -
Less charges to operations not affecting funds:		
Depreciation	-	-
	\$ -	\$ -
Nonoperating revenue	17,258	-
Decrease in working capital	<u>246,312</u>	<u>218,037</u>
Total funds provided	<u>\$ 263,570</u>	<u>\$ 218,037</u>

<u>Funds were applied to</u>		
Net loss from operations	\$ 363,873	\$ 304,341
Less charges to operations not affecting funds:		
Depreciation	(159,620)	(152,771)
	\$ 204,253	\$ 151,570
Nonoperating expense	-	14,566
Additions to building	52,663	39,569
Purchase of equipment	6,654	12,332
Increase in working capital	-	-
Total funds applied	<u>\$ 263,570</u>	<u>\$ 218,037</u>

CHANGES IN WORKING CAPITAL

<u>Increase (decrease) in current assets</u>		
Cash	\$ (79,156)	\$ (136,050)
Investments, at cost	(79,263)	22,636
Receivables - accounts and interest	<u>4,260</u>	<u>15,114</u>
Net decrease in current assets	<u>\$ (154,159)</u>	<u>\$ (98,300)</u>
<u>Increase (decrease) in current liabilities</u>		
Vouchers payable	\$ (47,661)	\$ 119,737
Accrued payroll	<u>139,814</u>	<u>-</u>
Net increase in current liabilities	<u>\$ 92,153</u>	<u>\$ 119,737</u>
Decrease in working capital	<u>\$ (246,312)</u>	<u>\$ (218,037)</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 BALANCE SHEET  
November 30

	<u>1984</u>	<u>1983</u>
<u>ASSETS</u>		
<u>Current assets</u>		
Cash	\$ 351	\$ 264
Investments	<u>12,200</u>	<u>2,400</u>
Total current assets	\$12,551	\$2,664
<u>Property, plant and equipment</u>		
Land	<u>1,000</u>	<u>1,000</u>
Total assets	<u><u>\$13,551</u></u>	<u><u>\$3,664</u></u>
 <u>FUND EQUITY</u>		
Contributed capital	\$ 1,000	\$1,000
Retained earnings	<u>12,551</u>	<u>2,664</u>
Total fund equity	<u><u>\$13,551</u></u>	<u><u>\$3,664</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  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1983

	<u>1984</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>1983 Actual</u>
<u>Revenues</u>				
Miscellaneous - grain sales		\$22,108		\$27,132
- other		<u>938</u>		<u>179</u>
Total revenues		\$23,046		\$27,311
<u>Operating expenses</u>				
Other services and charges - farm		<u>10,159</u>		<u>4,571</u>
Operating income	\$12,000	\$12,887	\$ 887	\$22,740
<u>Nonoperating expenses</u>				
Operating transfers out	<u>12,000</u>	<u>3,000</u>	<u>9,000</u>	<u>25,000</u>
Net income (loss)	\$ -	\$ 9,887	\$9,887	\$(2,260)
Retained earnings at beginning of year	<u>2,664</u>	<u>2,664</u>	<u>-</u>	<u>4,924</u>
Retained earnings at end of year	<u>\$ 2,664</u>	<u>\$12,551</u>	<u>\$9,887</u>	<u>\$ 2,664</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, 1984  
With Comparative Totals for Year Ended November 30, 1983

	<u>1984</u>	<u>1983</u>
<u>Funds were provided by</u>		
Operations:		
Net income	\$12,887	\$22,740
Decrease in working capital	<u>-</u>	<u>2,260</u>
Total funds provided	<u>\$12,887</u>	<u>\$25,000</u>
<u>Funds were applied to</u>		
Operating transfers out	\$ 3,000	\$25,000
Increase in working capital	<u>9,887</u>	<u>-</u>
Total funds applied	<u>\$12,887</u>	<u>\$25,000</u>

CHANGES IN WORKING CAPITAL

<u>Increase (decrease) in current assets</u>		
Cash	\$ 87	\$(4,660)
Investments	<u>9,800</u>	<u>2,400</u>
Increase (decrease) in working capital	<u>\$ 9,887</u>	<u>\$(2,260)</u>

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





FIDUCIARY FUNDS



VERMILION COUNTY, ILLINOIS  
FIDUCIARY FUNDS  
COMBINING BALANCE SHEET  
November 30, 1984  
With Comparative Totals for November 30, 1983

	Expendable Trust Funds	Agency Funds	Totals	
			<u>1984</u>	<u>1983</u>
<u>ASSETS</u>				
Cash	\$ 596,230	\$ 7,217,006	\$ 7,813,236	\$ 7,600,027
Investments, at cost	427,300	1,808,313	2,235,613	1,970,437
Receivables:				
Taxes (net of allowance for estimated uncollectibles)	41,657	851,306	892,963	966,531
Accrued interest	3,785	15,002	18,787	10,655
Due from other funds	34,350	293,726	328,076	97,387
Due from other governments	113,432	-	113,432	54,537
Total assets	<u>\$1,216,754</u>	<u>\$10,185,353</u>	<u>\$11,402,107</u>	<u>\$10,699,574</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Vouchers payable	\$ 91,595	\$ -	\$ 91,595	\$ 21,082
Due to:				
Other taxing units	-	7,609,827	7,609,827	7,820,775
Other funds	32,523	647,104	679,627	266,849
Other governments	-	93,943	93,943	314,747
Others	-	1,834,479	1,834,479	1,451,713
Total liabilities	\$ 124,118	\$10,185,353	\$10,309,471	\$ 9,875,166
Fund balance, reserved	<u>1,092,636</u>	<u>-</u>	<u>1,092,636</u>	<u>824,408</u>
Total liabilities and fund balance	<u>\$1,216,754</u>	<u>\$10,185,353</u>	<u>\$11,402,107</u>	<u>\$10,699,574</u>

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



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

November 30, 1984

With Comparative Totals for November 30, 1983

ASSETS	Township NFT	Township Bridge	Drainage District	Law Library Commissioners	Board of Election Commissioners	Working Cash	Court Related Traffic	Totals	
								1984	1983
Cash	\$103,397	\$299,529	\$73,131	\$22,426	\$1,225	\$ -	\$96,522	\$596,230	\$445,445
Investments, at cost	100,000	-	38,412	-	-	288,888	-	427,300	399,540
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	41,657	-	-	-	-	41,657	41,206
Accrued interest	523	-	-	-	-	3,262	-	3,785	2,794
Due from other funds	-	25,000	-	746	-	-	8,604	34,350	3,869
Due from other governments	86,232	25,000	-	-	2,200	-	-	113,432	54,537
Total assets	\$290,152	\$349,529	\$153,200	\$23,172	\$3,425	\$292,150	\$105,126	\$1,216,754	\$947,391
<b>LIABILITIES AND FUND BALANCES</b>									
<b>Liabilities</b>									
Vouchers payable	\$24,984	\$64,411	\$ -	\$ -	\$2,200	\$ -	\$ -	\$91,595	\$21,082
Due to other funds	27,679	-	-	-	-	3,262	1,582	32,523	27,442
Total liabilities	\$52,663	\$64,411	\$ -	\$ -	\$2,200	\$3,262	\$1,582	\$124,118	\$48,524
<b>Fund balance</b>									
Reserved for township transportation projects	\$237,489	\$285,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$522,607	\$385,405
Reserved for drainage projects	-	-	153,200	-	-	-	-	153,200	127,372
Reserved for law library	-	-	-	23,172	-	-	-	23,172	21,555
Reserved for election	-	-	-	-	1,225	-	-	1,225	1,188
Reserved for working cash	-	-	-	-	-	288,888	-	288,888	288,888
Reserved for court activities	-	-	-	-	-	-	103,544	103,544	74,459
Total fund balance	\$237,489	\$285,118	\$153,200	\$23,172	\$1,225	\$288,888	\$103,544	\$1,092,636	\$898,867
Total liabilities and fund balance	\$290,152	\$349,529	\$153,200	\$23,172	\$3,425	\$292,150	\$105,126	\$1,216,754	\$947,391

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



VERMILION COUNTY, ILLINOIS  
FIDUCIARY FUNDS - EXPENDABLE TRUST FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
Year Ended November 30, 1984

	With Comparative Totals for Year Ended November 30, 1983							Totals	
	Township MFT	Township Bridge	Drainage District	Law Library	Election Commissioners	Working Cash	Court Related Traffic	1984	1983
<b>Revenues</b>									
Taxes	\$ -	\$ -	\$ 69,314	\$ -	\$ -	\$ -	\$ -	\$ 69,314	\$ 42,535
Intergovernmental	876,904	159,561	-	-	6,839	-	-	1,043,304	1,092,873
Charges for services	-	-	-	9,300	-	-	51,125	60,425	40,652
Miscellaneous	23,297	-	2,760	-	-	30,316	6,071	62,444	38,229
Total revenues	\$900,201	\$159,561	\$ 72,074	\$ 9,300	\$6,839	\$ 30,316	\$ 57,196	\$1,235,487	\$1,214,289
<b>Expenditures</b>									
Transportation	\$777,351	\$145,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 922,560	\$ 879,163
All others:									
Maintenance	-	-	46,246	-	-	-	-	46,246	37,012
Books and subscriptions	-	-	-	7,683	-	-	-	7,683	6,058
Election expenditures	-	-	-	-	6,802	-	-	6,802	43,388
Court related expenditures	-	-	-	-	-	-	17,411	17,411	16,928
Total expenditures	\$777,351	\$145,209	\$ 46,246	\$ 7,683	\$6,802	\$ -	\$ 17,411	\$1,000,702	\$ 982,549
Excess of revenues over expenditures	\$122,850	\$ 14,352	\$ 25,828	\$ 1,617	\$ 37	\$ 30,316	\$ 39,785	\$ 234,785	\$ 231,740
<b>Other financing sources (uses)</b>									
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,048
Operating transfers out	-	-	-	-	-	(30,316)	(10,700)	(41,016)	(26,455)
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,316)	\$ (10,700)	\$ (41,016)	\$ 70,593
Excess of revenues over expenditures and other	\$122,850	\$ 14,352	\$ 25,828	\$ 1,617	\$ 37	\$ -	\$ 29,085	\$ 193,769	\$ 302,333
Fund balance at beginning of year	114,639	270,766	127,372	21,555	1,188	288,888	74,459	898,867	596,534
Fund balance at end of year	\$237,489	\$285,118	\$153,200	\$23,172	\$1,225	\$288,888	\$103,544	\$1,092,636	\$ 898,867

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







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

November 30, 1984  
With Comparative Totals for November 30, 1983

ASSETS	Adjustment Fund	Domestic Violence	Care and Support	Probation Office	Payroll Funds	Inheritance Tax	Circuit Clerk Traffic	Patient Personal	Metropolitan Enforcement Group	Periodic Imprisonment
Cash	\$10,685	\$ 780	\$16,419	\$48,078	\$114,664	\$31,621	\$61,492	\$18,023	\$ -	\$16,966
Investments, at cost	-	-	-	20,000	-	-	-	-	-	-
Receivables:										
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-	-
Due from other funds	40,614	1,960	-	519	1,015	-	4,123	-	260	-
Total assets	\$51,299	\$2,740	\$16,419	\$68,597	\$115,679	\$31,621	\$65,615	\$18,023	\$260	\$16,966

LIABILITIES AND FUND BALANCE

Liabilities										
Due to other funds	\$ -	\$ -	\$ 519	\$ 519	\$ -	\$ 3,131	\$ 422	\$ -	\$ -	\$ 1,728
Due to taxing bodies	-	-	-	-	-	-	-	-	-	-
Due to others	51,299	2,740	15,900	68,078	115,679	-	-	18,023	-	15,238
Due to other governments	-	-	-	-	-	28,490	65,193	-	260	-
Total liabilities	\$51,299	\$2,740	\$16,419	\$68,597	\$115,679	\$31,621	\$65,615	\$18,023	\$260	\$16,966
Fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities and fund balance	\$51,299	\$2,740	\$16,419	\$68,597	\$115,679	\$31,621	\$65,615	\$18,023	\$260	\$16,966

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

November 30, 1984  
With Comparative Totals for November 30, 1983

	County Clerk	Circuit Clerk	Regional Superintendent	County Collector	Deposit Fund	Unknown Heirs	Non-Resident Heirs	Totals	
								1984	1983
<b>ASSETS</b>									
Cash	\$67,207	\$270,608	\$78,144	\$6,410,001	\$ 47,302	\$24,302	\$ 714	\$ 7,217,006	\$7,154,582
Investments, at cost	-	-	4,685	650,423	1,101,995	25,340	5,870	1,808,313	1,570,897
Receivables:									
Taxes (net of allowance for estimated uncollectibles)	-	-	-	851,306	-	-	-	851,306	925,325
Accrued interest	-	-	102	8,996	5,460	355	89	15,002	7,861
Due from other funds	-	-	-	-	245,235	-	-	293,726	93,518
Total assets	\$67,207	\$270,608	\$82,931	\$7,920,726	\$1,399,992	\$49,997	\$6,673	\$10,185,353	\$9,752,183
<b>LIABILITIES AND FUND BALANCE</b>									
<b>Liabilities</b>									
Due to other funds	\$ 1,675	\$ 27,182	\$ -	\$ 598,536	\$ -	\$ 8,717	\$4,675	\$ 647,104	\$ 239,407
Due to taxing bodies	-	-	-	7,322,190	287,637	-	-	7,609,827	7,820,775
Due to others	65,532	243,426	82,931	-	1,112,355	41,280	1,998	1,834,479	1,451,713
Due to other governments	-	-	-	-	-	-	-	93,943	240,288
Total liabilities	\$67,207	\$270,608	\$82,931	\$7,920,726	\$1,399,992	\$49,997	\$6,673	\$10,185,353	\$9,752,183
Fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities and fund balance	\$67,207	\$270,608	\$82,931	\$7,920,726	\$1,399,992	\$49,997	\$6,673	\$10,185,353	\$9,752,183

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



VERMILION COUNTY, ILLINOIS  
FIDUCIARY FUNDS - AGENCY FUNDS  
COUNTY COLLECTOR  
SUMMARY STATEMENT OF 1983 TAX SETTLEMENT MADE IN 1984  
Year Ended November 30, 1984

<u>1983 tax certified to County Collector</u> <u>for collection (includes mobile home tax)</u>	\$32,130,324
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Additions:

Delinquent privilege tax collected	\$ 25,805	
Forfeitures redeemed	212,872	
Penalties and interest	<u>203,931</u>	442,608

Deductions:

Delinquent privilege taxes	\$ 46,175	
Real estate forfeitures	93,881	
Errors, abatements, refunds	616,004	
Protests withheld	191,933	
Penalties, interest, costs to General Fund	<u>203,931</u>	<u>(1,151,924)</u>

Total taxes, interest and cost to be accounted for in 1983 tax settlement	<u><u>\$31,421,008</u></u>
---	----------------------------

Taxes distributed to taxing units

County funds	\$ 3,847,070
Other taxing units	<u>27,573,938</u>
Total taxes distributed	<u><u>\$31,421,008</u></u>

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



VERMILION COUNTY, ILLINOIS  
TRUST AND AGENCY FUNDS  
COUNTY COLLECTOR

ASSESSED VALUATION AND TAX EXTENSIONS  
Tax Levies 1983, 1982 and 1981

	1983 Levy		1982 Levy		1981 Levy	
	Collected in 1984		Collected in 1983		Collected in 1982	
EQUALIZED VALUATION	\$521,162,150		\$528,607,301		\$523,958,970	
TAXES EXTENDED:						
County (See below)	\$ 3,913,586	12.27	\$ 3,671,782	12.14	\$ 3,941,834	12.94
Townships	1,425,602	4.47	1,393,868	4.62	1,410,229	4.63
Road and bridge	1,609,933	5.05	1,608,981	5.32	1,563,585	5.13
Cities and villages	3,806,031	11.93	3,735,973	12.35	3,648,204	11.98
District schools	16,737,020	52.47	16,157,927	53.42	15,884,281	52.16
High school and junior college	2,345,914	7.36	1,917,394	6.34	1,941,252	6.37
Sanitary districts	640,771	2.01	400,039	1.32	761,642	2.50
Vermilion County Airport Authority	219,821	.69	210,656	.70	201,392	.66
Fire protection districts	366,716	1.14	347,061	1.15	332,624	1.09
Cemeteries	94,608	.29	100,416	.33	86,662	.28
Vermilion County Conservation District	638,570	2.00	600,510	1.99	597,335	1.96
Drainage districts	41,996	.13	52,394	.17	50,280	.17
Libraries, parks, etc.	60,925	.19	45,203	.15	38,765	.13
Totals	\$ 31,901,493	100.00	\$ 30,242,204	100.00	\$ 30,458,085	100.00
	Extension	Rate	Extension	Rate	Extension	Rate
General County	\$ 468,008	.09000	\$ 475,747	.09000	\$ 628,763	.12000
County IMRF	433,427	.08335	425,529	.08050	560,647	.10700
County Highway	476,589	.09165	498,552	.09430	509,364	.09721
TB Dispensary	50,961	.00980	76,912	.01455	80,019	.01527
Bridge Fund	260,004	.05000	264,304	.05000	261,974	.05000
Emergency Service and Disaster Agency	20,384	.00392	22,202	.00420	22,074	.00421
Audit	19,344	.00372	14,537	.00275	21,168	.00404
Supervisor of Assessments - office	81,381	.01565	84,841	.01605	81,754	.01561
Supervisor of Assessments - card system	81,381	.01565	104,400	.01975	104,419	.01993
Supervisor of assessments - tax maps	10,140	.00195	10,044	.00190	9,579	.00183
Public Safety Building - rental	1,121,815	.21573	800,840	.15150	800,626	.15280
Elections	156,003	.03000	158,582	.03000	157,200	.03000
Mental Health Board #708	520,009	.10000	528,607	.10000	501,125	.09564
Nursing Home - bonds and interest - 1971	-	-	-	-	-	-
Nursing Home - bonds and interest - 1977	163,179	.03138	166,511	.03150	172,928	.03300
Liability insurance	50,961	.00980	40,174	.00760	30,194	.00576
Totals	\$ 3,913,586	.75260	\$ 3,671,782	.69460	\$ 3,941,834	.75230

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





VERMILION COUNTY, ILLINOIS

MANAGEMENT REPORT

November 30, 1985

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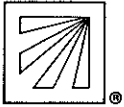
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*Clifton, Gunderson & Co.*

CERTIFIED PUBLIC ACCOUNTANTS • ARIZONA • COLORADO • ILLINOIS • MARYLAND • MISSOURI • OHIO • WISCONSIN

Vermilion County Board  
Danville, Illinois

We have examined the financial statements of Vermilion County, Illinois for the year ended November 30, 1985. As part of our examination, we made a study and evaluation of the County's system of internal accounting control. Our study and evaluation disclosed certain weaknesses which we will report to management in our "Report of Material Weaknesses in Internal Accounting Control". Our report will be limited, in accordance with professional reporting requirements, to a listing of material weaknesses in internal accounting control and will not include comments to management for improvements in the system or in operations.

However, our study and evaluation has disclosed the following items which we feel are worthy of management's consideration.

1. General ledger

The computer-produced general ledger of the County is the official accounting record of the County. The general ledger contains information on all receipts, expenditures, and account balances for the majority of County funds. During our examination we discovered several problems with the information contained in the general ledger.

- A. Cash and investment balances were totally inaccurate. Investment activity was recorded during the year only if a bank transaction was involved. Interest rolled over in reinvestment was not recorded. Cash balances had not been compared with the bank statements for the entire year and because of various recording errors the cash balances were almost meaningless.
- B. Transactions during the year were sometimes entered two and three times and some were omitted entirely. During a six-day period in November of 1985 data was entered into the computer but the general ledger was not updated for the activity. In the Collectors Account alone this unrecorded activity amounted to \$2,655,151.07.

There were also many misclassifications where transactions were recorded in the wrong account and often in the wrong fund.



- C. There were many errors in the general ledger that various people in the County organization were aware of. These errors were in some cases not properly communicated to people in a position to correct the errors. Some errors were known by people in a position to correct the errors but no adjustments were made.
- D. Many transactions during the year were entered as much as a month after the transaction took place. As a result, no reliance could be placed on interim reports.

#### Recommendation

The County's general ledger is a vital record of the County. The responsibility for its accuracy is with all County offices. A greater degree of responsibility must, however, be placed on the Auditor, the Treasurer, and the Financial Resources Manager. These offices working together in an atmosphere of cooperation can overcome the problems we have discovered.

We recommend that action be taken to ensure the accuracy of data input. We recommend that procedures be established to record investment transactions. We recommend that office holders and departments be provided with timely computer reports of the activity in the general ledger which applies to their Department or Office so that review can be made to aid in the management of their office and help detect errors in the accounting records. We recommend that all information concerning transactions be entered on a timely basis, e.g., cash receipts daily. We recommend that procedures be established to ensure that needed adjustments are made through a central location. There should be adequate documentation generated to describe the nature of the adjustment, the origin of the adjustment, and evidence that follow up was made to the originator of the adjustment after the adjustment is made.

#### 2. Bank reconciliations

During our examination we discovered that the bank accounts had not been reconciled with the computer for the entire year. The process of reconciliation will ensure that all activity of the County affecting cash is recorded. This process alone will detect 99% of all errors made in the general ledger. The banks are presently being reconciled with manually produced records only.

#### Recommendation

We recommend that the banks be reconciled with the computer monthly. This might require training of people within the Treasurer's office, and if so, we recommend that this be done.

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3. Year end cut-off

The County operates on an accrual basis with regard to expenditures. Many expenditures made in December and January of each year relate to the previous budget year. The computer program is designed on a cash basis and can only accomodate expenditures made in these months relating to the prior year by increasing current budget figures for unspent funds of the prior year. As a result, the budget reports contain budget figures that are not meaningful, and expenditure balances that are not meaningful from a budgetary perspective. Attempts have been made in the past to adjust year end reports but this can only be accomplished outside of the computer program and reports and procedures vary from year to year.

Recommendation

We recommend that the County investigate this problem and take action to ensure that office holders and department heads have information that is necessary for the effective management of their office.

4. Vermilion Manor Nursing Home

- A. Last year we made certain modifications in the Nursing Home's system regarding control over accounts receivable and, in particular, Illinois Public Aid receivables. The system called for the accounts receivable to be balanced with a control amount on a monthly basis. This was not accomplished during the year. However, many of our recommendations were implemented with significant improvement in control over receivables.

Recommendation

We recommend that the accounts receivable be balanced on a monthly basis with the control account. (Note: We have discussed this with JoAnne Livengood, Joan Darr and Ken Reiden and this reconciliation is presently taking place).

- B. During our engagement we discovered many discrepancies between the computer general ledger and the Nursing Home's manual records. Revenues and expenditures were not all recorded.

Recommendation

We recommend that the computer record be reviewed on a monthly basis and discrepancies with manual records communicated to the Financial Resources Manager for proper adjustment.

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5. Statements of economic interest

Many people associated with the County Government who are required to file statements of economic interest had no statement on file, or the statement was not current.

Recommendation

We recommend that all persons required to file statements of economic interest promptly file these statements.

6. Withholding Fund

The Withholding Fund has \$22,000 in the Treasurer's account. Contributions to the account were discontinued early in 1984 and the funds have remained. The excess originated prior to November 30, 1981.

Recommendation

We recommend that this money be transferred to the payroll fund or other funds as deemed appropriate.

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

*Clifton, Gunderson & Co.*

Danville, Illinois  
April 12, 1986

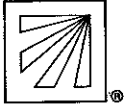
*Clifton, Gunderson & Co.*



VERMILION COUNTY, ILLINOIS

MANAGEMENT REPORT

November 30, 1984



*Clifton, Gunderson & Co.*

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

Vermilion County Board  
Danville, Illinois

We have examined the financial statements of Vermilion County, Illinois for the year ended November 30, 1984. As part of our examination, we made a study and evaluation of the County's system of internal accounting control. Our study and evaluation disclosed certain weaknesses which we reported to management in our "Report of Material Weaknesses in Internal Accounting Control" dated April 22, 1985. Our report was limited, in accordance with professional reporting requirements, to a listing of material weaknesses in internal accounting control and did not include comments to management for improvements in the system or in operations.

However, our study and evaluation disclosed the following items which we feel are worthy of management's consideration.

1. General fixed assets

An inventory of general fixed assets was made but many assets were not assigned values. As a result, the general fixed assets were omitted from the financial statements.

Recommendation

We recommend that the County attempt to value all inventoried assets either by reconstructing historical cost data or through appraisal.

2. Statements of economic interest

Many people associated with the County Government who are required to file statements of economic interest had no statement on file, or the statement was not current.

Recommendation

We recommend that all persons required to file statements of economic interest promptly file these statements.

3. County Collector reconciliation

The County Collector does not reconcile the settlement book with actual cash activity in the collector's account. This reconciliation is important for proper control and can help detect errors.

Recommendation

We recommend that the settlement book be reconciled with actual cash activity in the collector's account.

4. Purchase orders

County purchase orders are pre-numbered but the numerical sequence is not accounted for. Also, no record is maintained of open purchase orders.

Recommendation

We recommend that the County maintain a record of purchase orders issued and outstanding and account for the numerical sequence.

5. Supply of unused checks

The supply of unused checks in the Treasurer's Office is not adequately safeguarded.

Recommendation

We recommend that unused checks be kept in the vault and access should be limited to authorized persons.

6. Petty Cash

Not all petty cash funds are maintained on an imprest basis.

Recommendation

We recommend that all petty cash funds be maintained on an imprest basis.

7. Check signing machine and signature plates

During our engagement, we discovered that the signature plates are left in the check signing machine. The keys to the machine are kept in the vault. Access to the vault and the keys is not restricted.

Recommendation

We recommend that signature plates be removed from the check signing machine. The signature plates and keys should be adequately safeguarded and access limited to authorized persons.

8. Receiving reports

There are no receiving reports issued to acknowledge receipt of items purchased.

Recommendation

We recommend that receiving reports be used to document receipt of items purchased. The receiving report should be an integral part of the complete voucher package.

9. State Surcharge Fund

The Treasurer has not complied with State statutes regarding the State Surcharge Fund. In accordance with Chapter 85 Par. 509.1 the Treasurer is to remit annually (between May 15 and June 1) 98% of the collections to the State of Illinois. The remaining 2% of the collections are to be returned to the Circuit Clerk to defray costs of collections.

Recommendation

We recommend that the Treasurer disburse the funds as indicated above.

10. Adjustment Fund

The Adjustment Fund contains over \$50,000 in double payments which have been accumulating for several years.

Recommendation

We recommend that the taxpayers be notified of the double payments and steps be taken to return or distribute the funds.

11. Deposit Fund Cash

The Treasurer held \$600 in undeposited cash in an envelope from November 27, 1984 to March 14, 1985.

Recommendation

We recommend that all cash be deposited daily and intact.

12. Withholding Fund

The Withholding Fund has \$22,000 in the Treasurer's account. Contributions to the account were discontinued early in 1984 and the funds have remained. The excess originated prior to November 30, 1981.

Recommendation

We recommend that this money be transferred to the payroll fund or other fund as deemed appropriate.

*Clifton, Gunderson & Co.*

13. Bank reconciliation

Bank accounts maintained by the Treasurer's Office were reconciled with manual records but were never reconciled with computer produced records during the year.

Recommendation

We recommend that the bank accounts be reconciled with the computer records on a monthly basis.

Management points applicable to the Nursing Home

1. Accounting records

No attempt is made by the Nursing Home to reconcile manual records and computer produced records.

Recommendation

We recommend that the manually prepared records be reconciled with the computer produced records on a monthly basis.

2. Accounts receivable records

Patient accounts receivable records did not contain accurate balances and there is no control account to balance receivables.

Recommendation

We recommend that the accounts receivable records be revised to show correct balances. We further recommend that the subsidiary ledgers be balanced at least monthly with a control account based on activity in the Nursing Home general ledger.

3. Deposit of cash

During the year cash was deposited only twice a month.

Recommendation

We recommend that cash be deposited daily.

4. Daily cash sheets

The Nursing Home does not use daily cash sheets to summarize activity and provide support for other accounting records.

Recommendation

We recommend that the Nursing Home use daily cash sheets to support deposits made and to provide back up for accounts receivable subsidiary entries.

5. Patient personal accounts

During our examination we discovered that the funds on hand for the patients did not agree with the subsidiary ledger.

Recommendation

We recommend that the patient accounts be reconciled weekly. We also recommend that the cash funds maintained in the safe for patient use be counted and reconciled daily.

6. Expenditure classification

During our examination we noted several instances where expenditures were intentionally misclassified so that appropriations were not exceeded.

Recommendation

We recommend that expenditures always be classified properly. If amounts will exceed appropriations then steps should be taken to amend the budget.

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

*Clifton, Gunderson & Co.*

Danville, Illinois  
April 22, 1985

*Clifton, Gunderson & Co.*