

DEWITT COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended November 30, 2018

Floyd & Associates
Certified Public Accountants
Clinton, Illinois

DEWITT COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended November 30, 2018

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Independent Auditors' Report

Chairman and Members
of the Board
DeWitt County, Illinois

We have audited the accompanying financial statements of DeWitt County, Illinois as of and for the year ended November 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position-modified cash basis of the governmental activities, each major fund and the aggregate remaining fund information of DeWitt County as of November 30, 2018 and the respective changes in financial position-modified cash basis, thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Basis of Accounting

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

Other Matters

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2019 on our consideration of DeWitt County's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DeWitt County's internal control over financial reporting and compliance.

Certified Public Accountants


Floyd & Associates

Clinton, Illinois
June 17, 2019



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Phone (217) 935-8871 Fax (217) 935-5711

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

Chairman and Members
of the Board
DeWitt County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of DeWitt County, Illinois, as of and for the year ended November 30, 2018, and the related notes to the financial statements, which collectively comprise the DeWitt County, Illinois' basic financial statements, and have issued our report thereon dated June 17, 2019.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Certified Public Accountants


Floyd & Associates

Clinton, Illinois
June 17, 2019

DEWITT COUNTY, ILLINOIS
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
November 30, 2018

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 12,849,647
Investments	2,565,918
Intergovernmental receivable	34,953
Capital assets, net of accumulated depreciation	<u>11,489,430</u>
Total assets	<u>26,939,948</u>
<u>Liabilities</u>	
Withholdings payable	<u>8,824</u>
<u>Net Position</u>	
Invested in capital assets, net of related debt	11,489,430
Restricted	
Road projects	7,179,490
Other	4,233,012
Unrestricted	<u>4,029,192</u>
Total net position	<u>\$ 26,931,124</u>

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Fiscal Year Ended November 30, 2018

Activities	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Activities
	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental:				
General government	\$ 5,396,784	159,560		(3,785,159)
Public safety	2,435,730	365,737		(1,120,601)
Highways and streets	2,361,849	1,360,809		(1,001,040)
Health	802,662			(802,662)
Culture and recreation	546,946			(119,098)
Total governmental activities	<u>\$ 11,543,971</u>	<u>1,886,106</u>	<u></u>	<u>(6,828,560)</u>
General revenues:				
Property taxes				4,576,743
Sales and use taxes				766,147
Income taxes				511,496
Replacement taxes				344,066
Interest income				43,611
Miscellaneous income				571,244
Total general revenues				<u>6,813,307</u>
Changes in net position				(15,253)
Net position at beginning of year				<u>26,946,377</u>
Net position at end of year				<u>\$ 26,931,124</u>

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS

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

November 30, 2018

Assets	General Fund	Matching Fund	Other Govern- mental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 2,014,710	2,938,363	7,896,574	12,849,647
Investments	1,952,738	109,800	503,380	2,565,918
Intergovernmental receivable	26,085		8,868	34,953
Due from other funds	44,483			44,483
Total assets	<u>4,038,016</u>	<u>3,048,163</u>	<u>8,408,822</u>	<u>15,495,001</u>
<u>Liabilities and Fund Balance</u>				
Liabilities:				
Withholdings payable	8,824			8,824
Due to other funds			44,483	44,483
Total liabilities	<u>8,824</u>		<u>44,483</u>	<u>53,307</u>
Fund balance:				
Restricted		3,048,163	8,364,339	11,412,502
Unassigned	4,029,192			4,029,192
Total fund balance	<u>4,029,192</u>	<u>3,048,163</u>	<u>8,364,339</u>	<u>15,441,694</u>
Total liabilities and fund balance	<u>\$ 4,038,016</u>	<u>3,048,163</u>	<u>8,408,822</u>	

Reconciliation to Statement of Net Position

Amounts reported for governmental activities in the Statement of Net Position are different because:
Capital assets used in governmental activities of \$27,500,659 are not financial resources and,
therefore, are not reported in the funds, net of accumulated depreciation of \$16,011,229.

Net position of governmental activities

	<u>11,489,430</u>
	<u>\$ 26,931,124</u>

DEWITT COUNTY, ILLINOIS

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

Year Ended November 30, 2018

	General Fund	Matching Fund	Other Govern- mental Funds	Total Governmental Funds
Revenues received:				
Taxes	\$ 1,525,189	199,856	2,851,698	4,576,743
State of Illinois	1,733,203		1,774,612	3,507,815
Other governmental units	396,527			396,527
Interest income	40,824	64	2,723	43,611
Fines and fees	1,668,853		763,925	2,432,778
Miscellaneous income	235,869		335,375	571,244
Total revenues	<u>5,600,465</u>	<u>199,920</u>	<u>5,728,333</u>	<u>11,528,718</u>
Expenditures disbursed:				
Current:				
General government	3,570,846		1,656,013	5,226,859
Public safety	1,891,134		247,303	2,138,437
Highways and streets		188,751	1,902,699	2,091,450
Health			802,662	802,662
Culture and recreation	756,174		331,520	331,520
Capital outlay			122,125	878,299
Total expenditures	<u>6,218,154</u>	<u>188,751</u>	<u>5,062,322</u>	<u>11,469,227</u>
Excess (deficiency) of revenues received over (under) expenditures disbursed	(617,689)	11,169	666,011	59,491
Other financing sources (uses):				
Transfer in (out)	<u>251,943</u>		<u>(251,943)</u>	
Net changes in fund balances	<u>(365,746)</u>	<u>11,169</u>	<u>414,068</u>	<u>59,491</u>
Fund balances at beginning of year	<u>4,394,938</u>	<u>3,036,994</u>	<u>7,950,271</u>	<u>15,382,203</u>
Fund balances at end of year	<u>\$ 4,029,192</u>	<u>3,048,163</u>	<u>8,364,339</u>	<u>15,441,694</u>

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS

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

November 30, 2018

Reconciliation to the Statement of Activities:

Net change in fund balance - total governmental funds	\$ <u>59,491</u>
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Amounts reported for governmental activities in the
 Statement of Activities are different because:

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

Capital asset purchases capitalized	878,299
Depreciation expense	<u>(953,043)</u>
Change in capital assets	<u>(74,744)</u>

Change in net position of governmental activities	\$ <u><u>(15,253)</u></u>
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See accompanying notes to financial statements.

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

November 30, 2018

	<u>Agency Funds</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 957,348
Investments	<u>232,226</u>
Total assets	<u>1,189,574</u>
<u>Liabilities</u>	
Funds available for distribution	<u>1,186,574</u>
<u>Net Position</u>	
Unrestricted	\$ <u><u> </u></u>

See accompanying notes to financial statements.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
November 30, 2018

(1) Summary of Significant Accounting Policies

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

As discussed further in Note 1(c), these financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) established by the Governmental Accounting Standards Board (GASB). These modified cash-basis financial statements generally meet the presentation and disclosure requirements applicable to GAAP, in substance, but are limited to the elements presented in the financial statements and the constraints of the measurement and recognition criteria of the modified cash basis of accounting.

A. Reporting Entity

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

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

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2018

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

A. Reporting Entity (cont.)

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

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

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues.

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

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

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2018

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

B. Basis of Presentation (cont.)

Fund Financial Statements

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

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

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

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

Special Revenue Funds

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

The Major Special Revenue Funds are:

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

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2018

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

B. Basis of Presentation (cont.)

Governmental Funds (cont.)

Fiduciary Funds

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

C. Measurement Focus and Basis of Accounting

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

Measurement Focus

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

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

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

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2018

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

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

Basis of Accounting

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

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

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

D. Financial Statement Amounts

Cash and Investments

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

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2018

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

D. Assets, Liabilities and Equity (cont.)

Cash and Investments (cont.)

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

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

Capital Assets

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

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

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2018

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

D. Assets, Liabilities and Equity (cont.)

Capital Assets (cont.)

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

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

Compensated Absences

As a result of the use of the modified cash basis of accounting, liabilities related to accrued compensated absences are not recorded in the government-wide or fund financial statements. Expenditures/expenses related to compensated absences are recorded when paid. The amount of accrued compensated absences for accumulated, unpaid leave and compensatory time, along with related employer costs that would be due to employees upon termination was undetermined at November 30, 2018.

Equity Classification

Government-Wide Statements

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

- a. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvements of those assets.
- b. Restricted net position - Consists of net assets with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors or laws and regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
- c. Unassigned net position - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2018

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

D. Assets, Liabilities and Equity (cont.)

Fund Financial Statements

Fund Balance

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

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

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

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

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

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

E. Property Taxes

The County's property tax is levied each year on all taxable real property located in the County on or before the last Tuesday in December. The 2018 levy was passed by the Board on November 26, 2018. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and September 1. The County receives significant distributions of tax receipts on approximately July 1 and October 1. Taxes recorded in these financial statements are from 2017 and prior levies. Equalized assessed valuations, tax rates, tax extensions and collections are presented in the other supplementary information.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2018

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

F. Estimates

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

(2) Replacement Tax Revenue

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

(3) Retirement Fund Commitments

Plan Description

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

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

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2018

(3) Retirement Fund Commitments

Funding Policy

As set by statute the County Regular plan members are required to contribute 4.50 percent of their annual covered salary; Sheriff's Law Enforcement Personnel are required to contribute 7.50 percent of their annual salary; and Elected County Official plan members are required to contribute 7.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County annual required contribution rates for calendar year 2018 were 7.38 percent of annual covered payroll for Regular plan members, 14.96 percent of annual covered payroll for SLEP and 17.66 percent of annual covered payroll for ECO. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost

The County's required contribution for the calendar year 2018 was \$211,520 for Regular, \$123,302 for SLEP and \$248,098 for ECO. The required contribution for 2018 was determined as part of the December 31, 2016, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2016, included (a) 7.50 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 3.50 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.40 to 10.00 percent per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3.00 percent annually. The actuarial value of plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20.00 percent corridor between the actuarial and market value of assets. The plan's unfunded actuarial accrued liability at December 31, 2016, is being amortized as a level percentage of projected payroll on an open 25 year basis.

Funded Status and Funding Progress

As of December 31, 2018 the most recent actuarial valuation date:

- a. The Regular plan was 99.42 percent funded. The actuarial accrued liability for benefits was \$9,533,819 and the actuarial value of assets was \$9,478,855, resulting in an underfunded actuarial accrued liability (UAAL) of \$54,964. The covered payroll for the calendar year 2018 (annual payroll of active employees covered by the plan) was \$2,866,124 and the ratio of the UAAL to the covered payroll was 2 percent.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2018

(3) Retirement Fund Commitments (cont.)

Funded Status and Funding Progress (cont.)

- b. The SLEP plan was 83.31 percent funded. The actuarial accrued liability for benefits was \$3,202,625 and the actuarial value of assets was \$2,668,022 resulting in an underfunded actuarial accrued liability (UAAL) of \$534,603. The covered payroll for the calendar year 2018 (annual payroll of active employees covered by the plan) was \$824,209 and the ratio of the UAAL to the covered payroll was 65 percent.
- c. The ECO plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$0 and the actuarial value of assets was (\$1,877,299) resulting in an underfunded actuarial accrued liability (UAAL) of \$1,877,299. The covered payroll for calendar year 2017 (annual payroll of active employees covered by the plan) was \$0 and the ratio of the UAAL to the covered payroll was 0 percent.

Three Year Trend Information

Year Ending	Annual Pension Cost (APC)	% of APC Contributed		Net Pension Obligation
Regular Personnel:				
12/31/18	\$ 211,520	100	%	\$ 0
12/31/17	201,929	100		0
12/31/16	216,351	100		0
Sheriff's Law Enforcement Personnel:				
12/31/18	\$ 123,302	100	%	\$ 0
12/31/17	156,340	100		0
12/31/16	163,533	100		0
Elected County Officials:				
12/31/18	\$ 248,098	100	%	\$ 0
12/31/17	288,266	100		0
12/31/16	306,323	100		0

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

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2018

(4) Risk Management

The County is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets, errors and omissions: injury to employees; and natural disasters. In April 1988 the County established an Insurance Reserve Fund which was funded by the sale of \$2,500,000 in General Obligation Bonds. This fund enables the County to self-insure workers' compensation and general liability. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. The County has \$1,433,722 in reserves at November 30, 2018 to cover current and future potential self-insurance claims.

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

(5) Interfund Balances and Transactions

At November 30, 2018 interfund loans were as follows:

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

The purpose of interfund loans receivable and payable at November 30, 2018, is to correct individual fund's revenue and expenditure allocations during data entry processing.

Individual fund transfers for the year ended November 30, 2018, are as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
General Fund	Animal Control Fund	\$ 30,000
General Fund	Law Library Fund	15,000
Replacement Tax Fund	Retirement Fund	37,200
Replacement Tax Fund	General Fund	235,600
Replacement Tax Fund	Social Security Fund	37,200
Mental Health Fund	Drug Court Fund	15,000
Liability Insurance Fund	General Fund	54,163
Court Document Fund	General Fund	3,590
Court Automation Fund	General Fund	3,590

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

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2018

(6) Deposits and Investments

Deposits and investments as of November 30, 2018 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 12,849,647
Investments	2,565,918
Statement of Fiduciary Net Position:	
Cash and cash equivalents	957,348
Investments	<u>232,226</u>
Total deposits and investments	<u>\$ 16,605,139</u>

Deposits and investments as of November 30, 2018 consist of the following:

Cash on hand	\$ 3,987
Deposits with financial institutions	<u>16,601,152</u>
Total deposits and investments	<u>\$ 16,605,139</u>

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

- Bonds, notes, certificates of indebtedness, treasury bills which are guaranteed by the full faith and credit of the United States of America as to principal and interest.
- Bonds, notes, debentures or similar obligations of the United States of America or its agencies.
- Interest-bearing savings, certificates of deposit, or time deposits of any bank as defined by the Illinois Banking Act.
- Short-term obligations of corporations organized in the U.S. with assets exceeding \$500,000,000 and other specified criteria.
- Money market mutual funds registered under the Investment Company Act of 1940 provided the portfolio is limited to obligations described in points 1 and 2 above.
- Federal National Mortgage Association.
- Public Treasurers' Investment Pools.
- Repurchase agreements of government securities within the meaning of the Government Securities Act of 1986.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2018

(6) Deposits and Investments (cont.)

Investments

As of November 30, 2018, the County had the following investments and maturity:

	Fair Value	Maturity (In Years)			
		Less Than 1 Year	1-5	6-10	Over 10
Certificates of deposit	\$ 2,798,144	2,798,144			
Concentration of Credit Risk	2,798,144	2,798,144			

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

Credit Risk

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

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's policy indicates that the Treasurer requires collateralization of public deposits be performed through pledging of appropriate securities by the depositories. As of November 30, 2018 the County's bank balances of \$17,474,726 (including certificates of deposit, checking, and savings accounts) were fully insured and collateralized. The County evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution. Only those institutions with an acceptable estimated risk level are used as depositories.

DEWITT COUNTY, ILLINOIS
Notes to Financial Statements
(Continued)
November 30, 2018

(7) Capital Assets

Capital asset activity resulting from modified cash basis transactions for the fiscal year ended November 30, 2018 was as follows:

	Balance at November 30, 2017	Additions	Deductions	Balance at November 30, 2018
Governmental activities:				
Land	\$ 596,786			596,786
Buildings	12,902,266			12,902,266
Other improvements	4,330,986	714,199		5,045,185
Machinery and equipment	6,562,818	164,100	42,075	6,684,843
Infrastructure	2,271,579			2,271,579
Total	<u>26,664,435</u>	<u>878,299</u>	<u>42,075</u>	<u>27,500,659</u>
Less accumulated depreciation:				
Buildings	6,679,143	326,641		7,005,784
Other improvements	2,110,084	215,302		2,325,386
Machinery and equipment	5,624,754	312,740	42,075	5,895,419
Infrastructure	686,280	98,360		784,640
Total	<u>15,100,261</u>	<u>953,043</u>	<u>42,075</u>	<u>16,011,229</u>
Net capital assets	<u>\$ 11,564,174</u>	<u>(74,744)</u>		<u>11,489,430</u>

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

Primary government:	
Governmental activities:	
General activities	\$ 169,925
Public safety	297,293
Highways and streets	270,399
Culture and recreation	<u>215,426</u>
Total	<u>\$ 953,043</u>

(8) Other Postemployment Benefits

Retirees of DeWitt County may elect to maintain health insurance through the County subsequent to retirement. Such retirees are responsible for paying the full cost of all premiums. As of November 30, 2018 there were three retirees participating in this plan.

SUPPLEMENTARY INFORMATION

DEWITT COUNTY, ILLINOIS

SUPPLEMENTARY INFORMATION

Schedule of Funding Progress - Illinois Municipal Retirement Fund

November 30, 2018

Year	Actuarial Value of Assets (a)	Act. Acc. Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Pysl ((b-a)/c)
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Regular Personnel:

2018	9,478,855	9,533,819	54,964	99.42 %	2,866,124	1.92 %
2017	9,487,989	8,799,569	(688,420)	107.82	2,699,587	0.00
2016	9,175,403	9,213,144	37,741	99.59	3,034,382	1.24

On a market value basis, the actuarial value of assets as of December 31, 2018 is \$8,507,551. On a market basis, the funded ratio would be 89.24 percent.

Sheriff's Law Enforcement Personnel:

2018	2,668,022	3,202,625	534,603	83.31 %	824,209	64.86 %
2017	3,540,441	3,634,507	94,066	97.41	828,512	11.35
2016	3,639,777	4,058,683	418,906	89.68	886,838	47.24

On a market value basis, the actuarial value of assets as of December 31, 2018 is \$2,303,851. On a market basis, the funded ratio would be 71.94 percent.

Elected County Officials:

2018	(1,877,299)	0	(1,877,299)	0.00 %	0	0.00 %
2017	(1,914,600)	0	(1,914,600)	0.00	0	0.00
2016	(2,622,935)	0	(2,622,935)	0.00	0	0.00

On a market value basis, the actuarial value of assets as of December 31, 2018 is \$(1,956,360). On a market basis, the funded ratio would be 0.00 percent.

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

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Revenues:			
Taxes	\$ 1,518,000	1,518,000	1,525,189
State of Illinois	1,549,736	1,549,736	1,731,144
Other governmental units	425,000	425,000	396,527
Interest income	3,500	3,500	40,824
Fines and fees	1,256,900	1,256,900	1,668,853
Miscellaneous income	154,500	154,500	237,928
Total revenues	<u>4,907,636</u>	<u>4,907,636</u>	<u>5,600,465</u>
Expenditures:			
Current:			
General government	4,898,533	4,898,533	3,570,846
Public safety	1,929,262	1,929,262	1,891,134
Capital Outlay	132,494	132,494	756,174
Total expenditures	<u>6,960,289</u>	<u>6,960,289</u>	<u>6,218,154</u>
Excess (deficiency) of revenues over (under) expenditures	(2,052,653)	(2,052,653)	(617,689)
Other financing sources (uses):			
Transfers from:			
Replacement Tax Fund	235,600	235,600	235,600
Judicial Security Fund	16,000	16,000	
Liability Insurance Fund	54,163	54,163	54,163
Maintenance and Child Support Fund	16,600	16,600	
Court Document Fund			3,590
Court Automation Fund			3,590
Transfers to:			
Law Library Fund	(15,000)	(15,000)	(15,000)
Animal Control Fund	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>
Net change in fund balance	(1,775,290)	(1,775,290)	(365,746)
Fund balance at beginning of year	<u>3,718,551</u>	<u>3,718,551</u>	<u>4,394,938</u>
Fund balance at end of year	<u>\$ 1,943,261</u>	<u>1,943,261</u>	<u>4,029,192</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Revenues:			
County Collector:			
Taxes	\$ 1,518,000	1,518,000	1,525,189
State of Illinois:			
Sales tax	530,000	530,000	617,810
Income tax	410,000	410,000	511,496
Local use tax	220,000	220,000	148,337
State's attorney salary	114,000	114,000	114,407
Probation office salaries	178,486	178,486	221,425
Public defender	72,000	72,000	74,575
Supervisor of Assessments salary	20,750	20,750	25,820
Election	3,000	3,000	17,274
Property Record Cards	1,000	1,000	
Collection and extension of taxes	500	500	
Interest income:			
Operating	1,000	1,000	38,457
Equipment depreciation	2,500	2,500	2,367
Fines:			
State traffic	10,000	10,000	3,850
Criminal fines	80,000	80,000	53,228
Fees:			
County clerk	100,000	100,000	142,704
Circuit clerk	85,000	85,000	102,246
Sheriff	33,000	33,000	80,061
Sheriff's commissary receipts	1,200	1,200	2,029
Public defender	11,000	11,000	5,468
Coroner's inquest	2,500	2,500	3,775
Zoning	7,000	7,000	132,802
Revenue stamps	16,000	16,000	71,518
Circuit Clerk-States Attorney	9,000	9,000	11,106
Prisoner meals	3,000	3,000	5,713
Transporting of prisoners			800
Circuit Clerk-County Traffic	85,000	85,000	153,700
Circuit Clerk-Sheriff fees			3,014
Circuit Clerk-postage/copies	\$ 1,500	1,500	1,766

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	<u>Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
Revenues (cont.):			
Fees (cont.):			
Work release	\$ 2,000	2,000	1,040
Drug enforcement	500	500	914
Transfer fees	200	200	125
Circuit Clerk-Guardian Ad Litem	10,000	10,000	21,090
Solid Waste - Host fees	800,000	800,000	871,904
Other governmental units:			
911 dispatch reimbursement	80,000	80,000	80,000
City of Clinton dispatch reimbursement	260,000	260,000	263,320
Farmer City dispatch reimbursement	70,000	70,000	38,207
City of Clinton-FEMA reimbursement	15,000	15,000	15,000
Miscellaneous income:			
Miscellaneous	35,000	35,000	135,586
Health insurance	35,000	35,000	30,847
Office supply reimbursements	25,000	25,000	20,863
Salary reimbursements	41,500	41,500	32,632
Rental income	18,000	18,000	18,000
Total revenues	\$ <u>4,907,636</u>	<u>4,907,636</u>	<u>5,600,465</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures:			
County board:			
Legislation and policy	\$ 268,753	268,753	251,667
Environmental consultant			
Property	480,952	480,952	513,309
Equipment reserve	1,000,000	1,000,000	747,404
Information systems	122,300	122,300	96,966
C.I.E.D.C.	3,500	3,500	
Health insurance	425,500	425,500	321,797
Telecommunications	616,700	616,700	586,396
Contingencies	100,000	100,000	20,415
Total county board	3,017,705	3,017,705	2,537,954
Board of review	76,660	76,660	23,698
County clerk	167,407	167,407	164,388
Election and registration	97,400	97,400	102,902
Audit	42,000	42,000	40,000
County treasurer	107,495	107,495	107,455
Supervisor of assessments	83,000	83,000	74,486
Property record cards	43,277	43,277	34,622
Tax mapping and soil survey	4,500	4,500	4,500
Collection extension of taxes	20,800	20,800	17,186
E.M.A.	77,143	77,143	81,752
Circuit court	159,810	159,810	107,305
Circuit clerk	173,711	173,711	164,218
Public defender	234,444	234,444	189,776
Jury	22,400	22,400	391
State's attorney	293,260	293,260	289,430
Victim witness			12,313
Coroner	60,720	60,720	63,834
Planning and zoning	53,627	53,627	49,362
Sheriff:			
General administration	372,608	372,608	357,581
Investigations	136,015	136,015	206,604
Patrol	670,515	670,515	643,388
Jail operations	590,970	590,970	511,758
Court security	44,800	44,800	45,021
Custodial facilities	62,761	62,761	58,249
Inmate account	25,000	25,000	15,781
Total sheriff	\$ 1,902,669	1,902,669	1,838,382

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	<u>2018</u>		
	<u>Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
Expenditures (cont.):			
Probation	\$ 285,811	285,811	277,750
Regional office of education	<u>36,450</u>	<u>36,450</u>	<u>36,450</u>
Total expenditures	\$ <u>6,960,289</u>	<u>6,960,289</u>	<u>6,218,154</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures:			
County board:			
Legislation and policy:			
Personal services:			
Elected officials salary	\$ 58,000	58,000	51,720
Chairman's salary	5,000	5,000	5,000
Full-time employees salary	64,853	64,853	63,893
Part-time employees salary	15,000	15,000	11,116
Total personal services	142,853	142,853	131,729
Commodities:			
Books and periodicals	500	500	547
Supplies	45,000	45,000	24,054
Total commodities	45,500	45,500	24,601
Contractual services:			
Dues and membership	3,000	3,000	3,275
Pre-employment physical	600	600	1,155
Labor negotiator	16,000	16,000	35,745
Soil and water conservation	8,000	8,000	8,000
Contractual			46,021
Total contractual services	27,600	27,600	94,196
Travel:			
Mileage	1,500	1,500	990
Seminars and conferences	500	500	
Total travel	2,000	2,000	990
Printing:			
Publishing	800	800	151
Capital Outlay	50,000	50,000	
Total legislation and policy	\$ 268,753	268,753	251,667

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

		2018		
		Budget	Amended Budget	Actual
Expenditures (cont.):				
County board (cont.):				
Property:				
Personal services:				
Full-time employees salary	\$	124,652	124,652	124,620
Overtime		3,000	3,000	3,186
Holiday time				84
Total personal services		<u>127,652</u>	<u>127,652</u>	<u>127,890</u>
Commodities:				
Clothing and uniforms		1,050	1,050	1,251
Gasoline and oil		2,000	2,000	1,584
Supplies		500	500	1,676
Maintenance supplies		5,000	5,000	2,252
Copier supplies		100	100	991
Total commodities	\$	<u>8,650</u>	<u>8,650</u>	<u>7,754</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Property (cont.):			
Contractual services:			
Gas	\$ 35,000	35,000	29,216
Electricity	100,000	100,000	89,664
Water	6,000	6,000	10,255
Telephone	57,000	57,000	58,144
Postage	20,000	20,000	16,926
Garbage disposal	3,000	3,000	2,694
Staff development and training	1,000	1,000	150
Auto repair and maintenance	1,000	1,000	530
Building maintenance (structure)	90,000	90,000	136,312
Lawn maintenance	1,000	1,000	531
Legal	200	200	
Pest control	2,700	2,700	2,470
Equipment maintenance	25,000	25,000	28,643
Contractual	2,000	2,000	2,130
Total contractual services	343,900	343,900	377,665
Capital outlay:			
Other equipment	750	750	
Total property	480,952	480,952	513,309
Equipment reserve:			
Contractual services	1,000,000	1,000,000	20,230
Capital Outlay:			
Other equipment			727,174
Total equipment reserve	\$ 1,000,000	1,000,000	747,404

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Information systems:			
Commodities:			
Supplies	\$ _____	_____	9,177
Contractual services:			
Computer software maintenance	34,000	34,000	31,169
Website development and maintenance	5,000	5,000	3,259
Digital scanning	800	800	
Equipment maintenance	3,000	3,000	4,457
Copy machine maintenance	4,500	4,500	4,245
Computer maintenance	45,000	45,000	44,659
Total contractual services	92,300	92,300	87,789
Capital outlay:			
Other equipment	30,000	30,000	
Total information systems	122,300	122,300	96,966
C.I.E.D.C.:			
Contractual services:			
C.I.E.D.C.	3,500	3,500	
Health insurance:			
Contractual services:			
Health insurance	\$ 425,500	425,500	321,797

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Telecommunications:			
Personal services:			
Full-time employees salary	\$ 450,000	450,000	444,047
Overtime	45,000	45,000	45,659
Holiday time	21,000	21,000	17,519
Sick time buy back	8,700	8,700	7,115
Comp time buy back	2,900	2,900	1,104
Vacation pay	3,000	3,000	4,533
Sick time	6,000	6,000	6,016
Total personal services	<u>536,600</u>	<u>536,600</u>	<u>525,993</u>
Commodities:			
Supplies	<u>1,500</u>	<u>1,500</u>	<u>841</u>
Contractual services:			
Staff development and training	3,000	3,000	1,725
Pre-employment physical	500	500	1,382
Telephone	500	500	220
Leads	3,600	3,600	5,362
Maintenance contracts	40,000	40,000	44,188
Equipment maintenance	<u>30,000</u>	<u>30,000</u>	<u>6,685</u>
Total contractual services	<u>77,600</u>	<u>77,600</u>	<u>59,562</u>
Capital outlay:			
Office equipment	<u>1,000</u>	<u>1,000</u>	
Total telecommunications	<u>\$ 616,700</u>	<u>616,700</u>	<u>586,396</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
County board (cont.):			
Contingencies:			
Contingencies	\$ 100,000	100,000	20,415
Escrow			
Total contingencies	<u>100,000</u>	<u>100,000</u>	<u>20,415</u>
Total county board	<u>3,017,705</u>	<u>3,017,705</u>	<u>2,537,954</u>
Board of review:			
Personal services:			
Chairman's salary	1,500	1,500	3,000
Part-time employees salary	2,700	2,700	1,200
Total personal services	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>
Commodities:			
Supplies	<u>135</u>	<u>135</u>	
Contractual services:			
Consultant services	68,000	68,000	19,498
Farmland review	2,500	2,500	
Total contractual services	<u>70,500</u>	<u>70,500</u>	<u>19,498</u>
Travel:			
Mileage	<u>50</u>	<u>50</u>	
Printing:			
Publishing	<u>1,775</u>	<u>1,775</u>	
Total board of review	<u>\$ 76,660</u>	<u>76,660</u>	<u>23,698</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

		2018		
		Budget	Amended Budget	Actual
Expenditures (cont.):				
County clerk:				
Personal services:				
Elected officials salary	\$	61,918	61,918	61,918
Full-time employees salary		82,719	82,719	81,834
Overtime				35
Vacation pay				1,211
Sick time				70
Total personal services		144,637	144,637	145,068
Commodities:				
Supplies		5,000	5,000	1,982
Copier supplies		400	400	193
Total commodities		5,400	5,400	2,175
Contractual services:				
Dues and membership		270	270	
Computer software maintenance		16,800	16,800	16,800
Total contractual services		17,070	17,070	16,800
Travel:				
Mileage		300	300	345
Total county clerk		167,407	167,407	164,388
Election and registration:				
Personal services:				
Full-time employees salary		1,000	1,000	1,000
Part-time employees salary		20,000	20,000	24,983
Overtime		500	500	558
Total personal services	\$	21,500	21,500	26,541

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Election and registration (cont.):			
Commodities:			
Books and periodicals	\$ 65,700	65,700	67,200
Contractual services:			
Computer software maintenance	4,500	4,500	4,500
Rent	1,200	1,200	325
Total contractual services	5,700	5,700	4,825
Travel:			
Mileage	2,000	2,000	1,585
Printing:			
Publishing	2,500	2,500	2,751
Total election and registration	97,400	97,400	102,902
Audit:			
Contractual services:			
Auditing	42,000	42,000	40,000
County treasurer:			
Personal services:			
Elected officials salary	61,918	61,918	61,918
Full-time employees salary	45,427	45,427	45,387
Total personal services	107,345	107,345	107,305
Contractual services:			
Dues and membership	150	150	150
Total county treasurer	\$ 107,495	107,495	107,455

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Supervisor of assessments:			
Personal services:			
Appointed officials salary	\$ 83,000	83,000	74,486
Property record cards:			
Personal services:			
Full time employees salary	30,507	30,507	30,467
Commodities:			
Books and periodicals	400	400	317
Supplies	2,000	2,000	1,793
Copier supplies	500	500	698
Total commodities	2,900	2,900	2,808
Contractual services:			
Dues and membership	170	170	
Staff development and training	1,500	1,500	
Total contractual services	1,670	1,670	
Printing:			
Publishing	8,000	8,000	1,347
Travel:			
Mileage	200	200	
Total property record cards	\$ 43,277	43,277	34,622

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

		2018		
		Budget	Amended Budget	Actual
Expenditures (cont.):				
Tax mapping and soil survey:				
Contractual services:				
Tax map maintenance	\$	1,000	1,000	
Contractual services		3,500	3,500	4,500
Total tax mapping and soil survey		4,500	4,500	4,500
Collection extension of taxes:				
Commodities:				
Supplies		2,500	2,500	1,710
Contractual services:				
Postage		3,200	3,200	2,628
Computer software maintenance		13,000	13,000	11,231
Tax sale		1,100	1,100	884
Total contractual services		17,300	17,300	14,743
Printing:				
Publishing		1,000	1,000	733
Total collection extension of taxes		20,800	20,800	17,186
E.M.A.:				
Personal services:				
Appointed officials salary		39,412	39,412	40,929
Full-time employees salary		21,731	21,731	23,229
Overtime		1,000	1,000	
Part-time employees salary				325
Personal time				232
Vacation pay				4,260
Sick time				394
Total personal services		62,143	62,143	69,369
Commodities:				
Gasoline and oil		1,000	1,000	561
Supplies		1,000	1,000	2,198
Clothing and uniforms		300	300	284
Total commodities	\$	2,300	2,300	3,043

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

		2018		
		Budget	Amended Budget	Actual
Expenditures (cont.):				
E.M.A.(cont.):				
Contractual services:				
Dues and membership	\$	350	350	180
Staff development and training		100	100	90
Auto repair and maintenance		650	650	475
Radio repair and maintenance		500	500	204
Computer maintenance		2,000	2,000	2,000
Copy machine maintenance		1,900	1,900	1,857
Disaster expense		300	300	8
Emergency preparedness		200	200	181
Local emergency planning committee		400	400	115
Insurance		2,400	2,400	2,275
Telephone		2,250	2,250	1,832
Total contractual services		11,050	11,050	9,217
Travel:				
Mileage		100	100	123
Capital outlay:				
Office equipment		1,000	1,000	
Communication equipment		300	300	
Computer software		250	250	
Total capital outlay		1,550	1,550	
Total E.M.A.		77,143	77,143	81,752
Circuit court:				
Personal services:				
Elected officials salary		675	675	533
Full-time employees salary		30,685	30,685	30,658
Total personal services	\$	31,360	31,360	31,191

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

		2018		
		Budget	Amended Budget	Actual
Expenditures (cont.):				
Circuit court (cont.):				
Commodities:				
Supplies	\$	2,000	2,000	896
Copier supplies		600	600	213
Total commodities		<u>2,600</u>	<u>2,600</u>	<u>1,109</u>
Contractual services:				
Transcripts/court reporter services		2,500	2,500	596
Dues and membership		750	750	740
Aid for child welfare		50,000	50,000	25,579
Interpreting fees		3,500	3,500	351
Court ordered services		5,000	5,000	3,190
Guardian ad litem		30,000	30,000	30,339
Contractual services		34,100	34,100	14,210
Total contractual services		<u>125,850</u>	<u>125,850</u>	<u>75,005</u>
Total circuit court		<u>159,810</u>	<u>159,810</u>	<u>107,305</u>
Circuit clerk:				
Personal services:				
Elected officials salary		56,000	56,000	47,385
Full-time employees salary		90,471	90,471	101,499
Part-time employees salary		10,240	10,240	2,234
Personal time				16
Vacation pay				2,539
Sick time				668
Comp time				42
Total personal services		<u>156,711</u>	<u>156,711</u>	<u>154,383</u>
Commodities:				
Supplies		10,000	10,000	4,371
Copier supplies		3,000	3,000	1,464
Total commodities	\$	<u>13,000</u>	<u>13,000</u>	<u>5,835</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Circuit clerk (cont.):			
Contractual services:			
Auditing	\$ 4,000	4,000	4,000
Total circuit clerk	173,711	173,711	164,218
Public defender:			
Personal services:			
Appointed officials' salary	116,063	116,063	116,554
Full-time employees salary	21,731	21,731	22,252
Total personal services	137,794	137,794	138,806
Commodities:			
Supplies	1,200	1,200	682
Contractual services:			
Court related fees	3,000	3,000	28
Public defender contractual	51,000	51,000	48,000
Appointed defender contractual	40,000	40,000	1,255
Staff development and training	600	600	670
Total contractual services	94,600	94,600	49,953
Travel:			
Mileage	850	850	335
Total public defender	234,444	234,444	189,776
Jury:			
Commodities:			
Meals	\$ 5,000	5,000	146

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Jury (cont.):			
Contractual services:			
Coroner jury	\$ 400	400	
Grand jury	1,500	1,500	
Petit jury	15,000	15,000	245
Witness fees	300	300	
Total contractual services	17,200	17,200	245
Travel:			
Per diem	200	200	
Total jury	22,400	22,400	391
State's attorney:			
Personal services:			
Elected officials salary	128,959	128,959	129,505
Full-time employees salary	108,901	108,901	101,524
Part-time employees salary	36,000	36,000	38,465
Total personal services	273,860	273,860	269,494
Commodities:			
Books and periodicals	1,000	1,000	1,370
Supplies	1,500	1,500	2,193
Copier supplies	1,500	1,500	1,081
Total commodities	4,000	4,000	4,644
Contractual services:			
Dues and membership	1,600	1,600	1,370
Witness fees	2,000	2,000	1,484
Transcripts	600	600	168
Appellate service commission	7,000	7,000	7,000
Total contractual services	11,200	11,200	10,022
Travel:			
Mileage	450	450	189
Seminars and conferences	2,500	2,500	2,210
Total travel	\$ 2,950	2,950	2,399

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
State's attorney (cont.):			
Printing:			
Publishing	\$ 1,250	1,250	2,871
Total state's attorney	293,260	293,260	289,430
Victim witness:			
Travel:			
Seminars			12,313
Coroner:			
Personal services:			
Elected officials salary	19,500	19,500	19,480
Full-time employees salary	5,379	5,379	5,398
Total personal services	24,879	24,879	24,878
Commodities			
Supplies	600	600	
Contractual services:			
Dues and membership	500	500	815
Autopsies	24,000	24,000	35,445
Staff development and training	1,550	1,550	819
Grant expense	9,191	9,191	1,877
Total contractual services	35,241	35,241	38,956
Total coroner	\$ 60,720	60,720	63,834

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Planning and zoning:			
Personal services:			
Appointed officials salary	\$ 40,022	40,022	39,406
Full-time employees salary			598
Total personal services	<u>40,022</u>	<u>40,022</u>	<u>40,004</u>
Commodities:			
Books and periodicals	125	125	
Gasoline and oil	600	600	411
Supplies	300	300	164
Copier supplies	250	250	189
Total commodities	<u>1,275</u>	<u>1,275</u>	<u>764</u>
Contractual services:			
Dues and membership	50	50	35
Transcripts	2,100	2,100	3,444
Auto repair and maintenance	200	200	98
Stenographic services	1,600	1,600	1,315
Total contractual services	<u>3,950</u>	<u>3,950</u>	<u>4,892</u>
Travel:			
Mileage	1,200	1,200	640
Per diem	6,880	6,880	2,875
Seminars and conferences	100	100	20
Total travel	<u>8,180</u>	<u>8,180</u>	<u>3,535</u>
Printing:			
Publishing	<u>200</u>	<u>200</u>	<u>167</u>
Total planning and zoning	<u>\$ 53,627</u>	<u>53,627</u>	<u>49,362</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

		2018		
		Budget	Amended Budget	Actual
Expenditures (cont.):				
Sheriff:				
General Administration:				
Personal services:				
Elected officials salary	\$	78,945	78,945	78,945
Full-time employees salary		29,370	29,370	33,739
Part-time employees salary		9,655	9,655	6,670
Highway safety director		1,500	1,500	1,500
Chief deputy		63,821	63,821	61,857
Jail administrator		46,592	46,592	22,802
Overtime pay				316
Sick time buy back		2,500	2,500	1,430
Vacation pay		1,200	1,200	372
Total personal services		<u>233,583</u>	<u>233,583</u>	<u>207,631</u>
Commodities:				
Books and periodicals		100	100	14
Clothing and uniforms		200	200	
Shooting qualifications		5,000	5,000	4,654
Gasoline and oil		55,000	55,000	61,487
Supplies		15,000	15,000	15,546
Copier supplies		1,500	1,500	2,194
Total commodities		<u>76,800</u>	<u>76,800</u>	<u>83,895</u>
Contractual services:				
Dues and membership		1,375	1,375	2,088
Staff development and training		2,500	2,500	1,758
Computer software maintenance		24,200	24,200	32,423
Auto repair and maintenance		30,000	30,000	26,416
Maintenance (software)				575
Merit board		4,000	4,000	2,501
Total contractual services	\$	<u>62,075</u>	<u>62,075</u>	<u>65,761</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
General Administration (cont.):			
Printing:			
Publishing	\$ 150	150	294
Total general administration	372,608	372,608	357,581
Investigations:			
Personal services:			
Full-time employees salary	99,915	99,915	141,695
Overtime	17,500	17,500	13,326
Holiday time	6,000	6,000	5,430
Sick time buy back	3,000	3,000	1,875
Comp time buy back	3,000	3,000	1,513
Vacation pay	2,000	2,000	
Comp time			1,159
Total personal services	131,415	131,415	164,998
Commodities:			
Clothing and uniforms	2,100	2,100	2,043
Supplies			39,493
Total commodities	2,100	2,100	41,536
Contractual services:			
Staff development and training	2,000	2,000	
Pathology lab science	500	500	70
Total contractual services	2,500	2,500	70
Total investigations	\$ 136,015	136,015	206,604

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Patrol:			
Personal services:			
Full-time employees salary	\$ 478,015	478,015	444,650
Part-time employees salary	23,000	23,000	22,160
Overtime	60,000	60,000	73,859
Holiday time	25,000	25,000	21,172
Sick time buy back	8,000	8,000	6,755
Comp time buy back	5,000	5,000	4,299
Vacation pay	4,000	4,000	2,493
Comp time			1,929
Total personal services	<u>603,015</u>	<u>603,015</u>	<u>577,317</u>
Commodities:			
Clothing and uniforms	6,500	6,500	7,324
Supplies			16,765
Total commodities	<u>6,500</u>	<u>6,500</u>	<u>24,089</u>
Contractual services:			
Staff development and training	8,000	8,000	8,454
PTI / basic training	2,000	2,000	1,210
Radio maintenance	5,000	5,000	2,172
DARE	1,000	1,000	1,146
Total contractual services	<u>16,000</u>	<u>16,000</u>	<u>12,982</u>
Capital outlay:			
New automobiles	29,000	29,000	29,000
Other equipment	16,000	16,000	
Total capital outlay	<u>45,000</u>	<u>45,000</u>	<u>29,000</u>
Total patrol	<u>\$ 670,515</u>	<u>670,515</u>	<u>643,388</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

		2018		
		Budget	Amended Budget	Actual
Expenditures (cont.):				
Jail operations:				
Personal services:				
Full-time employees salary	\$	257,400	257,400	276,069
Overtime		25,000	25,000	26,487
Holiday time		20,000	20,000	12,398
Vacation pay		3,000	3,000	2,603
Comp time				421
Sick time buy back		2,500	2,500	1,109
Comp time buy back		5,000	5,000	2,305
Sick pay				1,079
Total personal services		312,900	312,900	322,471
Commodities:				
Meals		18,000	18,000	12,744
Clothing and uniforms		3,750	3,750	4,866
Supplies				3,982
Total commodities		21,750	21,750	21,592
Contractual services:				
Telephone		18,000	18,000	20,448
Garbage disposal		2,100	2,100	2,134
Staff development and training		4,000	4,000	529
PTI / basic training		8,000	8,000	871
Identix		720	720	533
Medical and hospital expense		18,000	18,000	5,655
Contractual services		200,000	200,000	137,312
Total contractual services		250,820	250,820	167,482
Travel:				
Extradition / transports		1,500	1,500	213
Capital outlay:				
Other equipment		4,000	4,000	
Total jail operations	\$	590,970	590,970	511,758

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Sheriff (cont.):			
Court security:			
Personal services:			
Part-time employees salary	\$ 42,300	42,300	43,458
Commodities:			
Clothing and uniforms	2,500	2,500	1,563
Total court security	44,800	44,800	45,021
Custodial facilities:			
Personal services:			
Full-time employees salary	27,373	27,373	27,337
Commodities:			
Janitorial supplies	10,500	10,500	3,458
Contractual services:			
Contractual services	24,888	24,888	27,454
Total custodial facilities	62,761	62,761	58,249
Inmate account:			
Commodities:			
Supplies	2,000	2,000	2,670
Contractual services:			
Computer software maintenance	13,000	13,000	11,168
Medical and hospital	10,000	10,000	1,943
Total contractual services	23,000	23,000	13,111
Total inmate account	25,000	25,000	15,781
Total sheriff	\$ 1,902,669	1,902,669	1,838,382

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Probation:			
Personal services:			
Appointed officials	\$ 68,400	68,400	
Full-time employees salary	193,762	193,762	271,080
Part-time employees salary	9,656	9,656	6,670
Total personal services	<u>271,818</u>	<u>271,818</u>	<u>277,750</u>
Commodities:			
Books and periodicals	485	485	
Gasoline and oil	970	970	
Supplies	5,432	5,432	
Copier supplies	485	485	
Total commodities	<u>7,372</u>	<u>7,372</u>	
Contractual services:			
Dues and membership	174	174	
Auto repair and maintenance	970	970	
Computer software maintenance	1,164	1,164	
Staff development and training	970	970	
Copy machine maintenance	1,840	1,840	
Total contractual services	<u>5,118</u>	<u>5,118</u>	
Travel:			
Mileage	145	145	
Seminars and conferences	1,164	1,164	
Total travel	<u>1,309</u>	<u>1,309</u>	
Capital outlay:			
Office equipment	194	194	
Total probation	<u>\$ 285,811</u>	<u>285,811</u>	<u>277,750</u>

(Continued)

DEWITT COUNTY, ILLINOIS
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Expenditures (cont.):			
Regional office of education:			
Contractual services:			
ESR contractual	\$ 36,450	36,450	36,450
Total expenditures	\$ 6,960,289	6,960,289	6,218,154

DEWITT COUNTY, ILLINOIS
MATCHING SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Year Ended November 30, 2018

	2018		
	Budget	Amended Budget	Actual
Revenues:			
Taxes	\$ 200,000	200,000	199,856
Interest income			64
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>199,920</u>
Expenditures:			
Contractual services:			
Highway maintenance	3,134,500	3,134,500	188,751
Escrow			
Total contractual	<u>3,134,500</u>	<u>3,134,500</u>	<u>188,751</u>
Revenues over (under) expenditures	(2,934,500)	(2,934,500)	11,169
Fund balance at beginning of year	<u>2,934,500</u>	<u>2,934,500</u>	<u>3,036,994</u>
Fund balance at end of year	\$ <u> </u>	<u> </u>	<u>3,048,163</u>

DEWITT COUNTY, ILLINOIS
Notes to Supplementary Information
November 30, 2018

(1) Budgetary Data

A. Budgets and Budgetary Accounting

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

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

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

B. Overexpenditure of Budget

The County operated within the legal confines of the budget during fiscal year 2018 with no instances of overexpending the budget amounts in the individual funds, except as follows:

<u>Fund</u>	<u>Amount Overexpended</u>
Police Vehicle Fund	\$ 1,709
Court Document Storage Fund	1,650
Sale in Errors Fund	10,611

DEWITT COUNTY, ILLINOIS

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

November 30, 2018

	Special Revenue Funds								
Assets	Township Bridge Fund	County Bridge Fund	Tuber- culosis Fund	Animal Control Fund	Liability Insurance Fund	Emergency Preparedness Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund	Sale In Errors Fund
Cash and cash equivalents	\$ 298,188	1,457,100	23,637	14,206	1,350,427	57,346	1,290,596	378,856	18,042
Investments					83,295				
Intergovernmental receivable									
Total assets	<u>298,188</u>	<u>1,457,100</u>	<u>23,637</u>	<u>14,206</u>	<u>1,433,722</u>	<u>57,346</u>	<u>1,290,596</u>	<u>378,856</u>	<u>18,042</u>
<u>Liabilities and Fund Balance</u>									
Liabilities:									
Withholdings payable				2,773					
Due to other funds				<u>2,773</u>					
Total liabilities									
Fund balance:									
Restricted	298,188	1,457,100	23,637	11,433	1,433,722	57,346	1,290,596	378,856	18,042
Unrestricted									
Total fund balance	<u>298,188</u>	<u>1,457,100</u>	<u>23,637</u>	<u>11,433</u>	<u>1,433,722</u>	<u>57,346</u>	<u>1,290,596</u>	<u>378,856</u>	<u>18,042</u>
Total liabilities and fund balance	\$ 298,188	1,457,100	23,637	14,206	1,433,722	57,346	1,290,596	378,856	18,042

(Continued)

DEWITT COUNTY, ILLINOIS

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

November 30, 2018

	Special Revenue Funds							
	Marriage Fund	Law Library Fund	Mental Health Fund	Extension Fund	Friendship Center Fund	Sheriff's Grant Monies	Sheriff's Firing Range Fund	County and Court Fees Fund
<u>Assets</u>								
Cash and cash equivalents	\$ 3,389	46,652	128,782			565	1,011	445,622
Investments		429	118,000					864
Intergovernmental receivable								
Total assets	<u>3,389</u>	<u>47,081</u>	<u>246,782</u>			<u>565</u>	<u>1,011</u>	<u>446,486</u>
<u>Liabilities and Fund Balance</u>								
Liabilities:								
Withholdings payable								
Due to other funds								
Total liabilities								
Fund balance:								
Restricted	3,389	47,081	246,782			565	1,011	446,486
Unrestricted								
Total fund balance	<u>3,389</u>	<u>47,081</u>	<u>246,782</u>			<u>565</u>	<u>1,011</u>	<u>446,486</u>
Total liabilities and fund balance	\$ <u>3,389</u>	<u>47,081</u>	<u>246,782</u>			<u>565</u>	<u>1,011</u>	<u>446,486</u>

(Continued)

DEWITT COUNTY, ILLINOIS

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

November 30, 2018

Assets	Special Revenue Funds						
	Replacement Tax Fund	Economic Development Fund	Court Automation Fund	Probation and Court Services Fund	Emergency Vehicle Fund	Maintenance and Child Support Fund	Article 36 Seizures Fund
Cash and cash equivalents	\$ 38,993	30,986	36,593	351,817	1,863	11,689	2,519
Investments							
Intergovernmental receivable			1,297	3,154			25
Total assets	<u>38,993</u>	<u>30,986</u>	<u>37,890</u>	<u>354,971</u>	<u>1,863</u>	<u>11,689</u>	<u>2,519</u>
<u>Liabilities and Fund Balance</u>							
Liabilities:							
Withholdings payable							
Due to other funds							
Total liabilities							
Fund balance:							
Restricted	38,993	30,986	37,890	354,971	1,863	11,689	2,519
Unrestricted							
Total fund balance	<u>38,993</u>	<u>30,986</u>	<u>37,890</u>	<u>354,971</u>	<u>1,863</u>	<u>11,689</u>	<u>2,519</u>
Total liabilities and fund balance	<u>\$ 38,993</u>	<u>30,986</u>	<u>37,890</u>	<u>354,971</u>	<u>1,863</u>	<u>11,689</u>	<u>2,519</u>

(Continued)

DEWITT COUNTY, ILLINOIS

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

November 30, 2018

	Special Revenue Funds							
	Drug Court Fund	Treasurer's Automation Fund	Judicial Security Fund	Court Document Fund	Arrestee's Medical Cost Fund	Unemployment Taxes Fund	DUI Equipment Fines Fund	Social Security Fund
<u>Assets</u>								
Cash and cash equivalents	\$ 55,450	28,154	37,208	39,574	34,099	24,322	21,318	213,752
Investments						2,745		31,455
Intergovernmental receivable	29		1,240	1,311	85		352	
Total assets	<u>55,479</u>	<u>28,154</u>	<u>38,448</u>	<u>40,885</u>	<u>34,184</u>	<u>27,067</u>	<u>21,670</u>	<u>245,207</u>
<u>Liabilities and Fund Balance</u>								
Liabilities:								
Withholdings payable								
Due to other funds								
Total liabilities								
Fund balance:								
Restricted	55,479	28,154	38,448	40,885	34,184	27,067	21,670	245,207
Unrestricted								
Total fund balance	<u>55,479</u>	<u>28,154</u>	<u>38,448</u>	<u>40,885</u>	<u>34,184</u>	<u>27,067</u>	<u>21,670</u>	<u>245,207</u>
Total liabilities and fund balance	\$ <u>55,479</u>	<u>28,154</u>	<u>38,448</u>	<u>40,885</u>	<u>34,184</u>	<u>27,067</u>	<u>21,670</u>	<u>245,207</u>

(Continued)

DEWITT COUNTY, ILLINOIS

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

November 30, 2018

	Special Revenue Funds						Total Nonmajor Governmental Funds
	Police Vehicle Fund	Animal Shelter Fund	Retirement Fund	Electronic Citation Fees Fund	County Highway Fund	State's Attorney Records Automation Fund	
<u>Assets</u>							
Cash and cash equivalents	\$ 40,751	3,314	275,541	23,830	513,689	1,111	7,896,574
Investments			48,285		219,600		503,380
Intergovernmental receivable						82	8,868
Total assets	<u>40,751</u>	<u>3,314</u>	<u>323,826</u>	<u>23,830</u>	<u>733,289</u>	<u>1,193</u>	<u>8,408,822</u>
<u>Liabilities and Fund Balance</u>							
<u>Liabilities:</u>							
Withholdings payable							44,483
Due to other funds					26,702		44,483
Total liabilities					<u>26,702</u>		
Fund balance:							
Restricted	40,751	3,314	323,826	23,830	706,587	1,193	8,364,339
Unrestricted							
Total fund balance	<u>40,751</u>	<u>3,314</u>	<u>323,826</u>	<u>23,830</u>	<u>706,587</u>	<u>1,193</u>	<u>8,364,339</u>
Total liabilities and fund balance	\$ <u>40,751</u>	<u>3,314</u>	<u>323,826</u>	<u>23,830</u>	<u>733,289</u>	<u>1,193</u>	<u>8,408,822</u>

DEWITT COUNTY, ILLINOIS

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

Year Ended November 30, 2018

	Special Revenue Funds								
	Township Bridge Fund	County Bridge Fund	Tuber- culosis Fund	Animal Control Fund	Liability Insurance Fund	Emergency Preparedness Fund	County Motor Fuel Tax Fund	Township Motor Fuel Tax Fund	Sale In Errors Fund
Revenues:									
Taxes		262,276			499,584	69,737	489,208	744,285	
State of Illinois	127,316				84		956	277	5
Interest income	112			40,399					15,393
Fines and fees				53	54,409		5,612	33,447	
Miscellaneous income				40,452	554,077	69,737	495,776	778,009	
Total revenues	127,428	262,276							15,398
Expenditures:									
Current:									
General government				80,967	422,972	40,907	481,465	713,550	10,611
Public safety									
Highways and streets	36,931	32,468	3,542						
Health									
Culture and recreation									
Capital outlay							11,484		
Total expenditures	36,931	32,468	3,542	80,967	422,972	40,907	492,949	713,550	10,611
Excess (deficiency) of revenues received over (under) expenditures disbursed	90,497	229,808	(3,542)	(40,515)	131,105	28,830	2,827	64,459	4,787
Other financing sources (uses):									
Transfers in (out)				30,000	(54,163)				
Net change in fund balance	90,497	229,808	(3,542)	(10,515)	76,942	28,830	2,827	64,459	4,787
Fund balance at beginning of year	207,691	1,227,292	27,179	21,948	1,356,780	28,516	1,287,769	314,397	13,255
Fund balance at end of year	298,188	1,457,100	23,637	11,433	1,433,722	57,346	1,290,596	378,856	18,042

(Continued)

DEWITT COUNTY, ILLINOIS

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

Year Ended November 30, 2018

	Special Revenue Funds							
	Marriage Fund	Law Library Fund	Mental Health Fund	Extension Fund	Friendship Center Fund	Sheriff's Grant Monies	Sheriff's Firing Range Fund	County and Court Fees Fund
Revenues:								
Taxes	\$		440,045	160,996	54,963			
State of Illinois								211
Interest income	1		224					62,476
Fines and fees	250	6,071					500	
Miscellaneous income			963				500	
Total revenues	<u>251</u>	<u>6,071</u>	<u>441,232</u>	<u>160,996</u>	<u>54,963</u>		<u>500</u>	<u>62,687</u>
Expenditures:								
Current:								
General government				160,996	54,963			15,906
Public safety		5,737						
Highways and streets								
Health			407,380					
Culture and recreation								
Capital outlay								
Total expenditures		<u>5,737</u>	<u>407,380</u>	<u>160,996</u>	<u>54,963</u>			<u>15,906</u>
Excess (deficiency) of revenues received over (under) expenditures disbursed	251	334	33,852				500	46,781
Other financing sources (uses):								
Transfers in (out)		<u>15,000</u>	<u>(15,000)</u>					
Net change in fund balance	251	15,334	18,852				500	46,781
Fund balance at beginning of year	<u>3,138</u>	<u>31,747</u>	<u>227,930</u>			<u>565</u>	<u>511</u>	<u>399,705</u>
Fund balance at end of year	<u>\$ 3,389</u>	<u>47,081</u>	<u>246,782</u>			<u>565</u>	<u>1,011</u>	<u>446,486</u>

(Continued)

DEWITT COUNTY, ILLINOIS

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

Year Ended November 30, 2018

	Special Revenue Funds							
	Replacement Tax Fund	Economic Development Fund	Court Automation Fund	Probation and Court Services Fund	Emergency Vehicle Fund	Maintenance and Child Support Fund	Drug Fund	Article 36 Seizures Fund
Revenues:								
Taxes	\$							
State of Illinois	344,066							
Interest income	95	20	18	179		12	7	
Fines and fees			20,352	55,414		9,411	965	
Miscellaneous income				3,360				
Total revenues	<u>344,161</u>	<u>20</u>	<u>20,370</u>	<u>58,953</u>		<u>9,423</u>	<u>972</u>	
Expenditures:								
Current:								
General government		10,000				16,600		2,656
Public safety			18,030	35,637	31		96	
Highways and streets								
Health								
Culture and recreation								
Capital outlay				24,924				
Total expenditures		<u>10,000</u>	<u>18,030</u>	<u>60,561</u>	<u>31</u>	<u>16,600</u>	<u>96</u>	<u>2,656</u>
Excess (deficiency) of revenues received over (under) expenditures disbursed	344,161	(9,980)	2,340	(1,608)	(31)	(7,177)	876	(2,656)
Other financing sources (uses):								
Transfers in (out)	<u>(310,000)</u>		<u>(3,590)</u>					
Net change in fund balance	34,161	(9,980)	(1,250)	(1,608)	(31)	(7,177)	876	(2,656)
Fund balance at beginning of year	<u>4,832</u>	<u>40,966</u>	<u>39,140</u>	<u>356,579</u>	<u>1,894</u>	<u>18,866</u>	<u>12,485</u>	<u>5,175</u>
Fund balance at end of year	<u>\$ 38,993</u>	<u>30,986</u>	<u>37,890</u>	<u>354,971</u>	<u>1,863</u>	<u>11,689</u>	<u>13,361</u>	<u>2,519</u>

(Continued)

DEWITT COUNTY, ILLINOIS

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

Year Ended November 30, 2018

	Special Revenue Funds							
	Drug Court Fund	Treasurer's Automation Fund	Judicial Security Fund	Court Document Fund	Arrestee's Medical Cost Fund	Unemployment Taxes Fund	DUI Equipment Fine Fund	Social Security Fund
Revenues:								
Taxes						19,997		224,825
State of Illinois								
Interest income	25	15	21	22	17	4		29
Fines and fees	665	6,240	22,607	20,470	1,340		2,171	
Miscellaneous income								
Total revenues	<u>690</u>	<u>6,255</u>	<u>22,628</u>	<u>20,492</u>	<u>1,357</u>	<u>20,001</u>	<u>2,171</u>	<u>224,854</u>
Expenditures:								
Current:								
General government		5,701				21,679		303,714
Public safety	14,462		16,000	26,650				
Highways and streets								
Health								
Culture and recreation								
Capital outlay	<u>14,462</u>	<u>5,701</u>	<u>16,000</u>	<u>26,650</u>		<u>21,679</u>		<u>303,714</u>
Total expenditures								
Excess (deficiency) of revenues received over (under) expenditures disbursed	(13,772)	554	6,628	(6,158)	1,357	(1,678)	2,171	(78,860)
Other financing sources (uses):								
Transfers in (out)	<u>15,000</u>			<u>(3,590)</u>				<u>37,200</u>
Net change in fund balance	1,228	554	6,628	(9,748)	1,357	(1,678)	2,171	(41,660)
Fund balance at beginning of year	<u>54,251</u>	<u>27,600</u>	<u>31,820</u>	<u>50,633</u>	<u>32,827</u>	<u>28,745</u>	<u>19,499</u>	<u>286,867</u>
Fund balance at end of year	<u>\$ 55,479</u>	<u>28,154</u>	<u>38,448</u>	<u>40,885</u>	<u>34,184</u>	<u>27,067</u>	<u>21,670</u>	<u>245,207</u>

(Continued)

DEWITT COUNTY, ILLINOIS

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

Year Ended November 30, 2018

	Special Revenue Funds					
	Geographic Information System					
	County Clerk Fund	County Collector Fund	Supervisor of Assessments Fund	Clinton Marina Fund	Clinton Marina Reserve Fund	Working Cash Fund
Revenues:						
Taxes						
State of Illinois						274,803
Interest income	2			39	1	116
Fines and fees	299	29,280	30	427,848		3,810
Miscellaneous income				171		
Total revenues	301	29,280	30	428,058	1	274,919
Expenditures:						
Current:						
General government		34,278	1,303			9,455
Public safety						
Highways and streets						391,740
Health						
Culture and recreation				331,520		
Capital outlay		34,278		331,520		391,740
Total expenditures		34,278	1,303	331,520		9,455
Excess (deficiency) of revenues received over (under) expenditures disbursed	301	(4,998)	(1,273)	96,538	1	(5,645)
Other financing sources (uses):						
Transfers in (out)						
Net change in fund balance	301	(4,998)	(1,273)	96,538	1	(5,645)
Fund balance at beginning of year	4,292	16,551	3,453	41,751	983	82,831
Fund balance at end of year	4,593	11,553	2,180	138,289	984	82,831

(Continued)

DEWITT COUNTY, ILLINOIS

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

Year Ended November 30, 2018

	Special Revenue Funds							Total Nonmajor Governmental Funds
	Police Vehicle Fund	Animal Shelter Fund	Retirement Fund	Electronic Citation Fees Fund	County Highway Fund	State's Attorney Records Automation Fund	Forfeited Fund	
Revenues:								
Taxes			499,584		414,625			2,851,698
State of Illinois								1,774,612
Interest income			48		135	1	47	2,723
Fines and fees	32,909			3,994		824	707	763,925
Miscellaneous income		1,234			235,626			335,375
Total revenues	32,909	1,234	499,632	3,994	650,386	825	754	5,728,333
Expenditures:								
Current:								
General government			587,835					1,656,013
Public safety		5,453				94	583	247,303
Highways and streets					638,285			1,902,699
Health								802,662
Culture and recreation								331,520
Capital outlay	41,709				44,008			122,125
Total expenditures	41,709	5,453	587,835		682,293	94	583	5,062,322
Excess (deficiency) of revenues received over (under) expenditures disbursed	(8,800)	(4,219)	(88,203)	3,994	(31,907)	731	171	666,011
Other financing sources (uses):								(251,943)
Transfers in (out)			37,200					
Net change in fund balance	(8,800)	(4,219)	(51,003)	3,994	(31,907)	731	171	414,068
Fund balance at beginning of year	49,551	7,533	374,829	19,836	738,494	462	38,350	7,950,271
Fund balance at end of year	40,751	3,314	323,826	23,830	706,587	1,193	38,521	8,364,339

DEWITT COUNTY, ILLINOIS

COMBINING STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS

November 30, 2018

	Indemnity	Inheritance Tax	Claimants	Special Drainage Districts	Circuit Clerk	State of Illinois Condemnation	County Collector	Telephone System Board	Total
<u>Assets</u>									
Cash and cash equivalents	\$ 34,350		10,695	604,936	75,602	360	655	230,750	957,348
Investments, at cost	10,000	56		3,000				219,170	232,226
Total assets	44,350	56	10,695	607,936	75,602	360	655	449,920	1,189,574
<u>Liabilities</u>									
Funds available for distribution	44,350	56	10,695	607,936	75,602	360	655	449,920	1,189,574
<u>Net Position</u>									
Net position	\$								

DEWITT COUNTY, ILLINOIS

SCHEDULE OF EQUALIZED ASSESSED VALUATIONS, PROPERTY
TAX LEVIES, RATES, EXTENSIONS AND COLLECTIONSLast Three Years

Tax Year	2017			2016			2015		
	Levy	Rate	Extension	Collection	Levy	Rate	Extension	Collection	Collection
Equalized Assessed Valuation	\$		\$		\$		\$		
			<u>565,399,343</u>		<u>554,234,111</u>		<u>552,377,869</u>		
Fund:									
General	\$ 1,600,000	.2700	1,526,594	1,525,189	1,500,000	.2700	1,496,448	1,496,457	1,490,743
County highway	415,000	.0734	415,008	414,625	415,000	.0749	415,015	415,018	552,125
Bridges	262,500	.0464	262,518	262,276	200,000	.0361	200,025	200,026	
Matching	200,000	.0354	200,040	199,856	262,500	.0474	262,543	262,545	276,064
Liability insurance	500,000	.0884	500,044	499,584	518,000	.0935	518,049	518,050	399,851
Retirement	500,000	.0884	500,044	499,584	620,000	.1119	620,028	620,033	449,817
Social security	225,000	.0398	225,031	224,825	285,000	.0514	285,046	285,048	375,014
Mental health	440,424	.0779	440,451	440,046	264,000	.0476	264,040	264,041	369,869
Extension	162,025	.0287	162,045	161,896	162,025	.0292	162,060	162,061	161,994
Senior citizens social service	55,000	.0097	55,014	54,963	54,000	.0097	54,038	54,039	53,997
Unemployment insurance	20,000	.0035	20,015	19,997	15,000	.0027	15,020	15,019	15,017
Bi-County health	250,302	.0443	250,305	250,075	250,302	.0452	250,350	250,351	250,224
Totals	\$ 4,630,251	.8059	4,557,109	4,552,916	4,545,827	.8196	4,542,662	4,542,688	4,394,539

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

Equalized Assessed Valuation	\$		\$		\$		\$		
			<u>502,566,939</u>		<u>493,011,771</u>		<u>552,377,869</u>		
Fund:									
Ambulance District	\$ 275,000	.0547	275,005	274,803	490,000	.0994	490,005	490,237	489,867

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

Equalized Assessed Valuation - 2017 tax year	\$ 565,399,343
Constitutional debt limitation (2.875 percent of assessed valuation)	16,255,231
Total debt	
Legal debt margin	\$ 16,255,231

DEWITT COUNTY, ILLINOIS
SCHEDULE OF INVESTMENTS -
ALL FUND TYPES

November 30, 2018

	<u>Number</u>	<u>Interest Rate</u>	<u>Cost</u>
General Fund:			
Certificate of deposit:			
State Bank of Lincoln	41689	0.25 %	\$ 118,350
State Bank of Lincoln	41700	0.25	118,350
State Bank of Lincoln	41702	0.25	118,350
State Bank of Lincoln	41840	0.25	118,350
Heartland Bank & Trust	7036030	0.74	155,000
Heartland Bank & Trust	7035338	0.34	165,000
First Mid-Illinois Bank	83162	0.20	502,499
First Mid-Illinois Bank	21785	0.20	320,109
First Mid-Illinois Bank	21786	0.30	<u>336,730</u>
Total			<u><u>1,952,738</u></u>
Special Revenue Funds:			
County Highway Fund:			
Certificate of deposit:			
State Bank of Lincoln	41689	0.25	54,900
State Bank of Lincoln	41700	0.25	54,900
State Bank of Lincoln	41702	0.25	54,900
State Bank of Lincoln	41840	0.25	<u>54,900</u>
Total			<u><u>219,600</u></u>
Matching Fund:			
Certificate of deposit:			
State Bank of Lincoln	41689	0.25	27,450
State Bank of Lincoln	41700	0.25	27,450
State Bank of Lincoln	41702	0.25	27,450
State Bank of Lincoln	41840	0.25	<u>27,450</u>
Total			<u><u>109,800</u></u>
Unemployment Fund:			
Certificate of deposit:			
State Bank of Lincoln	41702	0.25 %	<u>2,745</u>

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

November 30, 2018

	<u>Number</u>	<u>Interest Rate</u>	<u>Cost</u>
Special Revenue Funds (cont.):			
Social Security Fund:			
Certificate of deposit:			
State Bank of Lincoln	41702	0.25	<u>31,455</u>
Retirement Fund:			
Certificate of deposit:			
State Bank of Lincoln	41702	0.25	<u>48,285</u>
Liability Insurance Fund			
Certificate of deposit:			
State Bank of Lincoln	41702	0.25	<u>83,295</u>
Mental Health Fund:			
Certificate of Deposit:			
State Bank of Lincoln	41509	0.25	78,670
State Bank of Lincoln	41669	0.25 %	<u>39,330</u>
Total			\$ <u><u>118,000</u></u>

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

November 30, 2018

	<u>Number</u>	<u>Interest Rate</u>	<u>Cost</u>
Fiduciary Funds:			
Indemnity Fund:			
Certificate of deposit:			
First Mid-Illinois Bank	6384	0.20 %	\$ 5,000
First Mid-Illinois Bank	6472	0.20	<u>5,000</u>
Total			<u><u>10,000</u></u>
Special Drainage Districts Fund:			
Goose Creek Drainage:			
Certificate of deposit:			
First National Bank	16370	0.25	<u><u>3,000</u></u>
Telephone System Board (911) Fund:			
Certificate of deposit:			
State Bank of Lincoln	41330	0.25 %	<u><u>\$ 219,170</u></u>