DEWITT COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended November 30, 2013

Floyd & Associates
Certified Public Accountants
Clinton, Illinois

DEWITT COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended November 30, 2013

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Floyd & Associates, CPAs

910 State Hwy 54 East Clinton. IL 61727 Phone (217) 935-8871 Fax (217) 935-5711

Independent Auditors' Report

Chairman and Members
of the Board
DeWitt County, Illinois

We have audited the accompanying financial statements of DeWitt County, Illinois as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing and opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position-modified cash basis of the governmental activities, each major fund and the aggregate remaining fund information of DeWitt County as of November 30, 2013 and the respective changes in financial position-modified cash basis, thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Disclaimer of Opinion on Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise DeWitt County's basic financial statements. The supplementary information, other schedules and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Chairman and Members
of the Board
DeWitt County, Illinois
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Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2014 on our consideration of DeWitt County's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DeWitt County's internal control over financial reporting and compliance.

Certified Public Accountants

Floyd & Associates

Floyd & Associates

Clinton, Illinois
May 20, 2014

Floyd & Associates, CPAs

910 State Hwy 54 East Clinton. IL 61727 Phone (217) 935-8871 Fax (217) 935-5711

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Chairman and Members
of the Board
DeWitt County, Illinois

We have audited the accompanying financial statements of DeWitt County, Illinois, as of and for the year ended November 30, 2013, and have issued our report thereon dated May 20, 2014. Our report expressed an unqualified opinion on the financial statements, which were prepared in conformity with another comprehensive basis of accounting. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered DeWitt County, Illinois' internal control over financial reporting as a basis for determining our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of DeWitt County, Illinois' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of DeWitt County, Illinois' internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Chairman and Members
of the Board
DeWitt County, Illinois
Page two

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether DeWitt County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Certified Public Accountants

Floyd & Associates

Floyd & Associates

Clinton, Illinois
May 20, 2014

DEWITT COUNTY, ILLINOIS

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

November 30, 2013

	Governmental Activities
Assets	
Cash and cash equivalents	$ 5,340,568
Investments	11,081,252
Intergovernmental receivable	46,690
Capital assets, net of accumulated depreciation	11,318,520
Total assets	27,787,030
Liabilities	
Withholdings payable	5,575
Net Position	
Invested in capital assets, net of related debt	11,318,520
Restricted	
Road projects	6,662,783
Other	4,406,189
Unassigned	5,393,963
Total net position	$ 27,781,455

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Fiscal Year Ended November 30, 2013

Activities	Expenditures	Program Revenues: Fees, Fines and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities
Governmental:					
General government	$ 5,394,177	460,392	157,414		(4,776,371)
Public safety	3,210,857	2,131,548	310,092		(769,217)
Highways and streets	2,635,740		1,445,397		(1,190,343)
Health	782,658				(782,658)
Culture and recreation	443,999	432,703			(11,296)
Total governmental activities	12,467,431	3,024,643	1,912,903		(7,529,885)

General revenues:		
Property taxes		4,490,926
Sales and use taxes		646,691
Income taxes		535,599
Replacement taxes		369,750
Interest income		84,486
Miscellaneous income		2,006,291
Total general revenues		8,133,743
Changes in net assets		603,858
Net position at beginning of year		27,177,597
Net position at end of year	$	27,781,455

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

November 30, 2013

Assets	General Fund	Matching Fund	Other Govern-mental Funds	Total Governmental Funds
Cash and cash equivalents	$ 2,024,515	48,305	3,267,748	5,340,568
Investments	3,304,600	2,300,000	5,476,652	11,081,252
Intergovernmental receivable	32,308		14,382	46,690
Due from other funds	38,115		352	38,467
Total assets	5,399,538	2,348,305	8,759,134	16,506,977
Liabilities and Fund Balance				
Liabilities:				
Withholdings payable	5,575			5,575
Due to other funds			38,467	38,467
Total liabilities	5,575		38,467	44,042
Fund balance:				
Restricted		2,348,305	8,720,667	11,068,972
Unassigned	5,393,963			5,393,963
Total fund balance	5,393,963	2,348,305	8,720,667	16,462,935
Total liabilities and fund balance	$ 5,399,538	2,348,305	8,759,134	

Reconciliation to Statement of Net Assets:

Amounts reported for governmental activities in the Statement of Net Assets are different because: Capital assets used in governmental activities of $22,637,680 are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation of $11,319,160	11,318,520
Net assets of governmental activities	$ 27,781,455

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS

STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

Year Ended November 30, 2013

	General Fund	Matching Fund	Other Govern-mental Funds	Total Governmental Funds
Revenues received:				
Taxes	$ 1,456,324	269,681	2,764,921	4,490,926
State of Illinois	1,556,737		1,892,206	3,448,943
Federal programs				
Other governmental units	349,639			349,639
Interest income	37,008	1,645	45,833	84,486
Fines and fees	1,909,116		765,888	2,675,004
Miscellaneous income	1,185,980		836,311	2,022,291
Total revenues	6,494,804	271,326	6,305,159	13,071,289
Expenditures disbursed:				
Current:				
General government	3,112,825		2,086,157	5,198,982
Public safety	2,544,480		343,174	2,887,654
Highways and streets		229,801	2,235,615	2,465,416
Health			782,658	782,658
Culture and recreation			282,252	282,252
Capital outlay	46,216		723,515	769,731
Total expenditures	5,703,521	229,801	6,453,371	12,386,693
Revenues over (under) expenditures	791,283	41,525	(148,212)	684,596
Other financing sources (uses):				
Transfer in (out)	180,783		(180,783)	
Net change in fund balances	972,066	41,525	(328,995)	684,596
Fund balances at beginning of year	4,421,897	2,306,780	9,049,662	15,778,339
Fund balances at end of year	$ 5,393,963	2,348,305	8,720,667	16,462,935

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS

RECONCILIATION OF GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
MODIFIED CASH BASIS-TO THE STATEMENT OF ACTIVITES - MODIFIED CASH BASIS

November 30, 2013

Reconciliation to the Statement of Activities:

Net change in fund balance - total governmental funds	$ 684,596
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlay as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital asset purchases capitalized	769,731
Depreciation expense	(850,469)
Change in capital assets	(80,738)
Change in net assets of governmental activities	$ 603,858

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS

STATEMENT OF NET POSITION - MODIFIED CASH BASIS -
FIDUCIARY FUNDS

November 30, 2013

	Agency Funds
Assets	
Cash and cash equivalents	$ 760,954
Investments	231,209
Total assets	992,163
Liabilities	
Funds available for distribution	992,163
Net Position	
Unrestricted	$

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
November 30, 2013

(1) Summary of Significant Accounting Policies

DeWitt County, incorporated in 1839, operates under an elected Board form of government. The County provides a wide range of services to citizens, including general government, public safety and corrections, maintaining County highways and roads, and conducting elections. Revenues are substantially generated as a result of taxes assessed and allocated to DeWitt County (examples would be property taxes, sales taxes, income taxes and motor fuel taxes) and charges for services performed for constituents of the County. DeWitt County revenues are therefore primarily dependent on the economy within its territorial boundaries.

As discussed further in Note 1(c), these financial statements are presented on a modified cash basis of accounting. This modified basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued after November 30, 1989, have been applied, to the extent they are applicable to the modified cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. The following is a summary of the more significant policies.

A. Reporting Entity

The definition of a reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is potential for the organization to provide specific financial benefit to, or impose specific financial burdens on, the primary government. The primary government may also be financially accountable for governmental organizations that are fiscally dependent on it. There were no agencies which met the criteria for inclusion as a component unit of DeWitt County.

Excluded from the reporting entity:

DeWitt-Piatt Bi-County Health Unit
Mental Health (Human Resource Center)
DeWitt County Friendship Center

(1) Summary of Significant Accounting Policies (cont.)

A. Reporting Entity (cont.)

Each of the above potential component units have separate boards and provide services to residents, generally within the geographic boundaries of the government. These potential component units are excluded from the reporting entity because the County does not have the ability to exercise influence over their operations.

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues, include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2013

(1) Summary of Significant Accounting Policies (cont.)

B. Basis of Presentation (cont.)

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts which constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type, and

b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

The General Fund is the primary operating fund of the County and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the County.

The Major Special Revenue Fund is:

Matching Fund - The Matching Fund is used to account for revenues received from property taxes to maintain County highways and roads.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2013

(1) Summary of Significant Accounting Policies (cont.)

B. Basis of Presentation (cont.)

Governmental Funds (cont.)

Special Revenue Funds (cont.)

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, Nonexpendable Trust, Pension Trust, and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. 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.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the government-wide Statement of Net Assets and the Statement of Activities, governmental activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus, as applied to the modified cash basis of accounting is used as appropriate:

a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

(1) Summary of Significant Accounting Policies (cont.)

C. Measurement Focus and Basis of Accounting (cont.)

Basis of Accounting

In the government-wide Statement of Net Assets and Statement of Activities and the fund financial statements, governmental and business-type activities are presented using a modified cash basis of accounting. This basis recognizes assets, liabilities, net assets/fund equity, revenues and expenditures/expenses when they result from cash transactions with a provision for depreciation in the government-wide statements and proprietary fund statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

D. Assets, Liabilities and Equity

Cash and Investments

For the purpose of financial reporting, "cash" and "cash equivalents" include all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2013

(1) Summary of Significant Accounting Policies (cont.)

D. Assets, Liabilities and Equity (cont.)

Cash and Investments (cont.)

Per Chapter 30, Act 235, Section 2 of the Illinois Compiled Statutes, DeWitt County, Illinois may invest any public funds (1) in bonds, notes, certificates of indebtedness, treasury bills, or other securities issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest, or (2) in bonds, notes, debentures, or other obligations of the United States of America or its agencies, or (3) in interest-bearing savings accounts, certificates of deposit, or time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act, or (4) in certain short-term obligations of corporations organized in the United States limited to the terms set forth in Chapter 30, Act 235, Section 2 of the Illinois Compiled Statutes, or (5) in money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in Chapter 30, Act 235, Section 2 of the Illinois Compiled Statutes. Investments may be made only in banks insured by the Federal Deposit Insurance Corporation (FDIC), savings and loan associations insured by the Federal Savings and Loan Insurance Corporation, or credit unions chartered under the laws of this state or the laws of the United States, provided the principal office of such credit union is located within the State of Illinois and the accounts are insured.

Investments classified in the financial statements consist of certificates of deposit whose original maturity term exceeds three months. Investments are carried at cost, which approximates fair value.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items) are reported in the applicable governmental columns in the government-wide financial statements. The capitalization threshold for infrastructure is $50,000. Capital assets, other than infrastructure, are defined by the government as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2013

(1) Summary of Significant Accounting Policies (cont.)

D. Assets, Liabilities and Equity (cont.)

Capital Assets (cont.)

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Buildings	40-50 years
Improvements other than buildings	10-25 years
Machinery, furniture and equipment	3-20 years
Utility property and improvements	10-50 years
Infrastructure	40 years

Compensated Absences

As a result of the use of the modified cash basis of accounting, liabilities related to accrued compensated absences are not recorded in the government-wide or fund financial statements. Expenditures/expenses related to compensated absences are recorded when paid. The amount of accrued compensated absences for accumulated, unpaid leave and compensatory time, along with related employer costs that would be due to employees upon termination was undetermined at November 30, 2013.

Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in three components:

a. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvements of those assets.

b. Restricted net assets - Consists of net assets with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors or laws and regulations of other governments, or 2) law through constitutional provisions or enabling legislation.

c. Unassigned net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

(1) Summary of Significant Accounting Policies (cont.)

D. Assets, Liabilities and Equity (cont.)

Fund Financial Statements

Fund Balance

As of these financial statements, the County has adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. The components of fund balance indicate the extent to which there are constraints on the specific purposes for which amounts in the fund can be spent. The fund balance classifications are as follows:

Non-Spendable - Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of the County Charter, state or federal laws, or externally imposed conditions by grantors or creditors.

Committed - Amounts that can be used only for specific purposes determined by a formal action or resolution by the County Board.

Assigned - Amounts that are designated by the County Board for a specific purpose.

Unassigned - All amounts not included in other spendable classifications. When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the County Board has provided otherwise in its commitment or assignment actions.

E. Property Taxes

The County's property tax is levied each year on all taxable real property located in the County on or before the last Tuesday in December. The 2014 levy was passed by the Board on November 20, 2013. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and September 1. The County receives significant distributions of tax receipts on approximately July 1 and October 1. Taxes recorded in these financial statements are from 2012 and prior levies. Equalized assessed valuations, tax rates, tax extensions and collections are presented in the other supplementary information.

(2) Replacement Tax Revenue

In 1979, the Illinois legislature agreed to a personal property replacement tax, commencing July 1, 1979, to replace the abolished corporate personal property tax, which expired January 1, 1979. This legislation required that a lien be placed on these personal property replacement taxes in order to alleviate tax losses to retirement and bonded debt funds. The County has properly allocated its receipts of personal property tax to meet these liens.

(3) Retirement Fund Commitments

Plan Description

The County's defined benefit pension plan provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

The County participates in three separate plans under IMRF: Regular Employees, Sheriff's Law Enforcement Personnel (SLEP), and Elected County Officials (ECO).

Funding Policy

As set by statute the County Regular plan members are required to contribute 4.50 percent of their annual covered salary; Sheriff's Law Enforcement Personnel are required to contribute 7.50 percent of their annual salary; and Elected County Official plan members are required to contribute 7.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County annual required contribution rates for calendar year 2013 were 9.58 percent of annual covered payroll for Regular plan members, 18.89 percent of annual covered payroll for SLEP and 84.20 percent of annual covered payroll for ECO. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

(3) Retirement Fund Commitments (cont.)

Annual Pension Cost

The County's required contribution for the calendar year 2013 was $294,065 for Regular, $153,412 for SLEP and $0 for ECO. The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, included (a) 7.50 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.40 to 10.00 percent per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3.00 percent annually. The actuarial value of plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20.00 percent corridor between the actuarial and market value of assets. The plan's unfunded actuarial accrued liability at December 31, 2011, is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress

As of December 31, 2013 the most recent actuarial valuation date:

a. The Regular plan was 99.09 percent funded. The actuarial accrued liability for benefits was $9,061,263 and the actuarial value of assets was $8,978,545, resulting in an underfunded actuarial accrued liability (UAAL) of $82,718. The covered payroll for the calendar year 2013 (annual payroll of active employees covered by the plan) was $3,069,578 and the ratio of the UAAL to the covered payroll was 3.0 percent.

b. The SLEP plan was 78.83 percent funded. The actuarial accrued liability for benefits was $3,733,173 and the actuarial value of assets was $2,942,716 resulting in an underfunded actuarial accrued liability (UAAL) of $790,457. The covered payroll for the calendar year 2013 (annual payroll of active employees covered by the plan) was $812,132 and the ratio of the UAAL to the covered payroll was 97.0 percent.

c. The ECO plan was 0 percent funded. The actuarial accrued liability for benefits was $596,336 and the actuarial value of assets was $(2,425,438) resulting in an underfunded actuarial accrued liability (UAAL) of $3,021,774. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was $0 and the ratio of the UAAL to the covered payroll was 0 percent.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2013

(3) Retirement Fund Commitments (cont.)

Three Year Trend Information

Year Ending	Annual Pension Cost (APC)	% of APC Contributed	Net Pension Obligation
Regular Personnel:			
12/31/13	$ 294,066	100 %	$ 0
12/31/12	259,831	100	0
12/31/11	252,647	99	0
Sheriff's Law Enforcement Personnel:			
12/31/13	$ 153,412	100 %	$ 0
12/31/12	156,715	100	0
12/31/11	151,717	100	0
Elected County Officials:			
12/31/13	$ 0	0 %	$ 0
12/31/12	108,396	100	0
12/31/11	83,488	100	0

The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

(4) Self - Insurance Fund

The County is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets, errors and omissions: injury to employees; and natural disasters. In April 1988 the County established an Insurance Reserve Fund which was funded by the sale of $2,500,000 in General Obligation Bonds. This fund enables the County to self-insure workers' compensation, general liability, and bond coverage. The County purchases commercial insurance to cover buildings and contents and certain articles of equipment and automobiles. Settled clams have not exceeded this commercial coverage in any of the past three fiscal years. The County has $1,645,733 in reserves at November 30, 2013 to cover current and future potential self-insurance claims.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2013

(5) Overexpenditure of Budget

The County operated within the legal confines of the budget during fiscal year 2013 with no instances of overexpending the budget amounts in the individual funds, except as follows:

Fund	Amount Overexpended
Emergency Preparedness Fund	$ 41,258
Liability Insurance Fund	13,549
Animal Control Fund	1,346
State's Attorney Records Automation Fund	200
State's Attorney Forfeited Funds	1,245
Article 36 Seizures Fund	$ 249

(6) Interfund Balances and Transactions

At November 30, 2013 interfund loans were as follows:

Loan From	Loan To	Amount
Animal Control	General Fund	$ 554
GIS/County Collector Fund	General Fund	14,980
Solid Waste Management Fund	General Fund	19,120
County Highway Fund	General Fund	3,461
Solid Waste Management Fund	Insurance Reserve Fund	$ 352

The purpose of interfund loans receivable and payable at November 30, 2013, is to correct individual fund's revenue and expenditure allocations during data entry processing.

Individual fund transfers for the year ended November 30, 2013, are as follows:

Transfer From	Transfer To	Amount
General Fund	Animal Control Fund	$ 25,000
General Fund	Law Library Fund	30,000
Replacement Tax Fund	Retirement Fund	58,800
Replacement Tax Fund	General Fund	110,297
Treasurer's Automation Fund	General Fund	1,500
Drug Court Fund	General Fund	136,526
Sheriff Fund	Police Vehicle Fund	12,540
Insurance Fund	Liability Insurance Fund	$ 500,000

The above transfers are made primarily for reimbursement of eligible expenditures and to supplement other fund resources.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2013

(7) Deposits and Investments

Deposits and investments as of November 30, 2013 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	$ 5,340,568
Investments	11,081,252
Statement of Fiduciary Net Assets:	
Cash and cash equivalents	760,954
Investments	231,209
Total deposits and investments	$ 17,413,983

Deposits and investments as of November 30, 2013 consist of the following:

Cash on hand	$ 3,387
Deposits with financial institutions	17,410,596
Total deposits and investments	$ 17,413,983

The Public Funds Investment Act of the State of Illinois limits deposits and investments to the following categories:

- Bonds, notes, certificates of indebtedness, treasury bills which are guaranteed by the full faith and credit of the United States of America as to principal and interest.

- Bonds, notes, debentures or similar obligations of the United States of America or its agencies.

- Interest-bearing savings, certificates of deposit, or time deposits of any bank as defined by the Illinois Banking Act.

- Short-term obligations of corporations organized in the U.S. with assets exceeding $500,000,000 and other specified criteria.

- Money market mutual funds registered under the Investment Company Act of 1940 provided the portfolio is limited to obligations described in points 1 and 2 above.

- Federal National Mortgage Association.

- Public Treasurers' Investment Pools.

- Repurchase agreements of government securities within the meaning of the Government Securities Act of 1986.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2013

(7) Deposits and Investments (cont.)

Investments

As of November 30, 2013, the County had the following investments and maturity:

		Maturity (In Years)			
	Fair Value	Less Than 1 Year	1-5	6-10	Over 10
Certificates of deposit	$ 11,077,399	11,077,399			
Savings	235,062	235,062			
Total investments	$ 11,312,461	11,312,461			

Concentration of Credit Risk

The County's policy states that investments shall be diversified to the extent possible. The investments should not be concentrated in particular industries, issuers, holders, institutions, dealers, or brokers.

Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The County's policy is to only enter into investments that seek to ensure the preservation of capital.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's policy indicates that the Treasurer requires collateralization of public deposits be performed through pledging of appropriate securities by the depositories. As of November 30, 2013 the County's bank balances of $19,384,413 (including certificates of deposit, checking, and savings accounts) were fully insured and collateralized except for balances of $2,212,936 that were uncollateralized. The County evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution. Only those institutions with an acceptable estimated risk level are used as depositories.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2013

(8) Capital Assets

Capital asset activity resulting from modified cash basis transactions for the fiscal year ended November 30, 2013 was as follows:

	Balance at November 30, 2012	Additions	Deductions	Balance at November 30, 2013
Governmental activities:				
Land	$ 532,786			532,786
Buildings	12,144,482			12,144,482
Other improvements	2,837,975	6,212		2,844,187
Machinery and equipment	5,239,306	213,145		5,452,451
Infrastructure	1,113,400	550,374		1,663,774
Total	21,867,949	769,731		22,637,680
Less accumulated depreciation:				
Buildings	5,094,253	303,613		5,397,866
Other improvements	1,211,873	150,519		1,362,392
Machinery and equipment	3,866,656	323,154		4,189,810
Infrastructure	295,909	73,183		369,092
Total	10,468,691	850,469		11,319,160
Net capital assets	$ 11,399,258	(80,738)		11,318,520

Depreciation expense was charged to functions as follows in the Statement of Activities:

Primary government:	
Governmental activities:	
General activities	$ 195,195
Public safety	323,203
Highways and streets	170,324
Culture and recreation	161,747
Total	$ 850,469

OTHER SUPPLEMENTARY INFORMATION

DEWITT COUNTY, ILLINOIS

OTHER SUPPLEMENTARY INFORMATION
Schedule of Funding Progress - Illinois Municipal Retirement Fund

November 30, 2013

Year	Actuarial Value of Assets (a)	Act. Acc. Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Pyrl ((b-a)/c)
Regular Personnel:						
2013	8,978,545	9,061,263	82,718	99.09 %	3,069,578	2.69 %
2012	8,056,095	8,633,467	577,372	93.31	2,802,924	20.60
2011	8,103,520	8,654,819	551,299	93.63	2,673,510	20.62

On a market value basis, the actuarial value of assets as of December 31, 2013 is $10,513,783. On a market basis, the funded ratio would be 116.03 percent.

Sheriff's Law Enforcement Personnel:						
2013	2,942,716	3,733,173	790,457	78.83 %	812,132	97.33 %
2012	2,968,953	3,933,017	964,064	75.49	868,708	110.98
2011	2,607,048	3,408,082	801,034	76.50	813,495	98.47

On a market value basis, the actuarial value of assets as of December 31, 2013 is $3,435,450. On a market basis, the funded ratio would be 92.02 percent.

Elected County Officials:						
2013	(2,425,438)	596,336	3,021,774	0.00 %	0	0.00 %
2012	(2,312,326)	526,777	2,839,103	0.00	173,461	1,636.74
2011	(1,524,311)	615,595	2,139,906	0.00	167,681	1,276.18

On a market value basis, the actuarial value of assets as of December 31, 2013 is $(2,331,799). On a market basis, the funded ratio would be 0 percent.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with DeWitt County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Revenues:			
Taxes	$ 1,500,000	1,500,000	1,456,324
State of Illinois	1,410,888	1,410,888	1,556,737
Federal programs			
Other governmental units	446,700	446,700	349,639
Interest income	1,500	1,500	37,008
Fines and fees	1,064,500	1,064,500	1,909,116
Miscellaneous income	1,207,000	1,207,000	1,185,980
Total revenues	5,630,588	5,630,588	6,494,804
Expenditures:			
Current:			
General government	4,325,200	4,325,200	3,112,825
Public safety	2,578,538	2,578,538	2,544,480
Capital Outlay	495,570	495,570	46,216
Total expenditures	7,399,308	7,399,308	5,703,521
Revenues over (under) expenditures	(1,768,720)	(1,768,720)	791,283
Nonoperating receipts (disbursements):			
Transfers from:			
Replacement Tax Fund	110,297	110,297	110,297
Probation and Court Service Fund			136,526
Treasurer's Automation Fund	1,500	1,500	1,500
Transfers to:			
Law Library Fund	(30,000)	(30,000)	(30,000)
Animal Control Fund	(25,000)	(25,000)	(25,000)
Police Vehicle Fund			(12,540)
Receipts over (under) disbursements	(1,711,923)	(1,711,923)	972,066
Fund balance at beginning of year	3,603,611	3,603,611	4,421,897
Fund balance at end of year	$ 1,891,688	1,891,688	5,393,963

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Revenues:			
County Collector:			
Taxes	$ 1,500,000	1,500,000	1,456,324
State of Illinois:			
Sales tax	480,000	480,000	558,019
Income tax	480,000	480,000	535,599
Local use tax	77,000	77,000	88,672
Victim witness	7,500	7,500	8,075
State's attorney salary	113,460	113,460	122,916
Probation office salaries	137,412	137,412	118,274
Public defender	73,488	73,488	72,015
Supervisor of Assessments salary	23,028	23,028	26,093
Election			8,405
FEMA	19,000	19,000	18,669
Interest income:			
Operating	1,500	1,500	33,897
Equipment depreciation			3,111
Fines:			
State traffic	22,000	22,000	15,498
Criminal fines	120,000	120,000	74,329
Fees:			
County clerk	74,000	74,000	156,746
Circuit clerk	128,000	128,000	97,843
Sheriff	17,000	17,000	43,217
Sheriff's commissary receipts			50,195
Public defender	20,000	20,000	11,909
Coroner's inquest	1,800	1,800	2,700
Zoning	6,500	6,500	7,190
Revenue stamps	24,000	24,000	38,674
Boarding of prisoners	500,000	500,000	1,265,180
Circuit Clerk-States Attorney	9,000	9,000	6,647
Prisoner meals	27,000	27,000	13,902
Transporting of prisoners	21,000	21,000	24,266
Circuit Clerk-County Traffic	86,000	86,000	80,214
Circuit Clerk-Sheriff fees	7,200	7,200	4,105
Circuit Clerk-postage/copies	500	500	1,895
Work release			5,396
Circuit Clerk-Guardian Ad Litem	$ 500	500	9,210

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Revenues (cont.):			
Other governmental units:			
911 dispatch reimbursement	$ 79,700	79,700	80,000
City of Clinton dispatch reimbursement	285,000	285,000	208,936
Farmer City dispatch reimbursement	70,000	70,000	45,704
City of Clinton-FEMA reimbursement	12,000	12,000	14,999
Miscellaneous income:			
Miscellaneous	55,000	55,000	107,552
Health insurance	22,000	22,000	41,680
Host fees	1,100,000	1,100,000	980,756
Office supply reimbursements	30,000	30,000	38,441
Salary reimbursements			12,926
Grant Money - Coroner			4,625
Total revenues	$ 5,630,588	5,630,588	6,494,804

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures:			
County board:			
Legislation and policy	$ 580,900	580,900	176,201
Environmental inspector	10,000	10,000	2,667
County facilities, buildings and grounds	596,679	596,679	500,699
Equipment reserve	500,000	500,000	61,245
Information systems	133,600	133,600	99,509
C.I.E.D.C.	3,500	3,500	3,500
Health insurance	400,000	400,000	289,240
Telecommunications	502,360	502,360	510,314
Contingencies	300,000	300,000	26,338
Total county board	3,027,039	3,027,039	1,669,713
Board of review	65,770	65,770	54,156
County clerk	139,491	139,491	138,222
Election and registration	102,200	102,200	88,255
Audit	31,000	31,000	31,020
County treasurer	100,642	100,642	100,686
Supervisor of assessments	53,411	53,411	54,010
Property record cards	46,737	46,737	41,332
Tax mapping and soil survey	17,500	17,500	3,695
Collection extension of taxes	24,900	24,900	19,379
E.S.D.A.	65,680	65,680	60,753
Circuit court	124,927	124,927	97,590
Circuit clerk	176,421	176,421	168,366
Public defender	250,040	250,040	201,144
Jury	14,600	14,600	9,085
State's attorney	232,713	232,713	261,115
Victim witness	24,952	24,952	24,924
Coroner	39,474	39,474	49,416
Planning and zoning	31,573	31,573	23,868
Sheriff:			
General administration	350,489	350,489	361,132
Investigations	191,730	191,730	196,113
Patrol	608,475	608,475	574,556
Jail operations	1,049,270	1,049,270	1,007,304
Court security	31,317	31,317	31,591
Custodial facilities	83,600	83,600	75,616
Inmate account	52,000	52,000	58,094
Total sheriff	$ 2,366,881	2,366,881	2,304,406

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Probation	$ 257,357	257,357	246,386
Regional office of education	56,000	56,000	56,000
Total expenditures	$ 7,249,308	7,249,308	5,703,521

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures:			
County board:			
Legislation and policy:			
Personal services:			
Elected officials salary	$ 47,800	47,800	54,315
Chairman's salary	5,000	5,000	
Full-time employees salary	45,400	45,400	46,690
Total personal services	98,200	98,200	101,005
Commodities:			
Books and periodicals	500	500	477
Office supplies	47,000	47,000	55,606
Total commodities	47,500	47,500	56,083
Contractual services:			
Dues and membership	3,500	3,500	3,442
Pre-employment physical	300	300	1,009
Labor negotiator	25,000	25,000	9,920
Recognition / awards	3,000	3,000	2,776
Telephone			
Total contractual services	31,800	31,800	17,147
Travel:			
Mileage	2,300	2,300	1,210
Seminars and conferences	500	500	
Total travel	2,800	2,800	1,210
Printing:			
Publishing	600	600	756
Capital Outlay	400,000	400,000	
Total legislation and policy	580,900	580,900	176,201
Environmental inspector:			
Contractual services	$ 10,000	10,000	2,667

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
County facilities, buildings and grounds:			
Personal services:			
Full-time employees salary	$ 80,429	80,429	71,862
Over-time employees salary	1,000	1,000	
Sick time			114
Total personal services	81,429	81,429	71,976
Commodities:			
Clothing and uniforms	400	400	189
Gasoline and oil	2,000	2,000	1,072
Office supplies	600	600	999
Maintenance supplies	5,500	5,500	2,104
Copier supplies	100	100	21
Total commodities	8,600	8,600	4,385
Contractual services:			
Gas	60,000	60,000	35,167
Electricity	150,000	150,000	107,508
Water	18,000	18,000	16,794
Telephone	30,000	30,000	23,417
Postage	27,000	27,000	17,735
Garbage disposal	1,200	1,200	1,263
Staff development and training	2,000	2,000	1,700
Computer software maintenance			19,923
Auto repair and maintenance	2,000	2,000	76
Building maintenance (structure)	185,000	185,000	174,819
Lawn maintenance	500	500	125
Legal	500	500	479
Pest control	2,200	2,200	1,980
Equipment maintenance	27,000	27,000	23,352
Equipment lease	500	500	
Total contractual services	$ 505,900	505,900	424,338

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
County facilities, buildings and grounds (cont.):			
Capital outlay:			
Other equipment	$ 750	750	
Total county facilities, buildings and grounds	596,679	596,679	500,699
Equipment reserve:			
Contractual services	500,000	500,000	61,245
Information systems:			
Commodities:			
Computer supplies	500	500	1,017
Contractual services:			
Computer software maintenance	22,000	22,000	1,611
Staff development and training	5,000	5,000	8,542
Website development and maintenance	1,500	1,500	1,155
Digital scanning	4,500	4,500	903
Equipment maintenance	5,000	5,000	2,258
Copy machine maintenance	5,100	5,100	4,449
Computer maintenance	48,000	48,000	39,670
Total contractual services	91,100	91,100	58,588
Capital outlay:			
Other equipment	42,000	42,000	39,904
Total information systems	$ 133,600	133,600	99,509

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
C.I.E.D.C.:			
Contractual services:			
C.I.E.D.C.	$ 3,500	3,500	3,500
Health insurance:			
Contractual services:			
Health insurance	400,000	400,000	289,240
Telecommunications:			
Personal services:			
Full-time employees salary	381,100	381,100	375,202
Part-time employees salary	9,000	9,000	
Over-time employees salary	30,900	30,900	41,380
Holiday time	15,900	15,900	17,775
Sick time buy back	7,800	7,800	6,535
Comp time buy back	1,000	1,000	582
Vacation pay	2,500	2,500	13,225
Comp time			749
Sick time			6,816
Total personal services	448,200	448,200	462,264
Commodities:			
Gasoline and oil	500	500	309
Office supplies	1,400	1,400	6,960
Total commodities	1,900	1,900	7,269
Contractual services:			
Staff development and training	2,800	2,800	2,300
Pre-employment physical	2,000	2,000	1,388
Radio repair and maintenance	9,000	9,000	18,317
Recognition / awards	350	350	50
Telephone	7,210	7,210	2,368
Leads	8,100	8,100	8,159
Insurance	3,000	3,000	
Maintenance contracts	17,000	17,000	8,199
Total contractual services	$ 49,460	49,460	40,781

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Telecommunications (cont.):			
Capital outlay:			
Office equipment	$ 2,800	2,800	
Total telecommunications	502,360	502,360	510,314
Contingencies	300,000	300,000	26,338
Total county board	3,027,039	3,027,039	1,669,713
Board of review:			
Personal services:			
Chairman's salary	1,500	1,500	1,500
Part-time employees salary	2,700	2,700	2,700
Total personal services	4,200	4,200	4,200
Contractual services:			
Consultant services	60,000	60,000	48,140
Farmland review	35	35	
Total contractual services	60,035	60,035	48,140
Travel:			
Mileage	35	35	113
Printing:			
Publishing	1,500	1,500	1,703
Total board of review	$ 65,770	65,770	54,156

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County clerk:			
Personal services:			
Elected officials salary	$ 53,411	53,411	53,411
Full-time employees salary	67,230	67,230	66,953
Total personal services	120,641	120,641	120,364
Commodities:			
Books and periodicals	250	250	
Office supplies	4,200	4,200	4,758
Copier supplies	1,500	1,500	368
Total commodities	5,950	5,950	5,126
Contractual services:			
Dues and membership	350	350	505
Computer software maintenance	11,400	11,400	11,452
Total contractual services	11,750	11,750	11,957
Travel:			
Mileage	800	800	775
Printing:			
Printing legal notices	350	350	
Total county clerk	139,491	139,491	138,222
Election and registration:			
Personal services:			
Full-time employees salary	1,000	1,000	1,000
Part-time employees salary	34,000	34,000	12,638
Overtime			283
Total personal services	$ 35,000	35,000	13,921

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Election and registration (cont.):			
Commodities:			
Books and periodicals	$ 55,000	55,000	71,300
Contractual services:			
Computer software maintenance	4,500	4,500	
Rent	1,200	1,200	
Total contractual services	5,700	5,700	
Travel:			
Mileage	2,000	2,000	1,552
Printing:			
Publishing	4,500	4,500	1,482
Total election and registration	102,200	102,200	88,255
Audit:			
Contractual services:			
Auditing	31,000	31,000	31,020
County treasurer:			
Personal services:			
Elected officials salary	53,411	53,411	53,411
Full-time employees salary	47,021	47,021	44,752
Vacation pay			982
Sick time			1,391
Total personal services	100,432	100,432	100,536
Contractual services:			
Dues and membership	210	210	150
Total county treasurer	$ 100,642	100,642	100,686

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Supervisor of assessments:			
Personal services:			
Appointed officials salary	$ 53,411	53,411	53,411
Full time employees salary			599
Total supervisor of assessments	53,411	53,411	54,010
Property record cards:			
Personal services:			
Full time employees salary	32,687	32,687	28,840
Commodities:			
Books and periodicals	1,000	1,000	174
Office supplies	5,000	5,000	1,425
Copier supplies	700	700	2,350
Total commodities	6,700	6,700	3,949
Contractual services:			
Dues and membership	300	300	325
Staff development and training	250	250	90
Contractual services			2,801
Total contractual services	550	550	3,216
Printing:			
Publishing	6,500	6,500	5,308
Travel:			
Mileage	300	300	19
Total property record cards	$ 46,737	46,737	41,332

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Tax mapping and soil survey:			
Contractual services:			
Tax map maintenance	$ 1,500	1,500	920
Contractual services	16,000	16,000	2,775
Total tax mapping and soil survey	17,500	17,500	3,695
Collection extension of taxes:			
Commodities:			
Office supplies	3,400	3,400	2,950
Contractual services:			
Postage	3,000	3,000	2,595
Computer software maintenance	15,000	15,000	13,344
Total contractual services	18,000	18,000	15,939
Printing:			
Publishing	3,500	3,500	490
Total collection extension of taxes	24,900	24,900	19,379
E.S.D.A.:			
Personal services:			
Appointed officials salary	30,800	30,800	30,284
Full-time employees salary	19,310	19,310	19,706
Overtime			869
Holiday pay			33
Total personal services	50,110	50,110	50,892
Commodities:			
Books and periodicals	175	175	
Gasoline and oil	500	500	589
Office supplies	650	650	1,041
Total commodities	$ 1,325	1,325	1,630

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
E.S.D.A.(cont.):			
Contractual services:			
Dues and membership	$ 350	350	230
Staff development and training	275	275	68
Auto repair and maintenance	500	500	862
Radio repair and maintenance	500	500	
Disaster expense	300	300	
Emergency preparedness	200	200	177
Local emergency planning committee	400	400	
Insurance	2,400	2,400	2,372
Telephone	2,500	2,500	1,917
Postage	150	150	
City of Clinton reimbursement	2,500	2,500	2,400
Total contractual services	10,075	10,075	8,026
Travel:			
Mileage	50	50	205
Printing:			
Publishing	100	100	
Capital outlay:			
Office equipment	3,020	3,020	
Communication equipment	500	500	
Computer software	500	500	
Total capital outlay	4,020	4,020	
Total E.S.D.A.	65,680	65,680	60,753
Circuit court:			
Personal services:			
Elected officials salary	675	675	540
Full-time employees salary	24,952	24,952	24,924
Part-time employees salary	25,500	25,500	
Total personal services	$ 51,127	51,127	25,464

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Circuit court (cont.):			
Commodities:			
Office supplies	$ 2,750	2,750	920
Copier supplies	800	800	
Pager service			
Total commodities	3,550	3,550	920
Contractual services:			
Transcripts/court reporter services			31,313
Dues and membership	250	250	
Aid for child welfare	70,000	70,000	39,893
Total contractual services	70,250	70,250	71,206
Total circuit court	124,927	124,927	97,590
Circuit clerk:			
Personal services:			
Elected officials salary	53,411	53,411	51,357
Full-time employees salary	96,560	96,560	93,172
Part-time employees salary	5,000	5,000	1,880
Overtime pay			7
Personal time			309
Vacation time			2,877
Sick time			1,665
Total personal services	154,971	154,971	151,267
Commodities:			
Books and periodicals	150	150	150
Office supplies	13,000	13,000	9,979
Copier supplies	3,000	3,000	2,510
Total commodities	16,150	16,150	12,639

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Circuit clerk (cont.):			
Contractual services:			
Dues and membership	350	350	325
Auditing	4,000	4,000	4,000
Out of state ops	200	200	
Total contractual services	$ 4,550	4,550	4,325
Travel:			
Mileage	$ 150	150	135
Seminars and conferences	600	600	
Total travel	750	750	135
Total circuit clerk	176,421	176,421	168,366
Public defender:			
Personal services:			
Appointed defender	119,454	119,454	116,063
Full-time employees salary	22,386	22,386	21,920
Total personal services	141,840	141,840	137,983
Commodities:			
Office supplies	1,200	1,200	1,233
Contractual services:			
Court related fees	15,000	15,000	19,290
Public defender contractual	42,000	42,000	42,638
Appointed defender contractual	50,000	50,000	
Total contractual services	107,000	107,000	61,928
Total public defender	250,040	250,040	201,144

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Jury:			
Personal services:			
Elected officials salary			
Part-time employees salary	800	800	200
Total personal services	800	800	200
Commodities:			
Meals	$ 1,000	1,000	50
Contractual services:			
Coroner jury	$ 400	400	
Grand jury	1,500	1,500	
Petit jury	10,000	10,000	8,835
Witness fees	300	300	
Total contractual services	12,200	12,200	8,835
Travel:			
Mileage	200	200	
Per diem	400	400	
Total travel	600	600	
Total jury	14,600	14,600	9,085
State's attorney:			
Personal services:			
Elected officials salary	132,828	132,828	123,999
Full-time employees salary	81,585	81,585	116,548
Total personal services	214,413	214,413	240,547
Commodities:			
Books and periodicals	1,400	1,400	1,032
Office supplies	1,600	1,600	4,542
Copier supplies	1,600	1,600	1,120
Total commodities	4,600	4,600	6,694

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
State's attorney (cont.):			
Contractual services:			
Dues and membership	1,250	1,250	1,409
Witness fees	1,000	1,000	
Transcripts	750	750	2,808
Appellate service commission	7,000	7,000	7,000
Total contractual services	$ 10,000	10,000	11,217
Travel:			
Mileage	$ 400	400	398
Seminars and conferences	1,750	1,750	936
Total travel	2,150	2,150	1,334
Printing:			
Publishing	1,250	1,250	1,323
Capital outlay:			
Other equipment	300	300	
Total state's attorney	232,713	232,713	261,115
Victim witness:			
Personal services:			
Full-time employees salary	24,952	24,952	24,924
Coroner:			
Personal services:			
Elected officials salary	16,882	16,882	16,233
Full-time employees salary	4,637	4,637	4,189
Total personal services	21,519	21,519	20,422
Commodities			
Supplies	500	500	91

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Coroner (cont.):			
Contractual services:			
Dues and membership	430	430	587
Transcripts	500	500	
Medical and hospital	2,000	2,000	105
Autopsies	14,000	14,000	24,312
Staff development and training	525	525	425
Grant expense			3,474
Total contractual services	17,455	17,455	28,903
Total coroner	$ 39,474	39,474	49,416
Planning and zoning:			
Personal services:			
Appointed officials salary	$ 19,123	19,123	19,120
Commodities:			
Books and periodicals	200	200	171
Gasoline and oil	600	600	639
Office supplies	600	600	576
Copier supplies	500	500	112
Total commodities	1,900	1,900	1,498
Contractual services:			
Dues and membership	250	250	10
Transcripts	1,000	1,000	18
Auto repair and maintenance	400	400	73
Engineering / architect fee	2,500	2,500	
Stenographic services	1,200	1,200	588
Total contractual services	5,350	5,350	689

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Planning and zoning (cont.):			
Travel:			
Mileage	600	600	671
Per diem	3,000	3,000	1,840
Seminars and conferences	1,000	1,000	50
Total travel	4,600	4,600	2,561
Printing:			
Printing legal notices	600	600	
Total planning and zoning	$ 31,573	31,573	23,868
Sheriff:			
Personal services:			
Elected officials salary	$ 68,100	68,100	67,000
Full-time employees salary	20,894	20,894	24,322
Part-time employees salary	9,655	9,655	8,978
Highway safety director	1,500	1,500	
Chief deputy	57,944	57,944	57,873
Jail administrator	52,676	52,676	52,626
Sick time buy back	2,500	2,500	2,496
Vacation pay	1,100	1,100	8,358
Total personal services	214,369	214,369	221,653
Commodities:			
Books and periodicals	200	200	
Clothing and uniforms	200	200	5,969
Shooting qualifications	4,600	4,600	3,892
Gasoline and oil	69,220	69,220	56,976
Office supplies	4,650	4,650	7,302
Copier supplies	2,000	2,000	1,465
Total commodities	80,870	80,870	75,604

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
General administration (cont.):			
Contractual services:			
Dues and membership	1,300	1,300	699
Staff development and training	2,500	2,500	2,994
Computer software maintenance	4,500	4,500	773
Auto repair and maintenance	30,000	30,000	35,234
Maintenance (software)	12,800	12,800	18,167
Merit board	4,000	4,000	4,884
Contractual fee			1,064
Total contractual services	55,100	55,100	63,815
Printing:			
Printing legal notices	150	150	60
Total general administration	$ 350,489	350,489	361,132
Investigations:			
Personal services:			
Full-time employees salary	$ 159,350	159,350	155,770
Over-time employees salary	16,100	16,100	15,505
Holiday time	5,650	5,650	7,155
Sick time buy back	3,580	3,580	3,578
Comp time buy back	600	600	542
Vacation pay			6,677
Sick time			1,445
Comp time			1,307
Total personal services	185,280	185,280	191,979
Commodities:			
Clothing and uniforms	2,500	2,500	2,207
Office supplies	1,450	1,450	1,271
Total commodities	3,950	3,950	3,478

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Investigation (cont.):			
Contractual services:			
Staff development and training	2,000	2,000	596
Pathology lab science	500	500	
DARE			60
Total contractual services	2,500	2,500	656
Total investigations	191,730	191,730	196,113
Patrol:			
Personal services:			
Full-time employees salary	437,350	437,350	396,866
Over-time employees salary	59,000	59,000	70,050
Holiday time	23,000	23,000	17,090
Sick time buy back	10,250	10,250	7,924
Comp time	8,625	8,625	623
Comp time buy back			6,686
Vacation pay	4,800	4,800	7,735
Sick time			11,573
Personal time			163
Total personal services	$ 543,025	543,025	518,710
Commodities:			
Clothing and uniforms	$ 6,800	6,800	7,726
Gasoline and oil			3,700
Office supplies	3,150	3,150	
Operational supplies			28,231
Total commodities	9,950	9,950	39,657

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Patrol (cont.):			
Contractual services:			
Staff development and training	5,000	5,000	8,309
PTI / basic training	10,000	10,000	1,005
Mechanical equipment repair	1,000	1,000	538
Radio maintenance	4,000	4,000	
DARE	1,000	1,000	25
Total contractual services	21,000	21,000	9,877
Capital outlay:			
New automobiles	16,000	16,000	
Other equipment	18,500	18,500	6,312
Total capital outlay	34,500	34,500	6,312
Total patrol	608,475	608,475	574,556
Jail operations:			
Personal services:			
Full-time employees salary	461,435	461,435	482,886
Over-time employees salary	80,000	80,000	106,688
Holiday time	25,000	25,000	21,255
Civilian control operator	75,160	75,160	
Personal time			612
Vacation pay			6,610
Comp time			876
Sick time buy back	10,625	10,625	9,105
Comp time buy back	4,100	4,100	3,341
Sick pay			8,357
Total personal services	$ 656,320	656,320	639,730

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Jail operations (cont.):			
Commodities:			
Meals	$ 275,000	275,000	249,372
Clothing and uniforms	3,750	3,750	5,951
Gasoline			2,537
Operational supplies	11,000	11,000	17,959
Total commodities	289,750	289,750	275,819
Contractual services:			
Telephone	18,000	18,000	14,530
Garbage disposal	1,800	1,800	1,978
Staff development and training	5,000	5,000	2,148
PTI / basic training	6,000	6,000	15,923
Witness fees			275
Mechanical equipment repair	500	500	289
Identix	2,400	2,400	653
Medical and hospital expense	60,000	60,000	55,481
Total contractual services	93,700	93,700	91,277
Travel:			
Extradition / mental health transports / investigations	1,500	1,500	478
Capital outlay:			
Other equipment	8,000	8,000	
Total jail operations	$ 1,049,270	1,049,270	1,007,304

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Court security:			
Personal services:			
Full-time employees salary	$ 17,527	17,527	17,507
Part-time employees salary	13,290	13,290	11,179
Over-time			2,905
Total personal services	30,817	30,817	31,591
Commodities:			
Clothing and uniforms	500	500	
Total court security	31,317	31,317	31,591
Custodial facilities:			
Personal services:			
Full-time employees salary	70,100	70,100	66,052
Commodities:			
Janitorial supplies	13,500	13,500	9,564
Total custodial facilities	83,600	83,600	75,616
Inmate account:			
Commodities:			
Operational supplies	5,000	5,000	4,379
Janitorial supplies	6,000	6,000	5,936
Total commodities	$ 11,000	11,000	10,315
Contractual services:			
Computer software maintenance	$ 13,000	13,000	14,611
Medical and hospital	25,000	25,000	20,688
Total contractual services	38,000	38,000	35,299
Other expenditures:			
Miscellaneous			12,480

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Inmate account (cont.):			
Capital outlay:			
Other equipment	3,000	3,000	
Total inmate account	52,000	52,000	58,094
Total sheriff	2,366,881	2,366,881	2,304,406
Probation:			
Personal services:			
Appointed officials	64,783	64,783	
Full-time employees salary	168,389	168,389	237,463
Part-time employees salary	9,655	9,655	8,623
Total personal services	242,827	242,827	246,086
Commodities:			
Books and periodicals	500	500	
Gasoline	1,000	1,000	
Office supplies	5,600	5,600	
Copier supplies	500	500	
Total commodities	$ 7,600	7,600	
Contractual services:			
Dues and membership	$ 180	180	
Auto repair and maintenance	1,000	1,000	
Computer software maintenance	1,200	1,200	
Staff development and training	1,000	1,000	
Copy machine maintenance	2,000	2,000	
Total contractual services	5,380	5,380	
Travel:			
Mileage	150	150	
Seminars and conferences	1,200	1,200	300
Total travel	1,350	1,350	300

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Probation (cont.):			
Capital outlay:			
Office equipment	200	200	
Total probation	257,357	257,357	246,386
Regional office of education:			
Contractual services:			
ESR contractual	56,000	56,000	56,000
Total expenditures	$ 7,249,308	7,249,308	5,703,521

DEWITT COUNTY, ILLINOIS
MATCHING SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2013

	2013		
	Budget	Amended Budget	Actual
Revenues:			
Taxes	$ 275,000	275,000	269,681
Interest income	3,500	3,500	1,645
Total revenues	278,500	278,500	271,326
Expenditures:			
Contractual services:			
Highway maintenance	2,571,057	2,571,057	229,801
Revenues over (under) expenditures	(2,292,557)	(2,292,557)	41,525
Fund balance at beginning of year	2,292,557	2,292,557	2,306,780
Fund balance at end of year	$		2,348,305

DEWITT COUNTY, ILLINOIS
Notes to Required Supplementary Information
November 30, 2013

(1) Budgetary Data

A. Budgets and Budgetary Accounting

Budgets for all funds are adopted consistently on the cash basis which is not in accordance with generally accepted accounting principles. Budgetary comparisons presented in this report are shown on the cash basis.

The County follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to October 30, the Finance Committee submits to the County Board a proposed operating budget for the fiscal year commencing the following December 1. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted to obtain taxpayer comment.

3. Prior to November 30, the budget is legally enacted through passage of an ordinance.

4. Formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds.

DEWITT COUNTY, ILLINOIS

COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES -
MODIFIED CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

November 30, 2013

	Special Revenue Funds							
Assets	Township Bridge Fund	County Bridge Fund	Tuber-culosis Fund	Animal Control Fund	Liability Insurance Fund	Insurance Reserve Fund	County Motor Fuel Tax Fund	Emergency Preparedness Fund
Cash and cash equivalents $	198,116	426,385	42,214	3,587	(314,078)	145,381	123,669	45,921
Investments		1,050,000				1,500,000	1,400,000	
Intergovernmental receivable								
Due from other funds						352		
Total assets	198,116	1,476,385	42,214	3,587	(314,078)	1,645,733	1,523,669	45,921
Liabilities and Fund Balance								
Liabilities:								
Withholdings payable								
Due to other funds				554				
Total liabilities				554				
Fund balance:								
Restricted	198,116	1,476,385	42,214	3,033	(314,078)	1,645,733	1,523,669	45,921
Total liabilities and fund balance $	198,116	1,476,385	42,214	3,587	(314,078)	1,645,733	1,523,669	45,921

DEWITT COUNTY, ILLINOIS

COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES -
MODIFIED CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

November 30, 2013

	Special Revenue Funds							
Assets	Marriage Fund	Law Library Fund	Mental Health Fund	Extension Fund	Friendship Center Fund	Township Motor Fuel Tax Fund	Sheriff's Firing Range Fund	County and Court Fees Fund
Cash and cash equivalents $	5,535	6,535	1,075			20,197	(1,989)	237,812
Investments			235,006			420,000		
Intergovernmental receivable		273						4,280
Due from other funds								
Total assets	5,535	6,808	236,081			440,197	(1,989)	242,092
Liabilities and Fund Balance								
Liabilities:								
Withholdings payable								
Due to other funds								
Total liabilities								
Fund balance:								
Restricted	5,535	6,808	236,081			440,197	(1,989)	242,092
Total liabilities and fund balance $	5,535	6,808	236,081			440,197	(1,989)	242,092

(Continued)

DEWITT COUNTY, ILLINOIS

COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES -
MODIFIED CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

November 30, 2013

	Special Revenue Funds							
Assets	Replacement Tax Fund	Economic Development Fund	Court Automation Fund	Probation and Court Services Fund	Solid Waste Management Fund	Maintenance and Child Support Fund	Drug Fund	Article 36 Seizures Fund
Cash and cash equivalents	$ 202,047	110,854	22,082	415,350	13,626	14,040	12,591	4,783
Investments								
Intergovernmental receivable			1,318	4,928			66	
Due from other funds								
Total assets	202,047	110,854	23,400	420,278	13,626	14,040	12,657	4,783
Liabilities and Fund Balance								
Liabilities:								
Withholdings payable								
Due to other funds					19,472			
Total liabilities					19,472			
Fund balance:								
Restricted	202,047	110,854	23,400	420,278	(5,846)	14,040	12,657	4,783
Total liabilities and fund balance	$ 202,047	110,854	23,400	420,278	13,626	14,040	12,657	4,783

(Continued)

DEWITT COUNTY, ILLINOIS

COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES -
MODIFIED CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

November 30, 2013

	Special Revenue Funds							
Assets	Drug Court Fund	Treasurer's Automation Fund	Judicial Security Fund	Court Document Fund	Arrestee's Medical Cost Fund	Unemployment Taxes Fund	DUI Equipment Fines Fund	Social Security Fund
Cash and cash equivalents $	63,268	11,758	47,906	4,992	23,759	35,676	7,989	173,728
Investments								
Intergovernmental receivable	155		1,281	1,349	250		452	
Due from other funds								
Total assets	63,423	11,758	49,187	6,341	24,009	35,676	8,441	173,728
Liabilities and Fund Balance								
Liabilities:								
Withholdings payable								
Due to other funds								
Total liabilities								
Fund balance:								
Restricted	63,423	11,758	49,187	6,341	24,009	35,676	8,441	173,728
Total liabilities and fund balance $	63,423	11,758	49,187	6,341	24,009	35,676	8,441	173,728

(Continued)

DEWITT COUNTY, ILLINOIS

COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

November 30, 2013

	Special Revenue Funds							
	Geographic Information System							
Assets	County Clerk Fund	County Collector Fund	Supervisor of Assessments Fund	Clinton Marina Fund	Clinton Marina Reserve Fund	Working Cash Fund	Pet Population Fund	Ambulance Fund
Cash and cash equivalents $	4,437	73,454	2,545	234,730		82,831	22,457	407,886
Investments					271,646			
Intergovernmental receivable								
Due from other funds								
Total assets	4,437	73,454	2,545	234,730	271,646	82,831	22,457	407,886
Liabilities and Fund Balance								
Liabilities:								
Withholdings payable								
Due to other funds		14,980						
Total liabilities		14,980						
Fund balance:								
Restricted	4,437	58,474	2,545	234,730	271,646	82,831	22,457	407,886
Total liabilities and fund balance $	4,437	73,454	2,545	234,730	271,646	82,831	22,457	407,886

(Continued)

DEWITT COUNTY, ILLINOIS

COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

November 30, 2013

	Special Revenue Funds								
							State's Attorney		Total
Assets	Police Vehicle Fund	Public Transportation Fund	Animal Shelter Fund	Retirement Fund	Electronic Citation Fees Fund	County Highway Fund	Records Automation Fund	Forfeited Fund	Nonmajor Governmental Funds
Cash and cash equivalents $	13,887	2,000	17,005	178,438	7,098	79,572	192	36,407	3,267,748
Investments						600,000			5,476,652
Intergovernmental receivable					30				14,382
Due from other funds									352
Total assets	13,887	2,000	17,005	178,438	7,128	679,572	192	36,407	8,759,134
Liabilities and Fund Balance									
Liabilities:									
Withholdings payable									
Due to other funds						3,461			38,467
Total liabilities						3,461			38,467
Fund balance:									
Restricted	13,887	2,000	17,005	178,438	7,128	676,111	192	36,407	8,720,667
Total liabilities and fund balance $	13,887	2,000	17,005	178,438	7,128	679,572	192	36,407	8,759,134

DEWITT COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2013

	Special Revenue Funds							
	Township Bridge Fund	County Bridge Fund	Tuber-culosis Fund	Animal Control Fund	Liability Insurance Fund	Insurance Reserve Fund	County Motor Fuel Tax Fund	Emergency Preparedness Fund
Revenues:								
Taxes $								
State of Illinois	310,215						386,445	16,480
Federal programs								
Other governmental units								
Interest income	140	1,503	20			39,644	971	
Fines and fees				36,290				
Jobs NOW grant							47,720	
Miscellaneous income	22,088	449		2,036	40,153		254,163	564
Total revenues	332,443	1,952	20	38,326	40,153	39,644	689,299	17,044
Expenditures:								
Current:								
General government					885,957			
Public safety				61,184				74,668
Highways and streets	23,204	22,557					635,188	
Health			1,559					
Culture and recreation								
Capital outlay	171,244	379,130						
Total expenditures	194,448	401,687	1,559	61,184	885,957		635,188	74,668
Revenues over (under) expenditures	137,995	(399,735)	(1,539)	(22,858)	(845,804)	39,644	54,111	(57,624)
Other financing sources (uses):								
Transfers in (out)				25,000	500,000	(500,000)		
Receipts over (under) disbursements	137,995	(399,735)	(1,539)	2,142	(345,804)	(460,356)	54,111	(57,624)
Fund balance at beginning of year	60,121	1,876,120	43,753	891	31,726	2,106,089	1,469,558	103,545
Fund balance at end of year $	198,116	1,476,385	42,214	3,033	(314,078)	1,645,733	1,523,669	45,921

DEWITT COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2013

	Special Revenue Funds							
	Marriage Fund	Law Library Fund	Mental Health Fund	Extension Fund	Friendship Center Fund	Township Motor Fuel Tax Fund	Sheriff's Firing Range Fund	County and Court Fees Fund
Revenues:								
Taxes $			410,456	161,972	53,991			
State of Illinois						701,017		
Federal programs								
Other governmental units								
Interest income	4		146			759		175
Fines and fees	180	6,694						49,923
Jobs NOW grant								
Miscellaneous income			10			204,852		
Total revenues	184	6,694	410,612	161,972	53,991	906,628		50,098
Expenditures:								
Current:								
General government				161,972	53,991			8,784
Public safety		27,615						
Highways and streets						971,003		
Health			389,359					
Culture and recreation								
Capital outlay								
Total expenditures		27,615	389,359	161,972	53,991	971,003		8,784
Revenues over (under) expenditures	184	(20,921)	21,253			(64,375)		41,314
Other financing sources (uses):								
Transfers in (out)		30,000						
Receipts over (under) disbursements	184	9,079	21,253			(64,375)		41,314
Fund balance at beginning of year	5,351	(2,271)	214,828			504,572	(1,989)	200,778
Fund balance at end of year $	5,535	6,808	236,081			440,197	(1,989)	242,092

(Continued)

DEWITT COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2013

	Special Revenue Funds							
	Replacement Tax Fund	Economic Development Fund	Court Automation Fund	Probation and Court Services Fund	Solid Waste Management Fund	Maintenance and Child Support Fund	Drug Fund	Article 36 Seizures Fund
Revenues:								
Taxes	$							
State of Illinois	369,750							
Federal programs								
Other governmental units								
Interest income	143	102	14	367	412		9	
Fines and fees			20,457	54,936		20,373	1,833	528
Jobs NOW grant								
Miscellaneous income				13,598				
Total revenues	369,893	102	20,471	68,901	412	20,373	1,842	528
Expenditures:								
Current:								
General government		40,000			68,633	17,396		
Public safety			12,524	110,843				249
Highways and streets								
Health								
Culture and recreation								
Capital outlay								
Total expenditures		40,000	12,524	110,843	68,633	17,396		249
Revenues over (under) expenditures	369,893	(39,898)	7,947	(41,942)	(68,221)	2,977	1,842	279
Other financing sources (uses):								
Transfers in (out)	(169,097)							
Receipts over (under) disbursements	200,796	(39,898)	7,947	(41,942)	(68,221)	2,977	1,842	279
Fund balance at beginning of year	1,251	150,752	15,453	462,220	62,375	11,063	10,815	4,504
Fund balance at end of year	$ 202,047	110,854	23,400	420,278	(5,846)	14,040	12,657	4,783

(Continued)

DEWITT COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2013

	Special Revenue Funds							
	Drug Court Fund	Treasurer's Automation Fund	Judicial Security Fund	Court Document Fund	Arrestee's Medical Cost Fund	Unemployment Taxes Fund	DUI Equipment Fine Fund	Social Security Fund
Revenues:								
Taxes $						9,996		299,832
State of Illinois	60,579							
Federal programs								
Other governmental units								
Interest income	111	4	60	4	18	20		
Fines and fees	1,665	6,335	24,081	20,669	2,694		3,563	
Jobs NOW grant								
Miscellaneous income	16,000							
Total revenues	78,355	6,339	24,141	20,673	2,712	10,016	3,563	299,832
Expenditures:								
Current:								
General government		1,472				38,344		311,047
Public safety			38,750	17,341				
Highways and streets								
Health								
Culture and recreation								
Capital outlay								
Total expenditures		1,472	38,750	17,341		38,344		311,047
Revenues over (under) expenditures	78,355	4,867	(14,609)	3,332	2,712	(28,328)	3,563	(11,215)
Other financing sources (uses):								
Transfers in (out)	(136,526)	(1,500)						
Receipts over (under) disbursements	(58,171)	3,367	(14,609)	3,332	2,712	(28,328)	3,563	(11,215)
Fund balance at beginning of year	121,594	8,391	63,796	3,009	21,297	64,004	4,878	184,943
Fund balance at end of year $	63,423	11,758	49,187	6,341	24,009	35,676	8,441	173,728

(Continued)

DEWITT COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2013

	Special Revenue Funds							
	Geographic Information System							
	County Clerk Fund	County Collector Fund	Supervisor of Assessments Fund	Clinton Marina Fund	Clinton Marina Reserve Fund	Working Cash Fund	Pet Population Fund	Ambulance Fund
Revenues:								
Taxes $								799,626
State of Illinois								
Federal programs								
Other governmental units								
Interest income	3			163	630	31		
Fines and fees	2,824	33,619	463	432,703			4,645	
Jobs NOW grant								
Miscellaneous income								
Total revenues	2,827	33,619	463	432,866	630	31	4,645	799,626
Expenditures:								
Current:								
General government	3,081	16,880					1,796	
Public safety								
Highways and streets								
Health								391,740
Culture and recreation				282,252				
Capital outlay				6,212				
Total expenditures	3,081	16,880		288,464			1,796	391,740
Revenues over (under) expenditures	(254)	16,739	463	144,402	630	31	2,849	407,886
Other financing sources (uses):								
Transfers in (out)								
Receipts over (under) disbursements	(254)	16,739	463	144,402	630	31	2,849	407,886
Fund balance at beginning of year	4,691	41,735	2,082	90,328	271,016	82,800	19,608	
Fund balance at end of year $	4,437	58,474	2,545	234,730	271,646	82,831	22,457	407,886

(Continued)

DEWITT COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2013

	Special Revenue Funds								
							State's Attorney		
	Police Vehicle Fund	Public Transportation Fund	Animal Shelter Fund	Retirement Fund	Electronic Citation Fees Fund	County Highway Fund	Records Automation Fund	Forfeited Fund	Total Nonmajor Governmental Funds
Revenues:									
Taxes $				489,686		539,362			2,764,921
State of Illinois									1,844,486
Federal programs									
Other governmental units									
Interest income						350		30	45,833
Fines and fees	138				3,261		392	37,622	765,888
Jobs NOW grant									47,720
Miscellaneous income			11,151			271,247			836,311
Total revenues	138		11,151	489,686	3,261	810,959	392	37,652	6,305,159
Expenditures:									
Current:									
General government				475,359			200	1,245	2,086,157
Public safety									343,174
Highways and streets						583,663			2,235,615
Health									782,658
Culture and recreation									282,252
Capital outlay						166,929			723,515
Total expenditures				475,359		750,592	200	1,245	6,453,371
Revenues over (under) expenditures	138		11,151	14,327	3,261	60,367	192	36,407	(148,212)
Other financing sources (uses):									
Transfers in (out)	12,540			58,800					(180,783)
Receipts over (under) disbursements	12,678		11,151	73,127	3,261	60,367	192	36,407	(328,995)
Fund balance at beginning of year	1,209	2,000	5,854	105,311	3,867	615,744			9,049,662
Fund balance at end of year $	13,887	2,000	17,005	178,438	7,128	676,111	192	36,407	8,720,667

DEWITT COUNTY, ILLINOIS

COMBINING STATEMENT OF NET ASSETS - MODIFIED CASH BASIS
FIDUCIARY FUNDS

November 30, 2013

	Indemnity	Inheritance Tax	Claimants	Special Drainage Districts	Circuit Clerk	State of Illinois Condemnation	County Collector	Telephone System Board	Total
Assets									
Cash and cash equivalents	$ 11,527		44,660	484,550	83,023	360	7,325	129,509	760,954
Investments, at cost	10,000	56		3,000				218,153	231,209
Total assets	21,527	56	44,660	487,550	83,023	360	7,325	347,662	992,163
Liabilities									
Funds available for distribution	21,527	56	44,660	487,550	83,023	360	7,325	347,662	992,163
Net Assets									
Net assets	$								

DEWITT COUNTY, ILLINOIS

SCHEDULE OF EQUALIZED ASSESSED VALUATIONS, PROPERTY
TAX LEVIES, RATES, EXTENSIONS AND COLLECTIONS

Last Three Years

Tax Year	2012				2011				2010			
Equalized Assessed Valuation	$ 539,721,000				533,128,365				498,453,445			
	Levy	Rate	Extension	Collection	Levy	Rate	Extension	Collection	Levy	Rate	Extension	Collection
Fund:												
General	$ 1,500,000	.2700	1,454,454	1,456,324	1,000,000	.1876	998,064	998,530	1,500,000	.2700	1,345,831	1,342,150
County highway	550,000	.1000	538,687	539,362	525,000	.0985	523,986	524,232	520,000	.1000	498,453	497,092
Bridges					262,500	.0492	261,993	262,117	275,000	.0500	249,227	248,545
Matching	275,000	.0500	269,343	269,682	262,500	.0492	261,993	262,117	275,000	.0500	249,227	248,545
Liability insurance					280,500	.0526	279,977	280,110	236,000	.0474	236,267	235,621
Retirement	490,000	.0908	489,074	489,686	465,000	.0872	464,128	464,347	307,000	.0616	307,047	306,207
Social security	300,000	.0556	299,456	299,832	300,000	.0563	299,451	299,592	290,000	.0582	290,100	289,308
Mental health	410,700	.0761	409,941	410,456	400,000	.0750	399,215	399,403	301,000	.0604	301,066	300,244
Extension	162,025	.0300	161,768	161,972	162,025	.0304	161,750	161,826	157,307	.0316	157,511	157,081
Senior citizens social service	54,000	.0100	53,923	53,991	53,000	.0100	52,941	52,966	50,000	.0101	50,343	50,207
Unemployment insurance	10,000	.0019	10,020	9,996					15,000	.0031	15,452	15,408
Totals	$ 3,751,725	.6844	3,686,666	3,691,301	3,710,525	.6960	3,703,498	3,705,240	3,926,307	.7393	3,700,524	3,690,408

Note: Collections include back taxes and protested taxes distributed during the year.

Equalized Assessed Valuation	$ 488,916,215			
	Levy	Rate	Extension	Collection
Fund:				
Amblulance District	800,000	.1636	800,014	799,626

Note: The Ambulance District is shown seperately because it has its own separate Equalized Assessed Valuation. The Equalized Assessed Valuation of the Ambulance District does not include the entire county. Some municipal areas of DeWitt County are included in their own ambulance levy.

DEWITT COUNTY, ILLINOIS

COMPUTATION OF LEGAL DEBT MARGIN

November 30, 2013

Equalized Assessed Valuation - 2012 tax year	$ 539,721,000
Constitutional debt limitation (2.875 percent of assessed valuation)	15,516,979
Total debt	
Legal debt margin	$ 15,516,979