

VERMILION COUNTY, ILLINOIS

FINANCIAL STATEMENTS  
and  
ACCOUNTANTS' REPORT

November 30, 1987

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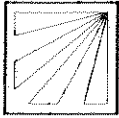
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**Clifton,  
Gunderson & Co.**  
Certified Public Accountants & Consultants

County Board  
Vermilion County, Illinois

We have examined the general purpose financial statements of Vermilion County, Illinois for the year ended November 30, 1987, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office 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 for the omission of the account group described above results in an incomplete presentation, as explained in the preceding paragraph, the general purpose financial statements referred to above present fairly the financial position of Vermilion County, Illinois at November 30, 1987, 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.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, individual account group financial statements and schedules, Schedule of Federal Financial Assistance and other supplemental information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Vermilion County, Illinois. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Clifton, Gunderson & Co.*

Danville, Illinois  
April 27, 1988

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PUBLIC ACCOUNTANTS

VERMILION COUNTY, ILLINOIS  
COMBINED BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUPS  
November 30, 1987

	Governmental Fund Types				Proprietary Fund Type	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	
Cash	\$ 700,191	\$ 913,741	\$ 519,234	\$ 282,742	\$ 824,357	
Investments, at cost	1,569,883	2,877,508	582,417	566,735	114,507	
Receivables (net, where applicable of allowance for uncollectibles):						
Taxes, including interest, penalties and liens (Note 1)	287,673	584,634	120,166	16,234	-	
Accounts	43,168	420,615	-	-	263,605	
Accrued interest	13,935	24,240	510	4,484	641	
Due from other funds (Note 2)	370,327	80,563	-	-	1,483	
Due from other governments	730,121	106,093	-	-	-	
Inventory, at cost	2,134	-	-	-	-	
Prepaid expense	-	1,673,925	-	-	-	
Fixed assets (net of accumulated depreciation (Note 3))	-	-	-	-	3,364,165	
Amount available in debt service funds (Note 4)	-	-	-	-	-	
Amount to be provided for retirement of general long-term debt (Notes 4 and 5)	-	-	-	-	-	
Total assets	\$3,717,432	\$6,681,319	\$1,222,327	\$ 870,195	\$4,568,758	

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VERMILION COUNTY, ILLINOIS  
COMBINED BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUPS  
November 30, 1987

	Fiduciary Fund Type	Account Group General	Total	
			(Memorandum Only)	
			1987	1986
<u>Assets</u>				
Cash				
Investments, at cost			\$ 7,381,413	\$ 5,680,703
Receivables (net, where applicable, of allowance for uncollectibles):			7,091,966	6,681,652
Taxes, including interest, penalties and liens (Note 1)				
Accounts	1,109,426	-	2,118,133	2,129,961
Accrued interest	-	-	727,388	682,913
Due from other funds (Note 2)	21,786	-	65,596	50,608
Due from other governments	661,527	-	1,113,900	765,221
Inventory, at cost	67,342	-	903,556	1,199,268
Prepaid expense	12,371	-	14,505	12,595
Fixed assets (net of accumulated depreciation (Note 3))	-	-	1,673,925	1,594,274
Amount available in debt service funds (Note 4)	-	-	3,364,165	3,473,350
Amount to be provided for retirement of general long-term debt (Notes 4 and 5)	-	1,222,327	1,222,327	213,201
	-	7,085,453	7,085,453	4,243,329
Total assets	\$7,394,516	\$8,307,780	\$32,762,327	\$26,727,075

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VERMILION COUNTY, ILLINOIS  
COMBINED BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUPS  
November 30, 1987

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	
<u>Liabilities</u>					
Vouchers and accounts payable	\$ 217,188	\$ 39,339	-	\$ 135,781	\$ 47,027
Accrued expenses	159,418	27,589	-	-	125,111
Due to:					
Other taxing units	-	-	-	-	-
Other funds (Note 2)	187,098	106,370	-	5,709	7,065
Other governments	6,710	-	-	-	-
Others	3,434	-	-	-	-
Deferred revenue	69,999	362,638	-	-	-
Unfunded pension liability (Notes 4 and 5)	-	-	-	-	-
Accumulated unpaid sick pay (Note 14)	-	-	-	-	-
Lease/purchase loan agreement - Sheriff's cars (Note 4)	-	-	-	-	-
Courthouse renovation lease	-	-	-	-	-
General obligation bonds payable (Note 4)	-	-	-	-	-
Total liabilities	643,847	535,936	-	141,490	179,203
<u>Fund Equity</u>					
Contributed capital	-	-	-	-	4,524,518
Accumulated deficit unreserved	-	-	-	-	(134,963)
Fund balance:					
Reserved for trust activity	-	-	-	-	-
Reserved for inventory	2,134	-	-	-	-
Reserved for debt service	-	-	1,222,327	-	-
Unreserved	3,071,451	6,145,383	-	728,705	-
Total accumulated deficit/fund balance	3,073,585	6,145,383	1,222,327	728,705	(134,963)
Total fund equity	3,073,585	6,145,383	1,222,327	728,705	4,389,555
Commitments and contingent liabilities (Notes 5 and 12)					
Total liabilities and fund equity	\$3,717,432	\$6,681,319	\$1,222,327	\$ 870,195	\$4,568,758

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

	November 30, 1987		November 30, 1986	
	Fiduciary Account		Total	
	Fund	Group		
	Type	General		
	Trust and Long-term	(Memorandum Only)		
	Agency	Debt	1987	1986
<u>Liabilities</u>				
Vouchers and accounts payable	\$ 111,815	\$ -	\$ 551,150	\$ 896,327
Accrued expenses	114,714	-	426,832	388,571
Due to:				
Other taxing units	3,528,100	-	3,528,100	3,673,143
Other funds (Note 2)	807,658	-	1,113,900	765,221
Other governments	68,229	-	74,939	111,342
Others	1,790,479	-	1,793,913	1,116,125
Deferred revenue	-	-	432,637	540,175
Unfunded pension liability				
(Notes 4 and 5)	-	3,165,748	3,165,748	3,165,748
Accumulated unpaid sick pay				
(Note 10)	-	147,686	147,686	165,782
Lease/purchase loan agreement-				
Sheriff's cars (Note 4)	-	69,346	69,346	100,000
Courthouse renovation lease (Note 4)	-	4,050,000	4,050,000	-
General obligation bonds payable (Note 4)	-	875,000	875,000	1,025,000
Total liabilities	6,420,995	8,307,780	16,229,251	11,947,434
<u>Fund Equity</u>				
Contributed capital	-	-	4,524,518	4,524,518
Accumulated deficit unreserved	-	-	(134,963)	(372,764)
Fund balance:				
Reserved for trust activity	961,150	-	961,150	1,141,900
Reserved for inventory	12,371	-	14,505	12,595
Reserved for debt service	-	-	1,222,327	213,201
Unreserved	-	-	9,945,539	9,260,191
Total accumulated deficit/fund balance	973,521	-	12,008,558	10,255,123
Total fund equity	973,521	-	16,533,076	14,779,641
Commitments and contingent liabilities (Note 5)				
Total liabilities and fund equity	\$7,394,516	\$8,307,780	\$32,762,327	\$26,727,075

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, 1987

	Governmental Fund Type			Fiduciary	Total	
	General	Special Revenue	Debt Service	Capital Projects	Fund Type	(Memorandum Only)
Revenues					Expendable Trust	1987 1986
Taxes	\$ 934,384	\$2,913,881	\$ 64,597	\$226,841	\$ 61,386	\$ 4,201,089 \$ 4,787,370
Licenses and permits	24,140	-	-	-	-	24,140 27,606
Intergovernmental	3,868,818	2,849,310	415,000	-	919,498	8,052,626 5,798,595
Charges for services	1,202,389	246,302	-	-	183,339	1,632,030 1,439,473
Fines and forfeits	230,439	-	-	-	-	230,439 196,218
Miscellaneous	334,523	248,803	27,112	33,114	91,241	734,793 1,414,457
Total revenues	6,594,693	6,258,296	506,709	259,955	1,255,464	14,875,117 13,663,719
Expenditures						
General government	1,793,295	468,990	-	-	173,056	2,435,341 2,263,555
Judiciary and court related	1,493,306	-	-	-	68,646	1,561,952 1,539,814
Public Safety	1,027,436	65,916	-	-	-	1,093,352 1,153,925
Corrections	-	2,411,483	-	-	-	2,411,483 2,310,617
Health and welfare	1,212,899	506,881	-	-	-	1,719,780 1,628,319
Transportation	-	764,565	-	-	1,235,202	1,999,767 3,114,191
Debt service	-	-	497,583	-	-	497,583 204,013
Capital projects	-	-	-	631,981	-	631,981 662,248
Other	183,739	936,495	-	-	-	1,120,234 922,967
Total expenditures	5,710,675	5,154,330	497,583	631,981	1,476,904	13,471,473 13,799,649
Excess (deficiency) of revenues over expenditures	884,018	1,103,966	9,126	(372,026)	(221,440)	1,403,644 (135,930)
Other financing sources (uses)						
Operating transfers in	23,375	7,114	925,000	281,900	62,466	1,299,855 467,957
Operating transfers out	(1,168,000)	-	-	-	(20,300)	(1,188,300) (363,005)
Total other financing sources (uses)	(1,144,625)	7,114	925,000	281,900	42,166	111,555 104,952
Excess (deficiency) of revenues and other sources over expenditures and other uses	(260,607)	1,111,080	934,126	(90,126)	(179,274)	1,515,199 (30,978)
Fund balance at beginning of year	2,929,313	5,438,747	288,201	818,831	1,152,795	10,627,887 10,659,372
Residual equity transfer (Note 11)	404,444	(404,444)	-	-	-	- -
Increase (decrease) in reserve for inventory	435	-	-	-	-	435 (507)
Fund balance at end of year	\$3,073,585	\$6,145,383	\$1,222,327	\$728,705	\$ 973,521	\$12,143,521 \$10,627,887

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, SPECIAL REVENUE AND CAPITAL PROJECTS FUND TYPES

Year Ended November 30, 1987

	General Fund			Special Revenue Fund Types (Note 9)		
	Budget	Actual	Variance Favorable	Budget	Actual	Variance Favorable
<b>Revenues</b>						
Taxes	\$ 934,160	\$ 934,384	\$ 224	\$2,863,974	\$2,913,881	\$ 49,907
Licenses and permits	26,000	24,140	(1,860)	-	-	-
Intergovernmental	4,029,639	3,868,818	(160,821)	1,964,469	2,828,492	864,023
Charges for services	931,444	1,202,389	270,945	258,635	246,302	(12,333)
Fines and forfeits	190,000	230,439	40,439	-	-	-
Miscellaneous	227,273	334,523	107,250	28,716	246,188	217,472
Total revenues	6,338,516	6,594,693	256,177	5,115,794	6,234,863	1,119,069
<b>Expenditures</b>						
General government	1,917,201	1,793,295	123,906	499,000	468,990	30,010
Judiciary and court related	1,552,305	1,493,306	58,999	-	-	-
Public Safety	1,035,953	1,027,436	8,517	68,410	65,916	2,494
Corrections	-	-	-	2,548,502	2,411,483	137,019
Health and welfare	1,238,237	1,212,899	25,338	554,354	465,082	89,272
Transportation	-	-	-	813,279	764,565	48,714
Other	267,320	183,739	83,581	1,389,615	936,495	453,120
Total expenditures	6,011,016	5,710,675	300,341	5,873,160	5,112,531	760,629
Excess (deficiency) of revenues over expenditures	327,500	884,018	556,518	(757,366)	1,122,332	1,879,698
<b>Other financing sources (uses)</b>						
Operating transfers in	-	23,375	23,375	-	7,114	7,114
Operating transfers out	(855,000)	(1,168,000)	(313,000)	-	-	-
Total other financing sources (uses)	(855,000)	(1,144,625)	(289,625)	-	7,114	7,114
Excess (deficiency) of revenues over expenditures and other sources	\$ (527,500)	(260,607)	\$ 226,893	\$ (757,366)	1,129,446	\$1,886,812
Fund balance at beginning of year		2,929,313			5,419,143	
Residual equity transfer (Note 11)		404,444			(404,444)	
Increase in reserve for inventory		435			-	
Fund balance at end of year		\$3,073,585			\$6,144,145	

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VERMILION COUNTY, ILLINOIS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL, SPECIAL REVENUE AND CAPITAL PROJECTS FUND TYPES

Year Ended November 30, 1987

	Capital Projects Fund			Expendable Trust Funds		
	Variance			Variance		
	Favorable			Favorable		
	(Unfavorable)			(Unfavorable)		
Revenues	Budget	Actual	Budget	Actual		
Taxes	\$ 266,752	\$ 226,841	\$ (39,911)	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	147,400	174,996	27,596	
Miscellaneous	55,468	33,114	-	-	-	-
Total revenues	322,220	259,955	(62,265)	30,353	10,820	
Expenditures				205,349	38,416	
General government	-	-	-	17,442	(5,294)	
Judiciary and court related	-	-	-	68,646	37,995	
Public Safety	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital projects	2,903,408	631,981	2,271,427	-	-	-
Other	-	-	-	-	-	-
Total expenditures	2,903,408	631,981	2,271,427	86,088	32,701	
Excess (deficiency) of revenues over expenditures	(2,581,188)	(372,026)	2,209,162	119,261	71,117	
Other financing sources (uses)						
Operating transfers in	350,000	281,900	(68,100)	-	-	-
Operating transfers out	-	-	-	(16,187)	1,146	
Total other financing sources (uses)	350,000	281,900	(68,100)	(16,187)	1,146	
Excess (deficiency) of revenues over expenditures and other sources	\$(2,231,188)	(90,126)	\$2,141,062	103,074	\$ 72,263	
Fund balance at beginning of year		818,831		488,574		
Fund balance at end of year		\$ 728,705		\$591,648		

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>1987</u>	<u>1986</u>
<u>Revenues</u>		
Charges for services	\$3,354,546	\$3,253,063
Miscellaneous	<u>73,459</u>	<u>103,285</u>
Total revenues	<u>3,428,005</u>	<u>3,356,348</u>
<u>Operating expenses</u>		
Personal services	2,213,793	2,217,375
Contractual services	109,848	88,065
Supplies	373,680	391,293
Other services and charges	161,209	157,492
Heat, light and power	148,942	152,452
Depreciation	<u>162,732</u>	<u>161,596</u>
Total operating expenses	<u>3,170,204</u>	<u>3,168,273</u>
Operating income	257,801	188,075
<u>Nonoperating expenses</u>		
Operating transfers out	<u>(20,000)</u>	<u>(11,258)</u>
Net income	237,801	176,817
Accumulated deficit at beginning of year	<u>(372,764)</u>	<u>(549,581)</u>
Accumulated deficit at end of year	<u>\$ (134,963)</u>	<u>\$ (372,764)</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>1987</u>	<u>1986</u>
<u>Funds were provided by</u>		
Net income from operations	\$257,801	\$188,075
Less charges to operations not affecting funds:		
Depreciation	<u>162,732</u>	<u>161,596</u>
	420,533	349,671
Decrease in working capital	<u>9,297</u>	<u>-</u>
Total funds provided	<u>\$429,830</u>	<u>\$349,671</u>
<u>Funds were applied to</u>		
Nonoperating expense	\$ 20,000	\$ 11,258
Additions to building	-	44,921
Purchase of equipment	53,547	7,587
Increase in working capital	<u>356,283</u>	<u>285,905</u>
Total funds applied	<u>\$429,830</u>	<u>\$349,671</u>

CHANGES IN WORKING CAPITAL

Increase (decrease) in current assets

Cash	\$240,016	\$268,759
Investments, at cost	(21,674)	(54,669)
Receivables - accounts and interest	100,721	(448)
Due from other funds	<u>1,483</u>	<u>-</u>
Net increase in current assets	<u>320,546</u>	<u>213,642</u>

Increase (decrease) in current liabilities

Vouchers payable	(36,825)	(81,295)
Accrued payroll	15,602	(3,250)
Due to other funds	<u>(5,217)</u>	<u>12,282</u>
Net decrease in current liabilities	<u>(26,440)</u>	<u>(72,263)</u>
Increase in working capital	<u>\$346,986</u>	<u>\$285,905</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, 1987

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 six 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.

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VERMILION COUNTY, ILLINOIS  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
November 30, 1987

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, 1987

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, 1987

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, 1987

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 is valued at cost. Inventory in the General and Agency Funds consists of stamps and expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual items are purchased. Reported inventory in the General Fund is equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

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, 1987

Note 1 - Property taxes

Property taxes receivable represent unpaid taxes from 1986 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, 1987 were:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 370,327	\$ 187,098
Special revenue:		
Mental Health Board 708	327	327
Highway administrative payroll	37,570	20,627
County MFT	20,669	-
Indemnity	20,620	-
IMRF	-	45,163
Public Safety Building Rent	-	797
RESQ Grant	-	9,573
Victim Witness - services	-	2,143
Seat Belt Grant	-	27,740
Animal Control	298	-
Victim Witness - Attorney General	1,079	-
Capital project funds:		
County bridge	-	5,709
Enterprise funds:		
Vermilion Manor Nursing Home	1,483	7,065
Fiduciary funds:		
Township MFT	-	31,862
Child support	-	760
Law Library	401	-
Working cash	-	5,776
Court support	4,080	-
Courthouse automation	1,439	-
Courthouse security	3,006	-
Recorder's special fee	4,312	1,361
Care and support	-	843
Payroll	51,566	12,509
Inheritance tax	-	191
Circuit Clerk surcharge	-	28
MEG	3,500	-
Periodic imprisonment	-	16
County Clerk	4,032	-
Circuit Clerk	-	26,522
County Collector	148,764	560,218
Deposit fund	437,267	148,764
Unknown heirs	-	16,725
Non-resident heirs	1,996	325
Probation office	844	1,438
Regional Superintendent	320	320
Total	<u>\$1,113,900</u>	<u>\$1,113,900</u>

-continued-

VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1987

Note 3 - Enterprise Fund fixed assets

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

	Balance November 30, <u>1986</u>	<u>Additions</u>	<u>Retirements</u>	Balance November 30, <u>1987</u>
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
Buildings	4,584,191	-	-	4,584,191
Transportation equipment	17,435	-	-	17,435
Other equipment	<u>283,648</u>	<u>53,547</u>	<u>2,932</u>	<u>334,263</u>
	4,886,274	53,547	2,932	4,936,889
Less cost charged to operations to date	<u>(1,412,924)</u>	<u>162,732</u>	<u>2,932</u>	<u>(1,572,724)</u>
	<u>\$3,473,350</u>	<u>\$(109,185)</u>	<u>\$ -</u>	<u>\$3,364,165</u>

Note 4 - Changes in long-term debt

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

	Balance November 30, <u>1986</u>	<u>Additions</u>	<u>Deductions</u>	Balance November 30, <u>1987</u>
Accumulated unpaid sick pay	\$ 165,782	\$ 1,278	\$ 19,374	\$ 147,686
Unfunded pension liability (Note 5)	3,165,748	-	-	3,165,748
Lease/purchase agree- ment Sheriff's cars	100,000	-	30,654	69,346
General obligation bonds	1,025,000	-	150,000	875,000
Courthouse renovation lease	<u>-</u>	<u>4,050,000</u>	<u>-</u>	<u>4,050,000</u>
Total	<u>\$4,456,530</u>	<u>\$4,051,278</u>	<u>\$ 200,028</u>	<u>\$8,307,780</u>

-continued-

VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1987

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

\$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%. The balance at 11-30-87 was \$875,000.

\$100,000 equipment lease purchase agreement, First National Bank of Catlin. Due in quarterly installments of \$9,490 through September, 1989; interest rate 8.24%. Balance at 11-30-87 was \$69,346.

\$4,050,000 Courthouse renovation capital lease, Danville Public Building Commission. Due in annual installments of \$500,000 through December 1, 2002; interest rate 9.423%.

Long-term debt excluding the unfunded IMRF liability and accumulated unpaid sick pay obligations, maturing over the next five years and thereafter can be summarized as follows:

<u>Year Ended November 30,</u>	<u>Courthouse Renovation Lease</u>	<u>Equipment Lease Purchase Agreement</u>	<u>General Obligation 1977 Issue</u>	<u>Total</u>
1988	\$ 500,000	\$ 37,963	\$ 215,863	\$ 753,826
1989	500,000	37,963	207,988	745,951
1990	500,000	-	199,938	699,938
1991	500,000	-	191,713	691,713
1992	500,000	-	183,400	683,400
Thereafter	<u>5,500,000</u>	<u>-</u>	<u>-</u>	<u>5,500,000</u>
	8,000,000	75,926	998,902	9,074,828
Less interest	<u>3,950,000</u>	<u>6,580</u>	<u>123,902</u>	<u>4,080,482</u>
	<u>\$4,050,000</u>	<u>\$ 69,346</u>	<u>\$ 875,000</u>	<u>\$4,994,346</u>

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VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1987

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 contribution made by the County was \$362,608. The Illinois Municipal Retirement Fund has advised that as of December 31, 1986, 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 \$7,655,578. The County had accumulated reserve assets of \$3,075,534 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, 1987 was \$4,580,044. The normal cost portion of the total County contribution rate is expected to provide \$1,414,296 of this amount, and the prior service portion of the rate is expected to provide \$3,165,748. 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 1987 (including Social Security) was 12.49% of gross pay for employees in the Sheriff's department and 17.39% of gross pay for all other employees. The County levies a special tax to fund a portion of its contribution cost under this pension plan.

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VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1987

Note 6 - Segment information for Enterprise Funds

	<u>Nursing Home</u>	<u>County Farm</u>	<u>Total</u>
Operating revenues	\$3,399,232	\$ 28,773	\$3,428,005
Depreciation	\$ 162,732	\$ -	\$ 162,732
Operating income	\$ 247,098	\$ 10,703	\$ 257,801
Other financing uses:			
Operating transfers out	\$ -	\$ 20,000	\$ 20,000
Net income (loss)	\$ 247,098	\$ (9,297)	\$ 237,801
Property and equipment additions	\$ 53,547	\$ -	\$ 53,547
Net working capital	\$1,011,459	\$ 13,931	\$1,025,390
Total equity	\$4,374,624	\$ 14,931	\$4,389,555

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VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1987

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, Capital Improvement, Capital Project Fund and Child Support Expendable Trust Fund exceeded their appropriations.
- F. Deficit fund balances of individual funds. Victim Witness Program Special Revenue Fund had a deficit fund balance of \$2,143 at November 30, 1987.
- G. Interfund receivable and payable balances. This requirement is met by Note 2.
- H. Appropriations - Appropriations lapse at November 30, 1987.

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VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1987

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, 1988	\$1,826,100
1989	<u>1,917,400</u>
	<u>\$3,743,500</u>

Lease expense for the year ended November 30, 1987 was \$1,746,449.

Note 9 - Non-budgetary funds

The following special revenue fund is not budgeted by the County:

Health Department Special

In addition the following expendable trust funds are not budgeted by the County:

1. Township MFT
2. Bond Fund Construction
3. Drainage District
4. Law Library
5. Board of Election Commissioners
6. Regional Superintendent

These funds have been omitted from the "actual" totals on Statement 3 to provide a more meaningful comparison.

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

		Actual	
	Budgetary	Non-	Total
<u>Expendable Trust Funds</u>	<u>Funds</u>	Budgetary	Special
Revenues	\$205,349	\$1,050,115	\$1,255,464
Expenditures	<u>86,088</u>	<u>1,390,816</u>	<u>1,476,904</u>
Excess (deficiency) of revenues over expenditures	119,261	(340,701)	(221,440)
Other financing sources (uses)	<u>(16,187)</u>	<u>58,353</u>	<u>42,166</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	103,074	(282,348)	(179,274)
Fund balance at beginning of year	<u>488,574</u>	<u>664,221</u>	<u>1,152,795</u>
Fund balance at end of year	<u>\$591,648</u>	<u>\$ 381,873</u>	<u>\$ 973,521</u>

-continued-

VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1987

Note 9 - Non-budgetary funds (continued)

	<u>Actual</u>		
	Budgetary	Non-	Total
<u>Special Revenue Funds</u>	<u>Funds</u>	<u>Budgetary</u>	<u>Special</u>
		<u>Funds</u>	<u>Revenue Fund</u>
Revenues	\$6,234,863	\$ 23,433	\$6,258,296
Expenditures	<u>5,112,531</u>	<u>41,799</u>	<u>5,154,330</u>
Excess of revenues over expenditures	1,122,332	(18,366)	1,103,966
Other financing sources	<u>7,114</u>	<u>-</u>	<u>7,114</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,129,446	(18,366)	1,111,080
Fund balance at beginning of year	5,419,143	19,604	5,438,747
Residual equity transfer	<u>(404,444)</u>	<u>-</u>	<u>(404,444)</u>
Fund balance at end of year	<u>\$6,144,145</u>	<u>\$ 1,238</u>	<u>\$6,145,383</u>

Note 10 - Cash and investments

Bank deposits - As of November 30, 1987, the carrying amount of the County's deposits were \$7,377,978 and the bank balance was \$8,722,531. Of the bank balance \$3,325,296 was covered by Federal Depository Insurance, \$1,000,000 was collateralized with securities held by a third party in the County's name, and \$4,397,234 is uninsured and uncollateralized.

Investments - Statutes authorize the County to invest in bonds, notes, certificates, treasury bills or other securities guaranteed by the full faith and credit of the United States Government as to principal and interest, short-term discount obligations of the Federal National Mortgage Association, certificates of deposit, time deposits or savings accounts which constitute direct obligations of any bank, shares and securities of savings and loan associations, share accounts of an Illinois or federal chartered credit union, the State Treasurer's investment pool commercial paper noted in the A category by two standard rating services and maturity dates no longer than 180 days or money market mutual funds registered under the Investment Company Act of 1940.

The County's investments are categorized below to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured. Category 2 includes uninsured investments including investments for which securities are held by the banks agent for purposes of collateralizing the investments but are not specifically in the name of the County.

	<u>Category</u>	<u>Category</u>	<u>Carrying</u>	<u>Market</u>
	<u>1</u>	<u>2</u>	<u>Amount</u>	<u>Value</u>
Certificates of deposit	<u>\$5,206,085</u>	<u>\$1,885,881</u>	<u>\$7,091,966</u>	<u>\$7,091,966</u>

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VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1987

Note 11 - Merger of Election, Audit, Supervisor of Assessment and Emergency Services Disaster Agency

Effective December 1, 1986, the Election, Audit, Supervisor of Assessment and Emergency Services Disaster Agency merged with the General Fund to form a new entity in accordance with Public Law 84.163. The financial support for the Election, Audit, Supervisor of Assessment and Emergency Services Disaster Agency is real estate taxes. The Election, Audit, Supervisor of Assessment and Emergency Services Disaster Agency transferred \$404,444 as a residual equity transfer to the General Fund upon merger.

Note 12 - Grant contingency

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to grantor agencies. The audit of the County for the year ended November 30, 1987, which was conducted in accordance with the "single-audit" concept, resulted in the issuance of a separate report on federal grant compliance. This separate report noted no instances of non-compliance with grant terms and provisions. County management believes cost disallowances, if any, noted in connection with the periodic audits over state funds will be immaterial.

Note 13 - Prior year balances

The Courthouse renovation fund has been reclassified from the Special Revenue Funds to the Debt Service Funds. Beginning fund balances in the financial statements have been restated to reflect this change.

	Debt Service <u>Funds</u>	Special Revenue <u>Funds</u>
Beginning fund balance as previously reported	\$213,201	\$5,513,747
Reclassification of courthouse renovation fund	<u>75,000</u>	<u>(75,000)</u>
Beginning fund balance, as restated	<u>\$288,201</u>	<u>\$5,438,747</u>

The following funds have been reclassified from the General Fund to Special Revenue Funds:

1. Community Occupant Protection Program Grant
2. Victim Witness Attorney General Grant
3. Victim Coordinator Program Grant
4. RESQ - Truancy Grant

Beginning fund balances in the financial statements have not been restated to reflect this change due to immateriality of amounts.

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VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1987

Note 14 - Accumulated unpaid vacation and sick pay

Accumulated unpaid vacation and sick pay are not accrued in Governmental Funds. The liability of the County for accumulated unpaid sick pay is recorded in the General Long-term Debt Account Group. No County employee is allowed to accumulate vacation days.

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, allows employees ten personal days per year in lieu of sick days. Unused days are paid annually.

The County gave employees two options on sick days accumulated prior to November 30, 1984. Under one option, employees could use the days as personal days, option 1 expired June 30, 1986. The second option allows employees to carryforward the days and be used for long-term illness.

Note 15 - Danville Public Building Commission

Based on the criteria established by N.C.G.A. Statement 3 Defining the Governmental Reporting Entity as supplemented by NCGA Interpretation - 7 Clarification as to the Application of Criteria in NCGA Statement 3. The following disclosures are required for the joint venture between Vermilion County and the Danville Public Building Commission.

The Danville Public Building Commission was organized under the provisions of the "Public Building Commission Act of the State of Illinois" to enable the erecting, equipping and providing of modern public buildings to space and house the various branches, departments and agencies of government in the County Seat of Vermilion County, Illinois.

The Commission officials of the Danville Public Building Commission are appointed by the City of Danville, Danville Sanitary District, Danville School District #118 and Vermilion County.

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VERMILION COUNTY, ILLINOIS  
NOTES TO GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS  
November 30, 1987

Note 15 - Danville Public Building Commission (continued)

The County has only indirect control over the Commissions budgeting and financing through the appointment of one commission official. However, all capital improvement projects financed by the Commission must be approved by the City of Danville, Vermilion County and the Public Safety Building Commission.

The following is a summary of the financial information presented in the financial statements issued by the Danville Public Building Commission as of October 31, 1987.

<u>Balance Sheet</u>	<u>Total</u>	Vermilion County's <u>Share</u>
Total assets	<u>\$13,635,885</u>	<u>\$9,749,799</u>
Total liabilities	\$ 6,120,101	\$5,077,293
Total fund equity	<u>7,515,784</u>	<u>4,672,506</u>
Total liabilities and fund equity	<u>\$13,635,885</u>	<u>\$9,749,799</u>

<u>Statement of Revenue, Expenditures and Changes in Fund Equity</u>		
Total revenues	\$ 2,588,603	\$1,929,257
Total expenditures	<u>2,180,433</u>	<u>1,640,280</u>
Excess of revenues over expenditures	408,170	288,977
Fund equity (beginning of year)	<u>7,107,614</u>	<u>4,383,529</u>
Fund equity (end of year)	<u>\$ 7,515,784</u>	<u>\$4,672,506</u>

Bonds are payable for the Danville Public Building Commission at October 31, 1987 and are comprised of the following:

\$1,300,000 New East End Elementary School  
Bonds, serial bonds due in remaining annual  
installments of \$200,000 - \$225,000 through  
December 1, 1988, interest at 4.9% - 5.1% \$ 450,000

\$3,940,000 County Building Revenue Bonds,  
serial bonds due in annual installments of  
\$100,000 - \$365,000 through January 1, 2003;  
interest at 6.8% - 8.00%. 3,940,000  
\$4,390,000

The annual requirements to amortize all bonds outstanding as of October 31, 1987 are as follows:

Year ended October 31

1988	\$ 325,000
1989	350,000
1990	150,000
1991	150,000
1992	175,000
Thereafter	<u>3,240,000</u> <u>\$4,390,000</u>

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

GENERAL FUND

VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1987</u>	<u>1986</u>
<u>Assets</u>		
Cash	\$ 700,191	\$ 269,525
Investments, at cost	1,569,883	1,507,180
Receivables:		
Taxes	287,673	202,098
Accounts	43,168	26,962
Accrued interest	13,935	10,868
Due from other funds	370,327	497,477
Due from other governments	730,121	1,012,319
Inventory, at cost	<u>2,134</u>	<u>1,700</u>
Total assets	<u>\$3,717,432</u>	<u>\$3,528,129</u>
<u>Liabilities</u>		
Accounts payable	\$ 217,188	\$ 186,536
Other accrued expense	159,418	136,480
Due to other funds	187,098	178,024
Deferred revenue	69,999	97,776
Due to others	3,434	-
Due to other governments	<u>6,710</u>	<u>-</u>
Total liabilities	<u>643,847</u>	<u>598,816</u>
<u>Fund balances</u>		
Reserved for inventory	2,134	1,700
Unreserved	<u>3,071,451</u>	<u>2,927,613</u>
Total fund balances	<u>3,073,585</u>	<u>2,929,313</u>
Total liabilities and fund balances	<u>\$3,717,432</u>	<u>\$3,528,129</u>

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



VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	1987		Variance	1986
<u>Revenues</u>	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
Taxes	\$ 934,160	\$ 934,384	\$ 224	\$1,317,103
Licenses and permits	26,000	24,140	(1,860)	27,606
Intergovernmental	4,029,639	3,868,818	(160,821)	1,791,761
Charges for services	931,444	1,202,389	270,945	1,037,411
Fines and forfeits	190,000	230,439	40,439	196,218
Miscellaneous	<u>227,273</u>	<u>334,523</u>	<u>107,250</u>	<u>754,918</u>
Total revenues	<u>6,338,516</u>	<u>6,594,693</u>	<u>256,177</u>	<u>5,125,017</u>
<u>Expenditures</u>				
General government	1,917,201	1,793,295	123,906	1,370,468
Judiciary and court related	1,552,305	1,493,306	58,999	1,511,647
Public Safety	1,035,953	1,027,436	8,517	1,014,713
Health and Welfare	1,238,237	1,212,899	25,338	1,016,951
Other	<u>267,320</u>	<u>183,739</u>	<u>83,581</u>	<u>212,034</u>
Total expenditures	<u>6,011,016</u>	<u>5,710,675</u>	<u>300,341</u>	<u>5,125,813</u>
Excess (deficiency) of revenues over expenditures	<u>327,500</u>	<u>884,018</u>	<u>556,518</u>	<u>(796)</u>
<u>Other financing sources (uses)</u>				
Operating transfers in	-	23,375	23,375	135,453
Operating transfers out	<u>(855,000)</u>	<u>(1,168,000)</u>	<u>(313,000)</u>	<u>(41,100)</u>
	<u>(855,000)</u>	<u>(1,144,625)</u>	<u>(289,625)</u>	<u>94,353</u>
Excess (deficiency) of revenues over expenditures and other sources (budget basis)	<u>\$ (527,500)</u>	<u>(260,607)</u>	<u>\$ 266,893</u>	<u>93,557</u>
Fund balance at beginning of year		2,929,313		2,745,425
Residual equity transfer (Note 11)		404,444		90,838
Increase (decrease) in reserve for inventory		<u>435</u>		<u>(507)</u>
Fund balances at end of year		<u>\$3,073,585</u>		<u>\$2,929,313</u>

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

VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>	<u>Actual</u>
<u>General government</u>				
<u>County Board</u>				
Personal services	\$ 96,900	\$ 96,718	\$ 182	\$ 94,299
Contractual services	20,500	9,193	11,307	41,500
Supplies	3,600	2,509	1,091	5,435
Other services and charges	56,266	52,731	3,535	50,242
Capital outlay	-	-	-	2,695
	<u>177,266</u>	<u>161,151</u>	<u>16,115</u>	<u>194,171</u>
 <u>Compensation and liability insurance</u>	 6,600	 5,188	 1,412	 44,932
 <u>County supplies</u>	 3,496	 3,482	 14	 3,253
 <u>Capital outlay</u>	 155,000	 142,630	 12,370	 -
 <u>Urban Counties Council dues</u>	 4,000	 3,969	 31	 3,969
 <u>Professional Services</u>				
Accounting	30,040	30,330	(290)	-
Payroll	7,500	6,937	563	-
Modernization of accounting system	12,200	12,200	-	12,000
	<u>49,740</u>	<u>49,467</u>	<u>273</u>	<u>12,000</u>
 <u>Buildings and grounds</u>				
Personal services	103,332	102,927	405	78,096
Contractual services	168,013	122,861	45,152	-
Supplies	10,200	10,037	163	4,991
Other services and charges	69,909	108,325	(38,416)	122,894
	<u>351,454</u>	<u>344,150</u>	<u>7,304</u>	<u>205,981</u>
 <u>County services building</u>				
Personal services	-	-	-	30,679
Supplies	-	-	-	4,997
Other services and charges	-	-	-	39,390
	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,066</u>

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VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
<u>General government</u>				
<u>Community Services</u>				
Vermilion County Soil and Water Conservation	\$ 5,000	\$ 5,000	\$ -	\$ -
Danville Area Economic Development Corp.	5,000	5,000	-	-
CRIS	2,760	2,760	-	-
Vermilion County Extension Service	<u>16,693</u>	<u>16,693</u>	<u>-</u>	<u>18,145</u>
	<u>29,453</u>	<u>29,453</u>	<u>-</u>	<u>18,145</u>
 <u>Investigation and burial of Veterans' Family</u>	 <u>600</u>	 <u>594</u>	 <u>6</u>	 <u>1,134</u>
 <u>Data processing</u>				
Personal services	73,200	72,533	667	66,434
Contractual services	1,060	1,057	3	23,000
Supplies	5,305	5,270	35	3,477
Other services and charges	14,410	14,348	62	24,114
Capital outlay	<u>6,800</u>	<u>6,783</u>	<u>17</u>	<u>4,057</u>
	<u>100,775</u>	<u>99,991</u>	<u>784</u>	<u>121,082</u>
 <u>Board of review</u>				
Personal services	23,500	23,500	-	27,159
Supplies	-	-	-	2,996
Other services and charges	<u>1,106</u>	<u>651</u>	<u>455</u>	<u>624</u>
	<u>24,606</u>	<u>24,151</u>	<u>455</u>	<u>30,779</u>
 <u>County Treasurer</u>				
Personal services	113,940	113,868	72	115,939
Contractual services	300	285	15	-
Supplies	8,760	8,704	56	31,708
Other services and charges	24,200	19,529	4,671	2,785
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
	<u>147,200</u>	<u>142,386</u>	<u>4,814</u>	<u>150,932</u>

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VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>General government</u>				
<u>County Auditor</u>				
Personal services	\$ 51,660	\$ 51,660	\$ -	\$ 53,452
Contractual services	225	225	-	-
Supplies	1,133	1,115	18	2,239
Other services and charges	<u>1,005</u>	<u>1,025</u>	<u>(20)</u>	<u>1,074</u>
	<u>54,023</u>	<u>54,025</u>	<u>(2)</u>	<u>56,765</u>
<u>County Recorder</u>				
Personal services	67,405	67,405	-	72,283
Contractual services	9,125	9,125	-	10,235
Supplies	8,475	8,840	(365)	10,279
Other services and charges	<u>4,960</u>	<u>4,729</u>	<u>231</u>	<u>4,550</u>
	<u>89,965</u>	<u>90,099</u>	<u>(134)</u>	<u>97,347</u>
<u>Election Commission</u>				
Personal services	69,235	61,975	7,260	34,357
Contractual services	1,000	688	312	-
Supplies	62,268	53,164	9,104	56
Other services and charges	23,430	19,265	4,165	1,029
Capital outlay	<u>10,000</u>	<u>9,900</u>	<u>100</u>	<u>-</u>
	<u>165,933</u>	<u>144,992</u>	<u>20,941</u>	<u>35,442</u>
<u>Register birth and death certificates</u>	<u>2,660</u>	<u>2,660</u>	<u>-</u>	<u>2,697</u>
<u>Trustees - Rose Cemetary</u>	<u>300</u>	<u>150</u>	<u>150</u>	<u>300</u>

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VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		<u>Variance</u>	<u>1986</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>	<u>Actual</u>
			<u>(Unfavorable)</u>	
<u>General Government</u>				
<u>Merit Commission</u>				
Personal services	\$ 1,200	\$ 1,200	\$ -	\$ 1,200
Contractual services	3,150	1,647	1,503	-
Supplies	155	90	65	243
Other services and charges	<u>1,760</u>	<u>1,402</u>	<u>358</u>	<u>4,331</u>
	<u>6,265</u>	<u>4,339</u>	<u>1,926</u>	<u>5,774</u>
<u>Regional Superintendent of Schools</u>				
Personal services	45,345	45,345	-	43,683
Contractual services	-	-	-	114
Supplies	2,555	2,555	-	5,240
Other services and charges	<u>13,750</u>	<u>11,552</u>	<u>2,198</u>	<u>9,661</u>
	<u>61,650</u>	<u>59,452</u>	<u>2,198</u>	<u>58,698</u>
<u>County Clerk</u>				
Personal services	182,177	167,779	14,398	100,902
Contractual services	6,315	5,278	1,037	30
Supplies	91,113	62,829	28,284	16,737
Other services and charges	<u>34,860</u>	<u>27,869</u>	<u>6,991</u>	<u>2,237</u>
Capital outlay	<u>100</u>	<u>79</u>	<u>21</u>	<u>1,000</u>
	<u>314,565</u>	<u>263,834</u>	<u>50,731</u>	<u>120,906</u>

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VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
<u>General government</u>				
<u>Daniel Building</u>				
Supplies	\$ -	\$ -	\$ -	\$ 999
Other services and charges	-	-	-	67,593
	-	-	-	68,592
<u>Contingency</u>	10,110	10,110	-	3,054
<u>Personnel</u>				
Personal services	-	-	-	55,730
Supplies	-	-	-	215
Other services and charges	-	-	-	3,504
	-	-	-	59,449
<u>Supervisor of Assessments</u>				
Personal services	142,150	139,541	2,609	-
Contractual services	750	726	24	-
Supplies	7,685	7,678	7	-
Other charges	10,955	9,077	1,878	-
	161,540	157,022	4,518	-
Total general government	<u>\$1,917,201</u>	<u>\$1,793,295</u>	<u>\$123,906</u>	<u>\$1,370,468</u>

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VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Judiciary and court related</u>				
<u>Circuit Clerk</u>				
Personal services	\$240,302	\$240,302	\$ -	\$264,793
Contractual services	2,150	2,516	(366)	900
Supplies	26,400	27,538	(1,138)	48,758
Other services and charges	26,025	21,728	4,297	5,227
Capital outlay	-	-	-	830
	<u>294,877</u>	<u>292,084</u>	<u>2,793</u>	<u>320,508</u>
<u>Public Defender</u>				
Personal services	139,677	138,668	1,009	134,449
Contractual services	8,000	7,519	481	8,272
Supplies	2,300	2,268	32	2,619
Other services and charges	5,310	4,727	583	6,312
Capital outlay	-	-	-	5,001
	<u>155,287</u>	<u>153,182</u>	<u>2,105</u>	<u>156,653</u>
<u>Judiciary and Rules</u>				
Personal services	33,539	33,533	6	38,934
Contractual services	67,518	70,280	(2,762)	78,170
Supplies	4,830	4,753	77	6,179
Other services and charges	85,798	77,944	7,854	94,305
	<u>191,685</u>	<u>186,510</u>	<u>5,175</u>	<u>217,588</u>
<u>States Attorney</u>				
Personal services	293,304	294,460	(1,156)	297,037
Contractual services	14,100	14,100	-	14,965
Supplies	8,797	13,311	(4,514)	21,414
Other services and charges	30,492	29,806	686	24,465
Capital outlay	-	-	-	251
	<u>346,693</u>	<u>351,677</u>	<u>(4,984)</u>	<u>358,132</u>

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VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Judiciary and court related</u>				
<u>Probation Office</u>				
Personal services	\$ 444,119	\$ 415,745	\$ 28,374	\$ 358,288
Contractual services	44,292	30,302	13,990	54,350
Supplies	8,500	7,719	781	11,689
Other services and charges	30,769	20,156	10,613	15,718
Capital outlay	24,083	23,931	152	6,477
	<u>551,763</u>	<u>497,853</u>	<u>53,910</u>	<u>446,522</u>
<u>Unit Board - MEG</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>11,280</u>
<u>Special Public Defender</u>				
Contractual services	-	-	-	964
 Total judiciary and court related	 <u>\$1,552,305</u>	 <u>\$1,493,306</u>	 <u>\$ 58,999</u>	 <u>\$1,511,647</u>

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VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Public safety</u>				
<u>Sheriff</u>				
Personal services	\$ 692,250	\$ 693,494	\$ (1,244)	\$ 684,960
Contractual services	55,480	56,975	(1,495)	13,706
Supplies	54,300	57,465	(3,165)	89,751
Other services and charges	61,500	57,543	3,957	80,872
Capital outlay	4,600	4,503	97	24,566
	<u>868,130</u>	<u>869,980</u>	<u>(1,850)</u>	<u>893,855</u>
<u>Coroner</u>				
Personal services	43,173	43,105	68	42,309
Contractual services	15,581	11,606	3,975	2,030
Supplies	1,100	1,161	(61)	892
Other services and charges	6,785	6,334	451	27,013
	<u>66,639</u>	<u>62,206</u>	<u>4,433</u>	<u>72,244</u>
<u>Animal Control</u>				
Personal services	42,696	41,456	1,240	47,495
Supplies	150	150	-	150
Other services and charges	-	-	-	969
	<u>42,846</u>	<u>41,606</u>	<u>1,240</u>	<u>48,614</u>
<u>Emergency Services Disaster Agency</u>				
Personal services	44,690	44,880	(190)	-
Supplies	4,216	2,566	1,650	-
Other services and charges	7,782	5,476	2,306	-
Capital outlay	1,650	722	928	-
	<u>58,338</u>	<u>53,644</u>	<u>4,694</u>	<u>-</u>
Total public safety	<u>\$1,035,953</u>	<u>\$1,027,436</u>	<u>\$ 8,517</u>	<u>\$1,014,713</u>

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VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Health and Welfare</u>				
<u>Weed Commission</u>				
Personal services	\$ 7,328	\$ 7,328	\$ -	\$ 7,656
Supplies	200	167	33	221
Other services and charges	1,250	1,135	115	1,211
	<u>8,778</u>	<u>8,630</u>	<u>148</u>	<u>9,088</u>
 <u>Health Department</u>				
Personal services	715,908	702,272	13,636	617,716
Contractual services	79,359	51,996	27,363	38,494
Supplies	100,920	85,497	15,423	63,360
Other services and charges	314,046	345,331	(31,285)	250,275
Capital outlay	19,226	19,173	53	38,018
	<u>1,229,459</u>	<u>1,204,269</u>	<u>25,190</u>	<u>1,007,863</u>
 Total health and welfare	<u>\$1,238,237</u>	<u>\$1,212,899</u>	<u>\$ 25,338</u>	<u>\$1,016,951</u>

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VERMILION COUNTY, ILLINOIS  
GENERAL FUND  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
<u>Other</u>				
<u>Employee benefits</u>	<u>\$211,600</u>	<u>\$151,576</u>	<u>\$ 60,024</u>	<u>\$148,059</u>
<u>Quadrennial publications</u>	<u>54,000</u>	<u>32,163</u>	<u>21,837</u>	<u>-</u>
<u>Seat Belt Grant</u>				
Personal services	-	-	-	20,730
Supplies	-	-	-	4,792
Other services and charges	-	-	-	3,077
Capital outlay	-	-	-	3,374
	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,973</u>
<u>Rapid Automated Prosecution System</u>	<u>1,720</u>	<u>-</u>	<u>1,720</u>	<u>23,000</u>
<u>Victim Witness Grant-Federal</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,836</u>
<u>Victim Witness Grant-States Attorney</u>				
Personal services	-	-	-	2,500
Supplies	-	-	-	370
Other services and charges	-	-	-	296
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,166</u>
Total other	<u>\$267,320</u>	<u>\$183,739</u>	<u>\$ 83,581</u>	<u>\$212,034</u>

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

**SPECIAL REVENUE FUNDS**

VERMILION COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

November 30, 1987

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1986

	Animal Control	Mental Health Board	ESDA	Health Department	Trans- portation	Highway Admin. Payroll	County MFT	Indemnity
<u>ASSETS</u>								
Cash	\$ 17,318	\$ 31,854	\$ -	\$ 1,238	\$ 176,541	\$ 44,643	\$ 274,646	\$ -
Investments, at cost	-	220,000	-	-	107,344	73,532	1,487,799	127,841
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	-	32,468	-	-	16,247	-	-	-
Accounts	-	-	-	-	-	-	-	-
Accrued interest	64	1,941	-	-	4,174	252	9,579	417
Due from other funds	298	327	-	-	-	37,570	20,669	20,620
Due from other governments	-	-	-	-	-	5,709	64,735	-
Prepaid expense	-	-	-	-	-	-	-	-
Total assets	\$ 17,680	\$ 286,590	\$ -	\$ 1,238	\$ 304,306	\$ 161,706	\$ 1,857,428	\$ 148,878
<u>LIABILITIES AND FUND BALANCES</u>								
<u>Liabilities</u>								
Vouchers payable	\$ 4,562	\$ 2,797	\$ -	\$ -	\$ 9,150	\$ -	\$ 18,259	\$ -
Other accrued expenses	721	1,246	-	-	4,664	7,778	-	-
Due to other funds	-	327	-	-	-	20,627	-	-
Due to other governments	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Liabilities	5,283	4,370	-	-	13,814	28,405	18,259	-
Fund balance -								
unreserved	12,397	282,220	-	1,238	290,492	133,301	1,839,169	148,878
Total liabilities and fund balance	\$ 17,680	\$ 286,590	\$ -	\$ 1,238	\$ 304,306	\$ 161,706	\$ 1,857,428	\$ 148,878

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VERMILION COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

November 30, 1987

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1986

	Audit	Election Levy	IMRF	Public Safety Supervisor Building of Rent Assessments	Liability Insurance	Federal Revenue Sharing
<b>ASSETS</b>						
Cash	\$ -	\$ -	\$ 91,477	\$ 241,088	\$ 23,838	\$ -
Investments, at cost	-	-	298,761	330,924	231,307	-
Receivables:						
Taxes (net of allowance for estimated						
uncollectibles	-	-	193,709	319,160	23,050	-
Accounts	-	-	4,185	416,430	-	-
Accrued interest	-	-	5,238	1,381	1,194	-
Due from other funds	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Prepaid expense	-	-	-	1,673,925	-	-
Total assets	\$ -	\$ -	\$ 593,370	\$ 2,982,908	\$ 279,389	\$ -
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Vouchers payable	\$ -	\$ -	\$ -	\$ 3,733	\$ 838	\$ -
Other accrued expenses	-	-	-	13,180	-	-
Due to other funds	-	-	45,163	797	-	-
Due to other governments	-	-	-	-	-	-
Deferred revenue	-	-	-	362,638	-	-
Total liabilities	-	-	45,163	380,348	838	-
Fund balance - unreserved	-	-	548,207	2,602,560	278,551	-
Total liabilities and fund balance	\$ -	\$ -	\$ 593,370	\$ 2,982,908	\$ 279,389	\$ -

-continued-

VERMILION COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

November 30, 1987

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1986

	Grants					Total	
	Community Occupant Protection Program	Victim Witness - Attorney General	Victim Witness Program	RESQ Truancy		1987	1986
<b>ASSETS</b>							
Cash	\$ 649	\$ -	\$ -	\$ 10,449	\$ 913,741	\$ 913,741	\$ 716,757
Investments, at cost	-	-	-	-	2,877,508	2,877,508	2,741,852
Receivables:							
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	584,634	584,634	524,572
Accounts	-	-	-	-	420,615	420,615	492,186
Accrued interest	-	-	-	-	24,240	24,240	22,295
Due from other funds	-	1,079	-	-	80,563	80,563	68,979
Due from other governments	30,924	-	-	4,725	106,093	106,093	101,936
Prepaid expense	-	-	-	-	1,673,925	1,673,925	1,594,274
Total assets	\$ 31,573	\$ 1,079	\$ -	\$ 15,174	\$ 6,681,319	\$ 6,681,319	\$ 6,262,851
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ 39,339	\$ 39,339	\$ 286,411
Other accrued expenses	-	-	-	-	27,589	27,589	49,433
Due to other funds	27,740	-	2,143	9,573	106,370	106,370	45,068
Due to other governments	-	-	-	-	-	-	793
Deferred revenue	-	-	-	-	362,638	362,638	442,399
Total liabilities	27,740	-	2,143	9,573	535,936	535,936	824,104
Fund balance - unreserved	3,833	1,079	(2,143)	5,601	6,145,383	6,145,383	5,438,747
Total liabilities and fund balance	\$ 31,573	\$ 1,079	\$ -	\$ 15,174	\$ 6,681,319	\$ 6,681,319	\$ 6,262,851

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

VERMILION COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
Year Ended November 30, 1987

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1986									
	Animal Control	Mental Health Board	ESDA	Health Department	Trans- portation	Highway Admin.	County MFT	County Indemnity	
<u>REVENUES</u>									
Taxes	\$ -	\$411,584	\$ -	\$ -	\$ 226,855	\$ -	\$ -	\$ -	
Intergovernmental	-	20,000	-	20,818	-	-	865,333	-	
Charges for services	69,515	-	-	-	-	154,955	-	20,620	
Miscellaneous	62	28,920	-	2,615	30,381	6,087	79,129	5,757	
Total revenues	69,577	460,504	-	23,433	257,236	161,042	944,462	26,377	
<u>EXPENDITURES</u>									
General Government	-	-	-	-	-	-	-	-	
Public Safety	65,916	-	-	-	-	-	-	-	
Corrections	-	-	-	-	-	-	-	-	
Public Health	-	465,082	-	41,799	-	-	-	-	
Transportation	-	-	-	-	417,071	166,404	181,090	-	
Other	-	-	-	-	-	-	-	-	
Total expenditures	65,916	465,082	-	41,799	417,071	166,404	181,090	-	
Excess (deficiency) of revenues over expenditures	3,661	(4,578)	-	(18,366)	(159,835)	(5,362)	763,372	26,377	
<u>Other financing uses</u>									
Operating transfers in	-	-	-	-	-	-	-	-	
Operating transfers out	-	-	-	-	-	-	-	-	
Total other financing uses	-	-	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures and other	3,661	(4,578)	-	(18,366)	(159,835)	(5,362)	763,372	26,377	
Fund balance at beginning of year	8,736	286,798	70,488	19,604	450,327	138,663	1,075,797	122,501	
Residual equity transfer (Note 11)	-	-	(70,488)	-	-	-	-	-	
Fund balance at end of year	\$ 12,397	\$282,220	\$ -	\$ 1,238	\$ 290,492	\$133,301	\$1,839,169	\$148,878	

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VERMILION COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES

Year Ended November 30, 1987

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1986

	Audit	Election Levy	IMRF	Public Safety Building Rent	Supervisor of Assessments	Liability Insurance	Federal Revenue Sharing
<u>REVENUES</u>							
Taxes	\$ -	\$ -	\$ 496,693	\$1,490,620	\$ -	\$288,129	\$ -
Intergovernmental	-	-	169,160	1,367,040	-	232,297	5,546
Charges for services	-	-	-	-	-	-	-
Miscellaneous	-	-	22,560	61,240	-	12,052	-
Total revenues	-	-	688,413	2,918,900	-	532,478	5,546
<u>EXPENDITURES</u>							
General Government	-	-	-	-	-	468,990	-
Public Safety	-	-	-	-	-	-	-
Corrections	-	-	-	2,411,483	-	-	-
Public Health	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Other	-	-	745,092	-	-	-	22,331
Total expenditures	-	-	745,092	2,411,483	-	468,990	22,331
Excess (deficiency) of revenues over expenditures	-	-	(56,679)	507,417	-	63,488	(16,785)
<u>Operating financing uses</u>							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-
Total other financing uses	-	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures and other	-	-	(56,679)	507,417	-	63,488	(16,785)
Fund balance at beginning of year	8,867	183,372	604,886	2,095,143	141,717	215,063	16,785
Residual equity transfer (Note 11)	(8,867)	(183,372)	-	-	(141,717)	-	-
Fund balance at end of year	\$ -	\$ -	\$ 548,207	\$2,602,560	\$ -	\$278,551	\$ -

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VERMILION COUNTY, ILLINOIS  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES

Year Ended November 30, 1987  
WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1986

	Grants					Total	
	Community	Victim	Witness -	Victim	Coordinator	1987	1986
<u>REVENUES</u>							
Taxes							
Intergovernmental						\$2,913,881	\$3,047,558
Charges for services	81,113	3,891		16,900		2,849,310	2,534,562
Miscellaneous	1,212	-	-	-		246,302	244,198
Total revenues	<u>82,325</u>	<u>3,891</u>		<u>16,900</u>		<u>248,803</u>	<u>520,062</u>
<u>EXPENDITURES</u>							
General Government							
Public Safety	-	-	-	-		468,990	893,087
Corrections	-	-	-	-		65,916	139,212
Public Health	-	-	-	-		2,411,483	2,310,617
Transportation	-	-	-	-		506,881	611,368
Other	-	-	-	-		764,565	1,758,034
Total expenditures	<u>78,606</u>	<u>5,812</u>		<u>19,043</u>		<u>936,495</u>	<u>615,431</u>
Excess (deficiency) of	<u>78,606</u>	<u>5,812</u>		<u>19,043</u>		<u>5,154,330</u>	<u>6,327,749</u>
revenues over expenditures	<u>3,719</u>	<u>(1,921)</u>		<u>(2,143)</u>		<u>1,103,966</u>	<u>18,631</u>
<u>Operating financing uses</u>							
Operating transfers in	114	3,000		-		7,114	5,100
Operating transfers out	-	-		-		-	(301,965)
Total other financing uses	<u>114</u>	<u>3,000</u>		<u>-</u>		<u>7,114</u>	<u>(296,865)</u>
Excess (deficiency) of revenues	<u>3,833</u>	<u>1,079</u>		<u>(2,143)</u>		<u>1,111,080</u>	<u>(278,234)</u>
over expenditures and other							
Fund balance at beginning of year	-	-	-	-		5,438,747	5,807,819
Residual equity transfer (Note 11)	-	-	-	-		(404,444)	(90,838)
Fund balance at end of year	<u>\$ 3,833</u>	<u>\$ 1,079</u>		<u>\$ (2,143)</u>		<u>\$6,145,383</u>	<u>\$5,438,747</u>

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

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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 17,318	\$ 12,821
Due from other funds	298	-
Receivables:		
Accrued interest	<u>64</u>	<u>-</u>
Total assets	<u>\$ 17,680</u>	<u>\$ 12,821</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ 4,562	\$ 3,197
Other accrued expenses	<u>721</u>	<u>888</u>
Total liabilities	5,283	4,085
<u>Fund balance</u>		
Unreserved fund balance	<u>12,397</u>	<u>8,736</u>
Total liabilities and fund balance	<u>\$ 17,680</u>	<u>\$ 12,821</u>

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

VERMILION COUNTY, ILLINOIS  
ANIMAL CONTROL SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Charges for services	\$ 68,575	\$ 69,515	\$ 940	\$ 53,036
Miscellaneous	<u>-</u>	<u>62</u>	<u>62</u>	<u>-</u>
Total revenues	<u>68,575</u>	<u>69,577</u>	<u>1,002</u>	<u>53,036</u>
<u>Expenditures - Public Safety</u>				
Personal services	35,440	34,564	876	29,298
Contractual services	15,345	14,980	365	2,709
Supplies	13,255	11,992	1,263	18,868
Other charges and services	3,770	3,780	(10)	8,530
Capital outlays	<u>600</u>	<u>600</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>68,410</u>	<u>65,916</u>	<u>2,494</u>	<u>59,405</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 165</u>	3,661	<u>\$ 3,496</u>	(6,369)
Fund balance at beginning of year		<u>8,736</u>		<u>15,105</u>
Fund balance at end of year		<u>\$ 12,397</u>		<u>\$ 8,736</u>

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

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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 31,854	\$ 7,385
Investments	220,000	266,500
Receivables:		
Taxes, net of allowance for estimated uncollectibles	32,468	32,468
Accrued interest	1,941	1,719
Due from other funds	<u>327</u>	<u>-</u>
Total assets	<u>\$286,590</u>	<u>\$308,072</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ 2,797	\$ 19,526
Other accrued expenses	1,246	1,294
Due to other funds	<u>327</u>	<u>454</u>
Total liabilities	<u>4,370</u>	<u>21,274</u>
<u>Fund balance</u>		
Unreserved fund balance	<u>282,220</u>	<u>286,798</u>
Total liabilities and fund balance	<u>\$286,590</u>	<u>\$308,072</u>

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

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, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
<u>Revenues</u>				
Taxes	\$453,505	\$411,584	\$ (41,921)	\$472,113
Intergovernmental	-	20,000	20,000	-
Miscellaneous	<u>7,000</u>	<u>28,920</u>	<u>21,920</u>	<u>27,033</u>
Total revenues	<u>460,505</u>	<u>460,504</u>	<u>(1)</u>	<u>499,146</u>
<u>Expenditures - Public Health</u>				
Administration:				
Personal services	80,275	73,167	7,108	74,559
Contractual services	22,100	18,927	3,173	943
Supplies	1,450	1,062	388	3,998
Other charges and services	13,975	13,770	205	12,950
Capital outlay	700	644	56	186
Local grants	<u>435,854</u>	<u>357,512</u>	<u>78,342</u>	<u>482,009</u>
Total expenditures	<u>554,354</u>	<u>465,082</u>	<u>89,272</u>	<u>574,645</u>
Deficiency of revenues over expenditures	<u>\$ (93,849)</u>	(4,578)	<u>\$ 89,271</u>	(75,499)
Fund balance at beginning of year		<u>286,798</u>		<u>362,297</u>
Fund balance at end of year		<u>\$282,220</u>		<u>\$286,798</u>

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

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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ -	\$ 23,516
Investments, at cost	-	55,398
Receivables:		
Taxes, net of allowance for estimated uncollectibles	-	688
Accrued interest	-	456
Due from other governments	<u>-</u>	<u>13,401</u>
Total assets	<u>\$ -</u>	<u>\$ 93,459</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ -	\$ 18,628
Other accrued expense	-	787
Due to other funds	-	2,763
Due to other governments	<u>-</u>	<u>793</u>
Total liabilities	-	22,971
<u>Fund balance</u>		
Unreserved fund balance	<u>-</u>	<u>70,488</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 93,459</u>

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

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, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	1986 <u>Actual</u>
<u>Revenues</u>				
Taxes	\$ -	\$ -	\$ -	\$ 10,054
Intergovernmental	-	-	-	38,453
Miscellaneous	-	-	-	5,082
Total revenues	-	-	-	53,589
<u>Expenditures - Public Safety</u>				
Administration:				
Personal services	-	-	-	45,744
Supplies	-	-	-	2,660
Other services and charges	-	-	-	8,260
Capital outlay	-	-	-	21,217
Local grant	-	-	-	1,926
Total expenditures	-	-	-	79,807
Deficiency of revenues over expenditures	<u>\$ -</u>	-	<u>\$ -</u>	(26,218)
Fund balance at beginning of year		70,488		96,706
Residual equity transfer (Note 11)		(70,488)		-
Fund balance at end of year		<u>\$ -</u>		<u>\$ 70,488</u>

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



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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 1,238	\$43,583
Accounts receivable	<u>-</u>	<u>2,831</u>
Total assets	<u>\$ 1,238</u>	<u>\$46,414</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ -	\$26,810
<u>Fund balance</u>		
Unreserved	<u>1,238</u>	<u>19,604</u>
Total liabilities and fund balance	<u>\$ 1,238</u>	<u>\$46,414</u>

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

VERMILION COUNTY, ILLINOIS  
HEALTH DEPARTMENT SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>	*	
	*	Variance	1986
	<u>Budget</u>	Favorable (Unfavorable)	<u>Actual</u>
<u>Revenues</u>			
Intergovernmental	\$ 20,818		\$ 36,559
Miscellaneous	<u>2,615</u>		<u>11,850</u>
Total revenues	23,433		48,409
<u>Expenditures - Public Health</u>	<u>41,799</u>		<u>36,723</u>
Excess (deficiency) of revenues over expenditures	(18,366)		11,686
Fund balance at beginning of year	<u>19,604</u>		<u>7,918</u>
Fund balance at end of year	<u>\$ 1,238</u>		<u>\$ 19,604</u>

\*Budget information not available.

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

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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$176,541	\$135,066
Investments, at cost	107,344	330,177
Receivables:		
Taxes, net of allowance for estimated uncollectibles	16,247	16,247
Accrued interest	<u>4,174</u>	<u>2,233</u>
Total assets	<u>\$304,306</u>	<u>\$483,723</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ 9,150	\$ 26,947
Other accrued expenses	<u>4,664</u>	<u>6,449</u>
Total liabilities	13,814	33,396
<u>Fund balance</u>		
Unreserved	<u>290,492</u>	<u>450,327</u>
Total liabilities and fund balance	<u>\$304,306</u>	<u>\$483,723</u>

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

VERMILION COUNTY, ILLINOIS  
TRANSPORTATION SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Taxes	\$ 230,000	\$ 226,855	\$ (3,145)	\$ 237,237
Miscellaneous	<u>10,000</u>	<u>30,381</u>	<u>20,381</u>	<u>37,704</u>
Total revenues	<u>240,000</u>	<u>257,236</u>	<u>17,236</u>	<u>274,941</u>
<u>Expenditures - Transportation</u>				
Personal services	195,185	178,937	16,248	132,267
Supplies	148,000	133,836	14,164	130,932
Contractual services	24,000	12,134	11,866	1,168
Other services and charges	38,000	33,786	4,214	83,441
Capital outlay	<u>64,675</u>	<u>58,378</u>	<u>6,297</u>	<u>230,015</u>
Total expenditures	<u>469,860</u>	<u>417,071</u>	<u>52,789</u>	<u>577,823</u>
Excess (deficiency) of revenues over expenditures	<u>\$(229,860)</u>	(159,835)	<u>\$ 70,025</u>	(302,882)
Fund balance at beginning of year		<u>450,327</u>		<u>753,209</u>
Fund balance at end of year		<u>\$ 290,492</u>		<u>\$ 450,327</u>

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

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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 44,643	\$ 39,607
Investments, at cost	73,532	69,661
Receivable - accrued interest	252	252
Due from other funds	37,570	41,028
Due from other governments	<u>5,709</u>	<u>2,481</u>
Total assets	<u>\$161,706</u>	<u>\$153,029</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>Liabilities</u>		
Other accrued expenses	\$ 7,778	\$ 8,880
Due to other funds	<u>20,627</u>	<u>5,486</u>
Total liabilities	28,405	14,366
<u>Fund balance</u>		
Unreserved fund balance	<u>133,301</u>	<u>138,663</u>
Total liabilities and fund balance	<u>\$161,706</u>	<u>\$153,029</u>

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

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, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
<u>Revenues</u>				
Charges for services	\$175,060	\$154,955	\$(20,105)	\$174,562
Miscellaneous	<u>-</u>	<u>6,087</u>	<u>6,087</u>	<u>4,841</u>
Total revenues	<u>175,060</u>	<u>161,042</u>	<u>(14,018)</u>	<u>179,403</u>
<u>Expenditures - Transportation</u>				
Personal services	175,060	166,404	8,656	174,674
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>400</u>
	<u>175,000</u>	<u>166,404</u>	<u>8,656</u>	<u>175,074</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	(5,362)	<u>\$ (5,362)</u>	4,329
Fund balance at beginning of year		<u>138,663</u>		<u>134,334</u>
Fund balance at end of year		<u>\$133,301</u>		<u>\$138,663</u>

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

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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 274,646	\$ 93,548
Investments, at cost	1,487,799	1,028,760
Receivables - accrued interest	9,579	9,579
Due from other funds	20,669	5,486
Due from other governments	<u>64,735</u>	<u>83,864</u>
Total assets	<u>\$1,857,428</u>	<u>\$1,221,237</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ 18,259	\$ 145,440
<u>Fund balance - Unreserved</u>	<u>1,839,169</u>	<u>1,075,797</u>
Total liabilities and fund balance	<u>\$1,857,428</u>	<u>\$1,221,237</u>

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

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, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 865,333	\$865,333	\$ 899,981
Miscellaneous	-	<u>79,129</u>	<u>79,129</u>	<u>82,233</u>
Total revenues	-	<u>944,462</u>	<u>944,462</u>	<u>982,214</u>
<u>Expenditures - Transportation</u>	<u>168,359</u>	<u>181,090</u>	<u>12,731</u>	<u>1,005,137</u>
Excess (deficiency) of revenues over expenditures	<u>\$(168,359)</u>	763,372	<u>\$931,731</u>	(22,923)
Fund balance at beginning of year		<u>1,075,797</u>		<u>1,098,720</u>
Fund balance at end of year		<u>\$1,839,169</u>		<u>\$1,075,797</u>

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



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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Investments, at cost	\$127,841	\$105,484
Receivable - accrued interest	417	417
Due from other funds	<u>20,620</u>	<u>16,600</u>
Total assets	<u>\$148,878</u>	<u>\$122,501</u>
<u>FUND BALANCE</u>		
Unreserved fund balance	<u>\$148,878</u>	<u>\$122,501</u>

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

VERMILION COUNTY, ILLINOIS  
INDEMNITY SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>			
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>1986</u> <u>Actual</u>
<u>Revenues</u>				
Charges for services	\$ 15,000	\$ 20,620	\$ 5,620	\$ 16,600
Miscellaneous	<u>4,716</u>	<u>5,757</u>	<u>1,041</u>	<u>6,196</u>
Total revenues	<u>19,716</u>	<u>26,377</u>	<u>6,661</u>	<u>22,796</u>
Excess of revenues over expenditures	<u>\$ 19,716</u>	26,377	<u>\$ 6,661</u>	22,796
Fund balance at beginning of year		<u>122,501</u>		<u>99,705</u>
Fund balance at end of year		<u>\$148,878</u>		<u>\$122,501</u>

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

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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Investments	\$ -	\$7,503
Receivables - taxes (net of allowance for estimated uncollectibles)	-	1,305
Accrued interest	<u>-</u>	<u>59</u>
Total assets	<u>\$ -</u>	<u>\$8,867</u>
<u>FUND BALANCE</u>		
Unreserved fund balance	<u>\$ -</u>	<u>\$8,867</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$8,867</u>

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

VERMILION COUNTY, ILLINOIS  
 AUDIT SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
<u>Revenues</u>				
Taxes	\$ -	\$ -	\$ -	\$18,978
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>59</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,037</u>
<u>Expenditures - General</u> <u>Government</u>				
Audit fee	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,000</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>37</u>
Fund balance at beginning of year		8,867		8,830
Residual equity transfer (Note 11)		<u>(8,867)</u>		<u>-</u>
Fund balance at end of year		<u>\$ -</u>		<u>\$ 8,867</u>

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

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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ -	\$ 17,930
Investments, at cost	-	152,109
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	-	17,857
Accrued interest	-	815
Due from other funds	-	2,500
Due from other governments	<u>-</u>	<u>2,190</u>
Total assets	<u>\$ -</u>	<u>\$193,401</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ -	\$ 8,605
Other accrued expenses	<u>-</u>	<u>1,424</u>
Total liabilities	-	10,029
<u>Fund balance</u>		
Unreserved	<u>-</u>	<u>183,372</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$193,401</u>

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

VERMILION COUNTY, ILLINOIS  
ELECTION LEVY SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		<u>Variance</u>	<u>1986</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Taxes	\$ -	\$ -	\$ -	\$259,349
Miscellaneous	-	-	-	22,620
Total revenues	-	-	-	281,969
<u>Expenditures - General</u> <u>Government</u>				
Personal services	-	-	-	50,739
Contractual services	-	-	-	68,222
Supplies	-	-	-	112,413
Other services and charges	-	-	-	41,414
Capital outlay	-	-	-	8,154
Total expenditures	-	-	-	280,942
Excess of revenues over expenditures	-	-	-	1,027
<u>Other financing uses</u>				
Operating transfers out	-	-	-	(1,965)
Deficiency of revenues over expenditures and other uses	<u>\$ -</u>	-	<u>\$ -</u>	(938)
Fund balance at beginning of year		183,372		184,310
Residual equity transfer (Note 11)		(183,372)		-
Fund balance at end of year		<u>\$ -</u>		<u>\$183,372</u>

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

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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 91,477	\$ 63,958
Investments, at cost	298,761	449,018
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	193,709	120,628
Accounts receivable	4,185	-
Accrued interest	5,238	4,986
Due from other funds	<u>-</u>	<u>883</u>
Total assets	<u>\$593,370</u>	<u>\$639,473</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Due to other funds	\$ 45,163	\$ 34,587
<u>Fund balance</u>		
Unreserved fund balance	<u>548,207</u>	<u>604,886</u>
Total liabilities and fund balance	<u>\$593,370</u>	<u>\$639,473</u>

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

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, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		<u>Variance</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>1986</u> <u>Actual</u>
<u>Revenues</u>				
Taxes	\$ 476,553	\$496,693	\$ 20,140	\$422,172
Intergovernmental	314,000	169,160	(144,840)	91,560
Miscellaneous	<u>-</u>	<u>22,560</u>	<u>22,560</u>	<u>35,460</u>
Total revenues	<u>790,553</u>	<u>688,413</u>	<u>(102,140)</u>	<u>549,192</u>
<u>Expenditures - Other</u>				
<u>IMRF and FICA contributions</u>	<u>912,349</u>	<u>745,092</u>	<u>167,257</u>	<u>584,212</u>
Excess (deficiency) of revenues over expenditures	<u>\$(121,796)</u>	(56,679)	<u>\$ 65,117</u>	(35,020)
Fund balance at beginning of year		<u>604,886</u>		<u>639,906</u>
Fund balance at end of year		<u>\$548,207</u>		<u>\$604,886</u>

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



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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 241,088	\$ 182,402
Investments	330,924	-
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	319,160	306,983
Accounts	416,430	489,355
Accrued interest	1,381	-
Due from other funds	-	2,482
Prepaid expense	<u>1,673,925</u>	<u>1,594,274</u>
Total assets	<u>\$2,982,908</u>	<u>\$2,575,496</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ 3,733	\$ 11,857
Other accrued expenses	13,179	24,319
Due to other funds	798	1,778
Deferred revenue	<u>362,638</u>	<u>442,399</u>
Total liabilities	380,348	480,353
<u>Fund balance</u>		
Unreserved fund balance	<u>2,602,560</u>	<u>2,095,143</u>
Total liabilities and fund balance	<u>\$2,982,908</u>	<u>\$2,575,496</u>

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

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, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Taxes	\$1,434,080	\$1,490,620	\$ 56,540	\$1,290,019
Intergovernmental	1,146,785	1,367,040	220,255	1,142,242
Miscellaneous	<u>5,000</u>	<u>61,240</u>	<u>56,240</u>	<u>43,207</u>
Total revenues	<u>2,585,865</u>	<u>2,918,900</u>	<u>333,035</u>	<u>2,475,468</u>
<u>Expenditures - Corrections</u>				
Personal services	607,202	581,235	25,967	540,666
Contractual service	115,200	83,799	31,401	109,257
Rent	<u>1,826,100</u>	<u>1,746,449</u>	<u>79,651</u>	<u>1,660,694</u>
Total expenditures	<u>2,548,502</u>	<u>2,411,483</u>	<u>137,019</u>	<u>2,310,617</u>
Excess of revenues over expenditures	<u>\$ 37,363</u>	507,417	<u>\$470,054</u>	164,851
Fund balance at beginning of year		<u>2,095,143</u>		<u>1,930,292</u>
Fund balance at end of year		<u>\$2,602,560</u>		<u>\$2,095,143</u>

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

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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ -	\$ 56,942
Investments, at cost	-	100,444
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	-	14,029
Accrued interest	<u>-</u>	<u>905</u>
Total assets	<u>\$ -</u>	<u>\$172,320</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ -	\$ 25,211
Other accrued expenses	<u>-</u>	<u>5,392</u>
Total liabilities	-	30,603
<u>Fund balance - Unreserved</u>	<u>-</u>	<u>141,717</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$172,320</u>

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

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, 1987  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986  
1987

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	1986 <u>Actual</u>
<u>Revenues</u>				
Taxes	\$ -	\$ -	\$ -	\$203,881
Miscellaneous	-	-	-	17,130
Total revenues	-	-	-	<u>221,011</u>
<u>Expenditures - General</u>				
<u>Government</u>				
<u>Maintenance</u>				
Personal services	-	-	-	81,475
Supplies	-	-	-	4,370
Other services and charges	-	-	-	24,727
Capital outlay	-	-	-	240
<u>Property records</u>				
Personal services	-	-	-	77,303
Supplies	-	-	-	12,769
Other services and charges	-	-	-	1,977
<u>Mapping</u>				
Personal services	-	-	-	15,296
Supplies	-	-	-	995
Other services and charges	-	-	-	500
Total expenditures	-	-	-	<u>219,652</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>\$ -</u>	1,359
Fund balance at beginning of year		141,717		140,358
Residual equity transfer (Note 11)		<u>(141,717)</u>		-
Fund balance at end of year		<u>\$ -</u>		<u>\$141,717</u>

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

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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 23,838	\$ 23,024
Investments	231,307	176,798
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	23,050	14,367
Accrued interest	<u>1,194</u>	<u>874</u>
Total assets	<u>\$279,389</u>	<u>\$215,063</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ 838	\$ -
<u>Fund balance</u>		
Unreserved	<u>278,551</u>	<u>215,063</u>
Total liabilities and fund balance	<u>\$279,389</u>	<u>\$215,063</u>

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

VERMILION COUNTY, ILLINOIS  
LIABILITY INSURANCE SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Taxes	\$269,836	\$288,129	\$ 18,293	\$208,755
Intergovernmental	210,000	232,297	22,297	-
Miscellaneous	<u>2,000</u>	<u>12,052</u>	<u>10,052</u>	<u>219,277</u>
Total revenues	<u>481,836</u>	<u>532,478</u>	<u>50,642</u>	<u>428,032</u>
<u>Expenditures - General</u> <u>Government</u>				
Insurance	<u>499,000</u>	<u>468,990</u>	<u>30,010</u>	<u>373,493</u>
Excess (deficiency) of revenues over expenditures	<u>\$(17,164)</u>	63,488	<u>\$ 80,652</u>	54,539
Fund balance at beginning of year		<u>215,063</u>		<u>160,524</u>
Fund balance at end of year		<u>\$278,551</u>		<u>\$215,063</u>

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

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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ <u>-</u>	<u>\$16,785</u>
<u>FUND BALANCE</u>		
Unreserved fund balance	\$ <u>-</u>	<u>\$16,785</u>

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

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, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance Favorable (Unfavorable)	<u>1986 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<u>Revenues</u>				
Intergovernmental	\$ 200,000	\$ 5,546	\$(194,454)	\$ 250,767
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,370</u>
Total revenues	<u>200,000</u>	<u>5,546</u>	<u>(194,454)</u>	<u>258,137</u>
<u>Expenditures - Other</u>				
Contractual	1,452	1,452	-	-
Other services and charges	-	-	-	85
Capital outlays	300,000	20,879	279,121	19,884
Local grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,250</u>
Total expenditures	<u>301,452</u>	<u>22,331</u>	<u>279,121</u>	<u>31,219</u>
Excess (deficiency) of revenues over expenditures	(101,452)	(16,785)	84,667	226,918
<u>Other financing uses</u>				
Operating transfers in	-	-	-	5,100
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(300,000)</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>\$(101,452)</u>	(16,785)	<u>\$ 84,667</u>	(67,982)
Fund balance at beginning of year		<u>16,785</u>		<u>84,767</u>
Fund balance at end of year		<u>\$ -</u>		<u>\$ 16,785</u>

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



VERMILION COUNTY, ILLINOIS  
COMMUNITY OCCUPANT PROTECTION PROGRAM GRANT  
BALANCE SHEET  
November 30

<u>ASSETS</u>	<u>1987</u>	<u>1986</u>
Cash	\$ 649	\$ -
Due from other governments	<u>30,924</u>	<u>-</u>
Total assets	<u>\$31,573</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Due to other funds	\$27,740	\$ -
<u>Fund balance</u>		
Unreserved fund balance	<u>3,833</u>	<u>-</u>
Total liabilities and fund balance	<u>\$31,573</u>	<u>\$ -</u>

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

VERMILION COUNTY, ILLINOIS  
COMMUNITY OCCUPANT PROTECTION PROGRAM GRANT  
SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$ 30,461	\$ 81,113	\$ 50,652
Charges for service	<u>-</u>	<u>1,212</u>	<u>1,212</u>
Total revenues	<u>30,461</u>	<u>82,325</u>	<u>51,864</u>
<u>Expenditures - Other</u>			
Personal services	50,954	49,097	1,857
Contractual services	353	330	23
Supplies	10,063	9,160	903
Other services and charges	13,267	11,554	1,713
Capital outlay	<u>10,067</u>	<u>8,465</u>	<u>1,602</u>
Total expenditures	<u>84,704</u>	<u>78,606</u>	<u>6,098</u>
Excess (deficiency) of revenues over expenditures	(54,243)	3,719	57,962
<u>Other financing sources</u>			
Operating transfers in	<u>-</u>	<u>114</u>	<u>114</u>
Excess (deficiency) of revenues over expenditures and other sources	<u>\$(54,243)</u>	3,833	<u>\$ 58,076</u>
Fund balance at beginning of year		<u>-</u>	
Fund balance at end of year		<u>\$ 3,833</u>	

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

VERMILION COUNTY, ILLINOIS  
VICTIM WITNESS - ATTORNEY GENERAL GRANT  
SPECIAL REVENUE FUND  
BALANCE SHEET  
November 30

<u>ASSETS</u>	<u>1987</u>	<u>1986</u>
Due from other funds	<u>\$1,079</u>	<u>\$ -</u>
<u>FUND BALANCE</u>		
Unreserved fund balance	<u>\$1,079</u>	<u>\$ -</u>

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

VERMILION COUNTY, ILLINOIS  
VICTIM WITNESS - ATTORNEY GENERAL GRANT SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$ -	\$ 3,891	\$ 3,891
<u>Expenditures - Other</u>			
Personal services	5,415	5,121	294
Supplies	235	167	68
Other services and charges	<u>640</u>	<u>524</u>	<u>116</u>
Total expenditures	<u>6,290</u>	<u>5,812</u>	<u>478</u>
Deficiency of revenues over expenditures	(6,290)	(1,921)	4,369
<u>Other financing sources</u>			
Operating transfers in	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Excess (deficiency) of revenues over expenditures and other sources	<u>\$ (6,290)</u>	1,079	<u>\$ 7,369</u>
Fund balance at beginning of year		<u>-</u>	
Fund balance at end of year		<u>\$ 1,079</u>	

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

VERMILION COUNTY, ILLINOIS  
VICTIM COORDINATOR PROGRAM GRANT SPECIAL REVENUE FUND  
BALANCE SHEET  
November 30

<u>LIABILITIES AND FUND BALANCE</u>	<u>1987</u>	<u>1986</u>
<u>Liabilities</u>		
Due to other funds	\$ 2,143	\$ -
<u>Fund balance</u>		
Unreserved fund balance	<u>(2,143)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ -</u>

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

VERMILION COUNTY, ILLINOIS  
VICTIM COORDINATOR PROGRAM GRANT SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$ 16,000	\$ 16,900	\$ 900
<u>Expenditures - Other</u>			
Personal services	17,174	17,527	(353)
Contractual services	1,681	1,420	261
Other services and charges	<u>143</u>	<u>96</u>	<u>47</u>
Total expenditures	<u>18,998</u>	<u>19,043</u>	<u>(45)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,998)</u>	(2,143)	<u>\$ 855</u>
Fund balance at beginning of year		-	
Fund balance at end of year		<u>\$ (2,143)</u>	

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

VERMILION COUNTY, ILLINOIS  
RESQ - TRUANCY GRANT SPECIAL REVENUE FUND  
BALANCE SHEET  
November 30

<u>ASSETS</u>	<u>1987</u>	<u>1986</u>
Cash	\$ 10,449	\$ -
Due from other governments	<u>4,725</u>	<u>-</u>
Total assets	<u>\$ 15,174</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Due to other funds	\$ 9,573	\$ -
<u>Fund balance</u>		
Unreserved fund balance	<u>5,601</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 15,174</u>	<u>\$ -</u>

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

VERMILION COUNTY, ILLINOIS  
 RESQ - TRUANCY GRANT SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$ <u>47,223</u>	\$ <u>67,212</u>	\$ <u>19,989</u>
<u>Expenditures - Other</u>			
Personal services	58,055	58,000	55
Contractual services	1,181	1,169	12
Supplies	1,404	1,404	-
Other services and charges	<u>5,182</u>	<u>5,038</u>	<u>144</u>
Total expenditures	<u>65,822</u>	<u>65,611</u>	<u>211</u>
Excess (deficiency) of revenues over expenditures	(18,599)	1,601	20,200
<u>Other financing sources</u>			
Operating transfers in	<u>-</u>	<u>4,000</u>	<u>4,000</u>
Excess (deficiency) of revenues over expenditures and other financing sources	<u>\$(18,599)</u>	5,601	<u>\$ 24,200</u>
Fund balance at beginning of year		<u>-</u>	
Fund balance at end of year		<u>\$ 5,601</u>	

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



DEBT SERVICE FUNDS

VERMILION COUNTY, ILLINOIS  
DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET  
November 30, 1987  
With Comparative Totals for November 30, 1986

	Courthouse <u>Renovation</u>	Nursing Home <u>Bond &amp; Interest</u>	<u>Totals</u>	
			<u>1987</u>	<u>1986</u>
<u>ASSETS</u>				
Cash	\$ 431,688	\$ 87,546	\$ 519,234	\$ -
Investments, at cost	582,417	-	582,417	244,196
Receivables:				
Taxes (net of allowance for estimated uncollectibles)	75,000	45,166	120,166	119,092
Accrued interest	<u>342</u>	<u>168</u>	<u>510</u>	<u>4,486</u>
Total assets	<u>\$1,089,447</u>	<u>\$132,880</u>	<u>\$1,222,327</u>	<u>\$ 367,774</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities</u>				
Vouchers payable	\$ -	\$ -	\$ -	\$ 79,573
<u>Fund balance</u>				
Reserved for Debt Service	<u>1,089,447</u>	<u>132,880</u>	<u>1,222,327</u>	<u>288,201</u>
Total liabilities and fund balance	<u>\$1,089,447</u>	<u>\$132,880</u>	<u>\$1,222,327</u>	<u>\$ 367,774</u>

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

VERMILION COUNTY, ILLINOIS  
DEBT SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
Year Ended November 30, 1987  
With Comparative Totals for Year Ended November 30, 1986

	Courthouse Renovation	Nursing Home Bond & Interest	Totals	
			1987	1986
<u>Revenues</u>				
Taxes	\$ -	\$ 64,597	\$ 64,597	\$ 50,346
Intergovernmental	375,000	40,000	415,000	115,660
Miscellaneous	<u>14,447</u>	<u>12,665</u>	<u>27,112</u>	<u>14,204</u>
Total revenues	<u>389,447</u>	<u>117,262</u>	<u>506,709</u>	<u>180,210</u>
<u>Expenditures - Debt Service</u>				
Principal retirement	-	150,000	150,000	150,000
Interest	-	47,583	47,583	54,013
Miscellaneous	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>-</u>
Total expenditures	<u>300,000</u>	<u>197,583</u>	<u>497,583</u>	<u>204,013</u>
Excess (deficiency) of revenues over expenditures	89,447	(80,321)	9,126	(23,803)
<u>Other financing uses</u>				
Operating transfers in	<u>925,000</u>	<u>-</u>	<u>925,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	1,014,447	(80,321)	934,126	(23,803)
Fund balance at beginning of year	<u>75,000</u>	<u>213,201</u>	<u>288,201</u>	<u>312,004</u>
Fund balance at end of year	<u>\$1,089,447</u>	<u>\$132,880</u>	<u>\$1,222,327</u>	<u>\$288,201</u>

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

VERMILION COUNTY, ILLINOIS  
COURTHOUSE RENOVATION DEBT SERVICE FUND  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 431,688	\$ -
Investments, at cost	582,417	-
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	75,000	75,000
Accrued interest	<u>342</u>	<u>-</u>
Total assets	<u>\$1,089,447</u>	<u>\$ 75,000</u>
<u>FUND BALANCE</u>		
Reserved for Debt Service	<u>\$1,089,447</u>	<u>\$ 75,000</u>

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

VERMILION COUNTY, ILLINOIS  
COURTHOUSE RENOVATION DEBT SERVICE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Intergovernmental	\$ 500,000	\$ 375,000	\$(125,000)	\$ 75,000
Miscellaneous	<u>-</u>	<u>14,447</u>	<u>14,447</u>	<u>-</u>
Total revenue	<u>500,000</u>	<u>389,447</u>	<u>(110,553)</u>	<u>75,000</u>
<u>Expenditures</u>	<u>-</u>	<u>300,000</u>	<u>(300,000)</u>	<u>-</u>
Excess of revenues over expenditures	500,000	89,447	(410,553)	75,000
<u>Other financing uses</u>				
Operating transfers in	<u>500,000</u>	<u>925,000</u>	<u>425,000</u>	<u>-</u>
Excess of revenues over expenditures and other uses	<u>\$1,000,000</u>	1,014,447	<u>\$ 14,447</u>	75,000
Fund balance at beginning of year		<u>75,000</u>		<u>-</u>
Fund balance at end of year		<u>\$1,089,447</u>		<u>\$ 75,000</u>

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

VERMILION COUNTY, ILLINOIS  
NURSING HOME BOND AND INTEREST DEBT SERVICE FUND  
COMPARATIVE BALANCE SHEET  
November 30, 1987  
WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1986

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 87,546	\$ -
Investments, at cost	-	244,196
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	45,166	44,092
Accrued interest	<u>168</u>	<u>4,486</u>
Total assets	<u>\$132,880</u>	<u>\$292,774</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers payable	\$ -	\$ 79,573
<u>FUND BALANCE</u>		
Reserved for debt service	<u>132,880</u>	<u>213,201</u>
Total liabilities and fund balance	<u>\$132,880</u>	<u>\$292,774</u>

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

VERMILION COUNTY, ILLINOIS  
NURSING HOME BOND AND INTEREST DEBT SERVICE FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
Year Ended November 30, 1987  
WITH COMPARATIVE TOTALS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Taxes	\$ 61,000	\$ 64,597	\$ 3,597	\$ 50,346
Intergovernmental	30,000	40,000	10,000	40,660
Miscellaneous	<u>-</u>	<u>12,665</u>	<u>12,665</u>	<u>14,204</u>
Total revenues	<u>91,000</u>	<u>117,262</u>	<u>26,262</u>	<u>105,210</u>
<u>Expenditures - Debt Service</u>				
Principal retirement	150,000	150,000	-	150,000
Interest	<u>47,583</u>	<u>47,583</u>	<u>-</u>	<u>54,013</u>
Total expenditures	<u>197,583</u>	<u>197,583</u>	<u>-</u>	<u>204,013</u>
Deficiency of revenues over expenditures	<u>\$(106,583)</u>	(80,321)	<u>\$ 26,262</u>	(98,803)
Fund balances at beginning of year		<u>213,201</u>		<u>312,004</u>
Fund balances at end of year		<u>\$132,880</u>		<u>\$213,201</u>

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

CAPITAL PROJECTS FUNDS



VERMILION COUNTY, ILLINOIS  
CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET

November 30, 1987

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1986

	Capital Improvements	Township Bridge	Totals
			<u>1987</u> <u>1986</u>
<u>ASSETS</u>			
Cash	\$ 42,647	\$240,095	\$ 231,208
Investments, at cost	-	566,735	837,325
Receivables:			
Taxes (net of allowance for			
estimated uncollectibles)		16,234	16,234
Accrued interest	<u>879</u>	<u>3,605</u>	<u>4,302</u>
Total assets	<u>\$ 43,526</u>	<u>\$826,669</u>	<u>\$1,089,069</u>
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities</u>			
Vouchers payable	\$117,884	\$ 17,897	\$ 267,757
Due to other funds	<u>-</u>	<u>5,709</u>	<u>2,481</u>
Total liabilities	117,884	23,606	270,238
<u>Fund balances</u>			
Unreserved	<u>(74,358)</u>	<u>803,063</u>	<u>818,831</u>
Total liabilities and fund balances	<u>\$ 43,526</u>	<u>\$826,669</u>	<u>\$1,089,069</u>

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

VERMILION COUNTY, ILLINOIS  
CAPITAL PROJECTS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
Year Ended November 30, 1987

WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 1986

	Capital Improvements	Township Bridge	Totals
		1987	1986
<u>Revenues</u>			
Taxes	\$ -	\$226,841	\$ 236,055
Miscellaneous	3,705	33,114	41,650
Total revenues	3,705	259,955	277,705
<u>Expenditures - Capital Projects</u>			
Construction	430,554	201,427	631,981
Excess (deficiency) of revenues over expenditures	(426,849)	54,823	(372,026)
<u>Other financing sources (uses)</u>			
Operating transfers in	281,900	-	281,900
Operating transfers out	-	-	(2,175)
Total other financing sources (uses)	281,900	-	323,264
Excess (deficiency) of revenues over expenditures and other uses	(144,949)	54,823	(16,931)
Fund balance at beginning of year	70,591	748,240	835,762
Fund balance at end of year	\$(74,358)	\$803,063	\$ 818,831

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

VERMILION COUNTY, ILLINOIS  
CAPITAL IMPROVEMENTS CAPITAL PROJECTS  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 42,647	\$ 4,765
Investments, at cost	-	300,000
Accrued interest	<u>879</u>	<u>697</u>
Total assets	<u>\$ 43,526</u>	<u>\$305,462</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$117,884	\$234,871
<u>Fund balance (deficit) - Unreserved</u>	<u>(74,358)</u>	<u>70,591</u>
Total liabilities and fund balance	<u>\$ 43,526</u>	<u>\$305,462</u>

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

VERMILION COUNTY, ILLINOIS  
CAPITAL IMPROVEMENTS CAPITAL PROJECTS FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		<u>Variance</u>	<u>1986</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Miscellaneous	\$ 35,468	\$ 3,705	\$ (31,763)	\$ 697
<u>Expenditures - Capital Projects</u>	<u>360,000</u>	<u>430,554</u>	<u>(70,554)</u>	<u>379,040</u>
Deficiency of revenues over expenditures	<u>(324,532)</u>	<u>(426,849)</u>	<u>(102,317)</u>	<u>(378,343)</u>
<u>Other financing sources (uses)</u>				
Operating transfers in	350,000	281,900	(68,100)	325,439
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,175)</u>
Total financing sources (uses)	<u>350,000</u>	<u>281,900</u>	<u>(68,100)</u>	<u>323,264</u>
Excess (deficiency) of revenues over expenditures and other	<u>\$ 25,468</u>	<u>(144,949)</u>	<u>\$(170,417)</u>	<u>(55,079)</u>
Fund balance at beginning of year		<u>70,591</u>		<u>125,670</u>
Fund balance (deficit) at end of year		<u>\$(74,358)</u>		<u>\$ 70,591</u>

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

VERMILION COUNTY, ILLINOIS  
TOWNSHIP BRIDGE CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$240,095	\$226,443
Investments, at cost	566,735	537,325
Accrued interest	3,605	3,605
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	<u>16,234</u>	<u>16,234</u>
Total assets	<u>\$826,669</u>	<u>\$783,607</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ 17,897	\$ 32,886
Due to other funds	<u>5,709</u>	<u>2,481</u>
Total liabilities	23,606	35,367
<u>Fund balance</u> - Unreserved	<u>803,063</u>	<u>748,240</u>
Total liabilities and fund balance	<u>\$826,669</u>	<u>\$783,607</u>

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

VERMILION COUNTY, ILLINOIS  
TOWNSHIP BRIDGE CAPITAL PROJECTS FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance Favorable (Unfavorable)	<u>1986 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<u>Revenues</u>				
Taxes	\$ 266,752	\$226,841	\$ (39,911)	\$236,055
Miscellaneous	<u>20,000</u>	<u>29,409</u>	<u>9,409</u>	<u>40,953</u>
Total revenues	286,752	256,250	(30,502)	277,008
<u>Expenditures - Capital Projects</u>	<u>2,543,408</u>	<u>201,427</u>	<u>2,341,981</u>	<u>238,860</u>
Excess (deficiency) of revenues over expenditures	<u>\$(2,256,656)</u>	54,823	<u>\$2,311,479</u>	38,148
Fund balance at beginning of year		<u>748,240</u>		<u>710,092</u>
Fund balance at end of year		<u>\$803,063</u>		<u>\$748,240</u>

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

ENTERPRISE FUNDS

VERMILION COUNTY, ILLINOIS  
ENTERPRISE FUNDS  
COMBINING BALANCE SHEET  
November 30, 1987  
WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1986

<u>ASSETS</u>	Vermilion Manor Nursing Home	Vermilion County Farm	<u>Totals</u>	
			<u>1987</u>	<u>1986</u>
<u>Current assets</u>				
Cash	\$ 823,626	\$ 731	\$ 824,357	\$ 584,341
Investments, at cost	101,307	13,200	114,507	136,181
Accounts receivable	263,605	-	263,605	162,802
Accrued interest	641	-	641	723
Due from other funds	<u>1,483</u>	<u>-</u>	<u>1,483</u>	<u>-</u>
Total current assets	<u>1,190,662</u>	<u>13,931</u>	<u>1,204,593</u>	<u>884,047</u>
<u>Property, plant, and equipment</u>				
Land	-	1,000	1,000	1,000
Buildings	4,584,191	-	4,584,191	4,584,191
Transportation equipment	17,435	-	17,435	17,435
Other equipment	<u>334,263</u>	<u>-</u>	<u>334,263</u>	<u>283,648</u>
	4,935,889	1,000	4,936,889	4,886,274
Less costs charged to operations to date	<u>1,572,724</u>	<u>-</u>	<u>1,572,724</u>	<u>1,412,924</u>
Net property, plant and equipment	<u>3,363,165</u>	<u>1,000</u>	<u>3,364,165</u>	<u>3,473,350</u>
Total assets	<u>\$4,553,827</u>	<u>\$ 14,931</u>	<u>\$4,568,758</u>	<u>\$4,357,397</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Current liabilities</u>				
Vouchers payable	\$ 47,027	\$ -	\$ 47,027	\$ 83,852
Accrued payroll	125,111	-	125,111	109,509
Due to other funds	<u>7,065</u>	<u>-</u>	<u>7,065</u>	<u>12,282</u>
Total current liabilities	<u>179,203</u>	<u>-</u>	<u>179,203</u>	<u>205,643</u>
<u>Fund equity</u>				
Contributed capital	4,523,518	1,000	4,524,518	4,524,518
Retained earnings (deficit), unreserved	<u>(148,894)</u>	<u>13,931</u>	<u>(134,963)</u>	<u>(372,764)</u>
Total fund equity	<u>4,374,624</u>	<u>14,931</u>	<u>4,389,555</u>	<u>4,151,754</u>
Total liabilities and fund equity	<u>\$4,553,827</u>	<u>\$ 14,931</u>	<u>\$4,568,758</u>	<u>\$4,357,397</u>

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



VERMILION COUNTY, ILLINOIS  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
Year Ended November 30, 1987  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 1986

	Vermilion Manor Nursing Home	Vermilion County Farm	<u>Totals</u>	
			<u>1987</u>	<u>1986</u>
<u>Revenues</u>				
Charges for services	\$3,354,546	\$ -	\$3,354,546	\$3,253,063
Miscellaneous	<u>44,686</u>	<u>28,773</u>	<u>73,459</u>	<u>103,285</u>
Total revenues	<u>3,399,232</u>	<u>28,773</u>	<u>3,428,005</u>	<u>3,356,348</u>
<u>Operating expenses</u>				
Personal services	2,213,793	-	2,213,793	2,217,375
Contractual services	109,848	-	109,848	88,065
Supplies	373,680	-	373,680	391,293
Other services and charges	143,139	18,070	161,209	157,492
Heat, light and power	148,942	-	148,942	152,452
Depreciation	<u>162,732</u>	<u>-</u>	<u>162,732</u>	<u>161,596</u>
Total operating expenses	<u>3,152,134</u>	<u>18,070</u>	<u>3,170,204</u>	<u>3,168,273</u>
Operating income	247,098	10,703	257,801	188,075
<u>Nonoperating expense</u>				
Operating transfers out	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(11,258)</u>
Net income (loss)	247,098	(9,297)	237,801	176,817
Retained earnings (deficit) at beginning of year	<u>(395,992)</u>	<u>23,228</u>	<u>(372,764)</u>	<u>(549,581)</u>
Retained earnings (deficit) at end of year	<u>\$ (148,894)</u>	<u>\$ 13,931</u>	<u>\$ (134,963)</u>	<u>\$ (372,764)</u>

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

VERMILION COUNTY, ILLINOIS  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION  
Year Ended November 30, 1987  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 1986

	Vermilion Manor Nursing Home	Vermilion County Farm	<u>Totals</u>	
			<u>1987</u>	<u>1986</u>
<u>Funds were provided by</u>				
Net income from operations	\$247,098	\$ 10,703	\$257,801	\$188,075
Less charges to operations not affecting funds:				
Depreciation	<u>162,732</u>	<u>-</u>	<u>162,732</u>	<u>161,596</u>
	409,830	10,703	420,533	349,671
Decrease in working capital	<u>-</u>	<u>9,297</u>	<u>9,297</u>	<u>-</u>
Total funds provided	<u>\$409,830</u>	<u>\$ 20,000</u>	<u>\$429,830</u>	<u>\$349,671</u>
<u>Funds were applied to</u>				
Operating transfer out	\$ -	\$ 20,000	\$ 20,000	\$ 11,258
Additions to building	-	-	-	44,921
Purchase of equipment	53,547	-	53,547	7,587
Increase in working capital	<u>356,283</u>	<u>-</u>	<u>356,283</u>	<u>285,905</u>
Total funds applied	<u>\$409,830</u>	<u>\$ 20,000</u>	<u>\$429,830</u>	<u>\$349,671</u>

CHANGES IN WORKING CAPITAL

<u>Increase (decrease) in current assets</u>				
Cash	\$239,608	\$ 408	\$240,016	\$268,759
Investments, at cost	(20,174)	(1,500)	(21,674)	(54,669)
Receivables - accounts and interest	115,962	(15,241)	100,721	(448)
Due from other funds	<u>1,483</u>	<u>-</u>	<u>1,483</u>	<u>-</u>
Net increase (decrease) in current assets	<u>336,879</u>	<u>(16,333)</u>	<u>320,546</u>	<u>213,642</u>
<u>Increase (decrease) in current liabilities</u>				
Vouchers payable	(29,789)	(7,036)	(36,825)	(81,295)
Accrued payroll	15,602	-	15,602	(3,250)
Due to other funds	<u>(5,217)</u>	<u>-</u>	<u>(5,217)</u>	<u>12,282</u>
Net decrease in current liabilities	<u>(19,404)</u>	<u>(7,036)</u>	<u>(26,440)</u>	<u>(72,263)</u>
Increase (decrease) in working capital	<u>\$356,283</u>	<u>\$ (9,297)</u>	<u>\$346,986</u>	<u>\$285,905</u>

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

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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
<u>Current assets</u>		
Cash	\$ 823,626	\$ 584,018
Investments, at cost	101,307	121,481
Accounts receivable	263,605	147,561
Accrued interest	641	723
Due from other funds	<u>1,483</u>	<u>-</u>
Total current assets	<u>1,190,662</u>	<u>853,783</u>
<u>Property, plant and equipment</u>		
Buildings	4,584,191	4,584,191
Transportation equipment	17,435	17,435
Other equipment	<u>334,263</u>	<u>283,648</u>
	4,935,889	4,885,274
Less cost charged to operations to date	<u>1,572,724</u>	<u>1,412,924</u>
Net property, plant and equipment	<u>3,363,165</u>	<u>3,472,350</u>
Total assets	<u>\$4,553,827</u>	<u>\$4,326,133</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>Current liabilities</u>		
Vouchers payable	\$ 47,027	\$ 76,816
Accrued payroll	125,111	109,509
Due to other funds	<u>7,065</u>	<u>12,282</u>
Total current liabilities	<u>179,203</u>	<u>198,607</u>
<u>Fund equity</u>		
Contributed capital	4,523,518	4,523,518
Accumulated deficit, unreserved	<u>(148,894)</u>	<u>(395,992)</u>
Total fund equity	<u>4,374,624</u>	<u>4,127,526</u>
Total liabilities and fund equity	<u>\$4,553,827</u>	<u>\$4,326,133</u>

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

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, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Revenues</u>				
Charges for services	\$3,301,750	\$3,354,546	\$ 52,796	\$3,253,063
Miscellaneous	<u>23,200</u>	<u>44,686</u>	<u>21,486</u>	<u>41,721</u>
Total revenues	<u>3,324,950</u>	<u>3,399,232</u>	<u>74,282</u>	<u>3,294,784</u>
<u>Operating expenses</u>				
Personal services	2,429,351	2,213,793	215,558	2,217,375
Contractual services	102,412	109,848	(7,436)	88,065
Supplies	420,786	373,680	47,106	391,293
Other services and charges	150,803	143,139	7,664	122,130
Heat, light, and power	198,200	148,942	49,258	152,452
Depreciation/capital outlay	<u>67,000</u>	<u>162,732</u>	<u>(95,732)</u>	<u>161,596</u>
Total operating expenses	<u>3,368,552</u>	<u>3,152,134</u>	<u>216,418</u>	<u>3,132,911</u>
Operating income (loss)	(43,602)	247,098	290,700	161,873
<u>Nonoperating income</u>				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,258)</u>
Net income (loss)	<u>\$ (43,602)</u>	247,098	<u>\$290,700</u>	158,615
Accumulated deficit at beginning of year		<u>(395,992)</u>		<u>(554,607)</u>
Accumulated deficit at end of year		<u>\$ (148,894)</u>		<u>\$ (395,992)</u>

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

VERMILION COUNTY, ILLINOIS  
VERMILION MANOR NURSING HOME ENTERPRISE FUND  
STATEMENT OF CHANGES IN FINANCIAL POSITION  
Year Ended November 30, 1987  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 1986

	<u>1987</u>	<u>1986</u>
<u>Funds were provided by</u>		
Net income from operations	\$247,098	\$161,873
Less charges to operations not affecting funds:		
Depreciation	<u>162,732</u>	<u>161,596</u>
Total funds provided	<u>\$409,830</u>	<u>\$323,469</u>
<u>Funds were applied to</u>		
Operating transfer out	\$ -	\$ 3,258
Additions to building	-	44,921
Purchase of equipment	53,547	7,587
Increase in working capital	<u>356,283</u>	<u>267,703</u>
Total funds applied	<u>\$409,830</u>	<u>\$323,469</u>
CHANGES IN WORKING CAPITAL		
<u>Increase (decrease) in current assets</u>		
Cash	\$239,608	\$268,762
Investments, at cost	(20,174)	(64,669)
Receivables - accounts and interest	115,962	(15,689)
Due from other funds	<u>1,483</u>	<u>-</u>
Net increase in current assets	<u>336,879</u>	<u>188,404</u>
<u>Increase (decrease) in current liabilities</u>		
Vouchers payable	(29,789)	(88,331)
Accrued payroll	15,602	(3,250)
Due to other funds	<u>(5,217)</u>	<u>12,282</u>
Net decrease in current liabilities	<u>(19,404)</u>	<u>(79,299)</u>
Increase in working capital	<u>\$356,283</u>	<u>\$267,703</u>

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

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

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
<u>Current assets</u>		
Cash	\$ 731	\$ 323
Investments	13,200	14,700
Accounts receivable	<u>-</u>	<u>15,241</u>
Total current assets	13,931	30,264
<u>Property, plant and equipment</u>		
Land	<u>1,000</u>	<u>1,000</u>
Total assets	<u>\$ 14,931</u>	<u>\$ 31,264</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>Current liabilities</u>		
Vouchers payable	\$ <u>-</u>	\$ <u>7,036</u>
<u>FUND EQUITY</u>		
Contributed capital	1,000	1,000
Retained earnings	<u>13,931</u>	<u>23,228</u>
Total fund equity	<u>14,931</u>	<u>24,228</u>
Total liabilities and fund equity	<u>\$ 14,931</u>	<u>\$ 31,264</u>

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

VERMILION COUNTY, ILLINOIS  
VERMILION COUNTY FARM ENTERPRISE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
Year Ended November 30, 1987  
WITH COMPARATIVE AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>	<u>1986</u>
<u>Revenues</u>		
Miscellaneous - grain sales	\$ 27,919	\$ 60,492
- other	<u>854</u>	<u>1,072</u>
Total revenues	28,773	61,564
<u>Operating expenses</u>		
Other services and charges - farm	<u>18,070</u>	<u>35,362</u>
Operating income	10,703	26,202
<u>Nonoperating expenses</u>		
Operating transfers out	<u>(20,000)</u>	<u>(8,000)</u>
Net income (loss)	(9,297)	18,202
Retained earnings at beginning of year	<u>23,228</u>	<u>5,026</u>
Retained earnings at end of year	<u>\$ 13,931</u>	<u>\$ 23,228</u>

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

VERMILION COUNTY, ILLINOIS  
VERMILION COUNTY FARM ENTERPRISE FUND  
STATEMENT OF CHANGES IN FINANCIAL POSITION  
Year Ended November 30, 1987  
WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 1986

	<u>1987</u>	<u>1986</u>
<u>Funds were provided by</u>		
Operations:		
Net income	\$ 10,703	\$ 26,202
Decrease in working capital	<u>9,297</u>	<u>-</u>
Total funds provided	<u>\$ 20,000</u>	<u>\$ 26,202</u>
<u>Funds were applied to</u>		
Operating transfers out	\$ 20,000	\$ 8,000
Increase in working capital	<u>-</u>	<u>18,202</u>
Total funds applied	<u>\$ 20,000</u>	<u>\$ 26,202</u>
CHANGES IN WORKING CAPITAL		
<u>Increase (decrease) in current assets</u>		
Cash	\$ 408	\$ (3)
Investments	(1,500)	10,000
Accounts receivable	<u>(15,241)</u>	<u>15,241</u>
Net increase (decrease) in current assets	(16,333)	25,238
<u>Increase (decrease) in current liabilities</u>		
Vouchers payable	<u>(7,036)</u>	<u>7,036</u>
Increase (decrease) in working capital	<u>\$ (9,297)</u>	<u>\$ 18,202</u>

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



FIDUCIARY FUNDS

VERMILION COUNTY, ILLINOIS  
FIDUCIARY FUNDS  
COMBINING BALANCE SHEET  
November 30, 1987  
WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1986

	Expendable Trust Funds	Agency Funds	<u>Totals</u>	
			<u>1987</u>	<u>1986</u>
<u>ASSETS</u>				
Cash	\$ 603,574	\$3,537,574	\$4,141,148	\$3,958,445
Investments, at cost	343,511	1,037,405	1,380,916	1,214,918
Receivables:				
Taxes (net of allowance for estimated uncollectibles)	50,645	1,058,781	1,109,426	1,267,965
Accounts	-	-	-	963
Accrued interest	4,388	17,398	21,786	7,934
Inventory	-	12,371	12,371	10,895
Due from other funds	13,558	647,969	661,527	198,765
Due from other governments	<u>67,342</u>	<u>-</u>	<u>67,342</u>	<u>85,013</u>
Total assets	<u>\$1,083,018</u>	<u>\$6,311,498</u>	<u>\$7,394,516</u>	<u>\$6,744,898</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Vouchers payable	\$ 61,048	\$ 50,767	\$ 111,815	\$ 71,771
Accrued expense	8,370	106,344	114,714	93,149
Due to:				
Other funds	40,079	767,579	807,658	527,366
Other taxing units	-	3,528,100	3,528,100	3,673,143
Others	-	1,790,479	1,790,479	1,116,125
Other governments	<u>-</u>	<u>68,229</u>	<u>68,229</u>	<u>110,549</u>
Total liabilities	109,497	6,311,498	6,420,995	5,592,103
Fund balance, reserved	<u>973,521</u>	<u>-</u>	<u>973,521</u>	<u>1,152,795</u>
Total liabilities and fund balance	<u>\$1,083,018</u>	<u>\$6,311,498</u>	<u>\$7,394,516</u>	<u>\$6,744,898</u>

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

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

November 30, 1987

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1986

	Township MFT	Bond Fund Construction	Drainage District	Law Library	Board of Election Commissioners	Working Cash	Court Support	Child Support
<b>ASSETS</b>								
Cash	\$ 8,837	\$114,463	\$107,763	\$ 28,637	\$ 6,961	\$ -	\$218,128	\$ 13,690
Investments, at cost	-	-	50,702	-	-	292,809	-	-
Receivables:								
Taxes (net of allowance for estimated un- collectibles)	-	-	50,645	-	-	-	-	-
Accrued interest	-	541	573	127	-	1,855	952	-
Due from other funds	-	-	-	401	-	-	4,080	-
Due from other governments	67,342	-	-	-	-	-	-	-
Total assets	\$ 76,179	\$115,004	\$209,683	\$ 29,165	\$ 6,961	\$294,664	\$223,160	\$ 13,690
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Vouchers payable	\$ 29,222	\$ 26,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other accrued expenses	-	-	-	-	-	-	-	5,907
Due to other funds	31,862	-	-	-	-	5,776	-	760
Due to other governments	-	-	-	-	-	-	-	-
Total liabilities	61,084	26,278	-	-	-	5,776	-	-
<b>Fund balance</b>								
Reserved for Township transportation projects	15,095	88,726	-	-	-	-	-	-
Reserved for drainage projects	-	-	209,683	-	-	-	-	-
Reserved for law library	-	-	-	29,165	-	-	-	-
Reserved for election	-	-	-	-	6,961	-	-	-
Reserved for working cash	-	-	-	-	-	288,888	-	-
Reserved for Circuit Clerk	-	-	-	-	-	-	-	7,023
Reserved for court activities	-	-	-	-	-	-	223,160	-
Reserved for Recorder's activities	-	-	-	-	-	-	-	-
Reserved for Regional Superintendent of Schools	-	-	-	-	-	-	-	-
Total fund balance	15,095	88,726	209,683	29,165	6,961	288,888	223,160	7,023
Total liabilities and fund balance	\$ 76,179	\$115,004	\$209,683	\$ 29,165	\$ 6,961	\$294,664	\$223,160	\$ 13,690

-continued-

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

November 30, 1987

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1986

	Regional				Totals	
	Courthouse Automation	Courthouse Security	Super- intendent	Recorder's Special fee	1987	1986
<u>ASSETS</u>						
Cash	\$ 37,258	\$ 17,715	\$ 32,243	\$ 17,879	\$ 603,574	\$ 784,068
Investments, at cost	-	-	-	-	343,511	340,278
Receivables:						
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	50,645	61,291
Accrued interest	186	81	-	73	4,388	1,943
Due from other funds	1,439	3,006	320	4,312	13,558	8,647
Due from other governments	-	-	-	-	67,342	85,013
Total assets	<u>\$ 38,883</u>	<u>\$ 20,802</u>	<u>\$ 32,563</u>	<u>\$ 22,264</u>	<u>\$1,083,018</u>	<u>\$1,281,240</u>
<u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Vouchers payable	\$ 110	\$ -	\$ -	\$ 5,438	\$ 61,048	\$ 59,262
Other accrued expenses	-	863	-	1,600	8,370	-
Due to other funds	-	-	320	1,361	40,079	62,435
Due to other governments	-	-	-	-	-	6,748
Total liabilities	<u>110</u>	<u>863</u>	<u>320</u>	<u>8,399</u>	<u>109,497</u>	<u>128,445</u>
<u>Fund balance</u>						
Reserved for township trans- portation projects	-	-	-	-	103,821	424,688
Reserved for drainage projects	-	-	-	-	209,683	181,968
Reserved for law library	-	-	-	-	29,165	27,064
Reserved for election	-	-	-	-	6,961	1,708
Reserved for working cash	-	-	-	-	288,888	288,888
Reserved for Circuit Clerk	-	-	-	-	7,023	-
Reserved for court activities	38,773	19,939	-	-	281,872	200,409
Reserved for Recorder's activities	-	-	-	-	13,865	(723)
Reserved for Regional Superintendent of Schools	-	-	32,243	-	32,243	28,793
Total fund balance	<u>38,773</u>	<u>19,939</u>	<u>32,243</u>	<u>13,865</u>	<u>973,521</u>	<u>1,152,795</u>
Total liabilities and fund balance	<u>\$ 38,883</u>	<u>\$ 20,802</u>	<u>\$ 32,563</u>	<u>\$ 22,264</u>	<u>\$1,083,018</u>	<u>\$1,281,240</u>

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

VERMILION COUNTY, ILLINOIS  
FIDUCIARY FUNDS - EXPENDABLE TRUST FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 1987

WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 1986

	Board of						
	Township	Bond Fund	Drainage	Law	Election	Working	
	MFT	Construction	District	Library	Commissioners	Cash	
Revenues							
Taxes	\$ -	\$ -	\$ 61,386	\$ -	\$ -	\$ -	\$ -
Intergovernmental	890,347	-	-	-	28,068	-	-
Charges for services	-	-	-	8,343	-	-	56,639
Miscellaneous	8,471	15,517	17,112	1,481	-	15,427	20,103
Total revenues	898,818	15,517	78,498	9,824	28,068	15,427	760
Expenditures							20,863
Transportation	903,683	331,519	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-
All others:							
Maintenance	-	-	50,783	-	-	-	-
Books and subscriptions	-	-	-	7,723	-	-	-
Election expenditures	-	-	-	-	22,815	-	-
Court related expenditures	-	-	-	-	-	-	-
School expenditures	-	-	-	-	-	1,765	-
Recorder's expenditures	-	-	-	-	-	-	-
Circuit Clerks	-	-	-	-	-	-	-
expenditures	-	-	-	-	-	-	-
Total expenditures	903,683	331,519	50,783	7,723	22,815	-	13,080
Excess (deficiency) of revenues							13,080
over expenditures	(4,865)	(316,002)	27,715	2,101	5,253	15,427	7,783
Other financing sources (uses)							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	(15,427)	(760)
Total other financing							
sources (uses)	-	-	-	-	-	(15,427)	(760)
Excess (deficiency) of revenues							
over expenditures and	(4,865)	(316,002)	27,715	2,101	5,253	-	7,023
other							
Fund balance at beginning	19,960	404,728	181,968	27,064	1,708	288,888	-
of year							
Fund balance at end of	\$ 15,095	\$ 88,726	\$ 209,683	\$ 29,165	\$ 6,961	\$ 288,888	\$ 7,023
year							

-continued-

VERMILION COUNTY, ILLINOIS  
FIDUCIARY FUNDS - EXPENDABLE TRUST FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

Year Ended November 30, 1987

WITH COMPARATIVE TOTALS FOR YEAR ENDED NOVEMBER 30, 1986

	Regional				Totals	
	Court Automation	Court Security	Super- intendent	Recorder's Special fee	1987	1986
<u>Revenues</u>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 61,386	\$ 61,308
Intergovernmental	-	-	1,083	-	919,498	1,431,612
Charges for services	24,399	43,749	-	30,106	183,339	157,864
Miscellaneous	<u>1,916</u>	<u>590</u>	<u>18,307</u>	<u>1,924</u>	<u>91,241</u>	<u>83,623</u>
Total revenues	<u>26,315</u>	<u>44,339</u>	<u>19,390</u>	<u>32,030</u>	<u>1,255,464</u>	<u>1,734,407</u>
<u>Expenditures</u>						
Transportation	-	-	-	-	1,235,202	1,356,157
Capital projects	-	-	-	-	-	44,348
All others:						
Maintenance	-	-	-	-	50,783	44,126
Books and subscriptions	-	-	-	-	7,723	9,539
Election expenditures	-	-	-	-	22,815	4,987
Court related expenditures	13,830	39,971	-	-	55,566	28,167
School expenditures	-	-	74,293	-	74,293	36,850
Recorder's expenditures	-	-	-	17,442	17,442	-
Circuit Clerk's expenditures	-	-	-	-	13,080	-
Total expenditures	<u>13,830</u>	<u>39,971</u>	<u>74,293</u>	<u>17,442</u>	<u>1,476,904</u>	<u>1,524,174</u>
Excess (deficiency) of revenues over expenditures	<u>12,485</u>	<u>4,368</u>	<u>(54,903)</u>	<u>14,588</u>	<u>(221,440)</u>	<u>210,233</u>
<u>Other financing sources (uses)</u>						
Operating transfers in	-	-	62,466	-	62,466	1,965
Operating transfers out	-	-	<u>(4,113)</u>	-	<u>20,300</u>	<u>(17,765)</u>
Total other financing sources (uses)	-	-	<u>58,353</u>	-	<u>42,166</u>	<u>(15,800)</u>
Excess (deficiency) of revenues over expenditures and other	<u>12,485</u>	<u>4,368</u>	<u>3,450</u>	<u>14,588</u>	<u>(179,274)</u>	<u>194,433</u>
Fund balance at beginning of year	<u>26,288</u>	<u>15,571</u>	<u>28,793</u>	<u>(723)</u>	<u>1,152,795</u>	<u>958,362</u>
Fund balance at end of year	<u>\$ 38,773</u>	<u>\$ 19,939</u>	<u>\$ 32,243</u>	<u>\$ 13,865</u>	<u>\$ 973,521</u>	<u>\$ 1,152,795</u>

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

VERMILION COUNTY, ILLINOIS  
TOWNSHIP MFT - EXPENDABLE TRUST FUND  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 8,837	\$ 2,930
Due from other governments	<u>67,342</u>	<u>85,013</u>
Total assets	<u>\$ 76,179</u>	<u>\$ 87,943</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ 29,222	\$ 29,436
Due to other funds	<u>31,862</u>	<u>38,547</u>
Total liabilities	61,084	67,983
<u>Fund balance</u>		
Reserved for Township Transportation Projects	<u>15,095</u>	<u>19,960</u>
Total liabilities and fund balance	<u>\$ 76,179</u>	<u>\$ 87,943</u>

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

VERMILION COUNTY, ILLINOIS  
TOWNSHIP MFT - EXPENDABLE TRUST FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	1987	*	
	*	Variance	1986
	<u>Budget</u>	<u>Favorable</u>	<u>Actual</u>
		<u>(Unfavorable)</u>	
<u>Revenues</u>			
Intergovernmental		\$890,347	\$905,940
Miscellaneous		<u>8,471</u>	<u>13,840</u>
Total revenues		<u>898,818</u>	<u>919,780</u>
<u>Expenditures - Transportation</u>		<u>903,683</u>	<u>990,325</u>
Deficiency of revenues over expenditures		(4,865)	(70,545)
Fund balance at beginning of year		<u>19,960</u>	<u>90,505</u>
Fund balance at end of year		<u>\$ 15,095</u>	<u>\$ 19,960</u>

\*Budget information not available

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



VERMILION COUNTY, ILLINOIS  
BOND FUND CONSTRUCTION  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$114,463	\$433,957
Accrued interest	<u>541</u>	<u>-</u>
Total assets	<u>\$115,004</u>	<u>\$433,957</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ 26,278	\$ 29,229
<u>Fund balance</u>		
Reserved for Township Transportation Projects	<u>88,726</u>	<u>404,728</u>
Total liabilities and fund balance	<u>\$115,004</u>	<u>\$433,957</u>

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

VERMILION COUNTY, ILLINOIS  
 BOND FUND CONSTRUCTION - EXPENDABLE TRUST  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		<u>*</u>	
	<u>*</u>		Variance	
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>1986</u> <u>Actual</u>
<u>Revenues</u>				
Intergovernmental		\$ -		\$516,760
Miscellaneous		<u>15,517</u>		<u>19,303</u>
Total revenues		15,517		536,063
<u>Expenditures - Transportation</u>		<u>331,519</u>		<u>365,832</u>
Excess (deficiency) of revenues over expenditures		(316,002)		170,231
Fund balance at beginning of year		<u>404,728</u>		<u>234,497</u>
Fund balance at end of year		<u>\$ 88,726</u>		<u>\$404,728</u>

\*Budget information not available

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

VERMILION COUNTY, ILLINOIS  
DRAINAGE DISTRICT - EXPENDABLE TRUST FUND  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$107,763	\$ 69,199
Investments, at cost	50,702	51,390
Receivables:		
Taxes (net of allowance for estimated uncollectibles)	50,645	61,291
Accrued interest	<u>573</u>	<u>88</u>
Total assets	<u>\$209,683</u>	<u>\$181,968</u>
<u>FUND BALANCE</u>		
Reserved for Drainage District Projects	<u>\$209,683</u>	<u>\$181,968</u>

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

VERMILION COUNTY, ILLINOIS  
DRAINAGE DISTRICT - EXPENDABLE TRUST FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>	<u>*</u>	
	<u>*</u>	<u>Variance</u>	<u>1986</u>
	<u>Budget</u>	<u>Favorable</u>	<u>Actual</u>
		<u>(Unfavorable)</u>	
<u>Revenues</u>			
Taxes	\$ 61,386		\$ 61,308
Miscellaneous	<u>17,112</u>		<u>6,843</u>
Total revenues	78,498		68,151
<u>Expenditures - General Government</u>	<u>50,783</u>		<u>44,126</u>
Excess of revenues over expenditures	27,715		24,025
Fund balance at beginning of year	<u>181,968</u>		<u>157,943</u>
Fund balance at end of year	<u>\$209,683</u>		<u>\$181,968</u>

\*Budget information not available

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

VERMILION COUNTY, ILLINOIS  
LAW LIBRARY - EXPENDABLE TRUST FUND  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 28,637	\$ 26,835
Accrued interest	127	-
Due from other funds	<u>401</u>	<u>402</u>
Total assets	<u>\$ 29,165</u>	<u>\$ 27,237</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ -	\$ 173
<u>Fund balance</u>		
Reserved for Law Library	<u>29,165</u>	<u>27,064</u>
Total liabilities and fund balance	<u>\$ 29,165</u>	<u>\$ 27,237</u>

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

VERMILION COUNTY, ILLINOIS  
LAW LIBRARY - EXPENDABLE TRUST FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>	<u>*</u>	
	<u>*</u>	Variance	1986
	<u>Budget</u>	Favorable (Unfavorable)	<u>Actual</u>
<u>Revenues</u>			
Charges for services	\$ 8,343		\$ 8,005
Miscellaneous	<u>1,481</u>		<u>1,362</u>
Total revenues	9,824		9,367
<u>Expenditures - General Government</u>			
Books and subscriptions	<u>7,723</u>		<u>9,539</u>
Excess (deficiency) of revenues over expenditures	2,101		(172)
Fund balance at beginning of year	<u>27,064</u>		<u>27,236</u>
Fund balance at end of year	<u>\$ 29,165</u>		<u>\$ 27,064</u>

\*Budget information not available

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

VERMILION COUNTY, ILLINOIS  
 BOARD OF ELECTION COMMISSIONERS - EXPENDABLE TRUST FUND  
 COMPARATIVE BALANCE SHEET  
November 30

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	<u>\$ 6,961</u>	<u>\$ 4,208</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Due to other funds	\$ -	\$ 2,500
<u>Fund balance</u>		
Reserved for Election	<u>6,961</u>	<u>1,708</u>
Total liabilities and fund balance	<u>\$ 6,961</u>	<u>\$ 4,208</u>

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

VERMILION COUNTY, ILLINOIS  
 BOARD OF ELECTION COMMISSIONERS - EXPENDABLE TRUST FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	1987	*	
	*	Variance	1986
	<u>Budget</u>	Favorable (Unfavorable)	<u>Actual</u>
<u>Revenues</u>			
Intergovernmental	\$ 28,068		\$ 2,255
Miscellaneous	<u>-</u>		<u>1,147</u>
Total revenues	28,068		3,402
<u>Expenditures - Election</u>	<u>22,815</u>		<u>4,987</u>
Excess (deficiency) of revenues over expenditures	5,253		(1,585)
<u>Other financing uses</u>			
Operating transfers in	<u>-</u>		<u>1,965</u>
Excess of revenues over expenditures and other	5,253		380
Fund balance at beginning of year	<u>1,708</u>		<u>1,328</u>
Fund balance at end of year	<u>\$ 6,961</u>		<u>\$ 1,708</u>

\*Budget information not available

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



VERMILION COUNTY, ILLINOIS  
WORKING CASH - EXPENDABLE TRUST FUND  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Investments, at cost	\$292,809	\$288,888
Receivables:		
Accrued interest	<u>1,855</u>	<u>1,855</u>
Total assets	<u>\$294,664</u>	<u>\$290,743</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Due to other funds	\$ 5,776	\$ 1,855
<u>Fund balance</u>		
Reserved for Working Cash	<u>288,888</u>	<u>288,888</u>
Total liabilities and fund balance	<u>\$294,664</u>	<u>\$290,743</u>

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

VERMILION COUNTY, ILLINOIS  
 WORKING CASH - EXPENDABLE TRUST FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>1986</u> <u>Actual</u>
<u>Revenues</u>				
Miscellaneous	\$ 17,333	\$ 15,427	\$ (1,906)	\$ 17,765
<u>Other financing uses</u>				
Operating transfers out	<u>17,333</u>	<u>(15,427)</u>	<u>1,906</u>	<u>17,765</u>
Excess (deficiency) of revenues over expenditures and other	<u>\$ -</u>	-	<u>\$ -</u>	-
Fund balance at beginning of year		<u>288,888</u>		<u>288,888</u>
Fund balance at end of year		<u>\$288,888</u>		<u>\$288,888</u>

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

VERMILION COUNTY, ILLINOIS  
COURT SUPPORT - EXPENDABLE TRUST FUND  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$218,128	\$156,068
Receivables:		
Accrued interest	952	-
Due from other funds	<u>4,080</u>	<u>4,065</u>
Total assets	<u>\$223,160</u>	<u>\$160,133</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Due to other funds	\$ -	\$ 1,583
<u>Fund balance</u>		
Reserved for Court Activities	<u>223,160</u>	<u>158,550</u>
Total liabilities and fund balance	<u>\$223,160</u>	<u>\$160,133</u>

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

VERMILION COUNTY, ILLINOIS  
COURT SUPPORT - EXPENDABLE TRUST FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
<u>Revenues</u>				
Charges for services	\$ 45,000	\$ 56,639	\$ 11,639	\$ 50,425
Miscellaneous	<u>2,000</u>	<u>9,736</u>	<u>7,736</u>	<u>7,717</u>
Total revenues	47,000	66,375	19,375	58,142
<u>Expenditures - Court Related</u>	<u>25,000</u>	<u>1,765</u>	<u>23,235</u>	<u>13,513</u>
Excess of revenues over expenditures	<u>\$ 22,000</u>	64,610	<u>\$ 42,610</u>	44,629
Fund balance at beginning of year		<u>158,550</u>		<u>113,921</u>
Fund balance at end of year		<u>\$223,160</u>		<u>\$158,550</u>

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

VERMILION COUNTY, ILLINOIS  
CHILD SUPPORT - EXPENDABLE TRUST FUND  
BALANCE SHEET  
November 30

<u>ASSETS</u>	<u>1987</u>	<u>1986</u>
Cash	<u>\$ 13,690</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Other accrued expenses	\$ 5,907	\$ -
Due to other funds	<u>760</u>	<u>-</u>
Total liabilities	6,667	-
<u>Fund balance</u>		
Reserved for Circuit Clerk	<u>7,023</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 13,690</u>	<u>\$ -</u>

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

VERMILION COUNTY, ILLINOIS  
CHILD SUPPORT - EXPENDABLE TRUST FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$ 22,000	\$ 20,103	\$ (1,897)
Miscellaneous	<u>-</u>	<u>760</u>	<u>760</u>
Total revenues	22,000	20,863	(1,137)
<u>Expenditures - Circuit Clerk</u>			
Personal services	<u>13,641</u>	<u>13,080</u>	<u>561</u>
Excess of revenues over expenditures	8,359	7,783	(576)
<u>Other financing uses</u>			
Operating transfers out	<u>-</u>	<u>(760)</u>	<u>(760)</u>
Excess (deficiency) of revenues over expenditures and other	<u>\$ 8,359</u>	7,023	<u>\$ (1,336)</u>
Fund balance at beginning of year		<u>-</u>	
Fund balance at end of year		<u>\$ 7,023</u>	

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

VERMILION COUNTY, ILLINOIS  
COURT AUTOMATION - EXPENDABLE TRUST FUNDS  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 37,258	\$ 24,769
Receivables:		
Accrued interest	186	-
Due from other funds	<u>1,439</u>	<u>1,519</u>
Total assets	<u>\$ 38,883</u>	<u>\$ 26,288</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ 110	\$ -
<u>Fund balance</u>		
Reserved for Court Activities	<u>38,773</u>	<u>26,288</u>
Total liabilities and fund balance	<u>\$ 38,883</u>	<u>\$ 26,288</u>

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

VERMILION COUNTY, ILLINOIS  
COURT AUTOMATION - EXPENDABLE TRUST FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>			
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>1986</u> <u>Actual</u>
<u>Revenues</u>				
Charges for services	\$ 30,000	\$ 24,399	\$ (5,601)	\$ 30,931
Miscellaneous	<u>-</u>	<u>1,916</u>	<u>1,916</u>	<u>732</u>
Total revenues	<u>30,000</u>	<u>26,315</u>	<u>(3,685)</u>	<u>31,663</u>
<u>Expenditures - Court Related</u>				
Personal services	12,000	12,000	-	-
Supplies	20,000	883	19,117	5,375
Other services and charges	-	819	(819)	-
Capital outlay	<u>-</u>	<u>128</u>	<u>(128)</u>	<u>-</u>
Total expenditures	<u>32,000</u>	<u>13,830</u>	<u>18,170</u>	<u>5,375</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,000)</u>	12,485	<u>\$ 14,485</u>	26,288
Fund balance at beginning of year		<u>26,288</u>		<u>-</u>
Fund balance at end of year		<u>\$ 38,773</u>		<u>\$ 26,288</u>

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



VERMILION COUNTY, ILLINOIS  
COURT SECURITY - EXPENDABLE TRUST FUND  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 17,715	\$ 13,334
Receivables:		
Accrued interest	81	-
Due from other funds	<u>3,006</u>	<u>2,661</u>
Total assets	<u>\$ 20,802</u>	<u>\$ 15,995</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ -	\$ 424
Other accrued expenses	<u>863</u>	<u>-</u>
Total liabilities	<u>863</u>	<u>424</u>
<u>Fund balance</u>		
Reserved for Court Activities	<u>19,939</u>	<u>15,571</u>
Total liabilities and fund balance	<u>\$ 20,802</u>	<u>\$ 15,995</u>

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

VERMILION COUNTY, ILLINOIS  
COURT SECURITY - EXPENDABLE TRUST FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>		Variance	1986
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
<u>Revenues</u>				
Charges for services	\$ 36,000	\$ 43,749	\$ 7,749	\$ 37,857
Miscellaneous	<u>-</u>	<u>590</u>	<u>590</u>	<u>506</u>
Total revenues	36,000	44,339	8,339	38,363
<u>Expenditures - Court Related</u>	<u>36,000</u>	<u>39,971</u>	<u>(3,971)</u>	<u>22,792</u>
Excess of revenues over expenditures	<u>\$ -</u>	4,368	<u>\$ 4,368</u>	15,571
Fund balance at beginning of year		<u>15,571</u>		<u>-</u>
Fund balance at end of year		<u>\$ 19,939</u>		<u>\$ 15,571</u>

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

VERMILION COUNTY, ILLINOIS  
REGIONAL SUPERINTENDENT - EXPENDABLE TRUST FUNDS  
COMPARATIVE BALANCE SHEET  
November 30

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 32,243	\$ 35,541
Due from other funds	<u>320</u>	<u>-</u>
Total assets	<u>\$ 32,563</u>	<u>\$ 35,541</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Due to other funds	\$ 320	\$ -
Due to other governments	<u>-</u>	<u>6,748</u>
Total liabilities	320	6,748
<u>Fund balance</u>		
Reserved for Regional Superintendent of Schools	<u>32,243</u>	<u>28,793</u>
Total liabilities and fund balance	<u>\$ 32,563</u>	<u>\$ 35,541</u>

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

VERMILION COUNTY, ILLINOIS  
REGIONAL SUPERINTENDENT - EXPENDABLE TRUST FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	1987	*	
	*	Variance	1986
	<u>Budget</u>	Favorable (Unfavorable)	<u>Actual</u>
<u>Revenues</u>			
Intergovernmental	\$ 1,083		\$ 6,657
Charges for services	-		596
Miscellaneous	<u>18,307</u>		<u>14,346</u>
Total revenues	19,390		21,599
<u>Expenditures - School</u>	<u>74,293</u>		<u>36,850</u>
Deficiency of revenues over expenditures	<u>(54,903)</u>		<u>(15,251)</u>
<u>Other financing sources (uses)</u>			
Operating transfers in	62,466		-
Operating transfers out	<u>(4,113)</u>		<u>-</u>
	<u>58,353</u>		<u>-</u>
Excess (deficiency) of revenues over expenditures and other	3,450		(15,251)
Fund balance at beginning of year	<u>28,793</u>		<u>44,044</u>
Fund balance at end of year	<u>\$ 32,243</u>		<u>\$ 28,793</u>

\*Budget information not available

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

VERMILION COUNTY, ILLINOIS  
 RECORDER'S SPECIAL FEE - EXPENDABLE TRUST FUNDS  
 COMPARATIVE BALANCE SHEET  
November 30

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
Cash	\$ 17,879	\$ 17,227
Receivables:		
Accrued interest	73	-
Due from other funds	<u>4,312</u>	<u>-</u>
Total assets	<u>\$ 22,264</u>	<u>\$ 17,227</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Vouchers payable	\$ 5,438	\$ -
Other accrued expenses	1,600	-
Due to other funds	<u>1,361</u>	<u>17,950</u>
Total liabilities	8,399	17,950
<u>Fund balance</u>		
Reserved for Recorder's Activities	<u>13,865</u>	<u>(723)</u>
Total liabilities and fund balance	<u>\$ 22,264</u>	<u>\$ 17,227</u>

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

VERMILION COUNTY, ILLINOIS  
 RECORDER'S SPECIAL FEE - EXPENDABLE TRUST FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
November 30, 1986

	<u>1987</u>			<u>1986</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Actual</u>
<u>Revenues</u>				
Charges for services	\$ 14,400	\$ 30,106	\$ 15,706	\$ 28,903
Miscellaneous	<u>200</u>	<u>1,924</u>	<u>1,724</u>	<u>1,209</u>
Total revenues	<u>14,600</u>	<u>32,030</u>	<u>17,430</u>	<u>30,112</u>
<u>Expenditures - Other Recorder's</u>				
Personal services	5,148	5,148	-	-
Other services and charges	-	12,294	(12,294)	-
Capital outlay	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>30,835</u>
Total expenditures	<u>12,148</u>	<u>17,442</u>	<u>(5,294)</u>	<u>30,835</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 2,452</u>	14,588	<u>\$ 12,136</u>	(723)
Fund deficit at beginning of year		<u>(723)</u>		<u>-</u>
Fund balance at end of year		<u>\$ 13,865</u>		<u>\$ (723)</u>

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

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

November 30, 1987

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1986

	Adjustment Fund	Care and Support	Probation Office	Payroll Funds	Inheritance Tax	Treasurer's Account
<b>ASSETS</b>						
Cash	\$ 32,246	\$ 1,564	\$ 23,600	\$247,167	\$ 22,498	\$ 21,335
Investments, at cost	-	-	50,000	-	-	-
Receivables:						
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	149	-	-	1,101	191	334
Inventory	-	-	-	-	-	-
Due from other funds	-	-	844	51,566	-	-
Total assets	\$ 32,395	\$ 1,564	\$ 74,444	\$299,834	\$ 22,689	\$ 21,669
<b>LIABILITIES</b>						
Vouchers payable	\$ -	\$ -	\$ -	\$ 50,767	\$ -	\$ -
Accrued expenses	-	-	-	106,344	-	-
Due to other funds	-	843	1,438	12,509	191	-
Due to taxing bodies	-	-	-	-	-	-
Due to others	32,395	721	73,006	130,214	10,502	21,669
Due to other governments	-	-	-	-	11,996	-
Total liabilities	\$ 32,395	\$ 1,564	\$ 74,444	\$299,834	\$ 22,689	\$ 21,669

-continued-

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

November 30, 1987

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1986

	Circuit	Patient	Metropolitan	Enforcement	Periodic	Prisoner's	Vending
	Clerk	Personal	Group	Imprisonment	Commissary	Machines	
	Traffic						
ASSETS							
Cash	\$ 51,956	\$ 50,733	\$ 805	\$ 8,659	\$ 5,771	\$ 2,954	
Investments, at cost	-	-	-	-	-	-	
Receivables:							
Taxes (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	
Accounts	-	-	-	-	-	-	
Accrued interest	-	-	-	-	-	-	
Inventory	-	-	-	-	12,371	-	
Due from other funds	-	-	3,500	-	-	-	
Total assets	\$ 51,956	\$ 50,733	\$ 4,305	\$ 8,659	\$ 18,142	\$ 2,954	
LIABILITIES							
Vouchers payable	\$ -	-	\$ -	\$ -	-	\$ -	
Accrued expenses	-	-	-	-	-	-	
Due to other funds	28	-	-	16	-	-	
Due to taxing bodies	-	-	-	-	-	-	
Due to others	-	50,733	-	8,643	18,142	2,954	
Due to other governments	51,928	-	4,305	-	-	-	
Total liabilities	\$ 51,956	\$ 50,733	\$ 4,305	\$ 8,659	\$ 18,142	\$ 2,954	

- continued -



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

November 30, 1987

WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 1986

	County Clerk	Circuit Clerk	Regional Superintendent	County Collector	Deposit Fund	Unknown Heirs	Non-Resident Heirs	Totals
								1987 1986
<b>ASSETS</b>								
Cash	\$ 51,020	\$342,921	\$ 32,954	\$2,381,609	\$187,021	\$ -	\$ 72,761	\$3,537,574 \$3,174,377
Investments, at cost	-	45,000	5,583	720,409	196,432	19,981	-	1,037,405 874,640
Receivables:								
Taxes (net of allowance for estimated uncollectibles)	-	-	-	1,058,781	-	-	-	1,058,781 1,206,674
Accounts	-	-	-	-	-	-	-	- 963
Accrued interest	-	-	108	11,708	3,328	153	326	17,398 5,991
Inventory	-	-	-	-	-	-	-	12,371 10,895
Due from other funds	4,032	-	-	148,764	437,267	-	1,996	647,969 190,118
Total assets	\$ 55,052	\$387,921	\$ 38,645	\$4,321,271	\$824,048	\$ 20,134	\$ 75,083	\$6,311,498 \$5,463,658
<b>LIABILITIES</b>								
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,767 \$ 12,509
Accrued expenses	-	-	-	-	-	-	-	106,344 93,149
Due to other funds	-	26,522	-	560,218	148,764	16,725	325	767,579 464,931
Due to taxing bodies	-	-	-	3,528,100	-	-	-	3,528,100 3,673,143
Due to others	55,052	361,399	38,645	232,953	675,284	3,409	74,758	1,790,479 1,116,125
Due to governments	-	-	-	-	-	-	-	68,229 103,801
Total	\$ 55,052	\$387,921	\$ 38,645	\$4,321,271	\$824,048	\$ 20,134	\$ 75,083	\$6,311,498 \$5,463,658

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

VERMILION COUNTY, ILLINOIS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
Year Ended November 30, 1987

	Balance at November 30, <u>1986</u>	<u>Additions</u>	<u>Deductions</u>	Balance at November 30, <u>1987</u>
<u>Adjustment Fund</u>				
<u>ASSETS</u>				
Cash	\$ 33,277	\$ 1,673	\$ 2,704	\$ 32,246
Due from other funds	-	149	-	149
Total assets	<u>\$ 33,277</u>	<u>\$ 1,822</u>	<u>\$ 2,704</u>	<u>\$ 32,395</u>
<u>LIABILITIES</u>				
Due to other	<u>\$ 33,277</u>	<u>\$ 1,822</u>	<u>\$ 2,704</u>	<u>\$ 32,395</u>
<u>Care and Support Fund</u>				
<u>ASSETS</u>				
Cash	\$ 2,483	\$ 4,144	\$ 5,063	\$ 1,564
Due from other	963	-	963	-
Total assets	<u>\$ 3,446</u>	<u>\$ 4,144</u>	<u>\$ 6,026</u>	<u>\$ 1,564</u>
<u>LIABILITIES</u>				
Due to other funds	\$ 3,446	\$ 843	\$ 3,446	\$ 843
Due to others	-	3,301	2,580	721
Total liabilities	<u>\$ 3,446</u>	<u>\$ 4,144</u>	<u>\$ 6,026</u>	<u>\$ 1,564</u>
<u>Probation Office Fund</u>				
<u>ASSETS</u>				
Cash	\$ 30,022	\$ 53,029	\$ 59,451	\$ 23,600
Investments	50,000	-	-	50,000
Due from other funds	2,928	844	2,928	844
Total assets	<u>\$ 82,950</u>	<u>\$ 53,873</u>	<u>\$ 62,379</u>	<u>\$ 74,444</u>
<u>LIABILITIES</u>				
Due to other funds	\$ 2,928	\$ 1,438	\$ 2,928	\$ 1,438
Due to others	80,022	52,435	59,451	73,006
Total liabilities	<u>\$ 82,950</u>	<u>\$ 53,873</u>	<u>\$ 62,379</u>	<u>\$ 74,444</u>

-continued-

VERMILION COUNTY, ILLINOIS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
Year Ended November 30, 1987

	Balance at November 30, <u>1986</u>	<u>Additions</u>	<u>Deductions</u>	Balance at November 30, <u>1987</u>
<u>Payroll Clearing Funds</u>				
<u>ASSETS</u>				
Cash	\$ 88,914	\$7,965,359	\$7,807,106	\$247,167
Accrued interest	-	1,101	-	1,101
Due from other funds	50,509	51,566	50,509	51,566
Total assets	<u>\$139,423</u>	<u>\$8,018,026</u>	<u>\$7,857,615</u>	<u>\$299,834</u>
<u>LIABILITIES</u>				
Vouchers payable	\$ 12,509	\$ 50,767	\$ 12,509	\$ 50,767
Other accrued expense	93,149	106,344	93,149	106,344
Due to other funds	7,841	12,509	7,841	12,509
Due to others	25,924	7,848,406	7,744,116	130,214
Total liabilities	<u>\$139,423</u>	<u>\$8,018,026</u>	<u>\$7,857,615</u>	<u>\$299,834</u>
<u>Inheritance Tax Fund</u>				
<u>ASSETS</u>				
Cash	\$ 66,653	\$ 310,921	\$ 355,076	\$ 22,498
Accrued interest	-	191	-	191
Total assets	<u>\$ 66,653</u>	<u>\$ 311,112</u>	<u>\$ 355,076</u>	<u>\$ 22,689</u>
<u>LIABILITIES</u>				
Due to other funds	\$ 3,409	\$ 191	\$ 3,409	\$ 191
Due to others	10,000	298,925	298,423	10,502
Due to other governments	53,244	11,996	53,244	11,996
Total liabilities	<u>\$ 66,653</u>	<u>\$ 311,112</u>	<u>\$ 355,076</u>	<u>\$ 22,689</u>
<u>Treasurer's Account</u>				
<u>ASSETS</u>				
Cash	\$ -	\$ 24,868	\$ 3,533	\$ 21,335
Accrued interest income	-	334	-	334
Total assets	<u>\$ -</u>	<u>\$ 25,202</u>	<u>\$ 3,533</u>	<u>\$ 21,669</u>
<u>LIABILITIES</u>				
Due to others	<u>\$ -</u>	<u>\$ 25,202</u>	<u>\$ 3,533</u>	<u>\$ 21,669</u>

-continued-

VERMILION COUNTY, ILLINOIS  
 AGENCY FUNDS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
Year Ended November 30, 1987

	Balance at November 30, <u>1986</u>	<u>Additions</u>	<u>Deductions</u>	Balance at November 30, <u>1987</u>
<u>Circuit Clerk Traffic Fund</u>				
<u>ASSETS</u>				
Cash	\$ 45,681	\$ 6,696	\$ 421	\$ 51,956
Due from other funds	<u>6,483</u>	<u>-</u>	<u>6,483</u>	<u>-</u>
Total assets	<u>\$ 52,164</u>	<u>\$ 6,696</u>	<u>\$ 6,904</u>	<u>\$ 51,956</u>
<u>LIABILITIES</u>				
Due to other funds	\$ 422	\$ 28	\$ 422	\$ 28
Due to others	<u>2,434</u>	<u>-</u>	<u>2,434</u>	<u>-</u>
Due to other governments	<u>49,308</u>	<u>6,668</u>	<u>4,048</u>	<u>51,928</u>
Total liabilities	<u>\$ 52,164</u>	<u>\$ 6,696</u>	<u>\$ 6,904</u>	<u>\$ 51,956</u>
<u>Metropolitan Enforcement Group</u>				
<u>ASSETS</u>				
Cash	\$ 25	\$ 14,470	\$ 13,690	\$ 805
Due from other funds	<u>970</u>	<u>2,770</u>	<u>240</u>	<u>3,500</u>
Total assets	<u>\$ 995</u>	<u>\$ 17,240</u>	<u>\$ 13,930</u>	<u>\$ 4,305</u>
<u>LIABILITIES</u>				
Due to other governments	<u>\$ 995</u>	<u>\$ 17,240</u>	<u>\$ 13,930</u>	<u>\$ 4,305</u>
<u>Periodic Imprisonment Fund</u>				
<u>ASSETS</u>				
Cash	<u>\$ 7,356</u>	<u>\$ 64,534</u>	<u>\$ 63,231</u>	<u>\$ 8,659</u>
<u>LIABILITIES</u>				
Due to other funds	\$ 3,305	\$ -	\$ 3,289	\$ 16
Due to others	<u>4,051</u>	<u>64,534</u>	<u>59,942</u>	<u>8,643</u>
Total liabilities	<u>\$ 7,356</u>	<u>\$ 64,534</u>	<u>\$ 63,231</u>	<u>\$ 8,659</u>

-continued-

VERMILION COUNTY, ILLINOIS  
 AGENCY FUNDS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
Year Ended November 30, 1987

	Balance at November 30, <u>1986</u>	<u>Additions</u>	<u>Deductions</u>	Balance at November 30, <u>1987</u>
<u>Prisoner's Commissary Fund</u>				
<u>ASSETS</u>				
Cash	\$ 8,422	\$ 64,257	\$ 66,908	\$ 5,771
Inventory	<u>10,895</u>	<u>38,142</u>	<u>36,666</u>	<u>12,371</u>
Total assets	<u>\$ 19,317</u>	<u>\$ 102,399</u>	<u>\$ 103,574</u>	<u>\$ 18,142</u>
<u>LIABILITIES</u>				
Due to others	<u>\$ 19,317</u>	<u>\$ 102,399</u>	<u>\$ 103,574</u>	<u>\$ 18,142</u>
<u>Vending Machine</u>				
<u>ASSETS</u>				
Cash	<u>\$ -</u>	<u>\$ 7,594</u>	<u>\$ 4,640</u>	<u>\$ 2,954</u>
<u>LIABILITIES</u>				
Due to others	<u>\$ -</u>	<u>\$ 7,594</u>	<u>\$ 4,640</u>	<u>\$ 2,954</u>
<u>Regional Superintendent of Schools Fund</u>				
<u>ASSETS</u>				
Cash	\$175,089	\$30,141,598	\$30,283,733	\$ 32,954
Investments	5,569	511	497	5,583
Accrued interest	<u>108</u>	<u>-</u>	<u>-</u>	<u>108</u>
Total assets	<u>\$180,766</u>	<u>\$30,142,109</u>	<u>\$30,284,230</u>	<u>\$ 38,645</u>
<u>LIABILITIES</u>				
Due to others	<u>\$180,766</u>	<u>\$30,142,109</u>	<u>\$30,284,230</u>	<u>\$ 38,645</u>

-continued-

VERMILION COUNTY, ILLINOIS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
Year Ended November 30, 1987

	Balance at November 30, <u>1986</u>	<u>Additions</u>	<u>Deductions</u>	Balance at November 30, <u>1987</u>
<u>County Collector Fund</u>				
<u>ASSETS</u>				
Cash	\$2,096,646	\$32,927,019	\$32,642,056	\$2,381,609
Investments	613,714	732,544	625,849	720,409
Taxes receivable	1,206,674	1,058,781	1,206,674	1,058,781
Accrued interest	3,252	11,708	3,252	11,708
Due from other funds	6,007	148,764	6,007	148,764
Total assets	<u>\$3,926,293</u>	<u>\$34,878,816</u>	<u>\$34,483,838</u>	<u>\$4,321,271</u>
<u>LIABILITIES</u>				
Due to other funds	\$ 253,150	\$ 560,218	\$ 253,150	\$ 560,218
Due to others	3,673,143	34,318,598	34,230,688	3,761,053
Total liabilities	<u>\$3,926,293</u>	<u>\$34,878,816</u>	<u>\$34,483,838</u>	<u>\$4,321,271</u>
<u>Deposit Fund</u>				
<u>ASSETS</u>				
Cash	\$ 214,598	\$ 524,012	\$ 551,589	\$ 187,021
Investments	185,256	11,176	-	196,432
Accrued interest	2,478	3,328	2,478	3,328
Due from other funds	117,787	437,267	117,787	437,267
Total assets	<u>\$ 520,119</u>	<u>\$ 975,783</u>	<u>\$ 671,854</u>	<u>\$ 824,048</u>
<u>LIABILITIES</u>				
Due to other funds	\$ 129,733	\$ 148,764	\$ 129,733	\$ 148,764
Due to others	390,386	827,019	542,121	675,284
Total liabilities	<u>\$ 520,119</u>	<u>\$ 975,783</u>	<u>\$ 671,854</u>	<u>\$ 824,048</u>
<u>Unknown Heirs Fund</u>				
<u>ASSETS</u>				
Investments	\$ 20,101	\$ 1,116	\$ 1,236	\$ 19,981
Accrued interest	153	-	-	153
Total assets	<u>\$ 20,254</u>	<u>\$ 1,116</u>	<u>\$ 1,236</u>	<u>\$ 20,134</u>
<u>LIABILITIES</u>				
Due to other funds	\$ 16,845	\$ 1,116	\$ 1,236	\$ 16,725
Due to others	3,409	-	-	3,409
Total liabilities	<u>\$ 20,254</u>	<u>\$ 1,116</u>	<u>\$ 1,236</u>	<u>\$ 20,134</u>

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VERMILION COUNTY, ILLINOIS  
 AGENCY FUNDS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
Year Ended November 30, 1987

	Balance at November 30, <u>1986</u>	<u>Additions</u>	<u>Deductions</u>	Balance at November 30, <u>1987</u>
<u>Non-Resident Heirs Fund</u>				
<u>ASSETS</u>				
Cash	\$ 3,248	\$ 76,085	\$ 6,572	\$ 72,761
Accrued interest	-	326	-	326
Due from other funds	<u>1,996</u>	<u>-</u>	<u>-</u>	<u>1,996</u>
Total assets	<u>\$ 5,244</u>	<u>\$ 76,411</u>	<u>\$ 6,572</u>	<u>\$ 75,083</u>
<u>LIABILITIES</u>				
Due to other funds	\$ 5,244	\$ 325	\$ 5,244	\$ 325
Due to others	<u>-</u>	<u>76,086</u>	<u>1,328</u>	<u>74,758</u>
Total liabilities	<u>\$ 5,244</u>	<u>\$ 76,411</u>	<u>\$ 6,572</u>	<u>\$ 75,083</u>
<u>Domestic Violence Fund</u>				
<u>ASSETS</u>				
Cash	<u>\$ 780</u>	<u>\$ 20,334</u>	<u>\$ 21,114</u>	<u>\$ -</u>
<u>LIABILITIES</u>				
Due to others	<u>\$ 780</u>	<u>\$ 20,334</u>	<u>\$ 21,114</u>	<u>\$ -</u>

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

VERMILION COUNTY, ILLINOIS  
FIDUCIARY FUNDS - AGENCY FUNDS  
COUNTY COLLECTOR  
SUMMARY STATEMENT OF 1986 TAX SETTLEMENT MADE IN 1987  
Year Ended November 30, 1987

<u>1986 tax certified to County Collector</u> <u>for collection (includes mobile home tax)</u>	<u>\$31,885,979</u>
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Additions:

Delinquent privilege tax collected	33,651
Forfeitures redeemed	89,108
Penalties and interest	135,813
Protests overruled	148,764
Scavenger sale	8
Road and bridge	250,386
Interest	208,769
Special assessment	7,944
Payment in lieu of taxes	<u>48,665</u>
	<u>923,108</u>

Deductions:

Delinquent privilege taxes	48,219
Real estate forfeitures (back and current)	171,317
Errors, abatements, refunds	167,695
Protests withheld	399,753
Road and bridge	250,386
Scavenger sale	2,007
Adjustments	<u>46,512</u>
	<u>1,085,889</u>

Total taxes, interest and cost to be accounted for in 1986 tax settlement	<u>\$31,723,198</u>
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Taxes distributed to taxing units

County funds	\$ 4,306,686
Other taxing units	<u>27,416,512</u>
Total taxes distributed	<u>\$31,723,198</u>

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



VERMILION COUNTY, ILLINOIS  
TRUST AND AGENCY FUNDS

COUNTY COLLECTOR

ASSESSED VALUATION AND TAX EXTENSIONS

Tax Levies 1986, 1985 and 1984

	1986 Levy	1985 Levy	1984 Levy
<u>EQUALIZED VALUATION</u>	<u>Extended in 1987</u>	<u>Extended in 1986</u>	<u>Extended in 1985</u>
<u>TAXES EXTENDED:</u>	<u>\$478,334,726</u>	<u>\$477,624,447</u>	<u>\$495,670,545</u>
County (See below)	4,170,071	3,907,125	3,603,264
Townships	1,531,485	1,405,889	1,377,376
Road and bridge	1,557,203	1,532,368	1,567,817
Cities and villages	3,880,876	3,852,507	3,862,342
District schools	16,542,071	16,435,526	16,427,616
High school and junior college	2,155,649	2,141,646	2,272,820
Sanitary districts	242,143	547,350	552,211
Vermilion County Airport Authority	231,687	230,466	228,978
Fire protection districts	391,567	385,005	370,467
Cemeteries	7,729	82,654	85,237
Vermilion County Conservation District	786,567	694,988	667,766
Drainage districts	100,263	76,818	61,570
Libraries, parks, etc.	44,478	40,158	66,368
Totals	<u>\$ 31,641,789</u>	<u>\$ 31,332,500</u>	<u>\$ 31,143,832</u>
	100.00%	100.00%	100.00%

	Extension	Valuation	Per \$100	Rate	Extension	Valuation	Per \$100	Rate	Extension	Valuation	Per \$100	Rate
General County	\$ 894,123	.18802	\$	.09000	\$ 444,177	.09000	\$	.09000	\$ 444,177	.09000	\$	.09000
County IMRF	500,133	.10517		.08953	328,198	.08953		.08953	328,198	.08953		.08953
County Highway	230,070	.04838		.05004	468,410	.05004		.05004	468,410	.05004		.05004
TB Dispensary	-	-		-	50,488	-		-	50,488	-		-
County Health	46,033	.00968		.01000	-	-		-	-	-		-
Bridge Fund	230,070	.04838		.05000	246,765	.05000		.05000	246,765	.05000		.05000
Emergency Service and Disaster Agency	-	-		.00212	20,185	.00212		.00212	20,185	.00212		.00212
Audit	-	-		.00402	19,346	.00402		.00402	19,346	.00402		.00402
Supervisor of Assessments - Office	-	-		.02000	95,893	.02000		.02000	95,893	.02000		.02000
Supervisor of Assessments - card system	-	-		.02109	90,859	.02109		.02109	90,859	.02109		.02109
Supervisor of Assessments - tax maps	-	-		.00212	-	-		-	-	-		-
Public Safety Building - rental	1,500,350	.3155		.27376	807,909	.27376		.27376	807,909	.27376		.27376
Elections	-	-		.05500	201,953	.05500		.05500	201,953	.05500		.05500
Mental Health Board #708	414,106	.08708		.10000	493,530	.10000		.10000	493,530	.10000		.10000
Nursing Home - bonds and interest 1977	65,102	.01369		.01057	151,267	.01057		.01057	151,267	.01057		.01057
Liability insurance	290,084	.00061		.04425	184,284	.04425		.04425	184,284	.04425		.04425
Totals	\$ 4,170,071	.8769	\$	.8225	\$ 3,603,264	.8225	\$	.8225	\$ 3,603,264	.8225	\$	.8225

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

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

VERMILION COUNTY, ILLINOIS  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
Year Ended November 30, 1987

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>1986-1987 Expenditures</u>
<u>U.S. Department of Transportation</u>			
Passed through Illinois			
Department of Transportation			
State and Community		DE-6-7092-073	
Highway Safety Program	20.600	DE-7-7092-194	\$ 77,929
<u>U.S. Department of Treasury</u>			
Direct Program:			
State and Local Government			
Fiscal Assistance - General			
Revenue Sharing	21.300	Entitlement 17	5,546
<u>U.S. Department of Agriculture</u>			
Passed through Illinois			
Department of Public Health			
Special Supplemental Food			
Program for Women, Infants		87G60810	
and Children	10.557	88G60721	132,586
<u>U.S. Department of Health and Human Services</u>			
Passed through Illinois			
Department of Public Health			
Title XX - Family Planning			
Social Services Block		87G60133	
Grant	13.667	88G60293	67,980
Title XX - Health Support			
Social Services Block		87G60124	
Grant	13.667	88G60215	4,200
Preventive Health and			
Health Services Block			
Grant	13.991	87-G60549	9,036
Maternal and Child Health			
Services Block Grant	13.994	87G60724	3,138
Parents to Soon Family			
Planning Maternal and			
Child Health Services			
Block Grant	13.994	87G60238	23,058
Parents to Soon Prenatal			
Grant Maternal and Child			
Health Services Block		87G60271	
Grant	13.994	8860171	24,526
Aids-HTLV-III-Testing	13.118	Not available	507

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VERMILION COUNTY, ILLINOIS  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
Year Ended November 30, 1987

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>1986-1987 Expenditures</u>
<u>U.S. Department of Health and Human Services</u>			
East Central Illinois Area Agency on Aging, Inc. Influenza Immunization Project	13.633	87-G-08	\$ 6,090
Case Management	13.633	87-G-08	621
Illinois Department of Public Aid Medical Assistance Program (Medicaid) (Title XIX)	13.714	Not available	<u>8,694</u>
Total Department of Health and Human Services			<u>147,850</u>
<u>U.S. Department of Justice</u>			
Passed through Illinois Criminal Justice Information Authority Vermilion County Victim Coordinator Service	Other Federal Assistance	2019	<u>16,900</u>
Total Federal Assistance			<u>\$380,811</u>

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with the accompanying accountants' report.