

VERMILION COUNTY, ILLINOIS

FINANCIAL STATEMENTS  
and  
ACCOUNTANTS' REPORT

November 30, 1985

(

(

(

(

(

(

(

(

(

(

(

TABLE OF CONTENTS

|  | <u>Page<br/>Number</u> |
|--|------------------------|
| ACCOUNTANTS' REPORT  | 1                      |
| GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  |                        |
| Statement 1 - Combined Balance Sheet - All Fund Types<br>and Account Groups  | 2                      |
| 2 - Combined Statement of Revenues, Expenditures,<br>and Changes in Fund Balance - All Governmental<br>Fund Types and Expendable Trust Funds     | 3                      |
| 3 - Combined Statement of Revenues, Expenditures,<br>and Changes in Fund Balance - Budget and<br>Actual - General and Special Revenue Fund Types | 4                      |
| 4 - Combined Statement of Revenues, Expenses, and<br>Changes in Retained Earnings - Enterprise Fund Types  | 5                      |
| 5 - Combined Statement of Changes in Financial<br>Position - Enterprise Funds  | 6                      |
| Summary of Significant Accounting Policies   | 7                      |
| Notes to General Purpose Combined Financial Statements   | 12                     |

(

(

(

(

(

(

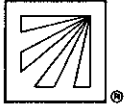
(

(

(

(

(



*Clifton, Gunderson & Co.*

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

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, 1985, 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, 1985, and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

*Clifton, Gunderson & Co.*

Danville, Illinois  
May 6, 1986





VERMILION COUNTY, ILLINOIS  
COMBINED BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUPS  
November 30, 1985

| Assets  | Governmental Fund Types |                    |                 |                     | Proprietary<br>Fund<br>Type<br>Enterprise | Fiduciary<br>Fund<br>Type<br>Trust and<br>Agency | Account<br>Group<br>General<br>Long-term<br>Debt | Total               |               |
|---|-------------------------|--------------------|-----------------|---------------------|---|--|--|---------------------|---------------|
|   | General                 | Special<br>Revenue | Debt<br>Service | Capital<br>Projects |   |  |  | (Memorandum<br>1985 | Only)<br>1984 |
| Cash  | \$ 541,825              | \$ 656,375         | \$ 63,007       | \$197,191           | \$ 315,582                                | \$11,992,846                                     | \$ -   | \$13,766,826        | \$ 9,878,133  |
| Investments, at cost  | 1,759,770               | 2,443,258          | 166,814         | 648,746             | 190,850                                   | 1,217,365  | -  | 6,426,803           | 7,927,130     |
| Receivables (net,<br>where applicable,<br>of allowance for<br>uncollectibles):          |                         |                    |                 |                     |   |  |  |                     |               |
| Taxes, including  |                         |                    |                 |                     |   |  |  |                     |               |
| interest, penalties   |                         |                    |                 |                     |   |  |  |                     |               |
| and liens (Note 1)  |                         |                    | 82,183          | 88,393              | -   | 1,278,668  | -  | 3,037,121           | 2,023,757     |
| Accounts  | 329,017                 | 1,258,860          | -               | -                   | 162,200                                   | 7,000  | -  | 513,896             | 272,477       |
| Accrued interest  | 16,703                  | 327,993            | -               | 6,256               | 1,773                                     | 3,982  | -  | 43,258              | 71,814        |
| Due from other<br>funds (Note 2)  | 13,314                  | 17,933             | -               | -                   | -   | -  | -  | -                   | -             |
| Due from other<br>governments   | 101,845                 | 68,689             | -               | -                   | -   | 260,083  | -  | 430,617             | 738,538       |
| Inventory, at cost  | 276,731                 | 179,334            | -               | -                   | -   | 90,957   | -  | 547,022             | 483,678       |
| Prepaid expense   | 2,207                   | -                  | -               | -                   | -   | -  | -  | 2,207               | 634           |
| Fixed assets (net<br>of accumulated<br>depreciation (Note 3))                           | -                       | 1,518,305          | -               | -                   | -   | -  | -  | 1,518,305           | 1,446,005     |
| Amount available in<br>debt service funds<br>(Note 4)                                   | -                       | -                  | -               | -                   | 3,582,438                                 | -  | -  | 3,582,438           | 3,705,192     |
| Amount to be provided<br>for retirement of<br>general long-term<br>debt (Notes 4 and 5) | -                       | -                  | -               | -                   | -   | -  | 312,004  | 312,004             | 317,971       |
| Total assets  | \$3,041,412             | \$6,470,747        | \$312,004       | \$940,586           | \$4,252,843                               | \$14,850,901                                     | 3,873,577  | 3,873,577           | 3,899,013     |
|   |                         |                    |                 |                     |   |  | \$4,185,581                                      | \$34,054,074        | \$30,764,342  |

*Clifton, Gunderson & Co.*



VERMILION COUNTY, ILLINOIS  
COMBINED BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUPS  
November 30, 1985

|   | Governmental Fund Types |                 |              |                  | Proprietary Fund Type Enterprise | Fiduciary Fund Type Trust and Agency | Account Group          |              | Total (Memorandum Only) 1985 1984 |
|---|-------------------------|-----------------|--------------|------------------|----------------------------------|--------------------------------------|------------------------|--------------|-----------------------------------|
|   | General                 | Special Revenue | Debt Service | Capital Projects |                                  |                                      | General Long-term Debt |              |                                   |
|   |                         |                 |              |                  |                                  |                                      |                        |              |                                   |
| Liabilities                                     |                         |                 |              |                  |                                  |                                      |                        |              |                                   |
| Vouchers and accounts payable                   | \$ 144,508              | \$ 246,327      | \$ -         | \$ 53,766        | \$ 165,147                       | \$ 115,837                           | \$ -                   | \$ 725,585   | \$ 814,759                        |
| Accrued expenses                                | 131,201                 | 49,308          | -            | -                | 112,759                          | -                                    | -                      | 293,268      | 139,814                           |
| Due to:   |                         |                 |              |                  |                                  |                                      |                        |              |                                   |
| Other taxing units                              | -                       | -               | -            | -                | -                                | 12,292,915                           | -                      | 12,292,915   | 7,609,827                         |
| Other funds (Note 2)                            | 1,614                   | 39,187          | -            | 51,058           | -                                | 338,758                              | -                      | 430,617      | 738,538                           |
| Other governments                               | -                       | 706             | -            | -                | -                                | 46,414                               | -                      | 47,120       | 93,943                            |
| Others  | -                       | -               | -            | -                | -                                | 1,088,648                            | -                      | 1,088,648    | 1,834,479                         |
| Deferred revenue                                | 18,664                  | 327,400         | -            | -                | -                                | 9,967                                | -                      | 356,031      | -                                 |
| Unfunded pension liability (Notes 4 and 5)      | -                       | -               | -            | -                | -                                | -                                    | -                      | -            | -                                 |
| Accumulated unpaid sick pay                     | -                       | -               | -            | -                | -                                | -                                    | 2,834,954              | 2,834,954    | 2,718,728                         |
| General obligation bonds payable                | -                       | -               | -            | -                | -                                | -                                    | 175,627                | 175,627      | 173,256                           |
| Total liabilities                               | 295,987                 | 662,928         | -            | 104,824          | 277,906                          | 13,892,539                           | 1,175,000              | 1,175,000    | 1,325,000                         |
| Fund Equity                                     |                         |                 |              |                  |                                  |                                      | 4,185,581              | 19,419,765   | 15,448,344                        |
| Contributed capital                             | -                       | -               | -            | -                | -                                | -                                    | -                      | 4,524,518    | 4,524,518                         |
| Accumulated deficit unreserved                  | -                       | -               | -            | -                | -                                | -                                    | -                      | -            | -                                 |
| Fund balance:                                   |                         |                 |              |                  | (549,581)                        | -                                    | -                      | (549,581)    | (642,848)                         |
| Reserved for trust activity                     | -                       | -               | -            | -                | -                                | 958,362                              | -                      | 958,362      | 1,092,636                         |
| Reserved for inventory                          | 2,207                   | -               | -            | -                | -                                | -                                    | -                      | 2,207        | 634                               |
| Reserved for debt service                       | -                       | -               | 312,004      | -                | -                                | -                                    | -                      | 312,004      | 317,971                           |
| Unreserved                                      | 2,743,218               | 5,807,819       | -            | 835,762          | -                                | -                                    | -                      | 9,386,799    | 10,023,087                        |
| Total accumulated deficit/fund balance          | 2,745,425               | 5,807,819       | 312,004      | 835,762          | (549,581)                        | 958,362                              | -                      | 10,109,791   | 10,791,480                        |
| Total fund equity                               | 2,745,425               | 5,807,819       | 312,004      | 835,762          | 3,974,937                        | 958,362                              | -                      | 14,634,309   | 15,315,998                        |
| Commitments and contingent liabilities (Note 5) |                         |                 |              |                  |                                  |                                      |                        |              |                                   |
| Total liabilities and fund equity               | \$3,041,412             | \$6,470,747     | \$312,004    | \$940,586        | \$4,252,843                      | \$14,850,901                         | \$4,185,581            | \$34,054,074 | \$30,764,342                      |

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, 1985

|  | Governmental Fund Type |                    |                  | Fiduciary Fund Type | Total (Memorandum Only) |   |
|--|------------------------|--------------------|------------------|---------------------|-------------------------|---|
| Revenues   | General                | Special Revenue    | Debt Service     | Capital Projects    | Expendable Trust        | 1985 1984                               |
| Taxes  | \$ 910,769             | \$3,210,582        | \$183,648        | \$ 253,892          | \$ 58,201               | \$ 4,617,092 \$ 4,350,433               |
| Licenses and permits   | 31,590                 | -                  | -                | -                   | -                       | 31,590 33,419                           |
| Intergovernmental  | 1,501,361              | 2,377,789          | -                | -                   | 1,190,353               | 5,069,503 5,493,533                     |
| Charges for services   | 955,634                | 202,199            | -                | -                   | 59,972                  | 1,217,805 1,084,046                     |
| Fines and forfeits   | 193,792                | -                  | -                | -                   | -                       | 193,792 249,256                         |
| Miscellaneous  | 591,716                | 312,023            | 20,724           | 49,737              | 70,560                  | 1,044,760 1,140,631                     |
| Total revenues   | <u>4,184,862</u>       | <u>6,102,593</u>   | <u>204,372</u>   | <u>303,629</u>      | <u>1,379,086</u>        | <u>12,174,542</u> <u>12,351,318</u>     |
| Expenditures   |                        |                    |                  |                     |                         |   |
| General Government   | 1,437,862              | 3,538,935          | -                | -                   | -                       | 4,976,797 4,426,141                     |
| Judiciary and court related  | 1,351,170              | -                  | -                | -                   | -                       | 1,351,170 1,260,486                     |
| Public Safety  | 1,073,693              | 111,403            | -                | -                   | -                       | 1,185,096 1,217,178                     |
| Public Health  | 631,757                | 682,392            | -                | -                   | -                       | 1,314,149 985,944                       |
| Transportation   | -                      | 1,272,542          | -                | -                   | 1,421,303               | 2,693,845 2,659,511                     |
| Debt service   | -                      | -                  | 210,339          | -                   | -                       | 210,339 190,460                         |
| Capital projects   | -                      | -                  | -                | 1,092,362           | 45,085                  | 1,137,447 767,821                       |
| Other  | -                      | 92,723             | -                | -                   | 89,828                  | 182,551 83,142                          |
| Total expenditures   | <u>4,494,482</u>       | <u>5,697,995</u>   | <u>210,339</u>   | <u>1,092,362</u>    | <u>1,556,216</u>        | <u>13,051,394</u> <u>11,590,683</u>     |
| Excess (deficiency) of revenues over expenditures                                  | <u>(309,620)</u>       | <u>404,598</u>     | <u>(5,967)</u>   | <u>(788,733)</u>    | <u>(177,130)</u>        | <u>(876,852)</u> <u>760,635</u>         |
| Other financing sources (uses)   |                        |                    |                  |                     |                         |   |
| Operating transfers in   | 76,344                 | -                  | -                | 615,800             | 64,840                  | 756,984 1,151,287                       |
| Operating transfers out  | (125,840)              | (508,840)          | -                | -                   | (21,984)                | (656,664) (1,142,964)                   |
| Total other financing sources (uses)   | <u>(49,496)</u>        | <u>(508,840)</u>   | <u>-</u>         | <u>615,800</u>      | <u>42,856</u>           | <u>100,320</u> <u>8,323</u>             |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | <u>(359,116)</u>       | <u>(104,242)</u>   | <u>(5,967)</u>   | <u>(172,933)</u>    | <u>(134,274)</u>        | <u>(776,532)</u> <u>768,958</u>         |
| Fund balance at beginning of year  | 3,102,965              | 5,912,061          | 317,971          | 1,008,695           | 1,092,636               | 11,434,328 10,666,142                   |
| Increase (decrease) in reserve for inventory                                       | <u>1,576</u>           | <u>-</u>           | <u>-</u>         | <u>-</u>            | <u>-</u>                | <u>1,576</u> <u>(772)</u>               |
| Fund balance at end of year  | <u>\$2,745,425</u>     | <u>\$5,807,819</u> | <u>\$312,004</u> | <u>\$ 835,762</u>   | <u>\$ 958,362</u>       | <u>\$10,659,372</u> <u>\$11,434,328</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, 1985

|   | General Fund |             |  | Special Revenue Fund Types (Note 9) |             |  |
|---|--------------|-------------|--|-------------------------------------|-------------|--|
|   | Budget       | Actual      | Variance<br>Favorable<br>(Unfavorable) | Budget                              | Actual      | Variance<br>Favorable<br>(Unfavorable) |
| <b>Revenues</b>   |              |             |  |                                     |             |  |
| Taxes   | \$ 904,740   | \$ 910,769  | \$ 6,029                               | \$3,174,385                         | \$3,210,582 | \$ 36,197                              |
| Licenses and permits  | 26,000       | 31,590      | 5,590                                  | -                                   | -           | -                                      |
| Intergovernmental   | 1,299,056    | 1,501,361   | 202,305                                | 1,720,971                           | 1,419,080   | (301,891)                              |
| Charges for services  | 903,145      | 955,634     | 52,489                                 | 214,300                             | 202,199     | (12,101)                               |
| Fines and forfeits  | 175,500      | 193,792     | 18,292                                 | -                                   | -           | -                                      |
| Miscellaneous   | 547,687      | 591,716     | 44,029                                 | 116,064                             | 228,817     | 112,753                                |
| Total revenues  | 3,856,128    | 4,184,862   | 328,734                                | 5,225,720                           | 5,060,678   | (165,042)                              |
| <b>Expenditures</b>   |              |             |  |                                     |             |  |
| General government  | 1,570,168    | 1,437,862   | 132,306                                | 3,914,380                           | 3,538,935   | 375,445                                |
| Judiciary and court related   | 1,415,861    | 1,351,170   | 64,691                                 | -                                   | -           | -                                      |
| Public Safety   | 1,081,213    | 1,073,693   | 7,520                                  | 119,095                             | 111,403     | 7,692                                  |
| Public Health   | 630,609      | 631,757     | (1,148)                                | 630,751                             | 650,967     | (20,216)                               |
| Transportation  | -            | -           | -                                      | 670,501                             | 633,857     | 36,644                                 |
| Other   | -            | -           | -                                      | 108,030                             | 92,723      | 15,307                                 |
| Total expenditures  | 4,697,851    | 4,494,482   | 203,369                                | 5,442,757                           | 5,027,885   | 414,872                                |
| Excess (deficiency) of revenues over expenditures                   | (841,723)    | (309,620)   | 532,103                                | (217,037)                           | 32,793      | 249,830                                |
| Other financing sources (uses)                                      |              |             |  |                                     |             |  |
| Operating transfers in  | 215,754      | 76,344      | (139,410)                              | -                                   | -           | -                                      |
| Operating transfers out   | (95,000)     | (125,840)   | (30,840)                               | (490,000)                           | (508,840)   | (18,840)                               |
| Total other financing sources (uses)                                | 120,754      | (49,496)    | (170,250)                              | (490,000)                           | (508,840)   | (18,840)                               |
| Excess (deficiency) of revenues over expenditures and other sources | \$ (720,969) | (359,116)   | \$ 361,853                             | \$ (707,037)                        | (476,047)   | \$ 230,990                             |
| Fund balance at beginning of year                                   |              | 3,102,965   |  |                                     | 5,077,523   |  |
| Increase in reserve for inventory                                   |              | 1,576       |  |                                     | -           |  |
| Fund balance at end of year   |              | \$2,745,425 |  |                                     | \$4,601,476 |  |

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>1985</u>         | <u>1984</u>         |
|---|---------------------|---------------------|
| <u>Revenues</u>                           |                     |                     |
| Charges for services                      | \$3,147,992         | \$2,654,213         |
| Miscellaneous                             | <u>69,184</u>       | <u>65,782</u>       |
| Total revenues                            | <u>3,217,176</u>    | <u>2,719,995</u>    |
| <u>Operating expenses</u>                 |                     |                     |
| Personal services                         | 2,209,033           | 2,212,077           |
| Contractual services                      | 34,713              | 30,892              |
| Supplies                                  | 426,383             | 394,191             |
| Other services and charges                | 148,088             | 126,750             |
| Heat, light and power                     | 134,805             | 147,451             |
| Depreciation                              | <u>159,887</u>      | <u>159,620</u>      |
| Total operating expenses                  | <u>3,112,909</u>    | <u>3,070,981</u>    |
| Operating income (loss)                   | 104,267             | (350,986)           |
| <u>Nonoperating expenses</u>              |                     |                     |
| Operating transfers in                    | -                   | 17,258              |
| Operating transfers out                   | <u>(11,000)</u>     | <u>(3,000)</u>      |
| Net income (loss)                         | 93,267              | (336,728)           |
| Retained earnings at beginning<br>of year | <u>(642,848)</u>    | <u>(306,120)</u>    |
| Retained earnings at end of year          | <u>\$ (549,581)</u> | <u>\$ (642,848)</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>1985</u>      | <u>1984</u>       |
|--|------------------|-------------------|
| <u>Funds were provided by</u>                      |                  |                   |
| Net income from operations                         | \$104,267        | \$ 12,887         |
| Less charges to operations<br>not affecting funds: |                  |                   |
| Nonoperating income                                | 159,887          | 17,258            |
| Decrease in working capital                        | <u>-</u>         | <u>236,425</u>    |
| Total funds provided                               | <u>\$264,154</u> | <u>\$ 266,570</u> |
| <u>Funds were applied to</u>                       |                  |                   |
| Net loss from operations                           | \$ -             | \$ 363,873        |
| Less charges to operations<br>not affecting funds: |                  |                   |
| Depreciation                                       | <u>-</u>         | <u>(159,620)</u>  |
|  | -                | 204,253           |
| Nonoperating expense                               | 11,000           | 3,000             |
| Additions to building                              | 31,663           | 52,663            |
| Purchase of equipment                              | 5,470            | 6,654             |
| Increase in working capital                        | <u>216,021</u>   | <u>-</u>          |
| Total funds applied                                | <u>\$264,154</u> | <u>\$ 266,570</u> |

CHANGES IN WORKING CAPITAL

Increase (decrease) in current assets

|  |               |                  |
|--|---------------|------------------|
| Cash   | \$ 92,130     | \$ (79,069)      |
| Investments, at cost                         | (27,632)      | (69,463)         |
| Receivables - accounts and interest          | <u>20,096</u> | <u>4,260</u>     |
| Net increase (decrease) in<br>current assets | <u>84,594</u> | <u>(144,272)</u> |

Increase (decrease) in current liabilities

|   |                  |                    |
|---|------------------|--------------------|
| Vouchers payable                                  | (104,372)        | (47,661)           |
| Accrued payroll                                   | <u>(27,055)</u>  | <u>139,814</u>     |
| Net increase (decrease) in<br>current liabilities | <u>(131,427)</u> | <u>92,153</u>      |
| Increase (decrease) in working capital            | <u>\$216,021</u> | <u>\$(236,425)</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, 1985

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 and the Health Department) 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.

-continued-



VERMILION COUNTY, ILLINOIS  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
November 30, 1985

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.

-continued-



VERMILION COUNTY, ILLINOIS  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
November 30, 1985

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.

-continued-





VERMILION COUNTY, ILLINOIS  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
November 30, 1985

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.

-continued-



VERMILION COUNTY, ILLINOIS  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
November 30, 1985

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.

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, 1985

Note 1 - Property taxes

Property taxes receivable represent unpaid taxes from 1984 and prior year levies. Property taxes are levied on the second Tuesday of October and payable in two installments on the following June 1 and September 1. Property taxes attach as an enforceable lien on January 1.

Note 2 - Interfund accounts

Individual fund interfund receivable and payable balances at November 30, 1985 were:

| <u>Fund</u>                    | <u>Interfund<br/>Receivable</u> | <u>Interfund<br/>Payable</u> |
|--------------------------------|---------------------------------|------------------------------|
| General Fund                   | \$101,845                       | \$ 1,614                     |
| Special revenue:               |                                 |                              |
| Mental Health Board 708        | -                               | 419                          |
| Tuberculosis dispensary        | -                               | 247                          |
| ESDA                           | -                               | 189                          |
| Highway administrative payroll | 41,306                          | 8,543                        |
| County MFT                     | 8,543                           | -                            |
| Indemnity                      | 18,840                          | -                            |
| IMRF                           | -                               | 26,389                       |
| Public Safety Building rent    | -                               | 3,400                        |
| Capital project funds:         |                                 |                              |
| County bridge                  | -                               | 51,058                       |
| Fiduciary funds:               |                                 |                              |
| Township MFT                   | -                               | 38,802                       |
| Township bridge                | 48,554                          | -                            |
| Law Library                    | 350                             | -                            |
| Working cash                   | -                               | 2,302                        |
| Court related traffic          | 3,545                           | 1,582                        |
| Adjustment fund                | 25,009                          | -                            |
| Domestic violence              | 1,600                           | -                            |
| Care and support               | -                               | 519                          |
| Payroll                        | 31,768                          | 3,319                        |
| Inheritance tax                | -                               | 1,363                        |
| Circuit Clerk Traffic          | 5,142                           | 422                          |
| MEG                            | 325                             | -                            |
| Periodic imprisonment          | -                               | 3,367                        |
| County Clerk                   | -                               | 1,600                        |
| Circuit Clerk                  | -                               | 25,955                       |
| County Collector               | 3,359                           | 240,037                      |
| Deposit fund                   | 140,431                         | 3,359                        |
| Unknown heirs                  | -                               | 10,993                       |
| Non-resident heirs             | -                               | 5,138                        |
| Total                          | <u>\$430,617</u>                | <u>\$430,617</u>             |

-continued-

1

2

3

4

5

6

7

8

9

10

11

VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1985

Note 3 - Enterprise Fund fixed assets

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

|   | Balance<br>November 30,<br><u>1984</u> | <u>Additions</u>    | <u>Retirements</u> | Balance<br>November 30,<br><u>1985</u> |
|---|--|---------------------|--------------------|--|
| Land  | \$ 1,000                               | \$ -                | \$ -               | \$ 1,000                               |
| Buildings                                     | 4,507,607                              | 31,663              | -                  | 4,539,270                              |
| Transportation<br>equipment                   | 17,435                                 | -                   | -                  | 17,435                                 |
| Other equipment                               | <u>270,593</u>                         | <u>5,468</u>        | <u>-</u>           | <u>276,061</u>                         |
|   | 4,796,635                              | 37,131              | -                  | 4,833,766                              |
| Less cost charged<br>to operations to<br>date | <u>(1,091,443)</u>                     | <u>(159,885)</u>    | <u>-</u>           | <u>(1,251,328)</u>                     |
|   | <u>\$3,705,192</u>                     | <u>\$ (122,754)</u> | <u>\$ -</u>        | <u>\$3,582,438</u>                     |

Note 4 - Changes in long-term debt

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

|  | Balance<br>November 30,<br><u>1984</u> | <u>Additions</u>  | <u>Deductions</u> | Balance<br>November 30,<br><u>1985</u> |
|--|--|-------------------|-------------------|--|
| Accumulated unpaid<br>sick pay         | \$ 173,256                             | \$ 2,371          | \$ -              | \$ 175,627                             |
| Unfunded pension<br>liability (Note 5) | 2,718,728                              | 116,226           | -                 | 2,834,954                              |
| General obligation<br>bonds            | <u>1,325,000</u>                       | <u>-</u>          | <u>150,000</u>    | <u>1,175,000</u>                       |
| Total                                  | <u>\$4,216,984</u>                     | <u>\$ 118,597</u> | <u>\$ 150,000</u> | <u>\$4,185,581</u>                     |

-continued-





VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1985

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

Bonds payable at November 30, 1985:

\$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%. \$1,175,000

The annual requirements to amortize all debt outstanding as of  
November 30, 1985, including interest payments of \$225,278 are  
as follows:

| Year<br>Ended<br><u>November 30,</u> | <u>General Obligation</u>   |
|--------------------------------------|-----------------------------|
|                                      | <u>1977</u><br><u>Issue</u> |
| 1986                                 | \$ 203,913                  |
| 1987                                 | 197,463                     |
| 1988                                 | 215,863                     |
| 1989                                 | 207,988                     |
| 1990                                 | 199,938                     |
| 1991                                 | 191,713                     |
| 1992                                 | <u>183,400</u>              |
|                                      | <u>\$1,400,278</u>          |

\$312,004 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, 1985

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, 1985 was \$458,630. The Illinois Municipal Retirement Fund has advised that as of December 31, 1985, 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 \$6,769,966. The County had accumulated reserve assets of \$2,598,035 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, 1985 was \$4,171,931. The normal cost portion of the total County contribution rate is expected to provide \$1,336,977 of this amount, and the prior service portion of the rate is expected to provide \$2,834,954. 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 1985 (including Social Security) was 16.65% of gross pay for employees in the Sheriff's department and 12.40% 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, 1985

Note 6 - Segment information for Enterprise Funds

|                                     | <u>Nursing<br/>Home</u> | <u>County<br/>Farm</u> | <u>Total</u> |
|-------------------------------------|-------------------------|------------------------|--------------|
| Operating revenues                  | \$3,194,855             | \$ 22,321              | \$3,217,176  |
| Depreciation                        | \$ 159,887              | \$ -                   | \$ 159,887   |
| Operating income                    | \$ 100,792              | \$ 3,475               | \$ 104,267   |
| Other financing uses:               |                         |                        |              |
| Operating transfers out             | \$ -                    | \$ 11,000              | \$ 11,000    |
| Net income (loss)                   | \$ 100,792              | \$ (7,525)             | \$ 93,267    |
| Property and equipment<br>additions | \$ 37,133               | \$ -                   | \$ 37,133    |
| Net working capital                 | \$ 387,473              | \$ 5,026               | \$ 392,499   |
| Total equity                        | \$3,968,911             | \$ 6,026               | \$3,974,937  |

-continued-



VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1985

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, 1985.
- G. Interfund receivable and payable balances. This requirement is met by Note 2.
- H. Appropriations - Appropriations lapse at November 30, 1985.

-continued-





VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1985

Note 8 - 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, 1986 | \$1,656,330 |
| 1987                         | 1,739,145   |
| 1988                         | 1,826,100   |
| 1989                         | 1,917,400   |

Lease expense for the year ended November 30, 1985 was \$1,584,033.

Note 9 - Non-budgetary funds

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

1. Health Department Special
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, 1985

Note 9 - Non-budgetary funds (continued)

|  | Actual             |                    |                    |
|--|--------------------|--------------------|--------------------|
|  | Budgetary          | Non-               | Total              |
|  | Funds              | budgetary          | Special            |
|  |                    | Funds              | Revenue Fund       |
| Revenues   | \$5,060,678        | \$1,041,915        | \$6,102,593        |
| Expenditures   | <u>5,027,885</u>   | <u>670,110</u>     | <u>5,697,995</u>   |
| Excess of revenues over expenditures   | 32,793             | 371,805            | 404,598            |
| Other financing uses   | <u>(508,840)</u>   | <u>-</u>           | <u>(508,840)</u>   |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | (476,047)          | 371,805            | (104,242)          |
| Fund balance at beginning of year  | <u>5,077,523</u>   | <u>834,538</u>     | <u>5,912,061</u>   |
| Fund balance at end of year  | <u>\$4,601,476</u> | <u>\$1,206,343</u> | <u>\$5,807,819</u> |

Note 10 - 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.

(

(

(

(

(

(

(

(

(

(

(

## TABLE OF CONTENTS

|  | <u>Page<br/>Number</u> |
|--|------------------------|
| ACCOUNTANTS' REPORT ON SUPPLEMENTAL FINANCIAL<br>INFORMATION                             | 20                     |
| <u>General Fund</u>  |                        |
| Comparative Balance Sheet  | 21                     |
| Statement of Revenues, Expenditures, and Changes<br>in Fund Balance - Budget and Actual  | 22                     |
| Statement of Expenditures Compared to Budget   | 23                     |
| <u>Special Revenue Funds</u>   |                        |
| Combining Balance Sheet  | 34                     |
| Combining Statement of Revenues, Expenditures, and<br>Changes in Fund Balances           | 35                     |
| Individual Fund Statements   | 36 - 67                |
| Comparative Balance Sheets   |                        |
| Statements of Revenues, Expenditures, and<br>Changes in Fund Balance - Budget and Actual |                        |
| <u>Debt Service Funds</u>  |                        |
| Combining Balance Sheet  | 68                     |
| Combining Statement of Revenues, Expenditures, and<br>Changes in Fund Balance            | 69                     |
| <u>Capital Projects Funds</u>  |                        |
| Combining Balance Sheet  | 70                     |
| Combining Statement of Revenues, Expenditures, and<br>Changes in Fund Balance            | 71                     |
| <u>Enterprise Funds</u>  |                        |
| Combining Balance Sheet  | 72                     |
| Combining Statement of Revenue, Expenditures, and<br>Changes in Fund Balance             | 73                     |
| Combining Statement of Changes in Financial Position                                     | 74                     |
| Individual Fund Statements   | 75 - 80                |
| Comparative Balance Sheets   |                        |
| Statements of Revenue, Expenditures, and Changes<br>in Fund Balance - Budget and Actual  |                        |
| Comparative Statements of Changes in Financial Position                                  |                        |



TABLE OF CONTENTS

|  | <u>Page<br/>Number</u> |
|--|------------------------|
| <u>Fiduciary Funds</u>                                   |                        |
| Combining Balance Sheet                                  | 81                     |
| Expendable Trust Funds -                                 |                        |
| Combining Balance Sheet                                  | 82                     |
| Combining Statement of Revenues, Expenditures, and       |                        |
| Changes in Fund Balance                                  | 83                     |
| Agency Funds - Combining Balance Sheet                   | 84                     |
| County Collector - Summary Statement of 1984 Tax         |                        |
| Settlement made in 1985                                  | 85                     |
| County Collector - Assessed Valuation and Tax Extensions | 86                     |

1

2

3

4

5

6

7

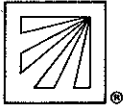
8

9

10

11





*Clifton, Gunderson & Co.*

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

County Board  
Vermilion County, Illinois

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

*Clifton, Gunderson & Co.*

Danville, Illinois  
May 6, 1986



GENERAL FUND



VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
COMPARATIVE BALANCE SHEET  
November 30

|                                     | <u>1985</u>        | <u>1984</u>        |
|-------------------------------------|--------------------|--------------------|
| <u>Assets</u>                       |                    |                    |
| Cash                                | \$ 541,825         | \$ 821,682         |
| Investments, at cost                | 1,759,770          | 1,571,950          |
| Receivables:                        |                    |                    |
| Taxes                               | 329,017            | 265,247            |
| Accounts                            | 16,703             | 90,885             |
| Accrued interest                    | 13,314             | 14,599             |
| Due from other funds                | 101,845            | 335,251            |
| Due from other governments          | 276,731            | 197,748            |
| Inventory, at cost                  | <u>2,207</u>       | <u>634</u>         |
| Total assets                        | <u>\$3,041,412</u> | <u>\$3,297,996</u> |
| <u>Liabilities</u>                  |                    |                    |
| Accounts payable                    | \$ 144,508         | \$ 188,880         |
| Other accrued expense               | 131,201            | -                  |
| Due to other funds                  | 1,614              | 6,151              |
| Deferred revenue                    | <u>18,664</u>      | <u>-</u>           |
| Total liabilities                   | <u>295,987</u>     | <u>195,031</u>     |
| <u>Fund balances</u>                |                    |                    |
| Reserved for inventory              | 2,207              | 634                |
| Unreserved                          | <u>2,743,218</u>   | <u>3,102,331</u>   |
| Total fund balances                 | <u>2,745,425</u>   | <u>3,102,965</u>   |
| Total liabilities and fund balances | <u>\$3,041,412</u> | <u>\$3,297,996</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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | 1985                |                    | Variance                   | 1984               |
|--|---------------------|--------------------|----------------------------|--------------------|
|  | Budget              | Actual             | Favorable<br>(Unfavorable) | Actual             |
| <u>Revenues</u>  |                     |                    |                            |                    |
| Taxes  | \$ 904,740          | \$ 910,769         | \$ 6,029                   | \$ 642,306         |
| Licenses and permits   | 26,000              | 31,590             | 5,590                      | 33,419             |
| Intergovernmental  | 1,299,056           | 1,501,361          | 202,305                    | 1,727,592          |
| Charges for services   | 903,145             | 955,634            | 52,489                     | 804,171            |
| Fines and forfeits   | 175,500             | 193,792            | 18,292                     | 249,256            |
| Miscellaneous  | 547,687             | 591,716            | 44,029                     | 582,321            |
| Total revenues   | <u>3,856,128</u>    | <u>4,184,862</u>   | <u>328,734</u>             | <u>4,039,065</u>   |
| <u>Expenditures</u>  |                     |                    |                            |                    |
| General government   | 1,570,168           | 1,437,862          | 132,306                    | 1,240,474          |
| Judiciary and court<br>related   | 1,415,861           | 1,351,170          | 64,691                     | 1,260,486          |
| Public Safety  | 1,081,213           | 1,073,693          | 7,520                      | 1,107,657          |
| Public Health  | 630,609             | 631,757            | (1,148)                    | 636,620            |
| Total expenditures   | <u>4,697,851</u>    | <u>4,494,482</u>   | <u>203,369</u>             | <u>4,245,237</u>   |
| Excess (deficiency) of revenues<br>over expenditures                                     | <u>(841,723)</u>    | <u>(309,620)</u>   | <u>532,103</u>             | <u>(206,172)</u>   |
| <u>Other financing sources (uses)</u>  |                     |                    |                            |                    |
| Operating transfers in   | 215,754             | 76,344             | (139,410)                  | 695,287            |
| Operating transfers out  | (95,000)            | (125,840)          | (30,840)                   | (456,000)          |
|  | <u>120,754</u>      | <u>(49,496)</u>    | <u>(170,250)</u>           | <u>239,287</u>     |
| Excess (deficiency) of revenues<br>over expenditures and other<br>sources (budget basis) | <u>\$ (720,969)</u> | <u>(359,116)</u>   | <u>\$ 361,853</u>          | <u>33,115</u>      |
| Reconciliation to modified<br>accrual basis (GAAP basis)                                 |                     | <u>-</u>           |                            | <u>(91,527)</u>    |
| Deficiency of revenues over<br>expenditures and other<br>(GAAP basis)                    |                     | <u>(359,116)</u>   |                            | <u>(58,412)</u>    |
| Fund balance at beginning of<br>year   |                     | 3,102,965          |                            | 3,162,149          |
| Increase (decrease) in reserve<br>for inventory  |                     | <u>1,576</u>       |                            | <u>(772)</u>       |
| Fund balances at end of year   |                     | <u>\$2,745,425</u> |                            | <u>\$3,102,965</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 EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | 1985           |                | Variance                                 | 1984           |
|--|----------------|----------------|--|----------------|
|  | <u>Budget</u>  | <u>Actual</u>  | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u>  |
| <u>General government</u>                            |                |                |  |                |
| <u>County Board</u>                                  |                |                |  |                |
| Personal services                                    | \$104,040      | \$103,749      | \$ 291                                   | \$ 87,500      |
| Contractual services                                 | 25,000         | 20,361         | 4,639                                    | 30,000         |
| Supplies   | 6,740          | 5,315          | 1,425                                    | 5,099          |
| Other services and charges                           | 57,760         | 54,393         | 3,367                                    | 6,631          |
| Capital outlay                                       | -              | -              | -  | 1,408          |
|  | <u>193,540</u> | <u>183,818</u> | <u>9,722</u>                             | <u>130,638</u> |
| <br><u>Compensation and liability insurance</u>      | <br>57,000     | <br>40,332     | <br>16,668                               | <br>82,120     |
| <br><u>County supplies</u>                           | <br>15,000     | <br>12,614     | <br>2,386                                | <br>8,998      |
| <br><u>Urban Counties Council dues</u>               | <br>500        | <br>500        | <br>-                                    | <br>3,780      |
| <br><u>Modernization of County accounting system</u> | <br>7,500      | <br>5,050      | <br>2,450                                | <br>7,699      |
| <br><u>Buildings and grounds</u>                     |                |                |  |                |
| Personal services                                    | 91,382         | 85,689         | 5,693                                    | 89,974         |
| Supplies   | 6,200          | 4,037          | 2,163                                    | 2,406          |
| Other services and charges                           | 130,140        | 124,464        | 5,676                                    | 124,332        |
|  | <u>227,722</u> | <u>214,190</u> | <u>13,532</u>                            | <u>216,712</u> |
| <br><u>County services building</u>                  |                |                |  |                |
| Personal services                                    | 30,051         | 30,051         | -  | 27,893         |
| Supplies   | 6,500          | 5,771          | 729                                      | 7,332          |
| Other services and charges                           | 65,508         | 55,389         | 10,119                                   | 54,395         |
|  | <u>102,059</u> | <u>91,211</u>  | <u>10,848</u>                            | <u>89,620</u>  |

-continued-



VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|   | 1985           |                | Variance                                 | 1984           |
|---|----------------|----------------|--|----------------|
|   | <u>Budget</u>  | <u>Actual</u>  | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u>  |
| <u>General government</u>                                     |                |                |  |                |
| <u>Vermilion County Extension</u>                             | \$ 18,145      | \$ 18,145      | \$ -                                     | \$ 19,100      |
| <u>Investigation and burial of</u><br><u>Veterans' Family</u> | 300            | -              | 300                                      | -              |
| <u>Data processing</u>  |                |                |  |                |
| Personal services   | 29,807         | 29,714         | 93                                       | 28,049         |
| Contractual services  | 35,300         | 35,300         | -  | 6,089          |
| Supplies  | 2,168          | 2,094          | 74                                       | 2,390          |
| Other services and<br>charges                                 | 16,030         | 15,815         | 215                                      | 13,425         |
|   | <u>83,305</u>  | <u>82,923</u>  | <u>382</u>                               | <u>49,953</u>  |
| <u>Board of review</u>  |                |                |  |                |
| Personal services   | 26,528         | 26,528         | -  | 25,899         |
| Supplies  | 6,000          | 3,422          | 2,578                                    | 3,380          |
| Other services and<br>charges                                 | 1,500          | 418            | 1,082                                    | 368            |
|   | <u>34,028</u>  | <u>30,368</u>  | <u>3,660</u>                             | <u>29,647</u>  |
| <u>County Treasurer</u>                                       |                |                |  |                |
| Personal services   | 123,426        | 123,780        | (354)                                    | 118,479        |
| Supplies  | 37,171         | 35,920         | 1,251                                    | 26,698         |
| Other services and<br>charges                                 | 4,800          | 4,161          | 639                                      | 12,064         |
| Capital outlay  | 1,414          | 1,052          | 362                                      | 639            |
|   | <u>166,811</u> | <u>164,913</u> | <u>1,898</u>                             | <u>157,880</u> |

-continued-

(

(

(

(

(

(

(

(

(

(

(

VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|   | 1985          |               | Variance                                 | 1984          |
|---|---------------|---------------|--|---------------|
|   | <u>Budget</u> | <u>Actual</u> | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u> |
| <u>General government</u>                           |               |               |  |               |
| <u>County Auditor</u>                               |               |               |  |               |
| Personal services                                   | \$ 54,034     | \$ 54,028     | \$ 6                                     | \$76,339      |
| Supplies  | 1,763         | 1,756         | 7  | 1,471         |
| Other services and charges                          | 1,412         | 1,068         | 344                                      | 1,330         |
|   | <u>57,209</u> | <u>56,852</u> | <u>357</u>                               | <u>79,140</u> |
| <u>County Recorder</u>                              |               |               |  |               |
| Personal services                                   | 70,410        | 70,409        | 1  | 67,588        |
| Contractual services                                | 10,065        | 8,764         | 1,301                                    | -             |
| Supplies  | 9,100         | 8,531         | 569                                      | 8,716         |
| Other services and charges                          | 8,122         | 6,810         | 1,312                                    | 18,693        |
|   | <u>97,697</u> | <u>94,514</u> | <u>3,183</u>                             | <u>94,997</u> |
| <u>Election Commission</u>                          |               |               |  |               |
| Personal services                                   | 34,740        | 34,064        | 676                                      | 36,564        |
| Supplies  | 250           | 250           | -  | 3,485         |
| Other services and charges                          | 1,420         | 1,406         | 14                                       | 986           |
|   | <u>36,410</u> | <u>35,720</u> | <u>690</u>                               | <u>41,035</u> |
| <u>Register birth and death certificates</u>        | <u>3,000</u>  | <u>2,645</u>  | <u>355</u>                               | <u>2,816</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>-</u>      | <u>-</u>      | <u>-</u>                                 | <u>1,530</u>  |

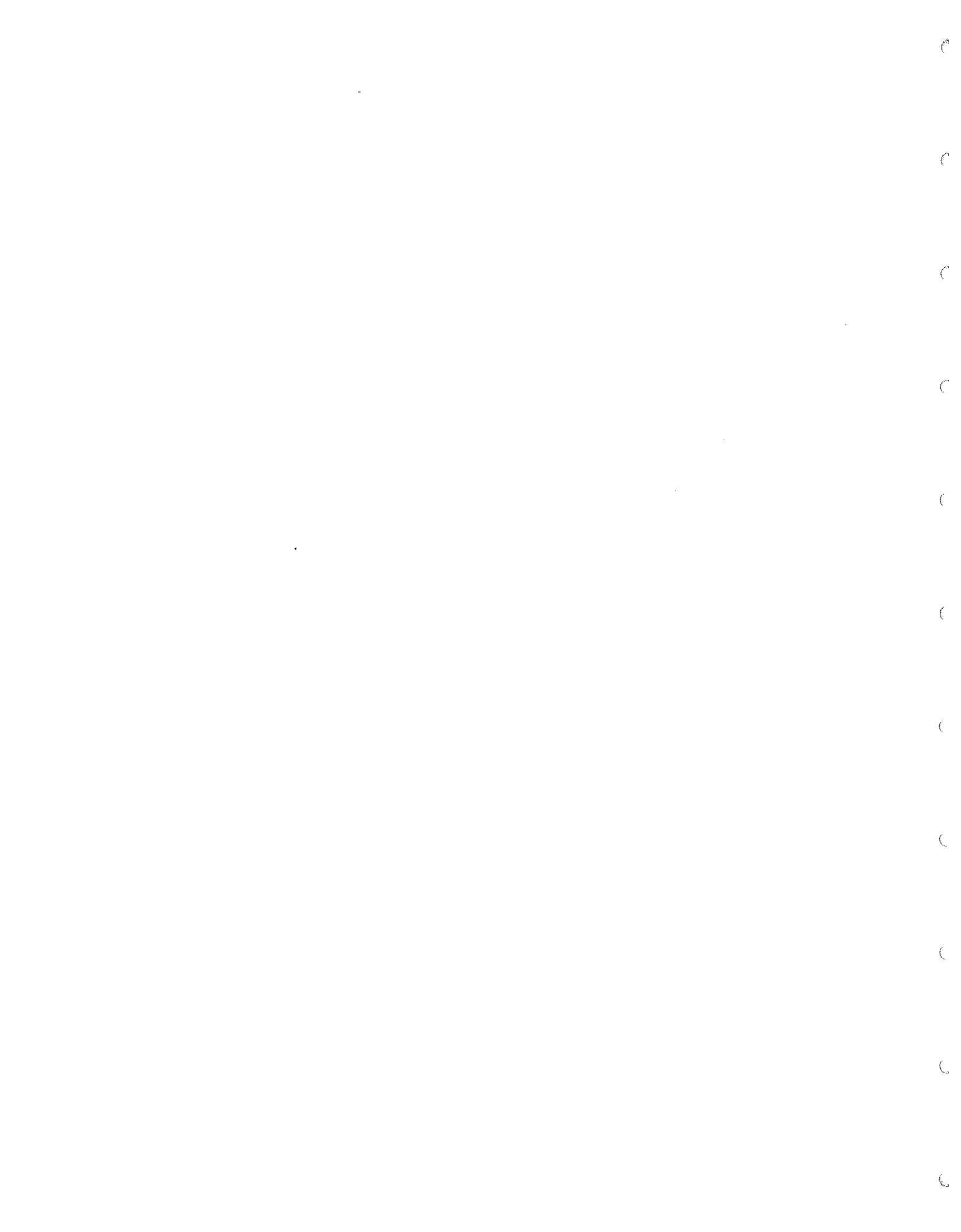
-continued-



VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|   | 1985           |                | Variance                                 | 1984           |
|---|----------------|----------------|--|----------------|
|   | <u>Budget</u>  | <u>Actual</u>  | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u>  |
| <u>Merit Commission</u>                   |                |                |  |                |
| Personal services                         | \$ 1,000       | \$ 1,000       | \$ -                                     | \$ -           |
| Contractual services                      | 200            | 200            | -  | 600            |
| Supplies                                  | 255            | 225            | 30                                       | 73             |
| Other services and charges                | 3,610          | 2,519          | 1,091                                    | 2,840          |
|   | <u>5,065</u>   | <u>3,944</u>   | <u>1,121</u>                             | <u>3,513</u>   |
| <u>Regional Superintendent of Schools</u> |                |                |  |                |
| Personal services                         | 40,175         | 40,404         | (229)                                    | 39,018         |
| Contractual services                      | 569            | 839            | (270)                                    | -              |
| Supplies                                  | 5,900          | 5,946          | (46)                                     | 6,383          |
| Other services and charges                | 10,971         | 9,294          | 1,677                                    | 8,322          |
|   | <u>57,615</u>  | <u>56,483</u>  | <u>1,132</u>                             | <u>53,723</u>  |
| <u>County Clerk</u>                       |                |                |  |                |
| Personal services                         | 104,497        | 99,562         | 4,935                                    | 127,312        |
| Contractual services                      | 50             | 45             | 5  | -              |
| Supplies                                  | 26,200         | 22,082         | 4,118                                    | 12,523         |
| Other services and charges                | 2,850          | 2,628          | 222                                      | 1,533          |
| Capital outlay                            | -              | -              | -  | 5,927          |
|   | <u>133,597</u> | <u>124,317</u> | <u>9,280</u>                             | <u>147,295</u> |

-continued-





VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|                              | 1985               |                    | Variance                                 | 1984               |
|------------------------------|--------------------|--------------------|--|--------------------|
|                              | <u>Budget</u>      | <u>Actual</u>      | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u>      |
| <u>General government</u>    |                    |                    |  |                    |
| <u>Daniel Building</u>       | \$ 49,000          | \$ 47,835          | \$ 1,165                                 | \$ 10,000          |
| <u>Contingency</u>           | 2,500              | 2,465              | 35                                       | 2,186              |
| <u>Personnel</u>             |                    |                    |  |                    |
| Personal services            | 47,150             | 41,675             | 5,475                                    | 7,200              |
| Contractual services         | 500                | 500                | -  | -                  |
| Supplies                     | 1,324              | 1,039              | 285                                      | 192                |
| Other services and charges   | 3,587              | 3,546              | 41                                       | 400                |
|                              | <u>52,561</u>      | <u>46,760</u>      | <u>5,801</u>                             | <u>7,792</u>       |
| <u>Adjustments/survey</u>    | 45,706             | 44,826             | 880                                      | -                  |
| <u>Earned time</u>           | 98,204             | 77,137             | 21,067                                   | -                  |
| <u>VOTEC delivery system</u> |                    |                    |  |                    |
| Personal services            | 19,064             | -                  | 19,064                                   | -                  |
| Contractual services         | 1,155              | -                  | 1,155                                    | -                  |
| Supplies                     | 1,475              | -                  | 1,475                                    | -                  |
| Other services and charges   | 3,700              | -                  | 3,700                                    | -                  |
|                              | <u>25,394</u>      | <u>-</u>           | <u>25,394</u>                            | <u>-</u>           |
| Total general government     | <u>\$1,570,168</u> | <u>\$1,437,862</u> | <u>\$132,306</u>                         | <u>\$1,240,474</u> |

-continued-

(

(

(

(

(

(

(

(

(

(

(

VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|                                    | 1985           |                |  |                        |
|------------------------------------|----------------|----------------|--|------------------------|
|                                    | <u>Budget</u>  | <u>Actual</u>  | Variance<br>Favorable<br>(Unfavorable) | <u>1984<br/>Actual</u> |
| <u>Judiciary and court related</u> |                |                |  |                        |
| <u>Circuit Clerk</u>               |                |                |  |                        |
| Personal services                  | \$235,366      | \$235,329      | \$ 37                                  | \$231,582              |
| Contractual services               | 900            | 900            | -                                      | -                      |
| Supplies                           | 49,346         | 49,346         | -                                      | 41,796                 |
| Other services and<br>charges      | 5,957          | 5,423          | 534                                    | 9,620                  |
|                                    | <u>291,569</u> | <u>290,998</u> | <u>571</u>                             | <u>282,998</u>         |
| <u>Public Defender</u>             |                |                |  |                        |
| Personal services                  | 127,105        | 126,105        | 1,000                                  | 106,159                |
| Contractual services               | 10,729         | 7,536          | 3,193                                  | 6,800                  |
| Supplies                           | 2,600          | 2,144          | 456                                    | 2,538                  |
| Other services and<br>charges      | 5,660          | 4,205          | 1,455                                  | 5,434                  |
| Capital outlay                     | 800            | 771            | 29                                     | 3,673                  |
|                                    | <u>146,894</u> | <u>140,761</u> | <u>6,133</u>                           | <u>124,604</u>         |
| <u>Jury Commission</u>             |                |                |  |                        |
| Personal services                  | 16,970         | 16,964         | 6                                      | 17,797                 |
| Supplies                           | 1,639          | 1,639          | -                                      | 1,191                  |
| Other services and<br>charges      | 376            | 327            | 49                                     | 134                    |
|                                    | <u>18,985</u>  | <u>18,930</u>  | <u>55</u>                              | <u>19,122</u>          |
| <u>Associate Judges</u>            |                |                |  |                        |
| Supplies                           | 340            | 348            | (8)                                    | 200                    |
| Other services and<br>charges      | 190            | 164            | 26                                     | 159                    |
|                                    | <u>530</u>     | <u>512</u>     | <u>18</u>                              | <u>359</u>             |

-continued-



VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|                                    | 1985          |               | Variance                                 | 1984           |
|------------------------------------|---------------|---------------|--|----------------|
|                                    | <u>Budget</u> | <u>Actual</u> | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u>  |
| <u>Judiciary and court related</u> |               |               |  |                |
| <u>Circuit Judge Meyer</u>         |               |               |  |                |
| Supplies                           | \$ 600        | \$ 532        | \$ 68                                    | \$ 258         |
| Other services and charges         | 425           | 261           | 164                                      | 504            |
|                                    | <u>1,025</u>  | <u>793</u>    | <u>232</u>                               | <u>762</u>     |
| <u>Circuit Judge Robinson</u>      |               |               |  |                |
| Supplies                           | 320           | 267           | 53                                       | 200            |
| Other services and charges         | 875           | 526           | 349                                      | 541            |
|                                    | <u>1,195</u>  | <u>793</u>    | <u>402</u>                               | <u>741</u>     |
| <u>Circuit Judge Wright</u>        |               |               |  |                |
| Supplies                           | 349           | 344           | 5  | 298            |
| Other services and charges         | 425           | 368           | 57                                       | 392            |
| Capital outlay                     | 251           | 251           | -  | -              |
|                                    | <u>1,025</u>  | <u>963</u>    | <u>62</u>                                | <u>690</u>     |
| <u>Judiciary and Rules</u>         |               |               |  |                |
| Personal services                  | 15,000        | 15,043        | (43)                                     | 22,592         |
| Contractual services               | 5,685         | 5,685         | -  | -              |
| Supplies                           | 2,956         | 3,018         | (62)                                     | 3,908          |
| Other services and charges         | 73,856        | 70,855        | 3,001                                    | 72,205         |
| Capital outlay                     | -             | -             | -  | 3,384          |
|                                    | <u>97,497</u> | <u>94,601</u> | <u>2,896</u>                             | <u>102,089</u> |

-continued-



VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | 1985           |                | Variance                                 | 1984           |
|--|----------------|----------------|--|----------------|
|  | <u>Budget</u>  | <u>Actual</u>  | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u>  |
| <u>Judiciary and court related</u>     |                |                |  |                |
| <u>States Attorney</u>                 |                |                |  |                |
| Personal services                      | \$321,779      | \$311,414      | \$ 10,365                                | \$294,396      |
| Contractual services                   | 14,965         | 14,965         | -  | -              |
| Supplies                               | 11,113         | 8,269          | 2,844                                    | 11,955         |
| Other services and charges             | 26,708         | 23,169         | 3,539                                    | 33,670         |
| Capital outlay                         | -              | -              | -  | 4,315          |
|  | <u>374,565</u> | <u>357,817</u> | <u>16,748</u>                            | <u>344,336</u> |
| <br><u>East Central Illinois</u>       |                |                |  |                |
| <u>Criminal Justice Committee</u>      |                |                |  |                |
| Contractual services                   | <u>5,580</u>   | <u>5,580</u>   | <u>-</u>                                 | <u>5,580</u>   |
| <br><u>Probation Office</u>            |                |                |  |                |
| Personal services                      | 294,519        | 287,020        | 7,499                                    | 237,699        |
| Contractual services                   | 10,000         | 7,868          | 2,132                                    | -              |
| Supplies                               | 7,650          | 8,612          | (962)                                    | 20,502         |
| Other services and charges             | 30,769         | 15,631         | 15,138                                   | 16,909         |
| Capital outlay                         | 16,179         | 15,933         | 246                                      | 720            |
|  | <u>359,117</u> | <u>335,064</u> | <u>24,053</u>                            | <u>275,830</u> |
| <br><u>Unit Board - MEG</u>            | <u>12,000</u>  | <u>12,000</u>  | <u>-</u>                                 | <u>12,000</u>  |
| <br><u>Juvenile (Advocacy Program)</u> |                |                |  |                |
| Personal services                      | 16,200         | 8,619          | 7,581                                    | 25,373         |
| Other services and charges             | 36,179         | 32,857         | 3,322                                    | -              |
|  | <u>52,379</u>  | <u>41,476</u>  | <u>10,903</u>                            | <u>25,373</u>  |

-continued-

(

(

(

(

(

(

(

(

(

(

(



VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | 1985                   |                        | Variance                                 | 1984                   |
|--|------------------------|------------------------|--|------------------------|
|  | <u>Budget</u>          | <u>Actual</u>          | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u>          |
| <u>Judiciary and court related</u>       |                        |                        |  |                        |
| <u>Special Attorney hire</u>             |                        |                        |  |                        |
| Contractual services                     | \$ 40,300              | \$ 39,268              | \$ 1,032                                 | \$ 51,647              |
| <u>Special Public Defender</u>           |                        |                        |  |                        |
| Personal services                        | 3,935                  | 3,875                  | 60                                       | 12,355                 |
| Contractual services                     | 8,265                  | 7,125                  | 1,140                                    | -                      |
| Supplies                                 | 1,000                  | 614                    | 386                                      | 2,000                  |
|  | <u>13,200</u>          | <u>11,614</u>          | <u>1,586</u>                             | <u>14,355</u>          |
| <br>Total judiciary and<br>court related | <br><u>\$1,415,861</u> | <br><u>\$1,351,170</u> | <br><u>\$ 64,691</u>                     | <br><u>\$1,260,486</u> |

-continued-



VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|                            | 1985               |                    | Variance                                 | 1984               |
|----------------------------|--------------------|--------------------|--|--------------------|
|                            | <u>Budget</u>      | <u>Actual</u>      | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u>      |
| <u>Public safety</u>       |                    |                    |  |                    |
| <u>Sheriff</u>             |                    |                    |  |                    |
| Personal services          | \$ 722,718         | \$ 720,185         | \$ 2,533                                 | \$ 709,928         |
| Contractual services       | 14,000             | 13,387             | 613                                      | 11,555             |
| Supplies                   | 175,310            | 172,526            | 2,784                                    | 163,220            |
| Other services and charges | 63,740             | 61,875             | 1,865                                    | 115,643            |
| Capital outlay             | -                  | -                  | -  | 5,873              |
|                            | <u>975,768</u>     | <u>967,973</u>     | <u>7,795</u>                             | <u>1,006,219</u>   |
| <u>Coroner</u>             |                    |                    |  |                    |
| Personal services          | 41,800             | 41,800             | -  | 39,100             |
| Contractual services       | 2,600              | 2,507              | 93                                       | 11,807             |
| Supplies                   | 725                | 726                | (1)                                      | 700                |
| Other services and charges | 23,675             | 24,057             | (382)                                    | 9,645              |
|                            | <u>68,800</u>      | <u>69,090</u>      | <u>(290)</u>                             | <u>61,252</u>      |
| <u>Animal Control</u>      |                    |                    |  |                    |
| Personal services          | 36,645             | 36,630             | 15                                       | 39,316             |
| Other services and charges | -                  | -                  | -  | 870                |
|                            | <u>36,645</u>      | <u>36,630</u>      | <u>15</u>                                | <u>40,186</u>      |
| Total public safety        | <u>\$1,081,213</u> | <u>\$1,073,693</u> | <u>\$ 7,520</u>                          | <u>\$1,107,657</u> |

-continued-

(

(

(

(

(

(

(

(

(

(

(

VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|                              | 1985             |                  | Variance                                 | 1984             |
|------------------------------|------------------|------------------|--|------------------|
|                              | <u>Budget</u>    | <u>Actual</u>    | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u>    |
| <u>Public health</u>         |                  |                  |  |                  |
| <u>Weed Control</u>          |                  |                  |  |                  |
| Personal services            | \$ 7,538         | \$ 7,204         | \$ 334                                   | \$ 7,248         |
| Supplies                     | 227              | 201              | 26                                       | 228              |
| Other services and           |                  |                  |  |                  |
| charges                      | 1,223            | 1,182            | 41                                       | 1,152            |
|                              | <u>8,988</u>     | <u>8,587</u>     | <u>401</u>                               | <u>8,628</u>     |
| <br><u>Health Department</u> |                  |                  |  |                  |
| Personal services            | 478,321          | 463,729          | 14,592                                   | 457,036          |
| Contractual services         | 32,022           | 30,080           | 1,942                                    | -                |
| Supplies                     | 42,449           | 42,717           | (268)                                    | 48,988           |
| Other services and           |                  |                  |  |                  |
| charges                      | 68,000           | 85,815           | (17,815)                                 | 117,968          |
| Capital outlay               | 829              | 829              | -  | 4,000            |
|                              | <u>621,621</u>   | <u>623,170</u>   | <u>(1,549)</u>                           | <u>627,992</u>   |
| <br>Total public health      | <u>\$630,609</u> | <u>\$631,757</u> | <u>\$ (1,148)</u>                        | <u>\$636,620</u> |

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

6

7

8

9

10

11

12

13

14

15

16

SPECIAL REVENUE FUNDS







VERMILION COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
November 30, 1985

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1984

| ASSETS                     | Mental            |                 | Health                     |           | Trans-     |           | Highway<br>Admin.<br>Payroll | County<br>MFT |
|----------------------------|-------------------|-----------------|----------------------------|-----------|------------|-----------|------------------------------|---------------|
|                            | Animal<br>Control | Health<br>Board | Tuberculosis<br>Dispensary | ESDA      | Department | portation |                              |               |
| Cash                       | \$18,399          | \$25,322        | \$2,065                    | \$10,376  | \$9,422    | \$137,659 | \$17,283                     | \$296,885     |
| Investments, at cost       | -                 | 198,909         | 74,204                     | 70,794    | -          | 514,516   | 75,950                       | 771,845       |
| Receivables:               |                   |                 |                            |           |            |           |                              |               |
| Taxes (net of allowance    |                   |                 |                            |           |            |           |                              |               |
| for estimated              |                   |                 |                            |           |            |           |                              |               |
| uncollectibles)            | -                 | 176,786         | 18,085                     | 7,231     | -          | 167,787   | -                            | -             |
| Accounts                   | -                 | -               | -                          | -         | 593        | -         | -                            | -             |
| Accrued interest           | -                 | 396             | 268                        | 586       | -          | 4,301     | -                            | 5,994         |
| Due from other funds       | -                 | -               | -                          | -         | -          | -         | 41,306                       | 8,543         |
| Due from other governments | -                 | -               | -                          | 11,183    | -          | -         | 21,750                       | 89,020        |
| Prepaid expense            | -                 | -               | -                          | -         | -          | -         | -                            | -             |
| Total assets               | \$18,399          | \$401,413       | \$94,622                   | \$100,170 | \$10,015   | \$824,263 | \$156,289                    | \$1,172,287   |

LIABILITIES AND FUND BALANCES

|                                    |          |           |          |           |          |           |           |             |
|------------------------------------|----------|-----------|----------|-----------|----------|-----------|-----------|-------------|
| Liabilities                        |          |           |          |           |          |           |           |             |
| Vouchers payable                   | \$2,500  | \$37,373  | \$2,028  | \$2,038   | \$2,097  | \$71,054  | \$-       | \$73,567    |
| Other accrued expenses             | 794      | 1,324     | 1,509    | 531       | -        | -         | 13,412    | -           |
| Due to other funds                 | -        | 419       | 247      | 189       | -        | -         | 8,543     | -           |
| Due to other governments           | -        | -         | -        | 706       | -        | -         | -         | -           |
| Deferred revenue                   | -        | -         | -        | -         | -        | -         | -         | -           |
| Total liabilities                  | 3,294    | 39,116    | 3,784    | 3,464     | 2,097    | 71,054    | 21,955    | 73,567      |
| Fund balance - unreserved          | 15,105   | 362,297   | 90,838   | 96,706    | 7,918    | 753,209   | 134,334   | 1,098,720   |
| Total liabilities and fund balance | \$18,399 | \$401,413 | \$94,622 | \$100,170 | \$10,015 | \$824,263 | \$156,289 | \$1,172,287 |

VERMILION COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

November 30, 1985

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1984

| ASSETS  | Indemnity | Audit    | Election  | IMRF       | Public<br>Safety<br>Building<br>Rent | Supervisor<br>of<br>Assessments | Liability<br>Insurance | Federal<br>Revenue<br>Sharing | Total       |             |
|---|-----------|----------|-----------|------------|--------------------------------------|---------------------------------|------------------------|-------------------------------|-------------|-------------|
|   |           |          |           |            |                                      |                                 |                        |                               | 1985        | 1984        |
| Cash  | \$ -      | \$ 144   | \$ 17,410 | \$ (7,166) | \$ 79,626                            | \$ 52,498                       | \$ (46,095)            | \$ 42,547                     | \$ 656,375  | \$ 748,757  |
| Investments, at cost  | 79,968    | -        | 108,614   | 497,313    | -                                    | 51,145                          | -                      | -                             | 2,443,258   | 2,842,519   |
| Receivables:  |           |          |           |            |                                      |                                 |                        |                               |             |             |
| Taxes (net of allowance<br>for estimated<br>uncollectibles) | -         | 9,930    | 72,341    | 171,562    | 359,398                              | 66,895                          | 208,845                | -                             | 1,258,860   | 762,183     |
| Accounts  | -         | -        | -         | -          | 327,400                              | -                               | -                      | -                             | 327,993     | 20,912      |
| Accrued interest  | 897       | -        | 681       | 4,810      | -                                    | -                               | -                      | -                             | 17,933      | 43,347      |
| Due from other funds  | 18,840    | -        | -         | -          | -                                    | -                               | -                      | -                             | 68,689      | 75,211      |
| Due from other governments                                  | -         | -        | -         | -          | -                                    | -                               | -                      | 57,381                        | 179,334     | 172,498     |
| Prepaid expense   | -         | -        | -         | -          | 1,518,305                            | -                               | -                      | -                             | 1,518,305   | 1,446,005   |
| Total assets  | \$99,705  | \$10,074 | \$199,046 | \$666,519  | \$2,284,729                          | \$170,538                       | \$162,750              | \$99,928                      | \$6,470,747 | \$6,111,432 |
| LIABILITIES AND FUND BALANCES                               |           |          |           |            |                                      |                                 |                        |                               |             |             |
| Liabilities   |           |          |           |            |                                      |                                 |                        |                               |             |             |
| Vouchers payable  | \$ -      | \$ 1,244 | \$ 12,928 | \$ -       | \$ -                                 | \$ 24,111                       | \$ 2,226               | \$ 15,161                     | \$ 246,327  | \$ 171,611  |
| Other accrued expenses                                      | -         | -        | 1,808     | 224        | 23,637                               | 6,069                           | -                      | -                             | 49,308      | -           |
| Due to other funds  | -         | -        | -         | 26,389     | 3,400                                | -                               | -                      | -                             | 39,187      | 27,760      |
| Due to other governments                                    | -         | -        | -         | -          | -                                    | -                               | -                      | -                             | 706         | -           |
| Deferred revenue  | -         | -        | -         | -          | 327,400                              | -                               | -                      | -                             | 327,400     | -           |
| Total liabilities   | -         | 1,244    | 14,736    | 26,613     | 354,437                              | 30,180                          | 2,226                  | 15,161                        | 662,928     | 199,371     |
| Fund balance - unreserved                                   | 99,705    | 8,830    | 184,310   | 639,906    | 1,930,292                            | 140,358                         | 160,524                | 84,767                        | 5,807,819   | 5,912,061   |
| Total liabilities and<br>fund balance                       | \$99,705  | \$10,074 | \$199,046 | \$666,519  | \$2,284,729                          | \$170,538                       | \$162,750              | \$99,928                      | \$6,470,747 | \$6,111,432 |

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, 1985  
WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1984

|   | Animal<br>Control | Mental<br>Health<br>Board | Tuberculosis<br>Dispensary | ESDA     | Health<br>Department | Trans-<br>portation | Highway<br>Admin.<br>Payroll | County<br>MFT |
|---|-------------------|---------------------------|----------------------------|----------|----------------------|---------------------|------------------------------|---------------|
| <u>REVENUES</u>   |                   |                           |                            |          |                      |                     |                              |               |
| Taxes   | \$ -              | \$507,783                 | \$51,842                   | \$20,691 | \$ -                 | \$481,807           | \$ -                         | \$ -          |
| Intergovernmental   | -                 | -                         | -                          | 34,038   | 26,259               | -                   | -                            | 913,610       |
| Charges for services  | 54,734            | -                         | 387                        | -        | -                    | -                   | 147,078                      | -             |
| Miscellaneous   | -                 | 39,294                    | 4,851                      | 5,754    | 11,783               | 37,341              | 5,111                        | 65,785        |
| Total revenues  | 54,734            | 547,077                   | 57,080                     | 60,483   | 38,042               | 519,148             | 152,189                      | 979,395       |
| <u>EXPENDITURES</u>   |                   |                           |                            |          |                      |                     |                              |               |
| General Government  | -                 | -                         | -                          | -        | -                    | -                   | -                            | -             |
| Public Safety   | 53,025            | -                         | -                          | 58,378   | -                    | -                   | -                            | -             |
| Public Health   | -                 | 587,638                   | 63,329                     | -        | 31,425               | -                   | -                            | -             |
| Transportation  | -                 | -                         | -                          | -        | -                    | 463,920             | 169,937                      | 638,685       |
| Other   | -                 | -                         | -                          | -        | -                    | -                   | -                            | -             |
| Total expenditures  | 53,025            | 587,638                   | 63,329                     | 58,378   | 31,425               | 463,920             | 169,937                      | 638,685       |
| Excess (deficiency) of<br>revenues over expenditures              | 1,709             | (40,561)                  | (6,249)                    | 2,105    | 6,617                | 55,228              | (17,748)                     | 340,710       |
| Other financing uses  | -                 | -                         | -                          | -        | -                    | -                   | -                            | -             |
| Operating transfers out   | -                 | -                         | -                          | -        | -                    | -                   | -                            | -             |
| Total other financing<br>uses                                     | -                 | -                         | -                          | -        | -                    | -                   | -                            | -             |
| Excess (deficiency) of<br>revenues over expenditures<br>and other | 1,709             | (40,561)                  | (6,249)                    | 2,105    | 6,617                | 55,228              | (17,748)                     | 340,710       |
| Fund balance at beginning<br>of year                              | 13,396            | 402,858                   | 97,087                     | 94,601   | 1,301                | 697,981             | 152,082                      | 758,010       |
| Fund balance at end of year                                       | \$15,105          | \$362,297                 | \$90,838                   | \$96,706 | \$ 7,918             | \$753,209           | \$134,334                    | \$1,098,720   |

VERMILION COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
Year Ended November 30, 1985  
WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1984

|   | Indemnity | Audit    | Election  | IMRF      | Public<br>Safety<br>Building<br>Rent | Assessments | Liability<br>Insurance | Federal<br>Revenue<br>Sharing | Total       |
|---|-----------|----------|-----------|-----------|--------------------------------------|-------------|------------------------|-------------------------------|-------------|
|   |           |          |           |           |                                      |             |                        |                               |             |
| <b>REVENUES</b>   |           |          |           |           |                                      |             |                        |                               |             |
| Taxes   | \$ -      | \$22,861 | \$207,449 | \$392,003 | \$1,002,431                          | \$191,938   | \$331,777              | \$ -                          | \$3,194,640 |
| Intergovernmental   | 18,840    | -        | 2,910     | -         | 840,306                              | -           | 142,852                | 398,974                       | 2,722,637   |
| Charges for services  | -         | -        | -         | -         | -                                    | -           | -                      | -                             | 219,450     |
| Miscellaneous   | 5,638     | -        | 9,555     | 37,681    | 66,805                               | 15,805      | -                      | 6,620                         | 374,690     |
| Total revenues  | 24,478    | 22,861   | 219,914   | 429,684   | 1,909,542                            | 207,743     | 474,629                | 405,594                       | 6,511,417   |
| <b>EXPENDITURES</b>   |           |          |           |           |                                      |             |                        |                               |             |
| General Government  | -         | 19,000   | 210,166   | 470,640   | 2,239,308                            | 226,747     | 373,074                | -                             | 3,538,935   |
| Public Safety   | -         | -        | -         | -         | -                                    | -           | -                      | -                             | 109,521     |
| Public Health   | -         | -        | -         | -         | -                                    | -           | -                      | -                             | 349,324     |
| Transportation  | -         | -        | -         | -         | -                                    | -           | -                      | -                             | 1,736,951   |
| Other   | -         | -        | -         | -         | -                                    | -           | -                      | 92,723                        | 5,000       |
| Total expenditures  | -         | 19,000   | 210,166   | 470,640   | 2,239,308                            | 226,747     | 373,074                | 92,723                        | 5,294,936   |
| Excess (deficiency) of<br>revenues over expenditures              | 24,478    | 3,861    | 9,748     | (40,956)  | (329,766)                            | (19,004)    | 101,555                | 312,871                       | 1,216,481   |
| Operating financing uses  | -         | -        | (18,840)  | -         | -                                    | -           | -                      | (490,000)                     | (628,690)   |
| Operating transfers out   | -         | -        | -         | -         | -                                    | -           | -                      | -                             | -           |
| Total other financing<br>uses                                     | -         | -        | (18,840)  | -         | -                                    | -           | -                      | (490,000)                     | (628,690)   |
| Excess (deficiency) of<br>revenues over expenditures<br>and other | 24,478    | 3,861    | (9,092)   | (40,956)  | (329,766)                            | (19,004)    | 101,555                | (177,129)                     | 587,791     |
| Fund balance at beginning<br>of year                              | 75,227    | 4,969    | 193,402   | 680,862   | 2,260,058                            | 159,362     | 58,969                 | 261,896                       | 5,324,270   |
| Fund balance at end of year                                       | \$99,705  | \$ 8,830 | \$184,310 | \$639,906 | \$1,930,292                          | \$140,358   | \$160,524              | \$ 84,767                     | \$5,912,061 |

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





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

|                                     | <u>1985</u>     | <u>1984</u>     |
|-------------------------------------|-----------------|-----------------|
| <u>ASSETS</u>                       |                 |                 |
| Cash                                | \$18,399        | \$16,646        |
| Due from other funds                | <u>-</u>        | <u>232</u>      |
| Total assets                        | <u>\$18,399</u> | <u>\$16,878</u> |
| <u>LIABILITIES AND FUND BALANCE</u> |                 |                 |
| <u>Liabilities</u>                  |                 |                 |
| Accounts payable                    | \$ 2,500        | \$ 3,482        |
| Other accrued expenses              | <u>794</u>      | <u>-</u>        |
| Total liabilities                   | <u>3,294</u>    | <u>3,482</u>    |
| <u>Fund balance</u>                 |                 |                 |
| Unreserved fund balance             | <u>15,105</u>   | <u>13,396</u>   |
| Total liabilities and fund balance  | <u>\$18,399</u> | <u>\$16,878</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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|   | 1985            |                 | Variance                                 | 1984            |
|---|-----------------|-----------------|--|-----------------|
|   | <u>Budget</u>   | <u>Actual</u>   | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u>   |
| <u>Revenues</u>                         |                 |                 |  |                 |
| Charges for services                    | <u>\$57,000</u> | <u>\$54,734</u> | <u>\$(2,266)</u>                         | <u>\$48,806</u> |
| <u>Expenditures - Public Safety</u>     |                 |                 |  |                 |
| Personal services                       | 24,515          | 23,660          | 855                                      | 19,380          |
| Contractual services                    | 7,745           | 7,723           | 22                                       | 6,695           |
| Supplies                                | 15,000          | 13,710          | 1,290                                    | 14,786          |
| Other charges and<br>services           | <u>8,591</u>    | <u>7,932</u>    | <u>659</u>                               | <u>7,867</u>    |
| Total expenditures                      | <u>55,851</u>   | <u>53,025</u>   | <u>2,826</u>                             | <u>48,728</u>   |
| Excess of revenues over<br>expenditures | 1,149           | 1,709           | 560                                      | 78              |
| Fund balance at beginning<br>of year    | <u>13,396</u>   | <u>13,396</u>   | <u>-</u>                                 | <u>13,318</u>   |
| Fund balance at end of year             | <u>\$14,545</u> | <u>\$15,105</u> | <u>\$ 560</u>                            | <u>\$13,396</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>1985</u>      | <u>1984</u>      |
|---|------------------|------------------|
| <u>ASSETS</u>   |                  |                  |
| Cash  | \$ 25,322        | \$ 56,356        |
| Investments   | 198,909          | 264,358          |
| Receivables:  |                  |                  |
| Taxes, net of allowance for<br>estimated uncollectibles | 176,786          | 92,444           |
| Accrued interest  | <u>396</u>       | <u>3,294</u>     |
| Total assets  | <u>\$401,413</u> | <u>\$416,452</u> |
| <u>LIABILITIES AND FUND BALANCE</u>                     |                  |                  |
| <u>Liabilities</u>                                      |                  |                  |
| Accounts payable  | \$ 37,373        | \$ 13,594        |
| Other accrued expenses                                  | 1,324            | -                |
| Due to other funds                                      | <u>419</u>       | <u>-</u>         |
| Total liabilities                                       | <u>39,116</u>    | <u>13,594</u>    |
| <u>Fund balance</u>                                     |                  |                  |
| Unreserved fund balance                                 | <u>362,297</u>   | <u>402,858</u>   |
| Total liabilities and fund balance                      | <u>\$401,413</u> | <u>\$416,452</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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | <u>1985</u>      |                  | <u>Variance</u>      |                  |
|--|------------------|------------------|----------------------|------------------|
|  | <u>Budget</u>    | <u>Actual</u>    | <u>Favorable</u>     | <u>1984</u>      |
|  |                  |                  | <u>(Unfavorable)</u> | <u>Actual</u>    |
| <u>Revenues</u>                                      |                  |                  |                      |                  |
| Taxes  | \$493,602        | \$507,783        | \$ 14,181            | \$511,399        |
| Miscellaneous  | <u>5,000</u>     | <u>39,294</u>    | <u>34,294</u>        | <u>13,056</u>    |
| Total revenues                                       | <u>498,602</u>   | <u>547,077</u>   | <u>48,475</u>        | <u>524,455</u>   |
| <u>Expenditures - Public Health</u>                  |                  |                  |                      |                  |
| Administration:                                      |                  |                  |                      |                  |
| Personal services                                    | 59,228           | 56,273           | 2,955                | 42,839           |
| Contractual services                                 | 1,761            | 1,761            | -                    | 1,385            |
| Supplies   | 2,981            | 3,235            | (254)                | 1,917            |
| Other charges and services                           | 13,110           | 12,700           | 410                  | 11,847           |
| Capital outlay                                       | 9,000            | 8,913            | 87                   | 150              |
| Local grants   | <u>470,756</u>   | <u>504,756</u>   | <u>(34,000)</u>      | <u>199,518</u>   |
| Total expenditures                                   | <u>556,836</u>   | <u>587,638</u>   | <u>(30,802)</u>      | <u>257,656</u>   |
| Excess (deficiency) of<br>revenues over expenditures | (58,234)         | (40,561)         | 17,673               | 266,799          |
| Fund balance at beginning<br>of year                 | <u>402,858</u>   | <u>402,858</u>   | <u>-</u>             | <u>136,059</u>   |
| Fund balance at end of year                          | <u>\$344,624</u> | <u>\$362,297</u> | <u>\$ 17,673</u>     | <u>\$402,858</u> |

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





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

|   | <u>1985</u>      | <u>1984</u>      |
|---|------------------|------------------|
| <u>ASSETS</u>   |                  |                  |
| Cash  | \$ 2,065         | \$ 19,763        |
| Investments, at cost                                    | 74,204           | 67,959           |
| Receivables:  |                  |                  |
| Taxes, net of allowance for<br>estimated uncollectibles | 18,085           | 9,229            |
| Accrued interest  | <u>268</u>       | <u>1,563</u>     |
| Total assets  | <u>\$ 94,622</u> | <u>\$ 98,514</u> |
| <u>LIABILITIES AND FUND BALANCE</u>                     |                  |                  |
| <u>Liabilities</u>                                      |                  |                  |
| Accounts payable  | \$ 2,028         | \$ 1,427         |
| Other accrued expenses                                  | 1,509            | -                |
| Due to other funds                                      | <u>247</u>       | <u>-</u>         |
| Total liabilities                                       | <u>3,784</u>     | <u>1,427</u>     |
| <u>Fund balance</u>                                     |                  |                  |
| Unreserved fund balance                                 | <u>90,838</u>    | <u>97,087</u>    |
| Total liabilities and fund balance                      | <u>\$ 94,622</u> | <u>\$ 98,514</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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | 1985             |                  |  |                        |
|--|------------------|------------------|--|------------------------|
|  | <u>Budget</u>    | <u>Actual</u>    | Variance<br>Favorable<br>(Unfavorable) | <u>1984<br/>Actual</u> |
| <u>Revenues</u>                                      |                  |                  |  |                        |
| Taxes  | \$ 49,173        | \$ 51,842        | \$ 2,669                               | \$50,259               |
| Charges for services                                 | 300              | 387              | 87                                     | 903                    |
| Miscellaneous  | <u>2,000</u>     | <u>4,851</u>     | <u>2,851</u>                           | <u>7,178</u>           |
| Total revenues                                       | <u>51,473</u>    | <u>57,080</u>    | <u>5,607</u>                           | <u>58,340</u>          |
| <u>Expenditures - Public Health</u>                  |                  |                  |  |                        |
| Personal services                                    | 40,449           | 39,859           | 590                                    | 33,086                 |
| Contractual services                                 | 11,000           | 4,767            | 6,233                                  | 7,734                  |
| Supplies   | 8,900            | 6,183            | 2,717                                  | 6,503                  |
| Other services and charges                           | 13,566           | 12,520           | 1,046                                  | 12,775                 |
| Capital outlay                                       | <u>-</u>         | <u>-</u>         | <u>-</u>                               | <u>875</u>             |
| Total expenditures                                   | <u>73,915</u>    | <u>63,329</u>    | <u>10,586</u>                          | <u>60,973</u>          |
| Excess (deficiency) of revenues<br>over expenditures | (22,442)         | (6,249)          | 16,193                                 | (2,633)                |
| Fund balance at beginning<br>of year                 | <u>97,087</u>    | <u>97,087</u>    | <u>-</u>                               | <u>99,720</u>          |
| Fund balance at end of year                          | <u>\$ 74,645</u> | <u>\$ 90,838</u> | <u>\$16,193</u>                        | <u>\$97,087</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>1985</u>      | <u>1984</u>      |
|---|------------------|------------------|
| <u>ASSETS</u>   |                  |                  |
| Cash  | \$ 10,376        | \$ 10,276        |
| Investments, at cost                                    | 70,794           | 65,455           |
| Receivables:  |                  |                  |
| Taxes, net of allowance for<br>estimated uncollectibles | 7,231            | 3,732            |
| Accrued interest  | 586              | 652              |
| Due from other governments                              | <u>11,183</u>    | <u>15,648</u>    |
| Total assets  | <u>\$100,170</u> | <u>\$ 95,763</u> |
| <u>LIABILITIES AND FUND BALANCE</u>                     |                  |                  |
| <u>Liabilities</u>                                      |                  |                  |
| Accounts payable  | \$ 2,038         | \$ 1,162         |
| Other accrued expense                                   | 531              | -                |
| Due to other funds                                      | 189              | -                |
| Due to other governments                                | <u>706</u>       | <u>-</u>         |
| Total liabilities                                       | <u>3,464</u>     | <u>1,162</u>     |
| <u>Fund balance</u>                                     |                  | .                |
| Unreserved fund balance                                 | <u>96,706</u>    | <u>94,601</u>    |
| Total liabilities and fund balance                      | <u>\$100,170</u> | <u>\$ 95,763</u> |

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

1

2

3

4

5

6

7

8

9

10

11

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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | <u>1985</u>      |                  | <u>Variance</u>                          | <u>1984</u>      |
|--|------------------|------------------|--|------------------|
|  | <u>Budget</u>    | <u>Actual</u>    | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u>    |
| <u>Revenues</u>                                      |                  |                  |  |                  |
| Taxes  | \$ 19,669        | \$ 20,691        | \$ 1,022                                 | \$ 20,057        |
| Intergovernmental                                    | 26,500           | 34,038           | 7,538                                    | 42,833           |
| Miscellaneous  | <u>3,500</u>     | <u>5,754</u>     | <u>2,254</u>                             | <u>6,739</u>     |
| Total revenues                                       | <u>49,669</u>    | <u>60,483</u>    | <u>10,814</u>                            | <u>69,629</u>    |
| <u>Expenditures - Public Safety</u>                  |                  |                  |  |                  |
| Administration:                                      |                  |                  |  |                  |
| Personal services                                    | 35,755           | 33,602           | 2,153                                    | 33,814           |
| Supplies   | 6,200            | 2,765            | 3,435                                    | 15,307           |
| Other services and charges                           | 8,482            | 6,357            | 2,125                                    | 10,322           |
| Capital outlay                                       | 12,807           | 12,704           | 103                                      | -                |
| Local grant  | <u>-</u>         | <u>2,950</u>     | <u>(2,950)</u>                           | <u>1,350</u>     |
| Total expenditures                                   | <u>63,244</u>    | <u>58,378</u>    | <u>4,866</u>                             | <u>60,793</u>    |
| Excess (deficiency) of revenues<br>over expenditures | (13,575)         | 2,105            | 15,680                                   | 8,836            |
| Fund balance at beginning<br>of year                 | <u>94,601</u>    | <u>94,601</u>    | <u>-</u>                                 | <u>85,765</u>    |
| Fund balance at end of year                          | <u>\$ 81,026</u> | <u>\$ 96,706</u> | <u>\$ 15,680</u>                         | <u>\$ 94,601</u> |

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

1

2

3

4

5

6

7

8

9

10

11



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

|  | <u>1985</u>     | <u>1984</u>     |
|--|-----------------|-----------------|
| <u>ASSETS</u>                              |                 |                 |
| Cash                                       | \$ 9,422        | \$ 5,062        |
| Accounts receivable                        | <u>593</u>      | <u>17,462</u>   |
| Total assets                               | <u>\$10,015</u> | <u>\$22,524</u> |
| <u>LIABILITIES AND FUND BALANCE</u>        |                 |                 |
| <u>Liabilities</u>                         |                 |                 |
| Accounts payable                           | \$ 2,097        | \$21,223        |
| <u>Fund balance</u>                        |                 |                 |
| Unreserved fund balance --<br>undesignated | <u>7,918</u>    | <u>1,301</u>    |
| Total liabilities and fund balance         | <u>\$10,015</u> | <u>\$22,524</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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | <u>1985</u>               |                 |  | <u>1984</u>     |
|--|---------------------------|-----------------|--|-----------------|
|  | <u>*</u><br><u>Budget</u> | <u>Actual</u>   | <u>*</u><br>Variance<br>Favorable<br>(Unfavorable) | <u>Actual</u>   |
| <u>Revenues</u>                                      |                           |                 |  |                 |
| Intergovernmental                                    |                           | \$ 26,259       |  | \$ 22,029       |
| Miscellaneous  |                           | <u>11,783</u>   |  | <u>5,949</u>    |
| Total revenues                                       |                           | 38,042          |  | 27,978          |
| <u>Expenditures - Public Health</u>                  |                           | <u>31,425</u>   |  | <u>30,695</u>   |
| Excess (deficiency) of revenues<br>over expenditures |                           | 6,617           |  | (2,717)         |
| Fund balance at beginning<br>of year                 |                           | <u>1,301</u>    |  | <u>4,018</u>    |
| Fund balance at end of year                          |                           | <u>\$ 7,918</u> |  | <u>\$ 1,301</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>1985</u>      | <u>1984</u>      |
|---|------------------|------------------|
| <u>ASSETS</u>   |                  |                  |
| Cash  | \$137,659        | \$156,541        |
| Investments, at cost                                    | 514,516          | 474,566          |
| Receivables:  |                  |                  |
| Taxes, net of allowance for<br>estimated uncollectibles | 167,787          | 84,789           |
| Accrued interest  | <u>4,301</u>     | <u>7,926</u>     |
| Total assets  | <u>\$824,263</u> | <u>\$723,822</u> |
| <u>LIABILITIES AND FUND BALANCE</u>                     |                  |                  |
| <u>Liabilities</u>                                      |                  |                  |
| Vouchers payable  | \$ 71,054        | \$ 25,841        |
| <u>Fund balance</u>                                     |                  |                  |
| Unreserved  | <u>753,209</u>   | <u>697,981</u>   |
| Total liabilities and fund balance                      | <u>\$824,263</u> | <u>\$723,822</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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | 1985             |                  | Variance                                 | 1984             |
|--|------------------|------------------|--|------------------|
|  | <u>Budget</u>    | <u>Actual</u>    | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u>    |
| <u>Revenues</u>                                      |                  |                  |  |                  |
| Taxes  | \$456,842        | \$481,807        | \$ 24,965                                | \$468,775        |
| Miscellaneous  | <u>19,000</u>    | <u>37,341</u>    | <u>18,341</u>                            | <u>27,399</u>    |
| Total revenues                                       | <u>475,842</u>   | <u>519,148</u>   | <u>43,306</u>                            | <u>496,174</u>   |
| <u>Expenditures - Transportation</u>                 |                  |                  |  |                  |
| <u>Administrative</u>                                |                  |                  |  |                  |
| Supplies   | 3,550            | 3,235            | 315                                      | 3,082            |
| Other services and charges                           | 30,500           | 28,840           | 1,660                                    | 29,956           |
| <u>Maintenance</u>                                   |                  |                  |  |                  |
| Personal services                                    | 153,919          | 142,055          | 11,864                                   | 144,697          |
| Supplies   | 239,300          | 214,502          | 24,798                                   | 123,773          |
| Contractual services                                 | 7,620            | 7,620            | -  | 2,198            |
| Other services and charges                           | 71,950           | 61,017           | 10,933                                   | 68,033           |
| Capital outlay                                       | <u>6,662</u>     | <u>6,651</u>     | <u>11</u>                                | <u>24,834</u>    |
| Total expenditures                                   | <u>513,501</u>   | <u>463,920</u>   | <u>49,581</u>                            | <u>396,573</u>   |
| Excess (deficiency) of revenues<br>over expenditures | (37,659)         | 55,228           | 92,887                                   | 99,601           |
| Fund balance at beginning<br>of year                 | <u>697,981</u>   | <u>697,981</u>   | <u>-</u>                                 | <u>598,380</u>   |
| Fund balance at end of year                          | <u>\$660,322</u> | <u>\$753,209</u> | <u>\$ 92,887</u>                         | <u>\$697,981</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>1985</u>      | <u>1984</u>      |
|--------------------------------------|------------------|------------------|
| <u>ASSETS</u>                        |                  |                  |
| Cash                                 | \$ 17,283        | \$ 25,804        |
| Investments, at cost                 | 75,950           | 69,916           |
| Receivable - accrued interest        | -                | 923              |
| Due from other funds                 | 41,306           | 55,439           |
| Due from other governments           | <u>21,750</u>    | <u>-</u>         |
| Total assets                         | <u>\$156,289</u> | <u>\$152,082</u> |
| <u>LIABILITIES AND FUND BALANCES</u> |                  |                  |
| <u>Liabilities</u>                   |                  |                  |
| Other accrued expenses               | \$ 13,412        | \$ -             |
| Due to other funds                   | <u>8,543</u>     | <u>-</u>         |
| Total liabilities                    | <u>21,955</u>    | <u>-</u>         |
| <u>Fund balance</u>                  |                  |                  |
| Unreserved fund balance              | <u>134,334</u>   | <u>152,082</u>   |
| Total liabilities and fund balance   | <u>\$156,289</u> | <u>\$152,082</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  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | 1985             |                  |  |                        |
|--|------------------|------------------|--|------------------------|
|  | <u>Budget</u>    | <u>Actual</u>    | Variance<br>Favorable<br>(Unfavorable) | <u>1984<br/>Actual</u> |
| <u>Revenues</u>                                      |                  |                  |  |                        |
| Charges for services                                 | \$157,000        | \$147,078        | \$ (9,922)                             | \$169,741              |
| Miscellaneous  | -                | 5,111            | 5,111                                  | 5,779                  |
| Total revenues                                       | <u>157,000</u>   | <u>152,189</u>   | <u>(4,811)</u>                         | <u>175,520</u>         |
| <u>Expenditures - Transportation</u>                 |                  |                  |  |                        |
| Personal services                                    | 157,000          | 159,566          | (2,566)                                | 147,671                |
| Contractual services                                 | -                | -                | -                                      | 2,500                  |
| Other services and charges                           | -                | -                | -                                      | 6,911                  |
| Capital outlay                                       | -                | 10,371           | (10,371)                               | 16,510                 |
|  | <u>157,000</u>   | <u>169,937</u>   | <u>(12,937)</u>                        | <u>173,592</u>         |
| Excess (deficiency) of revenues<br>over expenditures | -                | (17,748)         | (17,748)                               | 1,928                  |
| Fund balance at beginning<br>of year                 | <u>152,082</u>   | <u>152,082</u>   | -                                      | <u>150,154</u>         |
| Fund balance at end of year                          | <u>\$152,082</u> | <u>\$134,334</u> | <u>\$ (17,748)</u>                     | <u>\$152,082</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>1985</u>        | <u>1984</u>      |
|-------------------------------------|--------------------|------------------|
| <u>ASSETS</u>                       |                    |                  |
| Cash                                | \$ 296,885         | \$ 6,730         |
| Investments, at cost                | 771,845            | 731,463          |
| Receivables - accrued interest      | 5,994              | 12,904           |
| Due from other funds                | 8,543              | -                |
| Due from other governments          | <u>89,020</u>      | <u>87,545</u>    |
| Total assets                        | <u>\$1,172,287</u> | <u>\$838,642</u> |
| <u>LIABILITIES AND FUND BALANCE</u> |                    |                  |
| <u>Liabilities</u>                  |                    |                  |
| Vouchers payable                    | \$ 73,567          | \$ 52,872        |
| Due to other funds                  | <u>-</u>           | <u>27,760</u>    |
| Total liabilities                   | 73,567             | 80,632           |
| <u>Fund balance - Unreserved</u>    | <u>1,098,720</u>   | <u>758,010</u>   |
| Total liabilities and fund balance  | <u>\$1,172,287</u> | <u>\$838,642</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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | <u>1985</u>         |                    |   | <u>1984</u>       |
|--|---------------------|--------------------|---|-------------------|
|  | <u>*<br/>Budget</u> | <u>Actual</u>      | <u>*<br/>Variance<br/>Favorable<br/>(Unfavorable)</u> | <u>Actual</u>     |
| <u>Revenues</u>                                      |                     |                    |   |                   |
| Intergovernmental                                    |                     | \$ 913,610         |   | \$ 903,371        |
| Miscellaneous  |                     | <u>65,785</u>      |   | <u>104,334</u>    |
| Total revenues                                       |                     | 979,395            |   | 1,007,705         |
| <u>Expenditures - Transportation</u>                 |                     | <u>638,685</u>     |   | <u>1,166,786</u>  |
| Excess (deficiency) of revenues<br>over expenditures |                     | 340,710            |   | (159,081)         |
| Fund balance at beginning<br>of year                 |                     | <u>758,010</u>     |   | <u>917,091</u>    |
| Fund balance at end of year                          |                     | <u>\$1,098,720</u> |   | <u>\$ 758,010</u> |

\*Budget information not available.

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

6

7

8

9

10

11

12

13

14

15

16



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

|                               | <u>1985</u>     | <u>1984</u>     |
|-------------------------------|-----------------|-----------------|
| <u>ASSETS</u>                 |                 |                 |
| Investments, at cost          | \$79,968        | \$52,972        |
| Receivable - accrued interest | 897             | 2,715           |
| Due from other funds          | <u>18,840</u>   | <u>19,540</u>   |
| Total assets                  | <u>\$99,705</u> | <u>\$75,227</u> |
| <u>FUND BALANCE</u>           |                 |                 |
| Unreserved fund balance       | <u>\$99,705</u> | <u>\$75,227</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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | <u>1985</u>   |                 |   | <u>1984</u>     |
|--|---------------|-----------------|---|-----------------|
|  | <u>*</u>      |                 | <u>*</u>  |                 |
|  | <u>Budget</u> | <u>Actual</u>   | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u>   |
| <u>Revenues</u>                          |               |                 |   |                 |
| Intergovernmental                        |               | \$18,840        |   | \$19,540        |
| Miscellaneous                            |               | <u>5,638</u>    |   | <u>5,120</u>    |
| Total revenues                           |               | 24,478          |   | 24,660          |
| <u>Expenditures - General Government</u> |               | <u>-</u>        |   | <u>-</u>        |
| Excess of revenues over<br>expenditures  |               | 24,478          |   | 24,660          |
| Fund balance at beginning<br>of year     |               | <u>75,227</u>   |   | <u>50,567</u>   |
| Fund balance at end of year              |               | <u>\$99,705</u> |   | <u>\$75,227</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>1985</u>     | <u>1984</u>    |
|--|-----------------|----------------|
| <u>ASSETS</u>  |                 |                |
| Cash   | \$ 144          | \$1,454        |
| Receivables - taxes (net of<br>allowance for estimated uncollectibles) | <u>9,930</u>    | <u>3,515</u>   |
| Total assets   | <u>\$10,074</u> | <u>\$4,969</u> |
| <u>LIABILITIES AND FUND BALANCE</u>                                    |                 |                |
| <u>Liabilities</u>   |                 |                |
| Vouchers payable   | \$ 1,244        | \$ -           |
| <u>Fund balance</u>  |                 |                |
| Unreserved fund balance  | <u>8,830</u>    | <u>4,969</u>   |
| Total liabilities and<br>fund balance                                  | <u>\$10,074</u> | <u>\$4,969</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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | <u>1985</u>     |                 | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> | <u>1985<br/>Actual</u> |
|--|-----------------|-----------------|---|------------------------|
|  | <u>Budget</u>   | <u>Actual</u>   |   |                        |
| <u>Revenues</u>                                      |                 |                 |   |                        |
| Taxes  | \$18,882        | \$22,861        | \$ 3,979  | \$18,996               |
| Miscellaneous  | -               | -               | -   | 21                     |
| Total revenues                                       | 18,882          | 22,861          | 3,979   | 19,017                 |
| <u>Expenditures - General<br/>Government</u>         |                 |                 |   |                        |
| Audit fee  | <u>19,000</u>   | <u>19,000</u>   | -   | <u>19,000</u>          |
| Excess (deficiency) of revenues<br>over expenditures | (118)           | 3,861           | 3,979   | 17                     |
| Fund balance at beginning<br>of year                 | <u>4,969</u>    | <u>4,969</u>    | -   | <u>4,952</u>           |
| Fund balance at end of year                          | <u>\$ 4,851</u> | <u>\$ 8,830</u> | <u>\$ 3,979</u>                                 | <u>\$ 4,969</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  
COMPARATIVE BALANCE SHEET  
November 30

|  | <u>1985</u>      | <u>1984</u>      |
|--|------------------|------------------|
| <u>ASSETS</u>  |                  |                  |
| Cash   | \$ 17,410        | \$ 85,638        |
| Investments, at cost                                     | 108,614          | 100,760          |
| Receivables:   |                  |                  |
| Taxes (net of allowance for<br>estimated uncollectibles) | 72,341           | 27,734           |
| Accounts   | -                | 3,450            |
| Accrued interest   | <u>681</u>       | <u>756</u>       |
| Total assets   | <u>\$199,046</u> | <u>\$218,338</u> |
| <br><u>LIABILITIES AND FUND BALANCE</u>                  |                  |                  |
| <u>Liabilities</u>                                       |                  |                  |
| Vouchers payable   | \$ 12,928        | \$ 24,936        |
| Other accrued expenses                                   | <u>1,808</u>     | <u>-</u>         |
| Total liabilities  | <u>14,736</u>    | <u>24,936</u>    |
| <br><u>Fund balance</u>                                  |                  |                  |
| Unreserved   | <u>184,310</u>   | <u>193,402</u>   |
| Total liabilities and fund balance                       | <u>\$199,046</u> | <u>\$218,338</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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | <u>1985</u>      |                  | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> | <u>1984<br/>Actual</u> |
|--|------------------|------------------|---|------------------------|
|  | <u>Budget</u>    | <u>Actual</u>    |   |                        |
| <u>Revenues</u>  |                  |                  |   |                        |
| Taxes  | \$188,000        | \$207,449        | \$ 19,449                                       | \$153,420              |
| Intergovernmental  | 6,400            | 2,910            | (3,490)   | 12,867                 |
| Miscellaneous  | <u>5,500</u>     | <u>9,555</u>     | <u>4,055</u>                                    | <u>14,684</u>          |
| Total revenues   | <u>199,900</u>   | <u>219,914</u>   | <u>20,014</u>                                   | <u>180,971</u>         |
| <u>Expenditures - General<br/>Government</u>                   |                  |                  |   |                        |
| Personal services  | 47,575           | 41,468           | 6,107   | 18,508                 |
| Contractual services   | 61,260           | 34,875           | 26,385  | 73,597                 |
| Supplies   | 112,583          | 90,449           | 22,134  | 109,862                |
| Other services and charges                                     | 33,242           | 17,695           | 15,547  | 32,349                 |
| Capital outlay   | <u>23,750</u>    | <u>25,679</u>    | <u>(1,929)</u>                                  | <u>6,000</u>           |
| Total expenditures   | <u>278,410</u>   | <u>210,166</u>   | <u>68,244</u>                                   | <u>240,316</u>         |
| Excess (deficiency) of revenues<br>over expenditures           | (78,510)         | 9,748            | 88,258  | (59,345)               |
| <u>Other financing uses</u>                                    |                  |                  |   |                        |
| Operating transfers out  | <u>-</u>         | <u>18,840</u>    | <u>(18,840)</u>                                 | <u>-</u>               |
| Excess (deficiency) of revenues<br>over expenditures and other | (78,510)         | (9,092)          | 69,418  | (59,345)               |
| Fund balance at beginning<br>of year                           | <u>193,402</u>   | <u>193,402</u>   | <u>-</u>  | <u>252,747</u>         |
| Fund balance at end of year                                    | <u>\$114,892</u> | <u>\$184,310</u> | <u>\$ 69,418</u>                                | <u>\$193,402</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>1985</u>      | <u>1984</u>      |
|--|------------------|------------------|
| <u>ASSETS</u>  |                  |                  |
| Cash   | \$ (7,166)       | \$ 67,105        |
| Investments, at cost                                     | 497,313          | 475,268          |
| Receivables:   |                  |                  |
| Taxes (net of allowance for<br>estimated uncollectibles) | 171,562          | 130,986          |
| Accrued interest   | <u>4,810</u>     | <u>7,503</u>     |
| Total assets   | <u>\$666,519</u> | <u>\$680,862</u> |
| <u>LIABILITIES AND FUND BALANCE</u>                      |                  |                  |
| <u>Liabilities</u>                                       |                  |                  |
| Other accrued expense                                    | \$ 224           | \$ -             |
| Due to other funds                                       | <u>26,389</u>    | <u>-</u>         |
| Total liabilities  | <u>26,613</u>    | <u>-</u>         |
| <u>Fund balance</u>                                      |                  |                  |
| Unreserved fund balance                                  | <u>639,906</u>   | <u>680,862</u>   |
| Total liabilities and<br>fund balance                    | <u>\$666,519</u> | <u>\$680,862</u> |

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

6

7

8

9

10

11

12

13

14

15

16

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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | <u>1985</u>      |                  | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> | <u>1984<br/>Actual</u> |
|--|------------------|------------------|---|------------------------|
|  | <u>Budget</u>    | <u>Actual</u>    |   |                        |
| <u>Revenues</u>                                      |                  |                  |   |                        |
| Taxes  | \$429,553        | \$392,003        | \$(37,550)                                      | \$480,165              |
| Intergovernmental                                    | -                | -                | -   | 48,228                 |
| Miscellaneous  | <u>33,164</u>    | <u>37,681</u>    | <u>4,517</u>                                    | <u>53,878</u>          |
| Total revenues                                       | <u>462,717</u>   | <u>429,684</u>   | <u>(33,033)</u>                                 | <u>582,271</u>         |
| <u>Expenditures - General<br/>Government</u>         |                  |                  |   |                        |
| <u>Administration - personal<br/>services</u>        | 12,122           | 12,010           | 112   | 11,893                 |
| <u>IMRF and FICA contributions</u>                   | <u>576,118</u>   | <u>458,630</u>   | <u>117,488</u>                                  | <u>452,383</u>         |
| Total expenditures                                   | <u>588,240</u>   | <u>470,640</u>   | <u>117,600</u>                                  | <u>464,276</u>         |
| Excess (deficiency) of revenues<br>over expenditures | (125,523)        | (40,956)         | 84,567  | 117,995                |
| Fund balance at beginning<br>of year                 | <u>680,862</u>   | <u>680,862</u>   | -   | <u>562,867</u>         |
| Fund balance at end of year                          | <u>\$555,339</u> | <u>\$639,906</u> | <u>\$ 84,567</u>                                | <u>\$680,862</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>1985</u>        | <u>1984</u>        |
|--|--------------------|--------------------|
| <u>ASSETS</u>  |                    |                    |
| Cash   | \$ 79,626          | \$ 176,335         |
| Investments, at cost                                     | -                  | 266,174            |
| Receivables:   |                    |                    |
| Taxes (net of allowance for<br>estimated uncollectibles) | 359,398            | 369,464            |
| Accrued interest   | -                  | 2,080              |
| Accounts   | 327,400            | -                  |
| Prepaid expense  | <u>1,518,305</u>   | <u>1,446,005</u>   |
| Total assets   | <u>\$2,284,729</u> | <u>\$2,260,058</u> |
| <u>LIABILITIES AND FUND BALANCE</u>                      |                    |                    |
| <u>Liabilities</u>                                       |                    |                    |
| Other accrued expenses                                   | \$ 23,637          | \$ -               |
| Deferred revenue   | 327,400            | -                  |
| Due to other funds                                       | <u>3,400</u>       | <u>-</u>           |
| Total liabilities  | <u>354,437</u>     | <u>-</u>           |
| <u>Fund balance</u>                                      |                    |                    |
| Unreserved fund balance                                  | <u>1,930,292</u>   | <u>2,260,058</u>   |
| Total liabilities and<br>fund balance                    | <u>\$2,284,729</u> | <u>\$2,260,058</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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | 1985               |                    | Variance                                 | 1984               |
|--|--------------------|--------------------|--|--------------------|
|  | <u>Budget</u>      | <u>Actual</u>      | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u>      |
| <u>Revenues</u>  |                    |                    |  |                    |
| Taxes  | \$1,012,000        | \$1,002,431        | \$ (9,569)                               | \$1,271,340        |
| Intergovernmental  | 1,081,890          | 840,306            | (241,584)                                | 1,171,963          |
| Miscellaneous  | 40,000             | 66,805             | 26,805                                   | 97,837             |
| Total revenues   | <u>2,133,890</u>   | <u>1,909,542</u>   | <u>(224,348)</u>                         | <u>2,541,140</u>   |
| <u>Expenditures - General</u><br><u>Government</u>                     |                    |                    |  |                    |
| Personal services  | 644,968            | 655,275            | (10,307)                                 | 587,052            |
| Rent   | 1,656,333          | 1,584,033          | 72,300                                   | 1,446,010          |
| Total expenditures   | <u>2,301,301</u>   | <u>2,239,308</u>   | <u>61,993</u>                            | <u>2,033,062</u>   |
| Excess (deficiency) of revenues<br>over expenditures                   | (167,411)          | (329,766)          | (162,355)                                | 508,078            |
| <u>Other financing uses</u>  |                    |                    |  |                    |
| Operating transfers out  | <u>-</u>           | <u>-</u>           | <u>-</u>                                 | <u>(168,690)</u>   |
| Excess (deficiency) of revenues<br>over expenditures and other<br>uses | (167,411)          | (329,766)          | (162,355)                                | 339,388            |
| Fund balance at beginning<br>of year                                   | <u>2,260,058</u>   | <u>2,260,058</u>   | <u>-</u>                                 | <u>1,920,670</u>   |
| Fund balance at end of year  | <u>\$2,092,647</u> | <u>\$1,930,292</u> | <u>\$(162,355)</u>                       | <u>\$2,260,058</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>1985</u>      | <u>1984</u>      |
|--|------------------|------------------|
| <u>ASSETS</u>  |                  |                  |
| Cash   | \$ 52,498        | \$ 50,552        |
| Investments, at cost                                     | 51,145           | 103,399          |
| Receivables:   |                  |                  |
| Taxes (net of allowance for<br>estimated uncollectibles) | 66,895           | 31,061           |
| Accrued interest   | <u>-</u>         | <u>1,424</u>     |
| Total assets   | <u>\$170,538</u> | <u>\$186,436</u> |
| <u>LIABILITIES AND FUND BALANCE</u>                      |                  |                  |
| <u>Liabilities</u>                                       |                  |                  |
| Vouchers payable   | \$ 24,111        | \$ 27,074        |
| Other accrued expenses                                   | <u>6,069</u>     | <u>-</u>         |
| Total liabilities  | <u>30,180</u>    | <u>27,074</u>    |
| <u>Fund balance - Unreserved</u>                         | <u>140,358</u>   | <u>159,362</u>   |
| Total liabilities and fund balance                       | <u>\$170,538</u> | <u>\$186,436</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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED

|  | November 30, 1984 |                  | 1985                                   |                  |
|--|-------------------|------------------|--|------------------|
|  | Budget            | Actual           | Variance<br>Favorable<br>(Unfavorable) | 1984<br>Actual   |
| <u>Revenues</u>                                      |                   |                  |  |                  |
| Taxes  | \$159,125         | \$191,938        | \$ 32,813                              | \$170,175        |
| Miscellaneous  | 4,400             | 15,805           | 11,405                                 | 8,494            |
| Total revenues                                       | <u>163,525</u>    | <u>207,743</u>   | <u>44,218</u>                          | <u>178,669</u>   |
| <u>Expenditures - General</u>                        |                   |                  |  |                  |
| <u>Government</u>                                    |                   |                  |  |                  |
| <u>Maintenance</u>                                   |                   |                  |  |                  |
| Personal services                                    | 82,373            | 79,987           | 2,386                                  | 74,618           |
| Supplies   | 4,863             | 4,832            | 31                                     | 3,123            |
| Other services and charges                           | 25,660            | 25,349           | 311                                    | 25,839           |
| Capital outlay                                       | 400               | 391              | 9                                      | 958              |
| <u>Property records</u>                              |                   |                  |  |                  |
| Personal services                                    | 88,713            | 83,071           | 5,642                                  | 75,018           |
| Supplies   | 16,250            | 14,099           | 2,151                                  | 4,214            |
| Other services and charges                           | 3,750             | 2,456            | 1,294                                  | 2,802            |
| Capital outlay                                       | -                 | -                | -                                      | 1,179            |
| <u>Mapping</u>                                       |                   |                  |  |                  |
| Personal services                                    | 15,232            | 15,107           | 125                                    | 10,276           |
| Supplies   | 1,000             | 997              | 3                                      | 806              |
| Other services and charges                           | 500               | 458              | 42                                     | 469              |
| Total expenditures                                   | <u>238,741</u>    | <u>226,747</u>   | <u>11,994</u>                          | <u>199,302</u>   |
| Excess (deficiency) of revenues<br>over expenditures | (75,216)          | (19,004)         | 56,212                                 | (20,633)         |
| Fund balance at beginning<br>of year                 | <u>159,362</u>    | <u>159,362</u>   | -                                      | <u>179,995</u>   |
| Fund balance at end of year                          | <u>\$ 84,146</u>  | <u>\$140,358</u> | <u>\$ 56,212</u>                       | <u>\$159,362</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>1985</u>      | <u>1984</u>     |
|--|------------------|-----------------|
| <u>ASSETS</u>  |                  |                 |
| Cash   | \$(46,095)       | \$49,740        |
| Receivables:   |                  |                 |
| Taxes (net of allowance for<br>estimated uncollectibles) | <u>208,845</u>   | <u>9,229</u>    |
| Total assets   | <u>\$162,750</u> | <u>\$58,969</u> |
| <br><u>LIABILITIES AND FUND BALANCE</u>                  |                  |                 |
| <u>Liabilities</u>                                       |                  |                 |
| Accounts payable   | \$ 2,226         | \$ -            |
| <u>Fund balance</u>                                      |                  |                 |
| Unreserved   | <u>160,524</u>   | <u>58,969</u>   |
| Total liabilities and fund balance                       | <u>\$162,750</u> | <u>\$58,969</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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | <u>1985</u>      |                  | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> | <u>1984</u>      |
|--|------------------|------------------|---|------------------|
|  | <u>Budget</u>    | <u>Actual</u>    |   | <u>Actual</u>    |
| <u>Revenues</u>                                    |                  |                  |   |                  |
| Taxes  | \$347,539        | \$331,777        | \$(15,762)  | \$ 50,054        |
| Intergovernmental                                  | 192,539          | 142,852          | (49,687)  | 91,994           |
| Miscellaneous                                      | <u>-</u>         | <u>-</u>         | <u>-</u>  | <u>625</u>       |
| Total revenues                                     | 540,078          | 474,629          | (65,449)  | 142,673          |
| <u>Expenditures - General</u><br><u>Government</u> |                  |                  |   |                  |
| Insurance  | <u>488,688</u>   | <u>373,074</u>   | <u>115,614</u>  | <u>138,184</u>   |
| Excess of revenues over<br>expenditures            | 51,390           | 101,555          | 50,165  | 4,489            |
| Fund balance at beginning<br>of year               | <u>58,969</u>    | <u>58,969</u>    | <u>-</u>  | <u>54,480</u>    |
| Fund balance at end of year                        | <u>\$110,359</u> | <u>\$160,524</u> | <u>\$ 50,165</u>  | <u>\$ 58,969</u> |

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

C

C

C

C

C

C

C

C

C

C

C

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

|                                     | <u>1985</u>      | <u>1984</u>      |
|-------------------------------------|------------------|------------------|
| <u>ASSETS</u>                       |                  |                  |
| Cash                                | \$ 42,547        | \$ 20,755        |
| Investments, at cost                | -                | 170,229          |
| Receivables - accrued interest      | -                | 1,607            |
| Due from other governments          | <u>57,381</u>    | <u>69,305</u>    |
| Total assets                        | <u>\$ 99,928</u> | <u>\$261,896</u> |
| <u>LIABILITIES AND FUND BALANCE</u> |                  |                  |
| <u>Liabilities</u>                  |                  |                  |
| Vouchers payable                    | \$ 15,161        | \$ -             |
| <u>Fund balance</u>                 |                  |                  |
| Unreserved fund balance             | <u>84,767</u>    | <u>261,896</u>   |
| Total liabilities and fund balance  | <u>\$ 99,928</u> | <u>\$261,896</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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | <u>1985</u>      |                  | <u>Variance</u>                          | <u>1984</u>      |
|--|------------------|------------------|--|------------------|
|  | <u>Budget</u>    | <u>Actual</u>    | <u>Favorable</u><br><u>(Unfavorable)</u> | <u>Actual</u>    |
| <u>Revenues</u>  |                  |                  |  |                  |
| Intergovernmental  | \$413,642        | \$398,974        | \$(14,668)                               | \$409,812        |
| Miscellaneous  | <u>3,500</u>     | <u>6,620</u>     | <u>3,120</u>                             | <u>23,597</u>    |
| Total revenues   | <u>417,142</u>   | <u>405,594</u>   | <u>(11,548)</u>                          | <u>433,409</u>   |
| <u>Expenditures - other</u>                                      |                  |                  |  |                  |
| Other services and charges                                       | 15,360           | 14,438           | 922                                      | -                |
| Capital outlays  | 82,140           | 67,755           | 14,385                                   | -                |
| Local grants   | <u>10,530</u>    | <u>10,530</u>    | <u>-</u>                                 | <u>5,000</u>     |
| Total expenditures   | <u>108,030</u>   | <u>92,723</u>    | <u>15,307</u>                            | <u>5,000</u>     |
| Excess of revenues over expenditures                             | 309,112          | 312,871          | 3,759                                    | 428,409          |
| <u>Other financing uses</u>                                      |                  |                  |  |                  |
| Operating transfers out  | <u>490,000</u>   | <u>490,000</u>   | <u>-</u>                                 | <u>460,000</u>   |
| Excess (deficiency) of revenues over expenditures and other uses | (180,888)        | (177,129)        | 3,759                                    | (31,591)         |
| Fund balance at beginning of year                                | <u>261,896</u>   | <u>261,896</u>   | <u>-</u>                                 | <u>293,487</u>   |
| Fund balance at end of year                                      | <u>\$ 81,008</u> | <u>\$ 84,767</u> | <u>\$ 3,759</u>                          | <u>\$261,896</u> |

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

(

(

(

(

(

(

(

(

(

(

(



DEBT SERVICE FUNDS

(

(

(

(

(

(

(

(

(

(

(

VERMILION COUNTY, ILLINOIS  
DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET  
November 30, 1985  
WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1984

|  | <u>1985</u>      | <u>1984</u>      |
|--|------------------|------------------|
| <u>ASSETS</u>  |                  |                  |
| Cash   | \$ 63,007        | \$ 18,665        |
| Investments, at cost                                     | 166,814          | 239,202          |
| Receivables:   |                  |                  |
| Taxes (net of allowance<br>for estimated uncollectibles) | 82,183           | 57,144           |
| Accrued interest   | <u>-</u>         | <u>2,960</u>     |
| Total assets   | <u>\$312,004</u> | <u>\$317,971</u> |
| <br><u>FUND BALANCE</u>                                  |                  |                  |
| Reserved for debt service                                | <u>\$312,004</u> | <u>\$317,971</u> |

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

6

7

8

9

10

11

12

13

14

15

16

VERMILION COUNTY, ILLINOIS  
DEBT SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
Year Ended November 30, 1985  
WITH COMPARATIVE TOTALS FOR YEAR ENDED  
November 30, 1984

|  | <u>1985</u>      | <u>1984</u>      |
|--|------------------|------------------|
| <u>Revenues</u>                                      |                  |                  |
| Taxes  | \$183,648        | \$188,475        |
| Miscellaneous  | <u>20,724</u>    | <u>27,385</u>    |
| Total revenues                                       | <u>204,372</u>   | <u>215,860</u>   |
| <u>Expenditures - Debt Service</u>                   |                  |                  |
| Principal retirement                                 | 150,000          | 125,000          |
| Interest   | <u>60,339</u>    | <u>65,460</u>    |
| Total expenditures                                   | <u>210,339</u>   | <u>190,460</u>   |
| Excess (deficiency) of<br>revenues over expenditures | (5,967)          | 25,400           |
| Fund balances at beginning<br>of year                | <u>317,971</u>   | <u>292,571</u>   |
| Fund balances at end of year                         | <u>\$312,004</u> | <u>\$317,971</u> |

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

6

7

8

9

10

11

12

13

14

15

16

CAPITAL PROJECTS FUNDS





VERMILION COUNTY, ILLINOIS  
CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET

November 30, 1985

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1984

|  | County<br>Bridge | Court-<br>house<br>Improvements | Totals                  |
|--|------------------|---------------------------------|-------------------------|
|  |                  |                                 | <u>1985</u> <u>1984</u> |
| <u>ASSETS</u>                          |                  |                                 |                         |
| Cash                                   | \$ 42,751        | \$154,440                       | \$197,191               |
| Investments, at cost                   | 648,746          | -                               | 648,746                 |
| Receivables:                           |                  |                                 |                         |
| Taxes (net of allowance for            |                  |                                 |                         |
| estimated uncollectibles)              | 88,393           | -                               | 88,393                  |
| Accrued interest                       | <u>6,256</u>     | <u>-</u>                        | <u>6,256</u>            |
| Total assets                           | <u>\$786,146</u> | <u>\$154,440</u>                | <u>\$940,586</u>        |
|  |                  |                                 | <u>\$1,126,849</u>      |
| <u>LIABILITIES AND FUND BALANCE</u>    |                  |                                 |                         |
| <u>Liabilities</u>                     |                  |                                 |                         |
| Vouchers payable                       | \$ 24,996        | \$ 28,770                       | \$ 53,766               |
| Due to other funds                     | <u>51,058</u>    | <u>-</u>                        | <u>51,058</u>           |
| Total liabilities                      | 76,054           | 28,770                          | 104,824                 |
| <u>Fund balances</u>                   |                  |                                 |                         |
| Unreserved                             | <u>710,092</u>   | <u>125,670</u>                  | <u>835,762</u>          |
| Total liabilities and<br>fund balances | <u>\$786,146</u> | <u>\$154,440</u>                | <u>\$940,586</u>        |
|  |                  |                                 | <u>\$1,126,849</u>      |

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, 1985  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 1984

|  | County<br>Bridge | Court-<br>house<br>Improvements | Totals<br>1985      1984 |
|--|------------------|---------------------------------|--------------------------|
| <u>Revenues</u>  |                  |                                 |                          |
| Taxes  | \$253,892        | \$ -                            | \$ 253,892               |
| Miscellaneous  | <u>47,067</u>    | <u>2,670</u>                    | <u>49,737</u>            |
| Total revenues   | 300,959          | 2,670                           | 303,629                  |
| <u>Expenditures - Capital Projects</u>                         |                  |                                 |                          |
| Construction   | <u>360,660</u>   | <u>731,702</u>                  | <u>1,092,362</u>         |
| Deficiency of revenues over<br>expenditures                    | <u>(59,701)</u>  | <u>(729,032)</u>                | <u>(788,733)</u>         |
| <u>Other financing sources (uses)</u>                          |                  |                                 |                          |
| Operating transfers in   | -                | 615,800                         | 615,800                  |
| Operating transfers out  | <u>-</u>         | <u>-</u>                        | <u>-</u>                 |
| Total other financing<br>sources (uses)                        | <u>-</u>         | <u>615,800</u>                  | <u>615,800</u>           |
| Excess (deficiency) of revenues<br>over expenditures and other | (59,701)         | (113,232)                       | (172,933)                |
| Fund balance at beginning<br>of year                           | <u>769,793</u>   | <u>238,902</u>                  | <u>1,008,695</u>         |
| Fund balance at end of year                                    | <u>\$710,092</u> | <u>\$125,670</u>                | <u>\$ 835,762</u>        |
|  |                  |                                 | <u>\$1,008,695</u>       |

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

4

4

4

4

4

4

4

4

4

4

4

ENTERPRISE FUNDS

6

6

6

6

6

6

6

6

6

6

6

VERMILION COUNTY, ILLINOIS  
ENTERPRISE FUNDS  
COMBINING BALANCE SHEET  
November 30, 1985  
WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1984

| <u>ASSETS</u>                               | Vermilion<br>Manor<br>Nursing<br>Home | Vermilion<br>County<br>Farm | <u>Totals</u><br>1985 | 1984               |
|---|---------------------------------------|-----------------------------|-----------------------|--------------------|
| <u>Current assets</u>                       |                                       |                             |                       |                    |
| Cash  | \$ 315,256                            | \$ 326                      | \$ 315,582            | \$ 223,452         |
| Investments, at cost                        | 186,150                               | 4,700                       | 190,850               | 218,482            |
| Accounts receivable                         | 162,200                               | -                           | 162,200               | 141,893            |
| Accrued interest                            | <u>1,773</u>                          | <u>-</u>                    | <u>1,773</u>          | <u>1,984</u>       |
| Total current assets                        | <u>665,379</u>                        | <u>5,026</u>                | <u>670,405</u>        | <u>585,811</u>     |
| <u>Property, plant, and equipment</u>       |                                       |                             |                       |                    |
| Land  | -                                     | 1,000                       | 1,000                 | 1,000              |
| Buildings                                   | 4,539,270                             | -                           | 4,539,270             | 4,507,607          |
| Transportation equipment                    | 17,435                                | -                           | 17,435                | 17,435             |
| Other equipment                             | <u>276,061</u>                        | <u>-</u>                    | <u>276,061</u>        | <u>270,593</u>     |
|   | 4,832,766                             | 1,000                       | 4,833,766             | 4,796,635          |
| Less costs charged to<br>operations to date | <u>1,251,328</u>                      | <u>-</u>                    | <u>1,251,328</u>      | <u>1,091,443</u>   |
| Net property, plant<br>and equipment        | <u>3,581,438</u>                      | <u>1,000</u>                | <u>3,582,438</u>      | <u>3,705,192</u>   |
| Total assets                                | <u>\$4,246,817</u>                    | <u>\$6,026</u>              | <u>\$4,252,843</u>    | <u>\$4,291,003</u> |
| <u>LIABILITIES AND FUND EQUITY</u>          |                                       |                             |                       |                    |
| <u>Current liabilities</u>                  |                                       |                             |                       |                    |
| Vouchers payable                            | \$ 165,147                            | \$ -                        | \$ 165,147            | \$ 269,519         |
| Accrued payroll                             | <u>112,759</u>                        | <u>-</u>                    | <u>112,759</u>        | <u>139,814</u>     |
| Total current<br>liabilities                | <u>277,906</u>                        | <u>-</u>                    | <u>277,906</u>        | <u>409,333</u>     |
| <u>Fund equity</u>                          |                                       |                             |                       |                    |
| Contributed capital                         | 4,523,518                             | 1,000                       | 4,524,518             | 4,524,518          |
| Retained earnings<br>(deficit), unreserved  | <u>(554,607)</u>                      | <u>5,026</u>                | <u>(549,581)</u>      | <u>(642,848)</u>   |
| Total fund equity                           | <u>3,968,911</u>                      | <u>6,026</u>                | <u>3,974,937</u>      | <u>3,881,670</u>   |
| Total liabilities and<br>fund equity        | <u>\$4,246,817</u>                    | <u>\$6,026</u>              | <u>\$4,252,843</u>    | <u>\$4,291,003</u> |

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

*Clifton, Gunderson & Co.*

(

(

(

(

(

(

(

(

(

(

(



VERMILION COUNTY, ILLINOIS  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
Year Ended November 30, 1985  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 1984

|   | Vermilion<br>Manor<br>Nursing<br>Home | Vermilion<br>County<br>Farm | Totals              |                     |
|---|---------------------------------------|-----------------------------|---------------------|---------------------|
|   |                                       |                             | <u>1985</u>         | <u>1984</u>         |
| <u>Revenues</u>                                     |                                       |                             |                     |                     |
| Charges for services                                | \$3,147,992                           | \$ -                        | \$3,147,992         | \$2,654,213         |
| Miscellaneous                                       | <u>46,863</u>                         | <u>22,321</u>               | <u>69,184</u>       | <u>65,782</u>       |
| Total revenues                                      | <u>3,194,855</u>                      | <u>22,321</u>               | <u>3,217,176</u>    | <u>2,719,995</u>    |
| <u>Operating expenses</u>                           |                                       |                             |                     |                     |
| Personal services                                   | 2,209,033                             | -                           | 2,209,033           | 2,212,077           |
| Contractual services                                | 34,713                                | -                           | 34,713              | 30,892              |
| Supplies  | 426,383                               | -                           | 426,383             | 394,191             |
| Other services and charges                          | 129,242                               | 18,846                      | 148,088             | 126,750             |
| Heat, light and power                               | 134,805                               | -                           | 134,805             | 147,451             |
| Depreciation  | <u>159,887</u>                        | <u>-</u>                    | <u>159,887</u>      | <u>159,620</u>      |
| Total operating expenses                            | <u>3,094,063</u>                      | <u>18,846</u>               | <u>3,112,909</u>    | <u>3,070,981</u>    |
| Operating income (loss)                             | 100,792                               | 3,475                       | 104,267             | (350,986)           |
| <u>Nonoperating income (expenses)</u>               |                                       |                             |                     |                     |
| Operating transfers in                              | -                                     | -                           | -                   | 17,258              |
| Operating transfers out                             | <u>-</u>                              | <u>(11,000)</u>             | <u>(11,000)</u>     | <u>(3,000)</u>      |
| Net income (loss)                                   | 100,792                               | (7,525)                     | 93,267              | (336,728)           |
| Retained earnings (deficit) at<br>beginning of year | <u>(655,399)</u>                      | <u>12,551</u>               | <u>(642,848)</u>    | <u>(306,120)</u>    |
| Retained earnings (deficit) at<br>end of year       | <u>\$ (554,607)</u>                   | <u>\$ 5,026</u>             | <u>\$ (549,581)</u> | <u>\$ (642,848)</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 CHANGES IN FINANCIAL POSITION  
Year Ended November 30, 1985  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 1984

|  | Vermilion<br>Manor<br>Nursing<br>Home | Vermilion<br>County<br>Farm | Totals            |                   |
|--|---------------------------------------|-----------------------------|-------------------|-------------------|
|  |                                       |                             | <u>1985</u>       | <u>1984</u>       |
| <u>Funds were provided by</u>                      |                                       |                             |                   |                   |
| Net income from operations                         | \$ 100,792                            | \$ 3,475                    | \$ 104,267        | \$ 12,887         |
| Less charges to operations<br>not affecting funds: |                                       |                             |                   |                   |
| Depreciation                                       | <u>159,887</u>                        | <u>-</u>                    | <u>159,887</u>    | <u>-</u>          |
|  | 260,679                               | 3,475                       | 264,154           | 12,887            |
| Nonoperating revenues                              | -                                     | -                           | -                 | 17,258            |
| Decrease in working capital                        | <u>-</u>                              | <u>7,525</u>                | <u>7,525</u>      | <u>246,312</u>    |
| Total funds provided                               | <u>\$ 260,679</u>                     | <u>\$ 11,000</u>            | <u>\$ 271,679</u> | <u>\$ 276,457</u> |
| <u>Funds were applied to</u>                       |                                       |                             |                   |                   |
| Net loss from operations                           | \$ -                                  | \$ -                        | \$ -              | \$ 363,873        |
| Less charges to operations<br>not affecting funds: |                                       |                             |                   |                   |
| Depreciation                                       | <u>-</u>                              | <u>-</u>                    | <u>-</u>          | <u>(159,620)</u>  |
|  | -                                     | -                           | -                 | 204,253           |
| Nonoperating expense                               | -                                     | 11,000                      | 11,000            | 3,000             |
| Additions to building                              | 31,663                                | -                           | 31,663            | 52,663            |
| Purchase of equipment                              | 5,470                                 | -                           | 5,470             | 6,654             |
| Increase in working capital                        | <u>223,546</u>                        | <u>-</u>                    | <u>223,546</u>    | <u>9,887</u>      |
| Total funds applied                                | <u>\$ 260,679</u>                     | <u>\$ 11,000</u>            | <u>\$ 271,679</u> | <u>\$ 276,457</u> |

CHANGES IN WORKING CAPITAL

|   |                   |                   |                   |                     |
|---|-------------------|-------------------|-------------------|---------------------|
| <u>Increase (decrease) in current assets</u>      |                   |                   |                   |                     |
| Cash  | \$ 92,155         | \$ (25)           | \$ 92,130         | \$ (79,069)         |
| Investments, at cost                              | (20,132)          | (7,500)           | (27,632)          | (69,463)            |
| Receivables - accounts and<br>interest            | <u>20,096</u>     | <u>-</u>          | <u>20,096</u>     | <u>4,260</u>        |
| Net increase (decrease)<br>in current assets      | <u>92,119</u>     | <u>(7,525)</u>    | <u>84,594</u>     | <u>(144,272)</u>    |
| <u>Increase (decrease) in current liabilities</u> |                   |                   |                   |                     |
| Vouchers payable                                  | (104,372)         | -                 | (104,372)         | (47,661)            |
| Accrued payroll                                   | <u>(27,055)</u>   | <u>-</u>          | <u>(27,055)</u>   | <u>139,814</u>      |
| Net increase (decrease)<br>in current liabilities | <u>(131,427)</u>  | <u>-</u>          | <u>(131,427)</u>  | <u>92,153</u>       |
| Increase (decrease)<br>in working capital         | <u>\$ 223,546</u> | <u>\$ (7,525)</u> | <u>\$ 216,021</u> | <u>\$ (236,425)</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>1985</u>        | <u>1984</u>        |
|--|--------------------|--------------------|
| <u>ASSETS</u>                              |                    |                    |
| <u>Current assets</u>                      |                    |                    |
| Cash                                       | \$ 315,256         | \$ 223,101         |
| Investments, at cost                       | 186,150            | 206,282            |
| Accounts receivable                        | 162,200            | 141,893            |
| Accrued interest                           | <u>1,773</u>       | <u>1,984</u>       |
| Total current assets                       | <u>665,379</u>     | <u>573,260</u>     |
| <u>Property, plant and equipment</u>       |                    |                    |
| Buildings                                  | 4,539,270          | 4,507,607          |
| Transportation equipment                   | 17,435             | 17,435             |
| Other equipment                            | <u>276,061</u>     | <u>270,593</u>     |
|  | 4,832,766          | 4,795,635          |
| Less cost charged to operations<br>to date | <u>1,251,328</u>   | <u>1,091,443</u>   |
| Net property, plant<br>and equipment       | <u>3,581,438</u>   | <u>3,704,192</u>   |
| Total assets                               | <u>\$4,246,817</u> | <u>\$4,277,452</u> |
| <u>LIABILITIES AND FUND EQUITY</u>         |                    |                    |
| <u>Current liabilities</u>                 |                    |                    |
| Vouchers payable                           | \$ 165,147         | \$ 269,519         |
| Accrued payroll                            | <u>112,759</u>     | <u>139,814</u>     |
| Total current liabilities                  | <u>277,906</u>     | <u>409,333</u>     |
| <u>Fund equity</u>                         |                    |                    |
| Contributed capital                        | 4,523,518          | 4,523,518          |
| Accumulated deficit, unreserved            | <u>(554,607)</u>   | <u>(655,399)</u>   |
| Total fund equity                          | <u>3,968,911</u>   | <u>3,868,119</u>   |
| Total liabilities and fund equity          | <u>\$4,246,817</u> | <u>\$4,277,452</u> |

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

1

2

3

4

5

6

7

8

9

10

11

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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1984

|  | 1985                |                     | Variance                   | 1984                |
|--|---------------------|---------------------|----------------------------|---------------------|
|  | Budget              | Actual              | Favorable<br>(Unfavorable) | Actual              |
| <u>Revenues</u>                          |                     |                     |                            |                     |
| Charges for services                     | \$2,945,746         | \$3,147,992         | \$202,246                  | \$2,654,213         |
| Miscellaneous                            | <u>27,315</u>       | <u>46,863</u>       | <u>19,548</u>              | <u>42,736</u>       |
| Total revenues                           | <u>2,973,061</u>    | <u>3,194,855</u>    | <u>221,794</u>             | <u>2,696,949</u>    |
| <u>Operating expenses</u>                |                     |                     |                            |                     |
| Personal services                        | 2,312,326           | 2,209,033           | 103,293                    | 2,212,077           |
| Contractual services                     | 35,604              | 34,713              | 891                        | 30,892              |
| Supplies                                 | 423,020             | 426,383             | (3,363)                    | 394,191             |
| Other services and charges               | 136,013             | 129,242             | 6,771                      | 116,591             |
| Heat, light, and power                   | 167,530             | 134,805             | 32,725                     | 147,451             |
| Depreciation/capital outlay              | <u>93,796</u>       | <u>159,887</u>      | <u>(66,091)</u>            | <u>159,620</u>      |
| Total operating expenses                 | <u>3,168,289</u>    | <u>3,094,063</u>    | <u>74,226</u>              | <u>3,060,822</u>    |
| Net income (loss) from operations        | (195,228)           | 100,792             | 296,020                    | (363,873)           |
| <u>Nonoperating income</u>               |                     |                     |                            |                     |
| Operating transfers in                   | <u>-</u>            | <u>-</u>            | <u>-</u>                   | <u>17,258</u>       |
| Net income (loss)                        | (195,228)           | 100,792             | 296,020                    | (346,615)           |
| Accumulated deficit at beginning of year | <u>(655,399)</u>    | <u>(655,399)</u>    | <u>-</u>                   | <u>(308,784)</u>    |
| Accumulated deficit at end of year       | <u>\$ (850,627)</u> | <u>\$ (554,607)</u> | <u>\$296,020</u>           | <u>\$ (655,399)</u> |

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

1

2

3

4

5

6

7

8

9

10

11



VERMILION COUNTY, ILLINOIS  
VERMILION MANOR NURSING HOME ENTERPRISE FUND  
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION  
Year Ended November 30, 1985  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 1984

|   | <u>1985</u>      | <u>1984</u>       |
|---|------------------|-------------------|
| <u>Funds were provided by</u>                   |                  |                   |
| Net income from operations                      | \$100,792        | \$ -              |
| Less charges to operations not affecting funds: |                  |                   |
| Depreciation                                    | <u>159,887</u>   | <u>-</u>          |
|   | 260,679          | -                 |
| Nonoperating revenue                            | -                | 17,258            |
| Decrease in working capital                     | <u>-</u>         | <u>246,312</u>    |
| Total funds provided                            | <u>\$260,679</u> | <u>\$ 263,570</u> |

|   |                  |                   |
|---|------------------|-------------------|
| <u>Funds were applied to</u>                    |                  |                   |
| Net loss from operations                        | \$ -             | \$ 363,873        |
| Less charges to operations not affecting funds: |                  |                   |
| Depreciation                                    | <u>-</u>         | <u>(159,620)</u>  |
|   | -                | 204,253           |
| Additions to building                           | 31,663           | 52,663            |
| Purchase of equipment                           | 5,470            | 6,654             |
| Increase in working capital                     | <u>223,546</u>   | <u>-</u>          |
| Total funds applied                             | <u>\$260,679</u> | <u>\$ 263,570</u> |

CHANGES IN WORKING CAPITAL

|   |                  |                    |
|---|------------------|--------------------|
| <u>Increase (decrease) in current assets</u>      |                  |                    |
| Cash  | \$ 92,155        | \$ (79,156)        |
| Investments, at cost                              | (20,132)         | (79,263)           |
| Receivables - accounts and interest               | <u>20,096</u>    | <u>4,260</u>       |
| Net increase (decrease) in current assets         | <u>92,119</u>    | <u>(154,159)</u>   |
| <u>Increase (decrease) in current liabilities</u> |                  |                    |
| Vouchers payable                                  | (104,372)        | (47,661)           |
| Accrued payroll                                   | <u>(27,055)</u>  | <u>139,814</u>     |
| Net increase (decrease) in current liabilities    | <u>(131,427)</u> | <u>92,153</u>      |
| Increase (decrease) in working capital            | <u>\$223,546</u> | <u>\$(246,312)</u> |

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

C

C

C

C

C

C

C

C

C

C

C

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

|                                      | <u>1985</u>           | <u>1984</u>            |
|--------------------------------------|-----------------------|------------------------|
| <u>ASSETS</u>                        |                       |                        |
| <u>Current assets</u>                |                       |                        |
| Cash                                 | \$ 326                | \$ 351                 |
| Investments                          | <u>4,700</u>          | <u>12,200</u>          |
| Total current assets                 | 5,026                 | 12,551                 |
| <u>Property, plant and equipment</u> |                       |                        |
| Land                                 | <u>1,000</u>          | <u>1,000</u>           |
| Total assets                         | <u><u>\$6,026</u></u> | <u><u>\$13,551</u></u> |
| <u>FUND EQUITY</u>                   |                       |                        |
| Contributed capital                  | \$1,000               | \$ 1,000               |
| Retained earnings                    | <u>5,026</u>          | <u>12,551</u>          |
| Total fund equity                    | <u><u>\$6,026</u></u> | <u><u>\$13,551</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  
Year Ended November 30, 1985  
WITH COMPARATIVE AMOUNTS FOR YEAR ENDED  
November 30, 1984

|   | <u>1985</u>     | <u>1984</u>     |
|---|-----------------|-----------------|
| <u>Revenues</u>                           |                 |                 |
| Miscellaneous - grain sales               | \$ 21,762       | \$22,108        |
| - other                                   | <u>559</u>      | <u>938</u>      |
| Total revenues                            | 22,321          | 23,046          |
| <u>Operating expenses</u>                 |                 |                 |
| Other services and charges -<br>farm      | <u>18,846</u>   | <u>10,159</u>   |
| Operating income                          | 3,475           | 12,887          |
| <u>Nonoperating expenses</u>              |                 |                 |
| Operating transfers out                   | <u>11,000</u>   | <u>3,000</u>    |
| Net income (loss)                         | (7,525)         | 9,887           |
| Retained earnings at beginning<br>of year | <u>12,551</u>   | <u>2,664</u>    |
| Retained earnings at end of year          | <u>\$ 5,026</u> | <u>\$12,551</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, 1985  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 1984

|                               | <u>1985</u>     | <u>1984</u>     |
|-------------------------------|-----------------|-----------------|
| <u>Funds were provided by</u> |                 |                 |
| Operations:                   |                 |                 |
| Net income                    | \$ 3,475        | \$12,887        |
| Decrease in working capital   | <u>7,525</u>    | <u>-</u>        |
| Total funds provided          | <u>\$11,000</u> | <u>\$12,887</u> |
| <u>Funds were applied to</u>  |                 |                 |
| Operating transfers out       | \$11,000        | \$ 3,000        |
| Increase in working capital   | <u>-</u>        | <u>9,887</u>    |
| Total funds applied           | <u>\$11,000</u> | <u>\$12,887</u> |

CHANGES IN WORKING CAPITAL

|  |                  |                 |
|--|------------------|-----------------|
| <u>Increase (decrease) in current assets</u> |                  |                 |
| Cash   | \$ (25)          | \$ 87           |
| Investments                                  | <u>(7,500)</u>   | <u>9,800</u>    |
| Increase (decrease) in working capital       | <u>\$(7,525)</u> | <u>\$ 9,887</u> |

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

(

(

(

(

(

(

(

(

(

(

(



FIDUCIARY FUNDS

C

C

C

C

C

C

C

C

C

C

C

VERMILION COUNTY, ILLINOIS  
FIDUCIARY FUNDS  
COMBINING BALANCE SHEET  
November 30, 1985  
WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1984

|  | Expendable<br>Trust<br>Funds | Agency<br>Funds     | Totals              |                     |
|--|------------------------------|---------------------|---------------------|---------------------|
|  |                              |                     | <u>1985</u>         | <u>1984</u>         |
| <u>ASSETS</u>  |                              |                     |                     |                     |
| Cash   | \$ 487,965                   | \$11,504,881        | \$11,992,846        | \$ 7,813,236        |
| Investments, at cost                                     | 432,102                      | 785,263             | 1,217,365           | 2,235,613           |
| Receivables:   |                              |                     |                     |                     |
| Taxes (net of allowance<br>for estimated uncollectibles) | 55,327                       | 1,223,341           | 1,278,668           | 892,963             |
| Accrued interest   | 2,506                        | 1,476               | 3,982               | 18,787              |
| Accounts   | 7,000                        | -                   | 7,000               | -                   |
| Due from other funds                                     | 52,449                       | 207,634             | 260,083             | 328,076             |
| Due from other governments                               | 89,503                       | 1,454               | 90,957              | 113,432             |
| Total assets   | <u>\$1,126,852</u>           | <u>\$13,724,049</u> | <u>\$14,850,901</u> | <u>\$11,402,107</u> |
| <u>LIABILITIES AND FUND BALANCE</u>                      |                              |                     |                     |                     |
| <u>LIABILITIES</u>                                       |                              |                     |                     |                     |
| Vouchers payable   | \$ 115,837                   | \$ -                | \$ 115,837          | \$ 91,595           |
| Deferred revenue   | 9,967                        | -                   | 9,967               | -                   |
| Due to:  |                              |                     |                     |                     |
| Other taxing units                                       | -                            | 12,292,915          | 12,292,915          | 7,609,827           |
| Other funds  | 42,686                       | 296,072             | 338,758             | 679,627             |
| Other governments  | -                            | 46,414              | 46,414              | 93,943              |
| Others   | -                            | 1,088,648           | 1,088,648           | 1,834,479           |
| Total liabilities  | 168,490                      | 13,724,049          | 13,892,539          | 10,309,471          |
| Fund balance, reserved                                   | <u>958,362</u>               | <u>-</u>            | <u>958,362</u>      | <u>1,092,636</u>    |
| Total liabilities and<br>fund balance                    | <u>\$1,126,852</u>           | <u>\$13,724,049</u> | <u>\$14,850,901</u> | <u>\$11,402,107</u> |

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

1

2

3

4

5

6

7

8

9

10

11

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

November 30, 1985  
WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1984

| ASSETS   | Township<br>MET | Township<br>Bridge | Township<br>Drainage<br>District | Law<br>Library | Board of<br>Election Commissioners |           | Working<br>Cash | Court<br>Related<br>Traffic | Regional<br>Super-<br>intendent | Totals      |            |
|--|-----------------|--------------------|----------------------------------|----------------|------------------------------------|-----------|-----------------|-----------------------------|---------------------------------|-------------|------------|
|  |                 |                    |                                  |                | 1985                               | 1984      |                 |                             |                                 | 1985        | 1984       |
| Cash   | \$ 53,711       | \$185,943          | \$ 61,128                        | \$26,886       | \$1,328                            | -         | -               | \$111,958                   | \$47,011                        | \$ 487,965  | \$ 596,230 |
| Investments, at cost                                     | 101,726         | -                  | 41,488                           | -              | -                                  | -         | 288,888         | -                           | -                               | 432,102     | 427,300    |
| Receivables:   |                 |                    |                                  |                |                                    |           |                 |                             |                                 |             |            |
| Taxes (net of allowance for<br>estimated uncollectibles) | -               | -                  | 55,327                           | -              | -                                  | -         | -               | -                           | -                               | 55,327      | 41,657     |
| Accounts   | -               | -                  | -                                | -              | -                                  | -         | -               | -                           | 7,000                           | 7,000       | -          |
| Accrued interest   | 204             | -                  | -                                | -              | -                                  | -         | 2,302           | -                           | -                               | 2,506       | 3,785      |
| Due from other funds                                     | -               | 48,554             | -                                | 350            | -                                  | -         | -               | 3,545                       | -                               | 52,449      | 34,350     |
| Due from other governments                               | 88,163          | -                  | -                                | -              | 1,340                              | -         | -               | -                           | -                               | 89,503      | 113,432    |
| Total assets   | \$243,804       | \$234,497          | \$157,943                        | \$27,236       | \$2,668                            | \$291,190 | \$115,503       | \$54,011                    | \$1,126,852                     | \$1,216,754 |            |
| <b>LIABILITIES AND FUND BALANCES</b>                     |                 |                    |                                  |                |                                    |           |                 |                             |                                 |             |            |
| <b>Liabilities</b>                                       |                 |                    |                                  |                |                                    |           |                 |                             |                                 |             |            |
| Vouchers payable   | \$114,497       | \$ -               | \$ -                             | \$ -           | \$1,340                            | \$ -      | \$ -            | \$ -                        | \$ -                            | \$ 115,837  | \$ 91,595  |
| Deferred revenue   | -               | -                  | -                                | -              | -                                  | -         | -               | -                           | 9,967                           | 9,967       | -          |
| Due to other funds                                       | 38,802          | -                  | -                                | -              | -                                  | 2,302     | 1,582           | -                           | -                               | 42,686      | 32,523     |
| Total liabilities  | 153,299         | -                  | -                                | -              | 1,340                              | 2,302     | 1,582           | 9,967                       | 168,490                         | 124,118     |            |
| <b>Fund balance</b>                                      |                 |                    |                                  |                |                                    |           |                 |                             |                                 |             |            |
| Reserved for township<br>transportation projects         | 90,505          | 234,497            | -                                | -              | -                                  | -         | -               | -                           | -                               | 325,002     | 522,607    |
| Reserved for drainage projects                           | -               | -                  | 157,943                          | -              | -                                  | -         | -               | -                           | -                               | 157,943     | 153,200    |
| Reserved for law library                                 | -               | -                  | -                                | 27,236         | -                                  | -         | -               | -                           | -                               | 27,236      | 23,172     |
| Reserved for election                                    | -               | -                  | -                                | -              | 1,328                              | -         | -               | -                           | -                               | 1,328       | 1,225      |
| Reserved for working cash                                | -               | -                  | -                                | -              | -                                  | 288,888   | -               | -                           | -                               | 288,888     | 288,888    |
| Reserved for court activities                            | -               | -                  | -                                | -              | -                                  | -         | 113,921         | -                           | -                               | 113,921     | 103,544    |
| Reserved for Regional<br>Superintendent of Schools       | -               | -                  | -                                | -              | -                                  | -         | -               | -                           | 44,044                          | 44,044      | -          |
| Total fund balance                                       | 90,505          | 234,497            | 157,943                          | 27,236         | 1,328                              | 288,888   | 113,921         | 44,044                      | 958,362                         | 1,092,636   |            |
| Total liabilities and<br>fund balance                    | \$243,804       | \$234,497          | \$157,943                        | \$27,236       | \$2,668                            | \$291,190 | \$115,503       | \$54,011                    | \$1,126,852                     | \$1,216,754 |            |

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, 1985  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 1984

|   | Township  | Township   | Drainage   | Law       | Election      | Working    | Court      | Regional  | Totals       |
|---|-----------|------------|------------|-----------|---------------|------------|------------|-----------|--------------|
|   | MFT       | Bridge     | District   | Library   | Commissioners | Cash       | Traffic    | Super-    |              |
|   |           |            |            |           |               |            |            | intendent |              |
| Revenues  |           |            |            |           |               |            |            |           |              |
| Taxes   | \$ -      | \$ -       | \$ 58,201  | \$ -      | \$ -          | \$ -       | \$ -       | \$ -      | 1985         |
| Intergovernmental   | 884,272   | 302,291    | -          | -         | 3,790         | -          | -          | -         | 1984         |
| Charges for services  | -         | -          | -          | 9,936     | -             | -          | 50,036     | -         | \$ 58,201    |
| Miscellaneous   | 25,609    | 11,526     | 3,918      | -         | -             | 21,984     | 6,673      | 850       | \$ 1,190,353 |
| Total revenues  | 909,881   | 313,817    | 62,119     | 9,936     | 3,790         | 21,984     | 56,709     | 850       | \$ 1,043,304 |
| Expenditures  |           |            |            |           |               |            |            |           | 1985         |
| Transportation  | 1,056,865 | 364,438    | -          | -         | -             | -          | -          | -         | 1984         |
| Capital projects  | -         | -          | -          | -         | -             | -          | 45,085     | -         | \$ 69,314    |
| All others:   |           |            |            |           |               |            |            |           | \$ 1,043,304 |
| Maintenance   | -         | -          | 57,376     | -         | -             | -          | -          | -         | 59,972       |
| Books and subscriptions                                     | -         | -          | -          | 5,872     | -             | -          | -          | -         | 60,425       |
| Election expenditures                                       | -         | -          | -          | -         | 22,527        | -          | -          | -         | 70,560       |
| Court related expenditures                                  | -         | -          | -          | -         | -             | -          | 1,247      | -         | 62,444       |
| School expenditures   | -         | -          | -          | -         | -             | -          | -          | 2,806     | 1,235,487    |
| Total expenditures  | 1,056,865 | 364,438    | 57,376     | 5,872     | 22,527        | -          | 46,332     | 2,806     | \$ 922,560   |
| Excess (deficiency) of revenues over expenditures           | (146,984) | (50,621)   | 4,743      | 4,064     | (18,737)      | 21,984     | 10,377     | (1,956)   | 45,085       |
| Other financing sources (uses)                              |           |            |            |           |               |            |            |           |              |
| Operating transfers in                                      | -         | -          | -          | -         | 18,840        | -          | -          | 46,000    | 57,376       |
| Operating transfers out                                     | -         | -          | -          | -         | -             | (21,984)   | -          | -         | 5,872        |
| Total other financing sources (uses)                        | -         | -          | -          | -         | 18,840        | (21,984)   | -          | -         | 22,527       |
| Excess (deficiency) of revenues over expenditures and other | (146,984) | (50,621)   | 4,743      | 4,064     | 103           | -          | 10,377     | 44,044    | 1,556,216    |
| Fund balance at beginning of year                           | 237,489   | 285,118    | 153,200    | 23,172    | 1,225         | 288,888    | 103,544    | -         | 1,000,702    |
| Fund balance at end of year                                 | \$ 90,505 | \$ 234,497 | \$ 157,943 | \$ 27,236 | \$ 1,328      | \$ 288,888 | \$ 113,921 | \$ 44,044 | 234,785      |

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, 1985

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1984

| ASSETS                                | Adjustment<br>Fund | Domestic<br>Violence | Care and<br>Support | Probation<br>Office | Payroll<br>Funds | Inheritance<br>Tax | Circuit<br>Clerk<br>Traffic | Metropolitan        |                      |                          |
|---------------------------------------|--------------------|----------------------|---------------------|---------------------|------------------|--------------------|-----------------------------|---------------------|----------------------|--------------------------|
|                                       |                    |                      |                     |                     |                  |                    |                             | Patient<br>Personal | Enforcement<br>Group | Periodic<br>Imprisonment |
| Cash                                  | \$47,757           | \$ 780               | \$11,098            | \$45,634            | \$ 91,235        | \$20,699           | \$22,641                    | \$34,219            | \$ 25                | \$4,877                  |
| Investments, at cost                  | -                  | -                    | -                   | 20,000              | -                | -                  | -                           | -                   | -                    | -                        |
| Receivables:                          | -                  | -                    | -                   | -                   | -                | -                  | -                           | -                   | -                    | -                        |
| Taxes (net of allowance               | -                  | -                    | -                   | -                   | -                | -                  | -                           | -                   | -                    | -                        |
| for estimated un-                     | -                  | -                    | -                   | -                   | -                | -                  | -                           | -                   | -                    | -                        |
| collectibles)                         | -                  | -                    | -                   | -                   | -                | -                  | -                           | -                   | -                    | -                        |
| Accrued interest                      | -                  | -                    | -                   | -                   | -                | -                  | -                           | -                   | -                    | -                        |
| Due from other funds                  | 25,009             | 1,600                | -                   | -                   | 31,768           | -                  | 5,142                       | -                   | -                    | -                        |
| Due from other governments            | -                  | -                    | 1,454               | -                   | -                | -                  | -                           | -                   | 325                  | -                        |
| Total assets                          | \$72,766           | \$2,380              | \$12,552            | \$65,634            | \$123,003        | \$20,699           | \$27,783                    | \$34,219            | \$350                | \$4,877                  |
| LIABILITIES AND FUND BALANCE          |                    |                      |                     |                     |                  |                    |                             |                     |                      |                          |
| Liabilities                           |                    |                      |                     |                     |                  |                    |                             |                     |                      |                          |
| Due to other funds                    | \$ -               | \$ -                 | \$ 519              | \$ -                | \$ 3,319         | \$ 1,363           | \$ 422                      | \$ -                | \$ -                 | \$3,367                  |
| Due to taxing bodies                  | -                  | -                    | -                   | -                   | -                | -                  | -                           | -                   | -                    | -                        |
| Due to others                         | 72,766             | 2,380                | 12,033              | 65,634              | 119,684          | -                  | 633                         | 34,219              | -                    | 1,510                    |
| Due to other governments              | -                  | -                    | -                   | -                   | -                | 19,336             | 26,728                      | -                   | 350                  | -                        |
| Total liabilities                     | 72,766             | 2,380                | 12,552              | 65,634              | 123,003          | 20,699             | 27,783                      | 34,219              | 350                  | 4,877                    |
| Fund balance                          | -                  | -                    | -                   | -                   | -                | -                  | -                           | -                   | -                    | -                        |
| Total liabilities and<br>fund balance | \$72,766           | \$2,380              | \$12,552            | \$65,634            | \$123,003        | \$20,699           | \$27,783                    | \$34,219            | \$350                | \$4,877                  |

Clifton, Gunderson & Co.

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

November 30, 1985

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1984

|                            | County<br>Clerk | Circuit<br>Clerk | Regional<br>Superin-<br>tendant | County<br>Collector | Deposit<br>Fund | Unknown<br>Heirs | Non-<br>Resident<br>Heirs | Totals<br>1985 | 1984         |
|----------------------------|-----------------|------------------|---------------------------------|---------------------|-----------------|------------------|---------------------------|----------------|--------------|
| <b>ASSETS</b>              |                 |                  |                                 |                     |                 |                  |                           |                |              |
| Cash                       | \$52,799        | \$283,925        | \$38,848                        | \$10,740,917        | \$ 81,057       | \$23,232         | \$5,138                   | \$11,504,881   | \$ 7,217,006 |
| Investments, at cost       | -               | -                | 5,045                           | 564,163             | 176,664         | 19,391           | -                         | 785,263        | 1,808,313    |
| Receivables:               |                 |                  |                                 |                     |                 |                  |                           |                |              |
| Taxes (net of allowance    |                 |                  |                                 |                     |                 |                  |                           |                |              |
| for estimated              |                 |                  |                                 |                     |                 |                  |                           |                |              |
| uncollectibles)            | -               | -                | -                               | 1,223,341           | -               | -                | -                         | 1,223,341      | 851,306      |
| Accrued interest           | -               | -                | 105                             | 1,172               | -               | 199              | -                         | 1,476          | 15,002       |
| Due from other funds       | -               | -                | -                               | 3,359               | 140,431         | -                | -                         | 207,634        | 293,726      |
| Due from other governments | -               | -                | -                               | -                   | -               | -                | -                         | 1,454          | -            |
| Total assets               | \$52,799        | \$283,925        | \$43,998                        | \$12,532,952        | \$398,152       | \$42,822         | \$5,138                   | \$13,724,049   | \$10,185,353 |

**LIABILITIES AND FUND BALANCE**

|                                    |          |           |          |              |           |          |         |              |              |
|------------------------------------|----------|-----------|----------|--------------|-----------|----------|---------|--------------|--------------|
|                                    |          |           |          |              |           |          |         |              |              |
| <b>Liabilities</b>                 |          |           |          |              |           |          |         |              |              |
| Due to other funds                 | \$ 1,600 | \$ 25,955 | \$ -     | \$ 240,037   | \$ 3,359  | \$10,993 | \$5,138 | \$ 296,072   | \$ 647,104   |
| Due to taxing bodies               | -        | -         | -        | 12,292,915   | -         | -        | -       | 12,292,915   | 7,609,827    |
| Due to others                      | 51,199   | 257,970   | 43,998   | -            | 394,793   | 31,829   | -       | 1,088,648    | 1,834,479    |
| Due to other governments           | -        | -         | -        | -            | -         | -        | -       | 46,414       | 93,943       |
| Total liabilities                  | 52,799   | 283,925   | 43,998   | 12,532,952   | 398,152   | 42,822   | 5,138   | 13,724,049   | 10,185,353   |
| Fund balance                       | -        | -         | -        | -            | -         | -        | -       | -            | -            |
| Total liabilities and fund balance | \$52,799 | \$283,925 | \$43,998 | \$12,532,952 | \$398,152 | \$42,822 | \$5,138 | \$13,724,049 | \$10,185,353 |

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 1984 TAX SETTLEMENT MADE IN 1985  
Year Ended November 30, 1985

|   |                     |
|---|---------------------|
| <u>1984 tax certified to County Collector</u><br><u>for collection (includes mobile home tax)</u> | <u>\$31,141,610</u> |
|---|---------------------|

Additions:

|                                     |                  |
|-------------------------------------|------------------|
| Delinquent railroad taxes collected | 61,550           |
| Delinquent personals collected      | 9,661            |
| Delinquent privilege tax collected  | 13,444           |
| Forfeitures redeemed                | 64,775           |
| Penalties and interest              | 51,879           |
| Advertising and costs               | -                |
| Protests overruled                  | 1,181,391        |
| Scavenger sale                      | 420              |
| Railroad settlements-back taxes     | 242,279          |
| Interest                            | 428,053          |
|                                     | <u>2,053,452</u> |

Deductions:

|  |                |
|--|----------------|
| Delinquent privilege taxes                 | -              |
| Real estate forfeitures (back and current) | 49,470         |
| Errors, abatements, refunds                | 92,369         |
| Protests withheld                          | 175,753        |
| Penalties, interest, costs to              | 140,431        |
| General Fund                               | 51,879         |
| Scavenger sale                             | 4,464          |
| Adjustments                                | 23,896         |
|  | <u>538,262</u> |

|   |                     |
|---|---------------------|
| Total taxes, interest and cost to<br>be accounted for in 1984 tax<br>settlement | <u>\$32,656,800</u> |
|---|---------------------|

Taxes distributed to taxing units

|                         |                     |
|-------------------------|---------------------|
| County funds            | \$ 3,707,236        |
| Other taxing units      | <u>28,949,564</u>   |
| Total taxes distributed | <u>\$32,656,800</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 1984, 1983 and 1982

|  | 1984 Levy            | 1983 Levy            | 1982 Levy            |
|--|----------------------|----------------------|----------------------|
|  | Collected in 1985    | Collected in 1984    | Collected in 1983    |
| <b>EQUALIZED VALUATION</b>             | <b>\$495,670,545</b> | <b>\$521,162,150</b> | <b>\$528,607,301</b> |
| <b>TAXES EXTENDED:</b>                 |                      |                      |                      |
| County (See below)                     | \$ 3,603,264         | \$ 3,913,586         | \$ 3,671,782         |
| Townships                              | 1,377,376            | 1,425,602            | 1,393,868            |
| Road and bridge                        | 1,567,817            | 1,609,933            | 1,608,981            |
| Cities and villages                    | 3,862,342            | 3,806,031            | 3,735,973            |
| District schools                       | 16,427,616           | 16,737,020           | 16,157,927           |
| High school and junior college         | 2,272,820            | 2,345,914            | 1,917,394            |
| Sanitary districts                     | 552,211              | 640,771              | 400,039              |
| Vermilion County Airport Authority     | 228,978              | 219,821              | 210,656              |
| Fire protection districts              | 370,467              | 366,716              | 347,061              |
| Cemeteries                             | 85,237               | 94,608               | 100,416              |
| Vermilion County Conservation District | 667,766              | 638,570              | 600,510              |
| Drainage districts                     | 61,570               | 41,996               | 52,394               |
| Libraries, parks, etc.                 | 66,368               | 60,925               | 45,203               |
| <b>Totals</b>                          | <b>\$ 31,143,832</b> | <b>\$ 31,901,493</b> | <b>\$ 30,242,204</b> |
|  | <b>Rate</b>          | <b>Per \$100</b>     | <b>Rate</b>          |
|  | <b>Valuation</b>     | <b>Valuation</b>     | <b>Per \$100</b>     |
|  | <b>Extension</b>     | <b>Extension</b>     | <b>Valuation</b>     |
|  | <b>\$</b>            | <b>\$</b>            | <b>\$</b>            |
|  | 444,177              | 468,008              | 475,747              |
|  | 328,198              | 433,427              | 425,529              |
|  | 468,410              | 476,589              | 498,552              |
|  | 50,488               | 50,961               | 76,912               |
|  | 246,765              | 260,004              | 264,304              |
|  | 20,185               | 20,384               | 22,202               |
|  | 19,346               | 19,344               | 14,537               |
|  | 95,893               | 81,381               | 84,841               |
|  | 90,859               | 81,381               | 104,400              |
|  | -                    | 10,140               | 10,044               |
|  | 807,909              | 1,121,815            | 800,840              |
|  | 201,953              | 156,003              | 158,582              |
|  | 493,530              | 520,009              | 528,607              |
|  | 151,267              | 163,179              | 166,511              |
|  | 184,284              | 50,961               | 40,174               |
|  | <b>\$ 3,603,264</b>  | <b>\$ 3,913,586</b>  | <b>\$ 3,671,782</b>  |

|  |        |           |           |                     |               |               |               |                     |               |               |               |
|--|--------|-----------|-----------|---------------------|---------------|---------------|---------------|---------------------|---------------|---------------|---------------|
| General County                           | Rate   | Per \$100 | Valuation | Extension           | Rate          | Per \$100     | Valuation     | Extension           | Rate          | Per \$100     | Valuation     |
| County IMRF                              | .09000 | .09000    | .09000    | 468,008             | .03000        | .03000        | .03000        | 475,747             | .09000        | .09000        | .09000        |
| County Highway                           | .06650 | .06650    | .06650    | 433,427             | .08335        | .08335        | .08335        | 425,529             | .08050        | .08050        | .08050        |
| TS Dispensary                            | .09491 | .09491    | .09491    | 476,589             | .09165        | .09165        | .09165        | 498,552             | .09430        | .09430        | .09430        |
| Bridge Fund                              | .01023 | .01023    | .01023    | 50,961              | .00980        | .00980        | .00980        | 76,912              | .01455        | .01455        | .01455        |
| Emergency Service and Disaster Agency    | .05000 | .05000    | .05000    | 260,004             | .05000        | .05000        | .05000        | 264,304             | .05000        | .05000        | .05000        |
| Audit                                    | .00409 | .00409    | .00409    | 20,384              | .00392        | .00392        | .00392        | 22,202              | .00420        | .00420        | .00420        |
| Supervisor of Assessments - office       | .00392 | .00392    | .00392    | 19,344              | .00372        | .00372        | .00372        | 14,537              | .00275        | .00275        | .00275        |
| Supervisor of Assessments - card system  | .01943 | .01943    | .01943    | 81,381              | .01565        | .01565        | .01565        | 84,841              | .01605        | .01605        | .01605        |
| Supervisor of assessments - tax maps     | .01841 | .01841    | .01841    | 81,381              | .01565        | .01565        | .01565        | 104,400             | .01975        | .01975        | .01975        |
| Public Safety Building - rental          | -      | -         | -         | 10,140              | .00195        | .00195        | .00195        | 10,044              | .00190        | .00190        | .00190        |
| Elections                                | .16370 | .16370    | .16370    | 1,121,815           | .21573        | .21573        | .21573        | 800,840             | .15150        | .15150        | .15150        |
| Mental Health Board #708                 | .04092 | .04092    | .04092    | 156,003             | .03000        | .03000        | .03000        | 158,582             | .03000        | .03000        | .03000        |
| Nursing Home - bonds and interest - 1977 | .10000 | .10000    | .10000    | 520,009             | .10000        | .10000        | .10000        | 528,607             | .10000        | .10000        | .10000        |
| Liability insurance                      | .03065 | .03065    | .03065    | 163,179             | .03138        | .03138        | .03138        | 166,511             | .03150        | .03150        | .03150        |
| Totals                                   | .03734 | .03734    | .03734    | 50,961              | .00980        | .00980        | .00980        | 40,174              | .00760        | .00760        | .00760        |
|  | .73010 | .73010    | .73010    | <b>\$ 3,913,586</b> | <b>.75260</b> | <b>.75260</b> | <b>.75260</b> | <b>\$ 3,671,782</b> | <b>.69460</b> | <b>.69460</b> | <b>.69460</b> |

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

