ANNUAL FINANCIAL REPORT

For the Year Ended November 30, 2015



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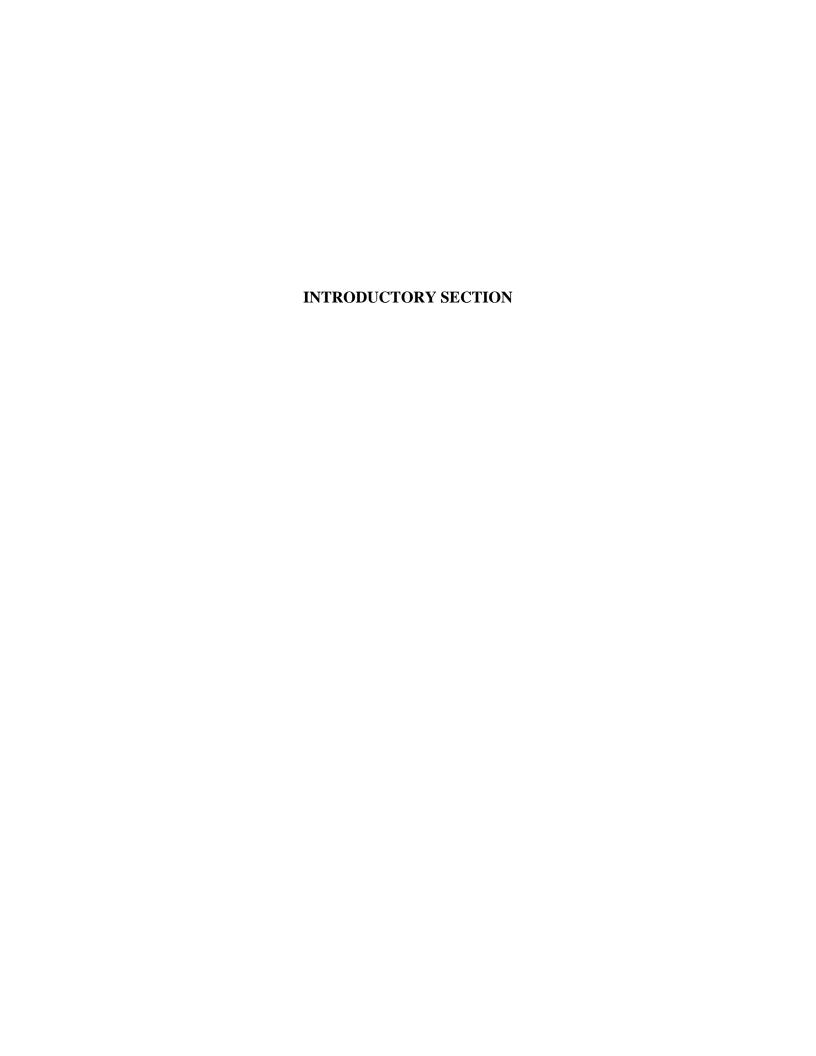
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# County Board Members and Elected Officials

# November 30, 2015

#### **BOARD MEMBERS**

Bob Walberg, Chairman Paul Larson, Vice-Chairman

Denny Ellingson Sherry Branson

Brad Stark Karl Johnson

Kenneth E. Freeman Jeffrey Carlisle

Sherry Giesecke Craig Schultz

Raymond Larson Catherine Ward

#### **ELECTED OFFICIALS**

Circuit Clerk Linda Anderson

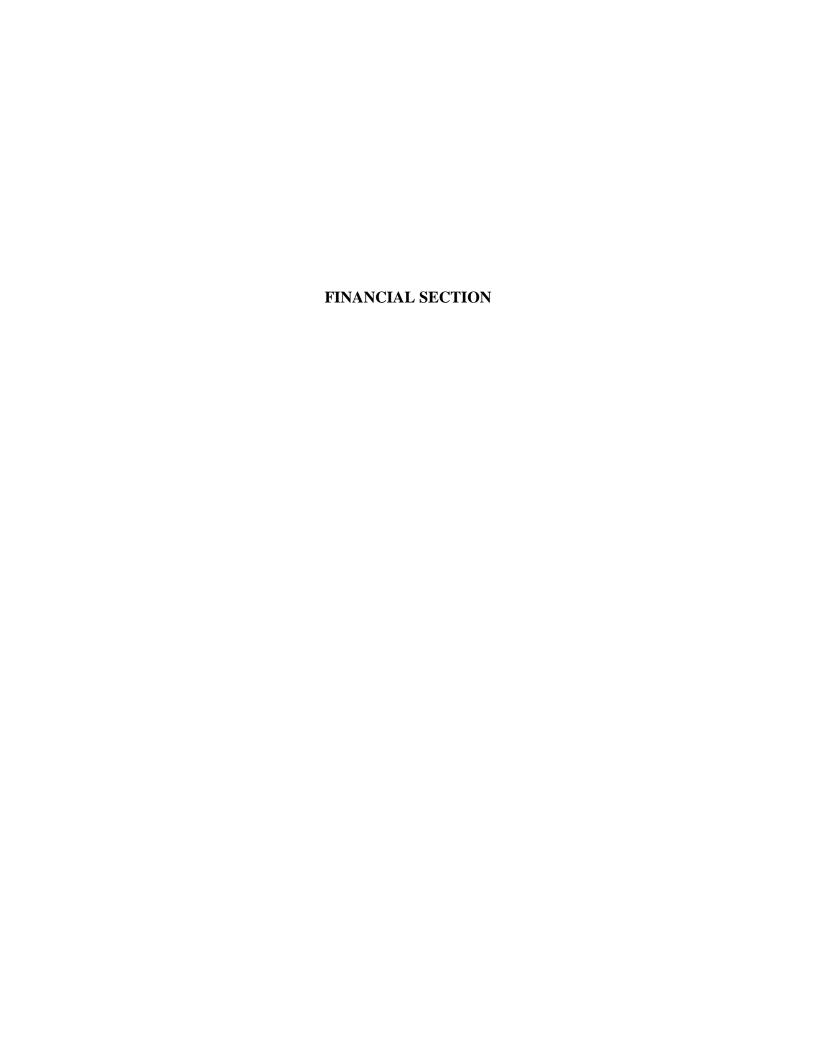
Coroner Rebecca Wigget

County Clerk Mary Steurer

Sheriff Dave Ernest

State's Attorney Michelle Courier

Treasurer Curtis Newport









6815 Weaver Rd., Suite 100 Rockford, Illinois 61114

Certified Public Accountants & Advisors

Members of American Institute of Certified Public Accountants

#### INDEPENDENT AUDITOR'S REPORT

The Honorable Chairman Members of the County Board Boone County, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Boone County, Illinois (the County), 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 accounting principles generally accepted in the United States of America; this includes 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 fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express opinions 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 of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County'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 County'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 of the governmental activities, each major fund and the aggregate remaining fund information of Boone County, Illinois, as of November 30, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

#### **Change in Accounting Principle**

The County adopted GASB Statement No. 68, Accounting and Financial Reporting for Pensions, and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68, during the year ended November 30, 2015. The implementation of this guidance resulted in changes to the pension related liabilities, deferred inflows and outflows of resources, the pension related expense, notes presented in the notes to the basic financial statements and to the required supplementary information. The effect of this change is disclosed in Note 13 to the financial statements. Our opinion is not modified with respect to this matter.

#### **Other Matters**

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules and the other supplementary financial information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying

accounting and other records used to prepare the basic financial statements. Such 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 basic financial statements or to the basic 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 basic financial statements as a whole. The other supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on this.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 20, 2016, on our consideration of the County's internal control over financial reporting and on our tests 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 the County's internal control over financial reporting and compliance.

SikichLIP

Rockford, Illinois May 20, 2016

# GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

# MANAGEMENT'S DISCUSSION AND ANALYSIS

#### MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Boone County, Illinois, (County) we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2015

#### Financial Highlights

- The assets of the County exceeded the liabilities by approximately \$33,108,000 (net position) at November 30, 2015. Of this amount, approximately \$(1,340,000) is unrestricted may be used to meet the government's ongoing obligations to citizens and creditors. Approximately \$15,595,000 of net position is invested in capital assets, net of related debt.
- The County experienced a decrease in total net position of approximately \$338,000 during 2015. The changes in total net position are detailed in the financial analysis of the County as a whole section.
- The County's long-term liabilities increased by a total of approximately \$524,000. This decrease is a result of scheduled principal payments of approximately \$3,845,000, issuance of bonds of \$3,965,000, the decrease in bond premium of approximately \$129,000, the decrease in compensated absences liability of approximately \$64,000, an increase of approximately \$212,000 in the liability for Net Other Post-Employment Benefits, and the increase of approximately \$385,000 in contingent liabilities.
- The County invested approximately \$1,107,000 in capital assets in 2015. Depreciation expense on the County's governmental capital assets totaled approximately \$1,024,000 for the year ended November 30, 2015.
- As of November 30, 2015, the County's governmental funds reported combined ending fund balances of \$24,477,000 an increase of \$507,000 from the prior year combined ending fund balances.

#### Overview of the Financial Statements

This discussion and analysis is intended to introduce the County's basic financial statements. The basic financial statements include: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. The County also includes required supplementary information to the basic financial statements in this report.

**Government-wide financial statements**. The *government-wide* financial statements provide both short-term and long-term information about the County's overall financial status. The two statements included in the government-wide financial statements are the *statement of net position* and the *statement of activities*. This set of statements provides a broad overview of the County in a manner similar to a private-sector business.

#### MANAGEMENT'S DISCUSSION AND ANALYSIS

The *statement of net position* presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. The difference between the assets, deferred outflows of resources, liabilities, and deferred inflows of resources is the County's *net position*. The change in net position over time is one indicator used to determine if the County's financial condition is improving or weakening.

The *statement of activities* is a financial statement showing what changes make up the total change in net position for the most recent year. All items affecting the change in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Revenues and expenses are included in this statement for items that may only result in cash flows in a future fiscal period. This is similar to private industry financial statements.

The County's activities are considered to be governmental type activities. The County's governmental activities include general government, judicial, public safety, highways and streets, and health and welfare. The County's primary government does not have any business-type activities.

The government wide financial statements are presented on pages 4 and 5 of this report.

**Fund financial statements.** A fund is a grouping of related accounts and departments that are used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required by state law and by bond covenants. The County also establishes other funds to control and manage money for particular purposes (such as repaying its long-term debt) or to show that it is properly using certain revenues (such as working cash).

The fund financial statements of the primary government provide more detailed information about the County's funds, focusing on its most significant or "major" funds rather than the County as a whole. The focus of governmental funds is also narrower than government-wide financial statements due to the emphasis on *current financial resources*. It is helpful to compare the governmental funds financial statements to the government-wide financial statements to show the reader the resulting long-term effects of short-term financing decisions.

The governmental fund financial statements include the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. All of the County's services are included in governmental funds, which generally focus on 1) how cash and other financial assets that can readily be converted to cash flow in and out and 2) the balances left at year-end that are available for spending. Consequently, the governmental fund financial statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources than can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is included as a separate statement explaining, or reconciling, the relationship (or differences) between them.

#### MANAGEMENT'S DISCUSSION AND ANALYSIS

**Notes to the financial statements.** Also included in this report are important notes to the financial statements that further explain some of the information in the statements and provide more detailed data. The notes to the financial statements can be found on pages 16-50.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. The two required supplementary schedules include 1) the actual Fund performance for the General Fund, County Bridge, County Matching, Retirement and Motor Fuel Tax Fund compared to their respective budgets and 2) the County's schedules of funding progress and employer contributions for the County's pension plan and OPEB plan. Following the required supplementary information, there is also additional supplementary information the County has provided to further explain and support the financial statements and provide historical and trend information for the County and the surrounding community.

#### Government-wide Financial Analysis

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the County's financial statements.

#### 2015 Financial Analysis of the County as a Whole

<u>Net Position:</u> The County's total net position was higher on November 30, 2015 than the year before, increasing to approximately \$33,108,000. The following provides a summary of the County's net position at November 30, 2015 and 2014.

Summary of Net Position											
			Dollar	Percent							
	2015	2014	Change	Change							
Current assets	\$ 37,081,216	\$ 35,901,724	\$ 1,179,492	3.3%							
Capital assets	21,300,173	21,266,181	33,992	0.2%							
Total assets	58,381,389	57,167,905	1,213,484	3.5%							
Deferred outflows of resources	3,410,693	186,873	3,223,820	1725.1%							
Current liabilities	9,184,694	2,256,322	6,928,372	307.1%							
Long-term obligations,											
less current portion	7,153,074	7,100,529	52,545	0.7%							
Total liabilities	16,337,768	9,356,851	6,980,917	74.6%							
Deferred inflows of resources	12,346,247	11,034,374	1,311,873	11.9%							
Net position:											
Net investment in	15,594,764	14,826,845	767,919	5.2%							
capital assets											
Restricted	18,853,731	18,341,712	512,019	2.8%							
Unrestricted	(1,340,428)	3,794,996	(5,135,424)	-135.3%							
Total net postion	\$ 33,108,067	\$ 36,963,553	\$ (3,855,486)	-10.4%							

# MANAGEMENT'S DISCUSSION AND ANALYSIS

The County experienced a decrease in total net position, of approximately \$338,000 during 2015.

The following provides a summary of the County's changes in net position for the year ended November 30, 2015:

	2015	2014
Revenues:		
Program revenues		
Charges for services	\$ 4,808,080	\$ 5,276,364
Operating grants and contributions	3,073,339	4,049,206
Capital grants and contributions	108,190	389,111
General revenues:		
Property taxes	10,859,718	10,319,405
State taxes	3,454,138	3,491,658
Income taxes	2,025,439	1,833,272
Local use and other taxes	489,434	440,686
Investment income	78,126	57,327
Miscellaneous	130,241	166,110
Gain on sale of asset	8,933	
Total revenues	25,035,638	26,023,139
Expenses:		
General government	4,461,287	4,397,778
Public safety	8,449,810	7,916,783
Highways and streets	1,514,236	2,741,788
Health and welfare	2,249,848	1,619,233
Judiciary and court related	8,509,559	8,069,664
Interest and fiscal charges	188,463	251,019
Total expenses	25,373,203	24,996,265
Change in net position	(337,565)	1,026,874
Net position, beginning of year as previously stated	36,963,553	35,936,679
Restatement	(3,517,921)	-
Net position, beginning of year, restated	\$ 33,445,632	\$ 35,936,679
Net position, end of year	\$ 33,108,067	\$ 36,963,553

#### MANAGEMENT'S DISCUSSION AND ANALYSIS

#### Analysis 2015 Statement of Activities and Governmental Activities:

#### Revenues

The County's total revenues were \$25,035,638 for governmental activities in 2015, an overall decrease of \$987,501, or 3.8%, from 2014.

A comparative of revenue by source for 2015 and 2014 is shown both in the table and the graphic illustration below:

Boone County, Illinois												
Comparative Total Revenues by Source												
	2015		<u>2014</u>									
		% of		% of	Dollar	Percent						
Revenue Source	Amount	Total	Amount	Total	Change	Change						
Charges for services	\$ 4,808,080	19.1%	\$ 5,276,364	20.2%	\$ (468,284)	-8.9%						
Operating grants and contributions	3,073,339	12.3%	4,049,206	15.6%	(975,867)	-24.1%						
Capital grants and contributions	108,190	0.4%	389,111	1.5%	(280,921)	0.0%						
Property taxes	10,859,718	43.4%	10,319,405	39.7%	540,313	5.2%						
State and other taxes	3,943,572	15.8%	3,932,344	15.1%	11,228	0.3%						
Income taxes	2,025,439	8.2%	1,833,272	7.1%	192,167	10.5%						
Investment income	78,126	0.3%	57,327	0.2%	20,799	36.3%						
Miscellaneous	130,241	0.5%	166,110	0.6%	(35,869)	-21.6%						
Gain on sale of asset	8,933	0.0%	-	0.0%	8,933	0.0%						
Total	\$ 25,035,638	100.0%	\$ 26,023,139	100.0%	\$ (987,501)	-3.8%						

#### Expenses

The total cost of all governmental programs and services was approximately \$25,373,203 for the year ended November 30, 2015. This is an increase in total costs from 2014 of approximately \$376,938 or 1.51%.

A comparative of expenses by function for 2015 and 2014 is shown below:

		Boone Co	unty, Illinois									
Comparative Expenses by Function												
	2015		2014									
		% of		% of	Dollar	Percent						
Operations	Amount	Total	Amount	Total	Change	Change						
General government	\$ 4,461,287	18%	\$ 4,397,778	18%	\$ 63,509	1%						
Public safety	8,449,810	33%	7,916,783	32%	533,027	7%						
Highways and streets	1,514,236	6%	2,741,788	11%	(1,227,552)	-45%						
Health and welfare	2,249,848	9%	1,619,233	6%	630,615	39%						
Judiciary and court related	8,509,559	34%	8,069,664	32%	439,895	5%						
Interest and fiscal charges	188,463	2%	251,019	1%	(62,556)	-25%						
Total	\$ 25,373,203	102%	\$ 24,996,265	100%	\$ 376,938	1.51%						

#### MANAGEMENT'S DISCUSSION AND ANALYSIS

#### General Fund Budgetary Highlights

Fiscal year 2015 saw the recovery from the "Great Recession" continue at a mediocre pace. The recession which began in 2007 and technically ended in June 2009 was the longest and most severe since World War II. Unemployment in Boone County, the Rockford Region, and Illinois remains above the national averages. Elastic revenue that the County has historically depended upon to operate (sales taxes, corporate replacement taxes, real estate filing fees, and interest on investments) have not recovered to their 2008 peak numbers. Other revenue charges such as the reimbursements from the Villages of Poplar Grove and Capron (\$162,000 annually) were discontinued. The state of Illinois also discontinued the Inheritance Tax distributions to counties. The sum of all these changes has resulted in a General Fund that continues to struggle to have balanced operations in a continuous and sustainable manner. The General Fund experienced two dramatic changes that caused a negative position in FY 2015. Foreign detainee revenue which has been historically solid, declined from \$525,991 to \$212,000, and health insurance transfers to the internal service fund were \$413,000 over budget.

- The General Fund (for purposes of these financial statements) includes the Sheriff's Grant Funds and State Seizure Funds.
- General Fund revenue and transfer in sources performed below budget by \$371,953 or 2.4% of estimate. This was mostly caused by a dramatic decline in non-Boone County detainees in the jail due to increasing local population being incarcerated.
- General Fund expenditures and transfers out were over budget by \$356,552 or 2.3% of budget due to a employee health insurance claims. The County is self-funded for health insurance.

The County experienced a positive outcome from a bond refunding of series 2008A bonds for the courthouse and Logan Avenue building projects. Moody's Investor Services maintained the County's Aa2 rating due to ..."strong and conservative management team, and "maintenance of health reserves." Moody's also noted that the rating could decrease if erosion of the tax base continues or if reserves decrease.

Savings generated from the refunding are projected to be \$385,856 over the life of the bonds, and interest rates paid will decrease from approximately 4.5% to 2.58%.

#### MANAGEMENT'S DISCUSSION AND ANALYSIS

#### Capital Assets and Debt Administration

<u>Capital assets:</u> At the end of 2015, the County had invested approximately \$42,261,273 (not net of accumulated depreciation) in a broad range of capital assets.

Total depreciation expense for the year was \$1,023,663, while the net change from acquisitions and disposals was \$982,561. The following table shows the change in the County's capital assets, net of depreciation:

	November 30,	November 30, Net November 30,		
	2014	Change	2015	
Land	\$ 947,128	130,347	1,077,475	
Construction in progress	205,417	(183,172)	22,245	
Infrastructure	6,474,099	(129,214)	6,344,885	
Buildings and improvements	12,567,532	476,814	13,044,346	
Equipment and vehicles	1,072,005	(260,783)	811,222	
	\$21,266,181	\$ 33,992	\$21,300,173	

The detail of the increases and decreases by asset class are displayed in Note 4.

<u>Long-term obligations</u>: At November 30, 2015, the County had \$6,380,000 outstanding in general obligation bonds, an increase of \$120,000 from the prior year. More detailed information about the County's long-term debt and other obligations is presented in Notes 6, 11, and 12 to the financial statements.

The following shows the County's outstanding long-term obligations:

	November 30,	Net	November 30,
	2014	2015	
Bonds payable	\$ 6,260,000	\$ 120,000	\$ 6,380,000
Bond premium	366,209	(128,564)	237,645
Landfill postclosure costs	176,000	384,900	560,900
Compensated absences	555,768	(64,029)	491,739
Other postemployment benefit obligations	569,310	211,508	780,818
	\$ 7,927,287	\$ 523,815	\$ 8,451,102

Outstanding bonds include the Series 2008(A) Bonds sold for the courthouse/Logan Avenue expansion/remodel project, the Series 2012 Bonds (refunded from Series 2005 Bonds), the Series 2015 bonds sold for the construction of the new animal services building, and the Series 2015A Bonds (partially refunded from the Series 2008(A) bonds).

#### MANAGEMENT'S DISCUSSION AND ANALYSIS

#### Factors Bearing on the County's Future

#### **General Fund Revenues**

Not only is the County struggling to balance he General Fund in a sustainable way, the state of Illinois fiscal position will further negatively impact local governments. Depending on which estimate is used, the State General Fund could be in a deficit position by as much as six billion dollars. This fiscal reality will continue to negatively affect local governments in Illinois.

#### **General Fund Expenditures**

Jail Staffing and Detainee Imports

On the expenditure side, the staff levels in the new jail facility continue to be an issue. The jail expansion plan adopted in 1998 called for doubling existing corrections staff from 12 to 24 by opening day (which was April 2002), and this was achieved with a balanced budget. However, after actually operating the jail it was believed that staffing of the 33-36 range was in fact necessary. A consultant's study further substantiated this and recommended between 30-36 Corrections Officers. Only the continued importation of non-Boone County detainees will provide revenue to maintain those staff levels. The County entered an agreement with the Summerill Group to renegotiate the fee paid by the US Marshals Service for housing federal detainees. FY 2015 saw a dramatic decline of detainee revenue from \$525,991 to \$212,000. This was due to local population incarcerations. The original business plan for the new jail facility assumed revenues from the importation of non-Boone County detainees and this must continue as a stable source of revenue to property staff the jail.

#### Collective Bargaining

By far the largest expense center in local government is salaries and wages. Boone County has a mostly unionized workforce and the authority for such matters falls under the Illinois State Labor Relations Board. With statutes mandating a "duty to bargain" employers must accommodate their statutory obligation to "bargain in good faith" with the recourses of the County financially. Most County collective bargaining agreements settled in 2011 and 2012 with wage increases generally in the 0%, 1.5% (over three years) ranges respectively. In Illinois "protected" units such as Deputies and Correctional Officers have the right to seek resolution through the Interest Arbitrator process, and an arbitration hearing did occur between the County and the FOP union representing Correction 2012. The Arbitrator awarded for the County on the subject of wages, with a 0%, 1.5%, and 1.5% increase (in addition to steps). In November 2013 Collective Bargaining Agreement with most of the County unions expired and negotiations commenced in late 2013. Agreements with the County's unions were reached in 2014 with wage increases ranging from 2.0% - 2.5%. These increases are in addition to step raises for the public safety and court clerk's contracts.

#### MANAGEMENT'S DISCUSSION AND ANALYSIS

## Employee Health Insurance

In August 2009 after two prior years of using a fully-insured Blue Cross product, the County changed back to a self-insured product with Blue Cross as the Third-Party Administrator. This was the result of careful market research and various quotes from the industry which made the case for the County to take on the risk of self-insurance claims versus a set premium which has no flexibility. The County maintains a separate internal service fund which carries a separate reserve for possible claim years that exceed budget. In addition to wages and salaries, benefits, particularly health insurance, are the single most worrisome expense center for the County in the future. In addition, the passage of the Patient Protection and Affordable Care Act will further complicate the cost forecasting employers must perform to budget for the expense of this benefit. Fiscal year 2013 General Fund transfers to the Internal Service Fund exceeded budget by \$200,000. This was due to unusually high claims activity. This trend of excessive claims activity continued into 2014 with claims exceeding budget by \$324,000. The county's insurance actuaries estimated between one to three individual claims that would exceed the stop-loss amount of \$75,000 for each individual. The actual claims experience in 2014 was six individual claims in excess of \$75,000, with three more individual claims approaching that amount. In 2015 the actual claims above \$75,000 were nine, where three were expected. Claims exceeded budget in 2015 by \$464,640.

#### Belvidere/Boone County Landfill #2

In a major positive development regarding Belvidere/Boone County Landfill #2, a tentative agreement was reached between the County and Illinois EPA officials in March 2004. The agreement calls for the City of Belvidere and Boone County to install additional methane extraction wells, and a leachate extraction system to remediate the organic and inorganic impacts to the groundwater. This remediation was completed in 2005. Illinois EPA officials were very pleased calling the settlement "fantastic" and "wonderful". The impact of this settlement is to substantially lessen General Fund expenses for Landfill #2 over time. Had no agreement been reached those expenses would be rising substantially. However, no one can fully predict the future cost of managing a closed landfill. It should be noted that in communications with the Illinois EPA in 2012 the Agency began to question the effectiveness of the remedial efforts and that some groundwater test were not improving as expected. This alleged lack of improvement in test results resulted in more dialogue and meetings with the Agency in 2013. The open questions being posed to Boone County and the City of Belvidere about the groundwater test results will continue to be researched in 2014. It is likely that more remedial activities will be required to satisfy the landfill closure permit.

#### Public Safety Communications and Next Generation E-911

Changes in technology are enabling E-911 centers to accept video and text messaging along with traditional phone calls. Boone County is part of a ten member region which is studying the benefits and costs of this new technology. In addition, the traditional phone technology which serves the public safety functions of government will no longer be serviced by the vendor in 2017. An upgrade of this phone technology is unavoidable.

#### MANAGEMENT'S DISCUSSION AND ANALYSIS

## Contacting the County's Financial Management

This financial report is designed to provide the County's citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County's Administrator, Kenneth A. Terrinoni, at 1212 Logan Avenue, Suite 102, Belvidere, Illinois 61008.



#### STATEMENT OF NET POSITION

November 30, 2015

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,857,242
Investments	20,891,178
Receivables, net of allowance where applicable	
Property taxes	11,223,824
Accounts	1,662,242
Inventory	6,200
Due from other governments	1,440,530
Capital assets	1,000,700
Not being depreciated Depreciated (net of accumulated depreciation)	1,099,720 20,200,453
Total assets	58,381,389
DEFERRED OUTFLOWS OF RESOURCES	
Unamortized loss on refunding of bonds Pension items - IMRF	163,467 3,247,226
Pension items - nvikp	
Total deferred outflows of resources	3,410,693
Total assets and deferred outflows of resources	61,792,082
LIABILITIES	
Accounts payable	580,839
Accrued payroll	291,202
IMRF payable and withholding	192,702
Due to others	7,190
Accrued interest payable	63,157
Claims payable  Net pension liability	424,147 6,327,429
Noncurrent liabilities	0,321,429
Due within one year	1,298,028
Due in more than one year	7,153,074
Total liabilities	16,337,768
DEFERRED INFLOWS OF RESOURCES	
Deferred revenue - property taxes	11,223,824
Pension items - IMRF	1,122,423
Total deferred inflows of resources	12,346,247
Total liabilities and deferred inflows of resources	28,684,015
NET POSITION	
Net investment in capital assets	15,594,764
Restricted for	
Tort liability	546,234
Highways and streets	13,041,271
Public safety	1,170,840
Health and welfare Judicial	411,294 596,197
Equipment replacement	521,209
Capital purposes	39,529
Debt service	2,394,855
Retirement	132,302
Unrestricted	(1,340,428)
TOTAL NET POSITION	\$ 33,108,067

#### STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2015

				P	rog	ram Revenu	es		R	et (Expense) devenue and Change in Net Position Primary Government
					_	Operating		Capital		
				Charges		Frants and		rants and	G	overnmental
FUNCTIONS/PROGRAMS		Expenses		or Services		ntributions				Activities
PRIMARY GOVERNMENT			- `	7 501 (1005				10110110110		11001,10105
Governmental Activities										
General government	\$	4,461,287	\$	1,124,131	\$	60,648	\$	23,077	\$	(3,253,431)
Public safety	Ψ	8,449,810	Ψ	935,960	Ψ	905,121	Ψ	23,077	Ψ	(6,608,729)
Highways and streets		1,514,236		9,460		1,011,253		77,338		(416,185)
Health and welfare		2,249,848		441,718		594,438		7,775		(1,205,917)
Judiciary and court related		8,509,559		2,296,811		501,879		-		(5,710,869)
Interest		188,463		2,270,011		501,077				(188,463)
merest		100,403								(100,403)
Total governmental activities		25,373,203		4,808,080		3,073,339		108,190		(17,383,594)
TOTAL PRIMARY GOVERNMENT	\$	25,373,203	\$	4,808,080	\$	3,073,339	\$	108,190		(17,383,594)
	T	neral Revenu axes	es							
		Property								10,859,718
		Sales								2,923,751
		Replacement								530,387
		Local use								422,159
		Video gaming	,							67,275
		come tax								2,025,439
		vestment inco	ome							78,126
		liscellaneous								130,241
	Ga	in on sale of o	capi	tal assets						8,933
		Total								17,046,029
	СН	IANGE IN N	ET I	POSITION						(337,565)
	NET POSITION, DECEMBER 1, 2014									36,963,553
		Change in ac	coui	nting principl	le					(3,517,921)
	NE	T POSITION	I, D	ECEMBER 1	1, 20	014, RESTAT	ΓED			33,445,632
	NE	T POSITIO	N, N	OVEMBE	R 30	, 2015			\$	33,108,067

#### BALANCE SHEET GOVERNMENTAL FUNDS

November 30, 2015

	ASSETS	 General	County Bridge	IMRF Retirement	County Motor Fuel Tax	Nonmajor overnmental Funds	Go	Total overnmental Funds
Cash and cash equivalents		\$ 74,137	\$ 67,652	\$ 12,409	\$ 245,297	\$ 1,456,498	\$	1,855,993
Investments		2,371,482	4,758,811	447,857	3,723,554	9,589,474		20,891,178
Receivables								
Property taxes		5,750,000	201,000	1,700,000	-	3,572,824		11,223,824
Accounts		549,761	58,367	7,118	318,196	369,812		1,303,254
Inventory		6,200	-	-	-	-		6,200
Due from other governments		989,808	-	-	-	450,722		1,440,530
Due from other funds		 19,391	-	-	-	-		19,391
TOTAL ASSETS		\$ 9,760,779	\$ 5,085,830	\$ 2,167,384	\$ 4,287,047	\$ 15,439,330	\$	36,740,370

	General	County Bridge	IMRF	County Motor Fuel Tax	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 238,046 \$	74,289 \$	888 5	\$ 133,073	\$ 83,058	\$ 529,354
Accrued payroll	231,714	-	-	2,247	57,241	291,202
IMRF payable and withholding	3,130	-	189,572	-	-	192,702
Due to others	-	-	-	-	7,190	7,190
Due to other funds		-	-	-	19,391	19,391
Total liabilities	472,890	74,289	190,460	135,320	166,880	1,039,839
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	5,750,000	201,000	1,700,000	-	3,572,824	11,223,824
Total deferred inflows of resources	5,750,000	201,000	1,700,000	-	3,572,824	11,223,824
Total liabilities and deferred inflows of resources	6,222,890	275,289	1,890,460	135,320	3,739,704	12,263,663
FUND BALANCES						
Nonspendable - inventory	6,200	_	_	_	_	6,200
Restricted for tort liability	=	_	_	_	546,234	546,234
Restricted for highways and streets	-	4,683,420	_	4,051,146	4,306,705	13,041,271
Restricted for public safety	_	-	_	-	1,170,840	1,170,840
Restricted for health and welfare	_	_	_	_	411,294	411,294
Restricted for judicial purposes	_	_	_	_	596,197	596,197
Restricted for equipment replacement	_	_	_	_	521,209	521,209
Restricted for capital purposes	_	_	_	_	788,297	788,297
Restricted for debt service	_	_	_	_	2,394,855	2,394,855
Restricted for retirement	_	_	104,534	_	27,768	132,302
Unrestricted			101,001		27,700	102,002
Assigned for highways and streets	_	127,121	_	100,581	218,078	445,780
Assigned for public safety	_	-	_	-	83,200	83,200
Assigned for health and welfare	_	_	_	_	199,142	199,142
Assigned for judicial purposes	_	_	_	_	28,524	28,524
Assigned for equipment replacement	_	_	_	_	66,236	66,236
Assigned for capital purposes	_	_	_	_	341,115	341,115
Assigned for planning purposes	_	_	_	_	6,750	6,750
Assigned for retirement	_	_	172,390	_	-	172,390
Assigned for future expenditures	4,777	_	172,370	_	_	4,777
Unassigned Unassigned	3,526,912	-	-	-	(6,818)	3,520,094
Total fund balances	3,537,889	4,810,541	276,924	4,151,727	11,699,626	24,476,707

# RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

November 30, 2015

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 24,476,707
Amounts reported for governmental activities in the	
statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds  Capital assets	21,300,173
- up 1.u. uss 2.u	21,000,170
The loss on refunding of bonds is capitalized and amortized over the life of the bonds on the statement of net position	163,467
Differences between assumptions changes, net differences between projected and actual earnings and contributions subsequent to the measurement date for IMRF are recognized as deferred outflows of resources on the statement of net position	3,247,226
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Bonds payable	(6,380,000)
Interest payable	(63,157)
Accrued compensated absences	(491,739)
Net other postemployment benefit obligation	(780,818)
Landfill postclosure liability	(560,900)
Bond premium	(237,645)
Net pension liabilities for IMRF is shown as	
liability on the statement of net position	(6,327,429)
Differences between expected and actual experiences, for IMRF are recognized as deferred inflows of resources on the statement of net position	(1,122,423)
The net position of the internal service fund is	
included in the governmental activities in the	
statement of net position	(115,395)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 33,108,067

# STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

For the Year Ended November 30, 2015

		General	County Bridge	IMRF/ Retirement
REVENUES				
Taxes	\$	10,222,290	\$ 326,281	\$ 1,566,503
Licenses and permits	·	2,457,802	-	-
Intergovernmental		1,525,161	77,338	-
Charges for services		-	-	7,118
Investment income		6,683	17,814	1,167
Miscellaneous		381,457	-	64,611
Total revenues		14,593,393	421,433	1,639,399
EXPENDITURES				
Current				
General government		2,823,130	-	191,766
Public safety		5,311,732	-	1,030,592
Highways and streets		-	140,490	55,910
Health and welfare		-	-	87,356
Judiciary and court related		7,225,952	-	347,653
Capital outlay Debt service		-	-	-
Principal retirement			_	_
Interest and fiscal charges		-	_	-
Bond issuance costs		-	-	<u>-</u>
Total expenditures		15,360,814	140,490	1,713,277
EVCECC (DEFICIENCY) OF DEVENTIES				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(767,421)	280,943	(73,878)
OTHER FINANCING GOVERNORS			·	<del></del>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets		-	-	-
Transfers in		553,722	-	-
Transfers (out)		(504,155)	-	-
Issuance of general obligation bonds Issuance of refunding bonds		-	-	-
Premium on refunding bonds issued		-	-	-
Insurance proceeds		-	-	-
Payment to bond escrow agent		-	-	-
Total other financing sources (uses)		49,567	-	-
NET CHANGE IN FUND BALANCES		(717,854)	280,943	(73,878)
FUND BALANCES, DECEMBER 1, 2014		4,255,743	4,529,598	350,802
FUND BALANCES, NOVEMBER 30, 2015	\$	3,537,889	\$ 4,810,541	\$ 276,924

	County Motor Fuel Tax		Nonmajor Governmental Funds		Total Governmental Funds
\$		\$	4,713,655	\$	16,828,729
Ф	-	Ф	4,713,033	Φ	2,887,036
	961,223		821,019		3,384,741
	701,223		1,316,169		1,323,287
	15,560		36,902		78,126
	12,153		65,004		523,225
	12,133		05,001		323,223
	988,936		7,381,983		25,025,144
	-		976,367		3,991,263
	-		1,432,191		7,774,515
	849,806		624,035		1,670,241
	-		1,696,521		1,783,877
	-		794,979		8,368,584
	-		677,120		677,120
	-		805,000		805,000
	-		252,896		252,896
	-		78,154		78,154
	849,806		7,337,263		25,401,650
	139,130		44,720		(376,506)
	133,130		11,720		(370,300)
	_		8,933		8,933
	24,417		606,659		1,184,798
			(680,643)		(1,184,798)
	_		800,000		800,000
	_		3,165,000		3,165,000
	_		107,579		107,579
	_		50,552		50,552
			(3,248,203)		(3,248,203)
	24,417		809,877		883,861
	163,547		854,597		507,355
	3,988,180		10,845,029		23,969,352
\$	4,151,727	\$	11,699,626	\$	24,476,707

# RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2015

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 507,355
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditure; however, they are capitalized and depreciated in the statement of activities	1,106,646
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(1,023,663)
Sales and disposals of capital assets are reported as proceeds from the sale of capital assets in governmental funds but as loss from sale or disposal on the statement of activities	(48,991)
	( - ) /
The change in deferred outflows of resources for IMRF is reported only in the statement of activities	1,581,618
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds but has no effect on net position	
Issuance of general obligation bonds	(800,000)
Issuance of refunding bonds	(3,165,000)
Payment to bond escrow agent Premium on bonds	3,248,203 (107,579)
The change in certain long-term liabilities and repayment of the principal portion of long-term debt is reported as an expenditure when due in governmental	
funds but as a reduction of long-term liabilities in the statement of activities	
Repayment of bonds payable	805,000
Change in accrued interest	59,899
Amortization of loss on refunding of bonds	(48,383)
Increase in net other postemployment benefit obligation	(211,508)
Decrease in compensated absences payable	64,029
Change in landfill postclosure liability	(384,900) 52,917
Amortization of bond premium	32,917
The change in net pension liability for IMRF is reported only in the statement of activities	(952,661)
The change in deferred inflows of resources for IMRF is reported only in the statement of activities	(1,122,423)
The change in net position of certain activities of internal service funds is reported with governmental activities	 101,876
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ (337,565)

# STATEMENT OF NET POSITION PROPRIETARY FUNDS

November 30, 2015

	Governmental Activities
	Internal
	<b>Service Funds</b>
CURRENT ASSETS  Cash and cash equivalents	\$ 1,249
Accounts receivable	358,988
Total assets	360,237
CURRENT LIABILITIES	51.405
Accounts payable	51,485
Claims payable	424,147
Total liabilities	475,632
NET POSITION	
Unrestricted	(115,395)
TOTAL NET POSITION	\$ (115,395)

# STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS - FUND 037

For the Year Ended November 30, 2015

	Governmental Activities	
	Internal	
	<b>Service Funds</b>	
OPERATING REVENUES	<b>.</b>	
Charges for services	\$ 3,452,038	
OPERATING EXPENSES		
Insurance premiums	397,575	
Health care claims	2,733,740	
Administration expenses	218,847	
Total operating expenses	3,350,162	
CHANGE IN NET POSITION	101,876	
NET POSITION (DEFICIT), DECEMBER 1, 2014	(217,271)	
NET POSITION (DEFICIT), NOVEMBER 30, 2015	\$ (115,395)	

#### STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

For the Year Ended November 30, 2015

	Governmental Activities Internal Service Funds
CASH FLOWS PROVIDED BY OPERATING ACTIVITIES Receipts from participants Receipts from interfund service transactions Payments to suppliers	\$ 226,155 2,866,895 (3,151,442)
Net cash provided by operating activities	(58,392)
CASH FLOWS USED IN NONCAPITAL FINANCING ACTIVITIES None	
Net cash used in noncapital financing activities	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES None	
Net cash from capital and related financing activities	
CASH FLOWS FROM INVESTING ACTIVITIES None	<del>_</del>
Net cash from investing activities	
NET DECREASE IN CASH AND CASH EQUIVALENTS	(58,392)
CASH AND CASH EQUIVALENTS, DECEMBER 1, 2014	59,641
CASH AND CASH EQUIVALENTS, NOVEMBER 30, 2015	\$ 1,249
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FLOWS USED IN OPERATING ACTIVITIES Operating change in net position Adjustments to reconcile change in net position to net cash from operating activities Effects of changes in operating assets and liabilities Accounts payable Accounts receivable	\$ 101,876 8,717 (358,988)
Claims payable	190,003
NET CASH USED IN OPERATING ACTIVITIES	\$ (58,392)

# **BOONE COUNTY, ILLINOIS**

# STATEMENT OF FIDUCIARY NET POSITION

# November 30, 2015

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 1,813,973
Investments	230,810
Receivables	
Accounts	388,183
TOTAL ASSETS	\$ 2,432,966
LIABILITIES	
Accounts payable	\$ 15,394
Due to others	2,417,572
TOTAL LIABILITIES	\$ 2,432,966



### **BOONE COUNTY, ILLINOIS**

#### NOTES TO FINANCIAL STATEMENTS

November 30, 2015

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Boone County, Illinois (the County), have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

### a. Reporting Entity

The County was incorporated under the laws of the State of Illinois in 1837 and operates under an elected 12-member County Board and provides services to the public such as public safety and judicial system, health and social services, road construction and maintenance, planning and zoning and general administrative services. As required by generally accepted accounting principles, these financial statements present the County (the primary government).

The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The primary government may also be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board if the primary government must approve the organization's budget, tax levies, rates and charges, or issuance of bonded debt and there is a financial benefit or burden to the County.

Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government. The County has no discretely presented or blended component units.

### b. Fund Accounting

The accounts of the County are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

### b. Fund Accounting (Continued)

Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of a county's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds), the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds) and the management of funds held in trust where the interest earnings can be used for governmental services (permanent fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the County (internal service funds). The County has no enterprise funds.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. The County's fiduciary funds consist of agency funds which are used to account for assets that the County holds on behalf of others as their agent.

#### c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the no fiduciary activities of the County. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

c. Government-Wide and Fund Financial Statements (Continued)

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

The County reports the following major governmental funds:

The General Fund accounts for the resources devoted to finance the services traditionally associated with local government. Any other activity for which a special fund has not been created is accounted for in the General Fund.

The County Bridge Fund accounts for resources, the use of which is restricted by Illinois Compiled Statutes and the costs related to various bridge improvement and maintenance programs which are supported mainly by property taxes.

The Illinois Municipal Retirement Fund (IMRF) accounts for the collection and payment of employee and county pension contributions to IMRF.

The County Motor Fuel Tax Fund accounts for resources, the use of which is restricted by Illinois Compiled Statutes and the costs related to various road and bridge improvement and maintenance programs which are supported mainly by motor fuel taxes.

The County reports the following internal service funds:

The Employee Health Insurance Fund accounts for the revenues and expenses related to the County's employee health plan.

The County reports a variety of agency funds as fiduciary funds to account for assets held by county officials on behalf of others.

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements (except the agency funds which do not have a measurement focus). Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Operating revenues and expenses are directly attributable to the operation of the proprietary funds. Non-operating revenue/expenses are incidental to the operations of these funds.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County recognizes property taxes when they become both measurable and available in the year intended to finance. A 60-day availability period is used for revenue recognition for property taxes. A 90-day availability period is used for revenue recognition for most other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt is recognized when due.

Those revenues susceptible to accrual are property taxes, franchise taxes, state shared sales, income and motor fuel taxes, licenses, interest revenue and charges for services. Fines and permit revenues are not susceptible to accrual because generally they are not measurable until received in cash.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidelines. Monies that are virtually unrestricted as to purpose of expenditure, which are usually revocable only for failure to comply with prescribed compliance requirements, are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

The County reports unearned revenue and unavailable revenue on its financial statements. Unavailable revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability and deferred inflows of resources for unearned and unavailable revenue are removed from the financial statements and revenue is recognized.

The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting its assets and liabilities.

#### e. Cash and Investments

### Cash and Cash Equivalents

For purposes of the statement of cash flows, the County's proprietary funds consider all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments with maturity greater than one year at time of purchase, if any, are stated at fair value. Non-negotiable certificates of deposit and all other investments are reported at cost.

#### f. Inventories

Inventories are stated at the cost first-in/first-out (FIFO) method, which approximates net realizable value. The costs of governmental fund inventories are recorded as expenditures when consumed rather than when purchased. Reported inventories are equally offset by nonspendable fund balance which indicates they do not constitute available spendable resources even though they are a component of current assets.

### g. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds." Short-term interfund loans, if any, are also classified as "due from other funds" or "due to other funds." Long-term interfund loans, if any, are classified as "advances from other funds" and "advances to other funds."

#### h. Landfill Postclosure Costs

In compliance with GASB Statement No. 18, the County has reported its long-term obligation related to closing costs for a landfill closed in 1992 in the governmental activities.

#### i. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, right of ways, bridges, storm sewer) and intangible assets (e.g., easements), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as individual assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year. In past years, the County used a policy which defined capital assets as individual assets with an initial cost of more than \$1,000 to \$10,000 depending on the type of asset and an estimated useful life in excess of one year.

### i. Capital Assets (Continued)

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 asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	20-40
Equipment and vehicles	5
Infrastructure	40-50

#### i. Compensated Absences

County employees are entitled to vacation/sick leave based on their length of employment. Vacation/sick leave that either vests or accumulates is accrued when earned.

Vested or accumulated vacation/sick leave attributable to employees who were no longer employed as of November 30, 2015 but have yet to be paid out is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. Historically, the General Fund has been used to liquidate these liabilities. Vested or accumulated vacation/sick leave is recorded as an expense and liability of the proprietary funds at all levels and governmental activities at the government-wide level as the benefits accrue to employees.

## k. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year of issuance.

#### k. Long-Term Obligations (Continued)

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

#### 1. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the County. Committed fund balance is constrained by formal actions of the County's Board, which is considered the County's highest level of decision making authority. Formal actions include resolutions and ordinances approved by the County Board. Assigned fund balance represents amounts constrained by the County's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the County Administrator by designation of the County Board. Any residual fund balance is reported as unassigned.

The County's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the County considers committed funds to be expended first followed by assigned and then unassigned funds.

The County has not established fund balance reserve policies for their governmental funds.

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. None of the County's net position is restricted as a result of enabling legislation adopted by the County. Net investment in capital assets, represents the County's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

#### m. Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except interfund services provided and used and reimbursements, are reported as transfers.

#### n. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

#### o. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position/balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position/balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

### 2. DEPOSITS AND INVESTMENTS

The County maintains an investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements as investments. In addition, investments are separately held by several of the County's funds.

Investment of county funds, by statute, is vested with the County Treasurer. The County Treasurer's investment policy guides the investments of the County. The investment policy permits the County to make deposits/investments, certificates of deposit, savings accounts, checking accounts, NOW accounts, money market accounts and similar bank obligations that are insured by FDIC, credit union obligations that are insured by the National Credit Union Administration, money market mutual funds, the Public Treasurer's Investment Pool and other investment vehicles authorized by the Public Funds Investment Act.

## NOTES TO FINANCIAL STATEMENTS (Continued)

## 2. DEPOSITS AND INVESTMENTS (Continued)

It is the policy of the County to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County and conforming to all state and local statutes governing the investment of public funds, using the prudent person standard for managing the overall portfolio. The primary objective of the policy is legality, safety (preservation of capital and protection of investment principal), liquidity, public confidence, diversity and yield.

### a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance with the collateral held by an independent third party acting as the County's agent.

#### b. Investments

The following table presents the investment and maturities of the County's investments at November 30, 2015:

			Investment in Ma	turities (In Y	ears)	
	Fair	Less than			Greater	than
Investment Type	Value	1	1-5	6-10	10	)
The Illinois Metropolitan						
Investment Fund 1-3 Year Fund	\$ 1,510,957	\$	- \$ 1,510,957	\$	- \$	

In accordance with its investment policy, the County limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a short-term period. The investment policy does not limit the maximum maturity length of investments. However, the policy does require the County to structure the investment portfolio so that securities mature to meet cash requirements for ongoing operations.

The County limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by only allowing funds to be invested in a manner such that the principal is not at risk of loss. The Illinois Metropolitan Investment Fund (IMET) 1-3 Year Fund is rated Aaa-bf by Moody's as of November 30, 2015.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the County will not be able to recover the value of its investments that are in possession of an outside party. The County's investment policy does not address custodial credit risk.

## 2. DEPOSITS AND INVESTMENTS (Continued)

#### b. Investments (Continued)

Concentration of credit risk - the County's investment policy requires diversification of the portfolio to minimize risk of loss and maximize rate of return but does not contain any specific diversification targets.

#### 3. RECEIVABLES - PROPERTY TAXES

Property taxes for 2014 attached as an enforceable lien on January 1, 2014, on property values assessed as of the same date. Taxes are levied by December of the same fiscal year (by passage of a Tax Levy Ordinance). Tax bills were prepared by the County and issued on or about May 1, 2015, and were payable in two installments on or about June 1, 2015 and September 1, 2015. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy to reflect actual collection experience.

The County has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the entire 2014 tax levy has been recorded as a receivable and unavailable revenue on the financial statements.

#### 4. FUNDS WITH DEFICIT FUND BALANCES

The following funds have deficit fund balance/net position as of September 30, 2015:

Special Revenue Funds	
Planning Fund	\$ (2,210)
Transportation Grant Fund	(3,444)
Courthouse Construction Fund	(1,164)
Internal Service Fund	(115.395)

The County plans to alleviate these fund deficits by future reimbursements from other governmental units, transfers from other funds, and reductions to future expenditures.

# 5. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2015 was as follows:

	Beginning Balances	Increases	Decreases	Transfers	Ending Balances
GOVERNMENTAL ACTIVITIES Capital assets not being depreciated Land Construction in progress	\$ 947,128 205,417	\$ - 22.245	\$ -	\$ 130,347 (205,417)	\$ 1,077,475 22,245
Total capital assets not being depreciated	1,152,545	22,245	-	(75,070)	1,099,720
Capital assets being depreciated Infrastructure Buildings and improvements Equipment and vehicles	9,791,835 21,012,844 9,321,518	966,250 118,151	69,680 - 54,435	75,070 -	9,722,155 22,054,164 9,385,234
Total capital assets being depreciated	40,126,197	1,084,401	124,115	75,070	41,161,553
Less accumulated depreciation for Infrastructure	3,317,736	198,894	69,680	-	3,446,950
Buildings and improvements Equipment and vehicles Total accumulated depreciation	8,445,312 8,249,513 20,012,561	494,826 329,943 1,023,663	5,444 75,124	- - -	8,940,138 8,574,012 20,961,100
Total capital assets being depreciated, net	20,113,636	60,738	48,991	75,070	20,200,453
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	\$ 21,266,181	\$ 82,983	\$ 48,991	\$ -	\$ 21,300,173
Depreciation expense was follows:	s charged to	functions/pro	grams of the	he primary go	overnment as
GOVERNMENTAL ACTIVITE General government Public safety Highway and streets Health and welfare Judiciary and court related	ES			-	\$ 225,211 461,998 254,010 39,836 42,608

\$ 1,023,663

TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES

### NOTES TO FINANCIAL STATEMENTS (Continued)

#### 6. LONG-TERM DEBT

The following is a summary of changes in long-term liabilities during the fiscal year:

	Beginning Balances	Additio	ns	Reductions	Ending Balances	Current Portion
GOVERNMENTAL ACTIVITIES						
Compensated absences	\$ 555,768	\$ 491,	739	\$ 555,768	\$ 491,739	\$ 182,210
Bonds payable	6,260,000	3,965,	000	3,845,000	6,380,000	970,000
Bond premium	366,209	107,	579	236,143	237,645	52,918
Landfill postclosure costs	176,000	468,	000	83,100	560,900	92,900
Other postemployment benefit	569,310	211,	508	-	780,818	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 7,927,287	\$ 5,243,	826	\$ 4,720,011	\$ 8,451,102	\$ 1,298,028

The landfill postclosure costs are retired from the Landfill Fund (See Note 9d). The compensated absences liability and other postemployment benefit obligation have historically been retired by the General Fund.

### **Bonds Payable**

On December 15, 2008, the County issued \$4,295,000 in Alternate Revenue Bonds, Series 2008A. These bonds were issued for the courthouse and Logan Avenue expansion and remodel project. Interest is payable semiannually on December 15 and June 15 at rates of 2.65% to 7.00%. Principal is payable annually on December 15, beginning December 15, 2009 through December 15, 2028. The bonds are repaid by the Courthouse Construction Fund.

On September 5, 2012, the County issued \$3,180,000 General Obligation Refunding Bonds, Alternate Revenue Source, Series 2012 with an average rate of 3.0% to advance refund \$4,060,000 of outstanding General Obligation Refunding Bonds, Series 2005 with an average interest rate of 3.6%. Interest is payable semiannually on December 1 and June 1 at rates of 2.0% to 3.0%. Principal is payable annually on December 1, beginning on December 1, 2013 through December 1, 2018. The bonds are being repaid by the Public Safety Sales Tax Fund.

On February 4, 2015 the County issued \$800,000 General Obligation Refunding Bonds, Series 2012 with an average rate of 1.33% to finance the construction and equipping of a new animal service building. Interest is payable semiannually on December 15 and June 15 at rates of 0.75% to 1.50%. Principal is payable annually on December 15 and June 15, beginning on June 15, 2015 through December 15, 2017.

On September 16, 2015, the County issued \$3,165,000 General Obligation Refunding Bonds, Alternate Revenue Source, Series 2015A with an average rate of 2.95% to advance refund \$3,040,000 of outstanding General Obligation Refunding Bonds, Series 2008A with

## **6.** LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

an average interest rate of 5.04%. Interest is payable semiannually on December 15 and June 15 at rates of 2.50% to 3.00%. Principal is payable annually on December 15, beginning on December 15, 2016 through December 15, 2028. The bonds are being repaid by the Debt Service Fund. The binds were issued to provide resources to purchase U.S. Treasury securities that were placed in an irrevocable trust for the purpose of generating resources for future debt service payments. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the statement of net position. The County reduced its total debt service by \$380,468 and provided for an economic gain of approximately \$330,372 as a result of the advance refunding. As of November 30, 2015, \$3,040,000 of the Series 2008A General Obligation Alternate Revenue Source bonds is considered defeased and outstanding.

The County has pledged the 1% sales tax and ¼ of 1% supplemental sales tax for the repayment of the Alternate Revenue Source, Series 2008A. The total principal and interest remaining to be paid on the bonds as of November 30, 2015 is \$384,975. During the current fiscal year, the principal and interest paid of \$355,869 was approximately 23.17% of total sales tax revenues.

The County has pledged the ½ of 1% of the Special County Occupation Tax for Public Safety for the repayment of the Alternate Revenue Source, Series 2012. The total principal and interest to be paid on the bonds as of November 30, 2015 is \$2,293,250. During the current fiscal year, the principal and interest paid of \$567,200 was approximately 40.87% of total public safety sales tax revenues.

The County has pledged the 1% sales tax, ¼ of 1% supplemental sales tax and use tax for the repayment of the Alternate Revenue Source, Series 2015A. The total principal and interest remaining to be paid on the bonds as of November 30, 2015 is \$3,914,959. During the current fiscal year, no principal and interest was paid.

Annual debt service to maturity for the County's bonds payable are as follows:

Fiscal Year	 Principal	Interest	Total
2016	\$ 970,000	\$ 140,804	\$ 1,110,804
2017	1,020,000	142,950	1,162,950
2018	905,000	110,038	1,015,038
2019	795,000	88,400	883,400
2020	235,000	75,800	310,800
2021-2025	1,290,000	267,863	1,557,863
2026-2029	1,165,000	71,175	1,236,175
TOTAL	\$ 6,380,000	\$ 897,030	\$ 7,277,030

### 7. INTERFUND TRANSACTIONS

Due to/from other funds at November 30, 2015 consist of the following:

	Due From	Due To
General Nonmajor governmental funds	\$ 19,391	\$ - 19,391
TOTAL	\$ 19,391	\$ 19,391

The purpose of the due to/from other funds is to fund temporary shortfalls in cash balances.

Interfund transactions at November 30, 2015 consist of the following:

	 Transfer In	Transfer Out
General County Motor Fuel Tax Nonmajor governmental funds	\$ 553,722 24,417 606,659	\$ 504,155 - 680,643
TOTAL	\$ 1,184,798	\$ <u> </u>

The purposes of the significant transfers to/from other funds are as follows:

- \$504,155 was transferred from the General Fund to nonmajor governmental funds as follows:
  - a) \$30,000 was transferred to the Planning Department Fund (a nonmajor governmental fund) to support operations of the department. This transfer will not be repaid.
  - b) \$65,000 was transferred to the Landfill Closure Fund (a nonmajor governmental fund) to fund mandated activities of Landfill #2. This transfer will not be repaid.
  - c) \$409,155 was transferred to the Courthouse Construction Fund (a nonmajor governmental fund) for debt service on Alternate Revenue Source Series 2008A bonds. This transfer will not be repaid.

# NOTES TO FINANCIAL STATEMENTS (Continued)

## 7. INTERFUND TRANSACTIONS (Continued)

- \$553,722 was transferred from nonmajor governmental funds to the General Fund as follows:
  - a) \$57,000 was transferred from the Court Security Fund (a nonmajor governmental fund) to the General Fund to support operations. This transfer will not be repaid.
  - b) \$202,660 was transferred from the Office Automation Fund (a nonmajor governmental fund) to the General Fund to support operations. This transfer will not be repaid.
  - c) \$200,000 was transferred from the Public Safety Sales Tax Fund (a nonmajor governmental fund) to the General Fund to subsidize personnel jail maintenance expenses. This transfer will not be repaid.
  - d) \$18,255 was transferred from the Maintenance and Child Support Fund (a nonmajor governmental fund) to the General Fund to support personnel costs in the Circuit Clerk's office related to administering court ordered maintenance and child support cases. This transfer will not be repaid.
  - e) \$55,000 was transferred from the Probation Services Fund (a nonmajor governmental fund) to the General Fund to support operations. This transfer will not be repaid.
  - f) \$2,378 was transferred from the HAVA Election Fund (a nonmajor governmental fund) to reimburse the General Fund for grant-related expenditures made in a previous year. This transfer will not be repaid.
  - g) \$18,429 was transferred from the State's Attorney Forfeited Revenue Fund (a nonmajor governmental fund) to the General Fund to support operations. This transfer will not be repaid.
- \$102,504 was transferred between nonmajor governmental funds as follows:
  - a) \$57,050 was transferred from the Health Grant Fund to the Health Fund to allocate revenue and expenditures to the right fund. This transfer will not be repaid.
  - b) \$45,454 was transferred from the Health Fund to the Health Grant Fund to allocate revenue and expenditures to the right fund. This transfer will not be repaid.
- \$24,417 was transferred from the Highway Matching Fund (a Nonmajor Governmental Fund) to the County Motor Fuel Tax Fund to reimburse for expenditures incorrectly paid out of the County Motor Fuel Tax Fund in the prior year. This transfer will not be repaid.

#### 8. 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; injuries to employees and natural disasters. The County participates in a risk pool, the Counties of Illinois Risk Management Association (CIRMA), for general liability, workers' compensation and other risks accounted for in the Liability Insurance Fund. The pool is responsible for establishing the rights and responsibilities of the member agencies and retains the risk of loss.

For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

The County is also exposed to risks of loss relating to medical insurance claims of its employees. The County is self-insuring its employee medical benefits up to \$75,000 per plan year for each employee or dependent covered and maintains coverage with an insurance carrier for excess amounts. The County also maintains aggregate stop loss coverage with a minimum point of attachment of \$2,840,725. This plan is administered by outside administrators who process the claims. The County has established an Employee Health Insurance Fund (an internal service fund) to account for its medical insurance claims. Each participating fund makes payments to the Employee Health Insurance Fund for amounts which are determined on an annual basis.

Such payments are displayed on the fund financial statements as revenues and expenditures (interfund service transactions).

As of November 30, 2015, a liability has been recorded for all known claims plus an estimate for those claims incurred but not reported. All claims incurred and not reported are expected to be paid from currently available resources. Claims payable are recorded in the Employee Health Insurance Fund at November 30, 2015.

Changes in the health insurance claims payable in fiscal year 2015 and 2014 were:

Fiscal Year	]	Beginning						End
Ended		of Year		Claims		Claims		of Year
November 30,		Balance		Incurred		Paid		Balance
2015	\$	266,204	\$	3,158,705	\$	3,000,762	\$	424,147
2014		561,936		2,443,823		2,739,555		266,204

#### 9. RENTAL INCOME

During 1999, the County entered into an agreement to lease Maplecrest Nursing Center (Maplecrest) to an outside party. The lease was renegotiated with another party in December 2011 and has a term of eight years, at which point it was renewed for an additional ten-year term. The County will receive rent in the following amounts: \$102,643 for the year beginning December 2011 and 4% increases each year until 2029. Maplecrest will continue to be used and occupied as a skilled and/or intermediate care nursing home, with the lessee adopting the County's admission policy. Upon termination of the lease, the County will retain ownership of Maplecrest and all related capital assets. The County recognized lease revenue of \$119,307 for the year ended November 30, 2015.

#### 10. CONTINGENT LIABILITIES

### a. Litigation

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's attorney that resolution of these matters will not have a material adverse effect on the financial condition of the County.

#### b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

### c. Property Tax Appeals

The County currently has various property tax appeals pending in front of the Property Tax Appeal Board. The outcome of these appeals is uncertain at this time. In the event the County does not prevail, property taxes collected from these property owners would need to be refunded.

#### d. Landfill Closure Costs

The Belvidere/Boone County Landfill #2 ceased accepting solid waste in September of 1992. State and federal laws and regulations require that Boone County, Illinois place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill for at least 15 years. The landfill has been covered and postclosure care was continued. The County must meet certain groundwater parameters

#### 10. CONTINGENT LIABILITIES (Continued)

#### d. Landfill Closure Costs (Continued)

for inorganic compounds before it can discontinue monitoring the site. The County has petitioned the Illinois EPA (IEPA) and the Pollution Control Board for an "Adjusted Standard" in the currently in-place groundwater monitoring parameters. This petition was withdrawn by the County due to an agreement reached with the IEPA in March 2004. The agreement involves installing additional methane gas wells and a leachate extraction system at the landfill. This is considered remedial action. The County's remaining share of the estimated liability for landfill postclosure costs is \$560,900 as of November 30, 2015, which has been recorded as a liability on the government-wide financial statement of net position.

The County has received notification for the IEPA that additional remediation may be necessary. The County has increased its expected cost for remediation through 2024.

### e. Operating Leases

The County has nine equipment operating leases outstanding as of November 30, 2015, with varying expiration dates through August 17, 2020. The minimum annual lease payments range from \$660 to \$7,152. A summary of the future lease commitments under these operating leases as of November 30, 2015, are as follows:

Year Ending November 30,	
2016	\$ 19,208
2017	19,153
2018	15,902
2019	14,102
2020	6,617

#### 11. DEFINED BENEFIT PENSION PLANS

The County contributes to three agent multiple-employer defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF - County), Illinois Municipal Retirement Fund Elected County Officials (IMRF - ECO) and the Sheriff's Law Enforcement Personnel (SLEP) (also administered by IMRF). The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statues (ILCS) and can only be amended by the Illinois General Assembly. IMRF issues a financial report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF online at www.imrf.org. The net pension liability for the governmental activities has been liquidated by the IMRF Fund.

### a. Plan Descriptions

### Illinois Municipal Retirement Fund - County

#### Plan Administration

All employees (other than those covered by IMRF-ECO or SLEP) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

#### Plan Membership

At December 31, 2014 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	124
Inactive employees entitled to but not yet receiving benefits	189
Active employees	181
TOTAL	494

#### Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011 are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years and 2% for each year thereafter. Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits.

For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

### a. Plan Descriptions (Continued)

<u>Illinois Municipal Retirement Fund - County</u> (Continued)

#### **Contributions**

Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the calendar year ended 2014 was 11.38% of covered payroll.

### **Actuarial Assumptions**

Asset valuation method

The County's net pension liability was measured as of December 31, 2014 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2014
Actuarial cost method	Entry-age normal
Assumptions Inflation	2.75%
Salary increases	3.75% to 14.50%
Interest rate	7.50%
Cost of living adjustments	3.50%

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Market value

### a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

#### Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

## Changes in the Net Pension Liability

	(a) Total Pension Liability		(b) Plan Fiduciary Net Position		1	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2014	\$	35,905,999	\$	34,767,341	\$	1,138,658
Changes for the period						
Service cost	\$	981,713	\$	_	\$	981,713
Interest		2,686,576		_		2,686,576
Difference between expected and						
actual experience		(1,191,454)		_		(1,191,454)
Changes in assumptions		1,244,163		_		1,244,163
Employer contributions		-		961,303		(961,303)
Employee contributions		-		406,326		(406,326)
Net investment income		-		1,706,199		(1,706,199)
Benefit payments and refunds		(1,193,978)		(1,193,978)		-
Administrative/other (net transfer)		-		(12,262)		12,262
Net changes		2,527,020		1,867,588		659,432
-						
BALANCES AT DECEMBER 31, 2014	\$	38,433,019	\$	36,634,929	\$	1,798,090

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

## a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended November 30, 2015, the County recognized pension expense of \$1,209,042. At November 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

		Deferred	]	Deferred
	C	Outflows of	Iı	nflows of
	]	Resources	R	Resources
Difference between expected and actual experience	\$	-	\$	897,050
Changes in assumption		936,735		-
Net difference between projected and actual				
earnings on pension plan investments		390,676		-
Contributions made after measurement date		864,212		-
TOTAL	\$	2,191,623	\$	897,050

Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Fiscal Year	
Ending	
November 30,	
2016	\$ 974,905
2017	110,693
2018	110,693
2019	98,282
TOTAL	\$ 1,294,573

#### a. Plan Descriptions (Continued)

### Illinois Municipal Retirement Fund - County (Continued)

## Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.50% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current rate:

				Current		
	1	% Decrease	Di	iscount Rate	1	% Increase
		(6.50%)		(7.50%)		(8.50%)
Net pension liability (asset)	\$	6,809,485	\$	1,798,090	\$	(3,532,042)

## Illinois Municipal Retirement Fund - Elected County Officials

### Plan Administration

All eligible elected county officials are enrolled in IMRF as participating members. IMRF ECO provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service

### Plan Membership

At December 31, 2014 (most recent available), IMRF-ECO membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	9
Inactive employees entitled to but not yet receiving benefits	3
Active employees	
TOTAL	12

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Benefits Provided

IMRF ECO provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 3% of their final rate of earnings, for each year of credited service up to eight years, 4% for each year after eight years up to 12 years, and 5% for each year thereafter to a maximum of 80% at 20 years of service. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after eight or ten years of service. Participating members who retire at age 55 with eight years of Tier 1 service credit or after age 62 with ten years of Tier 2 service credit are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 3% of their final rate of earnings, for each year of credited service up to eight years, 4% for each year after eight years up to 12 years, and 5% for each year thereafter to a maximum of 80% at 20 years of service.

#### **Contributions**

Participating members are required to contribute 7.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the year ended December 31, 2014 was 18.51% of covered payroll which was equal to the annual required contribution rate of 18.51%.

### **Actuarial Assumptions**

The County's net pension liability was measured as of December 31, 2014 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

#### a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Actuarial Assumptions (Continued)

Actuarial valuation date December 31, 2014

Actuarial cost method Entry-age normal

Assumptions

Inflation 2.75%

Salary increases 3.75% to 14.50%

Interest rate 7.50%

Cost of living adjustments 3.50%

Asset valuation method Market value

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

#### Discount Rate

The discount rate used to measure the total pension liability was 7.31%. The projection of cash flows were not sufficient to cover the projected payouts and therefore the investment rate of 7.50% was blended with the bond rate of 3.56% to arrive that the 7.31% discount rate.

a. Plan Descriptions (Continued)

<u>Illinois Municipal Retirement Fund - Elected County Officials</u> (Continued)

Changes in the Net Pension Liability

	(a)		(b)		(a) - (b)	
	<b>Total Pension</b>		Plan Fiduciary		Net Pension	
		Liability	N	Net Position		Liability
BALANCES AT JANUARY 1, 2014	\$	5,123,552	\$	3,305,504	\$	1,818,048
Changes for the period						
Service cost		19,860		_		19,860
Interest		365,809		_		365,809
Difference between expected and						
actual experience		(136,885)		_		(136,885)
Changes in assumptions		256,555		_		256,555
Employer contributions		_		259,116		(259,116)
Employee contributions		_		636		(636)
Net investment income		_		160,322		(160,322)
Benefit payments and refunds		(324,465)		(324,465)		_
Administrative/other (net transfer)		_		1,173		(1,173)
Net changes		180,874		96,782		84,092
BALANCES AT DECEMBER 31, 2014	\$	5,304,426	\$	3,402,286	\$	1,902,140

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended November 30, 2015, the County recognized pension expense of \$295,768. At November 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Out	eferred flows of sources	I	Deferred nflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$	37,641	\$	-
Contributions made after measurement date		197,146		
TOTAL	\$	234,787	\$	

# a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Fiscal Year	
Ending	
November 30,	
2016	\$ 206,556
2017	9,410
2018	9,410
2019	9,411
TOTAL	\$ 234,787

### Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.31% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.31%) or 1 percentage point higher (8.31%) than the current rate:

				Current		
	19	% Decrease	Di	scount Rate	1	% Increase
		(6.31%)		(7.31%)		(8.31%)
Net pension liability	\$	2,360,922	\$	1,902,139	\$	1,345,252

#### a. Plan Descriptions (Continued)

#### Sheriff's Law Enforcement Personnel

Plan Membership

At December 31, 2014 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	17
Inactive employees entitled to but not yet receiving benefits	7
Active employees	36
TOTAL	60

#### Benefits Provided

SLEP having accumulated at least 20 years of service and terminating IMRF participation or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. SLEP members meeting the two qualifications described in the first sentence of this paragraph are entitled to an annual retirement benefit payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 55 with ten years of Tier 2 service credit are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited. The pension for participating members who retire between age 50 and 55 will be reduced by ½% for each month under age 55. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by ILCS.

#### **Contributions**

Participating members are required to contribute 7.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contribution for the year ended December 31, 2014 was 23.42% of covered payroll which was equal to the annual required contribution rate of 23.42%.

#### a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

## **Actuarial Assumptions**

Asset valuation method

The County's net pension liability was measured as of December 31, 2014 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2014
Actuarial cost method	Entry-age normal
Assumptions Inflation	2.75%
Salary increases	3.75% to 14.50%
Interest rate	7.50%
Cost of living adjustments	3.50%

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Market value

### a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

#### Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

### Changes in the Net Pension Liability

		(a)		(b)		(a) - (b)
	T	otal Pension	P1	an Fiduciary	N	let Pension
		Liability	1	Net Position		Liability
						_
BALANCES AT JANUARY 1, 2014	\$	17,368,246	\$	14,950,184	\$	2,418,062
Changes for the period						
Service cost		490,252		_		490,252
Interest		1,299,064		_		1,299,064
Difference between expected and						
actual experience		(260,300)		-		(260,300)
Changes in assumptions		173,258		-		173,258
Employer contributions		-		586,086		(586,086)
Employee contributions		-		194,334		(194,334)
Net investment income		-		735,973		(735,973)
Benefit payments and refunds		(606,527)		(606,527)		-
Administrative/other (net transfer)		-		(23,256)		23,256
Net changes		1,095,747		886,610		209,137
BALANCES AT DECEMBER 31, 2014	\$	18,463,993	\$	15,836,794	\$	2,627,199

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

## a. Plan Descriptions (Continued)

## Sheriff's Law Enforcement Personnel (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended November 30, 2015, the County recognized pension expense of \$702,259. At November 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

		Deferred of		Deferred oflows of
	Resources Re		lesources	
Difference between expected and actual experience Changes in assumption	\$	150,010	\$	225,373
Net difference between projected and actual earnings on pension plan investments  Contributions made after measurement date		161,328 509,478		- -
TOTAL	\$	820,816	\$	225,373

Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Fiscal Year	
Ending	
November 30,	
·	
2016	\$ 538,131
2017	28,653
2018	28,653
2019	28,653
2020	(11,679)
Thereafter	(16,968)
TOTAL	\$ 595,443

### a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.5% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5%) or 1 percentage point higher (8.5%) than the current rate:

	Current							
	1	% Decrease	Di	scount Rate	1	% Increase		
		(6.5%)		(7.5%)		(8.5%)	_	
Net pension liability (asset)	\$	5,448,689	\$	2,627,199	\$	206,506		

## 12. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

#### a. Plan Description

In addition to providing pension benefits, the County is required by ILCS to provide certain health care benefits for retired employees. Substantially all of the County's employees may become eligible for those benefits if they reach normal retirement age while working for the County and retire through IMRF, ECO or SLEP. Retiree participants electing those benefits are required to contribute 80% to 100% of the cost of the premium monthly for the coverage. The cost of retiree health care is recognized as an expenditure as claims are paid.

#### b. Benefits Provided

The County provides continued health insurance coverage at the blended employee rate to all eligible retirees in accordance with ILCS, which creates an explicit and implicit subsidy of retiree health insurance. To be eligible for benefits, an employee must qualify for retirement under the County's retirement plan. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan, but can purchase a medicare supplement plan from the County's insurance provider.

## 12. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

### c. Membership

At November 30, 2014 (most recent available), membership consisted of:

Active employees	213
Retirees and beneficiaries currently receiving benefits	13
TOTAL	228
Participating employers	1

## d. Funding Policy

The County is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

### e. Annual OPEB Costs and Net OPEB Obligation

The County annual OPEB costs, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for 2015 is as follows:

		Percentage of				
Fiscal	Annual			Annual OPEB		
Year	OPEB		Employer	Cost	N	let OPEB
Ended	Cost	Contributions		Contributed Obliga		bligation
2013	\$ 154,127	\$	39,798	25.82%	\$	412,000
2014	178,827		21,517	12.03%		569,310
2015	285,283		73,775	25.86%		780,818

The net OPEB obligation as of November 30, 2015 was calculated as follows:

Annual required contribution	\$ 293,110
Interest on net OPEB obligation	25,619
Adjustment to annual required contribution	 (33,446)
Annual OPEB cost	285,283
Contributions made	 (73,775)
Increase in net OPEB obligation	211,508
Net OPEB obligation, beginning of year	 569,310
NET OPEB OBLIGATION, END OF YEAR	\$ 780,818

#### 12. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

#### e. Annual OPEB Costs and Net OPEB Obligation (Continued)

Funded Status and Funding Progress - The funded status of the plan as of December 1, 2014 (the date of the last actuarial valuation) was as follows:

Actuarial accrued liability (AAL)	\$ 2,347,482
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	2,347,482
Funded ratio (actuarial value of plan assets/AAL)	0.00%
Covered payroll (active plan members)	\$ 9,919,545
UAAL as a percentage of covered payroll	23.67%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 1, 2014 actuarial valuation, the entry-age normal actuarial cost method was used. The actuarial assumptions included an investment return rate of 4.50% and an initial healthcare cost trend rate of 8.50% with an ultimate healthcare inflation rate of 5.00%. Both rates include a 3.00% inflation assumption. The actuarial value of assets was not determined as the County has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level dollar of projected payroll on an open basis. The remaining amortization period at December 1, 2015 was 30 years.

## 13. PRIOR PERIOD ADJUSTMENTS

The County recorded the following prior period adjustments during the year ended November 30, 2015:

	Increase (Decrease)
PRIOR PERIOD ADJUSTMENTS -	
GOVERNMENTAL ACTIVITIES	
Change in accounting principle	
To record the IMRF net pension liability	\$ (5,374,768)
To record the IMRF deferred outflows of resources	1,665,608
To remove the IMRF net pension obligation	191,239
TOTAL PRIOR PERIOD ADJUSTMENTS -	
GOVERNMENTAL ACTIVITIES	\$ (3,517,921)

With the implementation of GASB Statement No. 68 and 71, the County is required to retroactively record the net pension liability and deferred outflows of resources and remove the net pension obligation.



# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND - FUNDS 001, 023, 036, 153, 210

	Original and		Variance
	Final Budget	Actual	Over (Under)
REVENUES			
Taxes	\$ 10,026,145	\$ 10,222,290	\$ 196,145
Licenses and permits	2,326,736	2,457,802	131,066
Intergovernmental	2,284,900	1,525,161	(759,739)
Investment income	3,000	6,683	3,683
Miscellaneous	410,705	381,457	(29,248)
Total revenues	15,051,486	14,593,393	(458,093)
EXPENDITURES			
General government	2,729,539	2,823,130	93,591
Public safety	3,591,014	5,311,732	1,720,718
Judiciary and court related	6,739,922	7,225,952	486,030
Total expenditures	13,060,475	15,360,814	2,300,339
EXCESS (DEFICIENCY) OF REVENUES			
OVER EXPENDITURES	1,991,011	(767,421)	(2,758,432)
OTHER FINANCING SOURCES (USES)			
Transfers in	472,882	553,722	80,840
Transfers (out)	(451,500)	(504,155)	52,655
Total other financing sources (uses)	21,382	49,567	133,495
NET CHANGE IN FUND BALANCE	\$ 2,012,393	(717,854)	\$ (2,624,937)
FUND BALANCE, DECEMBER 1, 2014		4,255,743	
FUND BALANCE, NOVEMBER 30, 2015		\$ 3,537,889	

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL COUNTY BRIDGE FUND - FUND 003

	•	ginal and al Budget		Actual		ariance r (Under)
REVENUES						
Taxes	\$	329,985	\$	326,281	\$	(3,704)
Intergovernmental		10,000		77,338		67,338
Investment income		200		17,814		17,614
Total revenues		340,185		421,433		81,248
EXPENDITURES						
Highways and streets						
Bridges and culverts		219,000		140,490		(78,510)
Total expenditures		219,000		140,490		(78,510)
NET CHANGE IN FUND BALANCE	\$	121,185	1	280,943	\$	159,758
FUND BALANCE, DECEMBER 1, 2014				4,529,598	-	
FUND BALANCE, NOVEMBER 30, 2015			\$	4,810,541	:	

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL IMRF/RETIREMENT FUND - FUND 017

	Original and Final Budget				Variance		
				Actual	Ove	r (Under)	
REVENUES							
Taxes	\$	1,560,872	\$	1,566,503	\$	5,631	
Charges for services		-		7,118		7,118	
Investment income		-		1,167		1,167	
Miscellaneous		96,200		64,611		(31,589)	
Total revenues		1,657,072		1,639,399		(17,673)	
EXPENDITURES							
General government							
Personnel		180,207		191,766		11,559	
Public safety		,		ŕ		,	
Personnel		991,863		1,030,592		38,729	
Highways and streets							
Personnel		53,809		55,910		2,101	
Health and welfare		,		•		·	
Personnel		115,826		87,356		(28,470)	
Judicial and court related							
Personnel		334,588		347,653		13,065	
Total expenditures		1,676,293		1,713,277		36,984	
NET CHANGE IN FUND BALANCE	\$	1,657,072	=	(73,878)	\$	(54,657)	
FUND BALANCE, DECEMBER 1, 2014				350,802			
FUND BALANCE, NOVEMBER 30, 2015			\$	276,924	ı		

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL COUNTY MOTOR FUEL TAX FUND - FUND 005

	Om	icinal and			•	/ariance
	Original and Final Budget			Actual		er (Under)
		8				
REVENUES						
Intergovernmental	\$	835,000	\$	961,223	\$	126,223
Investment income		200		15,560		15,360
Miscellaneous		-		12,153		12,153
Total revenues		835,200		988,936		153,736
EXPENDITURES						
Current						
Highways and streets						
Personnel		99,695		100,005		310
Contractual services		809,000		749,801		(59,199)
Total expenditures		908,695		849,806		(58,889)
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES		(73,495)		139,130		212,625
OTHER FINANCING SOURCES (USES)						
Transfers in		-		24,417		24,417
Total other financing sources (uses)		-		24,417		24,417
NET CHANGE IN FUND BALANCE	\$	(73,495)	=	163,547	\$	237,042
FUND BALANCE, DECEMBER 1, 2014				3,988,180		
FUND BALANCE, NOVEMBER 30, 2015			\$	4,151,727	:	

## SCHEDULE OF FUNDING PROGRESS OTHER POSTEMPLOYMENT BENEFIT PLAN

November 30, 2015

Actuarial Valuation Date December 1,	_	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	Fu R	(3) nded atio / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	,	(5) Covered Payroll	Per of (	JAAL as a centage Covered ayroll
2015		N/A	N/A	N	J/A	N/A		N/A		N/A
2014	\$	-	\$ 2,347,482		0.00%	\$ 2,347,482	\$	9,919,545		23.67%
2013		-	1,727,434		0.00%	1,727,434	]	10,112,244		17.08%
2012		N/A	N/A	N	J/A	N/A		N/A		N/A
2011		N/A	N/A	N	J/A	N/A		N/A		N/A
2010	\$	-	\$ 1,045,628		0.00%	\$ 1,045,628	\$ 1	10,659,576		9.81%

No actuarial valuation was performed for fiscal years ending November 30, 2011 and November 30, 2014.

## SCHEDULE OF EMPLOYER CONTRIBUTIONS ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY REGULAR PLAN

## November 30, 2015

Actuarially determined contribution	\$	939,452
Contributions in relation to actuarially		
determined contribution		939,452
CONTRIBUTION DEFICIENCY (Excess)	\$	_
CONTRIBUTION DEFICIENCY (Excess)  Covered-employee payroll	\$ \$	8,610,902

Notes to required supplementary information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 29 years; the asset valuation method was 5-year smooth market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, project salary increases assumption of 4.40% to 16.00% compounded annually and postretirement benefit increases of 3.00% compounded annually.

## SCHEDULE OF EMPLOYER CONTRIBUTIONS ILLINOIS MUNICIPAL RETIREMENT FUND - ELECTED COUNTY OFFICIALS

## November 30, 2015

Actuarially determined contribution	\$ 217,922
Contributions in relation to actuarially determined contribution	217,922
CONTRIBUTION DEFICIENCY (Excess)	\$ _
Covered-employee payroll	\$ -
Contributions as a percentage of covered-employee payroll	0.00%

Notes to required supplementary information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 29 years; the asset valuation method was 5-year smooth market; and the significant actuarial assumptions were an investment rate of return at 7.31% annually, project salary increases assumption of 4.40% to 16.00% compounded annually and postretirement benefit increases of 3.00% compounded annually.

## SCHEDULE OF EMPLOYER CONTRIBUTIONS SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

## November 30, 2015

Actuarially determined contribution	\$	556,230
Contributions in relation to actuarially	Ψ	330,230
determined contribution		556,230
CONTRIBUTION DEFICIENCY (Excess)	\$	
Covered-employee payroll	\$	2,472,619
Contributions as a percentage of covered-employee payroll		

Notes to required supplementary information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 29 years; the asset valuation method was 5-year smooth market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, project salary increases assumption of 4.40% to 16.00% compounded annually and postretirement benefit increases of 3.00% compounded annually.

## SCHEDULE OF EMPLOYER CONTRIBUTIONS OTHER POSTEMPLOYMENT BENEFIT PLAN

November 30, 2015

Fiscal Year Ended	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2015	\$ 73,775	\$ 293,110	25.17%
2014	21,517	174,494	12.33%
2013	39,798	158,574	25.10%
2012	15,113	120,556	12.54%
2011	17,369	120,556	14.41%
2010	31,770	120,811	26.30%

GASB Statement No. 45 was implemented for the fiscal year ended November 30, 2010. Information for prior years is not available.

# SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY REGULAR PLAN

#### November 30, 2015

TOTAL PENSION LIABILITY	
Service cost	\$ 981,713
Interest	2,686,576
Changes of benefit terms	-
Differences between expected and actual experience	(1,191,454)
Changes of assumptions	1,244,163
Benefit payments, including refunds of member contributions	 (1,193,978)
Net change in total pension liability	2,527,020
Total pension liability - beginning	35,905,999
TOTAL PENSION LIABILITY - ENDING	\$ 38,433,019
PLAN FIDUCIARY NET POSITION	
Contributions - employer	\$ 961,303
Contributions - member	406,326
Net investment income	1,706,199
Benefit payments, including refunds of member contributions	(1,193,978)
Administrative expense	 (12,262)
Net change in plan fiduciary net position	1,867,588
Plan fiduciary net position - beginning	34,767,341
PLAN FIDUCARIY NET POSITION - ENDING	\$ 36,634,929
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 1,798,090
Plan fiduciary net position	
as a percentage of the total pension liability (asset)	95.32%
Covered-employee payroll	\$ 8,610,902
Employer's net pension liability	
as a percentage of covered employee payroll	20.88%

## **Notes to Schedule:**

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

IMRF's measurement date is December 31, 2014; therefore information above is presented for the calendar year ended December 31, 2014.

# SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS ILLINOIS MUNICIPAL RETIREMENT FUND - ELECTED COUNTY OFFICIALS

#### November 30, 2015

TOTAL PENSION LIABILITY	
Service cost	\$ 19,860
Interest	365,809
Changes of benefit terms	-
Differences between expected and actual experience	(136,885)
Changes of assumptions	256,555
Benefit payments, including refunds of member contributions	(324,465)
Net change in total pension liability	180,874
Total pension liability - beginning	5,123,552
TOTAL PENSION LIABILITY - ENDING	\$ 5,304,426
PLAN FIDUCIARY NET POSITION	
Contributions - employer	\$ 259,116
Contributions - member	636
Net investment income	160,322
Benefit payments, including refunds of member contributions	(324,465)
Administrative expense	1,173
Net change in plan fiduciary net position	96,782
Plan fiduciary net position - beginning	3,305,504
PLAN FIDUCARIY NET POSITION - ENDING	\$ 3,402,286
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 1,902,140
Plan fiduciary net position	
as a percentage of the total pension liability (asset)	64.14%
Covered-employee payroll	\$ -
Employer's net pension liability	
as a percentage of covered employee payroll	0.00%

#### **Notes to Schedule:**

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

IMRF's measurement date is December 31, 2014; therefore information above is presented for the calendar year ended December 31, 2014.

# SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

## November 30, 2015

TOTAL PENSION LIABILITY	
Service cost	\$ 490,252
Interest	1,299,064
Changes of benefit terms	=
Differences between expected and actual experience	(260,300)
Changes of assumptions	173,258
Benefit payments, including refunds of member contributions	 (606,527)
Net change in total pension liability	1,095,747
Total pension liability - beginning	 17,368,246
TOTAL PENSION LIABILITY - ENDING	\$ 18,463,993
PLAN FIDUCIARY NET POSITION	
Contributions - employer	\$ 586,086
Contributions - member	194,334
Net investment income	735,973
Benefit payments, including refunds of member contributions	(606,527)
Administrative expense	 (23,256)
Net change in plan fiduciary net position	886,610
Plan fiduciary net position - beginning	14,950,184
PLAN FIDUCARIY NET POSITION - ENDING	\$ 15,836,794
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 2,627,199
Plan fiduciary net position	
as a percentage of the total pension liability (asset)	85.77%
Covered-employee payroll	\$ 2,472,619
Employer's net pension liability	
as a percentage of covered employee payroll	106.25%

## **Notes to Schedule:**

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

IMRF's measurement date is December 31, 2014; therefore information above is presented for the calendar year ended December 31, 2014.

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2015

#### 1. BUDGETS

All departments of the County submit requests for appropriation to the County Administrator so that a budget may be prepared. The budget is prepared by fund, function and activity and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. All funds are budgeted on a basis consistent with generally accepted accounting principles. Formal budgets are established for all funds, except for the following:

- 911 Fund
- Regional Communication Fee
- In and Out Fund
- State's Attorney Forfeited Revenue
- Circuit Clerk Operations Fund
- Drug Court Grant Fund
- Auto Theft Grant Fund
- Arrestee Medical Costs Fund
- Circuit Clerk Electronic Citation Fund
- VCVA Grant Fund
- Transportation Grant Fund
- Animal Services Bond Fund

The proposed budget is presented to the County Board for review. The County Board holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. Prior to December 1, the budget is legally enacted through passage of an ordinance.

Any changes in the budget must be approved by an affirmative vote of a majority of the County Board. Expenditures may not legally exceed budgeted appropriations at the object level. During the year, it was deemed not necessary for the County Board to approve any supplementary appropriations.

#### 2. INDIVIDUAL FUND DISCLOSURES

The following funds/departments/objects had expenditures in excess of budget:

Fund	 Excess
General Fund	
General government	
County board	
Personnel	\$ 100
County farm	
Supplies and services	246
County clerk and recorder	
Personnel	664
Supervisor of assessments	
Personnel	677
Supervisor of Educational Service Region	
Supplies and services	3,491
Logan avenue building	
Personnel	1,798
Information technology	
Personnel	203
Capital Outlay	45
Geographic information systems	
Personnel	369
Building department	
Personnel	2,788
Employee health insurance	
Personnel	51,830
Public safety	
Sheriff's department	
Personnel	212,998
Employee health insurance	270 404
Personnel	270,484
Judiciary and court related	
State's attorney	250
Capital outlay	250
Circuit clerk	20.607
Personnel	28,607
Supplies and services	1,896
County corrections Personnel	107.946
	107,846
County public safety building	27.055
Supplies and services	37,055
Jurors and other legal services	44,037
Supplies and services Employee health insurance	44,037
Employee health insurance Personnel	91,333
I CISUIIICI	91,333

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

## 2. INDIVIDUAL FUND DISCLOSURES (Continued)

Fund	Excess
IMRF Fund	
General government Personnel	\$ 11,559
Public safety	•
Personnel Highways and streets	38,729
Personnel	2,101
Judicial and court related	12.065
Personnel	13,065
County Motor Fuel Tax Fund	
Highways and streets Personnel	310
Capital outlay	749,801
County Highway Fund Highways and streets	
Personnel	92,175
County Health Department Fund	
Health and welfare	
Personnel	69,028
County Health Grant Fund	
Health and welfare	
Personnel	69,028
Animal Control Fund	
Health and welfare	40.000
Personnel	10,020
Planning Fund	
General government	5.611
Personnel	5,611
Office Automation Fund	
Judiciary and court related Personnel	47,391
1 CISOINICI	47,391
Court Security Fund	
Judiciary and court related Supplies and services	8,736
1.1	-,

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

## 2. INDIVIDUAL FUND DISCLOSURES (Continued)

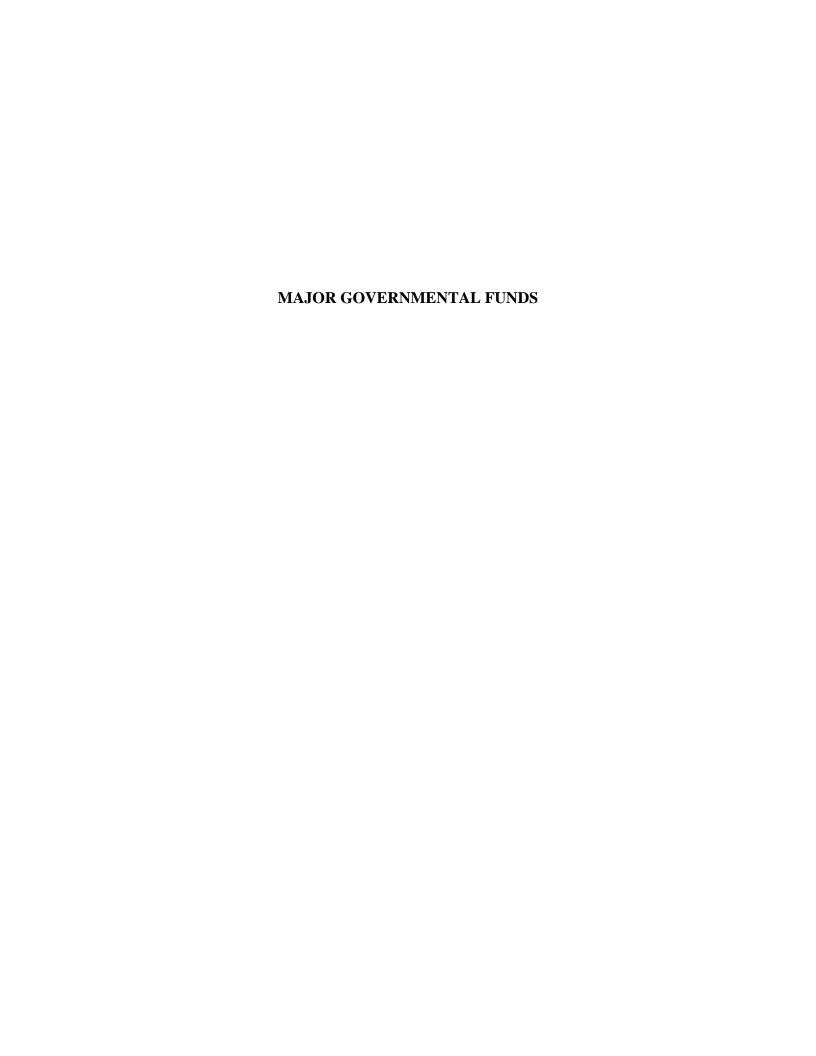
Fund	Excess
Law Library Fund Judiciary and court related	
Personnel	\$ 824
Supplies and services	6,649
Document Storage Fund	
Judiciary and court related	
Materials and supplies	2,969
Federal Forfeited Fund	
Public Safety	
Supplies and services	2,204
Marriage Fund	
Judiciary and court related	
Contractual Services	79
Supplies and services	903
Spay/Neuter Program Fund	
Health and welfare	
Supplies and services	804
Coroner Grant Fund	
Capital outlay	
Capital improvements	2,606
FICA Fund	
General government	
Personnel	13,963
Public Safety	
Personnel	75,041
Highways and streets	4.071
Personnel	4,071
Judiciary and court related Personnel	25,314
Continue Continue Fig. 1	
Courthouse Construction Fund	
Debt Service	E 1 500
Principal retirement	54,582
Interest and fiscal charges	65
Property Maintenance Fund	
Health and welfare	CT 202
Supplies and services	67,292
- 66 -	

## **BOONE COUNTY, ILLINOIS**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

#### 2. **INDIVIDUAL FUND DISCLOSURES (Continued)**

Fund	 Excess
Animal Services Donation Fund Health and welfare Supplies and services	\$ 3,605
Capital Projects Fund Health and welfare	
Supplies and services	51,231

COMBINING ANI	D INDIVIDUAL FU	JND FINANCIAL	STATEMENTS



## SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE GENERAL FUND

Final Budget         Actual           REVENUES           Taxes           Property taxes         \$ 5,774,956         \$ 5,708,500           State income tax         1,859,066         2,025,439           State sales tax         1,527,615         1,535,800           Replacement tax         514,508         530,388           Use tax         350,000         422,159           Total taxes         10,026,145         10,222,290           Fees, licenses, permits and fines         200,000         44,142           County clerk fees         47,707         46,42           County sheriff fees         121,419         142,733           State's attorney fees         70,000         44,143           County coroner fees         11,000         11,920           County recorder         99,044         103,523           Licenses and permits         143,000         206,910           Criminal fines         220,000         266,890           Traffic fines         730,000         664,377	Variance Over (Under)
Taxes       \$ 5,774,956       \$ 5,708,500         State income tax       1,859,066       2,025,430         State sales tax       1,527,615       1,535,800         Replacement tax       514,508       530,380         Use tax       350,000       422,150         Total taxes       10,026,145       10,222,290         Fees, licenses, permits and fines       47,707       46,42         County clerk fees       47,707       46,42         County sheriff fees       121,419       142,733         State's attorney fees       70,000       44,143         County coroner fees       11,000       11,920         County recorder       99,044       103,523         Licenses and permits       143,000       206,910         Criminal fines       220,000       266,893	
Property taxes       \$ 5,774,956       \$ 5,708,500         State income tax       1,859,066       2,025,433         State sales tax       1,527,615       1,535,800         Replacement tax       514,508       530,388         Use tax       350,000       422,150         Total taxes         Fees, licenses, permits and fines         County clerk fees       47,707       46,42         County sheriff fees       121,419       142,733         State's attorney fees       70,000       44,143         County coroner fees       11,000       11,920         County recorder       99,044       103,523         Licenses and permits       143,000       206,910         Criminal fines       220,000       266,893	
State income tax       1,859,066       2,025,439         State sales tax       1,527,615       1,535,800         Replacement tax       514,508       530,38         Use tax       350,000       422,159         Total taxes       10,026,145       10,222,290         Fees, licenses, permits and fines       20000       46,42         County clerk fees       47,707       46,42         County sheriff fees       121,419       142,733         State's attorney fees       70,000       44,149         County coroner fees       11,000       11,920         County recorder       99,044       103,523         Licenses and permits       143,000       206,910         Criminal fines       220,000       266,893	3 \$ (66,453)
State sales tax       1,527,615       1,535,80         Replacement tax       514,508       530,38         Use tax       350,000       422,15         Total taxes       10,026,145       10,222,296         Fees, licenses, permits and fines       200,000       46,42         County clerk fees       47,707       46,42         County sheriff fees       121,419       142,733         State's attorney fees       70,000       44,143         County coroner fees       11,000       11,926         County recorder       99,044       103,523         Licenses and permits       143,000       206,916         Criminal fines       220,000       266,893	
Replacement tax       514,508       530,38°         Use tax       350,000       422,15°         Total taxes       10,026,145       10,222,29°         Fees, licenses, permits and fines       200,000       46,42°         County clerk fees       47,707       46,42°         County sheriff fees       121,419       142,73°         State's attorney fees       70,000       44,14°         County coroner fees       11,000       11,92°         County recorder       99,044       103,52°         Licenses and permits       143,000       206,91°         Criminal fines       220,000       266,89°	
Use tax         350,000         422,159           Total taxes         10,026,145         10,222,299           Fees, licenses, permits and fines         200,000         46,42           County clerk fees         47,707         46,42           County sheriff fees         121,419         142,733           State's attorney fees         70,000         44,143           County coroner fees         11,000         11,920           County recorder         99,044         103,523           Licenses and permits         143,000         206,910           Criminal fines         220,000         266,893	
Fees, licenses, permits and fines       47,707       46,42         County clerk fees       121,419       142,733         State's attorney fees       70,000       44,143         County coroner fees       11,000       11,920         County recorder       99,044       103,523         Licenses and permits       143,000       206,910         Criminal fines       220,000       266,893	
County clerk fees       47,707       46,42         County sheriff fees       121,419       142,733         State's attorney fees       70,000       44,143         County coroner fees       11,000       11,920         County recorder       99,044       103,523         Licenses and permits       143,000       206,910         Criminal fines       220,000       266,893	) 196,145
County clerk fees       47,707       46,42         County sheriff fees       121,419       142,733         State's attorney fees       70,000       44,143         County coroner fees       11,000       11,920         County recorder       99,044       103,523         Licenses and permits       143,000       206,910         Criminal fines       220,000       266,893	
County sheriff fees       121,419       142,733         State's attorney fees       70,000       44,143         County coroner fees       11,000       11,920         County recorder       99,044       103,523         Licenses and permits       143,000       206,910         Criminal fines       220,000       266,893	1 (1,286)
State's attorney fees       70,000       44,14:         County coroner fees       11,000       11,920         County recorder       99,044       103,520         Licenses and permits       143,000       206,910         Criminal fines       220,000       266,890	
County coroner fees       11,000       11,920         County recorder       99,044       103,523         Licenses and permits       143,000       206,910         Criminal fines       220,000       266,893	
County recorder       99,044       103,523         Licenses and permits       143,000       206,910         Criminal fines       220,000       266,893	. , ,
Licenses and permits       143,000       206,910         Criminal fines       220,000       266,890	
Criminal fines 220,000 266,895	
7,777	
	,
2.7.2.	- ,
Circuit court fees 583,716 656,484	·
Counsel fees 3,000 8,94'	
Finance court - 52,82	
Penalty late taxes 225,000 142,32:	
Other 7,850 10,888	3,038
Total fees, licenses, permits and fines 2,326,736 2,457,802	2 131,066
Intergovernmental revenue	
State of Illinois salary reimbursements 448,038 481,00°	7 32,969
County sheriff reimbursements 603,345 207,944	
Public safety building operations - city 714,717 641,28	
Grants 277,200 154,400	
Reimbursement from City of Belvidere 45,100 25,330	
Other <u>196,500</u> 15,18°	, , ,
Total intergovernmental revenue 2,284,900 1,525,16	1 (759,739)
Interest	
Investments 3,000 6,68:	3,683
Miscellaneous	
Work release 28,710 33,55'	7 4,847
Revenue stamps 63,809 82,020	
Miscellaneous 161,793 112,44'	
Penalties 20,000 16,760	
Rent 119,393 119,30'	
County farm 17,000 17,360	
Total miscellaneous 410,705 381,45°	7 (29,248)
TOTAL REVENUES \$ 15,051,486 \$ 14,593,393	_

### SCHEDULE OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL GENERAL FUND

	Original and Final Budget	Actual	Variance Over (Under)
EXPENDITURES			
General Government			
Courthouse	A 155 100	A 150 530	h (5.552)
Salaries - other full-time		\$ 150,739	\$ (6,663)
Salaries - overtime	1,000	7.600	(1,000)
Maintenance supplies	9,500	7,692	(1,808)
Gas and oil Uniforms	1,390	429	(961)
Utilities  Utilities	1,950	1,800 293,799	(150)
	349,148 84,000	88,824	(55,349) 4,824
Telephone Snow removal	2,000	800	(1,200)
Waste disposal	1,306	1,137	
Maintenance - equipment	9,300	8,242	(169) (1,058)
Maintenance - equipment  Maintenance - grounds	7,900	12,908	5,008
Training and conferences	500	12,700	(500)
Equipment	500	423	(77)
Total courthouse	625,896	566,793	(59,103)
County board			
Chairman	12,000	12,100	100
Travel	8,860	10,114	1,254
Other professional services	-	(37)	(37)
Per diem	45,000	40,404	(4,596)
Dues and memberships	5,000	2,200	(2,800)
Liquor commission	100	-	(100)
Total county board	70,960	64,781	(6,179)
County farm			
Taxes	2,500	2,746	246
Total county farm	2,500	2,746	246
County treasurer			
Salaries - department head	71,710	71,966	256
Salaries - deputies	78,455	75,048	(3,407)
Office supplies	1,200	1,209	9
Advertising and publishing	13,582	346	(13,236)
Travel	700	472	(228)
Postage	4,500	11,032	6,532
Printing	-	4,382	4,382
Dues and membership	450	360	(90)
Maintenance equipment	500	567	67
Total county treasurer	171,097	165,382	(5,715)
County clerk and recorder			
Salaries - department head	78,535	78,827	292
Salaries - deputies	159,766	160,138	372
Office supplies	8,500	5,336	(3,164)
Equipment maintenance	500	-	(500)

#### SCHEDULE OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL (Continued) GENERAL FUND

	Original and Final Budget	Actual	Variance Over (Under)
EXPENDITURES (Continued)			
General Government (Continued)			
County clerk and recorder (Continued)			
Travel	\$ 850	\$ 780	\$ (70)
Training	2,000	2,112	112
Printing, duplicating and binding	4,000	2,078	(1,922)
Postage	4,000	4,000	-
Dues and memberships	465	200	(265)
Data processing	29,870	29,181	(689)
Office equipment	6,000	3,936	(2,064)
Miscellaneous fees (register births and deaths)	350	295	(55)
Total county clerk and recorder	294,836	286,883	(7,953)
Zoning			
Travel	300	385	85
Advertising and publishing	100	-	(100)
Training and conference	100	_	(100)
Per diem	2,000	1,560	(440)
Total zoning	2,500	1,945	(555)
Supervisor of assessments			
Salaries - department	70,635	70,906	271
Salaries - clerks	105,690	106,096	406
Office supplies	2,500	846	(1,654)
Printing	7,300	988	(6,312)
Equipment maintenance	4,362	4,362	-
Travel	2,233	316	(1,917)
Mapping maintenance	950	965	15
Training and conference	4,270	1,533	(2,737)
Advertising and publishing	19,935	19,973	38
Postage	13,500	13,856	356
Dues and memberships	822	1,006	184
Other professional services	5,148	78	(5,070)
Total supervisor of assessments	237,345	220,925	(16,420)
Supervisor of Educational Service Region			
Intergovernmental education service	81,624	85,115	3,491
Administrative services			
Salaries - department head	122,400	122,870	470
Salaries - secretary	29,250	26,397	(2,853)
Salaries - administrative assistant	46,400	46,089	(311)
Salaries - part-time administrative assistant	6,000	=	(6,000)
Stationery and supplies	4,400	1,731	(2,669)
Publications	120	16	(104)
Travel	2,015	2,647	632
Postage	3,900	3,325	(575)
Training and conferences	2,015	1,910	(105)

#### SCHEDULE OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL (Continued) GENERAL FUND

	Original and Final Budget	Actual	Variance Over (Under)
EXPENDITURES (Continued)			
General Government (Continued)			
Administrative services (Continued)			
Publishing and advertising	\$ 500	\$ 669	\$ 169
Maintenance - equipment	6,300	5,511	(789)
Dues and memberships	1,755	1,790	35
Equipment	250	170	(80)
Total administrative services	225,305	213,125	(12,180)
Board of review			
Salaries - board members	16,975	16,539	(436)
Office supplies	200	36	(164)
Travel	1,364	231	(1,133)
Advertising and publishing	150	-	(150)
Other professional services	5,000	4,683	(317)
Postage	2,000	-	(2,000)
Training and conference	2,130	31	(2,099)
Dues	40	25	(15)
Total board of review	27,859	21,545	(6,314)
Election			
Salaries - clerks	2,500	1,490	(1,010)
Printing paper and supplies	210,000	149,804	(60,196)
Voter registration	25,000	26,950	1,950
Total election	237,500	178,244	(59,256)
Logan Avenue Building			
Salaries - maintenance	14,762	16,560	1,798
Maintenance supplies	6,000	6,432	432
Property maintenance	9,195	14,048	4,853
Equipment maintenance	5,000	3,063	(1,937)
Utilities	876	2,270	1,394
Utilities	25,000	19,443	(5,557)
Total Logan Avenue Building	60,833	61,816	983
Information technology			
Salaries - computer coordinator	52,971	53,174	203
Computer replacement	6,000	6,045	45
Telephone	12,600	7,992	(4,608)
Travel	500	262	(238)
Training and conferences	250	-	(250)
Professional services	147,706	136,163	(11,543)
Equipment	10,000	11,608	1,608
Other	100		(100)
Other	100	-	(100)

### SCHEDULE OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL (Continued) GENERAL FUND

	Original and Final Budget	Actual	Variance Over (Under)
EXPENDITURES (Continued)			
General Government (Continued)			
Geographic information systems			
GIS coordinator	\$ 38,946	\$ 39,171	\$ 225
GIS specialist	37,288	37,432	144
Office supplies	500	194	(306)
Maintenance of equipment	1,070	1,070	-
Travel	150	64	(86)
Training and conferences	350	-	(350)
Other professional services	5,000	5,000	-
Dues	100	100	-
Equipment	1,000	-	(1,000)
Total geographic information systems	84,404	83,031	(1,373)
Building department			
Salary - building inspector	58,386	59,779	1,393
Salary - zoning officer	32,502	33,301	799
Salary - plumbing inspector	12,485	12,783	298
Salary - electrical inspector	12,485	12,783	298
Office supplies	1,200	564	(636)
Fuel	2,400	1,766	(634)
Uniforms	250	-	(250)
Publications	500	425	(75)
Maintenance of vehicles	2,500	1,398	(1,102)
Equipment maintenance	1,800	1,749	(51)
Travel	250	-	(250)
Training and conferences	1,000	-	(1,000)
Postage	50	-	(50)
Publishing and advertising	100	-	(100)
Software licenses	4,920	-	(4,920)
Printing	1,000	968	(32)
Other professional services	2,500	1,174	(1,326)
Dues	300	135	(165)
Refunds	500	190	(310)
Equipment	500	399	(101)
Total building department	135,628	127,414	(8,214)
Other professional services and capital			
Other professional services	43,500	21,177	(22,323)
Building maintenance	5,000	-	(5,000)
Rent - sheriff's storage	38,750	38,478	(272)
Total other professional services and capital	87,250	59,655	(27,595)
Miscellaneous			
Annual audit	47,025	52,200	5,175
Growth Dimensions	40,950	41,000	50
CASA	45,000	45,000	-
Historical preservation	900	-	(900)

### SCHEDULE OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL (Continued) GENERAL FUND

	riginal and nal Budget	Actual	variance er (Under)
<b>EXPENDITURES (Continued)</b>			
General Government (Continued)			
Miscellaneous (Continued)			
Soil and water conservation district	\$ -	\$ 24,750	\$ 24,750
Contingencies	20,000	10,147	(9,853)
Equipment	-	400	400
Other	 -	41	41
Total miscellaneous	 153,875	173,538	19,663
Employee health insurance	 -	294,948	294,948
Total general government	\$ 2,729,539	\$ 2,823,130	\$ 93,591
Public Safety			
Emergency service and disaster assistance			
Salaries - director	\$ 44,978	\$ 45,182	\$ 204
Salaries - overtime	1,000	-	(1,000)
Salaries - aide	4,080	4,090	10
Office supplies	500	309	(191)
Maintenance supplies	400	222	(178)
Gas and oil	3,000	1,506	(1,494)
Travel	1,936	219	(1,717)
Postage	276	52	(224)
Equipment maintenance	3,900	413	(3,487)
Other professional services	500	344	(156)
Telephone	1,500	-	(1,500)
Training and conferences	4,500	3,012	(1,488)
Dues and memberships	500	450	(50)
Machinery and equipment	 1,000	86	(914)
Total emergency service and disaster assistance	 68,070	55,885	(12,185)
County coroner			
Salaries - coroner	55,316	55,589	273
Salaries - deputy	20,574	16,661	(3,913)
Salaries - secretary	27,534	30,763	3,229
Office supplies	1,600	587	(1,013)
Medical supplies	2,000	627	(1,373)
Morgue supplies	5,000	4,924	(76)
Equipment maintenance	720	648	(72)
Travel	2,700	2,788	88
Postage	600	587	(13)
Training and conferences	2,000	-	(2,000)
Lab fees	5,500	5,825	325
Dues and memberships	350	350	-
Other professional services	31,000	29,972	(1,028)
Telephone	2,300	1,965	(335)
Equipment	 1,400	192	(1,208)
Total county coroner	 158,594	151,478	(7,116)

#### SCHEDULE OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL (Continued) GENERAL FUND

	Original and Final Budget				Variance ver (Under)
EXPENDITURES (Continued)					
Public Safety (Continued)					
Sheriff's Department					
Salaries - sheriff	\$	110,195	\$	110,932	\$ 737
Salaries - deputies		2,604,111		2,785,862	181,751
Salaries - overtime		210,000		240,510	30,510
Office supplies		9,300		10,405	1,105
Publications		1,177		-	(1,177)
Gasoline and oil		155,000		112,640	(42,360)
Clothing - uniforms		39,600		37,115	(2,485)
Postage		3,617		2,709	(908)
Travel expense		15,000		5,934	(9,066)
Training and conferences		34,925		34,529	(396)
Other professional services		15,000		13,232	(1,768)
Laboratory fees		400		-	(400)
Dues		1,305		1,300	(5)
Maintenance - vehicles		65,000		74,445	9,445
Maintenance - equipment		58,220		53,368	(4,852)
K-9 unit		4,000		3,370	(630)
Firing range		5,500		7,668	2,168
Equipment - sheriff		32,000		26,031	(5,969)
Equipment - sherin		32,000		20,031	(3,707)
Total sheriff's department		3,364,350		3,520,050	155,700
Employee health insurance		-		1,584,319	1,584,319
Total public safety	\$	3,591,014	\$	5,311,732	\$ 1,720,718
Judiciary and Court Related					
State's attorney					
Salaries - department head	\$	166,501	\$	167,148	\$ 647
Salaries - assistants		385,884		370,832	(15,052)
Salaries - secretaries		144,202		142,460	(1,742)
Salaries - grant wages		95,034		84,565	(10,469)
Office supplies		8,900		7,828	(1,072)
Publications		8,000		8,636	636
Appellate service		18,000		18,000	-
Travel		2,500		4,035	1,535
Training and conferences		4,000		2,079	(1,921)
		200		-	(200)
Equipment maintenance					(18)
Equipment maintenance Dues and memberships		3,600		3,582	(10)
		3,600 4,000		3,582 4,000	-
Dues and memberships Postage					-
Dues and memberships		4,000		4,000	(791) 250

### SCHEDULE OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL (Continued) GENERAL FUND

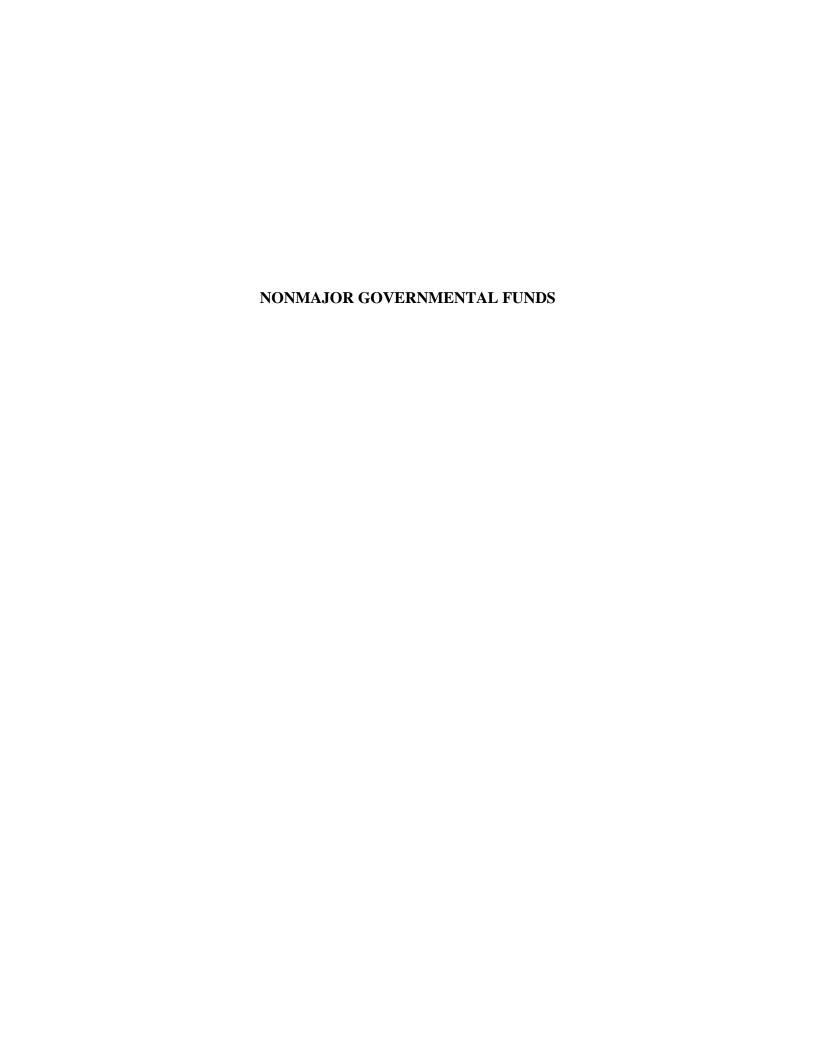
	Original and Final Budget	Actual	Variance Over (Under)		
			0.112 (0.1111)		
EXPENDITURES (Continued)					
Judiciary and Court Related (Continued)					
Public defender	¢ 140.050	¢ 170.215	¢ 20.265		
Salaries - public defender Salaries - assistant public defender	\$ 149,850 156,382	\$ 179,215 157,155	\$ 29,365 773		
Salaries - assistant public defender Salaries - secretary	68,621	67,090	(1,531)		
Publications	5.403	6,310	907		
Training and conferences	900	1,048	148		
Maintenance	1,776	2,251	475		
Utilities	6,100	5,571	(529)		
Postage	1,200	603	(597)		
Dues	1,131	1,267	136		
Equipment	2,800	1,305	(1,495)		
Lease of property	18,576	22,788	4,212		
Office supplies	4,600	3,239	(1,361)		
		-,	(-,)		
Total public defender	417,339	447,842	30,503		
Probation					
Salaries - officers	227,104	224,855	(2,249)		
Salaries - supervisors	68,693	69,627	934		
Salaries - secretary	25,002	21,318	(3,684)		
Drug court administrator	-	17,227	17,227		
Other professional services	500	2,166	1,666		
Office supplies	3,000	2,816	(184)		
Equipment maintenance	4,500	4,381	(119)		
Travel	2,000	1,091	(909)		
Postage	1,500	1,182	(318)		
Printing and reproduction	500	409	(91)		
Dues	300	300	- (51015)		
Juvenile placement	110,000	55,155	(54,845)		
Total probation	443,099	400,527	(42,572)		
Circuit clerk					
Salaries - circuit clerk	67,845	71,214	3,369		
Salaries - clerks	413,777	399,093	(14,684)		
Salaries - non-union	87,178	46,037	(41,141)		
Salaries - overtime	3,000	3,397	397		
Office supplies	9,500	8,326	(1,174)		
Maintenance - equipment	900	1,443	543		
Travel	1,000	1,212	212		
Postage	15,600	13,200	(2,400)		
Dues	670 500	360	(310)		
Equipment	500	-	(500)		
Total circuit clerk	599,970	544,282	(55,688)		
Judicial					
Salaries - judges	2,000	1,929	(71)		
Salaries - assistant	16,661	16,359	(302)		
Office supplies	3,200	3,022	(178)		
Publications	4,500	4,347	(153)		

#### SCHEDULE OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL (Continued) GENERAL FUND

Indiciary and Court Related (Continued) Judicial (Continued) Equipment maintenance Travel Equipment  Total judicial  County corrections Salaries - union Salaries - non-union Salaries - overtime Office supplies Gas and oil Maintenance supplies Food Uniforms Maintenance - equipment Waste disposal Insurance and bonds Training and conferences Postage Publishing and advertising Printing and reproduction Dues Other professional services Machinery and equipment  Total county corrections  County public safety building Salaries - regular Salaries - overtime Office supplies Maintenance Gas and oil Uniforms Property maintenance Equipment maintenance Waste disposal Utilities Training and conferences Postage Other professional services Machinery and equipment	Original and Final Budget	Actual	Variance Over (Under)
FYPENDITURES (Continued)			
	\$ 2,000	\$ 2,014	\$ 14
	250	· ,	(250)
Equipment	1,705	850	(855)
Total judicial	30,316	28,521	(1,795)
County corrections			
	1,969,935	1,937,772	(32,163)
Salaries - non-union	86,285	121,679	35,394
Salaries - overtime	200,000	304,615	104,615
Office supplies	6,000	5,579	(421)
	800	535	(265)
Maintenance supplies	31,000	55,317	24,317
Food	241,986	223,324	(18,662)
Uniforms	30,000	27,684	(2,316)
Maintenance	1,800	1,798	(2)
Snow removal	1,000	480	(520)
Maintenance - equipment	33,284	35,174	1,890
	3,800	3,643	(157)
Insurance and bonds	500	428	(72)
Training and conferences	20,784	8,629	(12,155)
Postage	225	200	(25)
Publishing and advertising	1,000	-	(1,000)
Printing and reproduction	2,000	1,941	(59)
Dues	250	-	(250)
Other professional services	64,750	59,212	(5,538)
Machinery and equipment	5,000	5,309	309
Total county corrections	2,700,399	2,793,319	92,920
County public safety building			
• • •	1,139,728	966,171	(173,557)
Salaries - overtime	91,000	139,602	48,602
Office supplies	11,000	11,463	463
••	8,000	7,286	(714)
Gas and oil	1,000	134	(866)
Uniforms	15,300	13,151	(2,149)
Property maintenance	21,620	22,539	919
	94,810	143,903	49,093
	3,360	2,695	(665)
Utilities	16,000	10,457	(5,543)
Training and conferences	3,000	2,932	(68)
	1,000	539	(461)
	850	301	(549)
	2,450	480	(1,970)
Equipment rental	9,060	8,625	(435)
	13,175	11,727	(1,448)
Total county public safety building	1,431,353	1,342,005	(89,348)

### SCHEDULE OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL (Continued) GENERAL FUND

	Original and Final Budget	Actual	Variance Over (Under)
EXPENDITURES (Continued)			
Judiciary and Court Related (Continued)			
Jurors and other legal services			
Legal service - other	\$ -	\$ 368	\$ 368
Legal service/rotation	60,000	51,509	(8,491)
Legal service/contract	40,000	40,000	=
Interpreter wages	31,925	37,922	5,997
Other professional services	20,000	36,189	16,189
Court reporter services	30,000	35,741	5,741
Grand jury per diem	2,800	6,744	3,944
Petit jury per diem	42,000	65,719	23,719
Meals and lodging	2,000	1,657	(343)
Witness fees	22,000	13,604	(8,396)
Indigent court cost	1,000	-	(1,000)
Court psych evaluation	5,000	7,365	2,365
Court administrator services	10,000	11,000	1,000
Office supplies	400	710	310
Travel	-	4,325	4,325
Publications	1,500	1,356	(144)
Total jurors and other legal services	268,625	314,209	45,584
Employee health insurance		534,623	534,623
Total judiciary and court related	\$ 6,739,922	\$ 7,225,952	\$ 486,030
TOTAL EXPENDITURES	\$ 13,060,475	\$ 15,360,814	\$ 2,300,339
OTHER FINANCING SOURCES (USES)			
Transfers in			
Financial compliance unit	\$ 14,000	\$ -	\$ (14,000)
Court automation	35,000	-	(35,000)
Treasurers automation	-	7,500	7,500
Recorders automation	-	31,300	31,300
Debt service	200,000	200,000	-
E-911	72,500	-	(72,500)
GIS	-	163,860	163,860
County Clerk	39,382	-	(39,382)
Hava grant fund	-	2,378	2,378
Child support and maintenance	-	18,255	18,255
Court security	57,000	57,000	- -
Probation services	55,000	55,000	_
State's attorney forfeited revenue	<u> </u>	18,429	18,429
Total transfers in	472,882	553,722	80,840
Transfers (out)			
Planning	(30,000)	(30,000)	-
Landfill closing	(65,000)	(65,000)	
Courthouse construction	(356,500)	(409,155)	52,655
Total transfers (out)	(451,500)	(504,155)	52,655
TOTAL OTHER FINANCING SOURCES (USES)	\$ 21,382	\$ 49,567	\$ 133,495



## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

November 30, 2015

		Special Revenue									
		County Highway	1	County Matching		nty Health partment		Health Grant		Animal Control	
ASSETS											
Cash and cash equivalents	\$	42,546	\$	-	\$	29,099	\$	32,074	\$	31,692	
Investments		1,359,780		3,138,305		228,177		211,623		-	
Receivables											
Property taxes		532,111		300,000		240,346		-		-	
Accounts		-		-		60,587		24 470		-	
Due from other governments		-		-		-		24,479		-	
TOTAL ASSETS	\$	1,934,437	\$	3,438,305	\$	558,209	\$	268,176	\$	31,692	
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES											
LIABILITIES											
Accounts payable	\$	7,916	\$	-	\$	811	\$	122	\$	2,740	
Accrued payroll		7,932		-		9,700		6,721		3,339	
Due to others		-		-		90		-		-	
Due to other funds		-		-		-		-		-	
Total liabilities		15,848		-		10,601		6,843		6,079	
DEFERRED INFLOWS OF RESOURCES											
Unavailable revenue - property taxes		532,111		300,000		240,346		-		-	
Total deferred inflows of resources		532,111		300,000		240,346		-		-	
Total liabilities and deferred inflows of resources		547,959		300,000		250,947		6,843		6,079	
FUND BALANCES											
Restricted for tort liability		_		_		_		_		-	
Restricted for highways and streets		1,219,820		3,086,885		-		-		-	
Restricted for public safety		-		-		-		-		-	
Restricted for health and welfare		-		-		131,922		253,053		10,096	
Restricted for judicial purposes		-		-		-		-		-	
Restricted for equipment replacement		-		-		-		-		-	
Restricted for capital purposes Restricted for debt service		-		-		-		-		-	
Restricted for retirement		-		_		-		-		-	
Unrestricted											
Assigned for highways and streets		166,658		51,420		-		-		-	
Assigned for public safety		-		-		-		-		-	
Assigned for health and welfare		-		-		175,340		8,280		15,517	
Assigned for judicial purposes		-		-		-		-		-	
Assigned for equipment replacement		-		-		-		-		-	
Assigned for planning purposes		-		-		-		-		-	
Assigned for planning purposes Unassigned		- -		<u>-</u>		-		- -		- -	
Total fund balances	_	1,386,478		3,138,305		307,262		261,333		25,613	
TOTAL LIABILITIES, DEFERRED	¢.	1.024.427	di di	2 420 207	ď	EE0 200	¢.	260 176	ď	21.602	
INFLOWS AND FUND BALANCES	\$	1,934,437	\$	3,438,305	\$	558,209	\$	268,176	\$	31,692	

									Special	Rev	enue				
Pl:	anning	7	heriff's /ehicle blacement		Office itomation		Probation Services	E	DUI quipment		911	Court Security	Law Library		Landfill Closing
110	anning	жер	лассинси	710	itomation		Bel vices		дигринент		711	 security	Library		Closing
\$	-	\$	7,859 25,015	\$	17,864 516,557	\$	38,407 238,123	\$	15,983 74,207	\$	72,219 408,783	\$ 15,745 108,062	\$ - 26,562	\$	19,382
	- - -		- 8,290 -		- 16,793 -		- 10,980 -		3,091 -		- 208,372 -	- 3,636 -	- 2,079 -		- - -
\$	-	\$	41,164	\$	551,214	\$	287,510	\$	93,281	\$	689,374	\$ 127,443	\$ 28,641	\$	19,382
\$	2,210	\$	-	\$	736 4,197	\$	-	\$	-	\$	2,928	\$ -	\$ 1,957 298	\$	12,571 61
	-		-		-		-		-		7,312	-	-		-
	2.210				4.022								2.255		
	2,210		-		4,933		-		-		10,240	-	2,255		12,632
	_		_		_		_		_		_	_	_		_
	_		_		_		_		_		_	_	_		_
	2,210		-		4,933		-		_		10,240	-	2,255		12,632
	-		-		-		-		-		-	-	-		-
	-		-		-		266,696		92,997		616,426	-	-		-
	-		-		-		-		-		-	-	-		-
	-		- 11,640		- 509,569		-		-		-	126,119	26,233		-
	-		-		-		-		-		-	-	-		-
	-		-		_		-		-		-	-	-		-
	-		-		-		-		-		-	-	-		-
	-		-		-		-		284		62,708	-	-		-
	-		-		_		-		-		-	-	-		-
	-		-		_		20,814		-		-	1,324	153		-
	-		29,524		36,712		-		-		-	-	-		-
	-		-		-		-		-		-	-	-		6,750
	(2,210)		-		-		-		-		-	-	-		-
	(2,210)		41,164		546,281		287,510		93,281		679,134	127,443	26,386		6,750
\$		\$	41,164	<b>\$</b>	551,214	Φ.	287,510	¢	93,281	¢	689,374	\$ 127,443	\$ 28,641	¢	19,382

### COMBINING BALANCE SHEET (Continued) NONMAJOR GOVERNMENTAL FUNDS

November 30, 2015

			Special	Rev	enue	
	S	Child upport intenance	ocument Storage		Federal Forfeited Funds	egional munication Fee
ASSETS						
Cash and cash equivalents	\$	1,946	\$ 6,028	\$	119,627	\$ 2,562
Investments		-	290,707		-	20,191
Receivables						
Property taxes Accounts		-	7,058		-	-
Due from other governments		-	7,036		-	-
TOTAL ASSETS	\$	1,946	\$ 303,793	\$	119,627	\$ 22,753
		-,, .,	 	-	,	 
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$	-	\$ -	\$	_	\$ _
Accrued payroll		-	3,527		-	-
Due to others		-	-		-	-
Due to other funds		-	-		-	-
Total liabilities		-	3,527		-	-
DEFENDED INELOWS OF DESCRIPCES						
DEFERRED INFLOWS OF RESOURCES Unavailable revenue - property taxes		-	-		-	
Total deferred inflows of resources		-	-		-	
Total liabilities and deferred inflows of resources		-	3,527		-	
FUND BALANCES						
Restricted for tort liability		-	-		-	-
Restricted for highways and streets		-	-		-	-
Restricted for public safety		-	-		119,272	22,541
Restricted for health and welfare		-	-		-	-
Restricted for judicial purposes		1,842	297,934		-	-
Restricted for equipment replacement		-	-		-	-
Restricted for capital purposes		-	-		-	-
Restricted for debt service		-	-		-	-
Restricted for retirement		-	-		-	-
Unrestricted						
Assigned for highways and streets Assigned for public safety		-	-		355	212
Assigned for health and welfare		-	-		333	212
Assigned for judicial purposes		104	2,332		_	-
Assigned for equipment replacement		-	-,552		_	_
Assigned for capital purposes		-	-		-	-
Assigned for planning purposes		-	-		-	-
Unassigned		-	-		-	-
Total fund balances		1,946	300,266		119,627	22,753
TOTAL LIABILITIES, DEFERRED						
INFLOWS AND FUND BALANCES	\$	1,946	\$ 303,793	\$	119,627	\$ 22,753

			(	Financial Compliance	I	State's Attorney Forfeited		ial Revenue Liability	M ar	arriage nd Civil	Spay/ Neuter	oroner's	oroner's
C	Frant	In and Out		Unit	]	Revenue	]	Insurance		Union	Program	 Grant	 Fees
\$	2,919	\$ 7,10	5 \$	9,849 40,117	\$	- 11	\$	240,826 314,575	\$	3,761	\$ 5,378	\$ 417	\$ 3,58
	_	628,70	)	_		_		800,000		_	_	_	_
	-	-		-		-		3,743		-	_	-	_
	-	37,60	5	-		-		-		-	-	-	-
3	2,919	\$ 673,41	1 \$	49,966	\$	11	\$	1,359,144	\$	3,761	\$ 5,378	\$ 417	\$ 3,58
	-	·						· · · ·		•			
6	-	\$ 37,60	5 \$	-	\$	-	\$	12,910	\$	-	\$ -	\$ -	\$ -
	-	7,10	<b>1</b>	-		-		-		-	-	-	-
	-	7,10	9	-		-		-		-	-	-	-
		=0	_										
	-	44,70	6	-		-		12,910		-	-	-	-
	-	628,70	0	-		-		800,000		-	-	-	-
	_	628,70	)	_		_		800,000		_	_	-	_
	-	673,40	6	-		-		812,910		-	-	-	-
	-	-		-		-		546,234		-	-	-	-
	2,870	-		-		-		-		-	-	- 417	3,58
	-	_	5	-		-		-		_	5,373	-	-
	-	-		46,207		11		-		3,761	-	-	-
	-	-		-		-		-		-	-	-	-
	-	-		-		-		-		-	-	-	-
	-	-		-		-		-		-	-	-	-
	-	-		-		-		-		-	-	-	-
	-	-		-		-		-		-	_	-	-
	-	-		-		-		-		-	-	-	-
	-	-		-		-		-		-	5	-	-
	-	-		3,759		-		-		-	-	-	-
	- 49	-		-		-		-		_	-	-	_
	-	-		-		-		-		-	-	-	-
	-	-		-		-		-		-	-	-	-
	2,919		5	49,966		11		546,234		3,761	5,378	417	3,58
6	2,919	\$ 673,41	1 ¢	49,966	\$	11	\$	1,359,144	\$	3,761	\$ 5,378	\$ 417	\$ 3,5

# COMBINING BALANCE SHEET (Continued) NONMAJOR GOVERNMENTAL FUNDS

November 30, 2015

					Spe	cial Revenu	e		
	A	State's ttorney tomation	0	Circuit Clerk Operations		Drug Court Grant	Auto Theft Grant		FICA
ASSETS									
Cash and cash equivalents	\$	6,264	\$	15,370	\$	12,413	\$	21,297	\$ 480
Investments Receivables		10,007		-		-		-	42,101
Property taxes Accounts		-		-		-		-	805,000 5,133
Due from other governments		-		-		-		-	-
TOTAL ASSETS	\$	16,271	\$	15,370	\$	12,413	\$	21,297	\$ 852,714
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES									
LIABILITIES									
Accounts payable	\$	-	\$	-	\$	-	\$	-	\$ 690
Accrued payroll		-		-		-		-	19,256
Due to others		-		-		-		-	-
Due to other funds		-		-		-		-	-
Total liabilities		-		-		-		-	19,946
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue - property taxes		-		-		-		-	805,000
Total deferred inflows of resources		-		-		-		-	805,000
Total liabilities and deferred inflows of resources		-		-		-		-	824,946
FUND BALANCES									
Restricted for tort liability		-		-		-		-	-
Restricted for highways and streets		-		-		-		-	-
Restricted for public safety		-		-		-		21,297	-
Restricted for health and welfare		-		-		-		-	-
Restricted for judicial purposes		16,252		15,370		12,394		-	-
Restricted for equipment replacement		-		-		-		-	-
Restricted for capital purposes		-		-		-		-	-
Restricted for debt service		-		-		-		-	-
Restricted for retirement Unrestricted		-		-		-		-	27,768
Assigned for highways and streets		-		-		-		-	-
Assigned for public safety		-		-		-		-	-
Assigned for health and welfare		_		_		-		_	-
Assigned for judicial purposes		19		-		19		-	-
Assigned for equipment replacement		-		-		-		-	-
Assigned for capital purposes		-		-		-		-	-
Assigned for planning purposes Unassigned		-		-		-		-	-
Total fund balances		16,271		15,370		12,413		21,297	27,768
TOTAL LIABILITIES, DEFERRED									
INFLOWS AND FUND BALANCES	\$	16,271	\$	15,370	\$	12,413	\$	21,297	\$ 852,714

				Specia	al Revenu	e					Deb	t Service		Car	oital Projec
M	restee edical Costs	Ele	cuit Clerk ectronic litation		eclosure ediation		VCVA Grant	nsportation Grant	Pu	ablic Safety Sales Tax		ırthouse struction	Animal Services Bond		Property aintenance
\$	14,800	\$	41,585	\$	8,489	\$	_	\$ -	\$	549,953	\$	_	\$ -	\$	-
	-		-		-		-	-		1,356,398		-	136,916		168,23
	-		-		-		-	-		-		-	-		-
	-		-		-		9,938	- 7,471		371,229		-	-		40,05
5	14,800	\$	41,585	\$	8,489	\$	9,938	\$ 7,471	\$	2,277,580	\$	-	\$ 136,916	\$	208,28
	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$ -	\$	-
	-		-		-		-	-		-		-	-		-
	-		-		-		-	10,915		-		1,164	-		-
	-		-		-		-	10,915		-		1,164	-		
	-		-		_		-	_		-		-	-		-
	_		-		-		_	-		-		-	-		-
	-		-		-		-	10,915		-		1,164	-		_
	-		-		-		-	-		-		-	-		-
	14,800		-		-		9,938	-		-		-	-		-
	-		41,585		- 8,489		-	-		-		-	-		-
	-		-		-		-	-		-		-	-		-
	-		-		-		-	-		2,257,939		-	- 136,916		-
	-		-		-		-	-		-		-	-		-
	_		_		_		_	_		_		_	_		_
	-		-		-		-	-		19,641		-	-		-
	-		-		-		-	-		-		-	-		-
	-		-		-		-	-		-		-	-		-
	-		-		-		-	-		-		-	-		208,2
	-		-		-		-	(3,444)		-		(1,164)	-		-
	14,800		41,585		8,489		9,938	(3,444)		2,277,580		(1,164)	136,916		208,2

#### COMBINING BALANCE SHEET (Continued) NONMAJOR GOVERNMENTAL FUNDS

November 30, 2015

	Capital Projects								
					1 nima	l Services	2		Total Nonmajor
	M	aplecrest	Bui	ilding and	AIIIIII	i sei vices	,	Capital	Governmenta
		Iemorial		aintenance	Do	nation		Projects	Funds
ASSETS									
Cash and cash equivalents	\$		\$	37,282	\$	10,845	\$	10,845	\$ 1,456,498
Investments Receivables	Ψ	132,781	Ψ	-	Ψ	-	Ψ	742,241	9,589,474
Property taxes Accounts		-		266,667		-		-	3,572,824 369,812
Due from other governments		-		-		-		-	450,722
TOTAL ASSETS	\$	132,781	\$	303,949	\$	10,845	\$	753,086	\$ 15,439,330
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES									
LIABILITIES									
Accounts payable	\$	-	\$	-	\$	-	\$	2,071	\$ 83,058
Accrued payroll		-		-		-		-	57,241
Due to others		-		-		-		-	7,190
Due to other funds		-		-		-		-	19,391
Total liabilities		-		-		-		2,071	166,880
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue - property taxes		-		266,667		-		-	3,572,824
Total deferred inflows of resources		-		266,667		-		-	3,572,824
Total liabilities and deferred inflows of resources		-		266,667		-		2,071	3,739,704
FUND BALANCES									
Restricted for tort liability		-		-		-		-	546,234
Restricted for highways and streets		-		-		-		-	4,306,705
Restricted for public safety		-		-		-		-	1,170,840
Restricted for health and welfare		-		-		10,845		-	411,294
Restricted for judicial purposes		-		-		-		-	596,197
Restricted for equipment replacement		-		-		-		-	521,209
Restricted for capital purposes		-		37,282		-		751,015	788,297
Restricted for debt service		-		-		-		-	2,394,855
Restricted for retirement Unrestricted		-		-		-		-	27,768
Assigned for highways and streets		_		_		_		_	218,078
Assigned for public safety		_		_		_		_	83,200
Assigned for health and welfare		_		_		_		_	199,142
Assigned for judicial purposes		_		_		_		_	28,524
Assigned for equipment replacement		-		_		-		_	66,236
Assigned for capital purposes		132,781		-		-		_	341,115
Assigned for planning purposes Unassigned		- -		-		-		-	6,750 (6,818)
Total fund balances		132,781		37,282		10,845		751,015	11,699,626
TOTAL LIABILITIES, DEFERRED									
INFLOWS AND FUND BALANCES	\$	132,781	\$	303,949	\$	10,845	\$	753,086	\$ 15,439,330

# COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

				9	Speci	ial Revenue		
		County (ighway		County Matching		inty Health	Health Grant	Animal Control
REVENUES								
Taxes	\$	555,776	\$	296,995	\$	239,723	5 - 5	5 -
Licenses and permits		5,753	·	-	·	152,063	-	203,593
Intergovernmental		40,025		-		87,627	337,715	-
Charges for services		-		-		52,078	1,300	-
Investment income		4,862		12,806		1,046	1,004	16
Miscellaneous	-	686		-		-	-	590
Total revenues		607,102		309,801		532,537	340,019	204,199
EXPENDITURES								
Current								
General government		-		-		-	-	-
Public safety		-		-		-	-	-
Highways and streets		575,367		-		-	-	-
Health and welfare		-		-		662,108	445,357	198,989
Judiciary and court related		-		-		-	-	-
Capital outlay		27,810		469,027		25	1,950	-
Debt service								
Principal		-		-		-	-	-
Interest Bond issuance costs		-		-		-	-	-
Bond issuance costs		-		-		-	-	-
Total expenditures		603,177		469,027		662,133	447,307	198,989
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		3,925		(159,226)		(129,596)	(107,288)	5,210
OTHER FINANCING SOURCES (USES)								
Sale of capital assets		-		-		-	-	-
Transfers in		-		-		57,050	45,454	-
Transfers (out)		-		(24,417)		(45,454)	(57,050)	-
Issuance of general obligation bonds		-		-		-	-	-
Issuance of refunding bonds		-		-		-	-	-
Premium on refunding bonds issued		-		-		-	-	-
Insurance proceeds Payment to bond escrow agent		-		-		-	-	-
Total other financing sources (uses)		-		(24,417)		11,596	(11,596)	
NET CHANGE IN FUND BALANCES		3,925		(183,643)		(118,000)	(118,884)	5,210
FUND BALANCES, DECEMBER 1, 2014		1,382,553		3,321,948		425,262	380,217	20,403
FUND BALANCES (DEFICIT), NOVEMBER 30, 2015	\$	1,386,478	\$	3,138,305	\$	307,262	\$ 261,333	25,613

	-
Special	Revenue

Pl	anning	Sheriff' Vehicle Replacem	•	Office Automation	Proba Serv			DUI uipment		911		Court ecurity	]	Law Library		dfill sing
\$	_	\$		\$ -	\$		\$		\$		\$		\$	,	\$	
Ф	35,730	Þ	_	ъ - -	Ф	-	Ф	-	ф	-	Ф	-	Ф		Þ	-
	30,000		-	-		-		-		-		-		-		65,000
	-	15,	533	309,235	15	50,401		38,610		448,720		54,381		32,758		-
	2		18	2,414		624		167		1,849		469		139		10
	842		-	-		-		-		-		-		-		-
	66,574	15,	551	311,649	15	51,025		38,777		450,569		54,850		32,897		65,010
	124,115		-	37,707	,	-		-		- 249 721		-		-		-
	-		-	-		15,969		-		348,731		-		-		-
	_		-	-		-		_		-		_		-	1	16,288
	-		-	179,095		-		-		-		16,736		50,233		-
	-	12,	487	15,498		2,753		-		-		-		-		-
	_		_	-		_		_		-		_		_		_
	-		-	-		-		-		-		-		-		-
	-		-	-		-		-		-		-		-		-
	124,115	12,	487	232,300	1	18,722				348,731		16,736		50,233	1	16,288
	(57,541)	3,	064	79,349	13	32,303		38,777		101,838		38,114		(17,336)	(:	51,278)
	_	7.:	330	-		_		1,603		_		_		_		_
	30,000		-	-		-		-		-		-		-		65,000
	-		-	(202,660)	(5	55,000)		-		-		(57,000)		-		-
	-		-	-		-		-		-		-		-		-
	-		-	-		-		-		-		_		-		-
	-		-	-		-		-		-		-		-		-
	-		-	-		-		-		-		-		-		-
	30,000	7,	330	(202,660)	(5	55,000)		1,603		-		(57,000)				65,000
	(27,541)	10,	394	(123,311)	5	77,303		40,380		101,838		(18,886)		(17,336)		13,722
	25,331	30,	770	669,592	21	10,207		52,901		577,296		146,329		43,722		(6,972)
\$	(2,210)	\$ 41,	164	\$ 546,281	\$ 28	37,510	\$	93,281	\$	679,134	\$	127,443	\$	26,386	\$	6,750

# COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued) NONMAJOR GOVERNMENTAL FUNDS

			Special Reven	ue	
	Child Support Maintenance	Document Storage	Federal Forfeited	Regional Communication Fee	Grant
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ - \$	-
Licenses and permits	_	-	-	-	-
Intergovernmental	_	-	57,325	-	2,377
Charges for services	13,057	109,112	-	-	-
Investment income	1	1,202	46	81	3
Miscellaneous		-	-	-	-
Total revenues	13,058	110,314	57,371	81	2,380
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	2,704	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Judiciary and court related	-	159,456	-	-	-
Capital outlay	-	4,495	6,524	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond issuance costs		-	-	-	
Total expenditures		163,951	9,228	-	
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	13,058	(53,637)	48,143	81	2,380
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers (out)	(18,255)	-	-	-	(2,378)
Issuance of general obligation bonds	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-
Premium on refunding bonds issued	-	-	-	-	-
Insurance proceeds	-	-	-	-	-
Payment to bond escrow agent		-	-	-	
Total other financing sources (uses)	(18,255)	-	-	-	(2,378)
NET CHANGE IN FUND BALANCES	(5,197)	(53,637)	48,143	81	2
FUND BALANCE, DECEMBER 1, 2014	7,143	353,903	71,484	22,672	2,917
FUND BALANCE (DEFICIT), NOVEMBER 30, 2015	\$ 1,946	\$ 300,266	\$ 119,627	\$ 22,753 \$	2,919

	Special Revenue												
In	and Out	Financial Compliance Unit	State's Attorney Forfeited Revenue	Liability Insurance	Marriage and Civil Union	Spay/ Neuter Program	Coroner's Grant	Coroner's Fees	State's Attorney Automation				
\$	560,387	\$ -	\$ -	\$ 790,871	\$ -	\$ -	\$ -	\$ -	\$ -				
	-	-	-	-	-	-	-	-	-				
	84,732	-	2,022	24,372	-	-	4,334	-	-				
	- 5	17,374		1,073	940	6,190	-	2	5,650				
	-	96 3,585		263 5,577	-	3	-	2	<u> </u>				
		3,303		3,377									
	645,124	21,055	2,084	822,156	940	6,193	4,334	2	5,665				
	645,119	-	-	72,162	-	-	-	-	-				
	-	-	-	525,727	-	-	-	-	-				
	-	-	-	21,039 43,585	-	3,304	-	-	-				
	-	-	242	130,822	982	3,304	-	-	-				
	-	-	-	130,822	-	-	8,606	-	-				
							2,222						
	-	-	-	-	-	-	-	-	-				
	-	-	-	-	-	-	-	-	-				
	-	-	-	-	-	-	-	-	-				
	645,119	_	242	793,335	982	3,304	8,606	-	-				
	5	21,055	1,842	28,821	(42)	2,889	(4,272)	2	5,665				
	-	-	-	-	-	-	-	-					
	-	-	(18,429)	-	-	-	-	-	-				
	_	_	(10,125)	_	_	_	_	_	_				
	-	-	-	-	-	-	-	_	-				
	-	-	-	-	-	-	-	-	-				
	-	-	-	-	-	-	-	-	-				
	-	-	-	-	-	-	-	-	-				
	-		(18,429)	-		-	-	-	-				
	5	21,055	(16,587)	28,821	(42)	2,889	(4,272)	2	5,665				
	-	28,911	16,598	517,413	3,803	2,489	4,689	3,584	10,600				
\$	5	\$ 49,966	\$ 11	\$ 546,234	\$ 3,761	\$ 5,378	\$ 417	\$ 3,586	\$ 16,27				

#### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued) NONMAJOR GOVERNMENTAL FUNDS

		Spo	ecial Revenue		
	Circuit Clerk Operations	Drug Court Grant	Auto Theft Grant	FICA	Arrestee Medical Costs
REVENUES					
Taxes	\$ -	\$ - \$	- \$	578,426	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	48,404	7,785	-	-
Charges for services	22,655	-	-	5,133	11,266
Investment income	-	8	11	601	8
Miscellaneous		-	-	45,949	-
Total revenues	22,655	48,412	7,796	630,109	11,274
EXPENDITURES					
Current					
General government	-	-	-	94,764	-
Public safety	-	-	29,729	509,281	-
Highways and streets	-	-	-	27,629	-
Health and welfare	-	-	-	35,063	-
Judiciary and court related	35,298	50,318	-	171,797	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond issuance costs		-	-	-	
Total expenditures	35,298	50,318	29,729	838,534	
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	(12,643)	(1,906)	(21,933)	(208,425)	11,274
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Issuance of general obligation bonds	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-
Premium on refunding bonds issued	-	-	-	-	-
Insurance proceeds	-	-	-	-	-
Payment to bond escrow agent		-	-	-	
Total other financing sources (uses)	-	-	-	-	
NET CHANGE IN FUND BALANCES	(12,643)	(1,906)	(21,933)	(208,425)	11,274
FUND BALANCE, DECEMBER 1, 2014	28,013	14,319	43,230	236,193	3,526
FUND BALANCE (DEFICIT), NOVEMBER 30, 2015	\$ 15,370	\$ 12,413 \$	21,297 \$	27,768	5 14,800

	;	Special Reven	ue		_				De	ebt Service		Capital 1	Proj	ects
Ele	cuit Clerk ectronic itation	Foreclosure Mediation		VCVA Grant		ansportation Grant		ablic Safety Sales Tax		Courthouse onstruction	Animal Services Bond	roperty iintenance		aplecrest emorial
\$	-	\$ -	\$	-	\$	-	\$	1,387,949	\$	-	\$ 270,417	\$ 33,111	\$	_
	-	-		-		-		-		-	-	-		-
	10,492	10,205	:	9,938		19,363		-		-	-	-		-
	-	4		-		-		4,990		195	56	1,035		524
	-	-		-		-		-		-	-	-		-
	10,492	10,209	)	9,938		19,363		1,392,939		195	270,473	34,146		524
	_	2,500	)	_		_		_		_	_	_		_
	-	-		-		-		50		-	-	-		-
	-	-		-		-		-		-	-	-		-
	-	-		-		16,594		-		-	25	113,292		-
	-	-		-		56,765		71,180		-	-	-		-
	_	_		_		_		500,000		175,000	130,000	_		-
	-	-		-		-		67,628		181,736	3,532	-		-
	-	-		-		-		-		78,154	-	-		-
	-	2,500	)	-		73,359		638,858		434,890	133,557	113,292		-
	10,492	7,709	)	9,938		(53,996)		754,081		(434,695)	136,916	(79,146)		524
	-	-		-		-		-		409,155	-	-		-
	-	-		-		-		(200,000)		-	-	-		-
	-	-		-		-		-		2.165.000	-	-		-
	-	-		-		-		-		3,165,000 107,579	-	-		-
	-	_		-		50,552		-		-	-	-		-
	-	-		-		<u> </u>		-		(3,248,203)	-	-		-
	-	-		-		50,552		(200,000)		433,531	-	-		-
	10,492	7,709	)	9,938		(3,444)		554,081		(1,164)	136,916	(79,146)		524
	31,093	780	)	-		-		1,723,499		-	-	287,431		132,257
\$	41,585	\$ 8,489	\$	9,938	\$	(3,444)	\$	2,277,580	\$	(1,164)	\$ 136,916	\$ 208,285	\$	132,781

#### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued) NONMAJOR GOVERNMENTAL FUNDS

		Capital Projects				
		Animal Service	og.	Total Nonmajor		
	Building and Maintenance	d	Capital Projects	Governmental Funds		
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 4,713,655		
Licenses and permits	32,09		Ψ -	429,234		
Intergovernmental	32,00	_	_	821,019		
Charges for services	_	_	_	1,316,169		
Investment income	1	9 6	2,246	36,902		
Miscellaneous	-	7,775	-	65,004		
Total revenues	32,11	4 7,781	2,246	7,381,983		
EXPENDITURES						
Current						
General government	-	-	-	976,367		
Public safety	-	-	-	1,432,191		
Highways and streets	-	-	-	624,035		
Health and welfare	5,15	0 5,535	51,231	1,696,521		
Judiciary and court related	-	-	-	794,979		
Capital outlay	-	-	-	677,120		
Debt service						
Principal	-	-	-	805,000		
Interest	-	-	-	252,896		
Bond issuance costs		-	-	78,154		
Total expenditures	5,15	0 5,535	51,231	7,337,263		
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	26,96	4 2,246	(48,985)	44,720		
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	-	-	-	8,933		
Transfers in	-	-	-	606,659		
Transfers (out)	-	-	-	(680,643)		
Issuance of general obligation bonds	-	-	800,000	800,000		
Issuance of refunding bonds	-	-	-	3,165,000		
Premium on refunding bonds issued	-	-	-	107,579		
Insurance proceeds	-	-	-	50,552		
Payment to bond escrow agent		-	-	(3,248,203)		
Total other financing sources (uses)		-	800,000	809,877		
NET CHANGE IN FUND BALANCES	26,96	4 2,246	751,015	854,597		
FUND BALANCES, DECEMBER 1, 2014	10,31	8 8,599	-	10,845,029		
FUND BALANCES (DEFICIT), NOVEMBER 30, 2015	\$ 37,28	2 \$ 10,845	\$ 751,015	\$ 11,699,626		

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL COUNTY HIGHWAY FUND - FUND 002

	•				<b>T</b> 7 •			
		ginal and al Budget		Actual		Variance ver (Under)		
		ar Budget		Actual		cr (chacr)		
REVENUES								
Taxes	\$	562,111	\$	555,776	\$	(6,335)		
Licenses and permits		-		5,753		5,753		
Intergovernmental		-		40,025		40,025		
Investment income		200		4,862		4,662		
Miscellaneous		150,000		686		(149,314)		
Total revenues		712,311		607,102		(105,209)		
EXPENDITURES								
Current								
Highways and streets								
Personnel		313,835		406,010		92,175		
Supplies and services		438,330		169,357		(268,973)		
Capital outlay		45,000		27,810		(17,190)		
Total expenditures		797,165		603,177		(193,988)		
NET CHANGE IN FUND BALANCE	\$	(84,854)	=	3,925	\$	88,779		
FUND BALANCE, DECEMBER 1, 2014				1,382,553	<u>-</u>			
FUND BALANCE, NOVEMBER 30, 2015			\$	1,386,478	=			

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL COUNTY MATCHING FUND

	Original and Final Budget			Actual	Variance Over (Under	
REVENUES						
Taxes	\$	300,357	\$	296,995	\$	(3,362)
Investment income		200		12,806		12,606
Total revenues		300,557		309,801		9,244
EXPENDITURES						
Capital outlay		620,000		469,027		(150,973)
Total expenditures		620,000		469,027		(150,973)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(319,443)		(159,226)		160,217
OTHER FINANCING SOURCES (USES) Transfers (out)		-		(24,417)		(24,417)
Total other financing sources (uses)		-		(24,417)		(24,417)
NET CHANGE IN FUND BALANCE	\$	(319,443)		(183,643)	\$	135,800
FUND BALANCE, DECEMBER 1, 2014		-		3,321,948		
FUND BALANCE, NOVEMBER 30, 2015			\$	3,138,305		

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL COUNTY HEALTH DEPARTMENT FUND - FUND 013

	Ori	ginal and			Variance	
	Fin	al Budget		Actual	Ove	r (Under)
REVENUES						
Taxes	\$	242,057	\$	239,723	\$	(2,334)
Licenses and permits		141,000		152,063		11,063
Intergovernmental		80,701		87,627		6,926
Charges for services		50,000		52,078		2,078
Investment income		33,500		1,046		(32,454)
Total revenues		547,258		532,537		(14,721)
EXPENDITURES						
Current						
Health and welfare						
Personnel		535,287		577,653		42,366
Supplies and services		68,758		84,455		15,697
Capital outlay		1,000		25		(975)
Total expenditures		605,045		662,133		57,088
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES		(57,787)		(129,596)		(71,809)
OTHER FINANCING SOURCES (USES)						
Transfers in		_		57,050		57,050
Transfers (out)		_		(45,454)		(45,454)
Transfels (out)				(13,131)		(15, 15 1)
Total other financing sources (uses)		-		11,596		11,596
NET CHANGE IN FUND BALANCE	\$	(57,787)	•	(118,000)	\$	(60,213)
FUND BALANCE, DECEMBER 1, 2014				425,262		
FUND BALANCE, NOVEMBER 30, 2015			\$	307,262		

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL COUNTY HEALTH GRANT FUND - FUND 014

	Original and Final Budget			Actual	Variance er (Under)
REVENUES					
Intergovernmental	\$	435,770	\$	337,715	\$ (98,055)
Charges for services		2,000		1,300	(700)
Investment income		1,500		1,004	(496)
Total revenues		439,270		340,019	(99,251)
EXPENDITURES					
Current					
Health and welfare					
Personnel		342,151		411,179	69,028
Supplies and services		37,588		34,178	(3,410)
Capital outlay		2,040		1,950	(90)
Total expenditures		381,779		447,307	65,528
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES		57,491		(107,288)	(164,779)
OTHER FINANCING SOURCES (USES)					
Transfers in		-		45,454	45,454
Transfers (out)		-		(57,050)	(57,050)
Total other financing sources (uses)		-		(11,596)	(11,596)
NET CHANGE IN FUND BALANCE	\$	57,491	=	(118,884)	\$ (176,375)
FUND BALANCE, DECEMBER 1, 2014				380,217	
FUND BALANCE, NOVEMBER 30, 2015			\$	261,333	

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL ANIMAL CONTROL FUND - FUND 012

	ginal and al Budget		Actual	Variance Over (Under		
REVENUES						
Licenses and permits	\$ 207,000	\$	203,593	\$	(3,407)	
Investment income	-		16		16	
Miscellaneous	 _		590		590	
Total revenues	207,000		204,199		(2,801)	
EXPENDITURES						
Current						
Health and welfare						
Personnel	143,221		153,241		10,020	
Supplies and services	 56,255		45,748		(10,507)	
Total expenditures	199,476		198,989		(487)	
NET CHANGE IN FUND BALANCE	\$ 7,524	1	5,210	\$	(2,314)	
FUND BALANCE, DECEMBER 1, 2014			20,403	•		
FUND BALANCE, NOVEMBER 30, 2015		\$	25,613	:		

#### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL PLANNING FUND - FUND 007

	Original and				Variance	
	Fina	al Budget		Actual	Ove	r (Under)
REVENUES						
Licenses and permits	\$	29,350	\$	35,730	\$	6,380
Intergovernmental		30,000		30,000		-
Investment income		-		2		2
Miscellaneous		-		842		842
Total revenues		59,350		66,574		7,224
EXPENDITURES						
Current						
General government						
Personnel		105,394		111,005		5,611
Supplies and services		14,500		13,110		(1,390)
Total expenditures		119,894		124,115		4,221
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES		(60,544)		(57,541)		3,003
OTHER EIN ANGING COURGE (LICES)						
OTHER FINANCING SOURCES (USES) Transfers in		30,000		30,000		
Total other financing sources (uses)		30,000		30,000		-
NET CHANGE IN FUND BALANCE	\$	(30,544)	ı	(27,541)	\$	3,003
FUND BALANCE, DECEMBER 1, 2014				25,331		
FUND BALANCE (DEFICIT), NOVEMBER 30, 2015			\$	(2,210)	i	

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL SHERIFF'S VEHICLE REPLACEMENT FUND - FUND 038

		iginal and			Variance		
	Fin	al Budget	Actual	0	Over (Under)		
REVENUES							
Charges for services	\$	15,200	\$ 15,533	3 \$	333		
Investment income		=	18	3	18		
Total revenues		15,200	15,551		351		
EXPENDITURES							
Capital outlay		40,000	12,487	7	(27,513)		
Total expenditures		40,000	12,487	7	(27,513)		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(24,800)	3,064	ļ.	27,864		
OTHER FINANCING SOURCES (USES) Sale of capital assets			7,330	)	7,330		
Total other financing sources (uses)		-	7,330	)	7,330		
NET CHANGE IN FUND BALANCE	\$	(24,800)	10,394	\$	35,194		
FUND BALANCE, DECEMBER 1, 2014		-	30,770	)			
FUND BALANCE, NOVEMBER 30, 2015		<u>=</u>	\$ 41,164	<u> </u>			

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL OFFICE AUTOMATION FUND

(Court Automation, Treasurer's Automation, Recorder's Automation, GIS, Coroner's Grant, and Vital Records Automation)
Funds 116, 139, 041, 042 and 043

	Or	iginal and			7	ariance
		al Budget		Actual	Ove	er (Under)
REVENUES						
Charges for services	\$	211,680	\$	309,235	\$	97,555
Investment income		1,200		2,414		1,214
Total revenues		212,880		311,649		98,769
EXPENDITURES						
Current						
General government						
Personnel		6,000		1,805		(4,195)
Supplies and services		80,000		35,902		(44,098)
Judiciary and court related						
Personnel		82,165		129,556		47,391
Supplies and services		55,500		49,539		(5,961)
Capital outlay		105,000		15,498		(89,502)
Total expenditures		328,665		232,300		(96,365)
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES		(115,785)		79,349		195,134
OTHER FINANCING SOURCES (USES) Transfers (out)		(38,862)		(202,660)		(163,798)
		(		( - ,,		( == ,== -,
Total other financing sources (uses)		(38,862)		(202,660)		(163,798)
NET CHANGE IN FUND BALANCE	\$	(154,647)	:	(123,311)	\$	31,336
FUND BALANCE, DECEMBER 1, 2014				669,592		
FUND BALANCE, NOVEMBER 30, 2015			\$	546,281	:	

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL PROBATION SERVICES FUND - FUND 039

	Original and Final Budget			Actual	ariance r (Under)
REVENUES					
Charges for services	\$	109,000	\$	150,401	\$ 41,401
Investment income		200		624	424
Total revenues		109,200		151,025	41,825
EXPENDITURES					
Current					
Public safety					
Materials and supplies		18,500		15,969	(2,531)
Capital outlay		16,000		2,753	(13,247)
Total expenditures		34,500		18,722	(15,778)
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES		74,700		132,303	57,603
OTHER FINANCING SOURCES (USES) Transfers (out)		(55,000)		(55,000)	<u>-</u>
Total other financing sources (uses)		(55,000)		(55,000)	
NET CHANGE IN FUND BALANCE	\$	19,700	:	77,303	\$ 57,603
FUND BALANCE, DECEMBER 1, 2014				210,207	
FUND BALANCE, NOVEMBER 30, 2015			\$	287,510	

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL DUI EQUIPMENT FUND - FUND 151

	Ori	ginal and		Variance			
	Final Budget			Actual	Over (Under)		
REVENUES							
Charges for services	\$	27,000	\$	38,610	\$	11,610	
Investment income		-		167		167	
Total revenues		27,000		38,777		11,777	
EXPENDITURES							
Current							
Public safety							
Capital improvements		40,000		-		(40,000)	
Total expenditures		40,000		-		(40,000)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(13,000)		38,777		51,777	
OTHER FINANCING SOURCES (USES) Sale of capital assets				1,603		1,603	
Total other financing sources (uses)		_		1,603		1,603	
NET CHANGE IN FUND BALANCE	\$	(13,000)		40,380	\$	53,380	
FUND BALANCE, DECEMBER 1, 2014				52,901	-		
FUND BALANCE, NOVEMBER 30, 2015		:	\$	93,281	=		

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL COURT SECURITY FUND - FUND 019

	Original and Final Budget				Variance	
				Actual	Over	(Under)
REVENUES						
Licenses and permits	\$	48,000	\$	54,381	\$	6,381
Investment income		200		469		269
Total revenues		48,200		54,850		6,650
EXPENDITURES						
Current						
Judiciary and court related						
Supplies and services		8,000		16,736		8,736
Total expenditures		8,000		16,736		8,736
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		40,200		38,114		(2,086)
OTHER FINANCING SOURCES (USES) Transfers (out)		(57,000)		(57,000)		
Total other financing sources (uses)		(57,000)		(57,000)		
NET CHANGE IN FUND BALANCE	\$	(16,800)	:	(18,886)	\$	(2,086)
FUND BALANCE, DECEMBER 1, 2014				146,329		
FUND BALANCE, NOVEMBER 30, 2015			\$	127,443		

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL LAW LIBRARY FUND - FUND 020

	•	ginal and al Budget		Actual	Variance Over (Under)		
REVENUES							
Charges for services	\$	34,861	\$	32,758	\$	(2,103)	
Investment income		100		139		39	
Total revenues		34,961		32,897		(2,064)	
EXPENDITURES							
Current							
Judiciary and court related							
Personnel		11,960		12,784		824	
Supplies and services		30,800		37,449		6,649	
Capital outlay		2,000		-		(2,000)	
Total expenditures		44,760		50,233		5,473	
NET CHANGE IN FUND BALANCE	\$	(9,799)	Ī	(17,336)	\$	(7,537)	
FUND BALANCE, DECEMBER 1, 2014				43,722			
FUND BALANCE, NOVEMBER 30, 2015			\$	26,386	:		

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL LANDFILL CLOSING FUND - FUND 025

	Original and Final Budget			Actual	Variance Over (Under)	
REVENUES						
Intergovernmental	\$	65,000	\$	65,000	\$	-
Investment income		10		10		
Total revenues		65,010		65,010		
EXPENDITURES						
Current						
Health and welfare						
Personnel		4,000		899		(3,101)
Supplies and services		146,200		115,389		(30,811)
Total expenditures		150,200		116,288		(33,912)
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES		(85,190)		(51,278)		33,912
OTHER FINANCING SOURCES (USES)						
Transfers in		65,000		65,000		
Total other financing sources (uses)		65,000		65,000		
NET CHANGE IN FUND BALANCE	\$	(20,190)		13,722	\$	33,912
FUND BALANCE (DEFICIT), DECEMBER 1, 2014						
1 OND BALANCE (DEFICIT), DECEMBER 1, 2014				(6,972)		
FUND BALANCE, NOVEMBER 30, 2015			\$	6,750		

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL CHILD SUPPORT MAINTENANCE FUND - FUND 158

	Original and Final Budget		Actual		riance (Under)
REVENUES					
Charges for services Investment income	\$	13,000	\$ 13,057 1	\$	57 1
Total revenues		13,000	13,058		58
EXPENDITURES None		-	-		
Total expenditures		-	-		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		13,000	13,058		58
OTHER FINANCING SOURCES (USES) Transfers (out)		(18,757)	(18,255)		(502)
Total other financing sources (uses)		(18,757)	(18,255)		(502)
NET CHANGE IN FUND BALANCE	\$	(5,757)	(5,197)	\$	(444)
FUND BALANCE, DECEMBER 1, 2014		_	7,143	•	
FUND BALANCE, NOVEMBER 30, 2015		=	\$ 1,946	į	

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL DOCUMENT STORAGE FUND - FUND 040

	Original and Final Budget			Actual		ariance er (Under)
REVENUES						
Charges for services	\$	135,000	\$	109,112	\$	(25,888)
Investment income		1,500		1,202		(298)
Total revenues		136,500		110,314		(26,186)
EXPENDITURES						
Current						
Judiciary and court related						
Personnel		105,750		103,237		(2,513)
Supplies and services		53,250		56,219		2,969
Capital outlay		10,000		4,495		(5,505)
Total expenditures		169,000		163,951		(5,049)
NET CHANGE IN FUND BALANCE	\$	(32,500)		(53,637)	\$	(21,137)
FUND BALANCE, DECEMBER 1, 2014				353,903	·	
FUND BALANCE, NOVEMBER 30, 2015			\$	300,266	ŧ	

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FEDERAL FORFEITED FUNDS FUND - FUND 152

	Original and Final Budget			Actual		Variance Over (Under)		
REVENUES								
Intergovernmental	\$	_	\$	57,325	\$	57,325		
Investment income		-	Ψ	46	Ψ	46		
Total revenues		-		57,371		57,371		
EXPENDITURES								
Current								
Public safety								
Supplies and services		500		2,704		2,204		
Capital improvements		50,000		6,524		(43,476)		
Total expenditures		50,500		9,228		(41,272)		
NET CHANGE IN FUND BALANCE	\$	(50,500)	Ì	48,143	\$	98,643		
FUND BALANCE, DECEMBER 1, 2014				71,484	•			
FUND BALANCE, NOVEMBER 30, 2015			\$	119,627	<b>=</b>			

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GRANT FUND - FUND 101 AND 154

	Orio	ginal and		Variance		
	•	l Budget	Actual		r (Under)	
REVENUES						
Intergovernmental	\$	10,000 \$	2,377	\$	(7,623)	
Investment income		-	3		3	
Total revenues		10,000	2,380		(7,620)	
EXPENDITURES						
Current						
General government						
Supplies and services		12,924	-		(12,924)	
Total expenditures		12,924			(12,924)	
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES		(2,924)	2,380		5,304	
OTHER FINANCING SOURCES (USES)						
Transfers (out)		-	(2,378)		2,378	
Total other financing sources (uses)		-	(2,378)		2,378	
NET CHANGE IN FUND BALANCE	\$	(2,924)	2	\$	7,682	
FUND BALANCE, DECEMBER 1, 2014		_	2,917	-		
FUND BALANCE, NOVEMBER 30, 2015		\$	2,919	<u>.</u>		

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FINANCIAL COMPLIANCE UNIT - FUND 201

	Original and Final Budget		Actual	Variance Over (Under)	
REVENUES					
Other charges for services	\$	4,100 \$	17,374	\$	13,274
Investment income		-	96		96
Miscellaneous		-	3,585		3,585
Total revenues		4,100	21,055		16,955
EXPENDITURES					
None		-	-		
Total expenditures		-	-		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		4,100	21,055		16,955
OTHER FINANCING SOURCES (USES) Transfers (out)		(29,139)	-		(29,139)
Total other financing sources (uses)		(29,139)			(29,139)
NET CHANGE IN FUND BALANCE	\$	(25,039)	21,055	\$	(12,184)
FUND BALANCE, DECEMBER 1, 2014		_	28,911	-	
FUND BALANCE, NOVEMBER 30, 2015		\$	49,966	=	

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL LIABILITY INSURANCE FUND - FUND 018

	Original and					Variance	
	Fin	al Budget		Actual	Ove	er (Under)	
REVENUES							
Taxes	\$	750,000	\$	790,871	\$	40,871	
Intergovernmental		15,000		24,372		9,372	
Charges for services		-		1,073		1,073	
Investment income		-		263		263	
Miscellaneous		-		5,577		5,577	
Total revenues		765,000		822,156		57,156	
EXPENDITURES							
Current							
General government							
Supplies and services		78,939		72,162		(6,777)	
Public safety							
Supplies and services		576,237		525,727		(50,510)	
Highways and streets							
Supplies and services		23,015		21,039		(1,976)	
Health and welfare							
Supplies and services		47,679		43,585		(4,094)	
Judiciary and court related							
Supplies and services		143,109		130,822		(12,287)	
Total expenditures		868,979		793,335		(75,644)	
NET CHANGE IN FUND BALANCE	\$	(103,979)	=	28,821	\$	132,800	
FUND BALANCE, DECEMBER 1, 2014				517,413			
FUND BALANCE, NOVEMBER 30, 2015			\$	546,234	:		

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL MARRIAGE AND CIVIL UNION FUND - FUND 161

	Original and Final Budget			Actual	Variance Over (Under)		
REVENUES							
Charges for services	\$	800	\$	940	\$	140	
Total revenues		800		940		140	
EXPENDITURES							
Current							
Judiciary and court related							
Contractual services		-		79		79	
Supplies and services		-		903		903	
Total expenditures		-		982		982	
NET CHANGE IN FUND BALANCE	\$	800		(42)	\$	(842)	
FUND BALANCE, DECEMBER 1, 2014				3,803			
FUND BALANCE, NOVEMBER 30, 2015		;	\$	3,761			

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL SPAY/NEUTER PROGRAM FUND - FUND 100

	Original and Final Budget			Actual	Variance Over (Under)	
REVENUES						
Licenses and permits	\$	5,800	\$	6,190	\$	390
Investment income		-		3		3
Total revenues		5,800		6,193		393
EXPENDITURES						
Current						
Health and welfare						
Supplies and services		2,500		3,304		804
Total expenditures		2,500		3,304		804
NET CHANGE IN FUND BALANCE	\$	3,300	•	2,889	\$	(411)
FUND BALANCE, DECEMBER 1, 2014				2,489		
FUND BALANCE, NOVEMBER 30, 2015			\$	5,378	ı	

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL CORONER'S GRANT FUND - FUND 127

	Original and Final Budget			Actual	Variance Over (Under)		
REVENUES							
Intergovernmental	\$	-	\$	4,334	\$	4,334	
Total revenues		-		4,334		4,334	
EXPENDITURES Capital outlay							
Capital improvements	,	6,000		8,606		2,606	
Total expenditures		6,000		8,606		2,606	
NET CHANGE IN FUND BALANCE	\$	(6,000)		(4,272)	\$	1,728	
FUND BALANCE, DECEMBER 1, 2014				4,689			
FUND BALANCE, NOVEMBER 30, 2015			\$	417	:		

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL CORONER'S FEES FUND - FUND 056

	Original and Final Budget			Actual		variance er (Under)
REVENUES						
Investment income	\$	-	\$	2	\$	2
Total revenues		_		2		2
EXPENDITURES						
Current						
Health and welfare						
Supplies and services		3,500		-		(3,500)
Total expenditures		3,500		-		(3,500)
NET CHANGE IN FUND BALANCE	\$	(3,500)		2	\$	3,502
FUND BALANCE, DECEMBER 1, 2014		-		3,584	_	
FUND BALANCE, NOVEMBER 30, 2015		=	\$	3,586	=	

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL STATE'S ATTORNEY AUTOMATION FUND - FUND 044

	Original and Final Budget			Actual	Variance Over (Under)		
REVENUES							
Licenses and permits	\$	5,800	\$	5,656	\$	(144)	
Investment income		-		9		9	
Total revenues		5,800		5,665		(135)	
EXPENDITURES							
Current							
Judiciary and court related							
Supplies and services		10,000		-		(10,000)	
Total expenditures		10,000		-		(10,000)	
NET CHANGE IN FUND BALANCE	\$	(4,200)	:	5,665	\$	9,865	
FUND BALANCE, DECEMBER 1, 2014				10,606			
FUND BALANCE, NOVEMBER 30, 2015			\$	16,271	:		

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FICA FUND - FUND 015

	Original and Final Budget					Variance er (Under)
REVENUES						
Taxes	\$	600,000	\$	578,426	\$	(21,574)
Charges for services		3,500		5,133		1,633
Investment income		-		601		601
Miscellaneous		60,000		45,949		(14,051)
Total revenues		663,500		630,109		(33,391)
EXPENDITURES						
General government						
Personnel		80,801		94,764		13,963
Public safety						
Personnel		434,240		509,281		75,041
Highways and streets						
Personnel		23,558		27,629		4,071
Health and welfare						
Personnel		48,803		35,063		(13,740)
Judicial and court related						
Personnel		146,483		171,797		25,314
Total expenditures		733,885		838,534		104,649
NET CHANGE IN FUND BALANCE	\$	(70,385)	:	(208,425)	\$	(138,040)
FUND BALANCE, DECEMBER 1, 2014				236,193		
FUND BALANCE, NOVEMBER 30, 2015			\$	27,768	ı	

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FORECLOSURE MEDIATION FUND - FUND 021

	Original and Final Budget			Actual	Variance Over (Under)	
REVENUES						
Charges for services Investment income	\$	15,000	\$	10,205	\$	(4,795) 4
Total revenues		15,000		10,209		(4,791)
EXPENDITURES  Current  General government						
Supplies and services		15,000		2,500		(12,500)
Total expenditures		15,000		2,500		(12,500)
NET CHANGE IN FUND BALANCE	\$	-	=	7,709	\$	7,709
FUND BALANCE, DECEMBER 1, 2014				780	-	
FUND BALANCE, NOVEMBER 30, 2015			\$	8,489	:	

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL PUBLIC SAFETY SALES TAX FUND - FUND 045

	Oı	riginal and		Variance		
	Fi	nal Budget	Actual	Ov	er (Under)	
REVENUES						
Taxes	\$	1,453,480	\$ 1,387,949	\$	(65,531)	
Intergovernmental		48,000	-		(48,000)	
Investment income		1,300	4,990		3,690	
Total revenues		1,502,780	1,392,939		(109,841)	
EXPENDITURES						
Current						
Public safety						
Materials and supplies		96,000	50		(95,950)	
Capital outlay						
Capital improvements		150,000	71,180		(78,820)	
Debt service						
Principal retirement		512,072	500,000		(12,072)	
Interest and fiscal charges		67,628	67,628		-	
Total expenditures		825,700	638,858		(186,842)	
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES		677,080	754,081		77,001	
OTHER FINANCING SOURCES (USES)						
Transfers (out)	-	(200,000)	(200,000)			
Total other financing sources (uses)		(200,000)	(200,000)			
NET CHANGE IN FUND BALANCE	\$	477,080	554,081	\$	77,001	
FUND BALANCE, DECEMBER 1, 2014			1,723,499	•		
FUND BALANCE, NOVEMBER 30, 2015			\$ 2,277,580			

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL COURTHOUSE CONSTRUCTION FUND - FUND 046

	iginal and al Budget		Actual	Variance Over (Under)
REVENUES				
Investment income	\$ -	\$	195	\$ 195
Total revenues	-		195	195
EXPENDITURES				
Debt service				
Principal retirement	355,867		175,000	(180,867)
Interest and fiscal charges	-		181,736	181,736
Bond issuance costs	 -		78,154	78,154
Total expenditures	355,867		434,890	79,023
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	 (355,867)		(434,695)	(78,828)
OTHER FINANCING SOURCES (USES)				
Transfers in	355,867		409,155	53,288
Refunding bonds issued	-		3,165,000	3,165,000
Premium on refunding bonds issued	-		107,579	107,579
Payment to bond escrow agent	 -		(3,248,203)	(3,248,203)
Total other financing sources (uses)	 355,867		433,531	77,664
NET CHANGE IN FUND BALANCE	\$ -	į	(1,164)	\$ (1,164)
FUND BALANCE, DECEMBER 1, 2014			-	
FUND DEFICIT, NOVEMBER 30, 2015		\$	(1,164)	

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL PROPERTY MAINTENANCE FUND - FUND 022

	ginal and al Budget	Actual	Variance Over (Under)		
REVENUES					
Taxes	\$ - \$	33,111	\$	33,111	
Investment income	 100	1,035		935	
Total revenues	 100	34,146		34,046	
EXPENDITURES					
Current					
Health and welfare					
Supplies and services	46,000	113,292		67,292	
Total expenditures	 46,000	113,292		67,292	
NET CHANGE IN FUND BALANCE	\$ (45,900)	(79,146)	\$	(33,246)	
FUND BALANCE, DECEMBER 1, 2014		287,431	<u>-</u>		
FUND BALANCE, NOVEMBER 30, 2015	\$	208,285	=		

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL MAPLECREST MEMORIAL FUND (SCHNELL, GIBSON, WOLFGRAM) FUNDS 160, 166, and 167

		ginal and al Budget		Actual		Variance er (Under)
REVENUES Investment income	\$	270	\$	524	\$	254
Total revenues	<u> </u>	270	Þ	524	Φ	254
EXPENDITURES		210		324		234
Supplies and services		30,000		-		(30,000)
Total expenditures		30,000		-		(30,000)
NET CHANGE IN FUND BALANCE	\$	(29,730)		524	\$	30,254
FUND BALANCE, DECEMBER 1, 2014		_		132,257	-	
FUND BALANCE, NOVEMBER 30, 2015		=	\$	132,781	:	

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL ANIMAL SERVICES BUILDING AND MAINTENANCE FUND - FUND 011

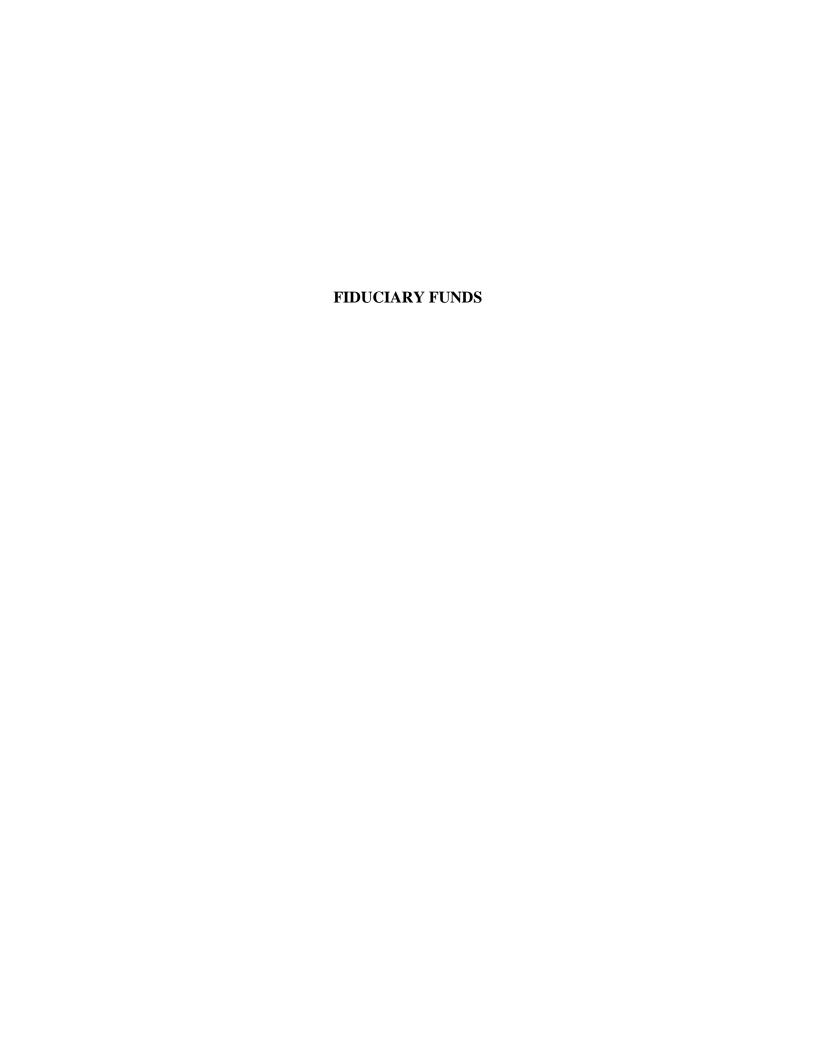
		iginal and nal Budget		Actual	Variance Over (Under)			
REVENUES	Ф		Ф	22.005	Φ	22.005		
Licenses and permits Investment income	\$	-	\$	32,095 19	\$	32,095 19		
Total revenues				32,114		32,114		
EXPENDITURES  Current  Health and welfare  Supplies and services		810,000		5,150		(804,850)		
Total expenditures		810,000		5,150		(804,850)		
NET CHANGE IN FUND BALANCE	\$	(810,000)		26,964	\$	836,964		
FUND BALANCE, DECEMBER 1, 2014				10,318	<u>.</u>			
FUND BALANCE, NOVEMBER 30, 2015			\$	37,282	<u>.</u>			

# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL ANIMAL SERVICES DONATION FUND - FUND 120

	_	nal and Budget		Actual	Variance Over (Under)			
REVENUES								
Investment income	\$	-	\$	6	\$	6		
Miscellanous		3,500		7,775		4,275		
Total revenues		3,500		7,781		4,281		
EXPENDITURES								
Current Health and welfers								
Health and welfare		1.050		E 525		2 505		
Supplies and services		1,950		5,535		3,585		
Total expenditures		1,950		5,535		3,585		
NET CHANGE IN FUND BALANCE	\$	1,550	=	2,246	\$	696		
FUND BALANCE, DECEMBER 1, 2014				8,599				
FUND BALANCE, NOVEMBER 30, 2015			\$	10,845	!			

#### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL CAPITAL PROJECTS FUND - FUND 030

	iginal and al Budget		Actual		Variance er (Under)
REVENUES					
Investment income	\$ -	\$	2,246	\$	2,246
Total revenues	-		2,246		2,246
EXPENDITURES					
Current					
Health and welfare					
Supplies and services	 -		51,231		51,231
Total expenditures	 -		51,231		51,231
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 -		(48,985)		-
OTHER FINANCING SOURCES (USES) Issuance of bonds	800,000		800,000		-
Total other financing sources (uses)	800,000		800,000		-
NET CHANGE IN FUND BALANCE	\$ 800,000	=	751,015	\$	(48,985)
FUND BALANCE, DECEMBER 1, 2014			-	ī	
FUND BALANCE, NOVEMBER 30, 2015		\$	751,015	:	



#### COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS

	Balances, December 1, 2014		Additions		Deductions			Balances, vember 30, 2015
<b>Total All Agency Funds</b>								
ASSETS								
Cash and cash equivalents	\$	1,765,201	\$	100,531,589	\$ 1	00,482,817	\$	1,813,973
Investments		501,976		51		271,217		230,810
Accounts receivable	-	50,720		337,463		-		388,183
TOTAL ASSETS	\$	2,317,897	\$	100,869,103	\$ 1	00,754,034	\$	2,432,966
LIABILITIES								
Accounts payable	\$	10,283	\$	15,394	\$	10,283	\$	15,394
Due to others	-	2,307,614		100,853,709	1	00,743,751		2,417,572
TOTAL LIABILITIES	\$	2,317,897	\$	100,869,103	\$ 1	00,754,034	\$	2,432,966
1. Township Bridge								
ASSETS								
Cash and cash equivalents	\$	98,723	\$	82,437	\$	1,870	\$	179,290
Accounts receivable		-		164,922		-		164,922
TOTAL ASSETS	\$	98,723	\$	247,359	\$	1,870	\$	344,212
LIABILITIES								
Due to others	\$	98,723	\$	247,359	\$	1,870	\$	344,212
TOTAL LIABILITIES	\$	98,723	\$	247,359	\$	1,870	\$	344,212
2. Township Motor Fuel								
ASSETS								
Cash and cash equivalents	\$	67,135	\$	332,787	\$	399,922	\$	-
Investments		471,823		-		270,945		200,878
Accounts receivable		49,301		172,405		-		221,706
TOTAL ASSETS	\$	588,259	\$	505,192	\$	670,867	\$	422,584
LIABILITIES								
Accounts payable	\$	_	\$	6,200	\$	_	\$	6,200
Due to others	<i></i>	588,259	<b>+</b>	498,992	7	670,867	*	416,384
TOTAL LIABILITIES	\$	588,259	\$	505,192	\$	670,867	\$	422,584

#### COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (Continued)

	Balances, December 1, 2014		F	Additions		Deductions		Balances, ovember 30, 2015
3. Urban Transportation								
ASSETS								
Cash and cash equivalents	\$	44,265	\$	105,833	\$	102,907	\$	47,191
TOTAL ASSETS	\$	44,265	\$	105,833	\$	102,907	\$	47,191
LIABILITIES								
Accounts payable	\$	10,283	\$	9,194	\$	10,283	\$	
Due to others		33,982		96,639		92,624		37,997
TOTAL LIABILITIES	\$	44,265	\$	105,833	\$	102,907	\$	47,191
4. Impact Fees								
ASSETS								
Cash and cash equivalents	\$	11,073	\$	22,178	\$	26,117	\$	7,134
Investments		17,172		-		272		16,900
TOTAL ASSETS	\$	28,245	\$	22,178	\$	26,389	\$	24,034
LIABILITIES								
Due to others	\$	28,245	\$	22,178	\$	26,389	\$	24,034
TOTAL LIABILITIES	\$	28,245	\$	22,178	\$	26,389	\$	24,034
5. Sale in Error								
ASSETS								
Cash and cash equivalents	\$	1,796	\$	1	\$	443	\$	1,354
TOTAL ASSETS	\$	1,796	\$	1	\$	443	\$	1,354
LIABILITIES								
Due to others	\$	1,796	\$	1	\$	443	\$	1,354
TOTAL LIABILITIES	\$	1,796	\$	1	\$	443	\$	1,354

#### COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (Continued)

	Balances, December 1, 2014		Additions		Deductions			Balances, vember 30, 2015
6. Trust								
ASSETS								
Investments	\$	12,981	\$	51	\$	-	\$	13,032
TOTAL ASSETS	\$	12,981	\$	51	\$	-	\$	13,032
LIABILITIES								
Due to others	\$	12,981	\$	51	\$	-	\$	13,032
TOTAL LIABILITIES	\$	12,981	\$	51	\$		\$	13,032
7. DARE Program and Crime Prevention								
ASSETS								
Cash and cash equivalents	\$	4,193	\$	6,500	\$	2,555	\$	8,138
TOTAL ASSETS	\$	4,193	\$	6,500	\$	2,555	\$	8,138
LIABILITIES								
Due to others	\$	4,193	\$	6,500	\$	2,555	\$	8,138
TOTAL LIABILITIES	\$	4,193	\$	6,500	\$	2,555	\$	8,138
8. Collectors								
ASSETS	<u></u>	400.00		00.450.515		0045255	<u></u>	100 150
Cash and cash equivalents Accounts receivable	\$	182,929	\$	93,179,640 136	\$	93,163,109	\$	199,460 136
TOTAL ASSETS	\$	182,929	\$	93,179,776	\$	93,163,109	\$	199,596
LIABILITIES								
Due to others	\$	182,929	\$	93,179,776	\$	93,163,109	\$	199,596
TOTAL LIABILITIES	\$	182,929	\$	93,179,776	\$	93,163,109	\$	199,596

#### COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (Continued)

	Balances, ecember 1,			Balances, vember 30,		
	 2014	 Additions	Deductions		2015	
9. Circuit Clerk						
ASSETS						
Cash and cash equivalents	\$ 1,207,272	\$ 4,625,309	\$	4,631,465	\$	1,201,116
TOTAL ASSETS	\$ 1,207,272	\$ 4,625,309	\$	4,631,465	\$	1,201,116
LIABILITIES						
Due to others	\$ 1,207,272	\$ 4,625,309	\$	4,631,465	\$	1,201,116
TOTAL LIABILITIES	\$ 1,207,272	\$ 4,625,309	\$	4,631,465	\$	1,201,116
10. Tax Redemption						
ASSETS						
Cash and cash equivalents	\$ 82,107	\$ 1,121,155	\$	1,092,594	\$	110,668
TOTAL ASSETS	\$ 82,107	\$ 1,121,155	\$	1,092,594	\$	110,668
LIABILITIES						
Due to others	\$ 82,107	\$ 1,121,155	\$	1,092,594	\$	110,668
TOTAL LIABILITIES	\$ 82,107	\$ 1,121,155	\$	1,092,594	\$	110,668
11. Jail Commissary						
ASSETS						
Cash and cash equivalents	\$ 45,618	\$ 570,643	\$	576,847	\$	39,414
TOTAL ASSETS	\$ 45,618	\$ 570,643	\$	576,847	\$	39,414
LIABILITIES						
Due to others	\$ 45,618	\$ 570,643	\$	576,847	\$	39,414
TOTAL LIABILITIES	\$ 45,618	\$ 570,643	\$	576,847	\$	39,414

#### COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (Continued)

	alances, cember 1, 2014	A	Additions	Deductions			Balances, vember 30, 2015
12. Community Building							
ASSETS							
Cash and cash equivalents Accounts receivable	\$ 20,090 1,419	\$	485,106	\$	484,988	\$	20,208 1,419
TOTAL ASSETS	\$ 21,509	\$	485,106	\$	484,988	\$	21,627
LIABILITIES							
Due to others	\$ 21,509	\$	485,106	\$	484,988	\$	21,627
TOTAL LIABILITIES	\$ 21,509	\$	485,106	\$	484,988	\$	21,627

# OTHER SUPPLEMENTARY INFORMATION

#### PROPERTY TAX LEVIES AND COLLECTIONS

Last Four Levy Years

ASSESSED VALUATIONS	Tax Year 2014		Tax Year 2013		Tax Year 2012		Tax Year 2011	
	\$	874,797,758	\$	879,931,692	\$	953,167,968	\$	1,044,985,945
Property tax rates and extensions	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
County General	0.6602	\$ 5,711,904	0.6250	\$ 5,361,600	0.5088	\$ 4,836,279	0.4211	\$ 4,399,913
Bonds and Interest	0.0306	270,575	-	-	-	-	-	-
County Highway	0.0643	556,109	0.0725	622,112	0.0669	632,427	0.0611	637,964
County Bridge	0.0377	326,475	0.0455	389,986	0.0629	599,924	0.0496	514,342
County Matching	0.0343	297,169	0.0397	340,358	0.0543	472,390	0.0500	518,731
Illinois Municipal Retirement	0.1772	1,533,258	0.1705	1,462,446	0.1395	1,280,867	0.1292	1,301,635
Liability Insurance	0.0915	791,342	0.0875	750,758	0.0808	763,202	0.0670	694,916
County Health Department	0.0277	239,869	0.0312	267,323	0.0313	296,530	0.0287	298,030
Keen-Age Center	0.0246	212,751	0.0250	214,527	0.0236	224,948	0.0215	224,985
Social Security	0.0669	578,766	0.0682	585,067	0.0629	594,682	0.0622	645,383
Cooperative Extension	0.0167	144,779	0.0170	146,333	0.0168	158,607	0.0153	158,420
Veterans Assistance	0.0299	258,853	0.0300	257,380	-	-	-	-
	1.2616	\$ 10,921,850	1.2121	\$ 10,397,890	1.0478	\$ 9,859,856	0.9057	\$ 9,394,319
Property tax collection								
County General		\$ 5,708,503		\$ 5,345,176		\$ 4,828,954		\$ 4,384,138
Bonds and Interest		270,417		-		-		-
County Highway		555,776		620,230		631,470		635,681
County Bridge		326,281		388,856		599,012		512,495
County Matching		296,995		339,357		471,668		516,876
Illinois Municipal Retirement		1,532,339		1,457,952		1,278,919		1,296,963
Liability Insurance		790,871		748,483		762,043		692,425
County Health Department		239,723		266,526		296,075		296,966
Keen-Age Center		212,620		213,819		224,601		224,178
Social Security		578,426		583,294		593,774		643,066
Cooperative Extension		144,694		145,845		158,361		157,848
Veterans Assistance		258,694		256,527				
		\$ 10,915,339		\$ 10,366,065		\$ 9,844,877		\$ 9,360,636
Percentage Collected		99.94%		99.69%		99.85%		99.64%

Data Sources

Office of the County Clerk Office of the County Treasurer