

DEWITT COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended November 30, 2015

Floyd & Associates
Certified Public Accountants
Clinton, Illinois

DEWITT COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended November 30, 2015

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	29-57

DEWITT COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended November 30, 2015

TABLE OF CONTENTS
(Continued)

	<u>Page</u>
FINANCIAL SECTION (cont.)	
Supplementary Information (cont.)	
Budgetary Comparison Schedule - Modified Cash Basis - Matching Fund	58
Notes to Supplementary Information	59
Combining Statement of Assets, Liabilities and Fund Balances - Modified Cash Basis- Nonmajor Governmental Funds	60-65
Combining Statement of Revenues Received, Expenditures Disbursed and Changes in Fund Balance - Modified Cash Basis - Nonmajor Governmental Funds	66-71
Combining Statement of Net Position - Modified Cash Basis - Fiduciary Funds	72
Schedule of Equalized Assessed Valuations, Property Tax Levies, Rates, Extensions and Collections - Last Three Years	73
Computation of Legal Debt Margin	74
Schedule of Investments - All Fund Types	75-77



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, 2015, 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, 2015 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 May 16, 2016 on our consideration of DeWitt County's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DeWitt County's internal control over financial reporting and compliance.

Certified Public Accountants


Floyd & Associates

Clinton, Illinois
May 16, 2016



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, 2015, 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 May 16, 2016.

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
May 16, 2016

DEWITT COUNTY, ILLINOIS
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
November 30, 2015

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 11,987,261
Investments	2,286,704
Intergovernmental receivable	42,038
Capital assets, net of accumulated depreciation	<u>12,467,979</u>
 Total assets	 <u>26,783,982</u>
<u>Liabilities</u>	
Withholdings payable	<u>5,810</u>
<u>Net Position</u>	
Invested in capital assets, net of related debt	12,467,979
Restricted	
Road projects	6,040,980
Other	3,903,579
Unrestricted	<u>4,365,634</u>
 Total net position	 \$ <u><u>26,778,172</u></u>

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS

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

November 30, 2015

<u>Assets</u>	General Fund	Matching Fund	Other Govern- mental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 2,588,433	2,650,054	6,748,774	11,987,261
Investments	1,711,784	54,900	520,020	2,286,704
Intergovernmental receivable	27,261		14,777	42,038
Due from other funds	44,455			44,455
Total assets	<u>4,371,933</u>	<u>2,704,954</u>	<u>7,283,571</u>	<u>14,360,458</u>
<u>Liabilities and Fund Balance</u>				
Liabilities:				
Withholdings payable	5,810			5,810
Due to other funds			44,455	44,455
Total liabilities	<u>5,810</u>		<u>44,455</u>	<u>50,265</u>
Fund balance:				
Restricted	4,366,123	2,704,954	7,239,605	9,944,559
Unassigned	4,366,123	2,704,954	(489)	4,365,634
Total fund balance	<u>4,366,123</u>	<u>2,704,954</u>	<u>7,239,116</u>	<u>14,310,193</u>
Total liabilities and fund balance	<u>\$ 4,371,933</u>	<u>2,704,954</u>	<u>7,283,571</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 \$25,714,786 are not financial resources and,
therefore, are not reported in the funds, net of accumulated depreciation of \$13,246,807.

Net position of governmental activities \$ 26,778,172

DEWITT COUNTY, ILLINOIS

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

Year Ended November 30, 2015

	General Fund	Matching Fund	Other Governmental Funds	Total Governmental Funds
Revenues received:				
Taxes	\$ 1,677,693	311,336	3,818,804	5,807,833
State of Illinois	1,664,202		1,269,151	2,933,353
Other governmental units	381,760			381,760
Interest income	84,086	13	11,581	95,680
Fines and fees	2,517,948		750,565	3,268,513
Miscellaneous income	278,158		685,138	963,296
Total revenues	<u>6,603,847</u>	<u>311,349</u>	<u>6,535,239</u>	<u>13,450,435</u>
Expenditures disbursed:				
Current:				
General government	3,236,701		1,750,453	4,987,154
Public safety	2,286,047		315,700	2,601,747
Highways and streets		95,871	2,134,573	2,230,444
Health			870,951	870,951
Culture and recreation			224,368	224,368
Capital outlay	385,775		945,785	1,331,560
Total expenditures	<u>5,908,523</u>	<u>95,871</u>	<u>6,241,830</u>	<u>12,246,224</u>
Excess (deficiency) of revenues received over (under) expenditures disbursed	695,324	215,478	293,409	1,204,211
Other financing sources (uses):				
Transfer in (out)	<u>277,681</u>		<u>(277,681)</u>	
Net changes in fund balances	973,005	215,478	15,728	1,204,211
Fund balances at beginning of year	<u>3,393,118</u>	<u>2,489,476</u>	<u>7,223,388</u>	<u>13,105,982</u>
Fund balances at end of year	<u>\$ 4,366,123</u>	<u>2,704,954</u>	<u>7,239,116</u>	<u>14,310,193</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, 2015

Reconciliation to the Statement of Activities:

Net change in fund balance - total governmental funds	\$ <u>1,204,211</u>
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Amounts reported for governmental activities in the
 Statement of Activities are different because:

Governmental funds report capital outlay as expenditures
 while governmental activities report depreciation expense
 to allocate those expenditures over the life of the assets:

Capital asset purchases capitalized	1,331,560
Depreciation expense	<u>(994,696)</u>
Change in capital assets	<u>336,864</u>

Change in net position of governmental activities	\$ <u><u>1,541,075</u></u>
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See accompanying notes to financial statements.

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

November 30, 2015

	<u>Agency Funds</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 582,540
Investments	<u>231,842</u>
Total assets	<u>814,382</u>
<u>Liabilities</u>	
Funds available for distribution	<u>814,382</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, 2015

(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, 2015

(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 Logan 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, 2015

(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, 2015

(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, 2015

(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, 2015

(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, 2015

(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, 2015.

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, 2015

(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 2015 levy was passed by the Board on November 20, 2014. 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 2014 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, 2015

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

F. Estimates

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

(2) Replacement Tax Revenue

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

(3) Retirement Fund Commitments

Plan Description

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

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

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2015

(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 2014 were 9.37 percent of annual covered payroll for Regular plan members, 19.42 percent of annual covered payroll for SLEP and 315.83 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 2014 was \$288,705 for Regular, \$162,102 for SLEP and \$268,545 for ECO. The required contribution for 2014 was determined as part of the December 31, 2012, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2012, 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, 2012, is being amortized as a level percentage of projected payroll on an open 29 year basis.

Funded Status and Funding Progress

As of December 31, 2014 the most recent actuarial valuation date:

- a. The Regular plan was 101.28 percent funded. The actuarial accrued liability for benefits was \$8,041,498 and the actuarial value of assets was \$8,144,495, resulting in an overfunded actuarial accrued liability (UAAL) of \$102,997. The covered payroll for the calendar year 2014 (annual payroll of active employees covered by the plan) was \$3,081,166. Because the plan is overfunded, there is no ratio of the UAAL to the covered payroll.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2015

(3) Retirement Fund Commitments (cont.)

Funded Status and Funding Progress (cont.)

- b. The SLEP plan was 76.29 percent funded. The actuarial accrued liability for benefits was \$3,422,595 and the actuarial value of assets was \$2,611,163 resulting in an underfunded actuarial accrued liability (UAAL) of \$811,432. The covered payroll for the calendar year 2014 (annual payroll of active employees covered by the plan) was \$834,715 and the ratio of the UAAL to the covered payroll was 97 percent.
- c. The ECO plan was 0 percent funded. The actuarial accrued liability for benefits was \$542,694 and the actuarial value of assets was \$(2,347,141) resulting in an underfunded actuarial accrued liability (UAAL) of \$2,889,835. The covered payroll for calendar year 2014 (annual payroll of active employees covered by the plan) was \$0 and the ratio of the UAAL to the covered payroll was 0 percent.

Three Year Trend Information

Year Ending	Annual Pension Cost (APC)	% of APC Contributed	Net Pension Obligation
Regular Personnel:			
12/31/14	\$ 288,705	100 %	\$ 0
12/31/13	294,066	100	0
12/31/12	259,831	100	0
Sheriff's Law Enforcement Personnel:			
12/31/14	\$ 162,102	100 %	\$ 0
12/31/13	153,412	100	0
12/31/12	156,715	100	0
Elected County Officials:			
12/31/14	\$ 268,545	100 %	\$ 0
12/31/13	0	0	0
12/31/12	108,396	100	0

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

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2015

(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 \$1,230,638 in reserves at November 30, 2015 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, 2015 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	14,980
County Highway Fund	General Fund	\$ 26,702

The purpose of interfund loans receivable and payable at November 30, 2015, is to correct individual fund's revenue and expenditure allocations during data entry processing.

Individual fund transfers for the year ended November 30, 2015, are as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
General Fund	Animal Control Fund	\$ 43,100
General Fund	Law Library Fund	20,000
Replacement Tax Fund	Retirement Fund	94,860
Replacement Tax Fund	General Fund	323,281
Treasurer's Automation Fund	General Fund	1,500
Mental Health Fund	General Fund	\$ 16,000

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, 2015

(6) Deposits and Investments

Deposits and investments as of November 30, 2015 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 11,987,261
Investments	2,286,704
Statement of Fiduciary Net Position:	
Cash and cash equivalents	582,540
Investments	<u>231,842</u>
Total deposits and investments	<u>\$ 15,088,347</u>

Deposits and investments as of November 30, 2015 consist of the following:

Cash on hand	\$ 3,987
Deposits with financial institutions	<u>15,084,360</u>
Total deposits and investments	<u>\$ 15,088,347</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, 2015

(6) Deposits and Investments (cont.)

Investments

As of November 30, 2015, 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	\$ 2,518,546	2,518,546			

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, 2015 the County's bank balances of \$20,119,093 (including certificates of deposit, checking, and savings accounts) were fully insured and collateralized except for balances of \$3,123,688 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, 2015

(7) Capital Assets

Capital asset activity resulting from modified cash basis transactions for the fiscal year ended November 30, 2015 was as follows:

	Balance at November 30, 2014	Additions	Deductions	Balance at November 30, 2015
Governmental activities:				
Land	\$ 596,786			596,786
Buildings	12,591,704	243,478		12,835,182
Other improvements	3,318,060	584,288		3,902,348
Machinery and equipment	5,786,288	322,603		6,108,891
Infrastructure	2,090,388	181,191		2,271,579
Total	<u>24,383,226</u>	<u>1,331,560</u>		<u>25,714,786</u>
Less accumulated depreciation:				
Buildings	5,707,069	319,656		6,026,725
Other improvements	1,517,288	188,805		1,706,093
Machinery and equipment	4,545,231	380,838		4,926,069
Infrastructure	482,523	105,397		587,920
Total	<u>12,252,111</u>	<u>994,696</u>		<u>13,246,807</u>
Net capital assets	<u>\$ 12,131,115</u>	<u>336,864</u>		<u>12,467,979</u>

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

Primary government:

Governmental activities:

General activities	\$ 199,529
Public safety	355,957
Highways and streets	241,211
Culture and recreation	<u>197,999</u>
Total	<u>\$ 994,696</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, 2015 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, 2015

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 Pysl ((b-a)/c)
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Regular Personnel:

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
2012	8,056,095	8,633,467	577,372	93.31	2,802,924	20.60

On a market value basis, the actuarial value of assets as of December 31, 2014 is \$9,658,661. On a market basis, the funded ratio would be 120.11 percent.

Sheriff's Law Enforcement Personnel:

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
2012	2,968,953	3,933,017	964,064	75.49	868,708	110.98

On a market value basis, the actuarial value of assets as of December 31, 2014 is \$3,111,935. On a market basis, the funded ratio would be 90.92 percent.

Elected County Officials:

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
2012	(2,312,326)	526,777	2,839,103	0.00	173,461	1,636.74

On a market value basis, the actuarial value of assets as of December 31, 2014 is \$(2,242,784). 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, 2015

	2015		
	<u>Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
Revenues:			
Taxes	\$ 1,500,000	1,500,000	1,677,693
State of Illinois	1,467,420	1,467,420	1,664,202
Other governmental units	400,000	400,000	381,760
Interest income	6,000	6,000	84,086
Fines and fees	804,600	804,600	2,517,948
Miscellaneous income	404,688	404,688	278,158
Total revenues	<u>4,582,708</u>	<u>4,582,708</u>	<u>6,603,847</u>
Expenditures:			
Current:			
General government	5,142,016	5,142,016	3,236,701
Public safety	2,486,623	2,486,623	2,286,047
Capital Outlay	225,270	225,270	385,775
Total expenditures	<u>7,853,909</u>	<u>7,853,909</u>	<u>5,908,523</u>
Excess (deficiency) of revenues over (under) expenditures	(3,271,201)	(3,271,201)	695,324
Other financing sources (uses):			
Transfers from:			
Replacement Tax Fund	323,281	323,281	323,281
Mental Health Fund	16,000	16,000	16,000
Treasurer's Automation Fund	1,500	1,500	1,500
Transfers to:			
Law Library Fund	(20,000)	(20,000)	(20,000)
Animal Control Fund	(43,100)	(43,100)	(43,100)
Net change in fund balance	(2,993,520)	(2,993,520)	973,005
Fund balance at beginning of year	<u>2,786,267</u>	<u>2,786,267</u>	<u>3,393,118</u>
Fund balance at end of year	<u>\$ (207,253)</u>	<u>(207,253)</u>	<u>4,366,123</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Revenues:			
County Collector:			
Taxes	\$ 1,500,000	1,500,000	1,677,693
State of Illinois:			
Sales tax	500,000	500,000	556,547
Income tax	500,000	500,000	563,085
Local use tax	77,000	77,000	86,807
Victim witness	9,515	9,515	7,136
State's attorney salary	113,460	113,460	66,185
Probation office salaries	140,945	140,945	217,138
Public defender	72,000	72,000	54,011
Supervisor of Assessments salary	27,500	27,500	18,617
Election	10,000	10,000	19,325
FEMA	15,000	15,000	20,897
Energy grant			50,304
Property Record Cards	1,000	1,000	1,770
Collection and extension of taxes	1,000	1,000	2,380
Interest income:			
Operating	1,000	1,000	82,185
Equipment depreciation	5,000	5,000	1,901
Fines:			
State traffic	11,000	11,000	11,502
Criminal fines	80,000	80,000	66,487
Fees:			
County clerk	74,000	74,000	19,911
Circuit clerk	90,000	90,000	88,313
Sheriff	25,000	25,000	38,359
Sheriff's commissary receipts	36,000	36,000	27,581
Public defender	11,000	11,000	12,440
Coroner's inquest	2,500	2,500	3,256
Zoning	7,000	7,000	9,121
Revenue stamps	30,000	30,000	32,305
Boarding of prisoners	300,000	300,000	365,328
Circuit Clerk-States Attorney	6,500	6,500	7,950
Prisoner meals	13,000	13,000	9,508
Transporting of prisoners	15,000	15,000	18,256
Circuit Clerk-County Traffic	85,000	85,000	74,588
Circuit Clerk-Sheriff fees	6,000	6,000	7,608
Circuit Clerk-postage/copies	\$ 2,100	2,100	3,020

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	<u>Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
Revenues (cont.):			
Fees (cont.):			
Work release	\$ 2,500	2,500	3,331
Circuit Clerk-Guardian Ad Litem	8,000	8,000	32,155
Solid Waste - Host fees			1,686,929
Other governmental units:			
911 dispatch reimbursement	80,000	80,000	80,000
City of Clinton dispatch reimbursement	250,000	250,000	251,698
Farmer City dispatch reimbursement	70,000	70,000	35,062
City of Clinton-FEMA reimbursement			15,000
Miscellaneous income:			
Miscellaneous	250,000	250,000	201,990
Health insurance	40,000	40,000	46,473
Office supply reimbursements	30,000	30,000	29,695
Salary reimbursements	84,688	84,688	
Total revenues	<u>\$ 4,582,708</u>	<u>4,582,708</u>	<u>6,603,847</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	<u>Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
Expenditures:			
County board:			
Legislation and policy	\$ 288,559	288,559	239,720
Environmental consultant	50,000	50,000	798
Property	448,633	448,633	433,307
Equipment reserve	1,495,000	1,495,000	227,007
Information systems	143,600	143,600	124,707
C.I.E.D.C.	3,500	3,500	3,500
Health insurance	370,000	370,000	344,050
Telecommunications	592,660	592,660	542,349
Contingencies	118,350	118,350	197
Total county board	<u>3,510,302</u>	<u>3,510,302</u>	<u>1,915,635</u>
Board of review	74,320	74,320	132,171
County clerk	150,545	150,545	145,109
Election and registration	105,200	105,200	86,276
Audit	36,000	36,000	36,000
County treasurer	106,390	106,390	106,638
Supervisor of assessments	56,663	56,663	56,663
Property record cards	44,818	44,818	28,601
Tax mapping and soil survey	6,500	6,500	2,990
Collection extension of taxes	26,000	26,000	16,979
E.M.A.	73,116	73,116	69,209
Circuit court	163,670	163,670	138,215
Circuit clerk	195,329	195,329	173,250
Public defender	247,514	247,514	218,747
Jury	21,000	21,000	4,202
State's attorney	295,847	295,847	284,647
Victim witness	20,042	20,042	19,425
Coroner	50,855	50,855	40,190
Planning and zoning	47,775	47,775	50,049
Sheriff:			
General administration	381,800	381,800	359,882
Investigations	186,669	186,669	159,391
Patrol	678,594	678,594	641,333
Jail operations	948,343	948,343	816,744
Court security	35,824	35,824	20,058
Custodial facilities	87,528	87,528	80,195
Inmate account	40,000	40,000	32,627
Total sheriff	<u>\$ 2,358,758</u>	<u>2,358,758</u>	<u>2,110,230</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	<u>2015</u>		
	<u>Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
Expenditures (cont.):			
Probation	\$ <u>219,065</u>	<u>219,065</u>	<u>229,097</u>
Regional office of education	<u>44,200</u>	<u>44,200</u>	<u>44,200</u>
Total expenditures	\$ <u><u>7,853,909</u></u>	<u><u>7,853,909</u></u>	<u><u>5,908,523</u></u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures:			
County board:			
Legislation and policy:			
Personal services:			
Elected officials salary	\$ 51,896	51,896	47,565
Chairman's salary	5,000	5,000	5,000
Full-time employees salary	56,663	56,663	56,769
Total personal services	<u>113,559</u>	<u>113,559</u>	<u>109,334</u>
Commodities:			
Books and periodicals	500	500	427
Supplies	50,000	50,000	69,527
Total commodities	<u>50,500</u>	<u>50,500</u>	<u>69,954</u>
Contractual services:			
Dues and membership	4,000	4,000	3,500
Pre-employment physical	600	600	962
Labor negotiator	25,000	25,000	26,863
Soil and water conservation	8,000	8,000	8,000
Maintenance			1,162
Real estate taxes	8,000	8,000	4,032
Total contractual services	<u>45,600</u>	<u>45,600</u>	<u>44,519</u>
Travel:			
Mileage	2,300	2,300	1,472
Seminars and conferences	700	700	240
Total travel	<u>3,000</u>	<u>3,000</u>	<u>1,712</u>
Printing:			
Publishing	900	900	801
Capital Outlay	<u>75,000</u>	<u>75,000</u>	<u>13,400</u>
Total legislation and policy	<u>\$ 288,559</u>	<u>288,559</u>	<u>239,720</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Environmental consultant:			
Contractual services	\$ 50,000	50,000	798
Property:			
Personal services:			
Full-time employees salary	99,183	99,183	88,345
Over-time employees salary			273
Personal time			834
Vacation pay			3,532
Sick pay			2,798
Total personal services	99,183	99,183	95,782
Commodities:			
Clothing and uniforms	200	200	190
Gasoline and oil	1,500	1,500	1,045
Supplies	400	400	668
Maintenance supplies	5,500	5,500	3,322
Copier supplies	100	100	12
Janitorial supplies			256
Total commodities	\$ 7,700	7,700	5,493

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Property (cont.):			
Contractual services:			
Gas	\$ 40,000	40,000	31,931
Electricity	110,000	110,000	92,160
Water	19,000	19,000	18,064
Telephone	36,000	36,000	36,911
Postage	20,000	20,000	15,079
Garbage disposal	1,300	1,300	1,295
Staff development and training	500	500	111
Auto repair and maintenance	1,000	1,000	94
Building maintenance (structure)	85,000	85,000	67,448
Lawn maintenance	500	500	66
Legal	500	500	1,634
Court ordered services			23
Pest control	2,200	2,200	2,160
Equipment maintenance	25,000	25,000	14,752
Total contractual services	<u>341,000</u>	<u>341,000</u>	<u>281,728</u>
Capital outlay:			
Other equipment	750	750	
Building improvements			50,304
Total Capital outlay	<u>750</u>	<u>750</u>	<u>50,304</u>
Total property	<u>448,633</u>	<u>448,633</u>	<u>433,307</u>
Equipment reserve:			
Contractual services	<u>1,495,000</u>	<u>1,495,000</u>	<u>5,222</u>
Capital Outlay:			
Other equipment			<u>221,785</u>
Total equipment reserve	<u>\$ 1,495,000</u>	<u>1,495,000</u>	<u>227,007</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Information systems:			
Commodities:			
Supplies	\$		1,634
Contractual services:			
Computer software maintenance	31,500	31,500	30,637
Staff development and training	5,000	5,000	5,413
Website development and maintenance	1,500	1,500	2,145
Digital scanning	1,500	1,500	
Equipment maintenance	3,000	3,000	2,369
Copy machine maintenance	5,100	5,100	4,426
Land development			233
Computer maintenance	45,000	45,000	30,844
Total contractual services	<u>92,600</u>	<u>92,600</u>	<u>76,067</u>
Capital outlay:			
Other equipment	51,000	51,000	47,006
Total information systems	<u>143,600</u>	<u>143,600</u>	<u>124,707</u>
C.I.E.D.C.:			
Contractual services:			
C.I.E.D.C.	3,500	3,500	3,500
Health insurance:			
Contractual services:			
Health insurance	\$ 370,000	370,000	344,050

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Telecommunications:			
Personal services:			
Full-time employees salary	\$ 406,060	406,060	393,302
Over-time employees salary	32,500	32,500	59,728
Holiday time	19,500	19,500	16,900
Sick time buy back	8,000	8,000	8,552
Comp time buy back	1,000	1,000	1,807
Personal time			190
Vacation pay	4,000	4,000	6,831
Sick time			127
Total personal services	<u>471,060</u>	<u>471,060</u>	<u>487,437</u>
Commodities:			
Supplies	<u>1,400</u>	<u>1,400</u>	<u>1,220</u>
Contractual services:			
Staff development and training	3,000	3,000	2,253
Pre-employment physical	2,000	2,000	515
Recognition / awards	400	400	
Telephone	7,200	7,200	4,074
Leads	8,100	8,100	5,364
Maintenance contracts	46,000	46,000	30,997
Equipment maintenance	50,000	50,000	10,426
Total contractual services	<u>116,700</u>	<u>116,700</u>	<u>53,629</u>
Travel:			
Mileage	<u>500</u>	<u>500</u>	<u>63</u>
Capital outlay:			
Office equipment	<u>3,000</u>	<u>3,000</u>	
Total telecommunications	<u>\$ 592,660</u>	<u>592,660</u>	<u>542,349</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Contingencies:			
Contingencies	\$		197
Escrow	118,350	118,350	
Total contingencies	<u>118,350</u>	<u>118,350</u>	<u>197</u>
Total county board	<u>3,510,302</u>	<u>3,510,302</u>	<u>1,915,635</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:			
Books and periodicals			1,375
Supplies			1,134
Copier supplies			335
Total commodities			<u>2,844</u>
Contractual services:			
Consultant services	68,000	68,000	124,538
Farmland review	45	45	18
Total contractual services	<u>68,045</u>	<u>68,045</u>	<u>124,556</u>
Travel:			
Mileage	300	300	7
Printing:			
Publishing	1,775	1,775	564
Total board of review	<u>\$ 74,320</u>	<u>74,320</u>	<u>132,171</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County clerk:			
Personal services:			
Elected officials salary	\$ 56,663	56,663	56,663
Full-time employees salary	71,327	71,327	71,326
Total personal services	<u>127,990</u>	<u>127,990</u>	<u>127,989</u>
Commodities:			
Supplies	6,800	6,800	4,615
Copier supplies	1,500	1,500	304
Total commodities	<u>8,300</u>	<u>8,300</u>	<u>4,919</u>
Contractual services:			
Dues and membership	505	505	270
Computer software maintenance	12,000	12,000	10,790
Total contractual services	<u>12,505</u>	<u>12,505</u>	<u>11,060</u>
Travel:			
Mileage	900	900	735
Seminars and conferences	500	500	406
Total travel	<u>1,400</u>	<u>1,400</u>	<u>1,141</u>
Printing:			
Publishing	350	350	
Total county clerk	<u>150,545</u>	<u>150,545</u>	<u>145,109</u>
Election and registration:			
Personal services:			
Full-time employees salary	1,000	1,000	1,000
Part-time employees salary	34,000	34,000	11,719
Overtime	1,500	1,500	327
Total personal services	<u>\$ 36,500</u>	<u>36,500</u>	<u>13,046</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Election and registration (cont.):			
Commodities:			
Books and periodicals	\$ 55,000	55,000	65,720
Contractual services:			
Computer software maintenance	5,000	5,000	4,500
Rent	1,200	1,200	250
Total contractual services	6,200	6,200	4,750
Travel:			
Mileage	2,000	2,000	1,019
Printing:			
Publishing	5,500	5,500	1,741
Total election and registration	105,200	105,200	86,276
Audit:			
Contractual services:			
Auditing	36,000	36,000	36,000
County treasurer:			
Personal services:			
Elected officials salary	56,663	56,663	56,663
Full-time employees salary	49,577	49,577	40,663
Personal time			344
Vacation pay			3,665
Sick time			5,153
Total personal services	106,240	106,240	106,488
Contractual services:			
Dues and membership	150	150	150
Total county treasurer	\$ 106,390	106,390	106,638

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Supervisor of assessments:			
Personal services:			
Appointed officials salary	\$ 56,663	56,663	56,663
Property record cards:			
Personal services:			
Full time employees salary	26,863	26,863	23,669
Commodities:			
Books and periodicals	1,330	1,330	
Supplies	2,500	2,500	370
Copier supplies	1,500	1,500	
Total commodities	5,330	5,330	370
Contractual services:			
Dues and membership	325	325	
Staff development and training	1,500	1,500	170
Total contractual services	1,825	1,825	170
Printing:			
Publishing	10,500	10,500	4,213
Travel:			
Mileage	300	300	179
Total property record cards	\$ 44,818	44,818	28,601

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Tax mapping and soil survey:			
Contractual services:			
Tax map maintenance	\$ 1,500	1,500	
Contractual services	5,000	5,000	2,990
Total tax mapping and soil survey	6,500	6,500	2,990
Collection extension of taxes:			
Commodities:			
Supplies	3,400	3,400	1,363
Contractual services:			
Postage	3,000	3,000	2,810
Computer software maintenance	15,000	15,000	11,320
Tax sale	1,100	1,100	750
Total contractual services	19,100	19,100	14,880
Printing:			
Publishing	3,500	3,500	736
Total collection extension of taxes	26,000	26,000	16,979
E.M.A.:			
Personal services:			
Appointed officials salary	36,050	36,050	36,050
Full-time employees salary	18,746	18,746	18,507
Total personal services	54,796	54,796	54,557
Commodities:			
Books and periodicals	175	175	
Gasoline and oil	1,200	1,200	792
Supplies	650	650	3,589
Total commodities	\$ 2,025	2,025	4,381

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
E.M.A.(cont.):			
Contractual services:			
Dues and membership	\$ 350	350	280
Staff development and training	275	275	300
Auto repair and maintenance	650	650	989
Radio repair and maintenance	500	500	
Computer maintenance	2,000	2,000	2,000
Disaster expense	300	300	
Emergency preparedness	200	200	143
Local emergency planning committee	400	400	2,416
Insurance	2,400	2,400	2,344
Telephone	2,500	2,500	1,799
City of Clinton reimbursement	2,500	2,500	
Total contractual services	<u>12,075</u>	<u>12,075</u>	<u>10,271</u>
Travel:			
Mileage	<u>100</u>	<u>100</u>	
Printing:			
Publishing	<u>100</u>	<u>100</u>	
Capital outlay:			
Office equipment	3,020	3,020	
Communication equipment	500	500	
Computer software	500	500	
Total capital outlay	<u>4,020</u>	<u>4,020</u>	
Total E.M.A.	<u>73,116</u>	<u>73,116</u>	<u>69,209</u>
Circuit court:			
Personal services:			
Elected officials salary	675	675	
Full-time employees salary	26,445	26,445	26,415
Part-time employees salary	35,000	35,000	20,693
Total personal services	<u>\$ 62,120</u>	<u>62,120</u>	<u>47,108</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Circuit court (cont.):			
Commodities:			
Supplies	\$ 3,000	3,000	2,071
Copier supplies	800	800	414
Total commodities	<u>3,800</u>	<u>3,800</u>	<u>2,485</u>
Contractual services:			
Transcripts/court reporter services	7,500	7,500	1,950
Dues and membership	250	250	225
Aid for child welfare	70,000	70,000	39,339
Interpreting fees	5,000	5,000	3,232
Court ordered services	5,000	5,000	3,880
Guardian ad litem	10,000	10,000	39,996
Total contractual services	<u>97,750</u>	<u>97,750</u>	<u>88,622</u>
Total circuit court	<u>163,670</u>	<u>163,670</u>	<u>138,215</u>
Circuit clerk:			
Personal services:			
Elected officials salary	56,663	56,663	56,663
Full-time employees salary	115,516	115,516	99,378
Part-time employees salary	4,000	4,000	
Overtime pay			41
Personal time			371
Vacation time			1,687
Sick time			440
Total personal services	<u>176,179</u>	<u>176,179</u>	<u>158,580</u>
Commodities:			
Supplies	11,000	11,000	6,477
Copier supplies	3,000	3,000	3,111
Total commodities	<u>\$ 14,000</u>	<u>14,000</u>	<u>9,588</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Circuit clerk (cont.):			
Contractual services:			
Dues and membership	\$ 350	350	315
Auditing	4,000	4,000	4,000
Total contractual services	<u>4,350</u>	<u>4,350</u>	<u>4,315</u>
Travel:			
Mileage	300	300	267
Seminars and conferences	500	500	500
Total travel	<u>800</u>	<u>800</u>	<u>767</u>
Total circuit clerk	<u>195,329</u>	<u>195,329</u>	<u>173,250</u>
Public defender:			
Personal services:			
Appointed defender	119,454	119,454	116,063
Full-time employees salary	19,310	19,310	19,102
Total personal services	<u>138,764</u>	<u>138,764</u>	<u>135,165</u>
Commodities:			
Supplies	<u>1,200</u>	<u>1,200</u>	<u>889</u>
Contractual services:			
Court related fees	15,000	15,000	1,614
Public defender contractual	42,000	42,000	44,770
Appointed defender contractual	50,000	50,000	35,759
Staff development and training	550	550	550
Total contractual services	<u>107,550</u>	<u>107,550</u>	<u>82,693</u>
Total public defender	<u>\$ 247,514</u>	<u>247,514</u>	<u>218,747</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Jury:			
Personal services:			
Part-time employees salary	\$ 1,200	1,200	600
Commodities:			
Meals	2,000	2,000	142
Contractual services:			
Coroner jury	400	400	
Grand jury	1,500	1,500	
Petit jury	15,000	15,000	3,460
Witness fees	300	300	
Total contractual services	17,200	17,200	3,460
Travel:			
Mileage	200	200	
Per diem	400	400	
Total travel	600	600	
Total jury	21,000	21,000	4,202
State's attorney:			
Personal services:			
Elected officials salary	132,828	132,828	124,495
Full-time employees salary	142,219	142,219	143,693
Vacation time			160
Total personal services	275,047	275,047	268,348
Commodities:			
Books and periodicals	1,200	1,200	702
Supplies	1,600	1,600	1,292
Copier supplies	1,500	1,500	980
Total commodities	\$ 4,300	4,300	2,974

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
State's attorney (cont.):			
Contractual services:			
Dues and membership	\$ 1,600	1,600	2,314
Witness fees	3,000	3,000	
Transcripts	650	650	345
Appellate service commission	7,000	7,000	7,000
Total contractual services	<u>12,250</u>	<u>12,250</u>	<u>9,659</u>
Travel:			
Mileage	500	500	394
Seminars and conferences	2,200	2,200	2,117
Total travel	<u>2,700</u>	<u>2,700</u>	<u>2,511</u>
Printing:			
Publishing	1,250	1,250	1,155
Capital outlay:			
Other equipment	300	300	
Total state's attorney	<u>295,847</u>	<u>295,847</u>	<u>284,647</u>
Victim witness:			
Personal services:			
Full-time employees salary	19,692	19,692	19,425
Travel:			
Seminars	350	350	
Total victim witness	<u>20,042</u>	<u>20,042</u>	<u>19,425</u>
Coroner:			
Personal services:			
Elected officials salary	17,910	17,910	17,911
Full-time employees salary	4,920	4,920	4,637
Total personal services	<u>\$ 22,830</u>	<u>22,830</u>	<u>22,548</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Coroner (cont.):			
Commodities			
Supplies	\$ 600	600	
Contractual services:			
Dues and membership	500	500	350
Transcripts	400	400	
Medical and hospital	975	975	
Autopsies	24,000	24,000	20,629
Staff development and training	1,550	1,550	997
Grant expense			(4,334)
Total contractual services	<u>27,425</u>	<u>27,425</u>	<u>17,642</u>
Total coroner	<u>50,855</u>	<u>50,855</u>	<u>40,190</u>
Planning and zoning:			
Personal services:			
Appointed officials salary	40,575	40,575	
Elected officials salary			41,678
Vacation pay			1,561
Sick time			3,277
Total personal services	<u>40,575</u>	<u>40,575</u>	<u>46,516</u>
Commodities:			
Books and periodicals	200	200	
Gasoline and oil	600	600	449
Supplies	500	500	148
Copier supplies	250	250	115
Total commodities	<u>\$ 1,550</u>	<u>1,550</u>	<u>712</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Planning and zoning (cont.):			
Contractual services:			
Dues and membership	\$ 100	100	
Transcripts	500	500	220
Auto repair and maintenance	200	200	62
Stenographic services	1,000	1,000	355
Total contractual services	<u>1,800</u>	<u>1,800</u>	<u>637</u>
Travel:			
Mileage	800	800	579
Per diem	2,500	2,500	1,605
Seminars and conferences	250	250	
Total travel	<u>3,550</u>	<u>3,550</u>	<u>2,184</u>
Printing:			
Publishing	300	300	
Total planning and zoning	<u>47,775</u>	<u>47,775</u>	<u>50,049</u>
Sheriff:			
General Administration:			
Personal services:			
Elected officials salary	72,247	72,247	72,247
Full-time employees salary	25,334	25,334	25,194
Part-time employees salary	9,655	9,655	9,644
Highway safety director	1,500	1,500	1,500
Chief deputy	61,329	61,329	61,329
Jail administrator	55,778	55,778	58,557
Sick time buy back	2,800	2,800	2,623
Vacation pay	7,000	7,000	8,750
Total personal services	<u>\$ 235,643</u>	<u>235,643</u>	<u>239,844</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
General Administration (cont.):			
Commodities:			
Books and periodicals	\$		25
Clothing and uniforms	200	200	1,686
Shooting qualifications	5,520	5,520	5,165
Gasoline and oil	71,297	71,297	44,641
Supplies	4,790	4,790	18,285
Copier supplies	2,000	2,000	1,344
Total commodities	<u>83,807</u>	<u>83,807</u>	<u>71,146</u>
Contractual services:			
Dues and membership	1,500	1,500	1,811
Staff development and training	2,500	2,500	2,050
Computer software maintenance	9,000	9,000	585
Auto repair and maintenance	30,000	30,000	27,246
Radio repair and maintenance			180
CDL drug testing			126
Maintenance (software)	15,200	15,200	13,063
Merit board	4,000	4,000	3,732
Total contractual services	<u>62,200</u>	<u>62,200</u>	<u>48,793</u>
Printing:			
Publishing	150	150	99
Total general administration	<u>\$ 381,800</u>	<u>381,800</u>	<u>359,882</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Investigations:			
Personal services:			
Full-time employees salary	\$ 150,224	150,224	127,143
Over-time employees salary	15,000	15,000	12,926
Holiday time	7,225	7,225	5,362
Sick time buy back	3,335	3,335	2,131
Comp time buy back	800	800	3,931
Vacation pay	2,085	2,085	
Total personal services	<u>178,669</u>	<u>178,669</u>	<u>151,493</u>
Commodities:			
Clothing and uniforms	2,500	2,500	4,402
Supplies	3,000	3,000	3,089
Total commodities	<u>5,500</u>	<u>5,500</u>	<u>7,491</u>
Contractual services:			
Staff development and training	2,000	2,000	407
Pathology lab science	500	500	
Total contractual services	<u>2,500</u>	<u>2,500</u>	<u>407</u>
Total investigations	<u>186,669</u>	<u>186,669</u>	<u>159,391</u>
Patrol:			
Personal services:			
Full-time employees salary	457,323	457,323	452,666
Over-time employees salary	65,168	65,168	61,712
Holiday time	25,347	25,347	19,796
Sick time buy back	11,790	11,790	8,668
Comp time	8,979	8,979	1,636
Comp time buy back			2,644
Vacation pay	8,037	8,037	11,490
Total personal services	<u>\$ 576,644</u>	<u>576,644</u>	<u>558,612</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Patrol (cont.):			
Commodities:			
Clothing and uniforms	\$ 6,800	6,800	5,167
Supplies	3,150	3,150	15,749
Total commodities	<u>9,950</u>	<u>9,950</u>	<u>20,916</u>
Contractual services:			
Staff development and training	5,000	5,000	5,580
PTI / basic training	5,000	5,000	675
Mechanical equipment repair			360
Radio maintenance	4,000	4,000	1,800
DARE	1,000	1,000	110
Total contractual services	<u>15,000</u>	<u>15,000</u>	<u>8,525</u>
Capital outlay:			
New automobiles	59,000	59,000	53,280
Other equipment	18,000	18,000	
Total capital outlay	<u>77,000</u>	<u>77,000</u>	<u>53,280</u>
Total patrol	<u>678,594</u>	<u>678,594</u>	<u>641,333</u>
Jail operations:			
Personal services:			
Full-time employees salary	421,593	421,593	455,139
Over-time employees salary	80,000	80,000	97,940
Holiday time	25,000	25,000	19,522
Civilian control operator	82,680	82,680	
Vacation pay	7,000	7,000	1,642
Personal time			131
Comp time			1,333
Sick time buy back	10,000	10,000	8,612
Comp time buy back	8,000	8,000	7,875
Sick pay			968
Total personal services	<u>\$ 634,273</u>	<u>634,273</u>	<u>593,162</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Jail operations (cont.):			
Commodities:			
Meals	\$ 200,000	200,000	134,404
Clothing and uniforms	3,750	3,750	1,135
Supplies	8,000	8,000	7,220
Total commodities	<u>211,750</u>	<u>211,750</u>	<u>142,759</u>
Contractual services:			
Telephone	18,000	18,000	16,363
Garbage disposal	1,800	1,800	2,139
Staff development and training	4,000	4,000	112
PTI / basic training	6,000	6,000	(1,939)
Mechanical equipment repair	500	500	
Identix	720	720	713
Medical and hospital expense	61,800	61,800	61,778
Total contractual services	<u>92,820</u>	<u>92,820</u>	<u>79,166</u>
Travel:			
Extradition / transports	1,500	1,500	1,657
Capital outlay:			
Other equipment	8,000	8,000	
Total jail operations	<u>948,343</u>	<u>948,343</u>	<u>816,744</u>
Court security:			
Personal services:			
Full-time employees salary	18,324	18,324	1,762
Part-time employees salary	14,000	14,000	16,200
Over-time	3,000	3,000	1,863
Total personal services	<u>\$ 35,324</u>	<u>35,324</u>	<u>19,825</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		Actual
	Budget	Amended Budget	
Expenditures (cont.):			
Sheriff (cont.):			
Court security (cont.):			
Commodities:			
Clothing and uniforms	\$ 500	500	233
Total court security	35,824	35,824	20,058
Custodial facilities:			
Personal services:			
Full-time employees salary	74,028	74,028	73,815
Commodities:			
Janitorial supplies	13,500	13,500	6,246
Contractual services:			
Equipment maintenance			134
Total custodial facilities	87,528	87,528	80,195
Inmate account:			
Commodities:			
Supplies	5,000	5,000	7,114
Janitorial supplies	6,000	6,000	5,509
Total commodities	11,000	11,000	12,623
Contractual services:			
Computer software maintenance	13,000	13,000	11,991
Medical and hospital	10,000	10,000	8,013
Total contractual services	23,000	23,000	20,004
Capital outlay:			
Other equipment	6,000	6,000	
Total inmate account	40,000	40,000	32,627
Total sheriff	\$ 2,358,758	2,358,758	2,110,230

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Probation:			
Personal services:			
Appointed officials	\$ 66,407	66,407	
Full-time employees salary	128,473	128,473	219,453
Part-time employees salary	9,655	9,655	9,644
Total personal services	<u>204,535</u>	<u>204,535</u>	<u>229,097</u>
Commodities:			
Books and periodicals	500	500	
Gasoline	1,000	1,000	
Supplies	5,600	5,600	
Copier supplies	500	500	
Total commodities	<u>7,600</u>	<u>7,600</u>	
Contractual services:			
Dues and membership	180	180	
Auto repair and maintenance	1,000	1,000	
Computer software maintenance	1,200	1,200	
Staff development and training	1,000	1,000	
Copy machine maintenance	2,000	2,000	
Total contractual services	<u>5,380</u>	<u>5,380</u>	
Travel:			
Mileage	150	150	
Seminars and conferences	1,200	1,200	
Total travel	<u>1,350</u>	<u>1,350</u>	
Capital outlay:			
Office equipment	200	200	
Total probation	<u>\$ 219,065</u>	<u>219,065</u>	<u>229,097</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	<u>2015</u>		
	<u>Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
Expenditures (cont.):			
Regional office of education:			
Contractual services:			
ESR contractual	\$ 44,200	44,200	44,200
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	\$ 7,853,909	7,853,909	5,908,523
	<u> </u>	<u> </u>	<u> </u>

DEWITT COUNTY, ILLINOIS
MATCHING SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2015

	2015		
	Budget	Amended Budget	Actual
Revenues:			
Taxes	\$ 262,500	262,500	311,336
Interest income	1,500	1,500	13
Total revenues	<u>264,000</u>	<u>264,000</u>	<u>311,349</u>
Expenditures:			
Contractual services:			
Highway maintenance	2,795,996	2,795,996	95,871
Escrow	27,450	27,450	
Total contractual	<u>2,823,446</u>	<u>2,823,446</u>	<u>95,871</u>
Revenues over (under) expenditures	(2,559,446)	(2,559,446)	215,478
Fund balance at beginning of year	<u>2,559,446</u>	<u>2,559,446</u>	<u>2,489,476</u>
Fund balance at end of year	\$ <u><u> </u></u>	<u><u> </u></u>	<u><u>2,704,954</u></u>

DEWITT COUNTY, ILLINOIS
Notes to Supplementary Information
November 30, 2015

(1) Budgetary Data

A. Budgets and Budgetary Accounting

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

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

1. Prior to October 30, the Finance Committee submits to the County Board a proposed operating budget for the fiscal year commencing the following December 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comment.
3. Prior to November 30, the budget is legally enacted through passage of an ordinance.
4. Formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds.

B. Overexpenditure of Budget

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

<u>Fund</u>	<u>Amount Overexpended</u>
Animal Shelter Donations Fund	\$ 130,499
Friendship Center Fund	1,139
Solid Waste Management Fund	5
Extension Service Fund	3,340
Indemnity Fund	3,156
Police Vehicle Fund	1,659
Mental Health Fund	33,262
Law Library Fund	2,082
Emergency Preparedness Fund	25,218
DeWitt-Piatt Bi-County Health Fund	\$ 5,141

DEWITT COUNTY, ILLINOIS

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

November 30, 2015

	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
<u>Assets</u>								
Cash and cash equivalents	\$ 73,013	1,115,945	32,796	8,732	1,064,048	39,117	1,338,365	104,621
Investments					166,590			
Intergovernmental receivable								
Total assets	<u>73,013</u>	<u>1,115,945</u>	<u>32,796</u>	<u>8,732</u>	<u>1,230,638</u>	<u>39,117</u>	<u>1,338,365</u>	<u>104,621</u>
<u>Liabilities and Fund Balance</u>								
Liabilities:								
Withholdings payable				2,773				
Due to other funds				2,773				
Total liabilities								
Fund balance:								
Restricted	73,013	1,115,945	32,796	5,959	1,230,638	39,117	1,338,365	104,621
Unrestricted								
Total fund balance	<u>73,013</u>	<u>1,115,945</u>	<u>32,796</u>	<u>5,959</u>	<u>1,230,638</u>	<u>39,117</u>	<u>1,338,365</u>	<u>104,621</u>
Total liabilities and fund balance	<u>\$ 73,013</u>	<u>1,115,945</u>	<u>32,796</u>	<u>8,732</u>	<u>1,230,638</u>	<u>39,117</u>	<u>1,338,365</u>	<u>104,621</u>

(Continued)

DEWITT COUNTY, ILLINOIS

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

November 30, 2015

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	\$ 5,968	106	159,024			565	(489)	297,836		
Investments			78,660							
Intergovernmental receivable		403						4,622		
Total assets	<u>5,968</u>	<u>509</u>	<u>237,684</u>			<u>565</u>	<u>(489)</u>	<u>302,458</u>		
<u>Liabilities and Fund Balance</u>										
Liabilities:										
Withholdings payable										
Due to other funds										
Total liabilities										
Fund balance:										
Restricted	5,968	509	237,684			565	(489)	302,458		
Unrestricted										
Total fund balance	<u>5,968</u>	<u>509</u>	<u>237,684</u>			<u>565</u>	<u>(489)</u>	<u>302,458</u>		
Total liabilities and fund balance	\$ <u>5,968</u>	<u>509</u>	<u>237,684</u>			<u>565</u>	<u>(489)</u>	<u>302,458</u>		

DEWITT COUNTY, ILLINOIS

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

November 30, 2015

Assets	Special Revenue Funds						
	Replacement Tax Fund	Economic Development Fund	Court Automation Fund	Probation and Court Services Fund	Solid Waste Management Fund	Maintenance and Child Support Fund	Article 36 Seizures Fund
Cash and cash equivalents	\$ 65,086	54,936	23,540	343,363		26,973	6,485
Investments							
Intergovernmental receivable			1,558	3,332		43	
Total assets	<u>65,086</u>	<u>54,936</u>	<u>25,098</u>	<u>346,695</u>		<u>26,973</u>	<u>6,485</u>
<u>Liabilities and Fund Balance</u>							
Liabilities:							
Withholdings payable							
Due to other funds							
Total liabilities							
Fund balance:							
Restricted	65,086	54,936	25,098	346,695		26,973	6,485
Unrestricted							
Total fund balance	<u>65,086</u>	<u>54,936</u>	<u>25,098</u>	<u>346,695</u>		<u>26,973</u>	<u>6,485</u>
Total liabilities and fund balance	\$ <u>65,086</u>	<u>54,936</u>	<u>25,098</u>	<u>346,695</u>		<u>26,973</u>	<u>6,485</u>

(Continued)

DEWITT COUNTY, ILLINOIS

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

November 30, 2015

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	\$ 70,769	18,283	12,281	34,170	28,419	39,945	11,837	133,133
Investments						5,490		62,910
Intergovernmental receivable	114		1,717	1,575	151		1,216	
Total assets	<u>70,883</u>	<u>18,283</u>	<u>13,998</u>	<u>35,745</u>	<u>28,570</u>	<u>45,435</u>	<u>13,053</u>	<u>196,043</u>
<u>Liabilities and Fund Balance</u>								
Liabilities:								
Withholdings payable								
Due to other funds								
Total liabilities								
Fund balance:								
Restricted	70,883	18,283	13,998	35,745	28,570	45,435	13,053	196,043
Unrestricted								
Total fund balance	<u>70,883</u>	<u>18,283</u>	<u>13,998</u>	<u>35,745</u>	<u>28,570</u>	<u>45,435</u>	<u>13,053</u>	<u>196,043</u>
Total liabilities and fund balance	\$ <u>70,883</u>	<u>18,283</u>	<u>13,998</u>	<u>35,745</u>	<u>28,570</u>	<u>45,435</u>	<u>13,053</u>	<u>196,043</u>

(Continued)

DEWITT COUNTY, ILLINOIS

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

November 30, 2015

Assets	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		
Cash and cash equivalents	\$ 4,162	72,807	3,057	46,376	982	82,831	24,744	199,683		
Investments										
Intergovernmental receivable										
Total assets	<u>4,162</u>	<u>72,807</u>	<u>3,057</u>	<u>46,376</u>	<u>982</u>	<u>82,831</u>	<u>24,744</u>	<u>199,683</u>		
<u>Liabilities and Fund Balance</u>										
Liabilities:										
Withholdings payable										
Due to other funds		14,980								
Total liabilities		<u>14,980</u>								
Fund balance:										
Restricted	4,162	57,827	3,057	46,376	982	82,831	24,744	199,683		
Unrestricted										
Total fund balance	<u>4,162</u>	<u>57,827</u>	<u>3,057</u>	<u>46,376</u>	<u>982</u>	<u>82,831</u>	<u>24,744</u>	<u>199,683</u>		
Total liabilities and fund balance	\$ <u>4,162</u>	<u>72,807</u>	<u>3,057</u>	<u>46,376</u>	<u>982</u>	<u>82,831</u>	<u>24,744</u>	<u>199,683</u>		

(Continued)

DEWITT COUNTY, ILLINOIS

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

November 30, 2015

Assets	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			
Cash and cash equivalents	\$ 36,682	2,000	41,355	440,227	12,421	620,985	1,231	36,029			6,748,774
Investments				96,570		109,800	46				520,020
Intergovernmental receivable											14,777
Total assets	<u>36,682</u>	<u>2,000</u>	<u>41,355</u>	<u>536,797</u>	<u>12,421</u>	<u>730,785</u>	<u>1,277</u>	<u>36,029</u>			<u>7,283,571</u>
<u>Liabilities and Fund Balance</u>											
Liabilities:											
Withholdings payable											44,455
Due to other funds						26,702					44,455
Total liabilities						<u>26,702</u>					
Fund balance:											
Restricted	36,682	2,000	41,355	536,797	12,421	704,083	1,277	36,029			7,239,605
Unrestricted	<u>36,682</u>	<u>2,000</u>	<u>41,355</u>	<u>536,797</u>	<u>12,421</u>	<u>704,083</u>	<u>1,277</u>	<u>36,029</u>			<u>(489)</u>
Total fund balance											<u>7,239,116</u>
Total liabilities and fund balance	\$ <u>36,682</u>	<u>2,000</u>	<u>41,355</u>	<u>536,797</u>	<u>12,421</u>	<u>730,785</u>	<u>1,277</u>	<u>36,029</u>			<u>7,283,571</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, 2015

	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
Revenues:								
Taxes	\$				499,944	2,457	286,661	529,940
State of Illinois	43,867						2,244	2,809
Interest income	67				5,206			
Fines and fees				32,165				
Miscellaneous income		210,354		1,903	73,839			
Total revenues	<u>43,934</u>	<u>210,354</u>		<u>34,068</u>	<u>578,989</u>	<u>2,457</u>	<u>288,905</u>	<u>532,749</u>
Expenditures:								
Current:								
General government					363,906	51,098	479,373	973,518
Public safety				72,721				
Highways and streets	73,691	24,056						
Health			6,918					
Culture and recreation								
Capital outlay	103,599	77,591						
Total expenditures	<u>177,290</u>	<u>101,647</u>	<u>6,918</u>	<u>72,721</u>	<u>363,906</u>	<u>51,098</u>	<u>479,373</u>	<u>973,518</u>
Excess (deficiency) of revenues received over (under) expenditures disbursed	(133,356)	108,707	(6,918)	(38,653)	215,083	(48,641)	(190,468)	(440,769)
Other financing sources (uses):								
Transfers in (out)				43,100				
Net change in fund balance	(133,356)	108,707	(6,918)	4,447	215,083	(48,641)	(190,468)	(440,769)
Fund balance at beginning of year	206,369	1,007,238	39,714	1,512	1,015,555	87,758	1,528,833	545,390
Fund balance at end of year	\$ <u>73,013</u>	<u>1,115,945</u>	<u>32,796</u>	<u>5,959</u>	<u>1,230,638</u>	<u>39,117</u>	<u>1,338,365</u>	<u>104,621</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, 2015

	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			448,493	165,365	55,139			
State of Illinois								141
Interest income	2	6,240	180					47,666
Fines and fees	270	576	465				1,500	
Miscellaneous income								
Total revenues	<u>272</u>	<u>6,816</u>	<u>449,138</u>	<u>165,365</u>	<u>55,139</u>		<u>1,500</u>	<u>47,807</u>
Expenditures:								
Current:								
General government								14,540
Public safety		32,082		165,365	55,139			
Highways and streets								
Health			472,293					
Culture and recreation								
Capital outlay								
Total expenditures		<u>32,082</u>	<u>472,293</u>	<u>165,365</u>	<u>55,139</u>			<u>14,540</u>
Excess (deficiency) of revenues received over (under) expenditures disbursed	272	(25,266)	(23,155)				1,500	33,267
Other financing sources (uses):								
Transfers in (out)		20,000	(16,000)					
Net change in fund balance	272	(5,266)	(39,155)				1,500	33,267
Fund balance at beginning of year	5,696	5,775	276,839			565	(1,989)	269,191
Fund balance at end of year	<u>5,968</u>	<u>509</u>	<u>237,684</u>			<u>565</u>	<u>(489)</u>	<u>302,458</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, 2015

	Special Revenue Funds						
	Replacement Tax Fund	Economic Development Fund	Court Automation Fund	Probation and Court Services Fund	Solid Waste Management Fund	Maintenance and Child Support Fund	Article 36 Seizures Fund
Revenues:							
Taxes	\$						
State of Illinois	406,226						
Interest income	129	33	10	190			7
Fines and fees			19,010	63,999		20,977	1,944
Miscellaneous income			200				
Total revenues	<u>406,355</u>	<u>33</u>	<u>19,020</u>	<u>64,389</u>		<u>20,977</u>	<u>1,951</u>
Expenditures:							
Current:							
General government		40,000				8,980	
Public safety			17,221	94,158			126
Highways and streets							
Health							
Culture and recreation							
Capital outlay							
Total expenditures		<u>40,000</u>	<u>17,221</u>	<u>23,509</u>	<u>5</u>	<u>8,980</u>	<u>126</u>
Excess (deficiency) of revenues received over (under) expenditures disbursed	406,355	(39,967)	1,799	(53,278)	(5)	11,997	1,825
Other financing sources (uses):							
Transfers in (out)	<u>(418,141)</u>						
Net change in fund balance	(11,786)	(39,967)	1,799	(53,278)	(5)	11,997	1,825
Fund balance at beginning of year	<u>76,872</u>	<u>94,903</u>	<u>23,299</u>	<u>399,973</u>	<u>5</u>	<u>14,976</u>	<u>12,553</u>
Fund balance at end of year	<u>\$ 65,086</u>	<u>54,936</u>	<u>25,098</u>	<u>346,695</u>		<u>26,973</u>	<u>14,378</u>
							<u>6,485</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, 2015

	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						55,342				375,705
State of Illinois										
Interest income	35	5	19	13	14	2				17
Fines and fees	1,568	8,850	22,148	19,018	2,319					7,610
Miscellaneous income	617									
Total revenues	<u>2,220</u>	<u>8,855</u>	<u>22,167</u>	<u>19,031</u>	<u>2,333</u>	<u>55,344</u>	<u>7,610</u>			<u>375,722</u>
Expenditures:										
Current:										
General government										
Public safety	100	3,033	40,688	2,799		27,609				311,987
Highways and streets										
Health										
Culture and recreation										
Capital outlay										
Total expenditures	<u>100</u>	<u>3,033</u>	<u>40,688</u>	<u>2,799</u>		<u>27,609</u>				<u>311,987</u>
Excess (deficiency) of revenues received over (under) expenditures disbursed	2,120	5,822	(18,521)	16,232	2,333	27,735	7,610			63,735
Other financing sources (uses):										
Transfers in (out)		(1,500)								
Net change in fund balance	2,120	4,322	(18,521)	16,232	2,333	27,735	7,610			63,735
Fund balance at beginning of year	68,763	13,961	32,519	19,513	26,237	17,700	5,443			132,308
Fund balance at end of year	<u>\$ 70,883</u>	<u>18,283</u>	<u>13,998</u>	<u>35,745</u>	<u>28,570</u>	<u>45,435</u>	<u>13,053</u>			<u>196,043</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, 2015

	Special Revenue Funds						
	Geographic Information System			Clinton Marina Reserve Fund			
	County Clerk Fund	County Collector Fund	Supervisor of Assessments Fund	Clinton Marina Fund	Working Cash Fund	Pet Population Fund	Ambulance Fund
Revenues:							
Taxes							393,126
State of Illinois							
Interest income	2			24			20
Fines and fees	1,147	29,408	305	433,249		3,720	
Miscellaneous income						50	
Total revenues	<u>1,149</u>	<u>29,408</u>	<u>305</u>	<u>433,273</u>		<u>3,770</u>	<u>393,146</u>
Expenditures:							
Current:							
General government	2,047	37,287				4,008	
Public safety							
Highways and streets							
Health							
Culture and recreation							
Capital outlay							
Total expenditures	<u>2,047</u>	<u>37,287</u>		<u>224,368</u>	<u>203,940</u>	<u>4,008</u>	<u>391,740</u>
				<u>271,543</u>	<u>271,543</u>		<u>391,740</u>
Excess (deficiency) of revenues received over (under) expenditures disbursed	(898)	(7,879)	305	4,965	(271,208)	(238)	1,406
Other financing sources (uses):							
Transfers in (out)							
Net change in fund balance	(898)	(7,879)	305	4,965	(271,208)	(238)	1,406
Fund balance at beginning of year	5,060	65,706	2,752	41,411	272,190	24,982	198,277
Fund balance at end of year	<u>4,162</u>	<u>57,827</u>	<u>3,057</u>	<u>46,376</u>	<u>982</u>	<u>24,744</u>	<u>199,683</u>

(Continued)

DEWITT COUNTY, ILLINOIS

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

Last Three Years

Tax Year	2014			2013			2012					
	Levy	Rate	Extension	Collection	Levy	Rate	Extension	Collection	Levy	Rate	Extension	Collection
Equalized Assessed Valuation	\$		<u>546,965.657</u>		\$		<u>534,206.994</u>		\$		<u>539,721.000</u>	
Fund:												
General	\$ 1,500,000	.2700	1,476,822	1,677,694	1,100,000	.2059	1,100,053	901,247	1,500,000	.2700	1,454,454	1,456,324
County highway	525,000	.0960	525,038	622,622	580,000	.1000	534,214	437,667	550,000	.1000	538,687	539,362
Matching	262,500	.0480	262,546	311,336	290,000	.0500	267,107	218,834	275,000	.0500	269,343	269,682
Liability insurance	500,000	.0914	500,041	499,944								
Retirement	1,110,000	.2029	1,110,023	1,203,068	510,000	.0955	510,014	417,841	490,000	.0908	489,074	489,686
Social security	315,000	.0576	315,055	375,705	332,000	.0622	332,014	272,010	300,000	.0556	299,456	299,832
Mental health	440,000	.0805	440,038	448,493	415,620	.0778	415,672	408,018	410,700	.0761	409,941	410,456
Extension	162,025	.0296	162,067	165,365	162,025	.0303	162,080	159,096	162,025	.0300	161,768	161,972
Senior citizens social service	54,000	.0099	54,041	55,139	54,000	.0101	54,009	53,015	54,000	.0100	53,923	53,991
Unemployment insurance	50,000	.0091	50,048	55,342	29,000	.0054	29,008	23,765	10,000	.0019	10,020	9,996
Bi-County health	250,302	.0458	250,349	255,443	250,302	.0469	250,333	245,724				
Totals	\$ 5,168,827	.9408	5,146,068	5,670,151	3,722,947	.6841	3,654,504	3,137,217	3,751,725	.6844	3,686,666	3,691,301

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

Equalized Assessed Valuation	\$		<u>484,688.171</u>		\$		<u>477,173.271</u>		\$		<u>488,916.215</u>	
Fund:												
Ambulance District	\$ 390,000	.0805	390,028	393,126	185,000	.0388	185,000	182,131	800,000	.1636	800,014	799,626

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

DEWITT COUNTY, ILLINOIS
SCHEDULE OF INVESTMENTS -
ALL FUND TYPES

November 30, 2015

	Number	Interest Rate	Cost
General Fund:			
Certificate of deposit:			
State Bank of Lincoln	41496	0.05 %	\$ 118,350
State Bank of Lincoln	41331	0.05	118,350
Heartland Bank & Trust	7036030	0.35	155,000
Heartland Bank & Trust	7035338	0.15	165,000
First Mid-Illinois Bank	83162	0.10	500,873
First Mid-Illinois Bank	21785	0.10	318,993
First Mid-Illinois Bank	21786	0.15	<u>335,218</u>
Total			<u><u>1,711,784</u></u>
Special Revenue Funds:			
County Highway Fund:			
Certificate of deposit:			
State Bank of Lincoln	41496	0.05	54,900
State Bank of Lincoln	41331	0.05	<u>54,900</u>
Total			<u><u>109,800</u></u>
Matching Fund:			
Certificate of deposit:			
State Bank of Lincoln	41496	0.05	27,450
State Bank of Lincoln	41331	0.05	<u>27,450</u>
Total			<u><u>54,900</u></u>
Unemployment Fund:			
Certificate of deposit:			
State Bank of Lincoln	41496	0.05	2,745
State Bank of Lincoln	41331	0.05 %	<u>2,745</u>
Total			\$ <u><u>5,490</u></u>

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

November 30, 2015

	Number	Interest Rate	Cost
Special Revenue Funds (cont.):			
Social Security Fund:			
Certificate of deposit:			
State Bank of Lincoln	41496	0.05 %	\$ 31,455
State Bank of Lincoln	41331	0.05	31,455
Total			62,910
Retirement Fund:			
Certificate of deposit:			
State Bank of Lincoln	41496	0.05	48,285
State Bank of Lincoln	41331	0.05	48,285
Total			96,570
Liability Insurance Fund			
Certificate of deposit:			
State Bank of Lincoln	41496	0.05	83,295
State Bank of Lincoln	41331	0.05	83,295
Total			166,590
Mental Health Fund:			
Savings account:			
DeWitt Savings Bank	100048823		156,383
Certificate of Deposit:			
State Bank of Lincoln	41509	0.05 %	78,660
Total			\$ 235,043

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

November 30, 2015

	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	5,000
Total			10,000
Inheritance Tax Fund:			
Savings account:			
DeWitt Savings Bank	100102112		56
Special Drainage Districts Fund:			
Goose Creek Drainage:			
Certificate of deposit:			
First National Bank	16370	0.25	3,000
Telephone System Board (911) Fund:			
Certificate of deposit:			
State Bank of Lincoln	41330	0.05 %	\$ 218,842