

Finance & Personnel Committee
Monday, August 15, 2022
5:00 PM, 2nd Floor, VCAB

AGENDA

1. Call to Order and Roll Call
2. Adoption/Amendments to the Agenda
3. Approval of Minutes – July 11, 2022
4. Audience Comments
5. Financial Update
6. Clifton Larson Allen - Sandy Cook – Audit Presentation
7. Ordinance – RE: Amendment to the Combined Annual Budget and Appropriation Ordinance for the State's Attorney Office - \$8,000.00
8. Ordinance – RE: Amendment to the Combined Annual Budget and Appropriation Ordinance for the Sheriff Department - \$15,124.00
9. Ordinance – RE: Amendment to the Combined Annual Budget and Appropriation Ordinance for the VC Electronic Monitor – Probation - \$24,000.00
10. Ordinance – RE: Amendment to the Combined Annual Budget and Appropriation Ordinance for the Animal Control Department - \$32,987.00
11. Resolution - Unions ratifying collective bargaining agreements and extending benefits to non-union personnel. (to be distributed at meeting)
12. Executive Sessions:
 - A **Pursuant to Illinois Open Meetings Act 5 ILCS 120/2 (c) (1)** The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body, including hearing testimony on a complaint lodged against an employee to determine its validity.
 - B **Pursuant to Illinois Open Meetings Act 5 ILCS 120/2 (c) (2)** Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.
13. Items of Information
14. Adjournment

Finance & Personnel Committee

Monday, July 11, 2022

5:00 PM, 2nd Floor VCAB

MINUTES

Agenda Item 1 - Call to Order and Roll Call

Committee Chairman Steve Fourez called the Finance & Personnel meeting to order at 5:00 PM. Upon the call of the roll, the following members were present; Steve Fourez, Wesley Bieritz, Craig Golden, Steve Miller, Bruce Stark and Becky Stark. Crisi Walls was excused absent. Also, in attendance; Larry Baughn – Vermilion County Board Chairman, Cassy Carter – Financial Resources Director, Bill Donahue – Risk Consultant, Erika Briggs - Auditor, Jerry Hawker – County Board, Melinda Fourez – Audience Member, Doug Toole – Health Department Administrator and Jacqueline Lacy – State’s Attorney.

Agenda Item 2 - Adoption/Amendments to the Agenda

Becky Stark motioned, second by Wes Bieritz to approve the agenda. Motion passed by acclamation.

Agenda Item 3 - Approval of Minutes – June 13, 2022

Wes Bieritz motioned to approve minutes, second by Steve Miller. Motion passed by acclamation.

Agenda Item 4 - Audience Comments

None.

Agenda Item 5 – Financial Update

Ms. Briggs reviewed the financial update that consisted of the General Fund Revenue document, and the Fund Equity Changes Report. She explained the General Fund Revenue line ending in 3725 is Solar Revenue. She also reviewed the Miscellaneous increase that was due to a deposit of \$265,650 from the State of Illinois to reimburse the county for the housing of inmates during COVID. The ARPA summary was attached with details on spending, no questions on the attachment to Carter.

Agenda Item 6 – Resolution – RE: 2023 Legal Holidays for Vermilion County, Illinois

Becky Stark motioned, second by Craig Golden to discuss. Chairman Baughn explained this is a yearly housekeeping item, that is a detail list of the 14 holidays. This is per the Supreme Court rule and the Union contracts. Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Craig Golden, Steve Miller, Bruce Stark and Becky Stark. 6 yes, 1 absent. Motion passed.

Agenda Item 7 – Resolution – RE: Wages and Benefits for Detention Center Unit Employees

Wes Bieritz motioned, second by Craig Golden to discuss. Chairman Baughn explained this is the wage increase and premium pay for the Juvenile Detention Center employees. The amounts are what has been discussed in Finance meetings starting in January. This has been passed by their union and will be effective 7/12/22. This is a 3-year contract, with scheduled raises. Other departments will be brought to Finance and full board as the unions pass them. The goal is to have all completed in August with premium pay as of 7/12/22.

Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Craig Golden, Steve Miller, Bruce Stark and Becky Stark. 6 yes, 1 absent. Motion passed.

Agenda Item 8 – Ordinance – RE: Amendment to the Combined Annual Budget and Appropriation Ordinance for the State’s Attorney Office - \$7,087.00

Becky Stark motioned, second by Bruce Stark to discuss. Chairman Baughn explained this wage increase is per the yearly Cost of Living Adjustment set by the state. Also included in this is back pay and transferring money from FY2021 into the current budget FY2022.

Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Craig Golden, Steve Miller, Bruce Stark and Becky Stark. 6 yes, 1 absent. Motion passed

Agenda Item 9 – Ordinance – RE: Amendment to the Combined Annual Budget and Appropriation Ordinance for the Public Defenders - \$2,005.00

Steve Miller motioned, second by Wes Bieritz to discuss. Chairman Baughn explained this wage increase per the yearly Cost of Living Adjustment set by the state. This amount keeps the Public Defenders pay at 90% of the State's Attorney pay.

Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Craig Golden, Steve Miller, Bruce Stark and Becky Stark. 6 yes, 1 absent. Motion passed

Agenda Item 10 – Executive Session

None

Agenda Item 11 - Items of Information

Chairman Baughn noted the budgets are underway, and should have all committee meeting in August. He also noted we did receive the second ARPA deposit from the state on Friday for \$7.35 million. The Danville Public Building Commission lease should be signed soon with a three-year contract. Executive Committee will meet this month. Tax & Education will meet before County Board on 7/12/2022. Health and Education will be meeting on 7/27/2022 at 5PM.

Agenda Item 12 – Adjournment

Committee Chairman Steve Fourez adjourned the meeting at 5:31PM.

Minutes by: Cassy Carter, Financial Resources Director

Vermilion County Revenue 2021 vs 2022 -as of July

Revenue	Description	Budget 2021 (Estimated Revenue)	Budget 2022 (Estimated Revenue)	Actual 2021	Actual 2022	% of Budget 2021	% of Budget 2022
3101	Real Estate Taxes	\$ 2,439,880.00	\$ 2,530,818.00	\$ 1,504,100.88	\$ 1,477,922.59	61.65%	58.40%
3201	Liquor License Fees	\$ 50,000.00	\$ 60,000.00	\$ 59,725.00	\$ 54,850.00	119.45%	91.42%
3301	State Income Taxes	\$ 3,200,000.00	\$ 3,400,000.00	\$ 2,759,227.99	\$ 3,036,332.56	86.23%	89.30%
3304.01	Sales Tax/Regular	\$ 385,000.00	\$ 450,000.00	\$ 370,741.26	\$ 491,127.59	96.30%	109.14%
3304.02	Sales Tax/Supplemental	\$ 1,700,000.00	\$ 1,700,000.00	\$ 1,293,208.41	\$ 1,466,221.22	76.07%	86.25%
3305	Recreational Use Tax	\$ 50,000.00	\$ 900,000.00	\$ 434,800.28	\$ 752,133.22	0.00%	83.57%
3306	Corp Replacement Tax	\$ 1,374,608.00	\$ 1,800,000.00	\$ 2,032,472.99	\$ 3,755,162.82	147.86%	208.62%
3307	Hotel/Motel Tax	\$ 5,000.00	\$ 5,000.00	\$ 2,878.90	\$ 2,497.31	57.58%	49.95%
3311.01	State Salary Reimb/ Pub Def	\$ 107,365.00	\$ 112,728.00	\$ 71,315.88	\$ 64,195.53	66.42%	56.95%
3311.02	State Salary Reimb/ Probation	\$ 1,251,840.00	\$ 1,274,276.00	\$ 850,521.54	\$ 794,011.46	67.94%	62.31%
3311.04	State Salary Reimb/ Asst Atty	\$ 4,000.00	\$ 4,000.00	\$ 2,666.64	\$ 2,666.64	0.00%	0.00%
3311.05	State Salary Reimb/ ST Atty	\$ 157,130.00	\$ 161,603.00	\$ 104,318.80	\$ 116,906.23	66.39%	72.34%
3311.06	State Salary Reimb/ S of A	\$ 36,415.00	\$ 37,507.00	\$ 24,188.38	\$ 24,914.00	66.42%	66.42%
3318	S.S.A. Reimb/Prisoners	\$ 3,000.00	\$ 3,000.00	\$ 4,200.00	\$ 4,600.00	140.00%	153.33%
3321	EMA Grant Reimb	\$ 40,000.00	\$ 50,000.00	\$ 56,056.65	\$ 29,858.68	140.14%	59.72%
3325	Reimb/ Dare Program	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	100.00%	100.00%
3326	WIB Grant/ Travel	\$ 25,000.00	\$ 25,000.00	\$ 16,928.06	\$ 12,664.14	67.71%	50.66%
3353	School Service Grant	\$ 8,489.00	\$ 4,731.00	\$ -	\$ 4,730.68	0.00%	0.00%
3425	VOCA Grant	\$ 47,816.00	\$ -	\$ 2,916.00	\$ -	6.10%	#DIV/0!
3426	CAC Grant	\$ -	\$ -	\$ 94,363.93	\$ 104,110.75	0.00%	#DIV/0!
3501	Public & Co Fees/ Circuit Clerk	\$ 654,000.00	\$ 654,000.00	\$ 349,801.10	\$ 538,543.28	53.49%	82.35%
3501.02	Public & Co Fees/ County Clerk	\$ 256,000.00	\$ 256,000.00	\$ 163,618.44	\$ 146,466.78	63.91%	57.21%
3501.03	Public & Co Fees/ Recorder	\$ 300,000.00	\$ 300,000.00	\$ 231,757.47	\$ 239,993.40	77.25%	80.00%
3501.04	Public & Co Fees/ Sheriff	\$ 90,000.00	\$ 90,000.00	\$ 70,861.68	\$ 41,908.32	78.74%	46.56%
3501.06	Public & Co Fees/ St Atty	\$ 80,000.00	\$ 80,000.00	\$ 29,996.70	\$ 53,387.87	37.50%	66.73%
3510	Court Security Fees	\$ 210,000.00	\$ 210,000.00	\$ 176,801.35	\$ 192,548.34	84.19%	91.69%
3540	Bond Processing Fee	\$ 68,000.00	\$ 68,000.00	\$ 59,553.00	\$ 45,050.50	87.58%	66.25%
3541	Sheriff's Services	\$ 27,000.00	\$ 27,000.00	\$ 17,409.28	\$ 8,172.36	64.48%	30.27%
3544	Traffic/Conservation Co. Fees	\$ 50,000.00	\$ 50,000.00	\$ 31,379.26	\$ 18,715.12	62.76%	37.43%
3545	Sheriff's Sale Fees	\$ 55,000.00	\$ 55,000.00	\$ 17,400.00	\$ 11,400.00	31.64%	20.73%
3556	State Police Vehicle Fees	\$ 750.00	\$ 750.00	\$ 152.53	\$ 200.00	20.34%	26.67%
3601	Fines	\$ 80,000.00	\$ 80,000.00	\$ 44,870.60	\$ 37,616.42	56.09%	47.02%
3602	Bond Forfeiture	\$ 60,000.00	\$ 60,000.00	\$ 27,957.40	\$ 73,271.00	46.60%	122.12%
3701	Interest	\$ 60,000.00	\$ 60,000.00	\$ 9,758.35	\$ 9,489.34	16.26%	15.82%
3702	Rent CSB/Annex	\$ 30,000.00	\$ 30,000.00	\$ 22,500.00	\$ 20,000.00	0.00%	66.67%
3704	Public Defender Client Reimb	\$ 1,000.00	\$ 1,000.00	\$ 355.00	\$ 267.00	35.50%	26.70%
3707	County Jail Medical Fee	\$ 5,500.00	\$ 5,500.00	\$ 6,049.24	\$ 16,293.45	109.99%	296.24%
3708	Penalty Cost & Interest	\$ 282,000.00	\$ 225,000.00	\$ 357,428.91	\$ 214,161.76	126.75%	95.18%
3710	Miscellaneous	\$ 150,000.00	\$ 150,000.00	\$ 1,002,878.51	\$ 359,873.73	668.59%	239.92%
3711	EMA-Tier Hazardous fee	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
3712	Memorial Funds	\$ -	\$ -	\$ (20,100.00)	\$ -	0.00%	0.00%
3723	FTA Warrant Fee	\$ 20,000.00	\$ 20,000.00	\$ 12,390.00	\$ 8,400.00	61.95%	42.00%
3725	Wind/Solar Farm Revenue	\$ -	\$ -	\$ -	\$ 1,000.00	#DIV/0!	#DIV/0!
3726	Franchise Fees	\$ 135,000.00	\$ 125,000.00	\$ 58,542.55	\$ 57,644.74	43.36%	46.12%
3727	Gambling Revenue	\$ 215,000.00	\$ 251,000.00	\$ 155,194.35	\$ 184,307.90	72.18%	73.43%
3902	Transfers In	\$ 360,000.00	\$ 360,000.00	\$ 179,634.74	\$ 181,759.27	49.90%	50.49%
3904	Transfers from Fund 009	\$ 600,000.00	\$ 600,000.00	\$ 600,000.00	\$ 600,000.00	100.00%	100.00%
	Total	\$ 14,692,293.00	\$ 16,294,413.00	\$ 13,308,322.05	\$ 15,272,876.00	90.58%	93.73%
						Should be 66 %	



Fund Equity Changes Report

Through 07/31/22

Summary Listing

Fund	Fund Description	Beginning Balance	YTD Revenues	YTD Expenses	Estimate Fund Balance
Fund Category Governmental Funds					
Fund Type General Fund					
001	General Fund	12,432,569.84	15,272,876.00	8,759,141.21	18,946,304.63
	Fund Type General Fund Totals	\$12,432,569.84	\$15,272,876.00	\$8,759,141.21	\$18,946,304.63
Fund Type Special Revenue Funds					
002	IMRF Fund	494,166.90	772,181.92	665,655.84	600,692.98
003	Vermilion Co Health Department	1,679,079.14	1,378,197.63	989,353.26	2,067,923.51
004	Mental Health 708 Fund	563,868.41	493,458.87	646,852.30	410,474.98
006	PSB Rent Fund	8,089,099.83	6,589,568.57	5,294,800.65	9,383,867.75
007	County Highway Fund	738,073.13	1,447,765.38	851,189.63	1,334,648.88
009	Law Enforcement Fund	5,549,277.96	1,258,423.52	843,369.51	5,964,331.97
010	Indemnity Fund	148,570.57	62,114.01	62,790.57	147,894.01
011	Animal Control Fund	72,429.56	568,373.01	479,545.43	161,257.14
012	Veterans Assistance Commission	155,192.77	82,651.97	32,085.96	205,758.78
013	GIS Automation Fund	263,358.63	138,049.58	120,288.75	281,119.46
014	Probation Service Fund	91,780.01	132,825.06	83,605.22	140,999.85
015	County Clerk Vital Records	31,783.80	6,808.77	9,102.60	29,489.97
018	Co Clerk Tax Automation Fund	12,961.24	3,136.91	.00	16,098.15
019	FICA (Social Security)	339,487.99	794,355.30	852,867.07	280,976.22
022	State's Atty Automation	2,513.65	3,555.71	2,816.90	3,252.46
035	Coroner's Automation	55,912.81	17,572.93	4,091.32	69,394.42
041	Capital Improvements Fund	715,389.31	281,396.89	252,409.28	744,376.92
042	North Fork Spec Serv Area 1	247,485.22	30,942.17	62,331.25	216,096.14
043	North Fork Spec Serv Area 2	65,139.86	10,968.36	23,388.76	52,719.46
044	North Fork Spec Serv Area 3	16,662.13	2,167.21	4,236.75	14,592.59
047	DUI Fund	3,550.00	3,390.10	.00	6,940.10
048	Law Enforcement Grant	27.28	.00	.00	27.28
062	County Bridge Fund	1,548,419.03	366,441.50	187,169.17	1,727,691.36
063	Law Library Fund	85,914.21	20,710.21	20,418.79	86,205.63
069	Working Cash Fund	.15	.00	.00	.15
071	Traffic Fee Fund	186,491.65	38,891.45	31,212.95	194,170.15
073	Public Defender Automation Fund	1,087.02	1,430.65	.00	2,517.67
074	Court Automation Fund	53,744.67	83,491.91	85,207.07	52,029.51
075	Court Security Fee Fund	81,804.47	161,375.71	109,875.12	133,305.06
076	Recorder Special Fund	309,778.78	27,373.06	19,759.51	317,392.33
078	Circuit Clerk Oper & Admin	95,093.21	20,694.81	2,384.20	113,403.82
079	Court Document Storage Fund	255,054.25	84,957.55	39,764.20	300,247.60
080	Drug Court Fee Fund	69,516.65	954.99	1,160.33	69,311.31
081	VC Electronic Monitor	46,896.80	38,667.38	14,014.00	71,550.18
086	Board of Election Fund	.00	.00	.00	.00
088	Treasurer Automation Fund	121,113.24	51,657.71	1,147.02	171,623.93
090	VC Trustee Revolving Fund	17,548.71	3,595.00	14,379.60	6,764.11
091	Child Support/Maint	104,572.62	28,949.80	27,809.07	105,713.35
097	Victim Witness/Atty General	23,096.75	30,056.75	13,187.98	39,965.52
099	VC Meg/Exp Multi-Jur Narc	425.02	77,382.98	104,279.56	(26,471.56)
	Fund Type Special Revenue Funds Totals	\$22,336,367.43	\$15,114,535.33	\$11,952,549.62	\$25,498,353.14
	Fund Category Governmental Funds Totals	\$34,768,937.27	\$30,387,411.33	\$20,711,690.83	\$44,444,657.77



Fund Equity Changes Report

Through 07/31/22

Summary Listing

Fund	Fund Description	Beginning Balance	YTD Revenues	YTD Expenses	Estimate Fund Balance
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
066	VC Solid Waste Management	951,131.88	167,524.69	112,360.30	1,006,296.27
	Fund Type Enterprise Funds Totals	\$951,131.88	\$167,524.69	\$112,360.30	\$1,006,296.27
Fund Type Internal Service Funds					
005	Liability Insurance Fund	(557,660.91)	975,158.68	721,075.63	(303,577.86)
	Fund Type Internal Service Funds Totals	(\$557,660.91)	\$975,158.68	\$721,075.63	(\$303,577.86)
	Fund Category Proprietary Funds Totals	\$393,470.97	\$1,142,683.37	\$833,435.93	\$702,718.41
Fund Category Fiduciary Funds					
Fund Type Private-Purpose Trust Funds					
052	Electronic Citation Fund	64,128.05	21,259.33	.00	85,387.38
072	Treasurer's Acct Fund	10,153.44	205.55	2,763.62	7,595.37
	Fund Type Private-Purpose Trust Funds Totals	\$74,281.49	\$21,464.88	\$2,763.62	\$92,982.75
	Fund Category Fiduciary Funds Totals	\$74,281.49	\$21,464.88	\$2,763.62	\$92,982.75
	Grand Totals	\$35,236,689.73	\$31,551,559.58	\$21,547,890.38	\$45,240,358.93

Fund Equity Changes Report

Yellow items – The funds in yellow have a low fund balance. Funds 019 FICA and 005 Liability Insurance receive real estate tax revenue and the first disbursement has been submitted. Fund 011 Animal Control Fund does not receive any real estate tax revenue directly to that fund. With the high fund balance in the General Fund, it would be my suggestion to make a one time payment to these funds to assist the low fund balance.

Red Item – This is the VMEG fund and it is just a pass through to receive grant money from the state to pass along to VMEG. It is has a negative fund balance because the check that was received has not been recorded yet.



Detail General Ledger Report

G/L Date Range 07/01/22 - 07/31/22
 Include Sub Ledger Detail
 Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
	G/L Account Number 040.640.00.4101 Salary - Personnel					Balance To Date:			\$49,236.02
07/08/2022	2022-00003263	JE	HR	Payroll Post BW Bi-Weekly 07/08/22	Payroll Post		3,543.25		52,779.27
07/22/2022	2022-00003542	JE	HR	Payroll Post BW Bi-Weekly 07/22/22	Payroll Post		8,543.25		61,322.52
	Account Salary - Personnel Totals						\$12,086.50	\$0.00	\$61,322.52
	G/L Account Number 040.640.00.4155 Insurance - Life/Health					Balance To Date:			\$7,568.33
07/08/2022	2022-00003263	JE	HR	Payroll Post BW Bi-Weekly 07/08/22	Payroll Post		570.00		8,138.33
07/22/2022	2022-00003542	JE	HR	Payroll Post BW Bi-Weekly 07/22/22	Payroll Post		570.00		8,708.33
	Account Insurance - Life/Health Totals						\$1,140.00	\$0.00	\$8,708.33
	G/L Account Number 040.640.00.4361 Contractual/Prof Services					Balance To Date:			\$800,246.06
07/06/2022	2022-00003237	JE	AP	A/P Invoice Entry	Accounts Payable		184.00		800,430.06
13119	Vendor First Midwest Bank			ARPA - Probation - Court Services Specialty Court	Invoice Date 07/06/2022	Payment Type Check	18226	184.00	Distribution Amount 184.00
	Total						\$184.00	\$184.00	\$184.00
07/06/2022	2022-00003504	JE	AP	A/P Invoice Entry	Accounts Payable		110.00		800,540.06
06.28.22	Vendor First Midwest Bank			ARPA - Probation - Court Services Specialty Court Inv 2	Invoice Date 06/28/2022	Payment Type Check	18352	110.00	Distribution Amount 110.00
	Total						\$110.00	\$110.00	\$110.00
07/12/2022	2022-00003386	JE	AP	A/P Invoice Entry	Accounts Payable		38,898.02		839,438.08
2205605	Vendor Ray O'Herron Co Inc			ARPA - LED Lighting for Deputies Security	Invoice Date 07/06/2022	Payment Type Check	18304	3,200.00	Distribution Amount 3,200.00
24996698	Vendor Quill Corporation			ARPA - Chairmat security at VCAB	Invoice Date 05/09/2022	Payment Type Check	18305	181.77	181.77
3222368 & 332321	Vendor Clifton Larson Allen LLP			ARPA - Administration - Audit	Invoice Date 06/30/2022	Payment Type Check		35,516.25	35,516.25
	Total						\$38,898.02	\$38,898.02	\$38,898.02
07/12/2022	2022-00003504	JE	AP	A/P Invoice Entry	Accounts Payable		3,274.00		842,712.08
07.11.2022	Vendor First Midwest Bank			ARPA - Probation - Court Services Specialty Courts 07.11.22	Invoice Date 07/11/2022	Payment Type Check	18352	3,274.00	Distribution Amount 3,274.00
	Total						\$3,274.00	\$3,274.00	\$3,274.00
07/14/2022	2022-00003433	JE	AP	Invoice Payment Batch Post	Accounts Payable		35,516.25		807,195.83
3222368 & 332321	Vendor Clifton Larson Allen LLP			ARPA - Administration - Audit	Invoice Date 06/30/2022	Payment Type Check		35,516.25	Distribution Amount (35,516.25)
	Total						\$35,516.25	\$35,516.25	(\$35,516.25)
07/18/2022	2022-00003479	JE	AP	A/P Invoice Entry	Accounts Payable		4,377.50		811,573.33
08.22	Vendor Elizabeth Bray Knecht			ARPA Mental Health Training 08.22	Invoice Date 07/18/2022	Payment Type Check	18301	4,377.50	Distribution Amount 4,377.50
	Total						\$4,377.50	\$4,377.50	\$4,377.50
07/19/2022	2022-00003504	JE	AP	A/P Invoice Entry	Accounts Payable		8,000.00		819,573.33
	Vendor				Invoice Date	Payment Type			Distribution Amount



Detail General Ledger Report

G/L Date Range 07/01/22 - 07/31/22
 Include Sub Ledger Detail
 Exclude Accounts with No Activity

Invoice Number	Vendor	JE	Description	AP	A/P Invoice Entry	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
118674	First Midwest Bank		ARPA - Problem Solving Court - Dr Anderson			07/19/2022	Check	18351	8,000.00	8,000.00
								Total	\$8,000.00	\$8,000.00
07/19/2022	2022-00003518	JE	ARPA - Administration - Audit	AP	A/P Invoice Entry	04/17/2022	Check	18302	27,300.00	846,873.33
	Clifton Larson Allen LLP							Total	\$27,300.00	\$27,300.00
07/19/2022	2022-00003519	JE	ARPA - Problem Solving Court - Dr Anderson	AP	A/P Invoice Entry	07/19/2022	Check	18303	685.00	847,558.33
	Mark W Anderson DDS MS PC							Total	\$685.00	\$685.00
07/25/2022	2022-00003580	JE	ARPA - Probation - Specialty Courts - Rent Low Income	AP	A/P Invoice Entry	07/20/2022	Check	18357	252.00	847,810.33
	New Holland LP							Total	\$252.00	\$252.00
07/26/2022	2022-00003601	JE	ARPA - Animal Shelter Security Door	AP	A/P Invoice Entry	12/19/2021	Check	18354	2,382.90	858,685.27
	C-N Custom Steelwork							Total	\$2,382.90	\$2,382.90
07/15/2022	Vermilion County Credit Card		ARPA - Court House Heat Pump			07/11/2022			2,556.14	2,556.14
07/22	Vermilion County Credit Card		ARPA - VCAB Security 07.22			07/21/2022			165.98	165.98
85419516	Vermilion County Credit Card		ARPA - Court House AC			06/30/2022			672.34	672.34
10478	Allied Mechanical Services Inc		ARPA - Court House Heat Pump SA office			07/07/2022	Check	18353	5,097.58	5,097.58
								Total	\$10,874.94	\$10,874.94

Account	Contractual/Prof Services Totals	Project	General Totals
	\$93,955.46		\$35,516.25
	\$107,181.96		\$35,516.25
Department	American Rescue Plan Totals		\$35,516.25
Fund	AMERICAN RESCUE PLAN Totals		\$35,516.25
	\$107,181.96		\$35,516.25
	Grand Totals		\$35,516.25

Beginning Revenue	2021 Expenses	July Expenses	Remaining Balance
\$ 14,715,103.01	\$ 1,128,321.29	\$71,665.71	\$ 13,515,116.01



Finance Committee
Vermilion County, Illinois
Danville, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Vermilion County, Illinois (the County) as of and for the year ended November 30, 2021, and have issued our report thereon dated August 1, 2022. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements.

During fiscal year ended November 30, 2021, the County implemented Statement of Governmental Accounting Standards Board (GASB Statement) No. 84, Fiduciary Activities. As a result of the implementation of this standard, a restatement was reported for the change in accounting principle.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- A liability for the estimate of workers' compensation claims incurred but not reported, as well as unpaid claims, is recorded as of November 30, 2021. This estimate was calculated from data provided by the County's third-party administrator based on reported losses and industry claim development data. We evaluated the key factors and assumptions used to develop the liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Accounting estimates (continued)

- Management's estimate of the net pension asset for the Illinois Municipal Retirement System Plan is based on management's expected salary increases, inflation, estimated life expectancy, and actual required contributions used in the preparation of an actuarial report by an independent actuary. We reviewed the key assumptions used to estimate the liability, and related deferred inflows and outflows, in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management engages an actuary to perform an actuarial study to determine the County's other postemployment benefit costs and liabilities. Based on certain assumptions developed by management, contributions and actuarial accrued liabilities are computed by the actuary and used by management to determine liabilities and deferred inflows and outflows to be reported in the County's financial statements. We evaluated the key factors and assumptions used to develop the liability and deferred inflows/outflows for postemployment benefits other than pensions in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Corrected misstatements

The following is a description of the adjustments arising from the audit that could, in our judgment, either individually or in the aggregate, have a significant effect on the County's financial reporting process.

Cash to modified and full accrual basis adjustments

Several cash to modified and full accrual basis adjustments were made during the audit of the November 30, 2021 financial statements. The adjustments were necessary in order for the financial presentation to conform with accounting principles generally accepted in the United States of America.

Other correcting adjustments

Several correcting adjustments were made during the audit of the November 30, 2021 financial statements. These adjustments included corrections to fund balances, interfund activity and reclass adjustments between revenues and expenses.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated August 1, 2022.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants since our engagement.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other audit findings or issues

We have provided a separate letter to you dated August 1, 2022, communicating internal control related matters identified during the audit.

Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated August 1, 2022.

With respect to the other supplementary information accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated August 1, 2022.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

* * *

This communication is intended solely for the information and use of the finance committee and management of Vermilion County, Illinois and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

Danville, Illinois
August 1, 2022

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT
Vermilion County
Governmental Activities
Year Ended November 30, 2021

UNCORRECTED ADJUSTMENTS

Effect of misstatements on:

Description	Assets	Liabilities	Fund Balance / Net Assets	Net Expense/Revenue and Change in Net Assets / Fund Balance
Portion of 2020 subsequent year property taxes were recognized as revenue on the full accrual basis in 2020 which should have been revenue in 2021				\$ 225,510
Net current year misstatements (Iron Curtain Method)	-	-	-	225,510
Net prior year misstatements	-	-	-	-
Combined current and prior year misstatements (Rollover Method)	\$ -	\$ -	\$ -	\$ 225,510
Financial statement totals	\$ 99,991,370	\$ 46,226,989	\$ 53,764,381	\$ 47,972,431
Current year misstatement as a % of financial statement totals (Iron Curtain Method)				0%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)				0%

INADEQUATE DISCLOSURES

Description	Amount (If Applicable)

ORDINANCE

**RE: AMENDMENT TO THE COMBINED ANNUAL BUDGET AND APPROPRIATION
ORDINANCE FOR THE STATE’S ATTORNEY OFFICE**

WHEREAS, the State’s Attorney’s Office is requesting transfer of Travel funds to the Fuel line and Case Expense funds to the Supplies line for the current fiscal year, such being an out-of-category transfer requiring formal approval and amendment; and

WHEREAS, the budget therefore needs to be amended accordingly and this need was not known when the budget was prepared, and thus was not included.

NOW, THEREFORE BE IT ORDAINED by the County Board of Vermilion County Illinois that the County Auditor and County Board Chairman and Office be authorized and instructed to so amend the budget for fiscal year 2021-2022 as set out below:

FROM:	001.220.00.4251	Travel	\$3,000.00
TO:	001.220.00.4221	Fuel	\$3,000.00
FROM:	001.220.00.4366	Case Expense	\$5,000.00
TO:	001.220.00.4210	Supplies	\$5,000.00

And the totals be adjusted accordingly.

PRESENTED, APPROVED AND ORDAINED by the County Board of Vermilion County, Illinois at the August 16, 2022 A.D. Session.

This amendment takes two thirds majority for passage.

DATED this 16th day of August 2022 A.D.

AYE _____ NAY _____ ABSENT _____

Chairman, Vermilion County Board

ATTEST:

Clerk of the County Board

Page 2
Budget Amendment – State’s Attorney

APPROVED BY Finance Personnel 08/15/22:

Steve Fourez Y N A
Committee Chairperson

Wesley Bieritz Y N A

Craig Golden Y N A

Becky Stark Y N A

Bruce Stark Y N A

Crisis Walls Y N A

Steve Miller Y N A

Request for Transfer
Fiscal Budget
2021 - 2022

Dept: SAO - 220 _____

Date: 07 - 08 - 2022

From: See Below

To: See Below

Line Item	Description	Line Item	Description	Amount
001 - 220 - 00 - 4251	Travel	001 - 220 - 00 - 4221	Fuel	\$ 3,000.00
001 - 220 - 00 - 4366	Case Expense	001 - 220 - 00 - 4210	Supplies	\$ 5,000.00
- - - -		- - - -		\$
- - - -		- - - -		\$
- - - -		- - - -		\$
- - - -		- - - -		\$
- - - -		- - - -		\$
- - - -		- - - -		\$

NARRATIVE:

We are requesting to move funds from our Travel line to our Fuel line to cover fuel costs for the remainder of the fiscal year due to the increase in fuel prices.

We are requesting to move funds from our Case Expense line to our Supplies line to cover Supply costs for the remainder of the fiscal year due to the increase in supply prices.

Department Head: 

Approved By:

County Board Chair:

ORDINANCE

**RE: AMENDMENT TO THE COMBINED ANNUAL BUDGET AND APPROPRIATION
ORDINANCE FOR THE SHERIFF’S DEPARTMENT**

WHEREAS, the Sheriff’s Department each year moves money from the Law Enforcement Grant (Fund 48) to the Salary-Overtime line to pay for overtime costs for deputies performing additional service calls; and

WHEREAS, the budget therefore needs to be amended accordingly to show such transfer and this need was not known when the budget was prepared, and thus was not included.

NOW, THEREFORE BE IT ORDAINED by the County Board of Vermilion County Illinois that the County Auditor and County Board Chairman and Office be authorized and instructed to so amend the budget for fiscal year 2021-2022 as set out below:

001.310.00.4104 Salary – Overtime \$15,124.00

And the totals be adjusted accordingly.

PRESENTED, APPROVED AND ORDAINED by the County Board of Vermilion County, Illinois at the August 16, 2022 A.D. Session.

This amendment takes two thirds majority for passage.

DATED this 16th day of August 2022 A.D.

AYE _____ NAY _____ ABSENT _____

Chairman, Vermilion County Board

ATTEST:

Clerk of the County Board

Budget Amendment – Sheriff’s Department

APPROVED BY Finance Personnel 08/15/22:

Steve Fourez Y N A
Committee Chairperson

Wesley Bieritz Y N A

Craig Golden Y N A

Becky Stark Y N A

Bruce Stark Y N A

Crisis Walls Y N A

Steve Miller Y N A

**Request for Amendment
Fiscal Budget
2021 - 2022**

Dept: 310 - Sheriff

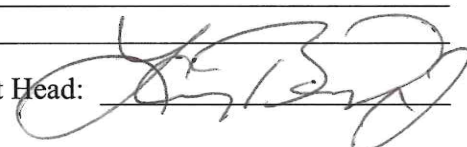
Date: 08.08.22

Account Number	Account Description	Original Appr.	Additional	To Read
<u>001.310.00.4104</u>	<u>Salary - Overtime</u>	<u>\$ 10,120</u>	<u>\$ 15,124</u>	<u>25,244.00</u>
<u> </u>	<u> </u>	<u>\$</u>	<u>\$</u>	<u> </u>
<u> </u>	<u> </u>	<u>\$</u>	<u>\$</u>	<u> </u>
<u> </u>	<u> </u>	<u>\$</u>	<u>\$</u>	<u> </u>
<u> </u>	<u> </u>	<u>\$</u>	<u>\$</u>	<u> </u>
<u> </u>	<u> </u>	<u>\$</u>	<u>\$</u>	<u> </u>
<u> </u>	<u> </u>	<u>\$</u>	<u>\$</u>	<u> </u>
<u> </u>	<u> </u>	<u>\$</u>	<u>\$</u>	<u> </u>
<u> </u>	<u> </u>	<u>\$</u>	<u>\$</u>	<u> </u>

Narrative:

This is money moved from Fund 048, Law Enforcement Grant, in order to pay the Deputy overtime for special events. This is a grant that has to be spent first then will receive reimbursement. This amount uses the remaining grand funds for 2019.

Department Head: _____



Approved By:

_____ Committee

Finance Committee

_____ Chairman

_____ Chairman

Dated: _____

Dated: _____

ORDINANCE

**RE: AMENDMENT TO THE COMBINED ANNUAL BUDGET AND APPROPRIATION
ORDINANCE FOR THE Probation Department – Electronic Monitoring**

WHEREAS, the Probation Department has an Electronic Monitoring Fund to pay for required and court-ordered electronic monitoring of individuals under the court’s jurisdiction for both pre-trial and post-trial purposes; and

WHEREAS, the budget therefore needs to be amended accordingly to show such transfer of funds into the appropriate line in the Probation Department to pay for such monitoring and this need was not known when the budget was prepared, and thus was not included.

NOW, THEREFORE BE IT ORDAINED by the County Board of Vermilion County Illinois that the County Auditor and County Board Chairman and Office be authorized and instructed to so amend the budget for fiscal year 2021-2022 as set out below:

081.881.00.4361 Contractual/Professional Services \$24,000.00

And the totals be adjusted accordingly.

PRESENTED, APPROVED AND ORDAINED by the County Board of Vermilion County, Illinois at the August 16, 2022 A.D. Session.

This amendment takes two thirds majority for passage.

DATED this 16th day of August 2022 A.D.

AYE _____ NAY _____ ABSENT _____

Chairman, Vermilion County Board

ATTEST:

Clerk of the County Board

APPROVED BY Finance Personnel 08/15/22:

Steve Fourez Y N A
Committee Chairperson

Wesley Bieritz Y N A

Craig Golden Y N A

Becky Stark Y N A

Bruce Stark Y N A

Crisis Walls Y N A

Steve Miller Y N A

**Request for Amendment
Fiscal Budget
2021 - 2022**

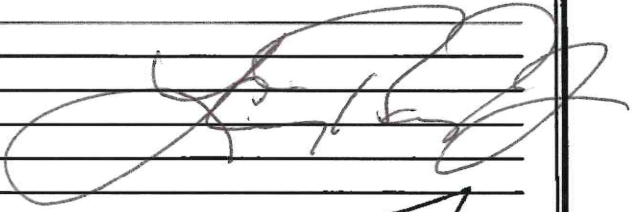
Dept: VC Electronic Monitor - Probation

Date: 08.05.22

Account Number	Account Description	Original Appr.	Additional	To Read
<u>081.881.00.4361</u>	<u>Contractual/Prof Services</u>	\$ <u>30,000</u>	\$ <u>24,000</u>	<u>54,000.00</u>
_____	_____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	_____

Narrative:

Money needs to be taken from the VC Electronic Monitor Fund balance to cover remainder of year.



Department Head: 

Approved By:

_____ Committee

_____ Finance Committee

_____ Chairman

_____ Chairman

Dated: _____

Dated: _____

ORDINANCE

**RE: AMENDMENT TO THE COMBINED ANNUAL BUDGET AND APPROPRIATION
ORDINANCE FOR THE ANIMAL CONTROL DEPARTMENT**

WHEREAS, the Animal Control Department has continuing expenses from a pending court case and an increase in cases overall causing an increase in expenses to house and maintain animals and is in need of transferring funds from the FY 2020-21 budget that was unspent for such current expenses; and

WHEREAS, the funds need to be transferred and placed into the proper line and budget for this year accordingly and the budget therefore needs to be so amended, and this need was not known when the budget was prepared, and thus was not included.

NOW, THEREFORE BE IT ORDAINED by the County Board of Vermilion County Illinois that the County Auditor and County Board Chairman and Office be authorized and instructed to so amend the budget for fiscal year 2021-2022 to add the amounts as set out below:

011.440.00.4220	Materials	\$32,987.00
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And the totals be adjusted accordingly.

PRESENTED, APPROVED AND ORDAINED by the County Board of Vermilion County, Illinois at the August 16, 2022 A.D. Session.

This amendment takes two thirds majority for passage.

DATED this 16th day of August 2022 A.D.

AYE _____ NAY _____ ABSENT _____

Chairman, Vermilion County Board

ATTEST:

Clerk of the County Board

Budget Amendment – Animal Control Department

APPROVED BY Health and Education 08/11/22

Kevin Green (Y) N A
Chairman

Robert Boyd Y N (A)

Phearn Butler (Y) N A

Marla Mackiewicz Y N (A)

Steve Miller (Y) N A

Dan Wright Y N (A)

Larry Baughn (Y) N A

APPROVED BY Finance Personnel 08/15/22:

Steve Fourez Y N A
Committee Chairperson

Wesley Bieritz Y N A

Craig Golden Y N A

Becky Stark Y N A

Bruce Stark Y N A

Crisi Walls Y N A

Steve Miller Y N A

**Request for Amendment
Fiscal Budget
2021 - 2022**

Dept: 011.440 Animal Control

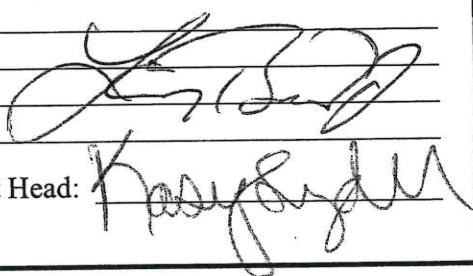
Date: 08.08.22

Account Number	Account Description	Original Appr.	Additional	To Read
<u>011.440.00.4220</u>	<u>Materials</u>	\$ <u>38,000</u>	\$ <u>32,987</u>	<u>70,987.00</u>
_____	_____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	_____

Narrative:

This money, is in part needed to take care of the animals associated with a pending case, as well as an influx of intakes.

This total is from the donations from FY2020-2021 budget as well as unspent available funds in expense lines. I would like this total moved into the current FY so that it can be used for the care of the animals.



Department Head:

Approved By:

_____ Committee

_____ Finance Committee

_____ Chairman

_____ Chairman

Dated: _____

Dated: _____