### ANNUAL FINANCIAL REPORT

For the Year Ended November 30, 2015

# Image: Sikich₀

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### **INTRODUCTORY SECTION**

### COUNTY BOARD MEMBERS AND ELECTED OFFICIALS

Fiscal Year Beginning December 1, 2015

### **BOARD MEMBERS**

Kim Gouker, Chairman John Finfrock, Vice Chairman Dorothy Bowers Lee Meyers Nic Bolin Zachary Oltmanns Don Griffin, Jr Gerald Brooks Patricia Nordman William Welty Eleanor Colbert Ashley Simms John Kenney Bruce McKinney John O'Brien Greg Sparrow Dan Janes Donald Griffin Jr. Martin Typer Richard Gronewold Ron Colson Lyle Hopkins Marcia Heuer Patricia Saunders

### ELECTED OFFICIALS

Kimberly Stahl Circuit Clerk

Louis Finch IV Coroner

Rebecca Huntley County Clerk

Brian VanVickle Sheriff

Eric Morrow State's Attorney

John Coffman Treasurer FINANCIAL SECTION

630.566.8400 // www.sikich.com



1415 W. Diehl Road, Suite 400 Naperville, Illinois 60563 Certified Public Accountants & Advisors Members of American Institute of Certified Public Accountants

### **INDEPENDENT AUDITOR'S REPORT**

The Honorable Chairman Members of the County Board Ogle County Oregon, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois (the County), as of and for the year ended November 30, 2015, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois, as of November 30, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### Change in Accounting Principle

The County adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, during the year ended November 30, 2015. The implementation of this guidance resulted in changes to the pension related liabilities, deferred inflows and outflows of resources, the pension related expense, notes presented in the notes to the basic financial statements and to the required supplementary information. The effect of this change is disclosed in Note 10 to the financial statements. Our opinion is not modified with respect to this matter.

### **Other Matters**

### Required Supplementary Information

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

### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules and supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional

procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on this.

### **Other Reporting Required by** *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 14, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Sikich UP

Naperville, Illinois March 14, 2016

### GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

### MANAGEMENT'S DISCUSSION AND ANALYSIS

### November 30, 2015

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

The management discussion and analysis is provided at the beginning of the report to provide an overview of the County's financial position at November 30, 2015 and the changes in financial position for the year. This summary should not be taken as a replacement for the financial statements, the notes to the financial statements and the required and other supplementary information.

### USING THE FINANCIAL SECTION OF THE ANNUAL FINANCIAL REPORT

The financial section of this report consists of four parts – independent auditor's reports, required supplementary information (including this MD&A), the basic financial statements and other supplementary information. The basic financial statements include two kinds of statements that present different views of the County.

### **Government-Wide Financial Statements**

The first two statements are government-wide financial statements that provide both short term and long term information about the County's overall financial status, similar to a private sector business. In the government-wide financial statements the County's activities are shown in one category – governmental activities. The County's basic services are general government, public safety, public works, health sanitation and welfare, and judiciary and court related. These activities are largely financed with property taxes and state grants.

The statement of net position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. To assess the overall health of the County, one must consider additional non-financial factors such as the condition of the County's buildings and facilities.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. The financial statements are prepared on the accrual basis of accounting, whereby revenues and assets are recognized when earned regardless of when the cash is received and expenditures/expenses and liabilities are recognized when incurred, regardless of when payment is made.

### **Fund Financial Statements**

Traditional users of governmental financial statements will find the fund financial statements to be more familiar. The fund financial statements provided more detailed information about the County's funds – not the County as a whole. Funds are accounting devices the County uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by state law, while others are established to control and manage money for particular purposes or to show that the County is properly using certain revenues.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for each. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The County maintains fifty-six individual governmental funds. Information is presented separately in the governmental fund balance sheet and statement of revenues, expenditures, and changes in fund balances for the General Fund, County Highway Fund, Illinois Municipal Retirement Fund, Solid Waste Fund, Long Range Capital Improvement Fund, 911 Emergency Fund and Federal Aid Matching Fund, all of which are considered to be "major" funds. Data from the other fifty governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual budget for many of its governmental funds. A budgetary comparison statement has been provided for the major governmental funds only, as required by GASB Statement No. 34.

The County is the trustee, or fiduciary, for assets that are held by County officials but belong to others. These funds are reported as fiduciary funds. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purpose and by those to whom the assets belong. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County's fiduciary activities are reported in a separate statement of fiduciary net position.

### Infrastructure Assets

Historically, a government's largest group of assets (infrastructure assets- roads, bridges, storm sewers, etc.) have not been reported nor depreciated in governmental financial statements. GASB Statement No. 34 requires that these assets be valued and reported within the Governmental column of the Government-wide Statements. Additionally, the government must elect to (1) depreciate the assets over their estimated useful life or (2) develop a system of asset management designed to maintain the service delivery potential to near perpetuity (modified approach). The County has chosen to depreciate assets over their useful life. If a road project is considered maintenance-a recurring cost that does not extend the original useful life or expand its capacity-the cost of the project will be expensed. An "overlay" of a road will be considered maintenance whereas a "rebuild" of a road will be capitalized.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide benefits to its employees. This information is presented as required supplementary information.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found in this section.

### Financial Analysis of the County as a Whole

### **GOVERNMENT-WIDE STATEMENTS**

### **Net Position**

The following table reflects the condensed Statement of Net Position.

# Table 1Statement of Net PositionAs of November 30, 2015 and 2014

2014

2015

Current and other assets\$ $36,953,315$ \$ $36,339,373$ Capital assets $82,499,730$ $81,578,996$ $Total Assets$ $119,453,045$ $117,918,369$ Pension items – IMRF- $4,113,290$ $Total deferred outflows of resources$ - $4,113,290$ Current liabilities $1,348,495$ $1,289,041$ Non-current liabilities $3,028,877$ $10,724,912$ $Total Liabilities$ $4,377,372$ $12,013,953$ Unearned revenue – property taxes $11,564,112$ $11,920,580$ $Total deferred inflows of resources$ $11,564,112$ $11,920,580$ Net position: $82,421,496$ $80,922,464$ Restricted $13,398,890$ $11,418,671$ Unrestricted $7,691,175$ $5,755,991$ $Total Net Position$ $$103,511,561$ $$98,097,126$		 2014	 2015
Capital assets $82,499,730$ $81,578,996$ Total Assets $119,453,045$ $117,918,369$ Pension items – IMRF       - $4,113,290$ Total deferred outflows of resources       - $4,113,290$ Current liabilities $1,348,495$ $1,289,041$ Non-current liabilities $3,028,877$ $10,724,912$ Total Liabilities $4,377,372$ $12,013,953$ Unearned revenue – property taxes $11,564,112$ $11,920,580$ Total deferred inflows of resources $11,564,112$ $11,920,580$ Net position: $82,421,496$ $80,922,464$ Restricted $13,398,890$ $11,418,671$ Unrestricted $7,691,175$ $5,755,991$			
Total Assets $119,453,045$ $117,918,369$ Pension items – IMRF- $4,113,290$ Total deferred outflows of resources- $4,113,290$ Current liabilities $1,348,495$ $1,289,041$ Non-current liabilities $3,028,877$ $10,724,912$ Total Liabilities $4,377,372$ $12,013,953$ Unearned revenue – property taxes $11,564,112$ $11,920,580$ Total deferred inflows of resources $11,564,112$ $11,920,580$ Net position: $82,421,496$ $80,922,464$ Restricted $13,398,890$ $11,418,671$ Unrestricted $7,691,175$ $5,755,991$	Current and other assets	\$ 36,953,315	\$ 36,339,373
Pension items – IMRF- $4,113,290$ Total deferred outflows of resources- $4,113,290$ Current liabilities $1,348,495$ $1,289,041$ Non-current liabilities $3,028,877$ $10,724,912$ Total Liabilities $4,377,372$ $12,013,953$ Unearned revenue – property taxes $11,564,112$ $11,920,580$ Total deferred inflows of resources $11,564,112$ $11,920,580$ Net position:82,421,496 $80,922,464$ Restricted $13,398,890$ $11,418,671$ Unrestricted $7,691,175$ $5,755,991$	Capital assets	82,499,730	81,578,996
Total deferred outflows of resources- $4,113,290$ Current liabilities $1,348,495$ $1,289,041$ Non-current liabilities $3,028,877$ $10,724,912$ Total Liabilities $4,377,372$ $12,013,953$ Unearned revenue – property taxes $11,564,112$ $11,920,580$ Total deferred inflows of resources $11,564,112$ $11,920,580$ Net position:82,421,496 $80,922,464$ Restricted $13,398,890$ $11,418,671$ Unrestricted $7,691,175$ $5,755,991$	Total Assets	 119,453,045	117,918,369
Total deferred outflows of resources- $4,113,290$ Current liabilities $1,348,495$ $1,289,041$ Non-current liabilities $3,028,877$ $10,724,912$ Total Liabilities $4,377,372$ $12,013,953$ Unearned revenue – property taxes $11,564,112$ $11,920,580$ Total deferred inflows of resources $11,564,112$ $11,920,580$ Net position:82,421,496 $80,922,464$ Restricted $13,398,890$ $11,418,671$ Unrestricted $7,691,175$ $5,755,991$			4 1 1 2 200
Current liabilities       1,348,495       1,289,041         Non-current liabilities       3,028,877       10,724,912         Total Liabilities       4,377,372       12,013,953         Unearned revenue – property taxes       11,564,112       11,920,580         Total deferred inflows of resources       11,564,112       11,920,580         Net position:       82,421,496       80,922,464         Net investment in capital assets       82,421,496       80,922,464         I3,398,890       11,418,671       7,691,175       5,755,991	Pension items – INIRF	 -	
Non-current liabilities       3,028,877       10,724,912         Total Liabilities       4,377,372       12,013,953         Unearned revenue – property taxes       11,564,112       11,920,580         Total deferred inflows of resources       11,564,112       11,920,580         Net position:       82,421,496       80,922,464         Restricted       13,398,890       11,418,671         Unrestricted       7,691,175       5,755,991	Total deferred outflows of resources	 _	4,113,290
Non-current liabilities       3,028,877       10,724,912         Total Liabilities       4,377,372       12,013,953         Unearned revenue – property taxes       11,564,112       11,920,580         Total deferred inflows of resources       11,564,112       11,920,580         Net position:       82,421,496       80,922,464         Restricted       13,398,890       11,418,671         Unrestricted       7,691,175       5,755,991			
Total Liabilities       4,377,372       12,013,953         Unearned revenue – property taxes       11,564,112       11,920,580         Total deferred inflows of resources       11,564,112       11,920,580         Net position:       11,564,112       11,920,580         Net investment in capital assets       82,421,496       80,922,464         Restricted       13,398,890       11,418,671         Unrestricted       7,691,175       5,755,991	Current liabilities	1,348,495	1,289,041
Unearned revenue – property taxes       11,564,112       11,920,580         Total deferred inflows of resources       11,564,112       11,920,580         Net position:       11,564,112       11,920,580         Net investment in capital assets       82,421,496       80,922,464         Restricted       13,398,890       11,418,671         Unrestricted       7,691,175       5,755,991	Non-current liabilities	3,028,877	10,724,912
Total deferred inflows of resources         11,564,112         11,920,580           Net position:         82,421,496         80,922,464           Restricted         13,398,890         11,418,671           Unrestricted         7,691,175         5,755,991	Total Liabilities	 4,377,372	12,013,953
Total deferred inflows of resources         11,564,112         11,920,580           Net position:         82,421,496         80,922,464           Restricted         13,398,890         11,418,671           Unrestricted         7,691,175         5,755,991			
Net position:         Net investment in capital assets         82,421,496         80,922,464         13,398,890         11,418,671         Unrestricted         7,691,175         5,755,991	Unearned revenue – property taxes	11,564,112	11,920,580
Net investment in capital assets82,421,49680,922,464Restricted13,398,89011,418,671Unrestricted7,691,1755,755,991	Total deferred inflows of resources	 11,564,112	11,920,580
Net investment in capital assets82,421,49680,922,464Restricted13,398,89011,418,671Unrestricted7,691,1755,755,991	NT /		
Restricted13,398,89011,418,671Unrestricted7,691,1755,755,991	±		
Unrestricted 7,691,175 5,755,991	Net investment in capital assets	82,421,496	80,922,464
	Restricted	13,398,890	11,418,671
Total Net Position         \$ 103,511,561         \$ 98,097,126	Unrestricted	7,691,175	5,755,991
	Total Net Position	\$ 103,511,561	\$ 98,097,126

### (See independent auditor's report.) MD&A 3

Current assets consist of cash, investments, receivables and prepaid items. The County's largest asset group is its capital assets. This includes land and land improvements, buildings, equipment and infrastructure. Deferred outflows include items related to the IMRF pension plan. Current liabilities consists of accounts payable, deferred revenue, retainage payable, and claims payable and accrued interest payable. Long term liabilities include general obligation bonds, installment contracts payable and compensated absences payable. Deferred inflows of resources include unearned property taxes to be used finance the fiscal year 2014 budget. The County's net position consist of net investment in capital assets, restricted net position and unrestricted net position.

### Activities

The following table summarizes the revenue and expenses of the County.

# Table 2Changes in Net PositionFor the Fiscal Year Ended November 30, 2015 and 2014

		2014	2014
Revenues			
Program revenues:			
Charges for services	\$	8,220,734	\$ 8,316,115
Operating grants and contributions		3,850,789	3,497,086
Capital grants and contributions		396,570	218,997
General revenues:			
Property taxes		11,315,941	11,283,236
Other taxes		4,373,664	4,687,907
Other		177,242	181,640
Total Revenues		28,334,940	28,184,981
EXPENSES			
General government		6,092,842	6,495,170
Public safety		8,017,521	7,830,345
Judiciary and court related		3,956,495	4,352,580
Highways and streets		7,550,858	8,770,637
Health and welfare		2,869,452	2,935,971
Interest on long-term debt		3,152	1,426
Total Expenses	_	28,490,320	30,386,129
Change in Net Position		(155,380)	(2,201,148)
Net Position, December 1, restated		103,666,941	100,298,274
Net Position, November 30, restated	\$	103,511,561	\$ 98,097,126

Major sources of operating revenues for the County include property and state taxes, state and federal grants, charges for services, fines and fees and investment income.

### <u>Management's Analysis of the District's Overall Financial Position and Results of</u> <u>Operations</u>

All the fund budgets are prepared on the cash basis of accounting, which is the same basis used in internal financial reporting. For the purposes of this discussion, references to the County General fund will cover this fund only. Other statements in this report that were prepared by the auditors will include the County Officer's fund and various other funds to comprise the County General fund numbers.

The County's total fund balance decreased \$1,365,390 on a cash basis. Operating fund revenue lagged during the year as shown by an \$859,825 decline in the General Fund balance. The largest growth was in Long Range Capital Improvement and Solid Waste funds as expected. They combined for an increase of \$961,286. Our Insurance Hospital Medical Fund continued to rebuild this year after some prior high claims years. Its balance increased \$190,333 on top of our prior year gain of \$281,621. The 8 Highway related funds netted a decreased balance of \$2,023,637. This was a result of some projects being completed and the State withholding Motor Fuel Tax (MFT) money as a result of no budget. The State has subsequently resumed making MFT distributions on a timely basis. These items made up the bulk of the change this year. Other funds increased and decreased to lesser degrees, making up the balance of the difference.

Overall, County operating finances declined with our other finances performing as expected this year. The Board continues to monitor our fund balances closely, especially the General Fund. To address the operational decline some of the revenue expectations were lowered for next year's budget. The Board is also working on a multiyear staffing reduction plan to help eliminate the deficit. As in past years, some of the fluctuations of cash fund balances are due to the timing of payments and reimbursements. The County will continue to monitor the economy and these payment fluctuations. The goal is to make a realistic analysis which will result in decisions that will improve our financial stability.

### **General Fund Budgetary Comparison**

The County adopted the budget in November 2014. The General Fund revenues were budgeted at \$14,002,981. Expenses were budgeted at \$13,992,074. Revenues and expenses both came in less than budgeted which resulted in a fund balance loss of \$857,620.

When the year ended General Fund revenues came in \$1,542,401 less than budgeted. That number includes the \$450,000 beginning balance amount which was to come from prior year's reserves. We had several revenue sources that were less than projected. The transfer from Long Range was \$241,330 lower than budgeted. The projects associated with the \$241,330 transfer from Long Range were not completed therefore that money was not needed on either the revenue or expense side. Jail boarding came in \$342,970 less than projected. Traffic fines were also lower than projected in the amount of \$272,819. The local use portion of sales taxes came in \$124,596 less than budgeted which was primarily because the State did not have a budget and 3 months of those distributions being withheld. The State has subsequently resumed making those

(See independent auditor's report.) MD&A 5

distributions on a timely basis. On the positive side, income tax receipts were \$120,452 more than budgeted. As has been the case, timing of payments continues to be an issue, even though the State made some progress on reimbursements.

At the end of the year the General fund showed that \$673,875 was unspent, which equates to 5%. Of that, \$277,717 was unspent in the Building & Grounds budget Which is primarily attributed to planned maintenance that was not preformed in FY 2015. The health insurance line came in \$99,885 less than budgeted due to a slight reduction in enrollment. Probation and Focus House combined to have \$76,469 unspent due to some staffing turnover. As has been the case for several years, some General Fund budget pressure was eased by transferring Long Range funds for infrastructure expenditures.

The Board feels that the operations budget needs to adjust to have revenues exceeding expenditures. Discussions have been about cutting expenditures and raising revenue to achieve this goal. The Board will continue to review the finances and adjust budgets to realize this objective.

### Capital assets/Long-term debt

In 2003 & 2004 the County issued \$15 million of general obligation bonds, payable over 20 years, to construct the new Judicial Center and to upgrade the Pines Road Annex. The bonds were to be repaid from monies generated from landfill host fees in excess of the Solid Waste annual operating budget. Payments were being made as prescribed by the payment schedule. During the FY 2011 the County also called and retired all the then callable bonds. Those called were the 2012 and 2013 bonds from the 2004 Series which amounted to \$395,000.

All the remaining outstanding bonds became callable in FY 2013. At the end of FY 2012, the Board called all of the 2003 and 2004 series bonds at their earliest call date of February 1, 2013. Principal of \$10,305,000 was paid to retire those bonds. No new debt was incurred. See note 5 on pages 27 to 28 for further information on long term debt.

The County started building a new Sheriff's and Coroner's administrative building in FY 2014 with an estimated cost of \$4.1 million. It was completed in early FY 2015. Also constructed in FY 2014 was a \$1 million storage building project at the Highway Department. These projects were paid from the accumulated balance in the Long Range Capital Improvement fund with no additional borrowing. Other updates were made to our asset inventory due to our normal operation making changes to our road, vehicle, and machinery capital assets. See note 4 on pages 26 to 27 for further information on capital assets.

Another project on the horizon is a new jail. There have been preliminary discussions about the status of our jail and its possible replacement. If this project is constructed, it will probably be a number of years in the future and will most likely require issuance of bonds.

### **Factors or Conditions Impacting Future Periods**

Major factors that may impact the County's finances are the economy, assessments including the Byron Generating station, landfill operations (host fees), future building projects, and future business growth.

The old agreement on assessment of the Byron generating station ended with 2004 real estate taxes payable in FY 2005. Subsequently a 4-year agreement for tax years 2008-2011 was reached with Exelon. The agreement settled all past disputes and tax objections that date back to the expiration of the last agreement. That agreement has expired and last 3 year's assessment have been appealed to the Property Tax Appeals Board (PTAB). Subsequent year's assessments will probably be appealed to PTAB unless another settlement is reached. If PTAB hears the case(s) and sets a lower value there could be significant refunds to the taxpayer.

The 2014 property taxes that were payable in 2015 accounted for 31.5% of General Fund revenue. The Byron station accounted for 32.9% of the total EAV, which equated to about 10.4% of our General Fund revenues. This highlights the importance of the Byron station to the County.

The host fees collected by the County are vital for future building projects. This revenue source has most recently funded the new Sheriff's and Coroner's administrative building and for the storage building at the Highway department. This year the fees again exceeded the amount projected. For next year the bulk of the expected revenue has been earmarked for various smaller maintenance projects. If a jail is constructed this revenue will be vital to the project's viability.

There is ongoing interest for businesses looking to locate or expand within the County, primarily around Rochelle. Rochelle has rail and interstate access as well and fiber connectivity that makes it an attractive location. As businesses locate within the County they contribute directly to our property tax base. The connectivity offered by fiber which loops from Chicago to Rochelle along Route 88 then to Rockford along Route 39 then back to Chicago along Route 90 has potential to bring technology and other companies to the County. Allstate Insurance and Northern Trust have built data centers in the Rochelle technology park as a direct result of the connectivity. Nippon Sharyo has also constructed and subsequently expanded their rail car manufacturing plant in Rochelle. We anticipate more businesses like these to locate there in the future.

### **Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers and customers with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact Ogle County Treasurer's Office, P.O. Box 40, Oregon, IL 61061.

### STATEMENT OF NET POSITION

### November 30, 2015

	Primary Government
	Governmental
	Activities
ASSETS	
Cash and cash equivalents	\$ 15,847,430
Investments	5,693,190
Property tax receivable	11,920,580
Accounts receivable	2,868,681
Prepaid expenses	9,492
Capital assets	
Not depreciated	9,309,263
Depreciated (net of accumulated depreciation)	72,269,733
Total assets	117,918,369
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF	4,113,290
Total deferred outflows of resources	4,113,290
LIABILITIES	
Accounts payable	1,113,222
Claims payable	169,618
Unearned grant revenue	6,201
Net pension liability	7,945,235
Noncurrent liabilities	
Due within one year	843,455
Due in more than one year	1,936,222
Total liabilities	12,013,953
DEFERRED INFLOWS OF RESOURCES	
Deferred revenue - property taxes	11,920,580
Total deferred inflows of resources	11,920,580
NET POSITION	
Net investment in capital assets	80,922,464
Restricted for	
Retirement	1,482,053
Public safety	3,684,800
Judiciary and court related	723,403
Highways and streets	2,832,915
Insurance	806,262
Health and welfare	838,941
Specific purposes	1,050,297
Unrestricted	5,755,991
TOTAL NET POSITION	\$ 98,097,126

See accompanying notes to financial statements. - 4 -

### STATEMENT OF ACTIVITIES

### For the Year Ended November 30, 2015

		р	rogram Revenu	PS	Net (Expense) Revenue and Change in Net Position Primary Government
	Expenses	Charges for Services	Operating Grants and	Capital Grants and Contributions	Governmental Activities
FUNCTIONS/PROGRAMS PRIMARY GOVERNMENT		ior services	contributions	contributions	<u>Activities</u>
Governmental activities General government Public safety Judiciary and court related Highways and streets Health and welfare Interest	\$ 6,495,170 7,830,345 4,352,580 8,770,637 2,935,971 1,426	\$ 808,440 1,190,775 1,428,170 48,904 4,839,826	\$ 17,992 457,538 823,654 1,220,775 977,127	\$	\$ (5,668,738) (6,165,630) (2,100,756) (7,298,363) 2,880,982 (1,426)
Total governmental activities	30,386,129	8,316,115	3,497,086	218,997	(18,353,931)
TOTAL PRIMARY GOVERNMENT	\$ 30,386,129	\$ 8,316,115	\$ 3,497,086	\$ 218,997	(18,353,931)
	General revenue Taxes Property Replacement Sales Local use Other Shared income Investment inc Miscellaneous	t e taxes come			11,283,236 442,316 1,226,372 512,596 51,771 2,454,852 70,948 110,692
	Total				16,152,783
	CHANGE IN NI	ET POSITION			(2,201,148)
	NET POSITION		103,511,561		
	Change in ac	counting princip	le		(3,213,287)
	NET POSITION	I, DECEMBER 1	, RESTATED		100,298,274
	NET POSITIO	N, NOVEMBEI	R 30		\$ 98,097,126

See accompanying notes to financial statements. - 5 -

### BALANCE SHEET GOVERNMENTAL FUNDS

### November 30, 2015

	 General	County Highway	Illinois Municipal Retirement	Solid Waste
ASSETS				
Cash and cash equivalents	\$ 1,464,082	\$ 981,221	\$ 1,102,353 \$	1,755,615
Investments	-	-	-	2,172,768
Property taxes receivable	4,067,000	1,506,000	2,275,000	-
Accounts receivable	1,432,196	9,900	-	741,451
Prepaid items	4,709	-	-	-
Advances to other funds	-	-	-	-
Due from other funds	 -	189,595	-	-
TOTAL ASSETS	\$ 6,967,987	\$ 2,686,716	\$ 3,377,353 \$	4,669,834
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 24,963	\$ 31,357	\$ 196,181 \$	-
Unearned grant revenue	-	-	-	-
Advances from other funds	160,000	-	-	-
Due to other funds	 -	-	-	-
Total liabilities	 184,963	31,357	196,181	_
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	 4,067,000	1,506,000	2,275,000	-
Total deferred inflows of resources	 4,067,000	1,506,000	2,275,000	-
FUND BALANCES				
Nonspendable - prepaid items	4,709	-	-	-
Nonspendable - Advances	-	-	-	-
Restricted for retirement	-	-	906,172	-
Restricted for public safety	-	-	-	-
Restricted for judiciary and court related	-	-	-	-
Restricted for highways and streets	-	1,149,359	-	-
Restricted for insurance	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for specific purposes	-	-	-	-
Unrestricted				
Assigned for capital projects	-	-	-	-
Assigned for health and welfare	-	-	-	4,669,834
Unassigned General Fund	2,711,315	-	-	-
Total fund balances	 2,716,024	1,149,359	906,172	4,669,834
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 6,967,987	\$ 2,686,716	\$ 3,377,353 \$	4,669,834

Long Range Capital Improvement			911 Federal Aid				Nonmajor overnmental	Total Governmental Funds		
\$	2,908,978	\$	525,371	\$	862,441	\$	5,043,976	\$	14,644,037	
	-		2,607,838		180,000		732,584		5,693,190	
	-		-		753,000		3,319,580		11,920,580	
	-		109,566		-		564,012		2,857,125	
	-		4,783		-		-		9,492	
	-		-		-		160,000		160,000	
	-		-		122,631		6,395		318,621	
\$	2,908,978	\$	3,247,558	\$	1,918,072	\$	9,826,547	\$	35,603,045	
\$	66,104	\$	11,234	\$	723,137	\$	60,246	\$	1,113,222	
	-		-		-		6,201		6,201	
	-		-		-				160,000	
	-		-		-		318,621		318,621	
	66,104		11,234		723,137		385,068		1,598,044	
	-		-		753,000		3,319,580		11,920,580	
	-		-		753,000		3,319,580		11,920,580	
	-		4,783		-		-		9,492	
	-		-		-		160,000		160,000	
	-		-		-		575,881		1,482,053	
	-		3,231,541		-		453,259		3,684,800	
	-		-		-		723,403		723,403	
	-		-		441,935		1,241,621 806,262		2,832,915 806,262	
	-		_				838,941		838,941	
	-		-		-		1,050,297		1,050,297	
	2,842,874		-		-		272,235		3,115,109	
	-		-		-		-		4,669,834	
	-		-				-		2,711,315	
	2,842,874		3,236,324		441,935		6,121,899		22,084,421	
\$	2,908,978	\$	3,247,558	\$	1,918,072	\$	9,826,547	\$	35,603,045	

See accompnaying notes to financial statements. - 7 -

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

November 30, 2015

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 22,084,421
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are	
not financial resources and, therefore, are not	
reported in the governmental funds	81,578,996
Differences between expected and actual experiences,	
assumptions changes, net differences between projected	
and actual earnings and contributions subsequent to the	
measurement date for IMRF are recognized as deferred	
outflows of resources on the statement of net position	4,113,290
Long-term liabilities, including bonds payable, are	
not due and payable in the current period and,	
therefore, are not reported in the governmental funds	
Compensated absences payable	(843,455)
Net other postemployment benefit obligation	(1,936,222)
Net pension liabilities for IMRF is shown as	
liability on the statement of net position	(7,945,235)
The net position of the internal service funds are	
included in the governmental activities in the	
statement of net position	 1,045,331
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 98,097,126

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

	 General	County Highway	Illinois Municipal Retirement	Solid Waste
REVENUES				
Taxes	\$ 8,574,898	\$ 1,455,719	\$ 1,882,383 \$	-
Fines and fees	2,465,158	-	-	4,418,393
Intergovernmental	867,151	348,452	-	59,238
Charges for services	-	-	-	-
Investment income	5,843	1,032	848	20,042
Miscellaneous	 41,045	-	-	91
Total revenues	 11,954,095	1,805,203	1,883,231	4,497,764
EXPENDITURES				
Current				
General government	4,214,779	-	432,435	-
Public safety	5,668,673	-	744,709	-
Judiciary and court related	3,372,883	-	352,505	-
Highways and streets	-	1,305,013	141,959	-
Health and welfare	-	-	100,665	513,244
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	 -	110,504	-	-
Total expenditures	 13,256,335	1,415,517	1,772,273	513,244
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	 (1,302,240)	389,686	110,958	3,984,520
OTHER FINANCING SOURCES (USES)				
Transfers in	519,809	-	467	-
Transfers (out)	(119,194)	-	-	(3,690,516)
Proceeds from the sale of capital assets	 31,828	-	_	
Total other financing sources (uses)	 432,443	-	467	(3,690,516)
NET CHANGE IN FUND BALANCES	(869,797)	389,686	111,425	294,004
FUND BALANCES, DECEMBER 1	 3,585,821	759,673	794,747	4,375,830
FUND BALANCES, NOVEMBER 30	\$ 2,716,024	\$ 1,149,359	\$ 906,172 \$	4,669,834

Long Range Capital Improvement		E	911 Emergency		Federal Aid Matching		Nonmajor Governmental		Total Governmental Funds	
\$	_	\$	_	\$	727,859	\$	4,154,266	\$	16,795,125	
Ŧ	-	-	-	Ŧ	-	Ŧ	624,226	Ŧ	7,507,777	
	-		333,425		-		1,295,190		2,903,456	
	-		239,802		-		427,593		667,395	
	5,657		10,771		7,589		19,166		70,948	
	2,800		5,475		-		159,041		208,452	
	8,457		589,473		735,448		6,679,482		28,153,153	
	287,405		-		-		1,023,460		5,958,079	
			336,254		-		714,039		7,463,675	
	-		-		-		417,490		4,142,878	
	-		_		121,580		1,620,715		3,189,267	
	-		-		-		2,219,184		2,833,093	
	-		-		-		78,235		78,235	
	-		-		-		1,426		1,426	
	1,747,516		250,669		2,398,575		1,053,865		5,561,129	
	2,034,921		586,923		2,520,155		7,128,414		29,227,782	
	(2,026,464)		2,550		(1,784,707)		(448,932)		(1,074,629)	
	3,755,236		_		_		465,354		4,740,866	
	(439,734)		(64,720)		-		(426,702)		(4,740,866)	
	-		-		-		-		31,828	
	3,315,502		(64,720)		-		38,652		31,828	
	1,289,038		(62,170)		(1,784,707)		(410,280)		(1,042,801)	
	1,553,836		3,298,494		2,226,642		6,532,179		23,127,222	
\$	2,842,874	\$	3,236,324	\$	441,935	\$	6,121,899	\$	22,084,421	

See accompanying notes to financial statements. - 10 -

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

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (1,042,801)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	3,563,957
The loss on disposal of capital assets is reported only in the statement of activities	(55,680)
Some expenses associated with capital assets do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(4,429,011)
The change in deferred outflows of resources for IMRF is reported only in the statement of activities	2,419,290
The repayment of the principal portion of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	
Installment contracts	78,235
Some expenses associated with long-term obligations do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Increase in compensated absences	165,584
Increase in net other postemployment benefit obligation	(344,285)
The change in net pension liability for IMRF is reported only in the statement of activities	(2,688,282)
The change in net position of certain activities of internal service funds is reported with governmental activities	 131,845
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ (2,201,148)

### STATEMENT OF NET POSITION PROPRIETARY FUNDS

November 30, 2015

	Governmental Activities		
	Internal Service Funds		
CURRENT ASSETS			
Cash and cash equivalents	\$ 1,203,393		
Accounts receivable	11,556		
Total current assets	1,214,949		
CURRENT LIABILITIES			
Claims payable	169,618		
	<u></u>		
Total current liabilities	169,618		
NET POSITION Unrestricted	1,045,331		
TOTAL NET POSITION	\$ 1,045,331		

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

	Governmental Activities		
	Internal		
	Service Funds		
OPERATING REVENUES			
Charges for services			
Employee contributions	\$ 713,472		
Employer contributions	2,071,930		
Retirees and other contributions	310,125		
Total operating revenues	3,095,527		
OPERATING EXPENSES			
Operations	2,997,621		
OPERATING INCOME	97,906		
NON-OPERATING REVENUES (EXPENSES)			
Investment income	561		
Other income	33,378		
Total non-operating revenues (expenses)	33,939		
CHANGE IN NET POSITION	131,845		
NET POSITION, DECEMBER 1	913,486		
NET POSITION, NOVEMBER 30	\$ 1,045,331		

### STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

	Governmental Activities		
	Internal Service Funds		
	Service Funus		
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund service transactions	\$ 2,785,402		
Receipts from plan participants	310,125		
Payments to suppliers	(2,905,196)		
Payments to employees	(48,485)		
Net cash from operating activities	141,846		
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Other income	33,378		
Net cash from noncapital financing activities	33,378		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES None	_		
Net cash from capital and related financing activities			
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of investments	100,000		
Interest received	561		
Net cash from investing activities	100,561		
NET INCREASE IN CASH AND			
CASH EQUIVALENTS	275,785		
CASH AND CASH EQUIVALENTS, DECEMBER 1	927,608		
CASH AND CASH EQUIVALENTS, NOVEMBER 30	\$ 1,203,393		

### STATEMENT OF CASH FLOWS (Continued) PROPRIETARY FUNDS

	Governmental Activities Internal Service Funds		
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income	\$	97,906	
Adjustments to reconcile operating income to		,	
net cash from operating activities			
Effects of changes in operating assets and liabilities			
Accounts receivable		21,444	
Other receivable		33,845	
Claims payable		(11,349)	
NET CASH FROM OPERATING ACTIVITIES	\$	141,846	

### STATEMENT OF FIDUCIARY NET POSITION

### November 30, 2015

	Agency Funds	
ASSETS	\$	1 662 082
Cash and cash equivalents Accounts receivable	Ф	1,662,983 527,748
Investments		798,146
Inventory		34,301
TOTAL ASSETS	\$	3,023,178
LIABILITIES		
Due to others	\$	3,023,178
TOTAL LIABILITIES	\$	3,023,178

### NOTES TO FINANCIAL STATEMENTS

### November 30, 2015

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

### a. Reporting Entity

The County was incorporated under the laws of the State of Illinois in 1836. The County operates under a Chairman/Board form of government and provides services to the public such as public safety and judicial system, health and social services, road construction and maintenance, planning and zoning and general administrative services. The reporting entity for the County consists of Ogle County.

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

Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government. The County presents the 911 Emergency Fund as a discretely presented component unit. The County has no discretely presented component units.

### b. Fund Accounting

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

### b. Fund Accounting (Continued)

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

Governmental funds are used to account for all or most of the County's general activities, including the collection and disbursement of revenue sources that are legally restricted or committed for specific purposes (special revenue funds), the funds that are restricted, committed or assigned to the acquisition of capital assets or construction of major capital projects not financed by another fund (capital projects funds), the servicing of bonded general long-term debt using funds restricted, committed or assigned for debt service (debt service fund) and the management of funds held in trust that can be used for governmental services (permanent fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

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

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

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

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

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

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

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

The County reports the following major governmental funds:

The General Fund is the general operating fund of the County. It is used to account for all the financial resources except those accounted for in another fund.

The County Highway Fund, a special revenue fund, accounts for tax monies and reimbursements restricted for county highway maintenance and construction.

The Illinois Municipal Retirement Fund (IMRF), a special revenue fund, accounts for tax monies and reimbursements for the funding of the County's retirement system.

The Solid Waste Fund, a capital projects fund, accounts for the collection of transfer host fees from a local landfill.

The Long Range Capital Improvement Fund, a capital projects fund, accounts for the long range capital projects of the County. The County has elected to report this fund as major.

The 911 Emergency Fund, a special revenue fund, accounts for the intergovernmental cooperation association organized to provide enhanced 9-1-1 System communications for local governments within Ogle County. A budget is not adopted for the fund. The County has elected to report this fund as a major fund.

The Federal Aid Matching Fund, a special revenue fund, accounts for grants and other designated funds received for the maintenance and constructions of highways, roads and bridges.

The County reports the following internal service fund:

The Medical Insurance Fund is used to account for revenues and expenses related to the County's employee health plan.

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements (agency funds, have no measurement focus). Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues and expenses are directly attributable to the operation of the proprietary funds. Non-operating revenue/expenses are incidental to the operations of these funds.

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

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue and charges for services. Sales and motor fuel taxes, collected and held by the state at year end on behalf of the County are also recognized as revenue. Fines and permit revenues are not susceptible to accrual because generally they are not measurable until received in cash.

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

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

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

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

Investments with a maturity greater than one year at time of purchase, if any, are stated at fair value if an active market exists. Non-negotiable certificates of deposit are reported at cost.

f. Interfund Receivables/Payables

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

g. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses using the consumption method.

h. Inventories

Inventories (revenue stamps), if any, are valued at cost, which approximates market using the consumption method.

# 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

## i. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, right of ways, bridges and storm sewer) are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the County as individual assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

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

## j. Compensated Absences

Regular full-time and regular part-time employees earn vacation time according to their years of service. Vacation time cannot be accumulated and must be used in the year it was granted based on the employee's anniversary date. The County does not pay employees if vacation time is not taken during the year. Compensatory time is allowed for certain employees and can be carried over past year end to certain limits. As of November 30, 2015, employees have earned vacation days and compensatory time that would be paid upon the employee's retirement and do not lapse until their anniversary date. Earned sick days can accumulate to a maximum of 240 days for retirement credit but employees are not paid for unused accumulated sick time. Therefore, in accordance with the provisions of GASB Statement No. 16, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Vested or accumulated vacation/compensatory time attributable to employees who were no longer employed as of November 30, 2015 but have yet to be paid out is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. Vested or accumulated vacation/compensatory time is recorded as an expense and liability of the governmental activities at the government-wide level as the benefits accrue to employees.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

## k. Long-Term Obligations

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

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

## 1. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not spendable in form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities or internally restricted via enabling legislation. Committed fund balance is constrained by formal actions of the County Board, which is considered the County's highest level of decision-making authority. Formal actions include ordinances approved by the Board of Trustees. Assigned fund balance represents amounts constrained by the County's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Finance Committee. Any residual fund balance in the General Fund and deficit balances in other funds are reported as unassigned.

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

The County's Reserve Fund Balance Policy states that the County should strive to maintain a minimum fund balance in the General Fund of 25% of the General Fund budgeted expenditures.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. Net investment in capital assets, represents the book value of capital assets less any long-term debt principal outstanding issued to construct capital assets.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### m. Interfund Transactions

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

## n. Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

## o. Deferred Outflows/Inflows of Resources

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

## 2. DEPOSITS AND INVESTMENTS

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

Investment of the County funds, by statute, is vested with the County Treasurer. The County Treasurer's investment policy guides the investments of the County. The investment policy permits the County to make deposits/investments in any investments set forth by Illinois Compiled Statutes (ILCS). These investments include debt securities guaranteed by the United States of America, interest accounts and certificates of a bank (also savings and loans if fully FDIC insured, and credit unions if main office is located in Illinois), certain commercial paper, municipal bonds, certain obligations of the Federal National Mortgage Association, certain money market mutual funds, certain repurchase agreements and Illinois Funds (a money market fund created by the State legislature under the control of the State Treasurer that maintains a \$1 share value).

## 2. DEPOSITS AND INVESTMENTS (Continued)

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

## a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's investment policy states that it is the discretion of the County Treasurer to determine whether pledging of collateral is required. At all times, deposits in excess of 35% of the capital and surplus of a financial institution is required to be collateralized. When collateral is required the policy requires pledging of collateral with a fair value of 110% for all bank balances in excess of federal depository insurance. One of the County's banks pledges collateral to a single institution collateral pool whereby collateral is pooled in one account at a separate bank acting for all public entity deposits in that bank. The carrying value of deposits with this financial institution was \$1,245,136 at November 30, 2015. None of the County's deposits are uninsured or unacollateralized.

## b. Investments

In accordance with its investment policy, the County limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a short-term (annual) period. The investment policy does not limit the maximum maturity length of investments. The investment policy also requires all investments and deposits be placed in interest bearing accounts and that all financial institutions provide a monthly analysis that would shown any excess funds that could be invested in longer-term higher yield investments.

The County's investment policy does not address credit risk. Illinois Funds is rated AAA.

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

Concentration of credit risk - the County's investment requires diversification to the extent that no single financial institution would hold greater than 65% of the investments of the County.

## 3. RECEIVABLES - PROPERTY TAXES

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

The County has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the entire 2015 tax levy (adopted in November 2015) has been recorded as receivable and unavailable revenue on the financial statements.

# 4. CAPITAL ASSETS

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

	Balances December 1	Increases	Decreases	Balances November 30
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 1,081,164	\$ 184,925	\$ -	\$ 1,266,089
Construction in Progress	3,060,715	1,159,614	3,060,715	1,159,614
Right of way	6,883,560	-	-	6,883,560
Total capital assets not being depreciated	11,025,439	1,344,539	3,060,715	9,309,263
Capital assets being depreciated				
Roads	120,033,877	-	-	120,033,877
Bridges	10,833,224	-	-	10,833,224
Buildings and improvements	30,488,747	4,745,788	58,000	35,176,535
Equipment and vehicles	9,548,429	534,345	236,803	9,845,971
Total capital assets being depreciated	170,904,277	5,280,133	294,803	175,889,607
Less accumulated depreciation for				
Roads	81,790,075	2,962,362	-	84,752,437
Bridges	4,415,689	210,643	-	4,626,332
Buildings and improvements	6,537,227	701,612	2,320	7,236,519
Equipment and vehicles	6,686,995	554,394	236,803	7,004,586
Total accumulated depreciation	99,429,986	4,429,011	239,123	103,619,874
Total capital assets being depreciated, net	71,474,291	851,122	55,680	72,269,733
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 82,499,730	\$ 2,195,661	\$ 3,116,395	\$ 81,578,996

## 4. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General government	\$ 526,267
Public safety	385,132
Judicial and court related	17,933
Highways and streets	3,450,107
Health and welfare	 49,572
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	\$ 4,429,011

## 5. LONG-TERM DEBT

#### a. Installment Contract Payable

The County has issued installment contracts payable to provide funds for the acquisition of capital assets. The installment contracts payable currently outstanding are as follows:

Issue	Fund Debt Retired by	-	Balance ecember 1	Issu	ances	Re	tirements	alance ember 30	Current Fortion
\$78,235 Note Payable, dated November 1, 2014, 3.25% interest bearing contract, due in annual installments including interest each November 1. The note payable is unsecured.	Dependent Children	\$	78,235	\$		\$	78,235	\$ _	\$ 
TOTAL		\$	78,235	\$	-	\$	78,235	\$ -	\$ -

#### b. Changes in Long-Term Liabilities

During the fiscal year, the following changes occurred in long-term liabilities reported in the governmental activities:

	D	Balances ecember 1, Restated	Additions	F	Reductions	N	Balances ovember 30	Current Portion
Installment contracts Compensated absences* Net other postemployment	\$	78,235 1,009,039	\$ 843,455	\$	78,235 1,009,039	\$	843,455	\$ - 843,455
benefit obligation*		1,591,937	344,285		-		1,936,222	-
TOTAL GOVERNMENTAL ACTIVITIES	\$	2,679,211	\$ 1,187,740	\$	1,087,274	\$	2,779,677	\$ 843,455

## 5. LONG-TERM DEBT (Continued)

b. Changes in Long-Term Liabilities (Continued)

\*The compensated absences and net other postemployment benefit obligation for governmental activities typically have been liquidated by the General Fund.

c. Legal Debt Margin

2014 assessed valuation (latest information available)	\$ 1	,465,454,581
Legal debt limit - 2.875% of assessed valuation	\$	42,131,819
Amount of debt applicable to debt limit		
LEGAL DEBT MARGIN	\$	42,131,819

## 6. INTERFUND ACTIVITY

a. Due From/To Other Funds

Individual fund interfund receivables/payables are as follows:

Receivable Fund	Amount	
County Highway Federal Aid Matching Nonmajor Governmental	Nonmajor Governmental Nonmajor Governmental Nonmajor Governmental	\$ 189,595 122,631 6,395
TOTAL		\$ 318,621

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

- \$189,595 due from the nonmajor governmental (Motor Fuel Tax Fund) to the County Highway Fund eliminate a deficit cash position caused by the delay in Motor Fuel Tax payments from the State. Repayment is expected within one year.
- \$122,631 due from the nonmajor governmental (Motor Fuel Tax Fund) to the Federal Aid Matching Fund to eliminate a deficit cash position. Repayment is expected within one year.

# 6. INTERFUND ACTIVITY (Continued)

## b. Advances From/To Other Funds

Advances from/to other funds at November 30, 2015 consisted of the following:

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental	General	\$ 160,000
TOTAL		\$ 160,000

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

• \$160,000 advance from the nonmajor governmental (Revolving Vehicle Purchase Fund) to the General Fund for vehicle purchases.

## c. Transfers From/To Other Funds

Transfers from/to other funds at November 30, 2015 consisted of the following:

	Transfer From		Transfer To
General Long Range Capital Improvement Nonmajor Governmental	\$	189,734 330,075	\$ - 119,194
IMRF Nonmajor Governmental		467	-
Solid Waste Long Range Capital Improvement		-	3,690,516
Long Range Capital Improvement General Solid Waste 911 Emergency Nonmajor Governmental		3,690,516 64,720	189,734 - 250,000
911 Emergency Long Range Capital Improvement		-	64,720
Nonmajor Governmental General IMRF Long Range Capital Improvement Fund Nonmajor Governmental		119,194 - 250,000 96,160	330,075 467 - 96,160
TOTAL	\$	4,740,866	\$ 4,740,866

## 6. INTERFUND ACTIVITY (Continued)

c. Transfers From/To Other Funds (Continued)

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

- \$189,734 This transfer was made from the Long Range Capital Improvement Fund to the General Fund to fund long range capital expenditures. This transfer will not be repaid.
- \$3,690,516 This transfer was made from the Solid Waste Fund to the Long Range Capital Improvement Fund to transfer host fees for capital projects and future uses. This transfer will not be repaid.
- \$64,720 This transfer was made from 911 Emergency Fund to Long Range Capital Improvement Fund to fund a portion of a capital project. This transfer will not be repaid.
- \$250,000 This transfer was made from Long Range Capital Improvement Fund to Revolving Vehicle Purchase Fund (Nonmajor Governmental Fund) to set aside funds to be used for vehicle replacement. This transfer will not be repaid.

## 7. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. In order to handle such risks of loss, the County purchases insurance coverages through various agencies. The deductibles in effect through these policies varied, with the maximum being \$25,000. The amounts of settlements have not exceeded insurance coverage for the current year or any of the past three years. Effective January 1, 2014, the County began its participation in the Illinois Counties Risk Management Trust (IPMG, Inc.). This is a self-funded workers' compensation pool for public entities with a transfer of risk. The County also participates in a risk pool, the Counties of Illinois Risk Management Association (CIRMA), for general liability and other risks. The pool is responsible for establishing the rights and responsibilities of the member agencies and retains the risk of loss.

In addition, the County is partially self-insured for health care benefits provided to its own employees. The purpose of this program is to pay medical insurance claims of county employees and covered dependents and minimize the total costs of annual insurance to the County. Annual claims are paid from accumulated premium payments and claims exceeding accumulated premium payments are paid by the private insurance carrier. Employee and dependent coverage is partially funded by charges to employees and the remainder by the County. Under the program, the County is self-insured for the first \$75,000 of covered charges per individual per year and approximately \$2,429,848 of covered charges in aggregate. Claims over the group specific retention amount are not covered under the aggregate stop loss. Commercial insurance is carried for amounts in excess of the self-insured amounts. The County's self-insurance activities are reported in the Self Insurance Fund, an Internal Service Fund.

## 7. RISK MANAGEMENT (Continued)

A reconciliation of claims payable for the current year and that of the preceding year is as follows:

	 2015	2014
CLAIMS PAYABLE, BEGINNING OF YEAR Claims incurred and changes in estimate Claims paid	\$ 180,967 2,421,968 (2,433,317)	\$ 354,076 2,105,296 (2,278,405)
CLAIMS PAYABLE, END OF YEAR	\$ 169,618	\$ 180,967

## 8. COMMITMENTS AND CONTINGENCIES

## a. Litigation

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

b. Grants

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

c. Construction Commitments

The County has entered into the following contracts extending beyond the fiscal year:

Contract Name	Purpose	Expended to Date	Total Remaining Commitment
Flagg and Center Road	Construction and related improvements to Flagg and Center Road	\$ 1,101,633	\$ 28,817

## 9. DEFINED BENEFIT PENSION PLANS

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

a. Plan Descriptions

Illinois Municipal Retirement Fund - County

## Plan Administration

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

## Plan Membership

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

Inactive employees or their beneficiaries	
currently receiving benefits	162
Inactive employees entitled to but not yet receiving benefits	188
Active employees	172
TOTAL	522

## **Benefits** Provided

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

## a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

## Benefits Provided (Continued)

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

#### **Contributions**

Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the calendar year ended 2014 was 11.78% of covered payroll.

#### Actuarial Assumptions

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

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

## a. Plan Descriptions (Continued)

## Illinois Municipal Retirement Fund - County (Continued)

#### Actuarial Assumptions (Continued)

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

## Discount Rate

The discount rate used to measure the total pension liability was 7.49%. The projection of cash flows were not sufficient to cover the projected payouts and therefore the investment rate of 7.50% was blended with the bond rate of 3.56% to arrive that the 7.49% discount rate.

#### Changes in the Net Pension Liability

	(a) Total Pension Liability		(b) Plan Fiduciary Net Position		ľ	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2014	\$	36,145,349	\$	34,849,205	\$	1,296,144
Changes for the period						
Service cost		843,532		-		843,532
Interest		2,687,382		-		2,687,382
Difference between expected and						
actual experience		485,602		-		485,602
Changes in assumptions		1,309,451		-		1,309,451
Employer contributions		-		845,717		(845,717)
Employee contributions		-		349,507		(349,507)
Net investment income		-		2,216,079		(2,216,079)
Benefit payments and refunds		(1,515,867)		(1,515,867)		-
Administrative/other (net transfer)		-		(31,391)		31,391
Net changes		3,810,100		1,864,045		1,946,055
BALANCES AT DECEMBER 31, 2014	\$	39,955,449	\$	36,713,250	\$	3,242,199

## a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Changes in the Net Pension Liability (Continued)

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

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

For the year ended November 30, 2015, the County recognized pension expense of \$1,122,693. At November 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
Difference between expected and actual experience Changes in assumption	\$	348,298 939,204	\$ - -	
Net difference between projected and actual earnings on pension plan investments Contributions made after measurement date		396,658 762,961	-	
TOTAL	\$	2,447,121	\$-	-

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

Period Ending December 31,	
´	
2015	\$ 1,369,677
2016	606,716
2017	371,567
2018	99,161
TOTAL	\$ 2,447,12

## a. Plan Descriptions (Continued)

## Illinois Municipal Retirement Fund - County (Continued)

## Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.49% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.49%) or 1 percentage point higher (8.49%) than the current rate:

				Current	
	1	% Decrease (6.49%)	D	iscount Rate (7.49%)	1% Increase (8.49%)
		(0.4970)		(7.4970)	(0.4970)
Net pension liability (asset)	\$	8,567,020	\$	3,242,199	\$ (1,708,051)

## Illinois Municipal Retirement Fund - Elected County Officials

## Plan Administration

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

## Plan Membership

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

Inactive employees or their beneficiaries	
currently receiving benefits	17
Inactive employees entitled to but not yet receiving benefits	-
Active employees	2
TOTAL	19

## a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

## **Benefits** Provided

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

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

## **Contributions**

Participating members are required to contribute 7.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the year ended December 31, 2014 was 237.94% of covered payroll which was equal to the annual required contribution rate of 237.94%.

## Actuarial Assumptions

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

a. Plan Descriptions (Continued)

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

Actuarial Assumptions (Continued)

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

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

## Discount Rate

The discount rate used to measure the total pension liability was 7.26%. The projection of cash flows were not sufficient to cover the projected payouts and therefore the investment rate of 7.50% was blended with the bond rate of 3.56% to arrive that the 7.26% discount rate.

## a. Plan Descriptions (Continued)

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

Changes in the Net Pension Liability

	(a) Total Pension Liability		(b) Plan Fiduciary Net Position		(a) - (b) Net Pension Liability	
		Liaointy	1	ct i osition		Liaointy
BALANCES AT JANUARY 1, 2014	\$	5,497,860	\$	2,668,161	\$	2,829,699
Changes for the period						
Service cost		43,008		-		43,008
Interest		390,913		-		390,913
Difference between expected and						-
actual experience		14,816		-		14,816
Changes in assumptions		165,693		-		165,693
Employer contributions		-		376,944		(376,944)
Employee contributions		-		11,815		(11,815)
Net investment income		-		171,182		(171,182)
Benefit payments and refunds		(369,012)		(369,012)		-
Administrative/other (net transfer)		-		(3,818)		3,818
				· · · · ·		
Net changes		245,418		187,111		58,307
-						
BALANCES AT DECEMBER 31, 2014	\$	5,743,278	\$	2,855,272	\$	2,888,006

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

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

For the year ended November 30, 2015, the County recognized pension expense of \$392,285. At November 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Out	eferred flows of sources	Deferred Inflows of Resources	
Net difference between projected and actual earnings on pension plan investments Contributions made after measurement date	\$	30,818 289,552	\$	
TOTAL	\$	320,370	\$-	

#### a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

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

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

Period Ending December 31,	
2015 2016 2017 2018	\$ 297,257 7,705 7,705 7,703
TOTAL	\$ 320,370

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.26% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.26%) or 1 percentage point higher (8.26%) than the current rate:

	1%	6.26%)	Current Discount Rate (7.26%)		1% Increase (8.26%)	
Net pension liability	\$	3,511,602	\$	2,888,557	\$	2,318,232

Sheriff's Law Enforcement Personnel

#### Plan Membership

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

Inactive employees or their beneficiaries	
currently receiving benefits	39
Inactive employees entitled to but not yet receiving benefits	17
Active employees	50
TOTAL	100

## a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

## Benefits Provided

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

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

## *Contributions*

Participating members are required to contribute 7.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contribution for the year ended December 31, 2014 was 19.32% of covered payroll which was equal to the annual required contribution rate of 19.32%.

## Actuarial Assumptions

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

#### a. Plan Descriptions (Continued)

## Sheriff's Law Enforcement Personnel (Continued)

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

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

## Discount Rate

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

#### a. Plan Descriptions (Continued)

## Sheriff's Law Enforcement Personnel (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability			(b) an Fiduciary Net Position	١	(a) - (b) Net Pension Liability	
		Liueinty	-			Liucinty	
BALANCES AT JANUARY 1, 2014	\$	21,870,523	\$	20,739,413	\$	1,131,110	
Changes for the period							
Service cost		620,821		-		620,821	
Interest	1,632,922			-		1,632,922	
Difference between expected and							
actual experience		219,430		-		219,430	
Changes in assumptions	402,576			-	402,576		
Employer contributions		-		628,734	4 (628,73		
Employee contributions		-		250,881	(250,881		
Net investment income		-		1,326,008	(1,326,008		
Benefit payments and refunds		(842,482)		(842,482)		_	
Administrative/other (net transfer)		-		(13,794)		13,794	
Net changes		2,033,267		1,349,347		683,920	
BALANCES AT DECEMBER 31, 2014	\$	23,903,790	\$	22,088,760	\$	1,815,030	

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

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

For the year ended November 30, 2015, the County recognized pension expense of \$564,425. At November 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	-	Deferred Dutflows of Resources	Deferred Inflows of Resources			
Difference between expected and actual experience Changes in assumption Net difference between projected and actual	\$	179,667 329,624	\$	-		
earnings on pension plan investments Contributions made after measurement date		236,555 599,953		-		
TOTAL	\$	1,345,799	\$	-		

## a. Plan Descriptions (Continued)

## Sheriff's Law Enforcement Personnel (Continued)

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

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

Period Ending December 31,	
2015 2016 2017 2018 2019	\$ 771,807 171,854 171,854 171,854 58,430
TOTAL	\$ 1,345,799

#### Discount Rate Sensitivity

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

				Current	
	1	% Decrease	D	iscount Rate	1% Increase
		(6.5%)		(7.5%)	(8.5%)
Net pension liability (asset)	\$	5,264,176	\$	1,815,030	\$ (1,313,370)

## **10. OTHER POSTEMPLOYMENT BENEFITS**

## a. Plan Description

In addition to providing the pension benefits described, the County provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan (the Plan). The benefits, benefit levels, employee contributions and employer contributions are governed by the County and can be amended by the County through its personnel manual. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report. The activity of the Plan is reported in the County's governmental and business-type activities.

## b. Benefits Provided

The County provides pre and post-Medicare postretirement health insurance to retirees, their spouses and dependents (enrolled at time of employee's retirement). To be eligible for benefits, the employee must qualify for retirement under the County's retirement plan. The retirees pay 50% of the blended single premium and the County pays the other 50% until age 65. Upon a retiree becoming eligible for Medicare, the amount payable under the County's health plan will be reduced by the amount payable under Medicare for those expenses that are covered under both.

## c. Membership

At November 30, 2015 membership consisted of:

Retirees and beneficiaries currently receiving benefits	15
Terminated employees entitled	
to benefits but not yet receiving them	-
Active employees	153
TOTAL	168
Participating employers	1

## d. Funding Policy

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

## **10. OTHER POSTEMPLOYMENT BENEFITS** (Continued)

## e. Annual OPEB Costs and Net OPEB Obligation

The County's annual OPEB cost (expense) of \$490,541 was determined as part of the November 30, 2015 actuarial valuation. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for 2013, 2014 and 2015 was as follows:

Fiscal	Annual	Percentage of Annual								
Year	OPEB	Employer OPEB Cost Net OPEB								
Ended	Cost	Contributions	Contributed	Obligation						
2013 2014 2015	\$ 433,136 288,017 490,541	\$ 16,922 16,922 146,257	3.90% 5.90% 29.80%	<pre>\$ 1,320,842 1,591,937 1,936,222</pre>						

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

Annual required contribution Interest on net OPEB obligation Adjustment to annual required contribution	\$ 479,929 63,677 (53,065)
Annual OPEB cost Contributions made	 490,541 (146,257)
Increase in net OPEB obligation Net OPEB obligation, beginning of year	 344,285 1,591,937
NET OPEB OBLIGATION, END OF YEAR	\$ 1,936,222

Funded Status and Funding Progress. The funded status of the Plan as of November 30, 2015 was as follows:

Actuarial accrued liability (AAL)	\$ 4,645,008
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	4,645,008
Funded ratio (actuarial value of plan assets/AAL)	0.00%
Covered payroll (active plan members)	\$ 11,137,735
UAAL as a percentage of covered payroll	41.71%

## **10. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

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

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

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

In the November 30, 2015 actuarial valuation, the entry-age normal actuarial cost method was used. The actuarial assumptions included no investment rate of return and an initial healthcare cost trend rate of 6.5% with an ultimate healthcare inflation rate of 5.5%. Both rates include a 3% inflation assumption and 4% wage inflation assumption. The actuarial value of assets was not determined as the County has not advance funded its obligation. The Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at November 30, 2015 was 30 years.

## 11. PRIOR PERIOD ADJUSTMENTS

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

	Increase (Decrease)
PRIOR PERIOD ADJUSTMENTS - GOVERNMENTAL ACTIVITIES	
Change in accounting principle To record the IMRF net pension liability To record the IMRF deferred outflows of resources To remove the IMRF net pension obligation	\$ (5,256,953) 1,694,000 349,666
TOTAL PRIOR PERIOD ADJUSTMENTS - GOVERNMENTAL ACTIVITIES	\$ (3,213,287)

# 11. PRIOR PERIOD ADJUSTMENTS (Continued)

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

**REQUIRED SUPPLEMENTARY INFORMATION** 

#### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -NON-GAAP BUDGETARY BASIS GENERAL FUND

For the Year Ended November 30, 2015

	 Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 8,435,000	\$ 8,435,000	\$ 8,408,303	\$ (26,697)
Fines and fees	2,128,600	2,128,600	2,505,543	376,943
Intergovernmental	879,317	879,317	927,710	48,393
Investment income	_	-	5,843	5,843
Miscellaneous income	 29,000	 29,000	38,846	 9,846
Total revenues	 11,471,917	11,471,917	11,886,245	414,328
EXPENDITURES				
Current				
General government	4,699,215	4,676,165	4,266,754	(409,411)
Public safety	5,756,832	5,756,832	5,561,882	(194,950)
Judiciary and court related	 3,451,018	3,474,068	3,370,244	(103,824)
Total expenditures	 13,907,065	13,907,065	13,198,880	(708,185)
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	 (2,435,148)	(2,435,148)	(1,312,635)	1,122,513
OTHER FINANCING SOURCES (USES)				
Prior year budgeted surplus	450,000	450,000	-	(450,000)
Transfers in	1,916,064	1,916,064	519,809	(1,396,255)
Transfers (out)	(85,000)	(85,000)	(119,194)	(34,194)
Proceeds from sale of capital assets	 25,000	25,000	31,828	6,828
Total other financing sources (uses)	 2,306,064	2,306,064	432,443	(1,873,621)
NET CHANGE IN FUND BALANCE	\$ (129,084)	\$ (129,084)	 (880,192)	\$ (751,108)
ADJUSTMENTS TO GAAP BASIS				
Reverse prior fiscal year accounts payable			38,927	
Reverse prior fiscal year prepaid items			(5,505)	
Reverse prior fiscal year accrued payroll			89,377	
Reverse prior fiscal year accounts receivable			(1,364,346)	
Accrue current fiscal year accounts payable			(184,963)	
Accrue current fiscal year prepaid items			4,709	
Accrue current fiscal year accounts receivable			1,432,196	
Total adjustments to GAAP basis			10,395	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(869,797)	
FUND BALANCE, DECEMBER 1			3,585,821	
FUND BALANCE, NOVEMBER 30			\$ 2,716,024	

(See independent auditor's report.) - 49 -

#### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -NON-GAAP BUDGETARY BASIS COUNTY HIGHWAY FUND

For the Year Ended November 30, 2015

		Original Budget	Final Budget		Actual		Variance Over (Under)
REVENUES							
Taxes - property	\$	1,519,016 \$	1,519,016	\$	1,455,719	\$	(63,297)
Intergovernmental	-	207,200	207,200	Ŧ	346,705	Ŧ	139,505
Investment income		150	150		1,030		880
Miscellaneous		(600)	(600)		-		600
Total revenues		1,725,766	1,725,766		1,803,454		77,688
EXPENDITURES							
Current							
Highways and streets							
Personal		491,135	491,135		473,552		(17,583)
Contractual services		1,429,336	1,429,336		500,516		(928,820)
Commodities		275,850	275,850		331,936		56,086
Capital outlay		334,800	334,800		110,504		(224,296)
Total expenditures		2,531,121	2,531,121		1,416,508		(1,114,613)
EXCESS (DEFICIENCY) OF REVENUES							
OVER EXPENDITURES		(805,355)	(805,355)		386,946		1,192,301
OTHER FINANCING SOURCES (USES)							
Proceeds from the sale of capital assets		22,000	22,000		-		(22,000)
Total other financing sources (uses)		22,000	22,000				(22,000)
NET CHANGE IN FUND BALANCE	\$	(783,355) \$	(783,355)		386,946	\$	1,170,301
ADJUSTMENTS TO GAAP BASIS							
Reverse prior fiscal year accounts payable					32,349		
Reverse prior fiscal year accounts receivable					(8,152)		
Accrue current year accounts payable					(31,357)		
Accrue current year accounts receivable					9,900		
Total adjustments to GAAP basis					2,740		
NET CHANGE IN FUND BALANCE - GAAP BASIS					389,686		
FUND BALANCE, DECEMBER 1					759,673		
FUND BALANCE, NOVEMBER 30				\$	1,149,359		

#### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -NON-GAAP BUDGETARY BASIS ILLINOIS MUNICIPAL RETIREMENT FUND

For the Year Ended November 30, 2015

	 Original Budget	Final Budget	Actual	Variance Over (Under)	;
REVENUES					
Taxes - property	\$ 1,895,000	\$ 1,895,000	\$ 1,882,382	\$ (12,6	18)
Investment income	2,000	2,000	848	(1,1	52)
Miscellaneous income	 2,000	2,000	-	(2,0	00)
Total revenues	 1,899,000	1,899,000	1,883,230	(15,7	70)
EXPENDITURES					
Current					
General government	386,860	386,860	388,392	1,5	32
Public safety	817,289	817,289	815,604	(1,6	85)
Judiciary and court related	474,580	474,580	340,707	(133,8	
Highways and streets	155,795	155,795	135,964	(19,8	31)
Health and welfare	 110,476	110,476	92,002	(18,4	74)
Total expenditures	 1,945,000	1,945,000	1,772,669	(172,3	31)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (46,000)	(46,000)	110,561	156,5	61
<b>OTHER FINANCING SOURCES (USES)</b> Transfer in	 -	-	467	4	67
Total other financing sources (uses)	-	-	467	4	67
NET CHANGE IN FUND BALANCE	\$ (46,000)	\$ (46,000)	 111,028	\$ 157,0	28
ADJUSTMENTS TO GAAP BASIS Reverse prior year accounts payable Accrue current year accounts payable			 196,578 (196,181)		
Total adjustments to GAAP basis			 397		
NET CHANGE IN FUND BALANCE - GAAP BASIS			111,425		
FUND BALANCE, DECEMBER 1			 794,747		
FUND BALANCE, NOVEMBER 30			\$ 906,172		

#### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL NON-GAAP BUDGETARY BASIS FEDERAL AID MATCHING FUND

#### For the Year Ended November 30, 2015

	 Original Budget	Final Budget	Actual		Variance Over (Under)
REVENUES					
Taxes - property	\$ 759,508	\$ 759,508	\$ 727,859	\$	(31,649)
Investment income	 4,100	4,100	7,590		3,490
Total revenues	 763,608	763,608	735,449		(28,159)
EXPENDITURES					
Current					
Highways and streets					
Contractual services	60,781	60,781	144,211		83,430
Capital outlay	 2,812,229	2,812,229	1,775,438		(1,036,791)
Total expenditures	 2,873,010	2,873,010	1,919,649		(953,361)
NET CHANGE IN FUND BALANCE	 (2,109,402)	(2,109,402)	(1,184,200)		925,202
ADJUSTMENTS TO GAAP BASIS Accrue current year due from other funds Accrue current year accounts payable			122,631 (723,138)	_	
Total adjustments to GAAP basis			 (600,507)	-	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(1,784,707)		
FUND BALANCE, DECEMBER 1			 2,226,642	-	
FUND BALANCE, NOVEMBER 30			\$ 441,935	-	

#### SCHEDULE OF FUNDING PROGRESS OTHER POSTEMPLOYMENT BENEFIT OBLIGATIONS

Actuarial Valuation Date November 30,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL As a Percentage of Covered Payroll (4) / (5)
2010	N/A	N/A	N/A	N/A	N/A	N/A
2011	N/A	N/A	N/A	N/A	N/A	N/A
2012	\$ -	\$ 4,468,884	0.00%	\$ 4,468,884	\$ 9,938,316	44.97%
2013	N/A	N/A	N/A	N/A	N/A	N/A
2014	N/A	N/A	N/A	N/A	N/A	N/A
2015	\$-	\$ 4,645,000	0.00% \$	4,645,000	\$ 11,137,735	41.71%

November 30, 2015

N/A - Information not available, valuation performed every three years as required by GASB Statement No. 45.

# SCHEDULE OF EMPLOYER CONTRIBUTIONS ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

November	30,	2015
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	 2015
Actuarially determined contribution	\$ 845,717
Contribution in relation to the actuarially determined contribution	 845,717
CONTRIBUTION DEFICIENCY (Excess)	\$ 
Covered-employee payroll	\$ 7,307,806
Contributions as a percentage of covered-employee payroll	11.57%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 29 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.5% annually, projected salary increases assumption of 4.4% to 16% compounded annually and postretirement benefit increases of 3% compounded annually.

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

	 2015
Actuarially determined contribution	\$ 376,944
Contribution in relation to the actuarially determined contribution	376,944
CONTRIBUTION DEFICIENCY (Excess)	\$ 
Covered-employee payroll	153,083
Contributions as a percentage of covered-employee payroll	246.24%

## November 30, 2015

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 29 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.5% annually, projected salary increases assumption of 4.4% to 16% compounded annually and postretirement benefit increases of 3% compounded annually.

# SCHEDULE OF EMPLOYER CONTRIBUTIONS SHERIFF'S LAW ENFORCEMENT PERSONNEL

November	30,	2015
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	2015	
Actuarially determined contribution	\$	628,734
Contribution in relation to the actuarially determined contribution		628,734
CONTRIBUTION DEFICIENCY (Excess)	\$	
Covered-employee payroll	\$	3,241,982
Contributions as a percentage of covered-employee payroll		19.39%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 29 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.5% annually, projected salary increases assumption of 4.4% to 16% compounded annually and postretirement benefit increases of 3% compounded annually.

# SCHEDULE OF EMPLOYER CONTRIBUTIONS OTHER POSTEMPLOYMENT BENEFIT OBLIGATIONS

Fiscal Year Ended November 30,	nployer tributions	R Coi	Annual Aequired ntribution (ARC)	Percentage Contributed
2010	\$ 18,482	\$	242,689	7.62%
2011	23,844		245,472	9.71%
2012	16,922		245,472	6.89%
2013	16,922		267,514	6.33%
2014	16,922		267,514	6.33%
2015	146,257		479,929	30.47%

November 30, 2015

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

November 30, 2015

		2015
TOTAL PENSION LIABILITY		
Service cost	\$	843,532
Interest	Ψ	2,687,382
Differences between expected and actual experience		485,602
Changes of assumptions		1,309,451
Benefit payments, including refunds of member contributions		(1,515,867)
Net change in total pension liability		3,810,100
Total pension liability - beginning		36,145,349
TOTAL PENSION LIABILITY - ENDING	\$	39,955,449
PLAN FIDUCIARY NET POSITION		
Contributions - employer	\$	845,717
Contributions - member		349,507
Net investment income		2,216,079
Benefit payments, including refunds of member contributions		(1,515,867)
Administrative/other (net transfer)		(31,391)
Net change in plan fiduciary net position		1,864,045
Plan fiduciary net position - beginning		34,849,205
PLAN FIDUCIARY NET POSITION - ENDING	\$	36,713,250
EMPLOYER'S NET PENSION LIABILITY	\$	3,242,199
Plan fiduciary net position as a percentage of the total pension liability		91.9%
Covered-employee payroll	\$	7,307,806
Employer's net pension liability		
as a percentage of covered-employee payroll		44.4%
*IMRE's measurement date is December 31 2014. therefore information above is presented		

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

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

November 30, 2015

	 2015
TOTAL PENSION LIABILITY	
Service cost	\$ 43,008
Interest	390,913
Differences between expected and actual experience	14,816
Changes of assumptions	165,693
Benefit payments, including refunds of member contributions	 (369,012)
Net change in total pension liability	245,418
Total pension liability - beginning	 5,497,860
TOTAL PENSION LIABILITY - ENDING	\$ 5,743,278
PLAN FIDUCIARY NET POSITION	
Contributions - employer	\$ 376,944
Contributions - member	11,815
Net investment income	171,182
Benefit payments, including refunds of member contributions	(369,012)
Administrative/other (net transfer)	 (3,818)
Net change in plan fiduciary net position	187,111
Plan fiduciary net position - beginning	 2,668,161
PLAN FIDUCIARY NET POSITION - ENDING	\$ 2,855,272
EMPLOYER'S NET PENSION LIABILITY	\$ 2,888,006
Plan fiduciary net position	
as a percentage of the total pension liability	49.70%
Covered-employee payroll	\$ 153,083
Employer's net pension liability	
as a percentage of covered-employee payroll	1886.60%

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

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

November 30, 2015

	 2015
TOTAL PENSION LIABILITY	
Service cost	\$ 620,821
Interest	1,632,922
Differences between expected and actual experience	219,430
Changes of assumptions	402,576
Benefit payments, including refunds of member contributions	 (842,482)
Net change in total pension liability	2,033,267
Total pension liability - beginning	 21,870,523
TOTAL PENSION LIABILITY - ENDING	\$ 23,903,790
PLAN FIDUCIARY NET POSITION	
Contributions - employer	\$ 628,734
Contributions - member	250,881
Net investment income	1,326,008
Benefit payments, including refunds of member contributions	(842,482)
Administrative/other (net transfer)	 (13,794)
Net change in plan fiduciary net position	1,349,347
Plan fiduciary net position - beginning	 20,739,413
PLAN FIDUCIARY NET POSITION - ENDING	\$ 22,088,760
EMPLOYER'S NET PENSION LIABILITY	\$ 1,815,030
Plan fiduciary net position	
as a percentage of the total pension liability	92.40%
Covered-employee payroll	\$ 3,241,982
Employer's net pension liability	
as a percentage of covered-employee payroll	56.00%

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

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2015

### BUDGETS

Annual operating budgets are adopted each fiscal year through passage of an annual budget ordinance and amended as required. The County adopted a budget for all governmental funds during the year ended November 30, 2015, except for the following:

Administrative Tow Fund	Hotel/Motel Tax Fund
Arrestee's Medical Cost Fund	I-Fiber Fund
Child Support and Maintenance Fund	Juvenile Diversion Fund
Circuit Clerk Operations & Administrative Fund	Juvenile Restitution Fund
Coroner's Fee Fund	Law Library Fund
County Automation Fund	Marriage Fund
Court Document Storage Fund	Out of County Medical Fund
County Ordinance Fund	Pet Population Control Fund
Dependent Children Fund	Probation Services Fund
Drug Assistance Fund	<b>Recorders Automation Fund</b>
Drug Court Fund	Recorders GIS Fee Fund
Drug Traffic Prevention Fund	Recorders Special Fund
DUI Equipment Fund	Self Insurance Reserve Fund
E-Citation Circuit Clerk Fund	Sex Offender Registration Fund
E-Citation Sheriff Fund	State's Attorney Automation Fund
ESDA Fund	Storm Water Management Fund
EOC Fund	Tax Sale Automation Fund
Federal/State Grants Fund	Victims Impact Fund
	Vital Records Automation Fund

The County utilizes the following procedures in establishing the budgetary data reflected in the financial statements:

- a. At least 15 days prior to the enactment of the budget, the committee on Finance and Procurement submits to the County Board a proposed means of financing and expenditure appropriation for the fiscal year commencing the following December 1.
- b. No later than three months after the beginning of the fiscal year, the budget is required to be legally enacted through passage of the appropriation ordinance.
- c. Budgeted amounts are as originally reported or as amended by the County Board. Individual amendments were not material in relation to the original appropriations.
- d. Unexpended budget amounts lapse at the end of the budget year. Spending control is established by the amount of expenditures budgeted for each department, but management control is exercised at the budgetary line item levels.
- e. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

# **BUDGETS** (Continued)

Financial statements in this report are prepared on the modified accrual basis of accounting while the budget is prepared on the cash basis. Due to this, the amounts shown on the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Non-GAAP Budgetary Basis are presented on the cash basis for comparative purposes and the amounts do not match the amounts shown on the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds.

The following schedules reconcile the cash basis revenues, expenditures and other financing sources (uses) to the modified accrual basis.

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION ADJUSTMENT TO GAAP BASIS -GENERAL FUND

		Final Budget		Actual on Cash Basis		justments o GAAP		Actual on AAP Basis
REVENUES								
Taxes	\$	8,435,000	\$	8,408,303	\$	166,595	\$	8,574,898
Fines and fees	Ψ	2,128,600	Ψ	2,505,543	Ψ	(40,385)	Ψ	2,465,158
Intergovernmental		879,317		927,710		(60,559)		867,151
Investment income		-		5,843		-		5,843
Miscellaneous income		29,000		38,846		2,199		41,045
		27,000		50,010		2,199		11,015
Total revenues	\$	11,471,917	\$	11,886,245	\$	67,850	\$	11,954,095
EXPENDITURES								
Current								
General government								
County properties	\$	1,168,211	\$	884,377	\$	924	\$	885,301
County treasurer		198,099		195,164		-		195,164
H.E.W. Committee		40,000		40,000		-		40,000
County clerks and elections		479,736		451,039		-		451,039
Insurance committee		1,827,454		1,727,569		-		1,727,569
Finance committee		453,080		477,914		(69,499)		408,415
Assessor		274,969		268,863		-		268,863
Superintendent of schools		61,480		61,206		-		61,206
Zoning		173,136		160,622		16,600		177,222
Public safety								
Sheriff		3,639,824		3,549,365		110,522		3,659,887
Coroner		201,048		183,098		(1)		183,097
Corrections		1,915,960		1,829,419		(3,730)		1,825,689
Judiciary and court related						,		
State's Attorney		659,745		639,025		1		639,026
Circuit clerk		566,500		560,218		1		560,219
Judiciary		330,273		329,920		(12,375)		317,545
Probation		670,000		661,518		-		661,518
Focus House		1,247,550		1,179,563		15,012		1,194,575
Total expenditures	\$	13,907,065	\$	13,198,880	\$	57,455	\$	13,256,335
OTHER FINANCING SOURCES (USES)								
Transfers in	\$	1,916,064	\$	519,809	\$	-	\$	519,809
Transfers (out)		(85,000)		(119,194)		-		(119,194)
Proceeds from sale of capital assets		25,000		31,828		-		31,828
Total other financing sources (uses)	\$	1,856,064	\$	432,443	\$	-	\$	432,443

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION ADJUSTMENT TO GAAP BASIS -COUNTY HIGHWAY FUND

	 Final Budget	Actual on Cash Basis	djustments to GAAP	Actual on AAP Basis
REVENUES				
Taxes - property	\$ 1,519,016	\$ 1,455,719	\$ -	\$ 1,455,719
Intergovernmental	207,200	346,705	1,747	348,452
Investment income	150	1,030	2	1,032
Miscellaneous	 (600)	-	-	-
Total revenues	\$ 1,725,766	\$ 1,803,454	\$ 1,749	\$ 1,805,203
EXPENDITURES				
Current				
Highways and streets	\$ 2,196,321	\$ 1,306,004	\$ (991)	\$ 1,305,013
Capital outlay	 334,800	110,504	-	110,504
Total expenditures	\$ 2,531,121	\$ 1,416,508	\$ (991)	\$ 1,415,517
OTHER FINANCING SOURCES (USES)				
Proceeds from the sale of capital assets	\$ 22,000	\$ -	\$ -	\$ -
Total other financing sources (uses)	\$ 22,000	\$ -	\$ -	\$ -

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION ADJUSTMENT TO GAAP BASIS -ILLINOIS MUNICIPAL RETIREMENT FUND

	 Final Budget	-	Actual on Cash Basis	djustments to GAAP	-	Actual on AAP Basis
REVENUES						
Taxes - property	\$ 1,895,000	\$	1,882,382	\$ 1	\$	1,882,383
Investment income	2,000		848	-		848
Miscellaneous income	 2,000		-	-		
Total revenues	\$ 1,899,000	\$	1,883,230	\$ 1	\$	1,883,231
EXPENDITURES						
Current						
General government	\$ 386,860	\$	388,392	\$ 44,043	\$	432,435
Public safety	817,289		815,604	(70,895)		744,709
Judiciary and court related	474,580		340,707	11,798		352,505
Highways and streets	155,795		135,964	5,995		141,959
Health and welfare	 110,476		92,002	8,663		100,665
Total expenditures	\$ 1,945,000	\$	1,772,669	\$ (396)	\$	1,772,273
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	\$ (46,000)	\$	110,561	\$ 397	\$	110,958
OTHER FINANCING SOURCES (USES)						
Transfer in	 -		467	-		467
Total other financing sources (uses)	 -		467	-		467
NET CHANGE IN FUND BALANCE	\$ (46,000)	\$	111,028	\$ 397	\$	111,425

# NOTES TO REQUIRED SUPPLEMENTARY INFORMATION ADJUSTMENT TO GAAP BASIS FEDERAL AID MATCHING FUND

	 Final Budget	Actual on Cash Basis	djustments to GAAP	Actual on AAP Basis
REVENUES				
Taxes - property	\$ 759,508	\$ 727,859	\$ -	\$ 727,859
Intergovernmental	-	-	-	-
Investment income	 4,100	7,590	-	7,590
Total revenues	\$ 763,608	\$ 735,449	\$ -	\$ 735,449
EXPENDITURES Current				
Highways and streets	\$ 60,781	\$ 144,211	\$ (22,631)	\$ 121,580
Capital outlay	 2,812,229	1,775,438	623,137	2,398,575
Total expenditures	\$ 2,873,010	\$ 1,919,649	\$ 600,506	\$ 2,520,155

# COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

MAJOR GOVERNMENTAL FUNDS

#### SCHEDULE OF REVENUES AND TRANSFERS - BY SOURCE - BUDGET AND ACTUAL -NON-GAAP BUDGETARY BASIS GENERAL FUND

TAXES         Property taxes       \$ 4,055,000 \$ 4,055,000 \$ 3,930,404 \$ (124,351,000 2,310,000 2,430,452 120,000 1,215,000 1,225,470 10,000 1,215,000 1,225,470 10,000 1,225,000 425,000 425,000 425,000 4205,000 4,974         Total taxes       8,435,000 8,435,000 8,408,303 (26,000 105,000 9,2,377 (12,000 105,000 9,2,377 (12,000 105,000 9,000 6,902 (1,000 105,000 9,2,377 (12,000 105,000 5,000 1,157 0 0,000 105,000 15,570 1,157 0,000 1,1500 1,500	-			Original Budget	_		
State income tax2,310,0002,430,452120,4State sales tax1,215,0001,225,47010,4Local use tax425,000425,000374,687(50,6)Replacement taxes425,000425,000442,31617,7Other taxes5,0005,0004,974 $425,000$ 442,31617,7Total taxes8,435,0008,438,0008,408,303(26,6)FINES AND FEESBailiff fee105,000105,00092,377(12,6)Police vehicle fee8,0008,0006,002(1,1)Public defender fee5005001,1570Computer rent6,0006,0006,1001Fingerprinting6006005101Take bond fee15,00015,00015,5702Jail boarding915,000915,000572,029(342,7)Tower rent17,50017,56711Licenses (liquor, recreation and other)62,75062,75074,52811,1Cable TV90,00090,00089,542(4447,40047,47False alarm fee47,40047,4743,43642,36242,36242,362Criminal fines100,000100,000142,362						ГАХЕS	T/
State income tax $2,310,000$ $2,310,000$ $2,430,452$ $120,452$ State sales tax $1,215,000$ $1,225,470$ $10,452$ Local use tax $425,000$ $425,000$ $374,687$ $(50,60)$ Replacement taxes $425,000$ $425,000$ $442,316$ $17,760$ Other taxes $5,000$ $5,000$ $4,974$ $10,600$ Total taxes $8,435,000$ $8,438,000$ $8,408,303$ $(26,60)$ FINES AND FEES $8,435,000$ $8,408,303$ $(26,60)$ Bailiff fee $105,000$ $105,000$ $92,377$ $(12,60)$ Police vehicle fee $8,000$ $8,000$ $6,902$ $(1,16)$ Public defender fee $500$ $500$ $1,157$ $000$ Computer rent $6,000$ $6,000$ $6,100$ $15,570$ Jail boarding $915,000$ $915,000$ $572,029$ $(342,77)$ Tower rent $17,500$ $17,500$ $17,567$ $11,570$ Licenses (liquor, recreation and other) $62,750$ $62,750$ $74,528$ $11,760$ Cable TV $90,000$ $90,000$ $89,542$ $(0,60)$ $(4,76)$ Administrative court fee $5,500$ $5,500$ $1,500$ $-6,11,500$ Sheriff sale fee $-6,750$ $5,500$ $1,500$ $-6,11,500$ Traffic fines $100,000$ $100,000$ $142,362$ $42,500$ Criminal fines $100,000$ $550,000$ $570,437$ $(179,50)$ County traffic fiee $240,000$ $240,000$ $146,744$ <	.055.000 \$ 4.055.000 \$ 3.930.404 \$ (124	\$ 4,055,000	00	4,055,00	\$	Property taxes	
State sales tax1,215,0001,215,0001,225,47010,Local use tax425,000425,000374,687(50,Replacement taxes425,000425,000442,31617,Other taxes5,0005,0004,974 $425,000$ 425,000Total taxes8,435,0008,408,303(26,000)FINES AND FEESBailiff fee105,000105,00092,377(12,000)Public defender fee5005001,1570.000Computer rent6,0006,0006,100105,00015,570Take bond fee15,00015,00015,57021,000Jail boarding915,000915,000572,029(342,170)Cober TV90,00090,00089,542(40,000)Administrative court fee5,5005,5001,5501,400Administrative court fee5,5005,5001,500-(1,150)Sheriff sale fee20021,171Criminal fines100,000100,000142,36242,71Traffic fines550,000550,000370,437(179,20)County traffic fee240,000240,000146,744(93,200)							
Local use tax $425,000$ $425,000$ $374,687$ $(50,7)$ Replacement taxes $425,000$ $425,000$ $442,316$ $17,7$ Other taxes $5,000$ $5,000$ $4,974$ Total taxes $8,435,000$ $8,408,303$ $(26,4)$ FINES AND FEESBailiff fee $105,000$ $105,000$ $92,377$ $(12,4)$ Police vehicle fee $8,000$ $8,000$ $6,902$ $(1,4)$ Public defender fee $500$ $500$ $1,157$ $00$ Computer rent $6,000$ $6,000$ $61,00$ $105,000$ $15,570$ Take bond fee $15,000$ $15,000$ $15,570$ $12,100$ Jail boarding $915,000$ $915,000$ $572,029$ $(342,10)$ Tower rent $17,500$ $17,500$ $17,567$ $11,570$ Licenses (liquor, recreation and other) $62,750$ $5,500$ $5,500$ $1,050$ Cable TV $90,000$ $90,000$ $90,000$ $89,542$ $(4, 2,750)$ $14,528$ $11,17,500$ Sheriff sale fee $  200$ $ (1,2,362)$ $42,362$ Criminal fines $100,000$ $100,000$ $142,362$ $42,370$ County traffic fnes $550,000$ $550,000$ $370,437$ $(179,37)$ County traffic fnes $240,000$ $240,000$ $240,000$ $146,744$ $(93,2)$							
Replacement taxes $425,000$ $422,000$ $442,316$ $17,1000$ Other taxes $5,000$ $5,000$ $4,974$ $17,1000$ Total taxes $8,435,000$ $8,408,303$ $(26,400)$ FINES AND FEESBailiff fee $105,000$ $105,000$ $92,377$ $(12,400)$ Public defender fee $8,000$ $8,000$ $6,902$ $(1,400)$ Public defender fee $500$ $500$ $1,157$ $10000$ Computer rent $6,000$ $6,000$ $6,100$ $10000$ Fingerprinting $600$ $600$ $510$ $110000$ Take bond fee $15,000$ $15,000$ $15,570$ $11,570$ Jail boarding $915,000$ $915,000$ $572,029$ $(342,100)$ Tower rent $17,500$ $17,500$ $17,567$ $11,567$ Licenses (liquor, recreation and other) $62,750$ $62,750$ $74,528$ $11,1000$ Cable TV $90,000$ $90,000$ $89,542$ $(4000)$ Administrative court fee $5,500$ $5,500$ $1,050$ $(4,40)$ Restitution $1,500$ $1,500$ $ (1,50)$ Sheriff sale fee $  200$ $12,362$ Criminal fines $100,000$ $100,000$ $142,362$ $42,300$ County traffic fee $240,000$ $240,000$ $240,000$ $146,744$ $(93,2)00$						Local use tax	
Other taxes $5,000$ $5,000$ $4,974$ Total taxes $8,435,000$ $8,435,000$ $8,408,303$ $(26,4)$ FINES AND FEESBailiff fee $105,000$ $105,000$ $92,377$ $(12,4)$ Police vehicle fee $8,000$ $8,000$ $6,902$ $(1,4)$ Public defender fee $500$ $500$ $1,157$ $000$ Computer rent $6,000$ $6,000$ $6,100$ $10000$ Fingerprinting $6000$ $6000$ $5100$ Take bond fee $15,000$ $15,000$ $15,570$ $12,570$ Jail boarding $915,000$ $915,000$ $572,029$ $(342,70)$ Tower rent $17,500$ $17,567$ $12,570$ $14,528$ $11,1$ Cable TV $90,000$ $90,000$ $89,542$ $(4, 4)$ Administrative court fee $5,500$ $5,500$ $1,050$ $4,7,400$ Sheriff sale fee $200$ $2,750$ Criminal fines $100,000$ $100,000$ $142,362$ $42,750$ County traffic fines $550,000$ $550,000$ $370,437$ $(179,30)$ County traffic fiee $240,000$ $240,000$ $146,744$ $(93,70)$				-		Replacement taxes	
FINES AND FEESBailiff fee $105,000$ $105,000$ $92,377$ $(12,0)$ Police vehicle fee $8,000$ $8,000$ $6,902$ $(1,0)$ Public defender fee $500$ $500$ $1,157$ $(1,0)$ Computer rent $6,000$ $6,000$ $6,100$ $(1,0)$ Fingerprinting $600$ $600$ $510$ $(1,0)$ Take bond fee $15,000$ $15,000$ $15,570$ $(2,0)$ Jail boarding $915,000$ $915,000$ $572,029$ $(342,5)$ Tower rent $17,500$ $17,500$ $17,567$ $(4, 4)$ Licenses (liquor, recreation and other) $62,750$ $62,750$ $74,528$ $11, 7, 600$ Cable TV $90,000$ $90,000$ $89,542$ $(4, 4)$ Administrative court fee $5,500$ $5,500$ $1,050$ $(4, 7, 4)$ Restitution $1,500$ $ (1, 5,00)$ $-$ Sheriff sale fee $  200$ $(2, 7, 7, 7, 4, 2, 7, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,$		5,000		-		-	
Bailiff fee $105,000$ $105,000$ $92,377$ $(12,4)$ Police vehicle fee $8,000$ $8,000$ $8,000$ $6,902$ $(1,4)$ Public defender fee $500$ $500$ $1,157$ $600$ Computer rent $6,000$ $6,000$ $6,100$ $6,100$ Fingerprinting $600$ $600$ $510$ $600$ Take bond fee $15,000$ $15,000$ $15,570$ $5,570$ Jail boarding $915,000$ $915,000$ $572,029$ $(342,9)$ Tower rent $17,500$ $17,500$ $17,567$ Licenses (liquor, recreation and other) $62,750$ $62,750$ $74,528$ $11,7$ Cable TV $90,000$ $90,000$ $89,542$ $(4,74)$ Administrative court fee $5,500$ $5,500$ $1,050$ $(4,74,7,400)$ Restitution $1,500$ $1,500$ $ (1,2,1,2,1,2,1,2,1,2,1,2,1,2,1,2,1,2,1,2$	,435,000 8,435,000 8,408,303 (26	8,435,000	00	8,435,00		Total taxes	
Police vehicle fee $8,000$ $8,000$ $6,902$ $(1,4)$ Public defender fee $500$ $500$ $1,157$ $600$ Computer rent $6,000$ $6,000$ $6,100$ $6,000$ Fingerprinting $600$ $600$ $510$ $600$ Take bond fee $15,000$ $15,000$ $15,570$ $42,9000$ Jail boarding $915,000$ $915,000$ $572,029$ $(342,900)$ Tower rent $17,500$ $17,500$ $17,567$ Licenses (liquor, recreation and other) $62,750$ $62,750$ $74,528$ $11,700$ Cable TV $90,000$ $90,000$ $89,542$ $(4,7,90)$ Administrative court fee $5,500$ $5,500$ $1,050$ $(4,7,90)$ Sheriff sale fee $47,400$ $47,90$ False alarm fee $200$ $2000$ $2000$ Criminal fines $100,000$ $100,000$ $142,362$ $42,70$ Traffic fines $550,000$ $550,000$ $370,437$ $(179,9)$ County traffic fee $240,000$ $240,000$ $146,744$ $(93,7)$						FINES AND FEES	FI
Public defender fee         500         500         1,157         0           Computer rent         6,000         6,000         6,100         6,000         6,000         6,100         6,000         6,000         6,000         6,000         6,000         6,000         6,000         6,000         6,000         6,000         6,000         6,000         6,000         6,000         7,000         7,000         7,000         15,000         15,570         5,000         5,000         5,72,029         (342,9)         6,000         17,567         74,528         11,7         6,000         62,750         74,528         11,7         6,000         62,750         74,528         11,7         6,000         62,750         74,528         11,7         6,000         6,000         89,542         (4,4,5,50)         1,500         1,500         1,500         (4,4,5,50)         6,000         4,4,400         4,7,400	105,000 105,000 92,377 (12	105,000	00	105,00		Bailiff fee	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	8,000 8,000 6,902 (1	8,000	00	8,00		Police vehicle fee	
Fingerprinting $600$ $600$ $510$ Take bond fee $15,000$ $15,000$ $15,570$ $572,029$ Jail boarding $915,000$ $915,000$ $572,029$ $(342,9)$ Tower rent $17,500$ $17,500$ $17,567$ Licenses (liquor, recreation and other) $62,750$ $62,750$ $74,528$ $11,7$ Cable TV $90,000$ $90,000$ $89,542$ $(4,4)$ Administrative court fee $5,500$ $5,500$ $1,050$ $(4,4)$ Restitution $1,500$ $1,500$ $ (1,2)$ Sheriff sale fee $  200$ $2200$ Criminal fines $100,000$ $100,000$ $142,362$ $422,720$ Traffic fines $550,000$ $550,000$ $370,437$ $(179,2)$ County traffic fee $240,000$ $240,000$ $146,744$ $(93,2)$	500 500 1,157	500	00	50		Public defender fee	
Take bond fee $15,000$ $15,000$ $15,570$ $25,029$ $(342,9)$ Jail boarding $915,000$ $915,000$ $572,029$ $(342,9)$ Tower rent $17,500$ $17,500$ $17,567$ Licenses (liquor, recreation and other) $62,750$ $62,750$ $74,528$ $11,7$ Cable TV $90,000$ $90,000$ $89,542$ $(4,9)$ Administrative court fee $5,500$ $5,500$ $1,050$ $(4,9)$ Restitution $1,500$ $1,500$ $ (1,2)$ Sheriff sale fee $  47,400$ $47,47,400$ False alarm fee $  200$ $20,000$ Criminal fines $100,000$ $100,000$ $142,362$ $42,7,79,70,719,47,79,79,70,79,79,79,79,79,79,79,79,79,79,79,79,79,$	6,000 6,000 6,100	6,000	00	6,00		Computer rent	
Jail boarding $915,000$ $915,000$ $572,029$ $(342,9)$ Tower rent $17,500$ $17,500$ $17,567$ Licenses (liquor, recreation and other) $62,750$ $62,750$ $74,528$ $11,7$ Cable TV $90,000$ $90,000$ $89,542$ $(4,9)$ Administrative court fee $5,500$ $5,500$ $1,050$ $(4,9)$ Restitution $1,500$ $1,500$ $ (1,7)$ Sheriff sale fee $  47,400$ $47,47,400$ False alarm fee $  200$ $200$ Criminal fines $100,000$ $100,000$ $142,362$ $42,7,400$ Traffic fines $550,000$ $550,000$ $370,437$ $(179,9,7,400)$ County traffic fee $240,000$ $240,000$ $146,744$ $(93,7,400)$	600 600 510	600	00	6		Fingerprinting	
Tower rent $17,500$ $17,500$ $17,567$ Licenses (liquor, recreation and other) $62,750$ $62,750$ $74,528$ $11,767$ Cable TV $90,000$ $90,000$ $89,542$ $62,750$ $74,528$ $11,767$ Administrative court fee $5,500$ $5,500$ $1,050$ $(4,4,76)$ Restitution $1,500$ $1,500$ $ (1,5,76)$ Sheriff sale fee $  47,400$ $47,760$ False alarm fee $  200$ $22,750$ Criminal fines $100,000$ $100,000$ $142,362$ $42,762$ Traffic fines $550,000$ $550,000$ $370,437$ $(179,760,760)$ County traffic fee $240,000$ $240,000$ $146,744$ $(93,76,760)$	15,000 15,000 15,570	15,000	00	15,00		Take bond fee	
Licenses (liquor, recreation and other) $62,750$ $62,750$ $74,528$ $11,70$ Cable TV90,00090,000 $89,542$ $(47,70)$ Administrative court fee $5,500$ $5,500$ $1,050$ $(4,9,70)$ Restitution $1,500$ $1,500$ $ (1,2,7,70)$ Sheriff sale fee $  47,400$ $47,7,700$ False alarm fee $  200$ $200$ Criminal fines $100,000$ $100,000$ $142,362$ $42,7,700$ Traffic fines $550,000$ $550,000$ $370,437$ $(179,2,70,700)$ County traffic fee $240,000$ $240,000$ $146,744$ $(93,7,70,70)$	915,000 915,000 572,029 (342	915,000	00	915,00		Jail boarding	
Cable TV90,00090,000 $89,542$ (4)Administrative court fee $5,500$ $5,500$ $1,050$ (4)Restitution $1,500$ $1,500$ -(1)Sheriff sale fee47,40047,False alarm fee2002Criminal fines $100,000$ $100,000$ $142,362$ $42,362$ Traffic fines $550,000$ $550,000$ $370,437$ (179,3)County traffic fee $240,000$ $240,000$ $146,744$ (93,2)	17,500 17,500 17,567	17,500	00	17,50		Tower rent	'
Administrative court fee       5,500       5,500       1,050       (4,         Restitution       1,500       1,500       -       (1,         Sheriff sale fee       -       -       47,400       47,         False alarm fee       -       -       200       2         Criminal fines       100,000       100,000       142,362       42,3         Traffic fines       550,000       550,000       370,437       (179,3)         County traffic fee       240,000       240,000       146,744       (93,3)	62,750 62,750 74,528 11	62,750	50	62,75		Licenses (liquor, recreation and other)	•
Restitution       1,500       1,500       -       (1,1,2)         Sheriff sale fee       -       -       47,400       47,40         False alarm fee       -       -       200       200         Criminal fines       100,000       100,000       142,362       42,362         Traffic fines       550,000       550,000       370,437       (179,362)         County traffic fee       240,000       240,000       146,744       (93,362)	90,000 90,000 89,542	90,000	00	90,00		Cable TV	
Sheriff sale fee       -       -       47,400       47,47,400         False alarm fee       -       -       200       200         Criminal fines       100,000       100,000       142,362       42,362         Traffic fines       550,000       550,000       370,437       (179,32)         County traffic fee       240,000       240,000       146,744       (93,32)	5,500 5,500 1,050 (4	5,500	00	5,50		Administrative court fee	
False alarm fee200Criminal fines100,000100,000142,36242,362Traffic fines550,000550,000370,437(179,32)County traffic fee240,000240,000146,744(93,32)	1,500 - (1	1,500	00	1,50		Restitution	•
Criminal fines100,000100,000142,36242,3Traffic fines550,000550,000370,437(179,3)County traffic fee240,000240,000146,744(93,3)	47,400 47.	-		-		Sheriff sale fee	
Traffic fines550,000550,000370,437(179,200)County traffic fee240,000240,000146,744(93,200)	200	-		-		False alarm fee	
County traffic fee 240,000 240,000 146,744 (93,4	100,000 100,000 142,362 42	100,000	00	100,00		Criminal fines	
	550,000 550,000 370,437 (179.	550,000	00	550,00		Traffic fines	
		240,000	00	240,00			
County officers monthly charges 758,185 758,		-		-			
County officers fees and penalties 145,974 145,974		-		-			
Copy fees <u>11,250</u> 16,909 5,	11,250 11,250 16,909 5	11,250	50	11,2		Copy fees	
Total fines and fees         2,128,600         2,128,600         2,505,543         376,93	,128,600 2,128,600 2,505,543 376	2,128,600	00	2,128,60		Total fines and fees	
INTERGOVERNMENTAL						INTERGOVERNMENTAL	IN
Public defender reimbursement         36,500         36,500         27,998         (8,4)							
State portion probation officers salary         447,817         447,817         656,952         209,				-		· · ·	
State portion supervisor of assessments salary35,00035,00023,814(11,1)							
Sheriff's department grants         60,000         60,000         41,658         (18,7)						1 0	
State portion states attorney salary145,000145,00084,395(60,0)				-			
State victim reimbursement         30,000         30,000         19,078         (10,9)				-			
Illinois juvenille contract         125,000         73,815         (51,7)	125,000 125,000 73,815 (51	125,000	00	125,00		Illinois juvenille contract	
Total intergovernmental         879,317         879,317         927,710         48,5	879,317 879,317 927,710 48	879,317	17	879,3		Total intergovernmental	
INVESTMENT INCOME 5,843 5,8	5,843 5	-				INVESTMENT INCOME	IN
MISCELLANEOUS 29,000 29,000 38,846 9,5	29,000 29,000 38,846 9	29,000	00	29,00		MISCELLANEOUS	М
Total revenues 11,471,917 11,471,917 11,886,245 414,3	,471,917 11,471,917 11,886,245 414	11,471,917	17	11,471,9		Total revenues	

#### SCHEDULE OF REVENUES AND TRANSFERS - BY SOURCE - BUDGET AND ACTUAL - (Continued) NON-GAAP BUDGETARY BASIS GENERAL FUND

	 Original Budget	Final Budget	Actual	Variance Over (Under)
TRANSFERS				
County Officers	\$ 1,155,000	\$ 1,155,000	\$ -	\$ (1,155,000)
Long Range Capital Improvement	431,064	431,064	189,734	(241,330)
OEMA	30,000	30,000	30,000	-
Document Storage	25,000	25,000	25,000	-
County Automation - Circuit	25,000	25,000	25,000	-
Dependant Children	250,000	250,000	250,000	-
Juvenile Restitution	-	-	75	75
County Ordinance	10,000	10,000	-	(10,000)
911 Emergency	130,000	130,000	-	(130,000)
Board of Health	 (85,000)	(85,000)	(119,194)	(34,194)
Total transfers	 1,971,064	1,971,064	400,615	(1,570,449)
TOTAL TRANSFERS AND REVENUES	\$ 13,442,981	\$ 13,442,981	\$ 12,286,860	\$ (1,156,121)

### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -NON-GAAP BUDGETARY BASIS GENERAL FUND

#### For the Year Ended November 30, 2015

	riginal udget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT				
County Properties				
Personnel				
Maintenance salaries	\$ 321,561	\$ 321,561	\$ 279,758	\$ (41,803)
Total personnel	 321,561	321,561	279,758	(41,803)
Commodities				
Copy paper	10,000	10,000	7,219	(2,781)
Janitor supplies	20,000	20,000	19,902	(98)
Uniforms	 2,000	2,000	1,500	(500)
Total commodities	 32,000	32,000	28,621	(3,379)
Contractual				
Disposal	8,000	8,000	8,813	813
Electricity	187,000	187,000	175,292	(11,708)
Fuel	40,000	40,000	48,779	8,779
Telephone, cell phones and pagers	63,000	63,000	71,386	8,386
Water service	43,000	43,000	42,324	(676)
Gasoline	6,500	6,500	5,467	(1,033)
Vehicle maintenance	2,500	2,500	669	(1,831)
Repairs and maintenance	50,000	50,000	91,536	41,536
Repairs and maintenance - Facilities planned	292,500	292,500	37,535	(254,965)
Repairs and maintenance - Weld Park	 6,500	6,500	6,500	
Total contractual	 699,000	699,000	488,301	(210,699)
Capital outlay				
Computer maintenance	112,650	112,650	85,128	(27,522)
Equipment purchases	 3,000	3,000	2,569	(431)
Total capital outlay	 115,650	115,650	87,697	(27,953)
Total county properties	 1,168,211	1,168,211	884,377	(283,834)
County Treasurer				
Personnel	110			
Treasurer's office salaries	118,724	118,724	118,750	26
Part time/extra time	 37,075	37,075	32,323	(4,752)
Total personnel	 155,799	155,799	151,073	(4,726)

(This schedule is continued on the following pages.) - 69 -

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - (Continued) NON-GAAP BUDGETARY BASIS GENERAL FUND

Office supplies $22,000$ $22,000$ $22,459$ $22,500$ $23,350$ $23,359$ $(1)$ Total commodities $23,500$ $23,350$ $23,359$ $(1)$ Contractual Travel expense, dues and seminars Maintenance - office equipment $900$ $900$ $895$ Software maintenance $15,650$ $15,370$ $(2)$ $2,205$ $2,262$ Total contractual $18,800$ $18,800$ $20,732$ $1,5$ $15,650$ $15,370$ $(2)$ Total contractual $18,800$ $18,800$ $20,732$ $1,5$ $15,650$ $15,370$ $(2)$ Total contractual $18,800$ $18,800$ $20,732$ $1,5$ $15,650$ $16,900$		)riginal Budget	Final Budget	Actual	Variance Over (Under)
Commodities $\$$ 1,500 $\$$ 1,500 $\$$ 900 $\$$ (6)         Official publications $\$$ 1,500 $\$$ 1,500 $\$$ 900 $\$$ (6)         Office supplies       23,500       23,359       (6)       (7)       (7)       (7)         Total commodities       23,500       23,359       (1)       (7)       (7)       (7)       (7)         Contractual       Travel expense, dues and seminars       2,250       2,260       2,262       (7) <t< th=""><th>GENERAL GOVERNMENT (Continued)</th><th></th><th></th><th></th><th></th></t<>	GENERAL GOVERNMENT (Continued)				
Official publications         \$ 1,500         \$ 1,500         \$ 900         \$ (0)           Office supplies $22,000$ $22,000$ $22,459$ $22,459$ $22,250$ $22,459$ $22,250$ $22,459$ $22,262$ Total commodities $23,500$ $23,359$ $(1)$ $(1)$ $(1)$ $(1)$ $(1)$ $(1)$ $(1)$ $(1)$ $(1)$ $(1)$ $(1)$ $(2)$					
Office supplies $22,000$ $22,459$ $4$ Total commodities $23,500$ $23,350$ $23,359$ $(1)$ Contractual Travel expense, dues and seminars Maintenance - office equipment $2,250$ $2,250$ $2,262$ Maintenance - office equipment $900$ $900$ $895$ $(1)$ Software maintenance $15,650$ $15,370$ $(2)$ $(2,205)$ $2,262$ Total contractual $18,800$ $18,800$ $20,732$ $1,5$ $(2,5)$ $(2,5)$ Total contractual $18,800$ $18,800$ $20,732$ $1,5$ $(2,5)$ H.E.W. Committee Contractual $198,099$ $198,099$ $195,164$ $(2,5)$ Total contractual $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ Total contractual $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ $40,000$					
Total commodities $23,500$ $23,350$ $23,359$ (1)           Contractual Travel expense, dues and seminars Maintenance - office equipment Software maintenance $2,250$ $2,250$ $2,262$ Maintenance - office equipment Software maintenance $900$ $900$ $895$ Software maintenance $15,650$ $15,370$ (2)           Total contractual $18,800$ $18,800$ $20,732$ $1,5$ Total county treasurer $198,099$ $198,099$ $195,164$ $(2,5)$ H.E.W. Committee $40,000$ $40,000$ $40,000$ $40,000$ Total contractual $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ Total contractual $40,000$		\$ 1,500	\$ 1,500	\$ 900	\$ (600)
Contractual Travel expense, dues and seminars $2,250$ $2,250$ $2,262$ Maintenance - office equipment $900$ $900$ $895$ Software maintenance $15,650$ $15,370$ $(2,50)$ Other         -         - $2,205$ $2,250$ Total contractual $18,800$ $18,800$ $20,732$ $1,5$ Total county treasurer $198,099$ $199,099$ $195,164$ $(2,5)$ H.E.W. Committee $20,000$ $40,000$ $40,000$ $40,000$ $40,000$ Total contractual $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ Total contractual $40,000$	Office supplies	 22,000	22,000	22,459	459
Travel expense, dues and seminars $2,250$ $2,250$ $2,262$ Maintenance - office equipment $900$ $900$ $895$ Software maintenance $15,650$ $15,370$ $(2,50)$ Other       -       - $2,205$ $2,27$ Total contractual $18,800$ $18,800$ $20,732$ $1.5$ Total county treasurer $198,099$ $198,099$ $195,164$ $(2.5)$ H.E.W. Committee       Contractual $40,000$ $40,000$ $40,000$ $40,000$ Total contractual $40,000$ <td>Total commodities</td> <td> 23,500</td> <td>23,500</td> <td>23,359</td> <td>(141)</td>	Total commodities	 23,500	23,500	23,359	(141)
Maintenance - office equipment $900$ $900$ $895$ Software maintenance $15,650$ $15,370$ $(2)$ Other         -         - $2,205$ $2,2$ Total contractual $18,800$ $18,800$ $20,732$ $1,5$ Total county treasurer $198,099$ $198,099$ $195,164$ $(2,5)$ H.E.W. Committee         Contractual $40,000$ $40,000$ $40,000$ $40,000$ Total contractual $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ Total contractual $40,000$	Contractual				
Software maintenance $15,650$ $15,370$ $(2,3)$ Other         -         - $2,205$ $2,3$ Total contractual $18,800$ $18,800$ $20,732$ $1,5$ Total county treasurer $198,099$ $198,099$ $195,164$ $(2,5)$ H.E.W. Committee $20,000$ $40,000$ $40,000$ $40,000$ $40,000$ Total contractual $40,000$ $40,000$ $40,000$ $40,000$ $40,000$ County Clerk and Elections $325,786$ $322,786$ $320,216$ $(5,5)$ Part time/extra time $4,000$ $4,000$ $1,072$ $(2,5)$ Election's office salaries $325,786$ $322,786$ $348,233$ $(14,5)$ Commodities		,		,	
Other         -         -         2,205         2,2           Total contractual         18,800         18,800         20,732         1,5           Total county treasurer         198,099         198,099         195,164         (2,5)           H.E.W. Committee         2000         40,000         40,000         40,000         40,000           Total contractual         40,000         40,000         40,000         40,000         40,000           Total contractual         40,000         40,000         40,000         40,000         40,000           Total H.E.W. committee         40,000         40,000         40,000         40,000         40,000           County Clerk and Elections         Personnel         325,786         320,216         (5,5)           Part time/extra time         4,000         4,000         1,072         (2,9)           Election's office salaries         325,786         320,216         (5,5)           Total personnel         362,786         320,216         (5,5)           Commodities         33,000         33,000         26,945         (6,0)           Total personnel         362,786         348,233         (14,5)           Commodities         8,000         8,	• •				
Total contractual       18,800       18,800       20,732       1,9         Total county treasurer       198,099       198,099       195,164       (2,5)         H.E.W. Committee       20,000       40,000       40,000       40,000       40,000         Soil and water conservation district       40,000       40,000       40,000       40,000       40,000         Total contractual       40,000       40,000       40,000       40,000       40,000       40,000         Total contractual       40,000		15,650	15,650	15,370	· ,
Total county treasurer $198,099$ $198,099$ $195,164$ $(2,5)$ H.E.W. Committee       Contractual $40,000$	Other	 -	-	2,205	2,205
H.E.W. Committee         Contractual         Soil and water conservation district         40,000       40,000         Total contractual         40,000       40,000         Total contractual         40,000       40,000         Total contractual         40,000       40,000         Total H.E.W. committee         40,000       40,000         County Clerk and Elections         Personnel         County Clerk's office salaries         325,786       320,216         Flection's office salaries         33,000       33,000         26,945       (6,0         Total personnel       362,786         Commodities       362,786         Office supplies       8,000         8,000       8,000         8,000       8,000         8,000       3,846         Election supplies       28,300         28,300       28,300       25,170	Total contractual	 18,800	18,800	20,732	1,932
Contractual Soil and water conservation district $40,000$ $1,072$ $(2,5)$ $20,00$ $33,000$ $33,000$ $26,945$ $(6,0)$ Total personnel $362,786$ $362,786$ $348,233$ $(14,5)$ $40,000$ $3,846$ $(4,1)$ $40,000$ $3,846$ $(4,1)$ $40,000$ $3,846$ $(4,1)$ $28,300$ $28,300$ $28,300$ $28,300$ $25,170$ $(3,1)$ <td>Total county treasurer</td> <td> 198,099</td> <td>198,099</td> <td>195,164</td> <td>(2,935)</td>	Total county treasurer	 198,099	198,099	195,164	(2,935)
Soil and water conservation district $40,000$ $40,000$ $40,000$ $40,000$ Total contractual $40,000$ $40,000$ $40,000$ $40,000$ Total H.E.W. committee $40,000$ $40,000$ $40,000$ County Clerk and Elections Personnel County Clerk's office salaries $325,786$ $322,786$ $320,216$ $(5,5)$ Part time/extra time $4,000$ $4,000$ $1,072$ $(2,5)$ Election's office salaries $33,000$ $33,000$ $26,945$ $(6,0)$ Total personnel $362,786$ $362,786$ $348,233$ $(14,5)$ Commodities Office supplies $8,000$ $8,000$ $7,174$ $(8)$ Election publications $8,000$ $8,000$ $3,846$ $(4,1)$ Election supplies $28,300$ $28,300$ $25,170$ $(3,1)$	H.E.W. Committee				
Total contractual $40,000$ $40,000$ $40,000$ Total H.E.W. committee $40,000$ $40,000$ $40,000$ County Clerk and Elections         Personnel         County Clerk's office salaries $325,786$ $320,216$ $(5,5,786)$ Part time/extra time $4,000$ $4,000$ $1,072$ $(2,5,786)$ Election's office salaries $33,000$ $33,000$ $26,945$ $(6,6,786)$ Total personnel $362,786$ $348,233$ $(14,5,786)$ Commodities $362,786$ $348,233$ $(14,5,786)$ Commodities $362,786$ $362,786$ $348,233$ $(14,5,786)$ Election publications $8,000$ $8,000$ $7,174$ $(8,786)$ Election publications $8,000$ $8,000$ $3,846$ $(4,1,76)$ Election supplies $28,300$ $28,300$ $25,170$ $(3,1,76)$	Contractual				
Total H.E.W. committee         40,000         40,000         40,000           County Clerk and Elections Personnel         225,786         325,786         320,216         (5,5)           County Clerk's office salaries         325,786         320,216         (5,5)           Part time/extra time         4,000         4,000         1,072         (2,5)           Election's office salaries         33,000         33,000         26,945         (6,0)           Total personnel         362,786         362,786         348,233         (14,5)           Commodities         362,786         362,786         348,233         (14,5)           Commodities         8,000         8,000         7,174         (8)           Election publications         8,000         8,000         3,846         (4,1)           Election supplies         28,300         28,300         25,170         (3,1)	Soil and water conservation district	 40,000	40,000	40,000	-
County Clerk and Elections         Personnel         County Clerk's office salaries         325,786       325,786         Part time/extra time       4,000         Election's office salaries       33,000         33,000       33,000         26,945       (6,0)         Total personnel       362,786         Office supplies       8,000         Softice supplies       28,300         28,300       28,300	Total contractual	 40,000	40,000	40,000	
Personnel       325,786       325,786       320,216       (5,5)         Part time/extra time       4,000       4,000       1,072       (2,9)         Election's office salaries       33,000       33,000       26,945       (6,0)         Total personnel       362,786       362,786       348,233       (14,5)         Commodities       0ffice supplies       8,000       8,000       7,174       (8)         Election publications       8,000       8,000       3,846       (4,1)         Election supplies       28,300       28,300       25,170       (3,1)	Total H.E.W. committee	 40,000	40,000	40,000	-
Part time/extra time       4,000       4,000       1,072       (2,9         Election's office salaries       33,000       33,000       26,945       (6,0         Total personnel       362,786       362,786       348,233       (14,5         Commodities       0ffice supplies       8,000       8,000       7,174       (8         Election publications       8,000       8,000       3,846       (4,1)         Election supplies       28,300       28,300       25,170       (3,1)					
Part time/extra time       4,000       4,000       1,072       (2,9         Election's office salaries       33,000       33,000       26,945       (6,0         Total personnel       362,786       362,786       348,233       (14,5         Commodities       0ffice supplies       8,000       8,000       7,174       (8         Election publications       8,000       8,000       3,846       (4,1)         Election supplies       28,300       28,300       25,170       (3,1)	County Clerk's office salaries	325,786	325,786	320,216	(5,570)
Election's office salaries       33,000       33,000       26,945       (6,0)         Total personnel       362,786       362,786       348,233       (14,5)         Commodities       0ffice supplies       8,000       8,000       7,174       (8)         Election publications       8,000       8,000       3,846       (4,1)         Election supplies       28,300       28,300       25,170       (3,1)					
Commodities         8,000         8,000         7,174         (8           Office supplies         8,000         8,000         3,846         (4,1           Election supplies         28,300         28,300         25,170         (3,1	Election's office salaries	 33,000	33,000	26,945	(6,055)
Office supplies8,0008,0007,174(8Election publications8,0008,0003,846(4,1Election supplies28,30028,30025,170(3,1	Total personnel	 362,786	362,786	348,233	(14,553)
Office supplies8,0008,0007,174(8Election publications8,0008,0003,846(4,1Election supplies28,30028,30025,170(3,1	Commodities				
Election publications8,0008,0003,846(4,1)Election supplies28,30028,30025,170(3,1)		8,000	8,000	7,174	(826)
Election supplies 28,300 28,300 25,170 (3,1					· · ·
				,	
Total commodities         64,300         64,300         55,114         (9,1)	Total commodities	 64,300	64,300	55,114	(9,186)

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - (Continued) NON-GAAP BUDGETARY BASIS GENERAL FUND

#### For the Year Ended November 30, 2015

	)riginal Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued) County Clerk and Elections (Continued)				
Contractual				
Travel expense, dues and seminars	\$ 4,000	\$ 4,000	\$ 2,096	\$ (1,904)
Software maintenance	 48,650	48,650	45,596	(3,054)
Total contractual	 52,650	52,650	47,692	(4,958)
Total county clerk and elections	 479,736	479,736	451,039	(28,697)
Insurance Committee				
Contractual	1 977 151	1 977 151	1 727 560	(00.995)
Hospital and medical insurance	 1,827,454	1,827,454	1,727,569	(99,885)
Total contractual	 1,827,454	1,827,454	1,727,569	(99,885)
Total insurance committee	 1,827,454	1,827,454	1,727,569	(99,885)
Finance Committee				
Personnel				
County Board salary and mileage	85,000	85,000	95,124	10,124
Administrative hearing officer	1,000	1,000	350	(650)
Information technology salary	53,732	53,732	58,675	4,943
Holiday pay	-	-	199	199
Overtime	 -	-	18	18
Total personnel	 139,732	139,732	154,366	14,634
Commodities				
Office publications	100	100	48	(52)
Office supplies	 2,500	2,500	2,854	354
Total commodities	 2,600	2,600	2,902	302
Contractual				
Auditing county office	50,000	50,000	55,084	5,084
Association dues	25,000	25,000	28,812	3,812
Contingencies	137,817	114,767	130,469	15,702
IT and network administration	9,100	9,100	23,525	14,425
Postage meter and rental	3,000	3,000	3,199	199
Economic Development Program	14,317	14,317	12,313	(2,004)
N.W. Illinois Criminal Justice System	 3,000	3,000	3,581	581
Total contractual	 242,234	219,184	256,983	37,799

(This schedule is continued on the following pages.) -71 -

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - (Continued) NON-GAAP BUDGETARY BASIS GENERAL FUND

#### For the Year Ended November 30, 2015

	iginal ıdget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Finance Committee (Continued)				
Capital outlay				
Computer	\$ 88,564	\$ 88,564	\$ 60,663	\$ (27,901)
Other capital improvements	 3,000	3,000	3,000	-
Total capital outlay	 91,564	91,564	63,663	(27,901)
Total finance committee	 476,130	453,080	477,914	24,834
Assessor				
Personnel				
Assessments office salaries	204,704	204,704	204,703	(1)
Board of Review salaries and expense	 10,815	10,815	10,620	(195)
Total personnel	 215,519	215,519	215,323	(196)
Commodities				
Office publications - assessments office	26,000	26,000	25,122	(878)
Office supplies - assessment office	10,000	10,000	6,308	(3,692)
Purchase of office equipment	2,500	2,500	2,349	(151)
Board of Review official publications	300	300	-	(300)
Office supplies - Board of Review	 3,000	3,000	2,937	(63)
Total commodities	 41,800	41,800	36,716	(5,084)
Contractual				
Assessor's school per diem and mileage	400	400	400	-
Travel expense, dues and seminars	750	750	741	(9)
Mapping	4,000	4,000	3,433	(567)
Software maintenance	12,250	12,250	12,250	-
Maintenance - office equipment	 250	250	-	(250)
Total contractual	 17,650	17,650	16,824	(826)
Total assessor	 274,969	274,969	268,863	(6,106)
Superintendent of Schools				
Personnel				
Salary - clerk	 29,275	29,275	27,712	(1,563)
Total personnel	 29,275	29,275	27,712	(1,563)

(This schedule is continued on the following pages.) - 72 -

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - (Continued) NON-GAAP BUDGETARY BASIS GENERAL FUND

		)riginal Budget		Final udget		Actual		Variance Over (Under)
GENERAL GOVERNMENT (Continued)								
Superintendent of Schools (Continued)								
Commodities	¢		٨		<i>•</i>	510	<b>A</b>	
Office supplies	\$	975	\$	975	\$	512	\$	(463)
Total commodities		975		975		512		(463)
Contractual								
Rent		16,500		16,500		16,486		(14)
Contractual services		9,118		9,118		9,923		805
Travel expense		5,112		5,112		4,250		(862)
Office equipment maintenance		500		500		2,323		1,823
Total contractual		31,230		31,230		32,982		1,752
Total superintendent of schools		61,480		61,480		61,206		(274)
Zoning								
Personnel								
Zoning office salaries		148,137		148,137		141,479		(6,658)
Total personnel		148,137		148,137		141,479		(6,658)
Commodities								
Publications		1,000		1,000		309		(691)
Office supplies		4,500		4,500		2,723		(1,777)
Total commodities		5,500		5,500		3,032		(2,468)
Contractual								
Hearings - Board of Appeals		2,700		2,700		1,912		(788)
Regional planning commission		3,780		3,780		2,340		(1,440)
Seminars, dues and travel expense		4,900		4,900		4,309		(591)
Vehicle purchase		4,619		4,619		4,619		-
Vehicle maintenance		1,500		1,500		1,366		(134)
Maintenance - office equipment		2,000		2,000		1,565		(435)
Total contractual		19,499		19,499		16,111		(3,388)
Total zoning		173,136		173,136		160,622		(12,514)
Total general government	\$	4,699,215	\$ 4	4,676,165	\$	4,266,754	\$	(409,411)

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - (Continued) NON-GAAP BUDGETARY BASIS GENERAL FUND

#### For the Year Ended November 30, 2015

Bailiff's salaries         202,950         222,550 $336,490$ $113,94$ School training and personnel expense $2,500$ $2,500$ $ (2,50)$ Overtime $70,000$ $70,000$ $77,991$ $(12,00)$ Part time/extra time $  4,241$ $4,24$ E.S.D.A. salaries $53,060$ $53,060$ $52,789$ $(27)$ Emergency communications salaries $588,422$ $588,422$ $558,403$ $(30,01)$ Total personnel $3,086,778$ $3,106,378$ $3,126,033$ $19,65$ Commodities $17,300$ $17,300$ $19,373$ $2.07$ Uniforms $17,800$ $17,800$ $25,314$ $7,51$ Weapons and ammunition $8,000$ $8,000$ $5,0829$ $5,22$ Contractual $7,115$ $7,115$ $7,115$ $7,633$ $(48)$ Squad car maintenance $35,000$ $35,000$ $39,000$ $39,000$ $23,265$ $(15,73)$ Maintenance of copiers $7,000$		 Original Budget	Final Budget	Actual	Variance Over (Under)
Personnel         Sheriff's department salaries         \$ 2,079,846         \$ 2,079,846         \$ 2,020,736         \$ (59,11)           Bailiff's salaries         202,950         222,550         336,490         113,94           School training and personnel expense         2,500         222,550         -         (2,50)           Overtime         70,000         70,000         77,091         (12,00)           Part time/extra time         -         -         4,241         4,241           E.S.D.A. salaries         53,060         53,060         52,789         (27)           Emergency communications salaries         588,422         558,403         (30,01)           Total personnel         3,086,778         3,106,378         3,126,033         19,65           Commodities         17,300         17,300         19,373         2,07           Uniforms         17,800         17,300         19,373         2,07           Uniforms         3,000         3,000					
Sheriff's department salaries         \$ 2,079,846         \$ 2,079,846         \$ 2,020,736         \$ (59,11)           Bailiff's salaries         202,950         222,550         336,490         113,94           School training and personnel expense         2,500         2,500         -         (2,50)           Overtime         70,000         70,000         77,991         (12,00)           Part time/extra time         -         -         4,241         4,424           E.S.D.A. salaries         53,060         53,060         52,789         (27)           Emergency communications salaries         588,422         588,422         558,403         (30,01)           Total personnel         3,086,778         3,106,378         3,126,033         19,65           Commodities         17,300         17,300         19,373         2,07           Uniforms         17,800         17,300         19,373         2,07           Veiagens and ammunition         8,000         8,000         5,355         (2,64)           Office equipment         2,500         2,500         787         (1,71)           Total commodities         45,600         45,600         50,829         5,222           Contractual         35,000					
Bailiff's salaries         202,950         222,550         336,490         113,94           School training and personnel expense         2,500         2,500         -         (2,50)           Overtime         70,000         70,000         77,991         (12,00)           Part time/extra time         -         -         4,241         4,24           E.S.D.A. salaries         53,060         53,060         52,789         (27)           Emergency communications salaries         588,422         558,403         (30,01)           Total personnel         3,086,778         3,106,378         3,126,033         19,65           Commodities         17,300         17,300         19,373         2,07           Uniforms         17,800         17,800         25,314         7,51           Weapons and ammunition         8,000         8,000         5,355         (2,64)           Office equipment         2,500         2,500         787         (1,71)           Total commodities         45,600         45,600         50,829         5,22           Contractual         7,115         7,115         6,633         (48)           Squad car maintenance         39,000         39,000         23,265					
School training and personnel expense $2,500$ $2,500$ $2,500$ $7,0000$ $7,0000$ $7,0910$ $72,383$ $5,383$ Holidays         90,000         90,000 $77,991$ $(12,000)$ Part time/extra time         -         - $4,241$ $4,241$ E.S.D.A. salaries $53,060$ $53,060$ $52,789$ $(27)$ Emergency communications salaries $588,422$ $558,403$ $(30,01)$ Total personnel $3,086,778$ $3,106,378$ $3,126,033$ $19,65$ Commodities         17,300 $17,300$ $19,373$ $2,07$ Uniforms         17,800 $17,300$ $25,314$ $7,51$ Weapons and ammunition $8,000$ $8,000$ $5,000$ $787$ $(1,11)$ Total commodities $45,600$ $45,600$ $50,829$ $5,22$ Contractual $7,115$ $7,115$ $6,633$ $(48)$ Squad car maintenance $35,000$ $35,000$ $47,940$ $12,94$ Maintenance of copiers		\$	\$	\$	\$ (59,110)
Overtime         70,000         70,000         75,383         5,38           Holidays         90,000         90,000         77,991         (12,00)           Part time/extra time         -         -         4,241         4,24           E.S.D.A. salaries         53,060         53,060         52,789         (27)           Emergency communications salaries         3,086,778         3,106,378         3,126,033         19,65           Commodities         3,086,778         3,106,378         3,126,033         19,65           Commodities         17,300         17,300         19,373         2,07           Uniforms         17,800         17,800         2,314         7,51           Weapons and ammunition         8,000         8,000         5,355         (2,64)           Office equipment         2,500         2,500         787         (1,71)           Total commodities         45,600         45,600         50,829         5,22           Contractual         7,115         7,115         6,633         (48)           Squad car maintenance         39,000         39,000         23,265         (15,73)           Maintenance of copiers         39,000         39,000         23,265         <		,		336,490	
$\begin{array}{c ccccc} \mbox{Holidays} & 90,000 & 90,000 & 77,991 & (12,00) \\ \mbox{Part time/extra time} & - & - & 4,241 & 4,24 \\ \mbox{E.S.D.A. salaries} & 53,060 & 53,060 & 52,789 & (27) \\ \mbox{Emergency communications salaries} & 588,422 & 588,422 & 558,403 & (30,01) \\ \mbox{Total personnel} & 3,086,778 & 3,106,378 & 3,126,033 & 19,65 \\ \mbox{Commodities} & & & & & & & & & & & & & & & & & & &$				-	
Part time/extra time       -       -       4,241       4,24         E.S.D.A. salaries       53,060       52,789       (27         Emergency communications salaries $588,422$ $558,403$ (30,01)         Total personnel $3,086,778$ $3,106,378$ $3,126,033$ 19,65         Commodities       17,300       17,300       19,373       2,07         Uniforms       17,800       17,800       25,314       7,51         Weapons and ammunition       8,000       8,000       5,355       (2,64)         Office equipment       2,500       2,500       787       (1,71)         Total commodities       45,600       45,600       50,829       5,22         Contractual       7,115       7,115       6,633       (48         Squad car maintenance       35,000       35,000       43,000       12,94         Maintenance of copiers       7,000       7,000       50,294       (1,70)         Maintenance of police radios       64,500       64,500       50,290       (14,21)         Contingencies       22,500       22,500       -       (22,50)       22,500       -       (22,50)       E,5,5,75       (65,84)					
E.S.D.A. salaries $53,060$ $52,789$ $(27)$ Emergency communications salaries $588,422$ $588,422$ $558,403$ $(30,01)$ Total personnel $3,086,778$ $3,106,378$ $3,126,033$ $19,65$ Commodities $17,300$ $17,300$ $19,373$ $2,07$ Uniforms $17,800$ $17,800$ $25,314$ $7,51$ Weapons and ammunition $8,000$ $8,000$ $5,355$ $(2,64)$ Office equipment $2,500$ $2,500$ $787$ $(1,71)$ Total commodities $45,600$ $45,600$ $50,829$ $5,22$ Contractual $7,115$ $7,115$ $6,633$ $(48)$ Squad car maintenance $35,000$ $35,000$ $47,940$ $12,94$ Maintenance of copiers $7,000$ $7,000$ $5,294$ $(1,70)$ Maintenance of police radios $64,500$ $64,500$ $50,290$ $(14,21)$ Contingencies $22,500$ $22,500$ $ (22,50)$ E.S.D.A. $146,300$ $122,153$ $(24,14)$ Total contractual $321,415$ $321,415$ $321,415$ $255,575$ Computers $43,765$ $43,765$ $30,735$ $(13,03)$ Vehicle $122,666$ $122,666$ $86,193$ $(36,47)$ Total capital outlay $166,431$ $116,928$ $(49,50)$		90,000	90,000		
Emergency communications salaries $588,422$ $588,422$ $558,403$ $(30,01)$ Total personnel $3,086,778$ $3,106,378$ $3,126,033$ $19,65$ Commodities $0$ ffice and jail supplies $17,300$ $17,300$ $19,373$ $2,07$ Uniforms $17,800$ $17,800$ $25,314$ $7,51$ Weapons and ammunition $8,000$ $8,000$ $8,000$ $5,355$ $(2.64)$ Office equipment $2,500$ $2,500$ $787$ $(1,71)$ Total commodities $45,600$ $45,600$ $50,829$ $5,22$ Contractual $7,115$ $7,115$ $6,633$ $(48)$ Squad car maintenance $39,000$ $39,000$ $23,265$ $(15,73)$ Maintenance of copiers $7,000$ $7,000$ $7,000$ $-22,500$ $-2,2500$ Contingencies $22,500$ $-2,2500$ $-2,2500$ $-2,2500$ $-2,2500$ E.S.D.A.         146,300         146,300         122,153         (24,14)           Total contractual<		-	-		
Total personnel $3,086,778$ $3,106,378$ $3,126,033$ $19,65$ Commodities $0$ ffice and jail supplies $17,300$ $17,300$ $19,373$ $2,07$ Uniforms $17,800$ $17,800$ $25,314$ $7,51$ Weapons and ammunition $8,000$ $8,000$ $5,355$ $(2,64)$ Office equipment $2,500$ $2,500$ $787$ $(1,71)$ Total commodities $45,600$ $45,600$ $50,829$ $5,222$ Contractual $7,115$ $7,115$ $6,633$ $(48)$ Squad car maintenance $39,000$ $39,000$ $39,000$ $23,265$ $(15,73)$ Maintenance of computers $39,000$ $39,000$ $23,265$ $(15,73)$ Maintenance of computers $39,000$ $39,000$ $23,265$ $(15,73)$ Maintenance of police radios $64,500$ $64,500$ $50,290$ $(14,21)$ Contingencies $22,500$ $ (22,50)$ $ (22,50)$ E.S.D.A. $146,300$ $146,300$ $122,153$ $(24,14)$ $(24,14)$ <tr< td=""><td></td><td></td><td></td><td></td><td>(271)</td></tr<>					(271)
Commodities         17,300         17,300         19,373         2,07           Uniforms         17,800         17,800         25,314         7,51           Weapons and ammunition $8,000$ $8,000$ $5,355$ (2,64           Office equipment $2,500$ $2,500$ 787         (1,71           Total commodities $45,600$ $45,600$ $50,829$ $5,222$ Contractual         Training $7,115$ $7,115$ $6,633$ (48           Squad car maintenance $35,000$ $35,000$ $47,940$ $12,94$ Maintenance of copiers $7,000$ $7,000$ $5,0290$ $(1,70)$ Maintenance of police radios $64,500$ $64,500$ $50,290$ $(1,70)$ Maintenance of police radios $22,500$ $2,2500$ $2,2500$ $(22,50)$ E.S.D.A.         146,300         146,300         122,153         (24,14)           Total contractual $321,415$ $321,415$ $325,575$ $(65,84)$ Capital outlay $(22,666)$ $122,666$ $122,666$ $122,666$	Emergency communications salaries	 588,422	588,422	558,403	 (30,019)
Office and jail supplies $17,300$ $17,300$ $19,373$ $2,07$ Uniforms $17,800$ $17,800$ $25,314$ $7,51$ Weapons and ammunition $8,000$ $8,000$ $5,355$ $(2,64)$ Office equipment $2,500$ $2,500$ $787$ $(1,71)$ Total commodities $45,600$ $45,600$ $50,829$ $5,222$ Contractual $7,115$ $7,115$ $6,633$ $(48)$ Squad car maintenance $35,000$ $35,000$ $47,940$ $12,94$ Maintenance of copiers $7,000$ $7,000$ $5,294$ $(1,70)$ Maintenance of police radios $64,500$ $64,500$ $50,290$ $(14,21)$ Contingencies $22,500$ $22,500$ $ (22,50)$ E.S.D.A. $146,300$ $142,115$ $321,415$ $255,575$ $(65,84)$ Capital outlay $321,415$ $321,415$ $30,735$ $(13,03)$ Vehicle $122,666$ $122,666$ $86,193$ $(36,47)$ Total capital outlay $166,431$ $116,928$ $(49,50)$	Total personnel	 3,086,778	3,106,378	3,126,033	19,655
Uniforms17,80017,80025,3147,51Weapons and ammunition $8,000$ $8,000$ $5,355$ $(2,64)$ Office equipment $2,500$ $2,500$ $787$ $(1,71)$ Total commodities $45,600$ $45,600$ $50,829$ $5,22$ Contractual $7,115$ $7,115$ $6,633$ $(48)$ Squad car maintenance $35,000$ $35,000$ $47,940$ $12,94$ Maintenance of copiers $7,000$ $7,000$ $5,294$ $(1,70)$ Maintenance of police radios $64,500$ $64,500$ $50,290$ $(14,21)$ Contingencies $22,500$ $22,500$ $ (22,50)$ E.S.D.A. $146,300$ $142,115$ $255,575$ $(65,84)$ Capital outlay $321,415$ $321,415$ $255,575$ $(65,84)$ Capital outlay $43,765$ $43,765$ $30,735$ $(13,03)$ Vehicle $122,666$ $122,666$ $86,193$ $(36,47)$ Total capital outlay $166,431$ $116,928$ $(49,50)$	Commodities				
Uniforms17,80017,80025,3147,51Weapons and ammunition $8,000$ $8,000$ $5,355$ $(2,64)$ Office equipment $2,500$ $2,500$ $787$ $(1,71)$ Total commodities $45,600$ $45,600$ $50,829$ $5,22$ Contractual $7,115$ $7,115$ $6,633$ $(48)$ Squad car maintenance $35,000$ $35,000$ $47,940$ $12,94$ Maintenance of copiers $7,000$ $7,000$ $5,294$ $(1,70)$ Maintenance of police radios $64,500$ $64,500$ $50,290$ $(14,21)$ Contingencies $22,500$ $22,500$ $ (22,50)$ E.S.D.A. $146,300$ $142,115$ $255,575$ $(65,84)$ Capital outlay $321,415$ $321,415$ $255,575$ $(65,84)$ Capital outlay $43,765$ $43,765$ $30,735$ $(13,03)$ Vehicle $122,666$ $122,666$ $86,193$ $(36,47)$ Total capital outlay $166,431$ $116,928$ $(49,50)$	Office and jail supplies	17,300	17,300	19,373	2,073
Weapons and ammunition $8,000$ $8,000$ $5,355$ $(2,64)$ Office equipment $2,500$ $2,500$ $787$ $(1,71)$ Total commodities $45,600$ $45,600$ $50,829$ $5,220$ Contractual $7,115$ $7,115$ $6,633$ $(48)$ Squad car maintenance $35,000$ $35,000$ $47,940$ $12,94$ Maintenance of copiers $7,000$ $7,000$ $5,294$ $(1,70)$ Maintenance of computers $39,000$ $39,000$ $23,265$ $(15,73)$ Maintenance of police radios $64,500$ $64,500$ $50,290$ $(14,21)$ Contingencies $22,500$ $ (22,50)$ E.S.D.A. $146,300$ $146,300$ $122,153$ $(24,14)$ Total contractual $321,415$ $321,415$ $255,575$ $(65,84)$ Capital outlay $43,765$ $43,765$ $30,735$ $(13,03)$ Vehicle $122,666$ $122,666$ $86,193$ $(36,47)$ Total capital outlay $166,431$ $116,928$ $(49,50)$					7,514
Office equipment $2,500$ $2,500$ $787$ $(1,71)$ Total commodities $45,600$ $45,600$ $50,829$ $5,22$ Contractual Training $7,115$ $7,115$ $6,633$ $(48)$ Squad car maintenance $35,000$ $35,000$ $47,940$ $12,94$ Maintenance of copiers $7,000$ $7,000$ $5,294$ $(1,70)$ Maintenance of police radios $64,500$ $64,500$ $50,290$ $(14,21)$ Contingencies $22,500$ $22,500$ $ (22,50)$ E.S.D.A. $146,300$ $146,300$ $122,153$ $(24,14)$ Total contractual $321,415$ $321,415$ $255,575$ $(65,84)$ Capital outlay Computers $43,765$ $43,765$ $30,735$ $(13,03)$ Vehicle $122,666$ $122,666$ $86,193$ $(36,47)$ Total capital outlay $166,431$ $116,928$ $(49,50)$	Weapons and ammunition	8,000	8,000	5,355	(2,645)
Contractual       7,115       7,115       6,633       (48         Squad car maintenance       35,000       35,000       47,940       12,94         Maintenance of copiers       7,000       7,000       5,294       (1,70         Maintenance of computers       39,000       39,000       23,265       (15,73         Maintenance of police radios       64,500       64,500       50,290       (14,21)         Contingencies       22,500       22,500       -       (22,50)         E.S.D.A.       146,300       146,300       122,153       (24,14)         Total contractual       321,415       321,415       255,575       (65,84)         Capital outlay       43,765       43,765       30,735       (13,03)         Vehicle       122,666       122,666       86,193       (36,47)         Total capital outlay       166,431       166,431       116,928       (49,50)					(1,713)
Training       7,115       7,115       6,633       (48         Squad car maintenance       35,000       35,000       47,940       12,94         Maintenance of copiers       7,000       7,000       5,294       (1,70         Maintenance of computers       39,000       39,000       23,265       (15,73         Maintenance of police radios       64,500       64,500       50,290       (14,21)         Contingencies       22,500       22,500       -       (22,50)         E.S.D.A.       146,300       146,300       122,153       (24,14)         Total contractual       321,415       321,415       255,575       (65,84)         Capital outlay       43,765       43,765       30,735       (13,03)         Vehicle       122,666       122,666       86,193       (36,47)         Total capital outlay       166,431       166,431       116,928       (49,50)	Total commodities	 45,600	45,600	50,829	5,229
Training       7,115       7,115       6,633       (48         Squad car maintenance       35,000       35,000       47,940       12,94         Maintenance of copiers       7,000       7,000       5,294       (1,70         Maintenance of computers       39,000       39,000       23,265       (15,73         Maintenance of police radios       64,500       64,500       50,290       (14,21)         Contingencies       22,500       22,500       -       (22,50)         E.S.D.A.       146,300       146,300       122,153       (24,14)         Total contractual       321,415       321,415       255,575       (65,84)         Capital outlay       43,765       43,765       30,735       (13,03)         Vehicle       122,666       122,666       86,193       (36,47)         Total capital outlay       166,431       166,431       116,928       (49,50)	Contractual				
Squad car maintenance       35,000       35,000       47,940       12,94         Maintenance of copiers       7,000       7,000       5,294       (1,70         Maintenance of computers       39,000       39,000       23,265       (15,73         Maintenance of police radios       64,500       64,500       50,290       (14,21)         Contingencies       22,500       22,500       -       (22,50)         E.S.D.A.       146,300       142,115       221,153       (24,14)         Total contractual       321,415       321,415       255,575       (65,84)         Capital outlay       43,765       43,765       30,735       (13,03)         Vehicle       122,666       122,666       86,193       (36,47)         Total capital outlay       166,431       166,431       116,928       (49,50)		7,115	7,115	6,633	(482)
Maintenance of copiers       7,000       7,000       5,294       (1,70         Maintenance of computers       39,000       39,000       23,265       (15,73         Maintenance of police radios       64,500       64,500       50,290       (14,21)         Contingencies       22,500       22,500       -       (22,50)         E.S.D.A.       146,300       146,300       122,153       (24,14)         Total contractual       321,415       321,415       255,575       (65,84)         Capital outlay       43,765       43,765       30,735       (13,03)         Vehicle       122,666       122,666       86,193       (36,47)         Total capital outlay       166,431       166,431       116,928       (49,50)				47,940	12,940
Maintenance of computers       39,000       39,000       23,265       (15,73)         Maintenance of police radios       64,500       64,500       50,290       (14,21)         Contingencies       22,500       22,500       -       (22,50)         E.S.D.A.       146,300       146,300       122,153       (24,14)         Total contractual       321,415       321,415       255,575       (65,84)         Capital outlay       43,765       43,765       30,735       (13,03)         Vehicle       122,666       122,666       86,193       (36,47)         Total capital outlay       166,431       116,928       (49,50)		7,000	7,000	5,294	(1,706)
Maintenance of police radios       64,500       64,500       50,290       (14,21)         Contingencies       22,500       22,500       -       (22,50)         E.S.D.A.       146,300       146,300       122,153       (24,14)         Total contractual       321,415       321,415       255,575       (65,84)         Capital outlay       43,765       43,765       30,735       (13,03)         Vehicle       122,666       122,666       86,193       (36,47)         Total capital outlay       166,431       116,928       (49,50)					(15,735)
E.S.D.A.       146,300       122,153       (24,14)         Total contractual       321,415       321,415       255,575       (65,84)         Capital outlay       43,765       43,765       30,735       (13,03)         Vehicle       122,666       122,666       86,193       (36,47)         Total capital outlay       166,431       116,928       (49,50)		64,500	64,500	50,290	(14,210)
Total contractual       321,415       321,415       255,575       (65,84)         Capital outlay       43,765       43,765       30,735       (13,03)         Vehicle       122,666       122,666       86,193       (36,47)         Total capital outlay       166,431       116,928       (49,50)	Contingencies	22,500	22,500	-	(22,500)
Capital outlay       43,765       43,765       30,735       (13,03)         Computers       122,666       122,666       86,193       (36,47)         Total capital outlay       166,431       116,928       (49,50)		 146,300	146,300	122,153	(24,147)
Computers43,76543,76530,735(13,03)Vehicle122,666122,66686,193(36,47)Total capital outlay166,431166,431116,928(49,50)	Total contractual	 321,415	321,415	255,575	(65,840)
Computers43,76543,76530,735(13,03)Vehicle122,666122,66686,193(36,47)Total capital outlay166,431166,431116,928(49,50)	Capital outlay				
Vehicle         122,666         86,193         (36,47)           Total capital outlay         166,431         116,928         (49,50)		43,765	43,765	30,735	(13,030)
				,	(36,473)
Total sheriff         3,620,224         3,639,824         3,549,365         (90,45)	Total capital outlay	 166,431	166,431	116,928	(49,503)
	Total sheriff	 3,620,224	3,639,824	3,549,365	(90,459)
Coroner					
Personnel					
Coroner salaries         154,484         154,229         (25)	Coroner salaries	 154,484	154,484	154,229	(255)
Total personnel 154,484 154,229 (25	Total personnel	 154,484	154,484	154,229	(255)

(This schedule is continued on the following pages.) - 74 -

### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - (Continued) NON-GAAP BUDGETARY BASIS GENERAL FUND

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)				
Coroner (Continued)				
Contractual				
Autopsies	\$ 37,912	\$ 37,912	\$ 23,432	\$ (14,480)
Lab fees	6,180	6,180	4,576	(1,604)
Petroleum products	2,472	2,472	861	(1,611)
Total contractual	46,564	46,564	28,869	(17,695)
Total coroner	201,048	201,048	183,098	(17,950)
Corrections				
Personnel	1 515 0 60	1 40 4 9 40	1 101 550	
Corrections salaries	1,515,860	1,496,260	1,434,552	(61,708)
Total personnel	1,515,860	1,496,260	1,434,552	(61,708)
Commodities				
Office supplies	32,500	32,500	27,253	(5,247)
Petroleum products	4,000	4,000	2,973	(1,027)
Food for county prisoners	190,000	190,000	206,206	16,206
Uniforms	7,000	7,000	8,697	1,697
Weapons and ammunition	1,200	1,200	120	(1,080)
Total commodities	234,700	234,700	245,249	10,549
Contractual				
Training expense	2,000	2,000	2,750	750
Out of state travel	5,500	5,500	2,551	(2,949)
Medical expense	135,000	135,000	113,861	(21,139)
Prisoner mental health	15,000	15,000	15,000	-
Vehicle maintenance	2,000	2,000	381	(1,619)
Computer hardware and software	1,000	1,000	-	(1,000)
Computer maintenance	19,000	19,000	10,800	(8,200)
Office equipment maintenance	5,500	5,500	4,275	(1,225)
Total contractual	185,000	185,000	149,618	(35,382)
Total corrections	1,935,560	1,915,960	1,829,419	(86,541)
Total public safety	\$ 5,756,832	\$ 5,756,832	\$ 5,561,882	\$ (194,950)

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - (Continued) NON-GAAP BUDGETARY BASIS GENERAL FUND

#### For the Year Ended November 30, 2015

JUDICIARY AND COURT RELATED           State attorney's office salaries         \$ 564,887 \$ 564,887 \$ 549,317 \$ (15,570)           State attorney's office salaries         \$ 37,858 37,858 35,224 3 (2,615)           Illinois state's attorney and appellate prosecutor         18,000 18,000 -           Total personnel         620,745 620,745 602,560 (118,185)           Commodities         0ffice supplies - state's attorney         13,500 13,500 12,878 (622)           Legal materials and books         15,000 1,5,000 1,3,516 (1,484)           Total commodities         28,500 28,500 26,394 (2,106)           Contractual         1,500 1,500 -         (1,500)           Expert witnesses         1,500 1,500 -         (1,500)           Total contractual         10,000 1,000 -         (1,000)           Total contractual         10,500 10,071 (429)         (2,000)           Total contractual         10,500 10,000 -         (1,000)           Total contractual         10,500 546,000 542,913 (3,087)         (3,087)           Cornucitices         1,500 1,500 543,000 542,913 (3,087)         (3,087)           Total personnel         546,000 546,000 542,913 (3,087)         (3,087)           Commodities         1,500 1,500 531 (969)         (969)           Jury continistion supplies         2,000 2,000 1,018 (92) <t< th=""><th></th><th></th><th>Driginal Budget</th><th></th><th>Final Budget</th><th></th><th>Actual</th><th></th><th>Variance Over (Under)</th></t<>			Driginal Budget		Final Budget		Actual		Variance Over (Under)
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	State's attorney								
State witnesses - fees         37,858         37,858         37,858         35,243 $(2,615)$ Illinois state's atorney and appellate prosecutor         18,000         18,000         18,000         -           Total personnel $620,745$ $620,745$ $602,560$ $(18,185)$ Commodities         Office supplies - state's atorney         13,500         13,500         12,878 $(622)$ Legal materials and books         15,000         13,516 $(1.484)$ Total commodities $(2,106)$ Contractual         28,500         28,500         26,394 $(2,106)$ Contractual         1,500         1,500         - $(1.500)$ Travel expenses, seminars and dues         6,000         6,000         8,287         2,287           Printing appeals and transcripts         2,000         2,000         1,000         - $(1.000)$ Total contractual         10,500         10,500         10,071 $(429)$ Total contractual $10,500$ 10,071 $(429)$ Total contractual         10,500         15,000         542,913 $(3,087)$ Coreuit Clerk         Personnel		\$	564 887	\$	564 887	\$	549 317	\$	(15 570)
Illinois state's attorney and appellate prosecutor $18,000$ $18,000$ $18,000$ $-$ Total personnel $620,745$ $620,745$ $602,560$ $(18,185)$ Commodities         Office supplies - state's attorney $13,500$ $13,500$ $12,878$ $(622)$ Legal materials and books $15,000$ $13,500$ $12,878$ $(622)$ Total commodities $28,500$ $26,394$ $(2,106)$ Contractual         Expert witnesses $1.500$ $1.500$ $ (1,500)$ Total contractual $0.000$ $6.000$ $6.000$ $8.287$ $2.287$ Printing appeals and transcripts $2.000$ $2.000$ $1.784$ $(216)$ Maintenance - office equipment $1.000$ $1.000$ $1.000$ $ (1.000)$ Total contractual $10,500$ $10.971$ $(429)$ Total state's attorney $659,745$ $659,745$ $639,025$ $(20,720)$ Circuit clerk office salaries $546,000$ $542,913$ $(3.087)$ $540,000$ $542,913$		Ψ	,	Ψ		Ψ		Ψ	
Commodities Office supplies - state's attorney Legal materials and books         13,500         13,500         12,878         (622)           Legal materials and books         15,000         13,516         (1,484)           Total commodities         28,500         26,394         (2,106)           Contractual Expert witnesses         1,500         1,500         -         (1,500)           Travel expenses, seminars and dues         6,000         6,000         8,287         2,287           Printing appeals and transcripts         2,000         2,000         1,784         (216)           Maintenance - office equipment         10,500         10,001         -         (1,000)           Total contractual         10,500         10,071         (429)           Total state's attorney         659,745         639,025         (20,720)           Circuit Clerk         Personnel         546,000         542,913         (3,087)           Commodities         1,500         1,500         531         (969)           Jury commission supplies         2,000         2,000         1,840         (160)           Office supplies         2,000         2,000         1,840         (160)           Office supplies         2,000         2,000					,				,
Office supplies - state's attorney $13,500$ $13,500$ $12,878$ $(622)$ Legal materials and books $15,000$ $13,516$ $(1,484)$ Total commodities $28,500$ $28,500$ $26,394$ $(2,106)$ Contractual $28,500$ $28,500$ $26,394$ $(2,106)$ Travel expenses, seminars and dues $6,000$ $6,000$ $8,287$ $2,287$ Printing appeals and transcripts $2,000$ $1,000$ $1.000$ $1.000$ $ (1,000)$ Total contractual $10,500$ $10,500$ $10,071$ $(429)$ Total contractual $10,500$ $10,071$ $(429)$ Total state's attorney $659,745$ $659,745$ $639,025$ $(20,720)$ Circuit Clerk         Personnel $Circuit Clerk$ $86,000$ $546,000$ $542,913$ $(3,087)$ Commodities $1,500$ $1,500$ $1,500$ $1,840$ $(160)$ Ury commission supplies $2,000$ $2,000$ $1,018$ $(982)$ O	Total personnel		620,745		620,745		602,560		(18,185)
Legal materials and books $15,000$ $13,516$ $(1,484)$ Total commodities $28,500$ $28,500$ $26,394$ $(2,106)$ Contractual $28,500$ $28,500$ $26,394$ $(2,106)$ Expert witnesses $1,500$ $1,500$ $ (1,500)$ Travel expenses, seminars and dues $6,000$ $6,000$ $8,287$ $2,287$ Printing appeals and transcripts $2,000$ $2,000$ $1,784$ $(216)$ Maintenance - office equipment $1,000$ $1,000$ $ (1,000)$ Total contractual $10,500$ $10,500$ $10,071$ $(429)$ Total contractual $10,500$ $10,500$ $10,071$ $(429)$ Total state's attorney $659,745$ $639,025$ $(20,720)$ Circuit ClerkPersonnel $246,000$ $546,000$ $542,913$ $(3,087)$ Commodities $1,500$ $1,500$ $531$ $(969)$ Juvenile publications $1,500$ $1,500$ $531$ $(969)$ Juvenile publications $1,500$ $5,000$ $4,001$ $(999)$ Total commodities $8,500$ $8,500$ $6,372$ $(2,128)$ Contractual $12,000$ $10,000$ $1,018$ $(982)$ Prival expenses, seminars and dues $2,000$ $2,000$ $1,018$ $(982)$ Postage $10,000$ $10,000$ $9,915$ $(85)$ Total contractual $12,000$ $12,000$ $10,933$ $(1,067)$	Commodities								
Total commodities $28,500$ $28,500$ $26,394$ $(2,106)$ Contractual Expert witnesses $1,500$ $1,500$ $ (1,500)$ Travel expenses, seminars and dues Printing appeals and transcripts $2,000$ $2,000$ $1,784$ $(2,106)$ Maintenance - office equipment $1,000$ $1,000$ $ (1,000)$ Total contractual $10,500$ $10,000$ $ (1,000)$ Total contractual $10,500$ $10,071$ $(429)$ Total state's attorney $659,745$ $659,745$ $639,025$ $(20,720)$ Circuit Clerk Personnel $246,000$ $546,000$ $542,913$ $(3,087)$ Total personnel $546,000$ $542,913$ $(3,087)$ Commodities $1,500$ $1,500$ $531$ $(969)$ Juvenile publications $1,500$ $1,500$ $531$ $(969)$ Jury commission supplies $2,000$ $2,000$ $4,001$ $(999)$ Total commodities $8,500$ $8,500$ $6,372$ $($	Office supplies - state's attorney		13,500		13,500		12,878		(622)
Contractual       Expert witnesses       1,500       1,500       -       (1,500)         Travel expenses, seminars and dues       6,000       6,000       8,287       2,287         Printing appeals and transcripts       2,000       2,000       1,784       (216)         Maintenance - office equipment       1,000       1,000       -       (1,000)         Total contractual       10,500       10,500       10,071       (429)         Total state's attorney       659,745       659,745       639,025       (20,720)         Circuit Clerk       Personnel       Circuit clerk office salaries       546,000       542,913       (3,087)         Total personnel       546,000       546,000       542,913       (3,087)         Commodities       1,500       1,500       531       (969)         Jury commission supplies       2,000       2,000       1,840       (160)         Office supplies       5,000       5,000       4,001       (999)         Total commodities       8,500       6,372       (2,128)         Contractual       12,000       10,000       9,915       (85)         Total contractual       12,000       10,000       9,915       (85) <td>Legal materials and books</td> <td></td> <td>15,000</td> <td></td> <td>15,000</td> <td></td> <td>13,516</td> <td></td> <td>(1,484)</td>	Legal materials and books		15,000		15,000		13,516		(1,484)
Expert witnesses $1,500$ $1,500$ $ (1,500)$ Travel expenses, seminars and dues $6,000$ $6,000$ $8,287$ $2,287$ Printing appeals and transcripts $2,000$ $2,000$ $1,784$ $(216)$ Maintenance - office equipment $1,000$ $1,000$ $ (1,000)$ Total contractual $10,500$ $10,071$ $(429)$ Total state's attorney $659,745$ $659,745$ $639,025$ $(20,720)$ Circuit ClerkPersonnel $546,000$ $542,913$ $(3,087)$ Total personnel $546,000$ $546,000$ $542,913$ $(3,087)$ Commodities $1,500$ $1,500$ $531$ $(969)$ Juvenile publications $1,500$ $1,500$ $5,000$ $4,001$ Office supplies $2,000$ $2,000$ $1,840$ $(160)$ Office supplies $8,500$ $8,500$ $6,372$ $(2,128)$ Contractual $12,000$ $10,000$ $10,933$ $(1,067)$	Total commodities		28,500		28,500		26,394		(2,106)
Travel expenses, seminars and dues $6,000$ $6,000$ $8,287$ $2,287$ Printing appeals and transcripts $2,000$ $2,000$ $1,784$ $(216)$ Maintenance - office equipment $1,000$ $1,000$ $ (1,000)$ Total contractual $10,500$ $10,071$ $(429)$ Total state's attorney $659,745$ $639,025$ $(20,720)$ Circuit Clerk       Personnel $546,000$ $542,913$ $(3,087)$ Total personnel $546,000$ $542,913$ $(3,087)$ Commodities $1,500$ $1,500$ $531$ $(969)$ Juvenile publications $1,500$ $1,500$ $5,000$ $4,001$ $(999)$ Total commodities $8,500$ $8,500$ $6,372$ $(2,128)$ Contractual $2,000$ $2,000$ $1,018$ $(982)$ Postage $10,000$ $10,000$ $9,915$ $(85)$ Total contractual $12,000$ $12,000$ $10,933$ $(1,067)$	Contractual								
Travel expenses, seminars and dues $6,000$ $6,287$ $2,287$ Printing appeals and transcripts $2,000$ $2,000$ $1,784$ $(216)$ Maintenance - office equipment $1,000$ $ (1,000)$ Total contractual $10,500$ $10,071$ $(429)$ Total state's attorney $659,745$ $659,745$ $639,025$ $(20,720)$ Circuit Clerk       Personnel $546,000$ $542,913$ $(3,087)$ Total personnel $546,000$ $542,913$ $(3,087)$ Commodities $1,500$ $1,500$ $531$ $(969)$ Juvenile publications $1,500$ $1,500$ $5,000$ $4,001$ $(999)$ Total commodities $8,500$ $8,500$ $6,372$ $(2,128)$ Contractual       Travel expenses, seminars and dues $2,000$ $2,000$ $1,018$ $(982)$ Postage $10,000$ $10,000$ $10,933$ $(1,067)$	Expert witnesses		1,500		1,500		-		(1,500)
Printing appeals and transcripts Maintenance - office equipment $2,000$ $2,000$ $1,784$ $(216)$ Maintenance - office equipment $10,000$ $ (1,000)$ Total contractual $10,500$ $10,071$ $(429)$ Total state's attorney $659,745$ $639,025$ $(20,720)$ Circuit Clerk Personnel Circuit clerk office salaries $546,000$ $542,913$ $(3,087)$ Total personnel $546,000$ $542,913$ $(3,087)$ Commodities $1,500$ $1,500$ $531$ $(969)$ Juvenile publications $1,500$ $5,000$ $5,000$ $4,001$ $(999)$ Total commodities $8,500$ $8,500$ $6,372$ $(2,128)$ Contractual $12,000$ $10,000$ $10,933$ $(1,067)$			6,000				8,287		
Total contractual       10,500       10,500       10,071       (429)         Total state's attorney       659,745       639,025       (20,720)         Circuit Clerk Personnel Circuit clerk office salaries       546,000       542,913       (3,087)         Total personnel       546,000       542,913       (3,087)         Commodities Juvenile publications       1,500       1,500       531       (969)         Jury commission supplies       2,000       2,000       1,840       (160)         Office supplies       8,500       8,500       6,372       (2,128)         Contractual       Travel expenses, seminars and dues       2,000       2,000       1,018       (982)         Postage       10,000       10,000       9,915       (85)         Total contractual       12,000       12,000       10,933       (1,067)			2,000		2,000		1,784		
Total state's attorney       659,745       639,025       (20,720)         Circuit Clerk Personnel Circuit clerk office salaries       546,000       542,913       (3,087)         Total personnel       546,000       546,000       542,913       (3,087)         Commodities       1,500       1,500       531       (969)         Juvenile publications       1,500       1,500       5,311       (969)         Jury commission supplies       2,000       2,000       1,840       (160)         Office supplies       8,500       8,500       6,372       (2,128)         Contractual       Travel expenses, seminars and dues       2,000       2,000       1,018       (982)         Postage       10,000       10,000       9,915       (85)         Total contractual       12,000       12,000       10,933       (1,067)	Maintenance - office equipment		1,000		1,000		-		(1,000)
Circuit Clerk       Personnel         Circuit clerk office salaries       546,000       542,913       (3,087)         Total personnel       546,000       542,913       (3,087)         Commodities       546,000       542,913       (3,087)         Commodities       1,500       1,500       531       (969)         Jury commission supplies       2,000       2,000       1,840       (160)         Office supplies       5,000       5,000       4,001       (999)         Total commodities       8,500       8,500       6,372       (2,128)         Contractual       2,000       2,000       1,018       (982)         Postage       10,000       10,000       9,915       (85)         Total contractual       12,000       12,000       10,933       (1,067)	Total contractual		10,500		10,500		10,071		(429)
Personnel       546,000       546,000       542,913       (3,087)         Total personnel       546,000       546,000       542,913       (3,087)         Commodities       1,500       546,000       542,913       (3,087)         Juvenile publications       1,500       1,500       531       (969)         Jury commission supplies       2,000       2,000       1,840       (160)         Office supplies       5,000       5,000       4,001       (999)         Total commodities       8,500       8,500       6,372       (2,128)         Contractual       10,000       10,000       9,915       (85)         Total contractual       12,000       12,000       10,933       (1,067)	Total state's attorney		659,745		659,745		639,025		(20,720)
Circuit clerk office salaries       546,000       542,913       (3,087)         Total personnel       546,000       542,913       (3,087)         Commodities       1,500       546,000       542,913       (3,087)         Juvenile publications       1,500       1,500       531       (969)         Jury commission supplies       2,000       2,000       1,840       (160)         Office supplies       8,500       8,500       6,372       (2,128)         Contractual       7ravel expenses, seminars and dues       2,000       2,000       1,018       (982)         Postage       10,000       10,000       9,915       (85)         Total contractual       12,000       12,000       10,933       (1,067)	Circuit Clerk								
Total personnel       546,000       542,913       (3,087)         Commodities       Juvenile publications       1,500       1,500       531       (969)         Jury commission supplies       2,000       2,000       1,840       (160)         Office supplies       2,000       5,000       4,001       (999)         Total commodities       8,500       8,500       6,372       (2,128)         Contractual       Travel expenses, seminars and dues       2,000       2,000       1,018       (982)         Postage       10,000       10,000       9,915       (85)         Total contractual       12,000       12,000       10,933       (1,067)	Personnel								
Commodities         Juvenile publications       1,500       1,500       531       (969)         Jury commission supplies       2,000       2,000       1,840       (160)         Office supplies       5,000       5,000       4,001       (999)         Total commodities       8,500       8,500       6,372       (2,128)         Contractual       Travel expenses, seminars and dues       2,000       2,000       1,018       (982)         Postage       10,000       10,000       9,915       (85)         Total contractual       12,000       12,000       10,933       (1,067)	Circuit clerk office salaries		546,000		546,000		542,913		(3,087)
Juvenile publications       1,500       1,500       531       (969)         Jury commission supplies       2,000       2,000       1,840       (160)         Office supplies       5,000       5,000       4,001       (999)         Total commodities       8,500       8,500       6,372       (2,128)         Contractual       Travel expenses, seminars and dues       2,000       2,000       1,018       (982)         Postage       10,000       10,000       9,915       (85)         Total contractual       12,000       12,000       10,933       (1,067)	Total personnel		546,000		546,000		542,913		(3,087)
Jury commission supplies       2,000       2,000       1,840       (160)         Office supplies       5,000       5,000       4,001       (999)         Total commodities       8,500       8,500       6,372       (2,128)         Contractual       Travel expenses, seminars and dues       2,000       2,000       1,018       (982)         Postage       10,000       10,000       9,915       (85)         Total contractual       12,000       12,000       10,933       (1,067)	Commodities								
Office supplies       5,000       5,000       4,001       (999)         Total commodities       8,500       8,500       6,372       (2,128)         Contractual       Travel expenses, seminars and dues       2,000       2,000       1,018       (982)         Postage       10,000       10,000       9,915       (85)         Total contractual       12,000       12,000       10,933       (1,067)	Juvenile publications		1,500		1,500		531		(969)
Total commodities       8,500       8,500       6,372       (2,128)         Contractual       Travel expenses, seminars and dues       2,000       2,000       1,018       (982)         Postage       10,000       10,000       9,915       (85)         Total contractual       12,000       12,000       10,933       (1,067)	Jury commission supplies		2,000		2,000		1,840		(160)
Contractual         Travel expenses, seminars and dues       2,000       2,000       1,018       (982)         Postage       10,000       10,000       9,915       (85)         Total contractual       12,000       12,000       10,933       (1,067)	Office supplies		5,000		5,000		4,001		(999)
Travel expenses, seminars and dues       2,000       2,000       1,018       (982)         Postage       10,000       10,000       9,915       (85)         Total contractual       12,000       12,000       10,933       (1,067)	Total commodities		8,500		8,500		6,372		(2,128)
Travel expenses, seminars and dues       2,000       2,000       1,018       (982)         Postage       10,000       10,000       9,915       (85)         Total contractual       12,000       12,000       10,933       (1,067)	Contractual								
Postage         10,000         10,000         9,915         (85)           Total contractual         12,000         12,000         10,933         (1,067)			2,000		2,000		1,018		(982)
			10,000						
Total circuit clerk 566,500 566,500 (6,282)	Total contractual		12,000		12,000		10,933		(1,067)
	Total circuit clerk		566,500		<u>566,50</u> 0		560,218		(6,282)

(This schedule is continued on the following pages.)

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - (Continued) NON-GAAP BUDGETARY BASIS GENERAL FUND

	iginal udget	Final Budget	Actual	Variance Over (Under)
JUDICIARY AND COURT RELATED				
(Continued)				
Judiciary				
Personnel				
Judges reimbursement salary	\$ 2,400	\$ 2,400	\$ 2,428	\$ 28
Public defenders on contract	168,741	168,741	168,741	-
Administrative assistant salary	 41,082	41,082	41,082	-
Total personnel	 212,223	212,223	212,251	28
Commodities				
Office supplies	3,000	3,000	1,255	(1,745)
Purchase - office equipment	 3,500	3,500	4,680	1,180
Total commodities	 6,500	6,500	5,935	(565)
Contractual				
CASA	5,000	5,000	5,000	-
Appointed attorneys	36,750	49,600	49,577	(23)
Expert witness	6,000	6,000	5,608	(392)
Interpreter	10,500	10,500	14,505	4,005
Seminars	4,000	4,000	2,763	(1,237)
Psychiatric cases	7,000	17,200	17,207	7
Jurors circuit court - per diem and mileage	15,750	15,750	15,292	(458)
Maintenance - office equipment	 3,500	3,500	1,782	(1,718)
Total contractual	 88,500	111,550	111,734	184
Total judiciary	 307,223	330,273	329,920	(353)
Probation				
Personnel				
Salaries	 640,000	640,000	631,353	(8,647)
Total personnel	 640,000	640,000	631,353	(8,647)
Contractual				
Juvenile detention fees	 30,000	 30,000	 30,165	 165
Total contractual	 30,000	30,000	30,165	165
Total probation	670,000	670,000	661,518	(8,482)

### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - (Continued) NON-GAAP BUDGETARY BASIS GENERAL FUND

		Original Budget		Final Budget		Actual		Variance Over (Under)
JUDICIARY AND COURT RELATED (Continued)								
Focus House								
Personnel								
Salaries	\$	943.300	\$	943.300	\$	879,584	\$	(63,716)
Part time/extra time	Ψ	270,000	Ψ	270,000	Ψ	275,462	Ψ	5,462
Total personnel		1,213,300		1,213,300		1,155,046		(58,254)
Commodities								
Supplies		5,000		5,000		2,942		(2,058)
Total commodities		5,000		5,000		2,942		(2,058)
Contractual								
Telephone		12,500		12,500		12,628		128
Transportation and conferences		13,000		13,000		7,295		(5,705)
Personal care and hygiene		1,750		1,750		50		(1,700)
Medical expenses and personal care		2,000		2,000		1,602		(398)
Total contractual		29,250		29,250		21,575		(7,675)
Total focus house		1,247,550		1,247,550		1,179,563		(67,987)
Total judiciary and court related		3,451,018		3,474,068		3,370,244		(103,824)
TOTAL EXPENDITURES	\$	13,907,065	\$	13,907,065	\$	13,198,880	\$	(708,185)

NONMAJOR GOVERNMENTAL FUNDS

#### COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

November 30, 2015

	Special Revenue												
				County	oper	County							
		County		lighway		Motor				Mental			
		Bridge		gineering		Fuel Tax	Tu	berculosis		Health			
ASSETS													
Cash and cash equivalents	\$	539,386	\$	55,218	\$	194,724	\$	35,622	\$	455,170			
Investments		-		-		-		-		-			
Property taxes receivable		753,000		-		-		34,080		755,000			
Accounts receivable		-		-		374,188		-		-			
Prepaid items		-		-		-		-		-			
Advances to other funds		-		-		-		-		-			
Due from other funds		-		-		-		-		-			
TOTAL ASSETS	\$	1,292,386	\$	55,218	\$	568,912	\$	69,702	\$	1,210,170			
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES													
LIABILITIES													
Accounts payable	\$	42,253	\$	-	\$	-	\$	-	\$	-			
Unearned grant revenue		-		-		-		-		-			
Due to other funds		-		-		312,226		-		-			
Total liabilities		42,253		-		312,226		-		-			
DEFERRED INFLOWS OF RESOURCES													
Unavailable revenue - property taxes		753,000		-		-		34,080		755,000			
Total deferred inflows of resources		753,000		-		-		34,080		755,000			
FUND BALANCES													
Nonspendable - Advances		-		-		-		-		-			
Restricted for													
Retirement		-		-		-		-		-			
Public safety		-		-		-		-		-			
Judiciary and court related		-		-		-		-		-			
Highways and streets		497,133		55,218		256,686		-		-			
Insurance		-		-		-		-		-			
Health and welfare		-		-		-		35,622		455,170			
Specific purpose		-		-		-		-		-			
Assigned													
Capital projects		-		-		-		-		-			
Total fund balances		497,133		55,218		256,686		35,622		455,170			
TOTAL LIABILITIES, DEFERRED INFLOWS													
OF RESOURCES AND FUND BALANCES	\$	1,292,386	\$	55,218	\$	568,912	\$	69,702	\$	1,210,170			

Soard of Health	ependent Children	Animal Control	Po	Pet pulation			,	War Veteran's Assistance	1	Drug Assistance		Social Security ontribution	Cooperativ Extension Service	
\$ 53,189	\$ 141,723	\$ 212,909	\$	4,295	\$	1,525	\$	-	\$	33,927	\$	575,881	\$	139,021
-	-	-		-		- 227,500		- 75,000		-		- 860,000		- 140,000
77,648	53,478	-		-		-		-		-		-		-
-	-	-		-		-		-		-		-		-
-	-	-		-		-		-		-		-		-
\$ 130,837	\$ 195,201	\$ 212,909	\$	4,295	\$	229,025	\$	75,000	\$	33,927	\$	1,435,881	\$	279,021
\$ - 6,201	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
-	-	-		-		-		-		-		-		-
6,201	-	-		-		-		-		-		-		-
-	-	-		-		227,500		75,000		-		860,000		140,000
-	-	-		-		227,500		75,000		-		860,000		140,000
-	-	-		-		-		-		-		-		-
_	-	-		_		-		-		-		575,881		-
-	195,201	-		-		-		-		33,927		-		-
-	-	-		-		-		-		-		-		-
-	-	-		-		-		-		-		-		-
124,636	-	212,909		4,295		1,525		-		-		-		-
-	-	-		-		-		-		-		-		139,021
-	-	-		-		-		-		-		-		-
124,636	195,201	212,909		4,295		1,525		-		33,927		575,881		139,021
130,837	\$ 195,201	\$ 212,909	\$	4,295	\$	229,025	\$	75,000	\$	33,927	\$	1,435,881	\$	279,021

(This statement is continued on the following pages.) - 80 -

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

November 30, 2015

	Special Revenue												
				Drug	-	Storm			Court				
	State'	s Attorney	Traffic		Water		Law		D	ocument			
	Aut	omation	Pı	revention	Ma	Management		Library	5	Storage			
ASSETS													
Cash and cash equivalents	\$	7,615	\$	26,984	\$	-	\$	3,487	\$	237,271			
Investments		-		-		61,247		-		-			
Property taxes receivable		-		-		-		-		-			
Accounts receivable		-		-		-		1,656		3,562			
Prepaid items		-		-		-		-		-			
Advances to other funds		-		-		-		-		-			
Due from other funds		-		-		-		-		-			
TOTAL ASSETS	\$	7,615	\$	26,984	\$	61,247	\$	5,143	\$	240,833			
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES													
LIABILITIES													
Accounts payable	\$	-	\$	-	\$	-	\$	-	\$	-			
Unearned grant revenue		-		-		-		-		-			
Due to other funds		-		-		-		-		-			
Total liabilities		-		-		-		-		-			
DEFERRED INFLOWS OF RESOURCES													
Unavailable revenue - property taxes		-		-		-		-		-			
Total deferred inflows of resources		-		-		-		-		-			
FUND BALANCES													
Nonspendable - Advances		-		-		-		-		-			
Restricted for													
Retirement		-		-		-		-		-			
Public safety		-		26,984		-		-		-			
Judiciary and court related		7,615		-		-		5,143		240,833			
Highways and streets		-		-		61,247		-		-			
Insurance		-		-		-		-		-			
Health and welfare		-		-		-		-		-			
Specific purpose		-		-		-		-		-			
Assigned													
Capital projects		-		-		-		-		-			
Total fund balances		7,615		26,984		61,247		5,143		240,833			
TOTAL LIABILITIES, DEFERRED INFLOWS	¢		۴	<b>0</b> < 0.0 1	۴	(1.0)=	۵	<b>5</b> 1 (2)	¢	240.022			
OF RESOURCES AND FUND BALANCES	\$	7,615	\$	26,984	\$	61,247	\$	5,143	\$	240,833			

	ax Sale tomation		ESDA stribution		EOC		robation Services	•	cial Revenue Victim Impact		Aarriage		County rdinance		ecorder's utomation	Suj	cuit Clerk pport and intenance
¢	10 507	¢	(2.142	¢	0.200	¢	209 912	¢	1 265	¢	2 259	¢	27.524	¢	140 122	¢	19 470
\$	18,587	\$	62,142	\$	8,298	\$	208,812	\$	1,265	\$	3,358	\$	27,524	\$	140,122	\$	18,472
	-		-		-		-		-		-		-		-		-
	-		17,253		-		10,753		-		-		2,730		-		2,135
	-		-		-		-		-		-		-		-		-
	-		-		-		-		-		-		-		-		-
	-		-		-		-		-		-		-		-		-
\$	18,587	\$	79,395	\$	8,298	\$	219,565	\$	1,265	\$	3,358	\$	30,254	\$	140,122	\$	20,607
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	-		-		-		-		-		-		-		-		-
	-		-		-		-		-		-		-		-		-
	-		-		-		-		-		-		-		-		-
	-		-		-		-		-		-		-		-		-
	_		-		_		_		_		_		_		-		_
	-		-		-		-		-		-		-		-		-
	-		79,395		8,298		-		-		-		-		-		-
	-		-		-		219,565		1,265		3,358		-		-		20,607
	-		-		-		-		-		-		-		-		-
	-		-		-		-		-		-		-		-		-
	18,587		-		-		-		-		-		30,254		140,122		-
	-		-		-		-		-		-		-		-		-
	18,587		79,395		8,298		219,565		1,265		3,358		30,254		140,122		20,607
¢	18,587	\$	79,395	\$	8,298	\$	219,565	\$	1,265	\$	3,358	\$	30,254	\$	140,122	¢	20,607

(This statement is continued on the following pages.) - 82 -

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

November 30, 2015

			5	Speci	al Revenue				
			Hotel/	speen			rrestee's		
	Μ	edical	Motel		DUI	I	Medical	Re	corder's
	Reim	oursement	Tax	Eq	uipment		Cost		GIS
ASSETS									
Cash and cash equivalents	\$	6,346	\$ 11,722	\$	19,007	\$	40,688	\$	37,826
Investments		-	-		-		-		-
Property taxes receivable		-	-		-		-		-
Accounts receivable		-	2,824		-		-		7,644
Prepaid items		-	-		-		-		-
Advances to other funds		-	-		-		-		-
Due from other funds		-	-		-		-		-
TOTAL ASSETS	\$	6,346	\$ 14,546	\$	19,007	\$	40,688	\$	45,470
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
LIABILITIES									
Accounts payable	\$	-	\$ -	\$	-	\$	-	\$	6,551
Unearned grant revenue		-	-		-		-		-
Due to other funds		-	-		-		-		6,395
Total liabilities		-	-		-		-		12,946
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue - property taxes		-	-		-		-		-
Total deferred inflows of resources		-	-		-		-		-
FUND BALANCES									
Nonspendable - Advances		-	-		-		-		-
Restricted for									
Retirement		-	-		-		-		-
Public safety		6,346	-		19,007		40,688		-
Judiciary and court related		-	-		-		-		-
Highways and streets		-	-		-		-		-
Insurance		-	-		-		-		-
Health and welfare		-	-		-		-		-
Specific purpose		-	14,546		-		-		32,524
Assigned									
Capital projects		-	-		-		-		-
Total fund balances		6,346	14,546		19,007		40,688		32,524
TOTAL LIABILITIES, DEFERRED INFLOWS									
OF RESOURCES AND FUND BALANCES	\$	6,346	\$ 14,546	\$	19,007	\$	40,688	\$	45,470

corder's	Vital				cial Revenue	Cir	cuit Clerk					
Special Fund	ecords omation	C	GIS ommittee	Court tomation	Juvenile estitution		ration and inistration	leral/State Grants	С	oroner's		IFiber
\$ 57,598 -	\$ 3,705	\$	184,157 300,000	\$ 182,210	\$ 9,986 -	\$	16,285	\$ 5,606	\$	4,784	\$	111,231 -
-	-		- 6,551	- 3,590	-		-	-		-		-
-	-		-	-	-		-	-		-		-
-	-		- 6,395	-	-		-	-		-		-
\$ 57,598	\$ 3,705	\$	497,103	\$ 185,800	\$ 9,986	\$	16,285	\$ 5,606	\$	4,784	\$	111,231
\$ -	\$ -	\$	-	\$ -	\$ -	\$	-	\$ -	\$	-	\$	-
-	-		-	-	-		-	-		-		-
-	-		-	_	_		_	_		_		-
-	-		-	-	-		-	-		-		-
-	-		-	-	_		-	_		-		-
-	-		-	-	-		-	-		-		-
-	-		-	-	-		-	-		-		-
-	-		-	- 185,800	- 9,986		- 16,285	-		-		-
-	-		-	-	-		-	-		-		-
-	-		-	-	-		-	-		- 4,784		-
57,598	3,705		497,103	-	-		-	5,606		-		111,231
-	-		-	-	-		-	-		-		-
57,598	3,705		497,103	185,800	9,986		16,285	5,606		4,784		111,231
\$ 57,598	\$ 3,705	\$	497,103	\$ 185,800	\$ 9,986	¢	16,285	\$ 5,606	\$	4,784	¢	111,231

(This statement is continued on the following page.) - 84 -

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

November 30, 2015

					Spe	cial Revenu	ıe			
		Insurance Premium Levy		Citation cuit Clerk	Ē	-Citation Sheriff	Se	x Offender egistration		ministrative Sow Fund
ASSETS										
Cash and cash equivalents	\$	806,262	\$	12,946	\$	3,669	\$	9,908	\$	41,278
Investments		-		-		-		-		-
Property taxes receivable		475,000		-		-		-		-
Accounts receivable		-		-		-		-		-
Prepaid items		-		-		-		-		-
Advances to other funds		-		-		-		-		-
Due from other funds		-		-		-		-		-
TOTAL ASSETS	\$	1,281,262	\$	12,946	\$	3,669	\$	9,908	\$	41,278
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES										
LIABILITIES										
Accounts payable	\$	-	\$	-	\$	-	\$	-	\$	11,442
Unearned grant revenue		-		-		-		-		-
Due to other funds		-		-		-		-		-
Total liabilities		-		-		-		-		11,442
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenue - property taxes		475,000		-		-				
Total deferred inflows of resources		475,000		-		-		-		-
FUND BALANCES										
Nonspendable - Advances		-		-		-		-		-
Restricted for										
Retirement		-		-		-		-		-
Public safety		-		-		3,669		9,908		29,836
Judiciary and court related		-		12,946		-		-		-
Highways and streets		-		-		-		-		-
Insurance		806,262		-		-		-		-
Health and welfare		-		-		-		-		-
Specific purpose		-		-		-		-		-
Assigned										
Capital projects		-		-		-		-		-
Total fund balances		806,262		12,946		3,669		9,908		29,836
TOTAL LIABILITIES, DEFERRED INFLOW	<i>*</i>	1 001 070	¢	10.045	¢	0.000	¢	0.000	¢	41.050
OF RESOURCES AND FUND BALANCES	\$	1,281,262	\$	12,946	\$	3,669	\$	9,908	\$	41,278

	<b>Capital</b>	Pro	ojects	•	Total
Val	Revolving	1	Thorpe Road	G	Nonmajor overnmental
ve	hicle Purchase		Overpass		Funds
\$	272,235	\$	-	\$	5,043,976
	-		371,337		732,584
	-		-		3,319,580
	-		-		564,012
	160,000		-		160,000
	-		-		6,395
				+	
\$	432,235	\$	371,337	\$	9,826,547
\$	-	\$	-	\$	60,246
	-		-		6,201
	-		-		318,621
	-		-		385,068
	_		-		3,319,580
	-		-		3,319,580
	160,000		-		160,000
	-		-		575,881
	-		-		453,259
	-		-		723,403
	-		371,337		1,241,621
	-		-		806,262
	-		-		838,941
	-		-		1,050,297
	272,235		-		272,235
	432,235		371,337		6,121,899
\$	432,235	\$	371,337	\$	9,826,547

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

				Spe	cial Revenue		
	County Bridge	Cou High Engine	nty way	•	County Motor Fuel Tax	erculosis	Mental Health
REVENUES							
Taxes	\$ 727,859	\$	-	\$	823,982	\$ 33,917	\$ 809,527
Fines and fees	-		-		-	-	-
Intergovernmental	925		-		250,010	-	-
Charges for services	-		-		-	960	-
Investment income	1,488		50		601	-	439
Miscellaneous	 -		-		-	-	-
Total revenues	 730,272		50		1,074,593	34,877	809,966
EXPENDITURES							
Current							
General government	-		-		-	-	-
Public safety	-		-		-	-	-
Judiciary and court related	-		-		-	-	-
Highways and streets Health and welfare	189,859		-		1,349,963	- 31,866	- 811,931
Debt service	-		-		-	51,800	811,931
Principal	-		-		-	-	-
Interest and fiscal charges	-		-		-	-	-
Capital outlay	 955,463		-		-	-	-
Total expenditures	 1,145,322		-		1,349,963	31,866	811,931
EXCESS (DEFICIENCY) OF REVENUES							
OVER EXPENDITURES	 (415,050)		50		(275,370)	3,011	(1,965)
OTHER FINANCING SOURCES (USES)							
Transfers in	-		-		-	843	-
Transfers (out)	 -		-		-	-	-
Total other financing sources (uses)	 -		-		-	843	
NET CHANGE IN FUND BALANCES	(415,050)		50		(275,370)	3,854	(1,965)
FUND BALANCES, DECEMBER 1	 912,183		55,168		532,056	31,768	457,135
FUND BALANCES, NOVEMBER 30	\$ 497,133	\$	55,218	\$	256,686	\$ 35,622	\$ 455,170

Board of Health		Dependent Children		Animal Control	Senior Pet Social Population Service			War Veteran's Assistance			Drug Assistance		Social Security Contribution		Cooperative Extension Service	
\$	-	\$-	9	6 -	\$ -	\$	210,647	\$	74,533	\$	-	\$	819,569	\$	139,021	
	149,100	-		161,055	-		-		-		-		-		-	
	358,580	586,22		-	-		-		-		15,099		-		-	
	34,550	6,59		-	20,933		-		-		-		-		-	
	-	8		-	-		-		-		-		1,058		-	
	39,464	42,16	)	-	-		-		-		91		5,237		-	
	581,694	635,06	7	161,055	20,933		210,647		74,533		15,190		825,864		139,021	
											-		99,622		137,987	
	-	291,67	3	-	-		-		-		1,000		332,341		- 137,987	
	-		<i>,</i>	-	_		-		-		-		223,633		-	
	_	-		-	-		-		-		-		80,893		-	
	833,098	-		163,324	20,126		215,644		74,533		-		60,491		-	
	-	78,23	5	-	-		-		-		-		-		-	
	-	1,42		-	-		-		-		-		-		-	
	-	4,98	3	-	-		-		-		-		-		-	
	833,098	376,32	2	163,324	20,126		215,644		74,533		1,000		796,980		137,987	
	(251,404)	258,74	5	(2,269)	807		(4,997)		-		14,190		28,884		1,034	
	85,000 (843)	(250,82	5)	-	-		-		-		-		- (467)		-	
	84,157	(250,82	,		-								(467)			
	04,137	(230,82	,	-	-		-		-		-		(407)		-	
	(167,247)	7,92	0	(2,269)	807		(4,997)		-		14,190		28,417		1,034	
	291,883	187,28	1	215,178	3,488		6,522		-		19,737		547,464		137,987	
\$	124,636	\$ 195,20	1 §	5 212,909	\$ 4,295	\$	1,525	\$		\$	33,927	\$	575,881	\$	139,021	

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

				5	opecia	l Revenue		
		s Attorney	T	Drug raffic	s V	storm Vater	Law	Court Document
	Aut	omation	Pre	vention	Mar	agement	Library	Storage
REVENUES								
Taxes	\$	-	\$	-	\$	-	\$ - 5	5 -
Fines and fees		-		-		-	-	-
Intergovernmental		-		-		-	-	-
Charges for services		3,063		-		-	24,822	54,290
Investment income		-		-		183	-	469
Miscellaneous		-		12,252		-	-	-
Total revenues		3,063		12,252		183	24,822	54,759
EXPENDITURES								
Current								
General government		-		-		-	-	-
Public safety		-		11,802		-	-	-
Judiciary and court related		-		-		-	23,853	30,682
Highways and streets		-		-		-	-	-
Health and welfare Debt service		-		-		-	-	-
Principal								
Interest and fiscal charges		-		_		-	-	-
Capital outlay		_		-		-	-	28,633
Cupital buildy								20,000
Total expenditures		-		11,802		-	23,853	59,315
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		3,063		450		183	969	(4,556)
OTHER FINANCING SOURCES (USES)								
Transfers in		-		-		-	-	-
Transfers (out)		-		-		-	-	(25,000)
Total other financing sources (uses)		-		-		-	-	(25,000)
NET CHANGE IN FUND BALANCES		3,063		450		183	969	(29,556)
FUND BALANCES, DECEMBER 1		4,552		26,534		61,064	4,174	270,389
FUND BALANCES, NOVEMBER 30	\$	7,615	\$	26,984	\$	61,247	\$ 5,143	\$ 240,833

Tax Sale Automation			ESDA						robation	<u>op</u>	victim		(		County		corder's	Sup	uit Clerk port and
Aut	omation	Distribu	tion		EOC	2	ervices		Impact	IV	Iarriage	0	rdinance	Au	tomation	Mai	ntenance		
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
	-	67	- 7,637		-		176,950		2,545		-		35,927 604		-		- 7,132		
	- 5,418	07	-		-		-		-		-		-		- 27,757		180		
	-		-		-		167		-		6		-		91		-		
	-		633		578		334		-		460		-		-		-		
	5,418	68	3,270		578		177,451		2,545		466		36,531		27,848		7,312		
	1,787		-		8,428		-		-		-		47,197		37,489		-		
	-	5	5,162		-		-		-		-		-		-		-		
	-		-		-		109,111		2,170		-		-		-		7,500		
	-		-		-		-		-		-		-		-		-		
	-		-		-		-		-		-		-		-		-		
	1,855		-		4,417		3,043		-		-		-		-		-		
	3,642	5	5,162		12,845		112,154		2,170		-		47,197		37,489		7,500		
	1,776	63	3,108		(12,267)		65,297		375		466		(10,666)		(9,641)		(188		
	-	(30	- ),000)		-		825		-		-		-		-		-		
	-	(30	),000)		-		825		-		-		-		-		-		
	1,776		3,108		(12,267)		66,122		375		466		(10,666)		(9,641)		(188		
	16,811	46	5,287		20,565		153,443		890		2,892		40,920		149,763		20,795		
\$	18,587	\$ 79	9,395	\$	8,298	\$	219,565	\$	1,265	\$	3,358	\$	30,254	\$	140,122	\$	20,607		

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

For the Year Ended November 30, 2015

				Specia	l Revenue	e			
			Hotel/	•		Arrestee's			
		edical	Motel		DUI	N	fedical	Re	corder's
	Reimb	ursement	Tax	Equ	ipment		Cost		GIS
REVENUES									
Taxes	\$	-	\$ 43,414	\$	-	\$	-	\$	-
Fines and fees		-	-		-		-		-
Intergovernmental		-	-		-		-		-
Charges for services		-	-		-		-		102,844
Investment income		-	-		-		-		72
Miscellaneous		-	-		16,401		9,763		-
Total revenues		-	43,414		16,401		9,763		102,916
EXPENDITURES									
Current			39,935						29.740
General government Public safety		-	39,935		- 8,439		-		28,749
Judiciary and court related		-	-		0,439		-		-
Highways and streets		-	_		_				
Health and welfare		_	_				_		
Debt service									
Principal		_	_		_		-		-
Interest and fiscal charges		-	-		-		-		-
Capital outlay		-	-		-		-		-
Total expenditures		-	39,935		8,439		-		28,749
EXCESS (DEFICIENCY) OF REVENUES									
OVER EXPENDITURES		-	3,479		7,962		9,763		74,167
OTHER FINANCING SOURCES (USES)									
Transfers in		-	-		-		-		-
Transfers (out)		-	-		-		-		(94,492)
Total other financing sources (uses)		-	-		-		-		(94,492)
NET CHANGE IN FUND BALANCES		-	3,479		7,962		9,763		(20,325)
FUND BALANCES, DECEMBER 1		6,346	11,067		11,045		30,925		52,849
FUND BALANCES, NOVEMBER 30	\$	6,346	\$ 14,546	\$	19,007	\$	40,688	\$	32,524

Recorder's Special Fund		ecial Records		Records GIS		Court e Automation				Circuit Clerk Operation and Administration		Federal/State Grants		Coroner's		IFiber	
\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	
	-		-		-		-	-		-		-		-		-	
	-		-		-		-	-		-		8,974		-		-	
	7,519		3,156		8,904		54,595	8,242		8,539		-		8,600		-	
	-		60		1,658		128	-		-		-		-		27-	
	-		-		3,187		-	1,580		-		-		1,626		-	
	7,519		3,216	53	3,749		54,723	 9,822		8,539		8,974		10,226		27	
	11,544		1,504	13	2,669		_			_		9,860		_		1,80	
	-		-	101	-		-	-		-		-		-		-	
	-		-		-		16,691	338		3,512		-		-		-	
	-		-		-		-	-		-		-		-		-	
	-		-		-		-	-		-		-		8,171		-	
	-		-		-		-	-		-		-		-		-	
	-		-		-		- 5,189	-		5,102		2,727		- 1,797		-	
	11,544		1,504	132	2,669		21,880	338		8,614		12,587		9,968		1,80	
	(4,025)		1,712	(78	8,920)		32,843	9,484		(75)		(3,613)		258		(1,52	
	_		_	92	4,492		_	_		_		_		_		_	
	-		-		-		(25,000)	(75)		-		-		-		-	
	-		-	94	4,492		(25,000)	(75)		-		-		-		-	
	(4,025)		1,712	1:	5,572		7,843	9,409		(75)		(3,613)		258		(1,52	
	61,623		1,993	48	1,531		177,957	577		16,360		9,219		4,526		112,75	
	57,598	\$	3,705	\$ 49	7,103	\$	185,800	\$ 9,986	\$	16,285	\$	5,606	\$	4,784	\$	111,23	

(This statement is continued on the following page.) -92 -

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

For the Year Ended November 30, 2015

				5	Special Revenue	e			
		surance			•				
	P	remium	E-Cita		E-Citation		Sex Offender		nistrative
		Levy	Circuit	Clerk	Sheriff	Re	gistration	То	w Fund
REVENUES									
Taxes	\$	471,797	\$	-	\$ -	\$	-	\$	-
Fines and fees		-		-	-		6,699		91,950
Intergovernmental		-		-	-		-		-
Charges for services		-		5,236	1,39	4	-		-
Investment income		-		-	-		-		-
Miscellaneous		25,248		-	-		-		-
Total revenues		497,045		5,236	1,39	4	6,699		91,950
EXPENDITURES									
Current									
General government		464,889		-	-		-		-
Public safety		-		-	-		3,705		59,917
Judiciary and court related		-		-	-		-		-
Highways and streets		-		-	-		-		-
Health and welfare		-		-	-		-		-
Debt service									
Principal		-		-	-		-		-
Interest and fiscal charges		-		-	-		-		-
Capital outlay		-		-	-		-		40,651
Total expenditures		464,889		-	-		3,705		100,568
EXCESS (DEFICIENCY) OF REVENUES									
OVER EXPENDITURES		32,156		5,236	1,39	4	2,994		(8,618)
OTHER FINANCING SOURCES (USES)									
Transfers in		-		-	-		-		-
Transfers (out)		-		-	-		-		-
Total other financing sources (uses)		-		-	-		-		-
NET CHANGE IN FUND BALANCES		32,156		5,236	1,39	4	2,994		(8,618)
FUND BALANCES, DECEMBER 1		774,106		7,710	2,27	5	6,914		38,454
FUND BALANCES, NOVEMBER 30	\$	806,262	\$	12,946	\$ 3,66	9 \$	9,908	\$	29,836

	Capital 1	ojects	-	Total						
	evolving	Т	horpe Road Overpass	Nonmajor Governmental Funds						
<u>, ciii</u>	cie i ui ciius		o verpuss		1 unus					
\$	-	\$	-	\$	4,154,266					
	-		-		624,226					
	-		-		1,295,190					
	-		-		427,593					
	361		11,974		19,166					
	27		-		159,041					
	388		11,974		6,679,482					
	-		-		1,023,460					
	-		-		714,039					
	-		-		417,490					
	-		-		1,620,715					
	-		-		2,219,184					
	-		-		78,235					
	-		-		1,426					
	-		-		1,053,865					
	-		-		7,128,414					
	388		11,974		(448,932)					
	284,194		-		465,354					
	-		-		(426,702)					
	284,194		-		38,652					
	284,582		11,974		(410,280)					
	147,653		359,363		6,532,179					
\$	432,235	\$	371,337	\$	6,121,899					

# **PROPRIETARY FUNDS**

# COMBINING SCHEDULE OF NET POSITION INTERNAL SERVICE ACCOUNTS

November 3	30,	2015
------------	-----	------

		Hospital nd Medical Insurance	]	Self Insurance Reserve	Total
CURRENT ASSETS					
Cash and cash equivalents	\$	1,035,258	\$	168,135	\$ 1,203,393
Accounts receivable		11,556		-	11,556
Total current assets		1,046,814		168,135	1,214,949
Total assets		1,046,814		168,135	1,214,949
CURRENT LIABILITIES					
Claims payable		169,618		-	169,618
Total current liabilities		169,618		-	169,618
Total liabilities		169,618		-	169,618
NET POSITION					
Unrestricted	877,196			168,135	1,045,331
TOTAL NET POSITION	\$	877,196	\$	168,135	\$ 1,045,331

# COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION INTERNAL SERVICE ACCOUNTS

For the Year Ended November 30, 2015

	Hospital and Medical Insurance			Self nsurance Reserve	Total
OPERATING REVENUES					
Charges for services					
Employee contributions	\$	713,472	\$	- \$	713,472
Employer contributions	Ŷ	2,071,930	Ŧ	-	2,071,930
Retirees and other contributions		310,125		_	310,125
		510,125			510,125
Total operating revenues		3,095,527		-	3,095,527
OPERATING EXPENSES					
Operations					
Personnel services		2,000		48,485	50,485
Contractual services		2,947,136		_	2,947,136
					· · ·
Total operating expenses		2,949,136		48,485	2,997,621
OPERATING INCOME (LOSS)		146,391		(48,485)	97,906
NON-OPERATING REVENUES (EXPENSES)					
Investment income		2		559	561
Other income		-		33,378	33,378
Total non-operating revenues (expenses)		2		33,937	33,939
CHANGE IN NET POSITION		146,393		(14,548)	131,845
NET POSITION, DECEMBER 1		730,803		182,683	913,486
NET POSITION, NOVEMBER 30	\$	877,196	\$	168,135 \$	1,045,331

# COMBINING SCHEDULE OF CASH FLOWS INTERNAL SERVICE ACCOUNTS

# For the Year Ended November 30, 2015

	aı	Hospital 1d Medical Insurance	Self Isurance Reserve	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from interfund service transactions	\$	2,785,402	\$ -	\$ 2,785,402
Receipts from plan participants		310,125	-	310,125
Payments to suppliers		(2,905,196)	-	(2,905,196)
Payments to employees		-	(48,485)	(48,485)
Net cash from operating activities		190,331	(48,485)	141,846
CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES				
Other income		-	33,378	33,378
Net cash from noncapital financing activities		-	33,378	33,378
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
None		-	-	-
Net cash from capital and related financing activities		-	-	
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sale of investments		-	100,000	100,000
Interest received		2	559	561
Net cash from investing activities		2	100,559	100,561
NET INCREASE IN CASH AND				
CASH EQUIVALENTS		190,333	85,452	275,785
CASH AND CASH EQUIVALENTS, DECEMBER 1		844,925	82,683	927,608
CASH AND CASH EQUIVALENTS, NOVEMBER 30	\$	1,035,258	\$ 168,135	\$ 1,203,393
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$	146,391	\$ (48,485)	\$ 97,906
Adjustments to reconcile operating income (loss)				
to net cash from operating activities				
Effects of changes in operating assets and liabilities				
Accounts receivable		21,444	-	21,444
Other receivable		33,845	-	33,845
Claims payable		(11,349)	-	(11,349)
NET CASH FROM OPERATING ACTIVITIES	\$	190,331	\$ (48,485)	\$ 141,846

FIDUCIARY FUNDS

# COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS

# For the Year Ended November 30, 2015

	Balances ecember 1	Additions	Deductions	Balances ovember 30
<b>Total All Agency Funds</b>				
ASSETS				
Cash and cash equivalents Accounts receivable Investments Inventory	\$ 1,880,354 - 785,406 27,326	\$ 125,032,419 527,748 12,740 6,975	\$ 125,249,790 - - -	\$ 1,662,983 527,748 798,146 34,301
TOTAL ASSETS	\$ 2,693,086	\$ 125,579,882	\$ 125,249,790	\$ 3,023,178
LIABILITIES				
Due to others	\$ 2,693,086	\$ 125,579,882	\$ 125,249,790	\$ 3,023,178
TOTAL LIABILITIES	\$ 2,693,086	\$ 125,579,882	\$ 125,249,790	\$ 3,023,178
1. Township Motor Fuel Tax				
ASSETS				
Cash and cash equivalents Accounts receivable	\$ 1,022,323	\$ 820,182 527,748	\$ 1,288,221	\$ 554,284 527,748
TOTAL ASSETS	\$ 1,022,323	\$ 1,347,930	\$ 1,288,221	\$ 1,082,032
<b>LIABILITIES</b> Due to others	\$ 1,022,323	\$ 1,347,930	\$ 1,288,221	\$ 1,082,032
TOTAL LIABILITIES	\$ 1,022,323	\$ 1,347,930	\$ 1,288,221	\$ 1,082,032
2. Township Bridge				
ASSETS				
Cash and cash equivalents	\$ 162,798	\$ 247,678	\$ 185,625	\$ 224,851
TOTAL ASSETS	\$ 162,798	\$ 247,678	\$ 185,625	\$ 224,851
LIABILITIES				
Due to others	\$ 162,798	\$ 247,678	\$ 185,625	\$ 224,851
TOTAL LIABILITIES	\$ 162,798	\$ 247,678	\$ 185,625	\$ 224,851

(This statement is continued on the following pages.) - 98 -

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

# For the Year Ended November 30, 2015

	Balances December 1			Additions	Deductions	Balances November 30		
3. Treasurer's Trust								
ASSETS								
Cash and cash equivalents	\$	10,220	\$	2,287	\$ 2,456	\$	10,051	
TOTAL ASSETS	\$	10,220	\$	2,287	\$ 2,456	\$	10,051	
LIABILITIES								
Due to others	\$	10,220	\$	2,287	\$ 2,456	\$	10,051	
TOTAL LIABILITIES	\$	10,220	\$	2,287	\$ 2,456	\$	10,051	
4. Condemnation								
ASSETS								
Cash and cash equivalents	\$	-	\$	666,419	\$ 584,419	\$	82,000	
TOTAL ASSETS	\$	-	\$	666,419	\$ 584,419	\$	82,000	
LIABILITIES								
Due to others	\$	-	\$	666,419	\$ 584,419	\$	82,000	
TOTAL LIABILITIES	\$	-	\$	666,419	\$ 584,419	\$	82,000	
5. Indemnity Cost								
ASSETS								
Cash and cash equivalents Investments	\$	30,905 285,406	\$	7,451 12,740	\$ 12,740	\$	25,616 298,146	
TOTAL ASSETS	\$	316,311	\$	20,191	\$ 12,740	\$	323,762	
LIABILITIES								
Due to others	\$	316,311	\$	20,191	\$ 12,740	\$	323,762	
TOTAL LIABILITIES	\$	316,311	\$	20,191	\$ 12,740	\$	323,762	

(This statement is continued on the following pages.) - 99 -

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

For the Year Ended November 30, 2015

	Balances December 1			Additions	Deductions	Balances vember 30
6. Sheriff Civil Process						
ASSETS						
Cash and cash equivalents	\$	976	\$	47,167	\$ 45,228	\$ 2,915
TOTAL ASSETS	\$	976	\$	47,167	\$ 45,228	\$ 2,915
LIABILITIES						
Due to others	\$	976	\$	47,167	\$ 45,228	\$ 2,915
TOTAL LIABILITIES	\$	976	\$	47,167	\$ 45,228	\$ 2,915
7. Jail Commissary						
ASSETS						
Cash and cash equivalents	\$	210,539	\$	984,586	\$ 1,013,159	\$ 181,966
TOTAL ASSETS	\$	210,539	\$	984,586	\$ 1,013,159	\$ 181,966
LIABILITIES						
Due to others	\$	210,539	\$	984,586	\$ 1,013,159	\$ 181,966
TOTAL LIABILITIES	\$	210,539	\$	984,586	\$ 1,013,159	\$ 181,966
8. Circuit Clerk						
ASSETS						
Cash and cash equivalents Investments	\$	111,284 500,000	\$	2,964,102	\$ 2,900,790	\$ 174,596 500,000
TOTAL ASSETS	\$	611,284	\$	2,964,102	\$ 2,900,790	\$ 674,596
LIABILITIES						
Due to others	\$	611,284	\$	2,964,102	\$ 2,900,790	\$ 674,596
TOTAL LIABILITIES	\$	611,284	\$	2,964,102	\$ 2,900,790	\$ 674,596

(This statement is continued on the following pages.) - 100 -

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

For the Year Ended November 30, 2015

	Balances cember 1	Additions	Deductions	Balances wember 30
9. Focus House Resident Trust				
ASSETS				
Cash and cash equivalents	\$ 4,358	\$ 15,246	\$ 15,201	\$ 4,403
TOTAL ASSETS	\$ 4,358	\$ 15,246	\$ 15,201	\$ 4,403
LIABILITIES				
Due to others	\$ 4,358	\$ 15,246	\$ 15,201	\$ 4,403
TOTAL LIABILITIES	\$ 4,358	\$ 15,246	\$ 15,201	\$ 4,403
10. County Clerk				
ASSETS				
Cash and cash equivalents Inventory	\$ 140,798 27,326	\$ 206,397 6,975	\$ 122,413	\$ 224,782 34,301
TOTAL ASSETS	\$ 168,124	\$ 213,372	\$ 122,413	\$ 259,083
LIABILITIES				
Due to others	\$ 168,124	\$ 213,372	\$ 122,413	\$ 259,083
TOTAL LIABILITIES	\$ 168,124	\$ 213,372	\$ 122,413	\$ 259,083
11. Check Offenders				
ASSETS				
Cash and cash equivalents	\$ 6,381	\$ -	\$ -	\$ 6,381
TOTAL ASSETS	\$ 6,381	\$ 	\$ 	\$ 6,381
LIABILITIES				
Due to others	\$ 6,381	\$ _	\$ 	\$ 6,381
TOTAL LIABILITIES	\$ 6,381	\$ 	\$ 	\$ 6,381

(This statement is continued on the following page.) - 101 -

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

For the Year Ended November 30, 2015
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	 alances cember 1	Additions	Deductions	_	Balances vember 30
12. County Collector					
ASSETS					
Cash and cash equivalents	\$ 179,772	\$ 119,070,904	\$ 119,079,538	\$	171,138
TOTAL ASSETS	\$ 179,772	\$ 119,070,904	\$ 119,079,538	\$	171,138
LIABILITIES					
Due to others	\$ 179,772	\$ 119,070,904	\$ 119,079,538	\$	171,138
TOTAL LIABILITIES	\$ 179,772	\$ 119,070,904	\$ 119,079,538	\$	171,138

SUPPLEMENTARY INFORMATION

# PROPERTY TAX ASSESSED VALUATION, RATES, EXTENSIONS AND COLLECTIONS

Last Ten Levy Years

Tax Levy Year		201	4		201	3		201	2
ASSESSED VALUATION		\$	1,465,454,581		\$	1,506,284,634		\$	1,522,222,278
	Rate*		Amount	Rate*		Amount	Rate*		Amount
TAX RATES AND EXTENSIONS									
County General	0.27000	\$	3,956,727	0.27000	\$	4,066,969	0.26496	\$	4,033,280
County Highway	0.10000		1,465,455	0.10000		1,506,285	0.10000		1,522,222
County Bridge	0.05000		732,727	0.05000		753,142	0.05000		761,111
County Matching	0.05000		732,727	0.05000		753,142	0.05000		761,111
War Veteran's Assistance	0.00512		75,031	0.00498		75,013	0.00631		96,052
Mental Health	0.05561		814,939	0.05377		809,929	0.05321		809,974
Tuberculosis	0.00233		34,145	0.00226		34,042	0.00224		34,098
Illinois Municipal Retirement	0.12931		1,894,979	0.12282		1,850,019	0.09920		1,510,044
Cooperative Extension Education	0.00955		139,951	0.00929		139,934	0.00985		149,939
Liability Insurance	0.03241		474,954	0.03153		474,932	0.03383		514,968
Social Security Contribution	0.05630		825,051	0.05311		799,988	0.05255		799,928
Senior Citizen	0.01447		212,051	0.01407		211,934	0.01478		224,984
TOTAL TAX RATES AND EXTENSIONS	0.77510	\$	11,358,737	0.76183	\$	11,475,329	0.73693	\$	11,217,711
TAX COLLECTIONS									
County General		\$	3,930,404		\$	4,010,483		\$	3,974,767
County Highway			1,455,719			1,485,365			1,500,140
County Bridge			727,859			742,677			750,070
County Matching			727,859			742,677			750,070
War Veteran's Assistance			74,533			73,971			94,653
Mental Health			809,527			798,679			798,226
Tuberculosis			33,917			33,574			33,607
Illinois Municipal Retirement			1,882,383			1,824,322			1,488,146
Cooperative Extension Education			139,021			137,987			147,761
Liability Insurance			471,797			468,333			507,501
Social Security Contribution			819,569			788,880			788,320
Senior Citizen			210,647			208,994			221,719
TOTAL TAX COLLECTIONS		\$	11,283,235		\$	11,315,942		\$	11,054,980
PERCENTAGE COLLECTED			99.34%			98.61%			98.55%

	201	1		201	0		200	)9		200	)8
	\$	1,527,920,875		\$	1,522,437,946		\$	1,516,429,662		\$	1,499,060,050
Rate*		Amount									
0.26398	\$	4,033,405	0.26602	\$	4,049,989	0.26625	\$	4,037,494	0.26920	\$	4,035,47
0.09713		1,484,070	0.10000		1,522,438	0.09958		1,510,061	0.09673		1,450,04
0.04857		742,111	0.05000		761,219	0.04979		755,030	0.05000		749,530
0.04857		742,111	0.05000		761,219	0.04979		755,030	0.05000		749,530
0.00628		95,953	0.00631		96,066	0.00445		67,481	0.00500		74,953
0.05301		809,951	0.05303		807,349	0.05324		807,347	0.05160		773,51
0.00223		34,073	0.00224		34,103	0.00225		34,120	0.00227		34,029
0.09588		1,464,971	0.09623		1,465,042	0.09661		1,465,023	0.09339		1,399,973
0.00982		150,042	0.00985		149,960	0.00989		149,975	0.01001		150,050
0.03272		499,936	0.03297		501,948	0.03310		501,938	0.03349		502,035
0.05236		800,019	0.05255		800,041	0.05276		800,068	0.05003		749,98
0.01473		225,063	0.01507		229,431	0.01493		226,403	0.01488		223,06
0.72528	\$	11,081,705	0.73427	\$	11,178,805	0.73264	\$	11,109,970	0.72660	\$	10,892,172
	\$	3,965,027		\$	4,013,502		\$	4,011,519		\$	4,017,51
		1,458,916			1,508,733			1,500,344			1,443,58
		729,529			754,366			750,178			746,19
		729,529			754,366			750,178			746,19
		94,327			95,193			67,048			74,61
		796,221			800,075			802,158			770,07
		33,499			33,799			33,899			33,87
		1,440,135			1,451,846			1,455,605			1,393,74
		147,503			148,613			149,009			149,38
		491,466			497,431			498,709			499,79
		786,460			792,841			794,928			746,64
		221,243			227,368			224,943			222,06
	\$	10,893,855		\$	11,078,133		\$	11,038,518		\$	10,843,69
		98.30%			99.10%			99.36%			99.55

# PROPERTY TAX ASSESSED VALUATION, RATES, EXTENSIONS AND COLLECTIONS (Continued)

Last Ten Levy Years

Tax Levy Year		20	)7		200	)6	2005			
ASSESSED VALUATION		\$	1,447,268,417		\$	1,354,060,919		\$	1,227,340,523	
	Rate*		Amount	Rate*		Amount	Rate*		Amount	
TAX RATES AND EXTENSIONS										
County General	0.27000	\$	3,907,625	0.25737	\$	3,484,947	0.27000	\$	3,313,819	
County Highway	0.09578		1,386,194	0.09516		1,288,524	0.10000		1,227,341	
County Bridge	0.04789		693,097	0.04756		643,991	0.05000		613,670	
County Matching	0.04789		693,097	0.04756		643,991	0.05000		613,670	
War Veteran's Assistance	0.00518		74,969	0.00975		132,021	0.00383		47,007	
Mental Health	0.05531		800,484	0.05815		787,387	0.06415		787,339	
Tuberculosis	0.00235		34,011	0.00252		34,122	0.00278		34,120	
Illinois Municipal Retirement	0.09328		1,350,012	0.09158		1,240,049	0.09288		1,139,954	
Cooperative Extension Education	0.00000		-	0.00554		75,015	0.01076		132,062	
Liability Insurance	0.03524		510,017	0.04246		574,934	0.06416		787,462	
Social Security Contribution	0.04837		700,044	0.04727		640,065	0.04889		600,047	
Senior Citizen	0.00000		-	0.01439		194,849	0.01553		190,606	
TOTAL TAX RATES AND EXTENSIONS	0.70129	\$	10,149,550	0.71931	\$	9,739,895	0.77298	\$	9,487,097	
TAX COLLECTIONS										
County General		\$	3,885,298			3,466,075			3,466,075	
County Highway			1,378,270			1,281,540			1,281,540	
County Bridge			689,130			640,504			640,504	
County Matching			689,130			640,504			640,504	
War Veteran's Assistance			74,536			131,309			131,309	
Mental Health			795,909			783,117			783,117	
Tuberculosis			33,817			33,934			33,934	
Illinois Municipal Retirement			1,342,294			1,233,327			1,233,327	
Cooperative Extension Education			-			74,610			74,610	
Liability Insurance			507,099			571,822			571,822	
Social Security Contribution			696,043			636,600			636,600	
Senior Citizen						193,791			193,791	
TOTAL TAX COLLECTIONS		\$	10,091,526		\$	9,687,133		\$	9,687,133	
PERCENTAGE COLLECTED			99.43%			99.46%			102.11%	

 $\ast\,$  The rates are \$100 of equalized assessed valuations.

# SCHEDULE OF FUNDING PROGRESS ILLINOIS MUNCIIPAL RETIREMENT FUND - COUNTY

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL As a Percentage of Covered Payroll (4) / (5)
2009	\$ 14,486,025	\$ 18,291,650	79.19%	\$ 3,805,625	\$ 7,336,881	51.87%
2010	15,209,212	19,546,375	77.81%	4,337,163	7,419,099	58.46%
2011	16,334,614	20,793,481	78.56%	4,458,867	7,201,920	61.91%
2012	17,433,379	21,830,557	79.86%	4,397,178	7,194,064	61.12%
2013	19,357,298	23,243,510	83.28%	3,886,212	7,308,463	53.17%
Actuarial Valuation Date December 31,	(1) Plan Fiduciary Net Position	(2) Total Pension Liability	(3) Funded Ratio (1) / (2)	(4) Net Pension Liability (2) - (1)	(5) Covered Payroll	Employer's Net Pension Liability as a Percentage of Covered Payroll (4) / (5)

### November 30, 2015

# SCHEDULE OF FUNDING PROGRESS ILLINOIS MUNICIPAL RETIREMENT FUND - ELECTED COUNTY OFFICIALS

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL As a Percentage of Covered Payroll (4) / (5)
2009	\$ 239,175	\$ 2,869,159	8.34%	\$ 2,629,984	\$ 221,725	1186.15%
2010	355,257	3,222,168	11.03%	2,866,911	152,146	1884.32%
2011	(1,958,416)	1,161,340	(168.63%)	3,119,756	74,000	4215.89%
2012	(1,978,381)	1,264,640	(156.44%)	3,243,021	77,733	4172.00%
2013	(1,683,473)	1,290,475	(130.45%)	2,973,946	128,375	2316.61%
Actuarial Valuation Date December 31,	(1) Plan Fiduciary Net Position	(2) Total Pension Liability	(3) Funded Ratio (1) / (2)	(4) Net Pension Liability (2) - (1)	(5) Covered Payroll	Employer's Net Pension Liability as a Percentage of Covered Payroll (4) / (5)
2014	\$ 2,855,272	\$ 5,743,278	49.72%	\$ 2,888,006	\$ 153,083	1886.56%

### November 30, 2015

### SCHEDULE OF FUNDING PROGRESS SHERIFF'S LAW ENFORCEMENT PERSONNEL

(2) UAAL Actuarial (4) As a (3) Unfunded Actuarial (1) Accrued Percentage Actuarial Funded Valuation Liability AAL (5) of Covered Date Value of (AAL) Ratio (UAAL) Covered Payroll (1)/(2) December 31, Assets Entry-Age (2) - (1)Payroll (4)/(5)2009 \$ 8,187,706 \$ 11,519,404 71.08% \$ 3,331,698 \$ 3,373,550 98.76% 2010 7,201,229 11,045,998 65.19% 3,844,769 3,300,503 116.49% 2011 8,112,784 11,579,887 70.06% 3,467,103 2,967,529 116.83% 2012 9,470,333 12,700,171 74.57% 3,229,838 2,999,353 107.68% 2013 11,248,696 13,905,639 80.89% 2,656,943 3,108,212 85.48% **Employer's Net Pension** (4) Liability as a (1) (2) (3) Net Actuarial Percentage Plan Total Funded Valuation Pension (5) of Covered Date Fiduciary Pension Ratio Liability Covered Payroll December 31, Liability **Net Position** (1)/(2)(2) - (1)Payroll (4)/(5)1,815,030 \$ 2014 \$ 22,088,760 \$ 23,903,790 92.41% \$ 55.99% 3,241,982

### November 30, 2015

# SINGLE AUDIT REPORT

For the Year Ended November 30, 2015

# Sikich.

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# INDEPENDENT AUDITOR'S 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*

The Honorable Chairman Members of the County Board Ogle County Oregon, 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, the fiduciary (agency) fund and the aggregate remaining fund information of Ogle County, Illinois (County), as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 14, 2016.

# **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2015-001 that we consider to be a significant deficiency.

# **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Ogle 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*.

# **Ogle County, Illinois' Responses to Findings**

Ogle County, Illinois' responses to the findings identified in our audit are described in the accompanying schedules of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

# **Purpose of this Report**

The purpose of this report is 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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich UP

Naperville, Illinois March 14, 2016

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# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, REQUIRED BY OMB CIRCULAR A-133

The Honorable Chairman Members of the County Board Ogle County Oregon, Illinois

# **Report on Compliance for Each Major Federal Program**

We have audited Ogle County, Illinois (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

# Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

# Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

# **Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2015.

# **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2015-002. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

# **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies, in internal control over compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

# **Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

# **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois, as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise Ogle County, Illinois' basic financial statements. We issued our report thereon dated March 14, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Sikich up

Naperville, Illinois March 14, 2016

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### For the Year Ended November 30, 2015

CFDA #	Federal Grantor	Pass-Through Grantor	Program Title	Revenue	Exp	enditures
10.553	Department of Agriculture	Illinois State Board of Education	School Breakfast Program	\$ 10,150	\$	10,156
10.555	Department of Agriculture	Illinois Department of Education	National School Lunch Program	16,504		16,504
10.555	Department of Agriculture	Illinois Department of Education	Non-cash Commodity Assistance	1,35		1,357
			Total Child Nutrition Cluster	28,017		28,017
10.557*	Department of Agriculture	Illinois Department of Human Services	Special Supplemental Food Program for Women, Infants and Children - FY 15 FY 16	74,21 70,908		74,211 70,908
10.557*	Department of Agriculture	Illinois Department of Human Services	Special Supplemental Food Program for Women, Infants and Children - Noncash - FY 15	391,612		391,612
			Total 10.557	536,73		536,731
			Total Department of Agriculture	564,748		564,748
16.540	Department of Justice	Illinois Department of Human Services	Juvenile Justice	1,300	)	1,300
16.575	Department of Justice	Illinois Criminal Justice Information Authority	Victims of Crime Act Victim Assistance Program	15,440	)	15,440
16.606	Department of Justice	N/A	State Criminal Alien Assistance Program Grant	4,688		4,688
			Total Department of Justice	21,428		21,428
66.605	Environmental Protection Agency	Illinois Department of Public Health	Performance Partnership Grant	1,862		1,862
			Total Environmental Protection Agency	1,862		1,862
93.074	Department of Health and Human Services	Illinois Department of Public Health	Bioterrorism Preparedness FY15 FY16 PHEP Ebola FY16	26,524 25,58 7,02		26,524 25,581 7,021
93.070	Department of Health and Human Services	Illinois Department of Public Health	Asthma Grant	5,000	)	5,000
93.103	Department of Health and Human Services	Illinois Department of Public Health	FDA/AFDO Grant	2,500	)	2,500

CFDA #	Federal Grantor	Pass-Through Grantor	Program Title	Revenue	Expenditures

# NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2015

# Note A - Basis of Presentation

The accompanying schedule of federal awards is a summary of the activity of the County's federal award programs presented on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB). Accordingly, revenues are recognized when the qualifying expenditure has been incurred and expenditures have been recognized when the fund liability has been incurred.

# **Note B - Subrecipients**

There were no payments to subrecipients related to federal awards noted during the year ended November 30, 2015.

# **Note C - Non-Cash Transactions**

The County received \$171,265 of childhood immunization commodities from the U.S. Department of Health and Human Services passed through the Illinois Department of Public Health with a CFDA number of 93.268. Also, the County received \$391,612 from the supplemental nutrition program for women, infant and children from the U.S. Department of Health and Human Services passed through the Illinois Department of Human Services with a CFDA number of 10.557. he County received \$1,357 in Non-Cash Commodity Assistance from the U.S. Department of Agriculture passed through the Illinois State Board of Education with a CFDA number of 10.555.

# **Note D - Major Programs**

CFDA numbers above noted with an asterisk (\*) were tested as major programs.

# **Note E - Loans**

There were no insurance, loans or loan guarantees related to federal awards reported in the Schedule of Expenditures of Federal Awards at November 30, 2015.

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended November 30, 2015

# Section I - Summary of Auditor's Results

# Financial Statements

Type of auditor's report issue	ed:	unmo	dified		
Internal control over financia Material weakness(es) iden Significant deficiency(ies)	tified?	X	yes yes		no none reported
Noncompliance material to fi	nancial statements noted?		yes	Χ	no
<u>Federal Awards</u>					
Internal control over major fe Material weakness(es) iden Significant deficiency(ies)	tified?		•	X X	no _none reported
Type of auditor's report issue for major federal programs:	ed on compliance	unmo	dified		
Any audit findings disclosed to be reported in accordance Circular A-133, Section .51	e with	X	yes		no
Identification of major federa	ll programs:				
CFDA Number(s)	Name of Federal Program or	Cluste	er_		
10.557	Special Supplemental Food I Children	Program	n for W	omen	, Infants and
Dollar threshold used to disti between Type A and Type I	0	\$ 30	0,000		
Auditee qualified as low-risk		yes	Х	no	

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2015

# **Section II - Financial Statement Findings**

# **Significant Deficiency**

# 2015-001: Segregation of Duties

*Criteria:* Strong internal controls require the separation of custody, authorization and recording of transactions.

*Condition:* With a limited number of staff in the various offices of the County, proper segregation of duties is difficult to accomplish. A fundamental element of internal control is the segregation of certain key duties. In general, the principal incompatible duties to be segregated include:

-Custody of assets, in particular cash

-Authorization or approval of related transactions affecting those assets

-Recording or reporting of related transactions

-Execution of the transaction or transaction or transaction activity

An essential feature of segregation of duties within an organization is that no one employee or group of employees has exclusive control over any transaction or group of transactions.

We noted specific lack of segregation of duties listed below. This list would not be considered to be all inclusive as we did not perform a review of all controls structures throughout the County.

The Treasurer can initiate and execute wire transfers. The bank confirms the legitimacy of the wire transfer with the Treasurer.

Correctional officers within the Sheriff's Department can print checks from the Jail Commissary account with an electronic signature without authorization from the authorized check signer. The employee responsible for reconciling this account also has the ability to write checks with the electronic signature.

The activity for the Civil Process and Jail Commissary account maintained in the Sheriff's Department is recorded by the same employee who is an authorized check signer, receives the bank statements, prepares the bank reconciliations, and make deposits.

This finding is repeated for the year ended November 30, 2015 and is also reported in Section IV - Prior Year Audit Findings.

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2015

# Section II - Financial Statement Findings (Continued)

# Significant Deficiency (Continued)

# 2015-001: Segregation of Duties (Continued)

*Cause:* Due to the small number of employees in each County office, a lack of segregation of duties can exist.

*Effect:* A lack of segregation of duties could result in errors or irregularities occurring and not being detected on a timely basis.

*Recommendation:* With limited staff, it is important that department heads remain diligent in their monitoring of financial transactions. A detailed review of financial reports, budget vs. actual results, bank reconciliations, payroll registers, and invoices and supporting documentation for checks greatly enhances internal controls. These reviews should be performed by someone other than the employee responsible for executing and recording the transactions.

Timely preparation of complete and accurate bank reconciliations is a key to maintaining adequate control over both cash receipts and disbursements. We recommend that the bank reconciliations be reviewed for accuracy and completeness on a timely basis by someone independent of the cash handling process. The review should include tests of mechanical accuracy and tracing of items on the reconciliation to the relevant source documents. The composition of unreconciled differences should be determined and followed up on, and any journal entries deemed necessary as a result be recorded.

In all cases, we recommend the County reassign duties in order to more fully segregate conflicting duties.

*Corrective Action Plan:* The close supervision of County management, coupled with the Board's close review of accounting information, is a compensating control for this issue. Department Heads will continue to monitor these functions and work with the auditors and Board to better segregate duties as practicable.

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2015

# Section II - Financial Statement Findings (Continued)

# Significant Deficiency (Continued)

# 2015-001: Segregation of Duties (Continued)

*Corrective Action Plan* (Continued):

As for the specific examples cited:

**Treasurer:** Wire transactions occur very rarely. They are used for transactions, such as a real estate purchase, where this form of payment is required. Account agreements with the financial institutions require the Treasurer to initiate and confirm such transactions. As a compensating control, another individual is responsible for posting all such transactions to the ledger. An internal policy is also being implemented to require a second person to authenticate all outgoing wire instructions.

**Sheriff:** The Civil Process account and Jail Commissary account are monitored on a daily basis by a designated employee. A different employee within the Sheriff's Office is responsible for reconciling the bank statements on a monthly basis. Designated correctional staff have access to the Jail Commissary account in order to perform work duties associated with this account. The Sheriff's Office is in the process of determining if any additional controls are needed for the Jail Commissary account.

# 2015-002: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)-CFDA #10.557

*Criteria:* The Department of Human Services (DHS) WIC Policy and Procedures Manual, Part 2 - Food Delivery System, Section 4 Food Instruments states, "Local Agency staff are responsible for monitoring End of Day Food Instrument Issuance Logs to identify "gaps" in Food Instrument sequence numbers."

*Condition:* For one of forty clients tested, the stubs of food instruments issued were signed on one side but not initialed on the other side by the client.

*Cause:* The issuer did not verify the client signed and initialed the stubs of the issued food instruments.

*Effect:* DHS requires clients to sign one side of the stubs and initial the other side to acknowledge receipt of the food instruments issued. Missing signatures would indicate a lack of proper approval and acknowledgement of instruments issued.

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2015

# Section III - Federal Award Findings and Questioned Costs

# **Significant Deficiency (Continued)**

# 2015-002: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)-CFDA #10.557 (Continued)

*Recommendation:* We recommend the food instrument stubs be reviewed for proper signature and initials at the time the food instruments are issued.

*Corrective Action Plan*: The Maternal Child Health Coordinator will review The Department of Human Services WIC Policy and Procedure Manual Section 4: Food Instruments with the Public Health Nurses at the April 19, 2016 Clinical meeting with emphasis placed on client initialing one side of the coupons and signing the last page of the coupons issued. A sampling of WIC coupons issued in the month of May will be conducted for compliance.

# **Section IV - Prior Year Audit Findings**

# **Material Weakness**

# 2014-001: Schedule of Expenditures of Federal Awards (SEFA)

*Criteria:* OMB Circular No. A-133, Subpart C, section 300 states, "the auditee shall identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity." OMB Circular No. A-133, Subpart C, section 310 states, "the auditee shall also prepare a schedule of expenditures of Federal awards (SEFA) for the period covered by the auditee's financial statements."

*Condition:* The County does not have an adequate system of controls in place in all departments to properly identify the Federal Funds received and expended or to properly identify the Federal programs by CFDA title and number.

*Cause:* The County did not properly identify all federal funds received and expended or properly identify the Federal program by CFDA title and number.

*Effect:* Federal funds received and expended could be improperly reported on the SEFA and financial statements.

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2015

# **Section IV - Prior Year Audit Findings (Continued)**

# Material Weakness (Continued)

# 2014-001: Schedule of Expenditures of Federal Awards (SEFA) (Continued)

*Recommendation:* We recommend the County Board continue to oversee administration of the County's Federal grants to ensure proper compliance with regulations and grant agreements. We also recommend the County identify an individual in each department to identify the Federal program by CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity. This information along with supporting documentation of expenditures (i.e., project worksheets, quarterly fiscal report forms, etc.) should be submitted to the Treasurer's office or another designated office or individual within a reasonable time frame after year end to ensure timely and accurate completion of the SEFA.

Current Status: This finding is not repeated for the year ended November 30, 2015.

# **Significant Deficiencies**

# **2014-002: Segregation of Duties**

*Criteria:* Strong internal controls require the separation of custody, authorization and recording of transactions.

*Condition:* With a limited number of staff in the various offices of the County, proper segregation of duties is difficult to accomplish. A fundamental element of internal control is the segregation of certain key duties. In general, the principal incompatible duties to be segregated include:

-Custody of assets, in particular cash

- -Authorization or approval of related transactions affecting those assets
- -Recording or reporting of related transactions
- -Execution of the transaction or transaction activity

An essential feature of segregation of duties within an organization is that no one employee or group of employees has exclusive control over any transaction or group of transactions.

We noted specific lack of segregation of duties listed below. This list would not be considered to be all inclusive as we did not perform a review of all controls structures throughout the County.

In the County Clerk's office, the same individual can receive payments, prepares the deposit, makes the deposit at the bank and reconcile the related bank account.

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2015

# Section IV - Prior Year Audit Findings (Continued)

# **Significant Deficiencies (Continued)**

# **2014-002:** Segregation of Duties (Continued)

*Condition* (Continued): The Chief Deputy Treasurer has the ability to change pay rates in the employee master file, enter payroll data into the software, print checks, and initiate direct deposits without approval by another independent employee. A compensating control exists in that an employee in the County Clerk's office runs a payroll report for each payroll and reconciles this to the underlying payroll information.

The Treasurer can initiate and execute wire transfers. The bank confirms the legitimacy of the wire transfer with the Treasurer.

The Administrative Assistant at Focus House can make deposits to the bank accounts and also reconciles the bank accounts. The bank reconciliations are not reviewed by another independent employee.

Correctional officers within the Sheriff's Department can print checks from the Jail Commissary account with an electronic signature without authorization from the authorized check signer. The employee responsible for reconciling this account also has the ability to write checks with the electronic signature.

The activity for the Administrative Towing account maintained in the Sheriff's Department is recorded by the same employee who is an authorized check signer, receives the bank statements, and makes deposits. The Sheriff is the second authorized check signer and dual signatures are required on all checks. The account is reconciled by another employee, but this reconciliation is not reviewed for accuracy.

The activity for the Civil Process account maintained in the Sheriff's Department is recorded by the same employee who is an authorized check signer, receives the bank statements and prepares the bank reconciliations, and makes deposits.

*Cause:* Due to the small number of employees in each County office, a lack of segregation of duties can exist.

*Effect:* A lack of segregation of duties could result in errors or irregularities occurring and not being detected on a timely basis.

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2015

# Section IV - Prior Year Audit Findings (Continued)

Significant Deficiencies (Continued)

# 2014-002: Segregation of Duties (Continued)

*Recommendation:* With limited staff, it is important that department heads remain diligent in their monitoring of financial transactions. A detailed review of financial reports, budget vs. actual results, bank reconciliations, payroll registers, and invoices and supporting documentation for checks greatly enhances internal controls. These reviews should be performed by someone other than the employee responsible for executing and recording the transactions.

Timely preparation of complete and accurate bank reconciliations is a key to maintaining adequate control over both cash receipts and disbursements. We recommend that the bank reconciliations be reviewed for accuracy and completeness on a timely basis by someone independent of the cash handling process. The review should include tests of mechanical accuracy and tracing of items on the reconciliation to the relevant source documents. The composition of unreconciled differences should be determined and followed up on, and any journal entries deemed necessary as a result be recorded.

In all cases, we recommend the County reassign duties in order to more fully segregate conflicting duties.

*Current Status:* This finding is partially repeated for the year ending November 30, 2015 and is reported in Section II as Finding 2015-001.

# 2014-003: Allowable Costs Requirement Special Supplemental Food Program for Women, Infants and Children - CFDA #10.557

*Criteria:* OMB Circular A-87, Attachment B, Section 8h(3) states, "Where employees are expected to work solely on a single Federal award or cost objectives, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee."

OMB Circular A-87, Attachment B, Section 8h(4) states, "Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection 8.h.(5)..."

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2015

# Section IV - Prior Year Audit Findings (Continued)

# Significant Deficiencies (Continued)

# 2014-003: Allowable Costs Requirement Special Supplemental Food Program for Women, Infants and Children - CFDA #10.557 (Continued)

*Criteria* (Continued):

The standards outlined in Section 8h (5) are as follows:

- (a) They must reflect an after-the-fact distribution of the actual activity of each employee,
- (b) They must account for the total activity, for which each employee is compensated,
- (c) They must be prepared at least monthly and must coincide with one or more pay periods, and
- (d) They must be signed by the employee.
- (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:
- (f) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed;
  - (i) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and
  - (ii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

*Condition:* The County did not comply with the requirements of OMB Circular A-87 for support of salaries and wages for the WIC program, as it was noted that for the employees that have time studies done, the allocation is not based on the time study for the year.

*Cause:* For the employees that have time studies done that allocation of payroll is not matched to the time study for the year.

*Effect:* The incorrect amounts could be charged to the grant programs.

*Recommendation:* We recommend that all employees for whom a portion of salary is charged to a Federal program, either directly or indirectly, complete regular time studies in accordance with OMB Circular A-87 and the payroll allocations be updated to reflect actual time distribution.

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2015

# Section IV - Prior Year Audit Findings (Continued)

Significant Deficiencies (Continued)

# 2014-003: Allowable Costs Requirement Special Supplemental Food Program for Women, Women, Infants and Children - CFDA #10.557 (Continued)

Corrective Action Plan: The Ogle County Health Department had a change in personnel for both the Public Health Administrator and the Office Manager/Bookkeeper in July 2014. In November 2014, the department time card was modified to include all programs that department staff worked in. Direct costs by program are captured from the time card. The percentages by program are then applied to general administrative costs and the wage/salary of the Public Health Administrator and Office Manager/Bookkeeper. The department adopted the DeKalb County Health Department cost allocation methodology to assure accurate and consistent distribution of costs allocated to grants. Three fiscal policies were developed and modified in November 2014 with input from the County Treasurer and external auditor; Policy A2009 Grant Cost Allocation (Indirect Cost Plan), Policy A2010 Grant Unallowable Costs and Policy A2011 Grants and Grant Billing. The fiscal policies were presented to both the Board of Health (12/2/14) and the HEW & Solid Waste & Veterans Committee (12/9/14).

Current Status: This finding is not repeated for the year ended November 30, 2015.