

DEWITT COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended November 30, 2016

Floyd & Associates  
Certified Public Accountants  
Clinton, Illinois

DEWITT COUNTY, ILLINOIS  
ANNUAL FINANCIAL REPORT  
For the Fiscal Year Ended November 30, 2016

TABLE OF CONTENTS

	<u>Page</u>
FINANCIAL SECTION	
Independent Auditors' Report	1-3
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	4-5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position - Modified Cash Basis	6
Statement of Activities - Modified Cash Basis	7
Fund Financial Statements	
Statement of Assets, Liabilities and Fund Balances - Modified Cash Basis - Governmental Funds	8
Statement of Revenues Received, Expenditures Disbursed and Changes in Fund Balances - Modified Cash Basis - Governmental Funds	9
Reconciliation of Governmental Funds	
Statement of Revenues, Expenditures and Changes in Fund Balances - Cash Basis - To the Statement of Activities - Modified Cash Basis	10
Statement of Net Position - Modified Cash Basis - Fiduciary Funds	11
Notes to Financial Statements	12-26
Supplementary Information	27
Schedule of Funding Progress - Illinois Municipal Retirement Fund	28
Budgetary Comparison Schedule - Modified Cash Basis - General Fund	29-56

DEWITT COUNTY, ILLINOIS  
ANNUAL FINANCIAL REPORT  
For the Fiscal Year Ended November 30, 2016

TABLE OF CONTENTS  
(Continued)

	<u>Page</u>
FINANCIAL SECTION (cont.)	
Supplementary Information (cont.)	
Budgetary Comparison Schedule - Modified Cash Basis - Matching Fund	57
Notes to Supplementary Information	58
Combining Statement of Assets, Liabilities and Fund Balances - Modified Cash Basis- Nonmajor Governmental Funds	59-64
Combining Statement of Revenues Received, Expenditures Disbursed and Changes in Fund Balance - Modified Cash Basis - Nonmajor Governmental Funds	65-70
Combining Statement of Net Position - Modified Cash Basis - Fiduciary Funds	71
Schedule of Equalized Assessed Valuations, Property Tax Levies, Rates, Extensions and Collections - Last Three Years	72
Computation of Legal Debt Margin	73
Schedule of Investments - All Fund Types	74-76

The logo for Floyd & Associates, CPAs features the name in a red, cursive script font. The word "Floyd" is on the top line, "& Associates," is on the second line, and "CPAs" is on the third line. The text is set against a background of a faint, light-colored arch that resembles a stylized bridge or a canopy.

*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, 2016, 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.

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

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, 2016 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  
Page three

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2017 on our consideration of DeWitt County's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DeWitt County's internal control over financial reporting and compliance.

Certified Public Accountants

*Floyd & Associates*  
Floyd & Associates

Clinton, Illinois  
June 6, 2017



---

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, 2016, 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 6, 2017.

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  
Page two

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 6, 2017



## DEWITT COUNTY, ILLINOIS

## STATEMENT OF NET POSITION - MODIFIED CASH BASIS

November 30, 2016

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 12,703,396
Investments	2,362,287
Intergovernmental receivable	54,350
Capital assets, net of accumulated depreciation	<u>12,017,880</u>
Total assets	<u>27,137,913</u>
<u>Liabilities</u>	
Withholdings payable	<u>8,765</u>
<u>Net Position</u>	
Invested in capital assets, net of related debt	12,017,880
Restricted	
Road projects	6,595,447
Other	3,988,152
Unrestricted	<u>4,527,669</u>
Total net position	<u>\$ 27,129,148</u>

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Fiscal Year Ended November 30, 2016

Activities	Expenditures	Fees, Fines and Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental:					
General government	\$ 5,250,866	1,230,113	196,903		(3,823,850)
Public safety	2,965,449	1,323,372	301,434		(1,340,643)
Highways and streets	2,285,673		1,683,980		(601,693)
Health	635,873				(635,873)
Culture and recreation	462,713	410,765			(51,948)
Total governmental activities	<u>\$ 11,600,574</u>	<u>2,964,250</u>	<u>2,182,317</u>		<u>(6,454,007)</u>
General revenues:					
					4,634,182
					699,955
					534,659
					359,640
					44,188
					532,359
					<u>6,804,983</u>
					350,976
					<u>26,778,172</u>
					\$ <u>27,129,148</u>

DEWITT COUNTY, ILLINOIS

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

November 30, 2016

<u>Assets</u>	General Fund	Matching Fund	Other Govern- mental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 2,623,485	2,757,258	7,322,653	12,703,396
Investments	1,831,457	82,350	448,480	2,362,287
Intergovernmental receivable	37,009		17,341	54,350
Due from other funds	44,483			44,483
Total assets	<u>4,536,434</u>	<u>2,839,608</u>	<u>7,788,474</u>	<u>15,164,516</u>
<u>Liabilities and Fund Balance</u>				
Liabilities:				
Withholdings payable	8,765			8,765
Due to other funds			44,483	44,483
Total liabilities	<u>8,765</u>		<u>44,483</u>	<u>53,248</u>
Fund balance:				
Restricted		2,839,608	7,743,991	10,583,599
Unassigned	4,527,669			4,527,669
Total fund balance	<u>4,527,669</u>	<u>2,839,608</u>	<u>7,743,991</u>	<u>15,111,268</u>
Total liabilities and fund balance	<u>\$ 4,536,434</u>	<u>2,839,608</u>	<u>7,788,474</u>	

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 \$26,177,285 are not financial resources and,  
therefore, are not reported in the funds, net of accumulated depreciation of \$14,159,405.

	<u>12,017,880</u>
Net position of governmental activities	<u>\$ 27,129,148</u>

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

Year Ended November 30, 2016

	General Fund	Matching Fund	Other Govern- mental Funds	Total Governmental Funds
Revenues received:				
Taxes	\$ 1,490,743	276,064	2,867,375	4,634,182
State of Illinois	1,689,091		2,087,480	3,776,571
Other governmental units	454,701			454,701
Interest income	41,684	29	2,475	44,188
Fines and fees	1,769,392		740,157	2,509,549
Miscellaneous income	175,588		356,771	532,359
Total revenues	<u>5,621,199</u>	<u>276,093</u>	<u>6,054,258</u>	<u>11,951,550</u>
Expenditures disbursed:				
Current:				
General government	3,225,307		1,813,661	5,038,968
Public safety	2,362,981		254,055	2,617,036
Highways and streets		141,439	1,892,579	2,034,018
Health			635,873	635,873
Culture and recreation	190,365		252,550	252,550
Capital outlay	5,778,653		381,665	572,030
Total expenditures	<u>5,230,383</u>	<u>141,439</u>	<u>5,230,383</u>	<u>11,150,475</u>
Excess (deficiency) of revenues received over (under) expenditures disbursed	(157,454)	134,654	823,875	801,075
Other financing sources (uses):				
Transfer in (out)	319,000		(319,000)	
Net changes in fund balances	161,546	134,654	504,875	801,075
Fund balances at beginning of year	4,366,123	2,704,954	7,239,116	14,310,193
Fund balances at end of year	<u>\$ 4,527,669</u>	<u>2,839,608</u>	<u>7,743,991</u>	<u>15,111,268</u>

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 ACTIVITIES - MODIFIED CASH BASIS

November 30, 2016

Reconciliation to the Statement of Activities:

Net change in fund balance - total governmental funds \$ 801,075

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	572,030
Depreciation expense	<u>(1,022,129)</u>
Change in capital assets	<u>(450,099)</u>

Change in net position of governmental activities \$ 350,976

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS  
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS -  
 FIDUCIARY FUNDS

November 30, 2016

	<u>Agency Funds</u>
 <u>Assets</u>	
Cash and cash equivalents	\$ 720,028
Investments	<u>231,951</u>
Total assets	<u>951,979</u>
 <u>Liabilities</u>	
Funds available for distribution	<u>951,979</u>
 <u>Net Position</u>	
Unrestricted	\$ <u><u>          </u></u>

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS  
Notes to Financial Statements  
November 30, 2016

(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, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) established by the Governmental Accounting Standards Board (GASB). These modified cash-basis financial statements generally meet the presentation and disclosure requirements applicable to GAAP, in substance, but are limited to the elements presented in the financial statements and the constraints of the measurement and recognition criteria of the modified cash basis of accounting.

A. Reporting Entity

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100, DeWitt County, Illinois, is a primary government in that it is a county with a separately elected governing body - one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of DeWitt County are financially accountable. DeWitt County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on DeWitt County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on DeWitt County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

DEWITT COUNTY, ILLINOIS  
Notes to Financial Statements  
(Continued)  
November 30, 2016

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

A. Reporting Entity (cont.)

The County Board Chairman and County Board make appointments of the governing boards of a number of fire protection, public water, and other districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore has no financial accountability. These units are not considered component units of DeWitt County, Illinois.

Based on the foregoing criteria, there are no organizations which meet the criteria of a component unit of DeWitt County nor is DeWitt County dependent on any other entity.

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.



DEWITT COUNTY, ILLINOIS  
Notes to Financial Statements  
(Continued)  
November 30, 2016

(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. The emphasis in fund financial statements is placed on the major funds in the governmental activities category. 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, 2016

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

B. Basis of Presentation (cont.)

Governmental Funds (cont.)

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:

- 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.

DEWITT COUNTY, ILLINOIS  
Notes to Financial Statements  
(Continued)  
November 30, 2016

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

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

Basis of Accounting

In the government-wide Statement of Net 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. Financial Statement Amounts

Cash and Investments

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

DEWITT COUNTY, ILLINOIS  
Notes to Financial Statements  
(Continued)  
November 30, 2016

(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, 2016

(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, 2016.

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, 2016

(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 2016 levy was passed by the Board on November 23, 2015. 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 2015 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, 2016

(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](http://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).

DEWITT COUNTY, ILLINOIS  
Notes to Financial Statements  
(Continued)  
November 30, 2016

(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 2015 were 8.00 percent of annual covered payroll for Regular plan members, 18.43 percent of annual covered payroll for SLEP and 18.65 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 2015 was \$255,159 for Regular, \$159,607 for SLEP and \$320,308 for ECO. The required contribution for 2015 was determined as part of the December 31, 2013, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2013, 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, 2013, is being amortized as a level percentage of projected payroll on an open 28 year basis.

Funded Status and Funding Progress

As of December 31, 2015 the most recent actuarial valuation date:

- a. The Regular plan was 98.92 percent funded. The actuarial accrued liability for benefits was \$8,725,053 and the actuarial value of assets was \$8,630,489, resulting in an overfunded actuarial accrued liability (UAAL) of \$94,564. The covered payroll for the calendar year 2015 (annual payroll of active employees covered by the plan) was \$3,189,489 and the ratio of the UAAL to the covered payroll was 3.00 percent.



DEWITT COUNTY, ILLINOIS  
Notes to Financial Statements  
(Continued)  
November 30, 2016

(3) Retirement Fund Commitments (cont.)

Funded Status and Funding Progress (cont.)

- b. The SLEP plan was 76.70 percent funded. The actuarial accrued liability for benefits was \$3,957,310 and the actuarial value of assets was \$3,035,389 resulting in an underfunded actuarial accrued liability (UAAL) of \$921,921. The covered payroll for the calendar year 2015 (annual payroll of active employees covered by the plan) was \$866,019 and the ratio of the UAAL to the covered payroll was 106 percent.
- c. The ECO plan was 0 percent funded. The actuarial accrued liability for benefits was \$0 and the actuarial value of assets was \$(2,719,493) resulting in an underfunded actuarial accrued liability (UAAL) of \$2,719,493. The covered payroll for calendar year 2015 (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	<u>Annual Pension Cost (APC)</u>	<u>% of APC Contributed</u>	<u>Net Pension Obligation</u>
Regular Personnel:			
12/31/15	\$ 255,159	100 %	\$ 0
12/31/14	288,705	100	0
12/31/13	294,066	100	0
Sheriff's Law Enforcement Personnel:			
12/31/15	\$ 159,607	100 %	\$ 0
12/31/14	162,102	100	0
12/31/13	153,412	100	0
Elected County Officials:			
12/31/15	\$ 320,308	100 %	\$ 0
12/31/14	268,545	100	0
12/31/13	0	0	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, 2016

(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 claims have not exceeded this commercial coverage in any of the past three fiscal years. The County has \$1,260,373 in reserves at November 30, 2016 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, 2016 interfund loans were as follows:

<u>Loan From</u>	<u>Loan To</u>	<u>Amount</u>
Animal Control	General Fund	\$ 2,773
GIS/County Collector Fund	General Fund	15,008
County Highway Fund	General Fund	\$ 26,702

The purpose of interfund loans receivable and payable at November 30, 2016, is to correct individual fund's revenue and expenditure allocations during data entry processing.

Individual fund transfers for the year ended November 30, 2016, are as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
General Fund	Animal Control Fund	\$ 45,000
General Fund	Law Library Fund	20,000
Replacement Tax Fund	Retirement Fund	79,200
Replacement Tax Fund	General Fund	345,000
General Fund	Equipment Depreciation Fund	49,000
Mental Health Fund	General Fund	15,000
Marina Fund	Equipment Depreciation Fund	50,000
General Fund	Economic Development Fund	\$ 26,000

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

DEWITT COUNTY, ILLINOIS  
Notes to Financial Statements  
(Continued)  
November 30, 2016

(6) Deposits and Investments

Deposits and investments as of November 30, 2016 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 12,703,396
Investments	2,362,287
Statement of Fiduciary Net Position:	
Cash and cash equivalents	720,028
Investments	<u>231,951</u>
Total deposits and investments	<u>\$ 16,017,662</u>

Deposits and investments as of November 30, 2016 consist of the following:

Cash on hand	\$ 3,987
Deposits with financial institutions	<u>16,013,675</u>
Total deposits and investments	<u>\$ 16,017,662</u>

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, 2016

(6) Deposits and Investments (cont.)

Investments

As of November 30, 2016, the County had the following investments and maturity:

	Fair Value	Maturity (In Years)			
		Less Than 1 Year	1-5	6-10	Over 10
Certificates of deposit	\$ 2,594,238	2,594,238			

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, 2016 the County's bank balances of \$16,841,584 (including certificates of deposit, checking, and savings accounts) were fully insured and collateralized except for balances of \$65,078 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, 2016

## (7) Capital Assets

Capital asset activity resulting from modified cash basis transactions for the fiscal year ended November 30, 2016 was as follows:

	Balance at November 30, 2015	Additions	Deductions	Balance at November 30, 2016
Governmental activities:				
Land	\$ 596,786			596,786
Buildings	12,835,182	61,209		12,896,391
Other improvements	3,902,348	188,510		4,090,858
Machinery and equipment	6,108,891	322,311	109,531	6,321,671
Infrastructure	2,271,579			2,271,579
Total	<u>25,714,786</u>	<u>572,030</u>	<u>109,531</u>	<u>26,177,285</u>
Less accumulated depreciation:				
Buildings	6,026,725	325,887		6,352,612
Other improvements	1,706,093	201,692		1,907,785
Machinery and equipment	4,926,069	494,550	109,531	5,311,088
Infrastructure	587,920			587,920
Total	<u>13,246,807</u>	<u>1,022,129</u>	<u>109,531</u>	<u>14,159,405</u>
Net capital assets	<u>\$ 12,467,979</u>	<u>(450,099)</u>		<u>12,017,880</u>

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

## Primary government:

## Governmental activities:

General activities	\$ 211,898
Public safety	348,413
Highways and streets	251,655
Culture and recreation	<u>210,163</u>
Total	<u>\$ 1,022,129</u>

## (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, 2016 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, 2016

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:

2015	8,630,489	8,725,053	94,564	98.92 %	3,189,489	2.96 %
2014	8,144,495	8,041,498	(102,997)	101.28	3,081,166	0.00
2013	8,978,545	9,061,263	82,718	99.09	3,069,578	2.69

On a market value basis, the actuarial value of assets as of December 31, 2015 is \$8,448,595. On a market basis, the funded ratio would be 96.83 percent.

Sheriff's Law Enforcement Personnel:

2015	3,035,389	3,957,310	921,921	76.70 %	866,019	106.46 %
2014	2,611,163	3,422,595	811,432	76.29	834,715	97.21
2013	2,942,716	3,733,173	790,457	78.83	812,132	97.33

On a market value basis, the actuarial value of assets as of December 31, 2015 is \$2,973,251. On a market basis, the funded ratio would be 75.13 percent.

Elected County Officials:

2015	(2,719,493)		2,719,493	0.00 %	0	0.00 %
2014	(2,347,141)	542,694	2,889,835	0.00	0	0.00
2013	(2,425,438)	596,336	3,021,774	0.00	0	0.00

On a market value basis, the actuarial value of assets as of December 31, 2015 is \$2,727,479. 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 percent funded.

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Revenues:			
Taxes	\$ 1,500,000	1,500,000	1,490,743
State of Illinois	1,523,415	1,523,415	1,689,091
Other governmental units	415,000	415,000	454,701
Interest income	6,000	6,000	41,684
Fines and fees	1,421,100	1,421,100	1,769,392
Miscellaneous income	203,538	203,538	175,588
Total revenues	<u>5,069,053</u>	<u>5,069,053</u>	<u>5,621,199</u>
Expenditures:			
Current:			
General government	4,850,000	4,850,000	3,225,307
Public safety	2,373,990	2,373,990	2,362,981
Capital Outlay	196,694	196,694	190,365
Total expenditures	<u>7,420,684</u>	<u>7,420,684</u>	<u>5,778,653</u>
Excess (deficiency) of revenues over (under) expenditures	(2,351,631)	(2,351,631)	(157,454)
Other financing sources (uses):			
Transfers from:			
Replacement Tax Fund	391,400	391,400	345,000
Mental Health Fund	15,000	15,000	15,000
Marina Fund			50,000
Transfers to:			
Law Library Fund	(20,000)	(20,000)	(20,000)
Animal Control Fund	(45,000)	(45,000)	(45,000)
Economic Development Fund	(26,000)	(26,000)	(26,000)
Net change in fund balance	(2,036,231)	(2,036,231)	161,546
Fund balance at beginning of year	<u>3,420,065</u>	<u>3,420,065</u>	<u>4,366,123</u>
Fund balance at end of year	<u>\$ 1,383,834</u>	<u>1,383,834</u>	<u>4,527,669</u>

(Continued)



DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Revenues:			
County Collector:			
Taxes	\$ 1,500,000	1,500,000	1,490,743
State of Illinois:			
Sales tax	500,000	500,000	543,704
Income tax	500,000	500,000	534,659
Local use tax	100,000	100,000	156,251
Victim witness	10,000	10,000	13,775
State's attorney salary	114,000	114,000	151,281
Probation office salaries	186,234	186,234	147,779
Public defender	72,000	72,000	96,020
Supervisor of Assessments salary	29,181	29,181	39,136
Election	10,000	10,000	3,555
Property Record Cards	1,000	1,000	1,573
Collection and extension of taxes	1,000	1,000	1,358
Interest income:			
Operating	1,000	1,000	39,866
Equipment depreciation	5,000	5,000	1,818
Fines:			
State traffic	10,000	10,000	11,477
Criminal fines	60,000	60,000	85,458
Fees:			
County clerk	70,000	70,000	208,132
Circuit clerk	80,000	80,000	89,167
Sheriff	30,000	30,000	69,819
Sheriff's commissary receipts	28,000	28,000	19,569
Public defender	11,000	11,000	15,307
Coroner's inquest	2,500	2,500	3,044
Zoning	7,000	7,000	8,690
Revenue stamps	30,000	30,000	12,628
Boarding of prisoners	275,000	275,000	259,501
Circuit Clerk-States Attorney	7,000	7,000	10,463
Prisoner meals	12,000	12,000	9,412
Transporting of prisoners	8,000	8,000	24,648
Circuit Clerk-County Traffic	65,000	65,000	119,831
Circuit Clerk-Sheriff fees	6,000	6,000	5,153
Circuit Clerk-postage/copies	\$ 2,100	2,100	1,955

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Revenues (cont.):			
Fees (cont.):			
Work release	\$ 2,500	2,500	2,338
Circuit Clerk-Guardian Ad Litem	15,000	15,000	11,667
Solid Waste - Host fees	700,000	700,000	801,133
Other governmental units:			
911 dispatch reimbursement	80,000	80,000	157,079
City of Clinton dispatch reimbursement	250,000	250,000	282,622
Farmer City dispatch reimbursement	70,000	70,000	
City of Clinton-FEMA reimbursement	15,000	15,000	15,000
Miscellaneous income:			
Miscellaneous	60,000	60,000	71,205
Health insurance	40,000	40,000	40,340
Office supply reimbursements	30,000	30,000	33,113
Salary reimbursements	73,538	73,538	12,930
Rental income			18,000
Total revenues	\$ <u>5,069,053</u>	<u>5,069,053</u>	<u>5,621,199</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures:			
County board:			
Legislation and policy	\$ 288,077	288,077	205,885
Environmental consultant	15,000	15,000	
Property	411,086	411,086	435,578
Equipment reserve	1,000,000	1,000,000	183,456
Information systems	148,500	148,500	122,923
C.I.E.D.C.	3,500	3,500	3,500
Health insurance	425,500	425,500	292,556
Telecommunications	606,500	606,500	559,080
Contingencies	168,350	168,350	19,616
Total county board	<u>3,066,513</u>	<u>3,066,513</u>	<u>1,822,594</u>
Board of review	74,170	74,170	35,466
County clerk	155,168	155,168	154,605
Election and registration	114,300	114,300	105,393
Audit	40,000	40,000	36,000
County treasurer	100,082	100,082	100,082
Supervisor of assessments	58,363	58,363	61,545
Property record cards	42,441	42,441	42,270
Tax mapping and soil survey	5,000	5,000	
Collection extension of taxes	25,300	25,300	17,077
E.M.A.	78,232	78,232	73,565
Circuit court	160,970	160,970	134,065
Circuit clerk	157,061	157,061	150,291
Public defender	239,706	239,706	189,679
Jury	19,400	19,400	16,846
State's attorney	295,529	295,529	283,568
Victim witness	20,625	20,625	20,021
Coroner	50,168	50,168	64,377
Planning and zoning	45,110	45,110	41,778
Sheriff:			
General administration	389,143	389,143	417,842
Investigations	135,634	135,634	121,258
Patrol	714,959	714,959	736,057
Jail operations	942,503	942,503	712,774
Court security	48,516	48,516	29,717
Custodial facilities	89,753	89,753	81,283
Inmate account	37,000	37,000	27,288
Total sheriff	<u>\$ 2,357,508</u>	<u>2,357,508</u>	<u>2,126,219</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	<u>Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
Expenditures (cont.):			
Probation	\$ 278,588	278,588	266,762
Regional office of education	<u>36,450</u>	<u>36,450</u>	<u>36,450</u>
Total expenditures	<u>\$ 7,420,684</u>	<u>7,420,684</u>	<u>5,778,653</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures:			
County board:			
Legislation and policy:			
Personal services:			
Elected officials salary	\$ 58,000	58,000	42,538
Chairman's salary	5,000	5,000	5,000
Full-time employees salary	59,377	59,377	59,445
Total personal services	<u>122,377</u>	<u>122,377</u>	<u>106,983</u>
Commodities:			
Books and periodicals	500	500	457
Supplies	50,000	50,000	62,274
Total commodities	<u>50,500</u>	<u>50,500</u>	<u>62,731</u>
Contractual services:			
Dues and membership	3,000	3,000	2,608
Pre-employment physical	400	400	322
Labor negotiator	25,000	25,000	11,800
Soil and water conservation	8,000	8,000	8,000
Total contractual services	<u>36,400</u>	<u>36,400</u>	<u>22,730</u>
Travel:			
Mileage	2,300	2,300	888
Seminars and conferences	700	700	217
Total travel	<u>3,000</u>	<u>3,000</u>	<u>1,105</u>
Printing:			
Publishing	800	800	336
Capital Outlay	<u>75,000</u>	<u>75,000</u>	<u>12,000</u>
Total legislation and policy	<u>\$ 288,077</u>	<u>288,077</u>	<u>205,885</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Environmental consultant:			
Contractual services	\$ 15,000	15,000	
Property:			
Personal services:			
Full-time employees salary	87,436	87,436	82,047
Overtime	5,000	5,000	2,246
Holiday time			234
Total personal services	<u>92,436</u>	<u>92,436</u>	<u>84,527</u>
Commodities:			
Clothing and uniforms	200	200	
Gasoline and oil	2,000	2,000	
Supplies	400	400	793
Maintenance supplies	5,000	5,000	2,651
Copier supplies	100	100	3
Total commodities	<u>\$ 7,700</u>	<u>7,700</u>	<u>3,447</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Property (cont.):			
Contractual services:			
Gas	\$ 40,000	40,000	21,953
Electricity	85,000	85,000	103,059
Water	18,000	18,000	11,423
Telephone	36,000	36,000	39,381
Postage	20,000	20,000	12,805
Garbage disposal	1,300	1,300	1,268
Staff development and training	500	500	150
Auto repair and maintenance	1,000	1,000	995
Building maintenance (structure)	80,000	80,000	120,064
Lawn maintenance	1,000	1,000	927
Legal	200	200	
Pest control	2,200	2,200	2,135
Equipment maintenance	25,000	25,000	33,444
Total contractual services	<u>310,200</u>	<u>310,200</u>	<u>347,604</u>
Capital outlay:			
Other equipment	750	750	
Total property	<u>411,086</u>	<u>411,086</u>	<u>435,578</u>
Equipment reserve:			
Contractual services	<u>1,000,000</u>	<u>1,000,000</u>	<u>61,637</u>
Capital Outlay:			
Other equipment			<u>121,819</u>
Total equipment reserve	<u>\$ 1,000,000</u>	<u>1,000,000</u>	<u>183,456</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Information systems:			
Commodities:			
Supplies	\$		22,354
Contractual services:			
Computer software maintenance	36,300	36,300	27,813
Website development and maintenance	2,300	2,300	4,383
Digital scanning	800	800	379
Equipment maintenance	3,000	3,000	2,924
Copy machine maintenance	5,100	5,100	4,389
Computer maintenance	45,000	45,000	34,135
Total contractual services	<u>92,500</u>	<u>92,500</u>	<u>74,023</u>
Capital outlay:			
Other equipment	<u>56,000</u>	<u>56,000</u>	<u>26,546</u>
Total information systems	<u>148,500</u>	<u>148,500</u>	<u>122,923</u>
C.I.E.D.C.:			
Contractual services:			
C.I.E.D.C.	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Health insurance:			
Contractual services:			
Health insurance	\$ <u>425,500</u>	<u>425,500</u>	<u>292,556</u>

(Continued)



DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Telecommunications:			
Personal services:			
Full-time employees salary	\$ 429,000	429,000	430,027
Overtime	32,500	32,500	37,172
Holiday time	19,500	19,500	17,702
Sick time buy back	8,700	8,700	7,873
Comp time buy back	2,000	2,000	2,614
Personal time			37
Vacation pay	5,000	5,000	3,347
Sick time			438
Total personal services	<u>496,700</u>	<u>496,700</u>	<u>499,210</u>
Commodities:			
Supplies	<u>1,400</u>	<u>1,400</u>	<u>4,579</u>
Contractual services:			
Staff development and training	3,000	3,000	2,469
Pre-employment physical	1,000	1,000	830
Telephone	7,200	7,200	1,697
Leads	8,100	8,100	5,364
Maintenance contracts	46,000	46,000	17,571
Equipment maintenance	40,000	40,000	27,360
Total contractual services	<u>105,300</u>	<u>105,300</u>	<u>55,291</u>
Travel:			
Mileage	<u>100</u>	<u>100</u>	
Capital outlay:			
Office equipment	<u>3,000</u>	<u>3,000</u>	
Total telecommunications	<u>\$ 606,500</u>	<u>606,500</u>	<u>559,080</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Contingencies:			
Contingencies	\$ 50,000	50,000	19,616
Escrow	118,350	118,350	
Total contingencies	<u>168,350</u>	<u>168,350</u>	<u>19,616</u>
Total county board	<u>3,066,513</u>	<u>3,066,513</u>	<u>1,822,594</u>
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	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>
Commodities:			
Supplies			322
Copier supplies			477
Total commodities			<u>799</u>
Contractual services:			
Consultant services	68,000	68,000	30,467
Farmland review	45	45	
Total contractual services	<u>68,045</u>	<u>68,045</u>	<u>30,467</u>
Travel:			
Mileage	150	150	
Printing:			
Publishing	1,775	1,775	
Total board of review	<u>\$ 74,170</u>	<u>74,170</u>	<u>35,466</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County clerk:			
Personal services:			
Elected officials salary	\$ 58,363	58,363	58,363
Full-time employees salary	73,455	73,455	73,287
Total personal services	<u>131,818</u>	<u>131,818</u>	<u>131,650</u>
Commodities:			
Supplies	5,000	5,000	4,989
Copier supplies	500	500	231
Total commodities	<u>5,500</u>	<u>5,500</u>	<u>5,220</u>
Contractual services:			
Dues and membership	300	300	490
Computer software maintenance	16,800	16,800	16,800
Total contractual services	<u>17,100</u>	<u>17,100</u>	<u>17,290</u>
Travel:			
Mileage	500	500	385
Seminars and conferences	250	250	60
Total travel	<u>750</u>	<u>750</u>	<u>445</u>
Total county clerk	<u>155,168</u>	<u>155,168</u>	<u>154,605</u>
Election and registration:			
Personal services:			
Full-time employees salary	1,000	1,000	1,000
Part-time employees salary	34,000	34,000	27,160
Overtime	1,500	1,500	231
Total personal services	<u>\$ 36,500</u>	<u>36,500</u>	<u>28,391</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Election and registration (cont.):			
Commodities:			
Books and periodicals	\$ 65,700	65,700	67,200
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	2,400	2,400	1,703
Printing:			
Publishing	4,000	4,000	2,874
Total election and registration	114,300	114,300	105,393
Audit:			
Contractual services:			
Auditing	40,000	40,000	36,000
County treasurer:			
Personal services:			
Elected officials salary	58,363	58,363	58,363
Full-time employees salary	41,569	41,569	41,569
Total personal services	99,932	99,932	99,932
Contractual services:			
Dues and membership	150	150	150
Total county treasurer	\$ 100,082	100,082	100,082

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Supervisor of assessments:			
Personal services:			
Appointed officials salary	\$ 58,363	58,363	61,545
Property record cards:			
Personal services:			
Full time employees salary	26,541	26,541	26,511
Commodities:			
Books and periodicals	800	800	317
Supplies	2,300	2,300	1,256
Copier supplies	500	500	
Total commodities	3,600	3,600	1,573
Contractual services:			
Dues and membership			335
Staff development and training	1,500	1,500	1,757
Total contractual services	1,500	1,500	2,092
Printing:			
Publishing	10,500	10,500	12,075
Travel:			
Mileage	300	300	19
Total property record cards	\$ 42,441	42,441	42,270

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Tax mapping and soil survey:			
Contractual services:			
Tax map maintenance	\$ 1,500	1,500	
Contractual services	3,500	3,500	
	<u>5,000</u>	<u>5,000</u>	
Total tax mapping and soil survey			
Collection extension of taxes:			
Commodities:			
Supplies	3,200	3,200	1,664
Contractual services:			
Postage	3,500	3,500	2,599
Computer software maintenance	15,000	15,000	11,278
Tax sale	1,100	1,100	849
Total contractual services	<u>19,600</u>	<u>19,600</u>	<u>14,726</u>
Printing:			
Publishing	2,500	2,500	687
	<u>25,300</u>	<u>25,300</u>	<u>17,077</u>
Total collection extension of taxes			
E.M.A.:			
Personal services:			
Appointed officials salary	37,132	37,132	37,132
Full-time employees salary	20,675	20,675	18,811
Overtime	5,000	5,000	
Total personal services	<u>62,807</u>	<u>62,807</u>	<u>55,943</u>
Commodities:			
Gasoline and oil	1,200	1,200	739
Supplies	1,200	1,200	2,039
Clothing and uniforms	600	600	146
Total commodities	<u>\$ 3,000</u>	<u>3,000</u>	<u>2,924</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
E.M.A.(cont.):			
Contractual services:			
Dues and membership	\$ 350	350	280
Staff development and training	275	275	89
Auto repair and maintenance	650	650	444
Radio repair and maintenance	500	500	100
Computer maintenance	2,000	2,000	2,000
Copy machine maintenance	1,000	1,000	1,093
Disaster expense	300	300	73
Emergency preparedness	200	200	114
Local emergency planning committee	400	400	5,867
Insurance	2,400	2,400	2,343
Telephone	2,500	2,500	2,295
Total contractual services	10,575	10,575	14,698
Travel:			
Mileage	100	100	
Capital outlay:			
Office equipment	1,000	1,000	
Communication equipment	500	500	
Computer software	250	250	
Total capital outlay	1,750	1,750	
Total E.M.A.	78,232	78,232	73,565
Circuit court:			
Personal services:			
Elected officials salary	675	675	540
Full-time employees salary	27,245	27,245	27,245
Part-time employees salary	30,000	30,000	19,552
Total personal services	\$ 57,920	57,920	47,337

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Circuit court (cont.):			
Commodities:			
Supplies	\$ 3,000	3,000	961
Copier supplies	800	800	464
Total commodities	<u>3,800</u>	<u>3,800</u>	<u>1,425</u>
Contractual services:			
Transcripts/court reporter services	5,000	5,000	437
Dues and membership	250	250	718
Aid for child welfare	65,000	65,000	57,032
Interpreting fees	4,000	4,000	1,893
Court ordered services	5,000	5,000	925
Guardian ad litem	20,000	20,000	24,298
Total contractual services	<u>99,250</u>	<u>99,250</u>	<u>85,303</u>
Total circuit court	<u>160,970</u>	<u>160,970</u>	<u>134,065</u>
Circuit clerk:			
Personal services:			
Elected officials salary	58,363	58,363	58,363
Full-time employees salary	81,698	81,698	76,667
Personal time			94
Vacation time			374
Sick time			335
Total personal services	<u>140,061</u>	<u>140,061</u>	<u>135,833</u>
Commodities:			
Supplies	10,000	10,000	8,504
Copier supplies	3,000	3,000	1,954
Total commodities	<u>\$ 13,000</u>	<u>13,000</u>	<u>10,458</u>

(Continued)



DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Circuit clerk (cont.):			
Contractual services:			
Auditing	\$ 4,000	4,000	4,000
Total circuit clerk	<u>157,061</u>	<u>157,061</u>	<u>150,291</u>
Public defender:			
Personal services:			
Appointed officials' salary	116,063	116,063	116,063
Full-time employees salary	19,893	19,893	19,673
Total personal services	<u>135,956</u>	<u>135,956</u>	<u>135,736</u>
Commodities:			
Supplies	<u>1,200</u>	<u>1,200</u>	<u>858</u>
Contractual services:			
Court related fees	10,000	10,000	1,445
Public defender contractual	42,000	42,000	42,000
Appointed defender contractual	50,000	50,000	9,090
Staff development and training	550	550	550
Total contractual services	<u>102,550</u>	<u>102,550</u>	<u>53,085</u>
Total public defender	<u>239,706</u>	<u>239,706</u>	<u>189,679</u>
Jury:			
Personal services:			
Part-time employees salary	<u>800</u>	<u>800</u>	<u>600</u>
Commodities:			
Meals	\$ <u>1,000</u>	<u>1,000</u>	<u>133</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Jury (cont.):			
Contractual services:			
Coroner jury	\$ 400	400	
Grand jury	1,500	1,500	
Petit jury	15,000	15,000	16,113
Witness fees	300	300	
Total contractual services	<u>17,200</u>	<u>17,200</u>	<u>16,113</u>
Travel:			
Per diem	400	400	
Total jury	<u>19,400</u>	<u>19,400</u>	<u>16,846</u>
State's attorney:			
Personal services:			
Elected officials salary	128,959	128,959	128,959
Full-time employees salary	146,486	146,486	136,887
Total personal services	<u>275,445</u>	<u>275,445</u>	<u>265,846</u>
Commodities:			
Books and periodicals	1,200	1,200	676
Supplies	1,500	1,500	4,195
Copier supplies	1,500	1,500	1,235
Total commodities	<u>4,200</u>	<u>4,200</u>	<u>6,106</u>
Contractual services:			
Dues and membership	1,600	1,600	1,755
Witness fees	2,800	2,800	
Transcripts	600	600	
Appellate service commission	7,000	7,000	7,000
Total contractual services	<u>12,000</u>	<u>12,000</u>	<u>8,755</u>
Travel:			
Mileage	434	434	352
Seminars and conferences	2,200	2,200	1,956
Total travel	<u>\$ 2,634</u>	<u>2,634</u>	<u>2,308</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
State's attorney (cont.):			
Printing:			
Publishing	\$ 1,250	1,250	553
Total state's attorney	295,529	295,529	283,568
Victim witness:			
Personal services:			
Full-time employees salary	20,275	20,275	19,790
Travel:			
Seminars	350	350	231
Total victim witness	20,625	20,625	20,021
Coroner:			
Personal services:			
Elected officials salary	18,448	18,448	18,427
Full-time employees salary	5,070	5,070	5,053
Total personal services	23,518	23,518	23,480
Commodities			
Supplies	600	600	
Contractual services:			
Dues and membership	500	500	462
Autopsies	24,000	24,000	39,499
Staff development and training	1,550	1,550	936
Total contractual services	26,050	26,050	40,897
Total coroner	\$ 50,168	50,168	64,377

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Planning and zoning:			
Personal services:			
Appointed officials salary	\$ 38,110	38,110	37,376
Commodities:			
Books and periodicals	150	150	105
Gasoline and oil	600	600	374
Supplies	400	400	580
Copier supplies	300	300	96
Total commodities	<u>1,450</u>	<u>1,450</u>	<u>1,155</u>
Contractual services:			
Dues and membership	100	100	10
Transcripts	500	500	610
Auto repair and maintenance	200	200	36
Stenographic services	1,000	1,000	670
Total contractual services	<u>1,800</u>	<u>1,800</u>	<u>1,326</u>
Travel:			
Mileage	700	700	468
Per diem	2,500	2,500	1,240
Seminars and conferences	250	250	70
Total travel	<u>3,450</u>	<u>3,450</u>	<u>1,778</u>
Printing:			
Publishing	300	300	143
Total planning and zoning	<u>\$ 45,110</u>	<u>45,110</u>	<u>41,778</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff:			
General Administration:			
Personal services:			
Elected officials salary	\$ 74,414	74,414	74,518
Full-time employees salary	26,083	26,083	25,939
Part-time employees salary	10,337	10,337	9,937
Highway safety director	1,500	1,500	1,500
Chief deputy	62,556	62,556	62,509
Jail administrator	59,728	59,728	57,912
Overtime pay			28,439
Holiday pay			3,507
Sick time buy back	3,000	3,000	2,767
Comp time buy back			3,340
Vacation pay	7,000	7,000	9,095
Sick time			3,836
Total personal services	<u>244,618</u>	<u>244,618</u>	<u>283,299</u>
Commodities:			
Books and periodicals	100	100	59
Clothing and uniforms	200	200	413
Shooting qualifications	5,000	5,000	4,572
Gasoline and oil	70,000	70,000	34,157
Supplies	5,000	5,000	33,789
Copier supplies	2,000	2,000	1,409
Total commodities	<u>82,300</u>	<u>82,300</u>	<u>74,399</u>
Contractual services:			
Dues and membership	1,375	1,375	1,183
Staff development and training	2,500	2,500	3,763
Computer software maintenance	9,000	9,000	5,169
Auto repair and maintenance	30,000	30,000	32,918
Maintenance (software)	15,200	15,200	12,287
Merit board	4,000	4,000	4,673
Total contractual services	<u>\$ 62,075</u>	<u>62,075</u>	<u>59,993</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
General Administration (cont.):			
Printing:			
Publishing	\$ 150	150	151
Total general administration	<u>389,143</u>	<u>389,143</u>	<u>417,842</u>
Investigations:			
Personal services:			
Full-time employees salary	96,024	96,024	97,662
Overtime	15,000	15,000	14,602
Holiday time	7,225	7,225	2,529
Sick time buy back	3,300	3,300	1,086
Comp time buy back	4,000	4,000	1,357
Vacation pay	2,085	2,085	
Total personal services	<u>127,634</u>	<u>127,634</u>	<u>117,236</u>
Commodities:			
Clothing and uniforms	2,500	2,500	1,407
Supplies	3,000	3,000	2,563
Total commodities	<u>5,500</u>	<u>5,500</u>	<u>3,970</u>
Contractual services:			
Staff development and training	2,000	2,000	52
Pathology lab science	500	500	
Total contractual services	<u>2,500</u>	<u>2,500</u>	<u>52</u>
Total investigations	\$ <u>135,634</u>	<u>135,634</u>	<u>121,258</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Patrol:			
Personal services:			
Full-time employees salary	\$ 521,240	521,240	496,128
Overtime	65,000	65,000	87,080
Holiday time	25,000	25,000	23,684
Sick time buy back	11,790	11,790	9,941
Personal time			1,437
Comp time buy back	8,979	8,979	3,272
Vacation pay	10,000	10,000	22,126
Sick time			17,118
Comp time			1,880
Total personal services	<u>642,009</u>	<u>642,009</u>	<u>662,666</u>
Commodities:			
Clothing and uniforms	6,800	6,800	11,434
Supplies	3,150	3,150	20,893
Total commodities	<u>9,950</u>	<u>9,950</u>	<u>32,327</u>
Contractual services:			
Staff development and training	5,000	5,000	5,677
PTI / basic training	5,000	5,000	759
Auto repair/maintenance			337
Mechanical equipment repair			150
Radio maintenance	4,000	4,000	4,009
DARE	1,000	1,000	132
Total contractual services	<u>15,000</u>	<u>15,000</u>	<u>11,064</u>
Capital outlay:			
New automobiles	30,000	30,000	30,000
Other equipment	18,000	18,000	
Total capital outlay	<u>48,000</u>	<u>48,000</u>	<u>30,000</u>
Total patrol	<u>\$ 714,959</u>	<u>714,959</u>	<u>736,057</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Jail operations:			
Personal services:			
Full-time employees salary	\$ 425,578	425,578	400,810
Overtime	90,000	90,000	44,181
Holiday time	25,000	25,000	17,963
Civilian control operator	85,155	85,155	
Vacation pay	6,000	6,000	11,862
Personal time			1,638
Comp time			1,004
Sick time buy back	7,000	7,000	6,883
Comp time buy back	10,000	10,000	11,971
Sick pay			12,241
Total personal services	648,733	648,733	508,553
Commodities:			
Meals	180,000	180,000	108,918
Clothing and uniforms	3,750	3,750	2,153
Supplies	8,000	8,000	7,773
Total commodities	191,750	191,750	118,844
Contractual services:			
Telephone	18,000	18,000	18,205
Garbage disposal	1,800	1,800	1,976
Staff development and training	4,000	4,000	301
PTI / basic training	6,000	6,000	11,259
Identix	720	720	594
Medical and hospital expense	62,000	62,000	52,372
Total contractual services	92,520	92,520	84,707
Travel:			
Extradition / transports	1,500	1,500	670
Capital outlay:			
Other equipment	8,000	8,000	
Total jail operations	\$ 942,503	942,503	712,774

(Continued)



DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Court security:			
Personal services:			
Full-time employees salary	\$ 27,016	27,016	10,059
Part-time employees salary	18,000	18,000	18,959
Overtime	3,000	3,000	699
Total personal services	<u>48,016</u>	<u>48,016</u>	<u>29,717</u>
Commodities:			
Clothing and uniforms	500	500	
Total court security	<u>48,516</u>	<u>48,516</u>	<u>29,717</u>
Custodial facilities:			
Personal services:			
Full-time employees salary	76,253	76,253	75,363
Commodities:			
Janitorial supplies	13,500	13,500	5,920
Total custodial facilities	<u>89,753</u>	<u>89,753</u>	<u>81,283</u>
Inmate account:			
Commodities:			
Supplies	4,000	4,000	7,003
Janitorial supplies	6,000	6,000	23
Total commodities	<u>10,000</u>	<u>10,000</u>	<u>7,026</u>
Contractual services:			
Computer software maintenance	13,000	13,000	14,666
Medical and hospital	10,000	10,000	5,596
Total contractual services	<u>23,000</u>	<u>23,000</u>	<u>20,262</u>
Capital outlay:			
Other equipment	4,000	4,000	
Total inmate account	<u>37,000</u>	<u>37,000</u>	<u>27,288</u>
Total sheriff	<u>\$ 2,357,508</u>	<u>2,357,508</u>	<u>2,126,219</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Probation:			
Personal services:			
Appointed officials	\$ 66,407	66,407	
Full-time employees salary	187,850	187,850	256,825
Part-time employees salary	10,338	10,338	9,937
Total personal services	<u>264,595</u>	<u>264,595</u>	<u>266,762</u>
Commodities:			
Books and periodicals	485	485	
Gasoline	970	970	
Supplies	5,432	5,432	
Copier supplies	485	485	
Total commodities	<u>7,372</u>	<u>7,372</u>	
Contractual services:			
Dues and membership	174	174	
Auto repair and maintenance	970	970	
Computer software maintenance	1,164	1,164	
Staff development and training	970	970	
Copy machine maintenance	1,840	1,840	
Total contractual services	<u>5,118</u>	<u>5,118</u>	
Travel:			
Mileage	145	145	
Seminars and conferences	1,164	1,164	
Total travel	<u>1,309</u>	<u>1,309</u>	
Capital outlay:			
Office equipment	194	194	
Total probation	<u>\$ 278,588</u>	<u>278,588</u>	<u>266,762</u>

(Continued)

DEWITT COUNTY, ILLINOIS  
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Regional office of education:			
Contractual services:			
ESR contractual	\$ 36,450	36,450	36,450
Total expenditures	\$ 7,420,684	7,420,684	5,778,653

DEWITT COUNTY, ILLINOIS  
MATCHING SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2016

	2016		
	<u>Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
Revenues:			
Taxes	\$ 290,000	290,000	276,064
Interest income			29
Total revenues	<u>290,000</u>	<u>290,000</u>	<u>276,093</u>
Expenditures:			
Contractual services:			
Highway maintenance	2,912,556	2,912,556	141,439
Escrow	<u>27,450</u>	<u>27,450</u>	
Total contractual	<u>2,940,006</u>	<u>2,940,006</u>	<u>141,439</u>
Revenues over (under) expenditures	(2,650,006)	(2,650,006)	134,654
Fund balance at beginning of year	<u>2,680,258</u>	<u>2,680,258</u>	<u>2,704,954</u>
Fund balance at end of year	\$ <u><u>30,252</u></u>	<u><u>30,252</u></u>	<u><u>2,839,608</u></u>

DEWITT COUNTY, ILLINOIS  
Notes to Supplementary Information  
November 30, 2016

(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 2016 with no instances of overexpending the budget amounts in the individual funds, except as follows:

<u>Fund</u>	<u>Amount Overexpended</u>
Animal Shelter Donations Fund	\$ 35,472
Pet Population Fund	11,407
Marriage Fund	392
Drug Court Fund	4,449
States Attorney Records Automation Fund	357
Sale in Errors Fund	1,584
Emergency Vehicle Fund	1,098
DUI Equipment Fines Fund	\$ 10,268

DEWITT COUNTY, ILLINOIS

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

November 30, 2016

	Special Revenue Funds									
	Township Bridge Fund	County Bridge Fund	Tuber- culosis Fund	Animal Control Fund	Liability Insurance Fund	Emergency Preparedness Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund	Sale In Errors Fund	
Cash and cash equivalents	\$ 221,177	1,074,330	29,938	13,980	1,177,078	51,065	1,304,259	397,426	7,467	
Investments					83,295					
Intergovernmental receivable										
<b>Total assets</b>	<u>221,177</u>	<u>1,074,330</u>	<u>29,938</u>	<u>13,980</u>	<u>1,260,373</u>	<u>51,065</u>	<u>1,304,259</u>	<u>397,426</u>	<u>7,467</u>	
<b>Liabilities and Fund Balance</b>										
Liabilities:										
Withholdings payable										
Due to other funds				2,773						
Total liabilities				<u>2,773</u>						
Fund balance:										
Restricted	221,177	1,074,330	29,938	11,207	1,260,373	51,065	1,304,259	397,426	7,467	
Unrestricted										
Total fund balance	<u>221,177</u>	<u>1,074,330</u>	<u>29,938</u>	<u>11,207</u>	<u>1,260,373</u>	<u>51,065</u>	<u>1,304,259</u>	<u>397,426</u>	<u>7,467</u>	
<b>Total liabilities and fund balance</b>	<u>\$ 221,177</u>	<u>1,074,330</u>	<u>29,938</u>	<u>13,980</u>	<u>1,260,373</u>	<u>51,065</u>	<u>1,304,259</u>	<u>397,426</u>	<u>7,467</u>	

(Continued)

## DEWITT COUNTY, ILLINOIS

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

November 30, 2016

Assets	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
Cash and cash equivalents	\$ 2,897	4,908	233,476			565	11	341,442
Investments		689	118,000					5,552
Intergovernmental receivable								
Total assets	<u>2,897</u>	<u>5,597</u>	<u>351,476</u>			<u>565</u>	<u>11</u>	<u>346,994</u>
Liabilities and Fund Balance								
Liabilities:								
Withholdings payable								
Due to other funds								
Total liabilities								
Fund balance:								
Restricted	2,897	5,597	351,476			565	11	346,994
Unrestricted								
Total fund balance	<u>2,897</u>	<u>5,597</u>	<u>351,476</u>			<u>565</u>	<u>11</u>	<u>346,994</u>
Total liabilities and fund balance	\$ <u>2,897</u>	<u>5,597</u>	<u>351,476</u>			<u>565</u>	<u>11</u>	<u>346,994</u>

(Continued)

DEWITT COUNTY, ILLINOIS

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

November 30, 2016

Assets	Special Revenue Funds						
	Replacement Tax Fund	Economic Development Fund	Court Automation Fund	Probation and Court Services Fund	Emergency Vehicle Fund	Maintenance and Child Support Fund	Article 36 Seizures Fund
Cash and cash equivalents	\$ 639	40,945	30,569	340,702	2,046	22,932	6,185
Investments			1,895	3,700			
Intergovernmental receivable							
<b>Total assets</b>	<u>639</u>	<u>40,945</u>	<u>32,464</u>	<u>344,402</u>	<u>2,046</u>	<u>22,932</u>	<u>6,185</u>
<b>Liabilities and Fund Balance</b>							
Liabilities:							
Withholdings payable							
Due to other funds							
<b>Total liabilities</b>							
Fund balance:							
Restricted	639	40,945	32,464	344,402	2,046	22,932	6,185
Unrestricted							
<b>Total fund balance</b>	<u>639</u>	<u>40,945</u>	<u>32,464</u>	<u>344,402</u>	<u>2,046</u>	<u>22,932</u>	<u>6,185</u>
<b>Total liabilities and fund balance</b>	<u>\$ 639</u>	<u>40,945</u>	<u>32,464</u>	<u>344,402</u>	<u>2,046</u>	<u>22,932</u>	<u>6,185</u>



DEWITT COUNTY, ILLINOIS

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

November 30, 2016

Assets	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 Fines Fund	Social Security Fund		
Cash and cash equivalents	\$ 66,712	23,050	3,551	51,401	30,801	32,009	7,313	227,112		
Investments						2,745		31,455		
Intergovernmental receivable	375		2,501	1,900	334		331			
Total assets	<u>67,087</u>	<u>23,050</u>	<u>6,052</u>	<u>53,301</u>	<u>31,135</u>	<u>34,754</u>	<u>7,644</u>	<u>258,567</u>		
<u>Liabilities and Fund Balance</u>										
Liabilities:										
Withholdings payable										
Due to other funds										
Total liabilities										
Fund balance:										
Restricted	67,087	23,050	6,052	53,301	31,135	34,754	7,644	258,567		
Unrestricted	<u>67,087</u>	<u>23,050</u>	<u>6,052</u>	<u>53,301</u>	<u>31,135</u>	<u>34,754</u>	<u>7,644</u>	<u>258,567</u>		
Total fund balance										
Total liabilities and fund balance	\$ <u>67,087</u>	<u>23,050</u>	<u>6,052</u>	<u>53,301</u>	<u>31,135</u>	<u>34,754</u>	<u>7,644</u>	<u>258,567</u>		

(Continued)

DEWITT COUNTY, ILLINOIS

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

November 30, 2016

	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	\$ 2,849	57,736	3,262	38,724	983	82,831	11,707	297,866		
Investments										
Intergovernmental receivable										
Total assets	<u>2,849</u>	<u>57,736</u>	<u>3,262</u>	<u>38,724</u>	<u>983</u>	<u>82,831</u>	<u>11,707</u>	<u>297,866</u>		
<b>Liabilities and Fund Balance</b>										
Liabilities:										
Withholdings payable										
Due to other funds		15,008								
Total liabilities		<u>15,008</u>								
Fund balance:										
Restricted	2,849	42,728	3,262	38,724	983	82,831	11,707	297,866		
Unrestricted										
Total fund balance	<u>2,849</u>	<u>42,728</u>	<u>3,262</u>	<u>38,724</u>	<u>983</u>	<u>82,831</u>	<u>11,707</u>	<u>297,866</u>		
Total liabilities and fund balance	\$ <u>2,849</u>	<u>57,736</u>	<u>3,262</u>	<u>38,724</u>	<u>983</u>	<u>82,831</u>	<u>11,707</u>	<u>297,866</u>		

## DEWITT COUNTY, ILLINOIS

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

November 30, 2016

Assets	Special Revenue Funds							State's Attorney		Total Nonmajor Governmental Funds
	Police Vehicle Fund	Public Transportation Fund	Animal Shelter Fund	Retirement Fund	Electronic Citation Fees Fund	County Highway Fund	Records Automation Fund	Forfeited Fund		
Cash and cash equivalents	\$ 56,121	2,000	8,104	324,371	15,444	620,649	1,284	38,318	7,322,653	
Investments				48,285		164,700			448,480	
Intergovernmental receivable							64		17,341	
Total assets	<u>56,121</u>	<u>2,000</u>	<u>8,104</u>	<u>372,656</u>	<u>15,444</u>	<u>785,349</u>	<u>1,348</u>	<u>38,318</u>	<u>7,788,474</u>	
<u>Liabilities and Fund Balance</u>										
Liabilities:										
Withholdings payable									44,483	
Due to other funds						26,702			44,483	
Total liabilities						<u>26,702</u>				
Fund balance:										
Restricted	56,121	2,000	8,104	372,656	15,444	758,647	1,348	38,318	7,743,991	
Unrestricted	<u>56,121</u>	<u>2,000</u>	<u>8,104</u>	<u>372,656</u>	<u>15,444</u>	<u>758,647</u>	<u>1,348</u>	<u>38,318</u>	<u>7,743,991</u>	
Total fund balance										
Total liabilities and fund balance	<u>\$ 56,121</u>	<u>2,000</u>	<u>8,104</u>	<u>372,656</u>	<u>15,444</u>	<u>785,349</u>	<u>1,348</u>	<u>38,318</u>	<u>7,788,474</u>	

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, 2016

	Special Revenue Funds									
	Township Bridge Fund	County Bridge Fund	Tuber- culosis Fund	Animal Control Fund	Liability Insurance Fund	Emergency Preparedness Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund	Sale In Errors Fund	
Revenues:										
Taxes					399,851	43,860	484,129	1,051,741		
State of Illinois	148,110				94		1,012	271	1	
Interest income	54			42,974						9,050
Fines and fees				2,454	66,215		603			
Miscellaneous income				45,428	466,160	43,860	485,744	1,052,012		9,051
Total revenues	148,164									
Expenditures:										
Current:					436,425	31,912	519,850	759,207		1,584
General government				85,180						
Public safety		41,615								
Highways and streets			2,858							
Health										
Culture and recreation										
Capital outlay				85,180	436,425	31,912	519,850	759,207		1,584
Total expenditures		41,615	2,858							
Excess (deficiency) of revenues received over (under) expenditures disbursed	148,164	(41,615)	(2,858)	(39,752)	29,735	11,948	(34,106)	292,805		7,467
Other financing sources (uses):										
Transfers in (out)				45,000						
Net change in fund balance	148,164	(41,615)	(2,858)	5,248	29,735	11,948	(34,106)	292,805		7,467
Fund balance at beginning of year	73,013	1,115,945	32,796	5,959	1,230,638	39,117	1,338,365	104,621		
Fund balance at end of year	\$ 221,177	1,074,330	29,938	11,207	1,260,373	51,065	1,304,259	397,426		7,467

(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, 2016

	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			369,869	161,994	53,997			
State of Illinois								163
Interest income	1		198					56,962
Fines and fees	320	6,534					500	
Miscellaneous income		608					500	
Total revenues	321	7,142	370,067	161,994	53,997			57,125
Expenditures:								
Current:								
General government	3,392			161,994	53,997			12,589
Public safety		22,054						
Highways and streets								
Health			241,275					
Culture and recreation								
Capital outlay	3,392	22,054	241,275	161,994	53,997			12,589
Total expenditures	3,392	22,054	241,275	161,994	53,997			12,589
Excess (deficiency) of revenues received over (under) expenditures disbursed	(3,071)	(14,912)	128,792				500	44,536
Other financing sources (uses):								
Transfers in (out)		20,000	(15,000)					
Net change in fund balance	(3,071)	5,088	113,792				500	44,536
Fund balance at beginning of year	5,968	509	237,684			565	(489)	302,458
Fund balance at end of year	2,897	5,597	351,476			565	11	346,994

(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, 2016

	Special Revenue Funds						Article 36 Seizures Fund
	Replacement Tax Fund	Economic Development Fund	Court Automation Fund	Probation and Court Services Fund	Emergency Vehicle Fund	Maintenance and Child Support Fund	
Revenues:							
Taxes	\$						
State of Illinois	359,640						
Interest income	113	9	13	175		7	
Fines and fees			19,300	55,747		300	
Miscellaneous income				504	3,144		
Total revenues	<u>359,753</u>	<u>9</u>	<u>19,313</u>	<u>56,426</u>	<u>3,144</u>	<u>307</u>	
Expenditures:							
Current:							
General government		40,000					
Public safety			11,947	58,719	1,098	267	300
Highways and streets							
Health							
Culture and recreation							
Capital outlay							
Total expenditures		<u>40,000</u>	<u>11,947</u>	<u>58,719</u>	<u>1,098</u>	<u>267</u>	<u>300</u>
Excess (deficiency) of revenues received over (under) expenditures disbursed	359,753	(39,991)	7,366	(2,293)	2,046	40	(300)
Other financing sources (uses):							
Transfers in (out)	<u>(424,200)</u>	<u>26,000</u>					
Net change in fund balance	<u>(64,447)</u>	<u>(13,991)</u>	<u>7,366</u>	<u>(2,293)</u>	<u>2,046</u>	<u>40</u>	<u>(300)</u>
Fund balance at beginning of year	<u>65,086</u>	<u>54,936</u>	<u>25,098</u>	<u>346,695</u>		<u>14,378</u>	<u>6,485</u>
Fund balance at end of year	<u>\$ 639</u>	<u>40,945</u>	<u>32,464</u>	<u>344,402</u>	<u>2,046</u>	<u>14,418</u>	<u>6,185</u>

(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, 2016

	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						15,017		374,838
State of Illinois	36	6	11	22	15	4		37
Interest income	2,062	7,680	22,730	19,400	2,550		4,859	
Fines and fees	555					97		
Miscellaneous income		7,686	22,741	19,422	2,565		4,859	
Total revenues	<u>2,653</u>	<u>7,686</u>	<u>22,741</u>	<u>19,422</u>	<u>2,565</u>	<u>15,118</u>	<u>4,859</u>	<u>374,875</u>
Expenditures:								
Current:						25,799		312,351
General government								
Public safety	6,449	2,919	30,687	1,866				
Highways and streets								
Health								
Culture and recreation								
Capital outlay							10,268	
Total expenditures	<u>6,449</u>	<u>2,919</u>	<u>30,687</u>	<u>1,866</u>		<u>25,799</u>	<u>10,268</u>	<u>312,351</u>
Excess (deficiency) of revenues received over (under) expenditures disbursed	(3,796)	4,767	(7,946)	17,556	2,565	(10,681)	(5,409)	62,524
Other financing sources (uses):								
Transfers in (out)								
Net change in fund balance	(3,796)	4,767	(7,946)	17,556	2,565	(10,681)	(5,409)	62,524
Fund balance at beginning of year	70,883	18,283	13,998	35,745	28,570	45,435	13,053	196,043
Fund balance at end of year	<u>\$ 67,087</u>	<u>23,050</u>	<u>6,052</u>	<u>53,301</u>	<u>31,135</u>	<u>34,754</u>	<u>7,644</u>	<u>258,567</u>

(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, 2016

	Special Revenue Funds									
	Geographic Information System					Special Revenue Funds				
	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										489,867
State of Illinois										56
Interest income	2			33	1					
Fines and fees	112	21,606	205	410,765					3,370	
Miscellaneous income										
Total revenues	114	21,606	205	410,798	1				3,370	489,923
Expenditures:										
Current:										
General government	1,427	36,705							16,407	
Public safety										
Highways and streets										
Health										391,740
Culture and recreation				252,550						
Capital outlay				115,900						
Total expenditures	1,427	36,705		368,450					16,407	391,740
Excess (deficiency) of revenues received over (under) expenditures disbursed	(1,313)	(15,099)	205	42,348	1				(13,037)	98,183
Other financing sources (uses):										
Transfers in (out)				(50,000)						
Net change in fund balance	(1,313)	(15,099)	205	(7,652)	1				(13,037)	98,183
Fund balance at beginning of year	4,162	57,927	3,057	46,376	982				24,744	199,683
Fund balance at end of year	2,849	42,728	3,262	38,724	983				11,707	297,866

(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, 2016

	Special Revenue Funds								Total Nonmajor Governmental Funds
	Police Vehicle Fund	Public Transportation Fund	Animal Shelter Fund	Retirement Fund	Electronic Citation Fees Fund	County Highway Fund	Records Automation Fund	State's Attorney Forfeited Fund	
Revenues:									
Taxes				449,817		552,125			2,867,375
State of Illinois									2,087,480
Interest income				53	3,023	61		1 26	2,475
Fines and fees	33,879							2,263	740,157
Miscellaneous income			2,221						356,771
Total revenues	33,879		2,221	449,870	3,023	832,056	728	2,289	6,054,258
Expenditures:									
Current:				693,211			657		1,813,661
General government									254,055
Public safety						571,907			1,892,579
Highways and streets									635,873
Health									252,550
Culture and recreation	14,440		35,472			205,585			381,665
Capital outlay	14,440		35,472	693,211		777,492	657		5,230,383
Total expenditures	19,439		(33,251)	(243,341)	3,023	54,564	71	2,289	823,875
Excess (deficiency) of revenues received over (under) expenditures disbursed				79,200					(319,000)
Other financing sources (uses):									
Transfers in (out)									
Net change in fund balance	19,439		(33,251)	(164,141)	3,023	54,564	71	2,289	504,875
Fund balance at beginning of year	36,682	2,000	41,355	536,797	12,421	704,083	1,277	36,029	7,239,116
Fund balance at end of year	56,121	2,000	8,104	372,656	15,444	758,647	1,348	38,318	7,743,991







DEWITT COUNTY, ILLINOIS  
 SCHEDULE OF INVESTMENTS -  
 ALL FUND TYPES

November 30, 2016

	Number	Interest Rate	Cost
General Fund:			
Certificate of deposit:			
State Bank of Lincoln	41689	0.05 %	\$ 92,313
State Bank of Lincoln	41700	0.05	92,313
State Bank of Lincoln	41702	0.05	170,424
Heartland Bank & Trust	7036030	0.45	155,000
Heartland Bank & Trust	7035338	0.20	165,000
First Mid-Illinois Bank	83162	0.10	501,373
First Mid-Illinois Bank	21785	0.10	319,312
First Mid-Illinois Bank	21786	0.15	335,722
Total			1,831,457
Special Revenue Funds:			
County Highway Fund:			
Certificate of deposit:			
State Bank of Lincoln	41689	0.05	42,822
State Bank of Lincoln	41700	0.05	42,822
State Bank of Lincoln	41702	0.05	79,056
Total			164,700
Matching Fund:			
Certificate of deposit:			
State Bank of Lincoln	41689	0.05	21,411
State Bank of Lincoln	41700	0.05	21,411
State Bank of Lincoln	41702	0.05	39,528
Total			82,350
Unemployment Fund:			
Certificate of deposit:			
State Bank of Lincoln	41689	0.05	714
State Bank of Lincoln	41700	0.05	714
State Bank of Lincoln	41702	0.05 %	1,317
Total			\$ 2,745

DEWITT COUNTY, ILLINOIS  
 SCHEDULE OF INVESTMENTS -  
 ALL FUND TYPES  
 (Continued)

November 30, 2016

	Number	Interest Rate	Cost
Special Revenue Funds (cont.):			
Social Security Fund:			
Certificate of deposit:			
State Bank of Lincoln	41689	0.05 %	\$ 8,178
State Bank of Lincoln	41700	0.05	8,178
State Bank of Lincoln	71702	0.05	15,099
Total			31,455
Retirement Fund:			
Certificate of deposit:			
State Bank of Lincoln	41689	0.05	12,554
State Bank of Lincoln	41700	0.05	12,554
State Bank of Lincoln	41702	0.05	23,177
Total			48,285
Liability Insurance Fund			
Certificate of deposit:			
State Bank of Lincoln	41689	0.05	21,657
State Bank of Lincoln	41700	0.05	21,657
State Bank of Lincoln	41702	0.05	39,981
Total			83,295
Mental Health Fund:			
Savings account:			
DeWitt Savings Bank	100048823		230,845
Certificate of Deposit:			
State Bank of Lincoln	41509	0.05	78,670
State Bank of Lincoln	41669	0.05 %	39,330
Total			\$ 348,845

DEWITT COUNTY, ILLINOIS  
 SCHEDULE OF INVESTMENTS -  
 ALL FUND TYPES  
 (Continued)

November 30, 2016

	Number	Interest Rate	Cost
Fiduciary Funds:			
Indemnity Fund:			
Certificate of deposit:			
First Mid-Illinois Bank	6384	0.10 %	\$ 5,000
First Mid-Illinois Bank	6472	0.10	<u>5,000</u>
Total			<u><u>10,000</u></u>
Inheritance Tax Fund:			
Savings account:			
DeWitt Savings Bank	100102112		<u><u>56</u></u>
Special Drainage Districts Fund:			
Goose Creek Drainage:			
Certificate of deposit:			
First National Bank	16370	0.25	<u><u>3,000</u></u>
Telephone System Board (911) Fund:			
Certificate of deposit:			
State Bank of Lincoln	41330	0.05 %	<u><u>\$ 218,951</u></u>