DEWITT COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended November 30, 2014

Floyd & Associates
Certified Public Accountants
Clinton, Illinois

DEWITT COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended November 30, 2014

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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, 2014, 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 an 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, 2014 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.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise DeWitt County, Illinois' basic financial statements. The schedules presented in the supplementary information section as listed in the table of contents, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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 June 14, 2015 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

Clinton, Illinois
June 14, 2015

Floyd & Associates, CPAs

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

Independent Auditors' 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, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of DeWitt County, Illinois, as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise the DeWitt County, Illinois' basic financial statements, and have issued our report thereon dated June 14, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered DeWitt County, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of DeWitt County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of DeWitt County, Illinois' internal control.

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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Chairman and Members
of the Board
DeWitt County, Illinois
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Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Clinton, Illinois
June 14, 2015

DEWITT COUNTY, ILLINOIS

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

November 30, 2014

	Governmental Activities
Assets	
Cash and cash equivalents	$ 9,440,680
Investments	3,635,015
Intergovernmental receivable	34,215
Capital assets, net of accumulated depreciation	12,131,115
Total assets	25,241,025
Liabilities	
Withholdings payable	3,928
Net Position	
Invested in capital assets, net of related debt	12,131,115
Restricted	
Road projects	6,308,281
Other	3,448,147
Unrestricted	3,349,554
Total net position	$ 25,237,097

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Fiscal Year Ended November 30, 2014

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 Position: Governmental Activities
Governmental:					
General government	$ 5,257,807	262,245	140,167		(4,855,395)
Public safety	3,017,276	1,342,009	313,594		(1,361,673)
Highways and streets	2,459,616		1,539,989		(919,627)
Health	762,283				(762,283)
Culture and recreation	420,135	422,764	75,000		77,629
Total governmental activities	$ 11,917,117	2,027,018	2,068,750		(7,821,349)

General revenues:	
Property taxes	3,073,623
Sales and use taxes	663,375
Income taxes	513,310
Replacement taxes	382,710
Interest income	39,901
Miscellaneous income	604,072
Total general revenues	5,276,991
Changes in net position	(2,544,358)
Net position at beginning of year	27,781,455
Net position at end of year	$ 25,237,097

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS

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

November 30, 2014

Assets	General Fund	Matching Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund	Other Govern-mental Funds	Total Governmental Funds
Cash and cash equivalents	$ 1,243,272	2,462,026	1,528,833	545,390	3,661,159	9,440,680
Investments	2,112,224	27,450			1,495,341	3,635,015
Intergovernmental receivable	22,555				11,660	34,215
Due from other funds	18,995					18,995
Total assets	3,397,046	2,489,476	1,528,833	545,390	5,168,160	13,128,905
Liabilities and Fund Balance						
Liabilities:						
Withholdings payable	3,928					3,928
Due to other funds					18,995	18,995
Total liabilities	3,928				18,995	22,923
Fund balance:						
Restricted		2,489,476	1,528,833	545,390	5,192,729	9,756,428
Unassigned	3,393,118				(43,564)	3,349,554
Total fund balance	3,393,118	2,489,476	1,528,833	545,390	5,149,165	13,105,982
Total liabilities and fund balance	$ 3,397,046	2,489,476	1,528,833	545,390	5,168,160	

Reconciliation to Statement of Net Position

Amounts reported for governmental activities in the Statement of Net Position are different because: Capital assets used in governmental activities of $24,383,226 are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation of $12,252,111.	12,131,115
Net position of governmental activities	$ 25,237,097

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, 2014

	General Fund	Matching Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund	Other Govern-mental Funds	Total Governmental Funds
Revenues received:						
Taxes	$ 901,247	218,834			1,953,542	3,073,623
State of Illinois	1,556,461		485,023	1,035,923	534,738	3,612,145
Other governmental units	422,707					422,707
Interest income	2,933	1,141	870	392	34,565	39,901
Fines and fees	893,830				710,481	1,604,311
Miscellaneous income	200,683		57,488		361,901	620,072
Total revenues	3,977,861	219,975	543,381	1,036,315	3,595,227	9,372,759
Expenditures disbursed:						
Current:						
General government	3,297,974				1,759,244	5,057,218
Public safety	2,408,157				268,797	2,676,954
Highways and streets		78,804	538,217	931,122	684,934	2,233,077
Health					762,283	762,283
Culture and recreation					254,634	254,634
Capital outlay	638,816				1,106,730	1,745,546
Total expenditures	6,344,947	78,804	538,217	931,122	4,836,622	12,729,712
Excess (deficiency) of revenues received over (under) expenditures disbursed	(2,367,086)	141,171	5,164	105,193	(1,241,395)	(3,356,953)
Other financing sources (uses):						
Transfer in (out)	366,241				(366,241)	
Net changes in fund balances	(2,000,845)	141,171	5,164	105,193	(1,607,636)	(3,356,953)
Fund balances at beginning of year	5,393,963	2,348,305	1,523,669	440,197	6,756,801	16,462,935
Fund balances at end of year	$ 3,393,118	2,489,476	1,528,833	545,390	5,149,165	13,105,982

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, 2014

Reconciliation to the Statement of Activities:	
Net change in fund balance - total governmental funds	$ (3,356,953)
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	1,745,546
Depreciation expense	(932,951)
Change in capital assets	812,595
Change in net position of governmental activities	$ (2,544,358)

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS

STATEMENT OF NET POSITION - MODIFIED CASH BASIS -
FIDUCIARY FUNDS

November 30, 2014

	Agency Funds
Assets	
Cash and cash equivalents	$ 4,593,380
Investments	231,755
Total assets	4,825,135
Liabilities	
Funds available for distribution	4,825,135
Net Position	
Unrestricted	$

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
November 30, 2014

(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 Position 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.

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.

(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. 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 Funds are:

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, 2014

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

B. Basis of Presentation (cont.)

Governmental Funds (cont.)

Special Revenue Funds (cont.)

County Motor Fuel Tax Fund - The County Motor Fuel Tax Fund is used to account for funds which are used to maintain County highways, road and bridges.

Township Motor Fuel Tax Fund - The Township Motor Fuel Tax Fund is used to account for funds which are used to maintain County highways, roads and bridges.

Fiduciary Funds

The County's fiduciary fund types consist only of Agency Funds, which are custodial in nature and do not involve the measurement of operations. The County's Agency Funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for property taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

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:

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

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

Measurement Focus (cont.)

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.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities and the fund financial statements, governmental 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.

(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, 2014

(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, 2014.

Equity Classification

Government-Wide Statements

Equity is classified as net position 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 position - 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 position - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2014

(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 December 5, 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 2013 and prior levies. Equalized assessed valuations, tax rates, tax extensions and collections are presented in the other supplementary information.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2014

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

F. Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

(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).

(3) Retirement Fund Commitments

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.

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.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2014

(3) Retirement Fund Commitments (cont.)

Funded Status and Funding Progress (cont.)

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.

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 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.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2014

(4) Risk Management

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 and general liability. Settled clams have not exceeded this commercial coverage in any of the past three fiscal years. The County has $1,015,555 in reserves at November 30, 2014 to cover current and future potential self-insurance claims.

The County carries commercial coverage for property, crime, and bond coverage.

(5) Interfund Balances and Transactions

At November 30, 2014 interfund loans were as follows:

Loan From	Loan To	Amount
Animal Control	General Fund	$ 554
GIS/County Collector Fund	General Fund	14,980
County Highway Fund	General Fund	$ 3,461

The purpose of interfund loans receivable and payable at November 30, 2014, is to correct individual fund's revenue and expenditure allocations during data entry processing.

Individual fund transfers for the year ended November 30, 2014, are as follows:

Transfer From	Transfer To	Amount
General Fund	Animal Control Fund	$ 36,000
General Fund	Law Library Fund	20,000
Replacement Tax Fund	Retirement Fund	58,200
Replacement Tax Fund	General Fund	449,861
Treasurer's Automation Fund	General Fund	1,500
Drug Court Fund	General Fund	16,000
General Fund	Solid Waste Fund	45,120
Insurance Reserve Fund	Liability Insurance Fund	$ 1,658,529

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, 2014

(6) Deposits and Investments

Deposits and investments as of November 30, 2014 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	$ 9,440,680
Investments	3,635,015
Statement of Fiduciary Net Position:	
Cash and cash equivalents	4,593,380
Investments	231,755
Total deposits and investments	$ 17,900,830

Deposits and investments as of November 30, 2014 consist of the following:

Cash on hand	$ 3,387
Deposits with financial institutions	17,897,443
Total deposits and investments	$ 17,900,830

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, 2014

(6) Deposits and Investments (cont.)

Investments

As of November 30, 2014, 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	$ 3,592,053	3,592,053			
Savings	274,717	274,717			
Total investments	$ 3,866,770	3,866,770			

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, 2014 the County's bank balances of $18,344,178 (including certificates of deposit, checking, and savings accounts) were fully insured and collateralized except for balances of $2,422,097 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, 2014

(7) Capital Assets

Capital asset activity resulting from modified cash basis transactions for the fiscal year ended November 30, 2014 was as follows:

	Balance at November 30, 2013	Additions	Deductions	Balance at November 30, 2014
Governmental activities:				
Land	$ 532,786	64,000		596,786
Buildings	12,144,482	447,222		12,591,704
Other improvements	2,844,187	473,873		3,318,060
Machinery and equipment	5,452,451	333,837		5,786,288
Infrastructure	1,663,774	426,614		2,090,388
Total	22,637,680	1,745,546		24,383,226
Less accumulated depreciation:				
Buildings	5,397,866	309,203		5,707,069
Other improvements	1,362,392	154,896		1,517,288
Machinery and equipment	4,189,810	355,421		4,545,231
Infrastructure	369,092	113,431		482,523
Total	11,319,160	932,951		12,252,111
Net capital assets	$ 11,318,520	812,595		12,131,115

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

Primary government:	
Governmental activities:	
General activities	$ 200,589
Public safety	340,322
Highways and streets	226,539
Culture and recreation	165,501
Total	$ 932,951

(8) Other Postemployment Benefits

Retirees of DeWitt County may elect to maintain health insurance through the County subsequent to retirement. Such retirees are responsible for paying the full cost of all premiums. As of November 30, 2014 there were three retirees participating in this plan.

SUPPLEMENTARY INFORMATION

DEWITT COUNTY, ILLINOIS

SUPPLEMENTARY INFORMATION
Schedule of Funding Progress - Illinois Municipal Retirement Fund

November 30, 2014

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	1276.18

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, 2014

	2014		
	Budget	Amended Budget	Actual
Revenues:			
Taxes	$ 1,100,000	1,100,000	901,247
State of Illinois	1,485,810	1,485,810	1,556,461
Other governmental units	360,000	360,000	422,707
Interest income	9,000	9,000	2,933
Fines and fees	2,191,650	2,191,650	893,830
Miscellaneous income	97,000	97,000	200,683
Total revenues	5,243,460	5,243,460	3,977,861
Expenditures:			
Current:			
General government	4,453,593	4,453,593	3,297,974
Public safety	2,657,745	2,657,745	2,408,157
Capital Outlay	569,945	569,945	638,816
Total expenditures	7,681,283	7,681,283	6,344,947
Excess (deficiency) of revenues over (under) expenditures	(2,437,823)	(2,437,823)	(2,367,086)
Other financing sources (uses):			
Transfers from:			
Replacement Tax Fund	449,861	449,861	449,861
Drug Court Fund	20,000	20,000	16,000
Treasurer's Automation Fund	1,500	1,500	1,500
Transfers to:			
Law Library Fund	(20,000)	(20,000)	(20,000)
Animal Control Fund	(36,000)	(36,000)	(36,000)
Solid Waste Fund	(26,000)	(26,000)	(45,120)
Net change in fund balance	(2,048,462)	(2,048,462)	(2,000,845)
Fund balance at beginning of year	4,656,578	4,656,578	5,393,963
Fund balance at end of year	$ 2,608,116	2,608,116	3,393,118

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Revenues:			
County Collector:			
Taxes	$ 1,100,000	1,100,000	901,247
State of Illinois:			
Sales tax	525,000	525,000	565,806
Income tax	525,000	525,000	513,310
Local use tax	77,000	77,000	97,569
Victim witness	8,650	8,650	6,704
State's attorney salary	113,460	113,460	113,461
Probation office salaries	138,000	138,000	142,300
Public defender	72,000	72,000	72,015
Supervisor of Assessments salary	26,700	26,700	26,706
Election			
FEMA			18,590
Interest income:			
Operating	1,000	1,000	949
Equipment depreciation	8,000	8,000	1,984
Fines:			
State traffic	11,000	11,000	17,945
Criminal fines	60,000	60,000	78,335
Fees:			
County clerk	74,000	74,000	31,192
Circuit clerk	90,000	90,000	102,226
Sheriff	73,000	73,000	54,546
Sheriff's commissary receipts			29,630
Public defender	11,000	11,000	12,697
Coroner's inquest	2,500	2,500	2,900
Zoning	6,500	6,500	9,073
Revenue stamps	30,000	30,000	29,996
Boarding of prisoners	700,000	700,000	377,674
Circuit Clerk-States Attorney	6,500	6,500	7,166
Prisoner meals	13,000	13,000	15,091
Transporting of prisoners	21,000	21,000	12,870
Circuit Clerk-County Traffic	80,000	80,000	82,551
Circuit Clerk-Sheriff fees	4,000	4,000	9,483
Circuit Clerk-postage/copies	1,750	1,750	3,880
Work release	4,000	4,000	2,119
Circuit Clerk-Guardian Ad Litem	3,400	3,400	14,456
Solid Waste - Host fees	$ 1,000,000	1,000,000	

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Revenues (cont.):			
Other governmental units:			
911 dispatch reimbursement	$ 80,000	80,000	80,000
City of Clinton dispatch reimbursement	200,000	200,000	257,484
Farmer City dispatch reimbursement	65,000	65,000	70,223
City of Clinton-FEMA reimbursement	15,000	15,000	15,000
Miscellaneous income:			
Miscellaneous	45,000	45,000	119,660
Health insurance	40,000	40,000	45,947
Office supply reimbursements	12,000	12,000	30,756
Salary reimbursements			
Grant Money - Coroner			4,320
Total revenues	$ 5,243,460	5,243,460	3,977,861

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures:			
County board:			
Legislation and policy	$ 598,709	598,709	509,332
Environmental consultant	200,000	200,000	53,445
Property	491,773	491,773	422,514
Equipment reserve	500,000	500,000	179,559
Information systems	116,100	116,100	77,150
C.I.E.D.C.	3,500	3,500	3,067
Health insurance	370,000	370,000	322,455
Telecommunications	544,506	544,506	525,916
Contingencies	300,000	300,000	18,765
Total county board	3,124,588	3,124,588	2,112,203
Board of review	95,310	95,310	141,925
County clerk	144,604	144,604	139,547
Election and registration	102,200	102,200	102,873
Audit	33,000	33,000	33,000
County treasurer	103,334	103,334	103,662
Supervisor of assessments	55,013	55,013	55,013
Property record cards	47,489	47,489	44,694
Tax mapping and soil survey	17,500	17,500	3,875
Collection extension of taxes	24,900	24,900	16,837
E.S.D.A.	69,537	69,537	64,612
Circuit court	137,905	137,905	94,936
Circuit clerk	195,628	195,628	179,522
Public defender	251,263	251,263	229,481
Jury	14,600	14,600	33,362
State's attorney	297,999	297,999	296,918
Victim witness	25,680	25,680	22,116
Coroner	46,120	46,120	53,647
Planning and zoning	63,793	63,793	60,228
Sheriff:			
General administration	366,440	366,440	362,723
Investigations	192,538	192,538	203,905
Patrol	687,796	687,796	641,228
Jail operations	1,084,367	1,084,367	861,452
Court security	32,154	32,154	35,159
Custodial facilities	85,364	85,364	75,711
Inmate account	57,250	57,250	67,910
Total sheriff	$ 2,505,909	2,505,909	2,248,088

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Probation	$ 268,911	268,911	252,408
Regional office of education	56,000	56,000	56,000
Total expenditures	$ 7,681,283	7,681,283	6,344,947

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures:			
County board:			
Legislation and policy:			
Personal services:			
Elected officials salary	$ 51,896	51,896	43,243
Chairman's salary	5,000	5,000	5,000
Full-time employees salary	55,013	55,013	55,013
Total personal services	111,909	111,909	103,256
Commodities:			
Books and periodicals	500	500	437
Supplies	50,000	50,000	40,057
Total commodities	50,500	50,500	40,494
Contractual services:			
Dues and membership	4,000	4,000	2,563
Pre-employment physical	600	600	652
Labor negotiator	25,000	25,000	9,925
Recognition / awards	3,000	3,000	2,166
Total contractual services	32,600	32,600	15,306
Travel:			
Mileage	2,300	2,300	1,063
Seminars and conferences	500	500	664
Total travel	2,800	2,800	1,727
Printing:			
Publishing	900	900	637
Capital Outlay	400,000	400,000	347,912
Total legislation and policy	598,709	598,709	509,332
Environmental consultant:			
Contractual services	$ 200,000	200,000	53,445

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Property:			
Personal services:			
Full-time employees salary	$ 102,023	102,023	98,154
Over-time employees salary			263
Total personal services	102,023	102,023	98,417
Commodities:			
Clothing and uniforms	400	400	425
Gasoline and oil	2,000	2,000	2,007
Supplies	600	600	309
Maintenance supplies	5,500	5,500	1,839
Copier supplies	100	100	3
Total commodities	8,600	8,600	4,583
Contractual services:			
Gas	60,000	60,000	33,015
Electricity	120,000	120,000	98,058
Water	19,000	19,000	13,400
Telephone	36,000	36,000	39,186
Postage	25,000	25,000	17,704
Garbage disposal	1,200	1,200	1,295
Staff development and training	2,000	2,000	2,110
Auto repair and maintenance	2,000	2,000	289
Building maintenance (structure)	85,000	85,000	90,088
Lawn maintenance	500	500	871
Legal	500	500	717
Pest control	2,200	2,200	2,520
Equipment maintenance	27,000	27,000	20,261
Total contractual services	$ 380,400	380,400	319,514

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Property (cont.):			
Capital outlay:			
Other equipment	$ 750	750	
Total property	491,773	491,773	422,514
Equipment reserve:			
Contractual services	500,000	500,000	5,645
Capital Outlay:			
Other equipment			173,914
Total equipment reserve	500,000	500,000	179,559
Information systems:			
Commodities:			
Supplies	500	500	3,568
Contractual services:			
Computer software maintenance	31,500	31,500	20,148
Staff development and training	5,000	5,000	
Website development and maintenance	1,500	1,500	1,768
Digital scanning	2,500	2,500	
Equipment maintenance	5,000	5,000	3,134
Copy machine maintenance	5,100	5,100	4,498
Computer maintenance	35,000	35,000	34,892
Total contractual services	85,600	85,600	64,440
Capital outlay:			
Other equipment	30,000	30,000	9,142
Total information systems	$ 116,100	116,100	77,150

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	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	3,067
Health insurance:			
Contractual services:			
Health insurance	370,000	370,000	322,455
Telecommunications:			
Personal services:			
Full-time employees salary	398,446	398,446	401,268
Part-time employees salary	9,000	9,000	
Over-time employees salary	32,500	32,500	23,120
Holiday time	16,400	16,400	16,798
Sick time buy back	8,000	8,000	7,374
Comp time buy back	1,000	1,000	750
Vacation pay	4,000	4,000	5,888
Sick time			1,165
Total personal services	469,346	469,346	456,363
Commodities:			
Gasoline and oil	500	500	
Office supplies	1,400	1,400	3,129
Total commodities	1,900	1,900	3,129
Contractual services:			
Staff development and training	2,800	2,800	3,161
Pre-employment physical	2,000	2,000	415
Radio repair and maintenance	7,280	7,280	6,072
Recognition / awards	350	350	340
Telephone	7,210	7,210	4,834
Leads	8,100	8,100	6,454
Insurance	3,000	3,000	
Maintenance contracts	39,720	39,720	44,788
Computer software maintenance			360
Total contractual services	$ 70,460	70,460	66,424

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Telecommunications (cont.):			
Capital outlay:			
Office equipment	$ 2,800	2,800	
Total telecommunications	544,506	544,506	525,916
Contingencies:			
Contingencies	181,650	181,650	16,696
Escrow	118,350	118,350	
Other			2,069
Total contingencies	300,000	300,000	18,765
Total county board	3,124,588	3,124,588	2,112,203
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	88,000	88,000	137,238
Staff development and training	1,000	1,000	206
Farmland review	35	35	44
Total contractual services	89,035	89,035	137,488
Travel:			
Mileage	300	300	227
Printing:			
Publishing	1,775	1,775	10
Total board of review	$ 95,310	95,310	141,925

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County clerk:			
Personal services:			
Elected officials salary	$ 55,013	55,013	55,013
Full-time employees salary	69,241	69,241	69,233
Total personal services	124,254	124,254	124,246
Commodities:			
Books and periodicals	250	250	
Supplies	5,000	5,000	2,322
Copier supplies	1,500	1,500	
Total commodities	6,750	6,750	2,322
Contractual services:			
Dues and membership	350	350	185
Computer software maintenance	12,000	12,000	12,350
Total contractual services	12,350	12,350	12,535
Travel:			
Mileage	900	900	444
Printing:			
Publishing	350	350	
Total county clerk	144,604	144,604	139,547
Election and registration:			
Personal services:			
Full-time employees salary	1,000	1,000	1,000
Part-time employees salary	34,000	34,000	25,150
Overtime			994
Total personal services	$ 35,000	35,000	27,144

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Election and registration (cont.):			
Commodities:			
Books and periodicals	$ 55,000	55,000	65,690
Contractual services:			
Computer software maintenance	4,500	4,500	4,500
Rent	1,200	1,200	725
Total contractual services	5,700	5,700	5,225
Travel:			
Mileage	2,000	2,000	2,367
Printing:			
Publishing	4,500	4,500	2,447
Total election and registration	102,200	102,200	102,873
Audit:			
Contractual services:			
Auditing	33,000	33,000	33,000
County treasurer:			
Personal services:			
Elected officials salary	55,013	55,013	55,013
Full-time employees salary	48,121	48,121	48,121
Total personal services	103,134	103,134	103,134
Commodities:			
Supplies			378
Contractual services:			
Dues and membership	200	200	150
Total county treasurer	$ 103,334	103,334	103,662

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Supervisor of assessments:			
Personal services:			
Appointed officials salary	$ 55,013	55,013	55,013
Property record cards:			
Personal services:			
Full time employees salary	33,789	33,789	33,741
Commodities:			
Books and periodicals	1,000	1,000	329
Supplies	2,500	2,500	1,982
Copier supplies	1,300	1,300	454
Total commodities	4,800	4,800	2,765
Contractual services:			
Dues and membership	300	300	605
Staff development and training	1,500	1,500	
Total contractual services	1,800	1,800	605
Printing:			
Publishing	6,500	6,500	7,417
Travel:			
Mileage	600	600	166
Total property record cards	$ 47,489	47,489	44,694

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Tax mapping and soil survey:			
Contractual services:			
Tax map maintenance	$ 1,500	1,500	965
Contractual services	16,000	16,000	2,910
Total tax mapping and soil survey	17,500	17,500	3,875
Collection extension of taxes:			
Commodities:			
Supplies	3,400	3,400	1,787
Contractual services:			
Postage	3,000	3,000	3,287
Computer software maintenance	15,000	15,000	11,322
Total contractual services	18,000	18,000	14,609
Printing:			
Publishing	3,500	3,500	441
Total collection extension of taxes	24,900	24,900	16,837
E.S.D.A.:			
Personal services:			
Appointed officials salary	31,724	31,724	31,724
Full-time employees salary	19,893	19,893	8,573
Part-time employees salary			9,280
Overtime			112
Total personal services	51,617	51,617	49,689
Commodities:			
Books and periodicals	175	175	
Gasoline and oil	600	600	383
Supplies	650	650	4,200
Total commodities	$ 1,425	1,425	4,583

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
E.S.D.A.(cont.):			
Contractual services:			
Dues and membership	$ 350	350	115
Staff development and training	275	275	
Auto repair and maintenance	500	500	337
Radio repair and maintenance	500	500	259
Computer maintenance	2,000	2,000	2,000
Disaster expense	300	300	215
Emergency preparedness	200	200	192
Local emergency planning committee	400	400	1,589
Insurance	2,400	2,400	2,344
Telephone	2,500	2,500	1,935
Postage	150	150	
City of Clinton reimbursement	2,500	2,500	1,200
Total contractual services	12,075	12,075	10,186
Travel:			
Mileage	300	300	154
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.	69,537	69,537	64,612
Circuit court:			
Personal services:			
Elected officials salary	675	675	
Full-time employees salary	25,680	25,680	25,652
Part-time employees salary	30,000	30,000	27,458
Total personal services	$ 56,355	56,355	53,110

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Circuit court (cont.):			
Commodities:			
Supplies	$ 3,000	3,000	1,830
Copier supplies	800	800	341
Total commodities	3,800	3,800	2,171
Contractual services:			
Transcripts/court reporter services	7,500	7,500	1,901
Dues and membership	250	250	
Aid for child welfare	70,000	70,000	37,754
Total contractual services	77,750	77,750	39,655
Total circuit court	137,905	137,905	94,936
Circuit clerk:			
Personal services:			
Elected officials salary	55,013	55,013	55,013
Full-time employees salary	108,615	108,615	99,802
Part-time employees salary	10,000	10,000	1,965
Overtime pay			90
Personal time			434
Vacation time			878
Sick time			438
Total personal services	173,628	173,628	158,620
Commodities:			
Books and periodicals	150	150	78
Supplies	13,500	13,500	13,620
Copier supplies	3,000	3,000	2,587
Total commodities	$ 16,650	16,650	16,285

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	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	100	100	
Total contractual services	4,450	4,450	4,325
Travel:			
Mileage	150	150	142
Seminars and conferences	750	750	150
Total travel	900	900	292
Total circuit clerk	195,628	195,628	179,522
Public defender:			
Personal services:			
Appointed defender	119,454	119,454	116,063
Full-time employees salary	23,059	23,059	20,391
Personal time			258
Vacation time			1,851
Sick time			3,358
Total personal services	142,513	142,513	141,921
Commodities:			
Supplies	1,200	1,200	1,075
Contractual services:			
Court related fees	15,000	15,000	
Transcripts			1,296
Public defender contractual	42,000	42,000	42,653
Appointed defender contractual	50,000	50,000	42,061
Staff development and training	550	550	475
Total contractual services	107,550	107,550	86,485
Total public defender	$ 251,263	251,263	229,481

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Jury:			
Personal services:			
Part-time employees salary	$ 800	800	800
Commodities:			
Meals	1,000	1,000	556
Contractual services:			
Coroner jury	400	400	
Grand jury	1,500	1,500	
Petit jury	10,000	10,000	32,006
Witness fees	300	300	
Total contractual services	12,200	12,200	32,006
Travel:			
Mileage	200	200	
Per diem	400	400	
Total travel	600	600	
Total jury	14,600	14,600	33,362
State's attorney:			
Personal services:			
Elected officials salary	132,828	132,828	128,959
Full-time employees salary	143,566	143,566	140,476
Part-time employees salary			525
Personal time			130
Vacation time			4,934
Sick time			5,843
Total personal services	276,394	276,394	280,867
Commodities:			
Books and periodicals	1,600	1,600	1,556
Supplies	1,500	1,500	1,206
Copier supplies	1,500	1,500	1,247
Total commodities	$ 4,600	4,600	4,009

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
State's attorney (cont.):			
Contractual services:			
Dues and membership	$ 1,805	1,805	1,579
Witness fees	3,500	3,500	
Transcripts	650	650	508
Appellate service commission	7,000	7,000	7,000
Total contractual services	12,955	12,955	9,087
Travel:			
Mileage	500	500	209
Seminars and conferences	2,000	2,000	2,145
Total travel	2,500	2,500	2,354
Printing:			
Publishing	1,250	1,250	601
Capital outlay:			
Other equipment	300	300	
Total state's attorney	297,999	297,999	296,918
Victim witness:			
Personal services:			
Full-time employees salary	25,680	25,680	22,116
Coroner:			
Personal services:			
Elected officials salary	17,389	17,389	17,389
Full-time employees salary	4,776	4,776	4,776
Total personal services	22,165	22,165	22,165
Commodities			
Supplies	$ 500	500	160

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Coroner (cont.):			
Contractual services:			
Dues and membership	$ 430	430	100
Transcripts	500	500	
Medical and hospital	975	975	
Autopsies	20,000	20,000	24,973
Staff development and training	1,550	1,550	779
Grant expense			5,470
Total contractual services	23,455	23,455	31,322
Total coroner	46,120	46,120	53,647
Planning and zoning:			
Personal services:			
Appointed officials salary	39,393	39,393	39,393
Commodities:			
Books and periodicals	200	200	99
Gasoline and oil	600	600	595
Supplies	500	500	920
Copier supplies	500	500	367
Total commodities	1,800	1,800	1,981
Contractual services:			
Dues and membership	200	200	10
Transcripts	1,000	1,000	502
Auto repair and maintenance	400	400	103
Stenographic services	1,200	1,200	750
Total contractual services	$ 2,800	2,800	1,365

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Planning and zoning (cont.):			
Travel:			
Mileage	$ 800	800	548
Per diem	3,000	3,000	1,500
Seminars and conferences	500	500	70
Total travel	4,300	4,300	2,118
Printing:			
Publishing	500	500	301
Capital Outlay:			
New Automobiles	15,000	15,000	15,070
Total planning and zoning	63,793	63,793	60,228
Sheriff:			
General Administration:			
Personal services:			
Elected officials salary	70,143	70,143	70,143
Full-time employees salary	24,585	24,585	24,765
Part-time employees salary	9,373	9,373	9,149
Highway safety director	1,500	1,500	1,500
Chief deputy	60,723	60,723	59,531
Jail administrator	55,226	55,226	54,143
Sick time buy back	2,550	2,550	2,572
Vacation pay	5,300	5,300	9,202
Total personal services	229,400	229,400	231,005
Commodities:			
Books and periodicals	200	200	144
Clothing and uniforms	200	200	
Shooting qualifications	5,520	5,520	4,246
Gasoline and oil	69,220	69,220	61,226
Supplies	4,650	4,650	5,481
Copier supplies	2,000	2,000	1,459
Total commodities	$ 81,790	81,790	72,556

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
General administration (cont.):			
Contractual services:			
Dues and membership	$ 1,300	1,300	1,183
Staff development and training	2,500	2,500	2,466
Computer software maintenance	4,500	4,500	6,541
Auto repair and maintenance	30,000	30,000	30,017
Maintenance (software)	12,800	12,800	15,600
Merit board	4,000	4,000	3,116
Total contractual services	55,100	55,100	58,923
Printing:			
Publishing	150	150	239
Total general administration	366,440	366,440	362,723
Investigations:			
Personal services:			
Full-time employees salary	159,640	159,640	157,034
Over-time employees salary	16,422	16,422	16,194
Holiday time	5,763	5,763	7,123
Sick time buy back	3,651	3,651	3,613
Comp time buy back	612	612	536
Vacation pay			10,537
Sick time			3,509
Comp time			273
Total personal services	186,088	186,088	198,819
Commodities:			
Clothing and uniforms	2,500	2,500	2,100
Supplies	1,450	1,450	952
Total commodities	$ 3,950	3,950	3,052

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Investigation (cont.):			
Contractual services:			
Staff development and training	$ 2,000	2,000	1,034
Pathology lab science	500	500	1,000
Total contractual services	2,500	2,500	2,034
Total investigations	192,538	192,538	203,905
Patrol:			
Personal services:			
Full-time employees salary	450,528	450,528	411,701
Over-time employees salary	60,180	60,180	70,114
Holiday time	23,460	23,460	19,848
Sick time buy back	10,455	10,455	5,232
Comp time			390
Comp time buy back	8,798	8,798	3,156
Vacation pay	7,800	7,800	6,004
Total personal services	561,221	561,221	516,445
Commodities:			
Clothing and uniforms	6,800	6,800	6,962
Supplies	3,150	3,150	
Operational supplies			26,066
Total commodities	9,950	9,950	33,028
Contractual services:			
Staff development and training	5,000	5,000	2,713
Health insurance			114
PTI / basic training	5,000	5,000	765
Mechanical equipment repair	1,000	1,000	250
Auto repair and maintenance			1,930
Radio maintenance	4,000	4,000	3,980
DARE	1,000	1,000	838
Total contractual services	$ 16,000	16,000	10,590

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Patrol (cont.):			
Capital outlay:			
New automobiles	$ 69,000	69,000	67,540
Other equipment	31,625	31,625	13,625
Total capital outlay	100,625	100,625	81,165
Total patrol	687,796	687,796	641,228
Jail operations:			
Personal services:			
Full-time employees salary	462,550	462,550	480,510
Over-time employees salary	80,000	80,000	72,347
Holiday time	25,000	25,000	20,189
Civilian control operator	80,267	80,267	
Vacation pay			6,735
Comp time			1,982
Sick time buy back	10,000	10,000	6,349
Comp time buy back	4,100	4,100	6,162
Sick pay			6,349
Total personal services	661,917	661,917	600,623
Commodities:			
Meals	275,000	275,000	141,029
Clothing and uniforms	3,750	3,750	4,043
Supplies	11,000	11,000	10,868
Total commodities	$ 289,750	289,750	155,940

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Jail operations (cont.):			
Contractual services:			
Telephone	$ 18,000	18,000	13,827
Garbage disposal	1,800	1,800	1,978
Staff development and training	5,000	5,000	1,608
PTI / basic training	6,000	6,000	5,432
Interpreting fees			153
Mechanical equipment repair	500	500	
Identix	31,900	31,900	30,178
Medical and hospital expense	60,000	60,000	51,099
DARE			161
Total contractual services	123,200	123,200	104,436
Travel:			
Extradition / transports	1,500	1,500	453
Capital outlay:			
Other equipment	8,000	8,000	
Total jail operations	1,084,367	1,084,367	861,452
Court Security:			
Personal services:			
Full-time employees salary	17,965	17,965	17,965
Part-time employees salary	13,689	13,689	12,972
Over-time			2,673
Total personal services	31,654	31,654	33,610
Commodities:			
Clothing and uniforms	500	500	1,549
Total court security	$ 32,154	32,154	35,159

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Custodial facilities:			
Personal services:			
Full-time employees salary	$ 71,864	71,864	71,732
Commodities:			
Janitorial supplies	13,500	13,500	3,979
Total custodial facilities	85,364	85,364	75,711
Inmate account:			
Commodities:			
Supplies	5,000	5,000	14,362
Janitorial supplies	6,000	6,000	7,079
Total commodities	11,000	11,000	21,441
Contractual services:			
Computer software maintenance	13,000	13,000	12,925
Medical and hospital	25,000	25,000	19,475
Total contractual services	38,000	38,000	32,400
Other expenditures:			
Miscellaneous			2,456
Capital outlay:			
Other equipment	8,250	8,250	11,613
Total inmate account	57,250	57,250	67,910
Total sheriff	$ 2,505,909	2,505,909	2,248,088

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Probation:			
Personal services:			
Appointed officials	$ 68,022	68,022	
Full-time employees salary	176,866	176,866	239,134
Part-time employees salary	9,373	9,373	9,149
Personal time			440
Vacation time			1,319
Sick time			2,345
Total personal services	254,261	254,261	252,387
Commodities:			
Books and periodicals	500	500	
Gasoline	1,000	1,000	
Supplies	5,600	5,600	21
Copier supplies	500	500	
Total commodities	7,600	7,600	21
Contractual services:			
Dues and membership	300	300	
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	5,500	5,500	
Travel:			
Mileage	150	150	
Seminars and conferences	1,200	1,200	
Total travel	$ 1,350	1,350	

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Probation (cont.):			
Capital outlay:			
Office equipment	$ 200	200	
Total probation	268,911	268,911	252,408
Regional office of education:			
Contractual services:			
ESR contractual	56,000	56,000	56,000
Total expenditures	$ 7,681,283	7,681,283	6,344,947

DEWITT COUNTY, ILLINOIS
MATCHING SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Revenues:			
Taxes	$ 290,000	290,000	218,834
Interest income	2,000	2,000	1,141
Total revenues	292,000	292,000	219,975
Expenditures:			
Contractual services:			
Highway maintenance	2,618,219	2,618,219	78,804
Escrow	27,450	27,450	
Total contractual	2,645,669	2,645,669	78,804
Revenues over (under) expenditures	(2,353,669)	(2,353,669)	141,171
Fund balance at beginning of year	2,353,670	2,353,670	2,348,305
Fund balance at end of year	$ 1	1	2,489,476

DEWITT COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX SPEICAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Revenues:			
State of Illinois	$ 252,530	252,530	267,555
Consolidated county	122,028	122,028	122,028
Illinois Jobs Now	47,720	47,720	95,440
Salary reimbursement	51,540	51,540	48,775
Miscellaneous			8,713
Interest income	800	800	870
Total revenues	474,618	474,618	543,381
Expenditures:			
Personal services:			
Appointed officials salary	104,784	104,784	121,943
Contractual services:			
Contractual services	1,794,233	1,794,233	414,308
County engineers expense	3,000	3,000	1,966
Total contractual	1,797,233	1,797,233	416,274
Total expenditures	1,902,017	1,902,017	538,217
Revenues over (under) expenditures	(1,427,399)	(1,427,399)	5,164
Fund balance at beginning of year	1,427,399	1,427,399	1,523,669
Fund balance at end of year	$		1,528,833

DEWITT COUNTY, ILLINOIS
TOWNSHIP MOTOR FUEL TAX SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2014

	2014		
	Budget	Amended Budget	Actual
Revenues:			
State of Illinois	$ 686,016	686,016	705,374
Needy Township	80,595	80,595	76,227
Illinois JOBS NOW	127,161	127,161	254,322
Interest income	1,000	1,000	392
Total revenues	894,772	894,772	1,036,315
Expenditures:			
Contractual services	1,232,849	1,232,849	931,122
Revenues over (under) expenditures	(338,077)	(338,077)	105,193
Fund balance at beginning of year	338,077	338,077	440,197
Fund balance at end of year	$		545,390

DEWITT COUNTY, ILLINOIS
Notes to Supplementary Information
November 30, 2014

(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.

B. Overexpenditure of Budget

The County operated within the legal confines of the budget during fiscal year 2014 with no instances of overexpending the budget amounts in the individual funds, except as follows:

Fund	Amount Overexpended
Retirement Fund	$ 211,055
Solid Waste Management Fund	290
Animal Control Fund	88
Judicial Security Fund	500
Insurance Reserve Funds	352
Article 36 Seizures Fund	576
Sheriff's Grand Monies Fund	$ 66,150

DEWITT COUNTY, ILLINOIS

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

November 30, 2014

	Special Revenue Funds						
Assets	Township Bridge Fund	County Bridge Fund	Tuber-culosis Fund	Animal Control Fund	Liability Insurance Fund	Insurance Reserve Fund	Emergency Preparedness Fund
Cash and cash equivalents $	206,369	1,007,238	39,714	2,066	(67,740)		87,758
Investments					1,083,295		
Intergovernmental receivable							
Due from other funds							
Total assets	206,369	1,007,238	39,714	2,066	1,015,555		87,758
Liabilities and Fund Balance							
Liabilities:							
Withholdings payable							
Due to other funds				554			
Total liabilities				554			
Fund balance:							
Restricted	206,369	1,007,238	39,714	1,512	1,015,555		87,758
Unrestricted							
Total fund balance	206,369	1,007,238	39,714	1,512	1,015,555		87,758
Total liabilities and fund balance $	206,369	1,007,238	39,714	2,066	1,015,555		87,758

DEWITT COUNTY, ILLINOIS

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

November 30, 2014

	Special Revenue Funds							
Assets	Marriage Fund	Law Library Fund	Mental Health Fund	Extension Fund	Friendship Center Fund	Sheriff's Grant Monies	Sheriff's Firing Range Fund	County and Court Fees Fund
Cash and cash equivalents $	5,696	5,515	2,178			565	(1,989)	266,494
Investments			274,661					
Intergovernmental receivable		260						2,697
Due from other funds								
Total assets	5,696	5,775	276,839			565	(1,989)	269,191
Liabilities and Fund Balance								
Liabilities:								
Withholdings payable								
Due to other funds								
Total liabilities								
Fund balance:								
Restricted	5,696	5,775	276,839			565		269,191
Unrestricted							(1,989)	
Total fund balance	5,696	5,775	276,839			565	(1,989)	269,191
Total liabilities and fund balance $	5,696	5,775	276,839			565	(1,989)	269,191

(Continued)

DEWITT COUNTY, ILLINOIS

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

November 30, 2014

	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	$ 76,872	94,903	22,149	395,968	5	14,976	12,147	6,485
Investments								
Intergovernmental receivable			1,150	4,005			406	
Due from other funds								
Total assets	76,872	94,903	23,299	399,973	5	14,976	12,553	6,485
Liabilities and Fund Balance								
Liabilities:								
Withholdings payable								
Due to other funds								
Total liabilities								
Fund balance:								
Restricted	76,872	94,903	23,299	399,973	5	14,976	12,553	6,485
Unrestricted								
Total fund balance	76,872	94,903	23,299	399,973	5	14,976	12,553	6,485
Total liabilities and fund balance	$ 76,872	94,903	23,299	399,973	5	14,976	12,553	6,485

(Continued)

DEWITT COUNTY, ILLINOIS

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

November 30, 2014

	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 $	68,644	13,961	31,285	18,313	26,068	14,955	5,087	100,853
Investments						2,745		31,455
Intergovernmental receivable	119		1,234	1,200	169		356	
Due from other funds								
Total assets	68,763	13,961	32,519	19,513	26,237	17,700	5,443	132,308
Liabilities and Fund Balance								
Liabilities:								
Withholdings payable								
Due to other funds								
Total liabilities								
Fund balance:								
Restricted	68,763	13,961	32,519	19,513	26,237	17,700	5,443	132,308
Unrestricted								
Total fund balance	68,763	13,961	32,519	19,513	26,237	17,700	5,443	132,308
Total liabilities and fund balance $	68,763	13,961	32,519	19,513	26,237	17,700	5,443	132,308

(Continued)

DEWITT COUNTY, ILLINOIS

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

November 30, 2014

	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 $	5,060	80,686	2,752	41,411	272,190	82,831	24,982	198,277
Investments								
Intergovernmental receivable								
Due from other funds								
Total assets	5,060	80,686	2,752	41,411	272,190	82,831	24,982	198,277
Liabilities and Fund Balance								
Liabilities:								
Withholdings payable								
Due to other funds		14,980						
Total liabilities		14,980						
Fund balance:								
Restricted	5,060	65,706	2,752	41,411	272,190	82,831	24,982	198,277
Unrestricted								
Total fund balance	5,060	65,706	2,752	41,411	272,190	82,831	24,982	198,277
Total liabilities and fund balance $	5,060	80,686	2,752	41,411	272,190	82,831	24,982	198,277

(Continued)

DEWITT COUNTY, ILLINOIS

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

November 30, 2014

	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 $	38,222	2,000	19,059	(89,860)	9,941	479,536	656	36,881	3,661,159
Investments				48,285		54,900			1,495,341
Intergovernmental receivable					22		42		11,660
Due from other funds									
Total assets	38,222	2,000	19,059	(41,575)	9,963	534,436	698	36,881	5,168,160
Liabilities and Fund Balance									
Liabilities:									
Withholdings payable									
Due to other funds						3,461			18,995
Total liabilities						3,461			18,995
Fund balance:									
Restricted	38,222	2,000	19,059		9,963	530,975	698	36,881	5,192,729
Unrestricted				(41,575)					(43,564)
Total fund balance	38,222	2,000	19,059	(41,575)	9,963	530,975	698	36,881	5,149,165
Total liabilities and fund balance $	38,222	2,000	19,059	(41,575)	9,963	534,436	698	36,881	5,168,160

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, 2014

	Special Revenue Funds						
	Township Bridge Fund	County Bridge Fund	Tuber-culosis Fund	Animal Control Fund	Liability Insurance Fund	Insurance Reserve Fund	Emergency Preparedness Fund
Revenues:							
Taxes	$						
State of Illinois	19,043						57,985
Other governmental units							
Interest income	312	265			19,058	13,148	
Fines and fees				32,424			
Jobs NOW grant							
Miscellaneous income				1,025	52,623		1,251
Total revenues	19,355	265		33,449	71,681	13,148	59,236
Expenditures:							
Current:							
General government					400,577	352	
Public safety				70,970			17,399
Highways and streets	11,102	42,798					
Health			2,500				
Culture and recreation							
Capital outlay		426,614					
Total expenditures	11,102	469,412	2,500	70,970	400,577	352	17,399
Excess (deficiency) of revenues received over (under) expenditures disbursed	8,253	(469,147)	(2,500)	(37,521)	(328,896)	12,796	41,837
Other financing sources (uses):							
Transfers in (out)				36,000	1,658,529	(1,658,529)	
Net change in fund balance	8,253	(469,147)	(2,500)	(1,521)	1,329,633	(1,645,733)	41,837
Fund balance at beginning of year	198,116	1,476,385	42,214	3,033	(314,078)	1,645,733	45,921
Fund balance at end of year	$ 206,369	1,007,238	39,714	1,512	1,015,555		87,758

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, 2014

	Special Revenue Funds							
	Marriage Fund	Law Library Fund	Mental Health Fund	Extension Fund	Friendship Center Fund	Sheriff's Grant Monies	Sheriff's Firing Range Fund	County and Court Fees Fund
Revenues:								
Taxes $			408,018	159,096	53,015			
State of Illinois								
Other governmental units								
Interest income	1		183					126
Fines and fees	160	6,928						35,622
Jobs NOW grant								
Miscellaneous income		120	600			66,715		
Total revenues	161	7,048	408,801	159,096	53,015	66,715		35,748
Expenditures:								
Current:								
General government				159,096	53,015			8,649
Public safety		28,081						
Highways and streets								
Health			368,043					
Culture and recreation								
Capital outlay						66,150		
Total expenditures		28,081	368,043	159,096	53,015	66,150		8,649
Excess (deficiency) of revenues received over (under) expenditures disbursed	161	(21,033)	40,758			565		27,099
Other financing sources (uses):								
Transfers in (out)		20,000						
Net change in fund balance	161	(1,033)	40,758			565		27,099
Fund balance at beginning of year	5,535	6,808	236,081				(1,989)	242,092
Fund balance at end of year $	5,696	5,775	276,839			565	(1,989)	269,191

(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, 2014

	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	382,710							
Other governmental units								
Interest income	176	49	11	206	21		6	
Fines and fees			19,074	61,537		10,596	2,508	3,278
Jobs NOW grant								
Miscellaneous income				97				
Total revenues	382,886	49	19,085	61,840	21	10,596	2,514	3,278
Expenditures:								
Current:								
General government		16,000			39,290	9,660		
Public safety			19,186	82,145			2,618	1,576
Highways and streets								
Health								
Culture and recreation								
Capital outlay								
Total expenditures		16,000	19,186	82,145	39,290	9,660	2,618	1,576
Excess (deficiency) of revenues received over (under) expenditures disbursed	382,886	(15,951)	(101)	(20,305)	(39,269)	936	(104)	1,702
Other financing sources (uses):								
Transfers in (out)	(508,061)				45,120			
Net change in fund balance	(125,175)	(15,951)	(101)	(20,305)	5,851	936	(104)	1,702
Fund balance at beginning of year	202,047	110,854	23,400	420,278	(5,846)	14,040	12,657	4,783
Fund balance at end of year	$ 76,872	94,903	23,299	399,973	5	14,976	12,553	6,485

(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, 2014

	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 $						23,765		272,010
State of Illinois								
Other governmental units								
Interest income	32	4	29	6	13			1
Fines and fees	1,280	5,445	22,553	18,992	2,215		5,225	
Jobs NOW grant								
Miscellaneous income	20,028							
Total revenues	21,340	5,449	22,582	18,998	2,228	23,765	5,225	272,011
Expenditures:								
Current:								
General government						41,741		313,431
Public safety		1,746	39,250	5,826				
Highways and streets								
Health								
Culture and recreation								
Capital outlay							8,223	
Total expenditures		1,746	39,250	5,826		41,741	8,223	313,431
Excess (deficiency) of revenues received over (under) expenditures disbursed	21,340	3,703	(16,668)	13,172	2,228	(17,976)	(2,998)	(41,420)
Other financing sources (uses):								
Transfers in (out)	(16,000)	(1,500)						
Net change in fund balance	5,340	2,203	(16,668)	13,172	2,228	(17,976)	(2,998)	(41,420)
Fund balance at beginning of year	63,423	11,758	49,187	6,341	24,009	35,676	8,441	173,728
Fund balance at end of year $	68,763	13,961	32,519	19,513	26,237	17,700	5,443	132,308

(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, 2014

	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 $								182,131
State of Illinois				75,000				
Other governmental units								
Interest income	2		207	66	544			
Fines and fees	2,293	25,223		422,764			4,240	
Jobs NOW grant								
Miscellaneous income								
Total revenues	2,295	25,223	207	497,830	544		4,240	182,131
Expenditures:								
Current:								
General government	1,672	17,991					1,715	
Public safety								
Highways and streets								
Health							-	391,740
Culture and recreation				254,634				
Capital outlay				436,515				
Total expenditures	1,672	17,991		691,149			1,715	391,740
Excess (deficiency) of revenues received over (under) expenditures disbursed	623	7,232	207	(193,319)	544		2,525	(209,609)
Other financing sources (uses):								
Transfers in (out)								
Net change in fund balance	623	7,232	207	(193,319)	544		2,525	(209,609)
Fund balance at beginning of year	4,437	58,474	2,545	234,730	271,646	82,831	22,457	407,886
Fund balance at end of year $	5,060	65,706	2,752	41,411	272,190	82,831	24,982	198,277

(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, 2014

		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	$				417,840		437,667			1,953,542
State of Illinois										534,738
Other governmental units										
Interest income					2		71		26	34,565
Fines and fees		24,335				2,835		506	448	710,481
Jobs NOW grant										
Miscellaneous income				2,054			217,388			361,901
Total revenues		24,335		2,054	417,842	2,835	655,126	506	474	3,595,227
Expenditures:										
Current:										
General government					696,055					1,759,244
Public safety										268,797
Highways and streets							631,034			684,934
Health								-		762,283
Culture and recreation										254,634
Capital outlay							169,228			1,106,730
Total expenditures					696,055		800,262			4,836,622
Excess (deficiency) of revenues received over (under) expenditures disbursed		24,335		2,054	(278,213)	2,835	(145,136)	506	474	(1,241,395)
Other financing sources (uses):										
Transfers in (out)					58,200					(366,241)
Net change in fund balance		24,335		2,054	(220,013)	2,835	(145,136)	506	474	(1,607,636)
Fund balance at beginning of year		13,887	2,000	17,005	178,438	7,128	676,111	192	36,407	6,756,801
Fund balance at end of year	$	38,222	2,000	19,059	(41,575)	9,963	530,975	698	36,881	5,149,165

DEWITT COUNTY, ILLINOIS

COMBINING STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS

November 30, 2014

	Indemnity	Inheritance Tax	Claimants	Special Drainage Districts	Circuit Clerk	State of Illinois Condemnation	County Collector	Telephone System Board	Total
Assets									
Cash and cash equivalents	$ 4,903		44,169	501,707	8,781	360	3,932,028	101,432	4,593,380
Investments, at cost	10,000	56		3,000				218,699	231,755
Total assets	14,903	56	44,169	504,707	8,781	360	3,932,028	320,131	4,825,135
Liabilities									
Funds available for distribution	14,903	56	44,169	504,707	8,781	360	3,932,028	320,131	4,825,135
Net Position									
Net position	$								

DEWITT COUNTY, ILLINOIS

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

Last Three Years

Tax Year	2013				2012				2011			
Equalized Assessed Valuation	$ 534,206,994				$ 539,721,000				533,128,365			
	Levy	Rate	Extension	Collection	Levy	Rate	Extension	Collection	Levy	Rate	Extension	Collection
Fund:												
General	$ 1,100,000	.2059	1,100,053	901,247	1,500,000	.2700	1,454,454	1,456,324	1,000,000	.1876	998,064	998,530
County highway	580,000	.1000	534,214	437,667	550,000	.1000	538,687	539,362	525,000	.0985	523,986	524,232
Bridges									262,500	.0492	261,993	262,117
Matching	290,000	.0500	267,107	218,834	275,000	.0500	269,343	269,682	262,500	.0492	261,993	262,117
Liability insurance									280,500	.0526	279,977	280,110
Retirement	510,000	.0955	510,014	417,841	490,000	.0908	489,074	489,686	465,000	.0872	464,128	464,347
Social security	332,000	.0622	332,014	272,010	300,000	.0556	299,456	299,832	300,000	.0563	299,451	299,592
Mental health	415,620	.0778	415,672	408,018	410,700	.0761	409,941	410,456	400,000	.0750	399,215	399,403
Extension	162,025	.0303	162,080	159,096	162,025	.0300	161,768	161,972	162,025	.0304	161,750	161,826
Senior citizens social service	54,000	.0101	54,009	53,015	54,000	.0100	53,923	53,991	53,000	.0100	52,941	52,966
Unemployment insurance	29,000	.0054	29,008	23,765	10,000	.0019	10,020	9,996				
Bi-County health	250,302	.0469	250,333	245,724								
Totals	$ 3,722,947	.6841	3,654,504	3,137,217	3,751,725	.6844	3,686,666	3,691,301	3,710,525	.6960	3,703,498	3,705,240

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

Equalized Assessed Valuation	$ 477,173,271				$ 488,916,215			
	Levy	Rate	Extension	Collection	Levy	Rate	Extension	Collection
Fund:								
Ambulance District	185,000	.0388	185,000	182,131	800,000	.1636	800,014	799,626

Note: The Ambulance District is shown separately 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, 2014

Equalized Assessed Valuation - 2013 tax year	$ 534,206,994
Constitutional debt limitation (2.875 percent of assessed valuation)	15,358,451
Total debt	
Legal debt margin	$ 15,358,451

DEWITT COUNTY, ILLINOIS

SCHEDULE OF INVESTMENTS -
ALL FUND TYPES

November 30, 2014

	Number	Interest Rate	Cost
General Fund:			
Certificate of deposit:			
State Bank of Lincoln	41221	0.05 %	$ 118,350
State Bank of Lincoln	40608	0.05	400,000
Heartland Bank & Trust	7036030	0.35	155,000
Heartland Bank & Trust	7034566	0.15	120,109
Heartland Bank & Trust	7035338	0.13	165,000
First Mid-Illinois Bank	83162	0.10	500,374
First Mid-Illinois Bank	21785	0.10	318,676
First Mid-Illinois Bank	21786	0.10	334,715
Total			2,112,224
Special Revenue Funds:			
County Highway Fund:			
Certificate of deposit:			
State Bank of Lincoln	41221	0.05	54,900
Matching Fund:			
Certificate of deposit:			
State Bank of Lincoln	41221	0.05	27,450
Unemployment Fund:			
Certificate of deposit:			
State Bank of Lincoln	41221	0.05	2,745
Social Security Fund:			
Certificate of deposit:			
State Bank of Lincoln	41221	0.05	31,455
Retirement Fund:			
Certificate of deposit:			
State Bank of Lincoln	41221	0.05 %	$ 48,285

DEWITT COUNTY, ILLINOIS

SCHEDULE OF INVESTMENTS -
ALL FUND TYPES
(Continued)

November 30, 2014

	Number	Interest Rate	Cost
Special Revenue Funds (cont.):			
Insurance Reserve Fund:			
Certificate of deposit:			
DeWitt Savings Bank	96974	3.25 %	$ 1,000,000
State Bank of Lincoln	41221	0.05	83,295
Total			1,083,295
Mental Health Fund:			
Savings account:			
DeWitt Savings Bank	100048823		274,661
Fiduciary Funds:			
Indemnity Fund:			
Certificate of deposit:			
First Mid-Illinois Bank	6384	0.10	5,000
First Mid-Illinois Bank	6472	0.10	5,000
Total			10,000
Inheritance Tax Fund:			
Savings account:			
DeWitt Savings Bank	100102112		56
Special Drainage Districts Fund:			
Goose Creek Drainage:			
Certificate of deposit:			
First National Bank	16370	0.25	3,000
Telephone System Board (911) Fund:			
Certificate of deposit:			
Bank of Kenney	4349	0.25 %	$ 218,699