

**MCDONOUGH COUNTY, ILLINOIS**

**ANNUAL FINANCIAL REPORT**

For the Year Ended November 30, 2014



**McDONOUGH COUNTY, ILLINOIS**  
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## INDEPENDENT AUDITOR'S REPORT

Members of the County  
Board McDonough County,  
Illinois Macomb, Illinois

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of McDonough County, Illinois (County), as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinions**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of McDonough County, Illinois as of November 30, 2014, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

McDonough County, Illinois has not presented the management's discussion and analysis that governmental accounting principles generally accepted in the United States require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise McDonough County, Illinois' basic financial statements. The combining and individual fund financial statements and schedules and the supplemental information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the 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 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as whole.

The accompanying financial information listed as “Supplemental Information” in the table of contents has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on that information.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2015, 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 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.



Springfield, Illinois  
July 23, 2015

**McDONOUGH COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION**  
November 30, 2014

	<b>Primary Government</b>			<b>Component Unit - ETSB</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Government Total</b>	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 9,914,934	\$2,155,410	\$12,070,344	\$ 322,543
Restricted cash	-	26,929	26,929	-
Investments	1,254,276	950,000	2,204,276	-
Receivables, net:				
State of Illinois	881,434	851,224	1,732,658	-
Property Taxes	5,252,585	384,700	5,637,285	-
Accrued interest	-	9,376	9,376	-
Other	79,061	131,108	210,169	93,522
Due from fiduciary funds	142,936	-	142,936	-
Due from component unit	17,138	-	17,138	-
Inventories	28,118	55,766	83,884	-
Prepaid expense	263,193	3,954	267,147	-
Capital assets not being depreciated	228,647	61,427	290,074	-
Capital assets, net of accumulated depreciation	<u>5,991,834</u>	<u>1,409,872</u>	<u>7,401,706</u>	<u>1,102</u>
<b>TOTAL ASSETS</b>	<u>24,054,156</u>	<u>6,039,766</u>	<u>30,093,922</u>	<u>417,167</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>				
Liabilities:				
Accounts payable	411,377	223,670	635,047	-
Due to primary government	-	-	-	17,138
Due to fiduciary funds	7,269	-	7,269	-
Accrued expense	-	102,757	102,757	-
Due to others	43,998	-	43,998	-
Unearned revenue	95,932	-	95,932	-
Resident deposits	-	9,264	9,264	-
Long-term obligations, due within one year:				
Leases payable	-	2,606	2,606	-
Compensated absences - current	181,870	155,470	337,340	-
Long-term obligations, due in more than one year				
Leases payable	-	9,122	9,122	-
Compensated absences - long-term	72,010	-	72,010	-
Net OPEB obligation	<u>177,837</u>	<u>113,433</u>	<u>291,270</u>	<u>-</u>
Total liabilities	<u>990,293</u>	<u>616,322</u>	<u>1,606,615</u>	<u>17,138</u>
Deferred Inflows of Resources:				
Unearned property taxes	5,252,585	392,493	5,645,078	-
Total deferred inflows of resources	<u>5,252,585</u>	<u>392,493</u>	<u>5,645,078</u>	<u>-</u>
 Total liabilities and deferred inflows of resources	 <u>6,242,878</u>	 <u>1,008,815</u>	 <u>7,251,693</u>	 <u>17,138</u>
<b>NET POSITION</b>				
Net investment in capital assets	6,220,481	1,459,571	7,680,052	1,102
Restricted for				
Highways and streets	1,505,510	-	1,505,510	-
Health and welfare	1,478,501	-	1,478,501	-
Public safety	793,251	-	793,251	398,927
Economic development	64,048	-	64,048	-
Retirement	1,215,875	-	1,215,875	-
Specific purpose	1,526,035	17,665	1,543,700	-
Unrestricted	<u>5,007,577</u>	<u>3,553,715</u>	<u>8,561,292</u>	<u>-</u>
<b>TOTAL NET POSITION</b>	<u>\$ 17,811,278</u>	<u>\$5,030,951</u>	<u>\$22,842,229</u>	<u>\$ 400,029</u>

The accompanying notes are an integral part of these financial statements.

McDONOUGH COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES  
For the Year Ended November 30, 2014

ACTIVITIES	Net (Expense) Revenue and Changes in Net Position						
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Unit - ETSB
					Governmental Activities	Business-Type Activities	
<b>GOVERNMENTAL</b>							
General government	\$ 2,303,566	\$ 721,084	\$ 140,729	\$ 20,149	\$ (1,421,604)	\$ -	\$ (1,421,604)
Public safety	2,927,524	1,347,158	139,036	-	(1,441,330)	-	(1,441,330)
Corrections	1,126,012	44,835	-	-	(1,081,177)	-	(1,081,177)
Judiciary and court related	3,030,156	836,993	502,830	-	(1,690,333)	-	(1,690,333)
Transportation	2,691,845	475,337	1,158,696	282,805	(775,007)	-	(775,007)
Public health and welfare	3,926,070	1,778,690	642,538	-	(1,504,842)	-	(1,504,842)
Total governmental activities	16,005,173	5,204,097	2,583,829	302,954	(7,914,293)	-	(7,914,293)
<b>BUSINESS-TYPE</b>							
The Elms Nursing Home	5,597,654	5,447,943	79,767	-	(69,944)	-	(69,944)
<b>TOTAL McDONOUGH COUNTY</b>	\$ 21,602,827	\$ 10,652,040	\$ 2,663,596	\$ 302,954	(7,914,293)	(69,944)	(7,984,237)
<b>COMPONENT UNIT</b>							
ETSB	\$ 358,762	\$ 374,694	\$ -	\$ -	-	-	15,932
General revenues:							
Taxes:							
Property taxes					5,105,533	375,766	5,481,299
Local use tax					117,654	-	117,654
General sales tax					2,009,129	-	2,009,129
Income and replacement taxes					838,764	-	838,764
Investment income					27,907	16,711	44,618
Miscellaneous					1,001,451	-	1,001,451
Transfers					(9,176)	9,176	-
Total general revenues					9,091,262	401,653	9,492,915
Change in net assets					1,176,969	331,709	1,508,678
Net position - beginning of year					16,543,994	4,699,242	21,243,236
Prior period adjustment					90,315	-	90,315
Net position - beginning of year, restated					16,634,309	4,699,242	21,333,551
<b>Net position - end of year</b>					\$ 17,811,278	\$ 5,030,951	\$ 22,842,229
							\$ 400,029

The accompanying notes are an integral part of these financial statements.



McDONOUGH COUNTY, ILLINOIS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
November 30, 2014

**EXHIBIT 3**

	General Fund	Illinois Municipal Retirement Fund	Public Safety Sales Tax Fund	Social Security Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 764,205	\$ 800,976	\$ 354,085	\$ 852,156
Investments	-	-	-	-
Receivables, net:				
State of Illinois	350,945	-	310,289	-
Property taxes	1,035,700	1,190,450	-	662,000
Other	40,073	-	-	-
Due from other funds	40,763	2,692	-	2,577
Inventories	28,118	-	-	-
Due from component unit	-	-	-	-
Advances to other funds	-	-	90,681	-
Prepaid items	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 2,259,804</u>	<u>\$ 1,994,118</u>	<u>\$ 755,055</u>	<u>\$ 1,516,733</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 49,297	\$ 160,968	\$ 23,607	\$ -
Due to others	309	-	-	-
Due to other funds	5,269	275,000	-	-
Unearned revenue	-	-	-	-
Advances from other funds	90,681	-	-	-
<b>Total liabilities</b>	<u>145,556</u>	<u>435,968</u>	<u>23,607</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable property taxes	1,035,700	1,190,450	-	662,000
<b>Total deferred inflows of resources</b>	<u>1,035,700</u>	<u>1,190,450</u>	<u>-</u>	<u>662,000</u>
<b>Total liabilities and deferred inflows of resources</b>	<u>1,181,256</u>	<u>1,626,418</u>	<u>23,607</u>	<u>662,000</u>
<b>FUND BALANCES</b>				
Nonspendable				
Nonspendable - prepaids	-	-	-	-
Nonspendable - advances	-	-	90,681	-
Nonspendable - inventories	28,118	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	12,338	-	640,767	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for retirement	-	367,700	-	848,175
Restricted for specific purpose	-	-	-	-
Unrestricted:				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	-	-	-
Assigned for retirement	-	-	-	6,558
Assigned for specific purpose	-	-	-	-
Unassigned	1,038,092	-	-	-
<b>Total fund balances</b>	<u>1,078,548</u>	<u>367,700</u>	<u>731,448</u>	<u>854,733</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 2,259,804</u>	<u>\$ 1,994,118</u>	<u>\$ 755,055</u>	<u>\$ 1,516,733</u>

The accompanying notes are an integral part of these financial statements.

**EXHIBIT 3**

<u>County Health Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 705,495	\$ 3,532,217	\$ 7,009,134
4,300	1,249,976	1,254,276
97,138	123,062	881,434
323,475	1,711,810	4,923,435
14,411	24,577	79,061
912	499,703	546,647
-	-	28,118
-	17,138	17,138
-	-	90,681
-	179,662	179,662
<u>\$ 1,145,731</u>	<u>\$ 7,338,145</u>	<u>\$ 15,009,586</u>
\$ 10,974	\$ 89,577	\$ 334,423
-	43,689	43,998
10,875	405,916	697,060
9,868	86,064	95,932
-	-	90,681
<u>31,717</u>	<u>625,246</u>	<u>1,262,094</u>
<u>323,475</u>	<u>1,711,810</u>	<u>4,923,435</u>
<u>323,475</u>	<u>1,711,810</u>	<u>4,923,435</u>
<u>355,192</u>	<u>2,337,056</u>	<u>6,185,529</u>
-	179,662	179,662
-	-	90,681
-	-	28,118
-	1,505,510	1,505,510
-	49,465	702,570
-	64,048	64,048
755,022	723,479	1,478,501
-	-	1,215,875
-	1,526,035	1,526,035
-	287,670	287,670
-	198,268	198,268
-	140	140
-	36	36
35,517	16,718	52,235
-	-	6,558
-	450,058	450,058
-	-	1,038,092
<u>790,539</u>	<u>5,001,089</u>	<u>8,824,057</u>
<u>\$ 1,145,731</u>	<u>\$ 7,338,145</u>	<u>\$ 15,009,586</u>

The accompanying notes are an integral part of these financial statements.

**McDONOUGH COUNTY, ILLINOIS**  
**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCES**  
**TO THE NET POSITION OF GOVERNMENTAL ACTIVITIES**  
November 30, 2014

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Total fund balance for government funds (Exhibit 3)		\$ 8,824,057
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Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds. These assets consist of:

Land	\$ 228,647		
Buildings, net	891,523		
Building improvements, net	1,210,972		
Infrastructure, net	3,271,611		
Vehicles, net	294,695		
Maintenance equipment, net	271,366		
Computer equipment, net	29,297		
Software, net	3,385		
Office equipment, net	<u>18,985</u>		6,220,481

Internal service funds (see Exhibit 5) are used by the County to charge the cost of liability, unemployment, worker's compensation, and medical insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Internal service fund net position is:

3,198,457

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position. The long-term liabilities consist of:

Compensated absences	\$ (253,880)		
Net OPEB obligation	<u>(177,837)</u>		
Total long-term liabilities			<u>(431,717)</u>

**TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**(EXHIBIT 1)**

\$ 17,811,278

The accompanying notes are an integral part of these financial statements.

**McDONOUGH COUNTY, ILLINOIS**  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 Year ended November 30, 2014

	General Fund	Illinois Municipal Retirement Fund	Public Safety Sales Tax Fund	Social Security Fund
<b>REVENUES</b>				
Property taxes	\$ 1,017,957	\$ 1,138,796	\$ -	\$ 646,609
State of Illinois:				
Local use tax	117,654	-	-	-
Sales tax	837,019	-	1,172,110	-
Income tax	620,744	-	-	-
Motor fuel tax allotments	-	-	-	-
Personal property replacement taxes	206,159	11,861	-	-
State grants and expenditure reimbursements	320,808	-	-	-
Federal revenue	33,761	-	-	-
Fees for services and materials	1,298,099	-	-	-
Investment income	2,768	1,006	999	1,387
Other	185,418	1,989	45,886	2,716
Total revenues	<u>4,640,387</u>	<u>1,153,652</u>	<u>1,218,995</u>	<u>650,712</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,429,238	134,865	-	63,409
Public safety	1,496,143	184,530	533,832	103,575
Corrections	345,228	12,223	407,653	7,477
Judiciary and court related	1,568,408	232,151	-	141,462
Public health	-	434,286	-	284,901
Public welfare	-	-	-	-
Transportation	-	72,555	-	44,380
Capital outlay	14,176	-	76,056	-
Total expenditures	<u>4,853,193</u>	<u>1,070,610</u>	<u>1,017,541</u>	<u>645,204</u>
Excess (deficiency) of revenues over expenditures	<u>(212,806)</u>	<u>83,042</u>	<u>201,454</u>	<u>5,508</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	187,849	60,402	-	-
Transfers out	(35,050)	-	(215,000)	-
Total other financing sources (uses)	<u>152,799</u>	<u>60,402</u>	<u>(215,000)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(60,007)</u>	<u>143,444</u>	<u>(13,546)</u>	<u>5,508</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	1,138,555	224,256	744,994	849,225
<b>Prior period adjustment</b>	-	-	-	-
<b>FUND BALANCES, BEGINNING OF YEAR - RESTATED</b>	<u>1,138,555</u>	<u>224,256</u>	<u>744,994</u>	<u>849,225</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 1,078,548</u>	<u>\$ 367,700</u>	<u>\$ 731,448</u>	<u>\$ 854,733</u>

The accompanying notes are an integral part of these financial statements.

**EXHIBIT 4**

<b>County Health Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 315,961	\$ 1,664,720	\$ 4,784,043
-	-	117,654
-	-	2,009,129
-	-	620,744
-	393,773	393,773
-	-	218,020
182,347	632,714	1,135,869
460,191	764,923	1,258,875
181,484	825,913	2,305,496
399	17,361	23,920
-	556,223	792,232
<u>1,140,382</u>	<u>4,855,627</u>	<u>13,659,755</u>
-	299,461	1,926,973
-	23,083	2,341,163
-	278,177	1,050,758
-	629,221	2,571,242
1,062,074	631,118	2,412,379
-	189,573	189,573
-	2,715,614	2,832,549
51,479	141,168	282,879
<u>1,113,553</u>	<u>4,907,415</u>	<u>13,607,516</u>
<u>26,829</u>	<u>(51,788)</u>	<u>52,239</u>
10,457	547,398	806,106
-	(553,257)	(803,307)
<u>10,457</u>	<u>(5,859)</u>	<u>2,799</u>
<u>37,286</u>	<u>(57,647)</u>	<u>55,038</u>
753,253	4,968,421	8,678,704
-	90,315	90,315
<u>753,253</u>	<u>5,058,736</u>	<u>8,769,019</u>
<u>\$ 790,539</u>	<u>\$ 5,001,089</u>	<u>\$ 8,824,057</u>

The accompanying notes are an integral part of these financial statements.

**McDONOUGH COUNTY, ILLINOIS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
 For the Year ended November 30, 2014

Net change in fund balances - total governmental funds (Exhibit 4)	\$	55,038
<p>The change in net position reported for governmental activities in the statement of activities is different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the amount by which capital outlays exceeded depreciation in the current year:</p>		
Capital outlay		761,365
Depreciation		(424,529)
<p>The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations and disposals) is to increase/decrease net position:</p>		
Dispositions		(6,314)
<p>Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.</p>		
Compensated absences		9,226
Net OPEB obligation		(29,486)
Net pension obligation		1,953
Internal services funds (See Exhibit 6) are used by the County to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities		809,716
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b> <b>(EXHIBIT 2)</b>		<b>\$ 1,176,969</b>

The accompanying notes are an integral part of these financial statements.

**McDONOUGH COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
November 30, 2014

**EXHIBIT 5**

	<b>Business-type Activities Enterprise Fund - The Elms</b>	<b>Governmental Activities Internal Service Funds</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 2,155,410	\$ 2,905,800
Restricted cash	26,929	-
Investments	950,000	-
Receivables:		
State of Illinois	851,224	-
Property taxes	384,700	329,150
Accrued interest	9,376	-
Other	131,108	-
Due from other funds	-	298,641
Inventories	55,766	-
Prepaid expenses	3,954	83,531
Total current assets	4,568,467	3,617,122
<b>NONCURRENT ASSETS</b>		
Capital assets (net of accumulated depreciation)	1,471,299	-
Total assets	6,039,766	3,617,122
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	223,670	76,954
Accrued expense	102,757	-
Due to other funds	-	12,561
Resident deposits	9,264	-
Leases payable	2,606	-
Compensated absences payable - current	155,470	-
Total current liabilities	493,767	89,515
<b>NONCURRENT LIABILITIES</b>		
Leases payable - noncurrent	9,122	-
Net OPEB obligation	113,433	-
Total noncurrent liabilities	122,555	-
Total liabilities	616,322	89,515
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unearned revenue - property taxes	392,493	329,150
Total deferred inflows of resources	392,493	329,150
Total liabilities and deferred inflows of resources	1,008,815	418,665
<b>NET POSITION</b>		
Net investment in capital assets	1,459,571	-
Restricted for:		
Other purposes	17,665	-
Unrestricted	3,553,715	3,198,457
<b>TOTAL NET POSITION</b>	<b>\$ 5,030,951</b>	<b>\$ 3,198,457</b>

The accompanying notes are an integral part of these financial statements.

**McDONOUGH COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
For the Year Ended November 30, 2014

	<b>Business-type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund - The Elms</b>	<b>Internal Service Funds</b>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 5,447,943	\$ 2,898,601
Other revenue	73,100	-
Total operating revenues	<u>5,521,043</u>	<u>2,898,601</u>
<b>OPERATING EXPENSES</b>		
Insurance premiums	-	527,244
Medical claims and administration fees	-	2,182,628
Public health:		
Dietary	609,682	-
Housekeeping	193,482	-
Laundry	132,645	-
Maintenance	127,120	-
Nursing	2,378,930	-
Therapy	267,508	-
Activities	122,015	-
Social services	48,988	-
Administrative	388,929	-
Payroll related	1,037,374	-
Depreciation	134,848	-
Plant operations	156,133	-
Contractual	-	-
Total operating expenses	<u>5,597,654</u>	<u>2,709,872</u>
Operating income (loss)	<u>(76,611)</u>	<u>188,729</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Property taxes	375,766	321,490
Investment income	16,711	3,987
Grants	-	98,266
Other	-	209,219
Total nonoperating revenues	<u>392,477</u>	<u>632,962</u>
Income before transfers	<u>315,866</u>	<u>821,691</u>
<b>TRANSFERS</b>		
Transfers in	9,176	-
Transfers out	-	(11,975)
Total transfers	<u>9,176</u>	<u>(11,975)</u>
<b>CONTRIBUTION REVENUE - Farm and Macomb Public Building Commission</b>		
	<u>6,667</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	331,709	809,716
<b>TOTAL NET POSITION - BEGINNING OF YEAR</b>	<u>4,699,242</u>	<u>2,388,741</u>
<b>TOTAL NET POSITION - END OF YEAR</b>	<u>\$ 5,030,951</u>	<u>\$ 3,198,457</u>

The accompanying notes are an integral part of these financial statements.



McDONOUGH COUNTY, ILLINOIS  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For the Year Ended November 30, 2014

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund - The Elms</u>	<u>Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 5,580,809	\$ -
Payments to suppliers	(2,297,033)	(2,838,573)
Payments to employees	(3,128,232)	-
Internal activity-payments from (to) other funds	-	2,898,601
Other receipts	73,100	-
Net cash from operating activities	<u>228,644</u>	<u>60,028</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Property taxes	375,766	321,490
Other nonoperating revenue	-	209,219
Grants received	-	98,266
Interfund borrowing (lending)	-	161,134
Transfers in (out)	9,176	(11,975)
Net cash from noncapital financing activities	<u>384,942</u>	<u>778,134</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Repayment of loan proceeds	10,227	-
Purchases of property and equipment	(24,374)	-
Net cash from capital financing activities	<u>(14,147)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest on investments	16,711	3,987
Proceeds from maturity of investments	950,000	-
Purchase of investments	(950,000)	-
Net cash from investing activities	<u>16,711</u>	<u>3,987</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	616,150	842,149
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>1,566,189</u>	<u>2,063,651</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 2,182,339</u>	<u>\$ 2,905,800</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>		
Cash and cash equivalents	\$ 2,155,410	\$ 2,905,800
Restricted cash	26,929	-
Total	<u>\$ 2,182,339</u>	<u>\$ 2,905,800</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED IN OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ (76,611)	\$ 188,729
Adjustments to reconcile operating income (loss) to net cash from operating activities:		
Depreciation	134,848	-
Change in assets and liabilities:		
Accounts receivable	125,073	-
Inventories	2,115	-
Prepaid expenses	(2,079)	(83,531)
Accounts payable	(3,300)	(45,170)
Deferred revenue	7,793	-
Accrued liabilities	14,486	-
Compensated absences payable	3,404	-
Net OPEB obligation	22,915	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u>\$ 228,644</u>	<u>\$ 60,028</u>
<b>Non-cash capital and related financing activities:</b>		
Donated capital assets	\$ 6,667	\$ -
Total non-cash capital and related financing activities	<u>\$ 6,667</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**McDONOUGH COUNTY, ILLINOIS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
November 30, 2014

	<b>Agency Funds</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,590,563
Investments	70,000
Receivables:	
State of Illinois	457,372
Other	7,506
Due from county funds	7,269
<b>TOTAL ASSETS</b>	<b>\$ 3,132,710</b>
 <b>LIABILITIES</b>	
Accounts payable	\$ 195,075
Due to county funds	142,936
Due to other taxing units	1,730,495
Due to others	1,064,204
<b>TOTAL LIABILITIES</b>	<b>\$ 3,132,710</b>

The accompanying notes are an integral part of these financial statements.

# McDONOUGH COUNTY, ILLINOIS

## NOTES TO FINANCIAL STATEMENTS

November 30, 2014

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### 1. SIGNIFICANT ACCOUNTING POLICIES

McDonough County is one of 102 counties organized in the State of Illinois. As a local governmental unit, the County is tax-exempt. The County provides a broad range of services to citizens, including but not limited to general government, public safety and corrections, transportation, and public health and welfare. Revenues are substantially generated as a result of taxes assessed and allocated to McDonough County (examples would be property taxes, sales taxes, income taxes and motor fuel taxes) and charges for services performed for constituents of the County. McDonough County revenues are therefore primarily dependent on the economy within its territorial boundaries. Industry within the County is primarily agriculture, manufacturing, and retail. Additionally, there are large nonprofit employers, including a hospital, state university, and other local governments within the County.

The accounting policies and the presentation of the basic financial statements of McDonough County (County) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

#### A. Reporting Entity

These financial statements include all organizations, activities, functions, funds, and component units for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board and either (1) the County's ability to impose its will over the component unit or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the County. The following component units have been included in the financial statements of the County.

#### DISCRETELY PRESENTED COMPONENT UNIT:

The McDonough County Board Chairman, with the advice and consent of the McDonough County Board, appoints board members (not to exceed 11 members) to the ETSB. The members of the ETSB are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge, and authorizing disbursements. The geographic area served by the ETSB is the same as McDonough County. The treasurer of McDonough County maintains the funds and invests or disburses them at the direction of the ETSB. McDonough County has the responsibility for approving the rate of the surcharge which funds the activities of the ETSB and, therefore, has the ability to impose its will on the ETSB. The ETSB does not issue any separate component unit reports.

**1. SIGNIFICANT ACCOUNTING POLICIES – Continued**

**B. 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 non-fiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are supported by taxes and intergovernmental revenues and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment 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.

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 as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are intended to finance. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. In determining when to recognize intergovernmental revenue (grants, motor fuel tax allotments and shared revenue), the legal and contractual requirements of the individual programs are used as guidance. There are, however, essentially two bases for this revenue recognition. In one, monies are virtually unrestricted as to the purpose of the expenditure and are nearly irrevocable; therefore, these amounts are recognized as revenue at the time of their receipt or earlier if they meet the criteria of availability. In the other, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenue is recognized based upon the expenditures recorded.

**1. SIGNIFICANT ACCOUNTING POLICIES – Continued**

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - Continued

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay current liabilities. The County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for sales taxes collected within 90 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes owed from the state at year end, franchise taxes, licenses, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Personal property replacement taxes are considered to be measurable when they have been collected and allocated by the state and are recognized as revenue at that time. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

General Fund – The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Illinois Municipal Retirement Fund – This fund is used to account for tax monies and reimbursements for the funding of the County's IMRF retirement system.

Public Safety Sales Tax Fund – This fund is used to account for the state sales tax received to fund various public safety purposes.

Social Security Fund – This fund is used to account for the County's obligation to make contributions related to employees' wages for FICA and Medicare payroll taxes.

County Health Fund – This fund is used to account for the resources of the County Health Department.

**1. SIGNIFICANT ACCOUNTING POLICIES – Continued**

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation -  
Continued

The County reports the following major proprietary fund:

The Elms – This fund is used to account for the activities of the County's nursing home.

Additionally, the County reports the following fund types:

Special Revenue Funds – These funds are used to account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Projects Funds – These funds are used to account for the resources used for the acquisition or construction of capital facilities.

Internal Service Funds – These funds account for insurance costs provided to other departments or agencies of the government on a cost-reimbursement basis.

Permanent Funds – These funds account for monies held in trust that can be used for governmental purposes.

Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, other governments, or other funds. These include the following fund type: Agency Funds. Agency Funds account for monies held on behalf of others.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of The Elms enterprise fund and of the County's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**1. SIGNIFICANT ACCOUNTING POLICIES – Continued**

D. Cash and Cash Equivalents

For purposes of the statement of cash flows, the County has defined cash equivalents to include savings accounts, demand deposit accounts, and certificates of deposit with an original maturity of three months or less when purchased.

Investments, consisting primarily of certificates of deposit with an original maturity of greater than three months, are stated at cost, which approximates fair value. Interest earned on certain Agency Fund investments is transferred to and recorded as income in the General Fund.

E. Accounts Receivable

All trade and property tax receivables are reported net of allowance for doubtful accounts.

F. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

G. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, right of ways, bridges), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets used in governmental fund operations (general capital assets) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the statement of net position. Capital assets in the proprietary funds are capitalized within the fund.

The County defines capital assets as assets with an initial, individual cost of \$10,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

**1. SIGNIFICANT ACCOUNTING POLICIES – Continued**

G. Capital Assets – Continued

Property, plant, and equipment of the primary government, as well as the component unit, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	25
Maintenance equipment	10
Software	5
Vehicles	5
Office equipment	7
Computer equipment	5
Infrastructure	40-50

H. Property Taxes

McDonough County Supervisor of Assessments prepares the property tax assessment rolls with the property tax liens as of January 1 of each year. Levies are set by individual local governmental entities by the last Tuesday of December of each year.

The collection date for property tax receipts is thirty days after the property tax bills are mailed to property owners for the first installment, generally June 1 of each year. The second installment is generally due September 1 of each year.

Property taxes collected are distributed to each taxing district approximately thirty days after receipt. Any unpaid property tax levies are sold at a tax sale the last week of October and final distribution is made by the end of November of each year.

I. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

McDonough County has the following policies concerning compensated absences for all full-time employees.



**1. SIGNIFICANT ACCOUNTING POLICIES – Continued**

I. Compensated Absences – Continued

**Personal Leave**

Employees are allowed non-cumulative personal leave days as follows:

	<u>Days Per Year</u>
County and Sheriffs Department	3
Highway Department	2
Health Department	4*

\* Unused personal days are transferred at the end of the calendar year to the employee's vacation leave account.

**Sick Leave**

Employees accrue one day of sick leave per month of service. For employees there is no provision for payment upon termination. Unused accumulated sick days may be carried over and may be applied for IMRF pension service credit in accordance with IMRF guidelines as indicated by the following schedule:

	<u>Maximum Days Accumulated (Carryover)</u>	<u>Maximum Days for IMRF</u>
County offices	40	240
Sheriffs Department	180	365
Highway Department	40	240
Health Department	240	240

**Vacation Leave**

Full-time employees of the County earn vacation benefits according to the following schedule:

<u>Years of Service</u>	<u>Working Days Per Year</u>
1 - 5	10
6 - 15	15
16 and over	20

Full-time employees at the Sheriff's Department and the County Highway Department earn vacation benefits according to the following schedule:

<u>Years of Service</u>	<u>Working Days Per Year</u>
1 - 4	10
5 - 14	15
15 and over	20

**1. SIGNIFICANT ACCOUNTING POLICIES – Continued**

I. Compensated Absences – Continued

Full and part-time Health Department employees earn vacation benefits according to the following schedule:

<u>Years of Service</u>	<u>Working Days Per Year</u>
1 - 3	10
4 - 10	15
11 and over	20

Employees, excluding Health Department employees, can accumulate and carryover vacation benefits equivalent to twice the amount earned in one service year. Health Department employees can accumulate up to 30 days of vacation benefits in one calendar year. Unused vacation in excess of accumulation and carryover limits as of December 31 each year is lost.

J. Long-term Obligations

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

In the fund financial statements, governmental funds recognize the face amount of debt issued 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 debt service expenditures.

K. Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e. the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

**1. SIGNIFICANT ACCOUNTING POLICIES – Continued**

K. Interfund Transactions – Continued

Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

L. Fund Balance/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the County. Committed fund balance is constrained by formal actions of the County's Board, which is considered the County's highest level of decision making authority. Formal actions include ordinances approved by the Board. Assigned fund balance represents amounts constrained by the County's intent to use them for a specific purpose, but that are neither restricted nor committed. Any residual fund balance is reported as unassigned.

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

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

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

M. Restricted Assets

Certain proceeds of The Elms' enterprise fund are classified as restricted assets on the statement of net position because they are maintained in separate bank accounts and are contributions made on behalf of former patients for specific purposes. The funds can only be spent according to the donors' wishes.

**1. SIGNIFICANT ACCOUNTING POLICIES – Continued**

N. Patient Service Revenue

Patient service revenue is reported at the net realizable amounts from residents, third-party payors, and others for service rendered, net of provider tax.

Revenue under third-party payor agreements is subject to audit and retroactive adjustment. Provisions for third-party payor settlements are provided in the period the related services are rendered. Differences between the amounts accrued and interim and final settlements are reported in operations in the year of settlement.

O. Provider Tax

The provider tax is assessed by the State of Illinois based on occupied bed days. The tax is withheld from The Elms' reimbursements from the Illinois Department of Public Aid.

P. Use of Estimates

Management of the County has made certain estimates and assumptions that affect the reported amounts of assets and liabilities and contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures/ expenses during the period. Actual results could differ from those estimates.

Q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position 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 financial position 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**

Investment of County funds, by statute, is vested with the County Treasurer. The Treasurer's investment policy guides the investments of the County. The investment policy permits the County to invest in instruments allowed by the Illinois Compiled Statutes (ILCS). These investments include deposits/ investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds.

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, positive community involvement, and investment period.

**A. Deposits with Financial Institutions**

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. To guard against credit risk for deposits with financial institutions the County's investment policy requires all deposits with financial institutions in excess of federal depository insurance be collateralized at 100% of market value of principal and accrued interest, with collateral held by an independent third party with whom the Treasurer has a custodial agreement.

**B. Investments**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The County limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by limiting its investments to the top ratings issued by nationally recognized statistical rating organizations.

For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments that are in the possession of an outside party. The County limits its exposure to custodial credit risk by utilizing independent third party institutions, selected by the County, to act as custodian for its securities and collateral.

Concentration of credit risk – The County places no limit on the amount the County may invest in any one issuer.

**McDONOUGH COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**3. COUNTY FARM**

On March 28, 1982, McDonough County was named an income beneficiary in the will of Blanche L. Martin. Under the terms of the will, the County received investments totaling \$43,689 and approximately 120 acres of farm land. The principal of the investments cannot be invaded and the County cannot sell the farm land, but can manage and operate the farm. The net income from the investments and farm land shall be applied by the County toward the payment of the costs of operating and maintaining The Elms. In the event the County ceases to operate The Elms, or fails to follow the terms of the will, all property shall revert and go to the then heirs-at-law of Blanche L. Martin. The County Farm Fund is reported as a Permanent Fund.

**4. CAPITAL ASSETS**

A. Governmental Activities

Capital asset activity for the year ended November 30, 2014 consists of the following:

	<u>Balances</u> <u>December 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balances</u> <u>November 30</u>
Land	\$ 178,556	\$ 50,091	\$ -	\$ 228,647
Total capital assets not being depreciated	<u>178,556</u>	<u>50,091</u>	<u>-</u>	<u>228,647</u>
Buildings	2,482,220	-	-	2,482,220
Building improvements	2,642,932	-	-	2,642,932
Maintenance equipment	1,575,550	-	-	1,575,550
Software	114,680	-	-	114,680
Vehicles	846,792	125,912	(95,439)	877,265
Office equipment	271,027	-	-	271,027
Computer equipment	395,126	-	-	395,126
Infrastructure	<u>4,920,911</u>	<u>585,362</u>	<u>-</u>	<u>5,506,273</u>
Total capital assets being depreciated	<u>13,249,238</u>	<u>711,274</u>	<u>(95,439)</u>	<u>13,865,073</u>
Less accumulated depreciation for:				
Buildings	(1,540,030)	(50,667)	-	(1,590,697)
Building improvements	(1,336,754)	(95,206)	-	(1,431,960)
Maintenance equipment	(1,257,549)	(46,635)	-	(1,304,184)
Software	(104,674)	(6,621)	-	(111,295)
Vehicles	(570,648)	(101,047)	89,125	(582,570)
Office equipment	(247,204)	(4,838)	-	(252,042)
Computer equipment	(355,796)	(10,033)	-	(365,829)
Infrastructure	<u>(2,125,180)</u>	<u>(109,482)</u>	<u>-</u>	<u>(2,234,662)</u>
Total accumulated depreciation	<u>(7,537,835)</u>	<u>(424,529)</u>	<u>89,125</u>	<u>(7,873,239)</u>
Total capital assets, being depreciated, net	<u>5,711,403</u>	<u>286,745</u>	<u>(6,314)</u>	<u>5,991,834</u>
<b>Total capital assets, net of accumulated depreciation</b>	<u>\$ 5,889,959</u>	<u>\$ 336,836</u>	<u>\$ (6,314)</u>	<u>\$ 6,220,481</u>

**McDONOUGH COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**4. CAPITAL ASSETS – Continued**

B. Business-type Activities

	<u>Balances</u> <u>December 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balances</u> <u>November 30</u>
Land, not depreciated	\$ 61,427	\$ -	\$ -	\$ 61,427
Building and improvements, land improvements/ landscaping	4,154,054	-	-	4,154,054
Equipment, including vehicles	<u>1,013,791</u>	<u>31,041</u>	<u>(143,558)</u>	<u>901,274</u>
Total capital assets - at cost, being depreciated	<u>5,167,845</u>	<u>31,041</u>	<u>(143,558)</u>	<u>5,055,328</u>
Less accumulated depreciation for:				
Building and improvements, land improvements/ landscaping	(2,768,225)	(85,548)	-	(2,853,773)
Equipment, including vehicles	<u>(885,941)</u>	<u>(49,300)</u>	<u>143,558</u>	<u>(791,683)</u>
Total accumulated depreciation	<u>(3,654,166)</u>	<u>(134,848)</u>	<u>143,558</u>	<u>(3,645,456)</u>
Total capital assets, being depreciated, net	<u>1,513,679</u>	<u>(103,807)</u>	<u>-</u>	<u>1,409,872</u>
<b>Total capital assets net of accumulated depreciation</b>	<u>\$ 1,575,106</u>	<u>\$ (103,807)</u>	<u>\$ -</u>	<u>\$ 1,471,299</u>

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

Governmental activities:	
General government	\$ 98,194
Public safety	65,978
Corrections	42,196
Transportation	199,826
Public health and welfare	<u>18,335</u>
Total depreciation expense - governmental activities	<u>\$ 424,529</u>
Business-type activities:	
The Elms Nursing Home	<u>\$ 134,848</u>

**5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN**

*Plan Description.* The County's defined benefit pension plans for Regular, Sheriff's Law Enforcement Personnel, and Elected County Official employees provide retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information (RSI). This report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

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

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 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.

**County**

*Funding Policy.* As set by statute, the County's Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2014 was 11.77 percent. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost.* For the fiscal year ending November 30, 2014, the County's annual pension cost of \$1,040,563 for the Regular plan was equal to the County's required and actual contributions.



**McDONOUGH COUNTY, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN – Continued**

**County – Continued**

Three-Year Trend Information for Regular Plan

<u>Period Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
11/30/2014	\$ 1,040,563	100%	\$ -
11/30/2013	1,029,191	100%	-
11/30/2012	945,321	100%	-

The required contribution for 2014 was determined as part of the December 31, 2012 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2012, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year, depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3.0% annually. The actuarial value of the County's plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Regular plan's unfunded actuarial accrued liability at December 31, 2012 is being amortized as a level percentage of projected payroll on an open 29 year basis.

*Funded Status and Funded Progress.* As of December 31, 2014, the most recent actuarial valuation date, the Regular plan was 81.33 percent funded. The actuarial accrued liability for benefits was \$27,255,104 and the actuarial value of assets was \$22,165,698, resulting in an underfunded actuarial accrued liability (UAAL) of \$5,089,406. The covered payroll for calendar year 2014 (annual payroll of active employees covered by the plan) was \$8,734,549 and the ratio of the UAAL to the covered payroll was 58.27 percent.

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

**5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE  
 EMPLOYER PENSION PLAN – Continued**

**Sheriff's Law Enforcement Personnel (SLEP)**

*Funding Policy.* As set by statute, the County's Sheriff's Law Enforcement Personnel plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2014 was 20.86 percent. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost.* For fiscal year ending November 30, 2014, the County's annual pension cost of \$184,530 for the Sheriff's Law Enforcement Personnel plan was equal to the County's required and actual contributions.

Three-Year Trend Information for the Sheriff's Law Enforcement Personnel Plan

<u>Period Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
11/30/2014	\$ 184,530	100%	\$ -
11/30/2013	193,134	100%	-
11/30/2012	180,917	100%	-

The required contribution for 2014 was determined as part of the December 31, 2012 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2012, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year, depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3.0% annually. The actuarial value of the County's Sheriff's Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Sheriff's Law Enforcement Personnel plan's unfunded actuarial accrued liability at December 31, 2012 is being amortized as a level percentage of projected payroll on an open 29 year basis.

**5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE  
 EMPLOYER PENSION PLAN – Continued**

**Sheriff's Law Enforcement Personnel (SLEP) – Continued**

*Funded Status and Funded Progress.* As of December 31, 2014 the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 56.56 percent funded. The actuarial accrued liability for benefits was \$2,609,893 and the actuarial value of assets was \$1,476,263, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,133,630. The covered payroll for calendar year 2014 (annual payroll of active employees covered by the plan) was \$842,276 and the ratio of the UAAL to the covered payroll was 134.59 percent.

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

**Elected County Official**

*Funding Policy.* As set by statute, the County's Elected County Official plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2014 was 28.35 percent. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost.* For fiscal year ending November 30, 2014, the County's annual pension cost and net pension obligation were as follows:

Annual required contribution	\$ 16,094
Interest on net pension asset	146
Adjustments to annual required contribution	<u>91</u>
Annual pension cost	16,331
Annual contributions made	<u>18,284</u>
Increase in net pension asset	(1,953)
Net pension obligation, beginning of year	<u>1,953</u>
Net pension obligation, end of year	<u><u>\$ -</u></u>

**5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN – Continued**

**Elected County Official – Continued**

Three-Year Trend Information for the Elected County Official Plan

<u>Period Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
11/30/2014	\$ 18,264	100.00%	\$ -
11/30/2013	14,280	100.00%	1,953
11/30/2012	13,692	98.62%	1,912

The required contribution for 2014 was determined as part of the December 31, 2012 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2012, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year, depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3.0% annually. The actuarial value of the County's Elected County Official plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Elected County Official plan's unfunded actuarial accrued liability at December 31, 2012 is being amortized as a level percentage of projected payroll on an open 29 year basis.

*Funded Status and Funded Progress.* As of December 31, 2014, the most recent actuarial valuation date, the Elected County Official plan was 96.58 percent funded. The actuarial accrued liability for benefits was \$559,374 and the actuarial value of assets was \$540,228, resulting in an underfunded actuarial accrued liability (UAAL) of \$19,146. The covered payroll for calendar year 2014 (annual payroll of active employees covered by the plan) was \$57,248 and the ratio of the UAAL to the covered payroll was 33.44 percent.

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

**6. DEFERRED COMPENSATION PLAN**

The County offers its employees two different deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans, available to all County employees, permit them to defer a portion of their salary until future years. The County is not required to make any contributions to the plans. The amounts deferred and earnings thereon, are not available to employees until termination, retirement, death, or unforeseeable emergency.

Contributions by employees are administered by a third-party agent and the assets and income thereon are held in trust for the exclusive benefit of participants and their beneficiaries.

**7. LONG-TERM DEBT**

A. Leases Payable

**Office Building**

In March 1981, McDonough County entered into a non-cancelable lease agreement with the Macomb Public Building Commission (Building Commission) for the rental of County office space at 130-134 South Lafayette Street, Macomb, Illinois. The agreement called for an initial payment of \$37,000 with annual rental payments of \$20,000 for the years 1981 through 1991. In April 1984 and 1999, the County entered into supplemental agreements with the Building Commission whereby the original lease was extended from April 1, 1991 with annual rental payments of \$1.

Payments are due by November 30 of each year. All insurance on the building and general public liability insurance is to be obtained by the Building Commission. The County is responsible for the maintenance, operations, and safekeeping of the offices that they are leasing. Currently, portions of this building are being rented to third parties. As long as the third party rent payments, made directly to the Building Commission, exceed the County's required annual payments, the County's payment will be waived by the Building Commission. After all outstanding indebtedness of the Building Commission has been paid in full, the Building Commission agrees to transfer by warranty deed the fee simple title of the building to the County upon the County's request.

**Equipment Leases**

On May 30, 2014, the County entered into a noncancelable lease agreement with RK Dixon Co. for the lease of a \$13,032 copier. The agreement calls for monthly payments of \$217 commencing May 31, 2019. The final payment is due May 31, 2019. The balance due at November 30, 2014 was \$11,728. The leased asset and related obligation are accounted for as business-type activities. The asset under the capital lease net of depreciation totaled \$11,728 at November 30, 2014.

**McDONOUGH COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**7. LONG-TERM DEBT – Continued**

A. Leases Payable – Continued

**Equipment Leases – Continued**

Following is a schedule of minimum future rental payments and the net present value of these minimum lease payments as of November 30, 2014 for the above equipment lease:

Year ending November 30:	<u>Business-Type Activities</u>
2015	2,606
2016	2,606
2017	2,606
2018	2,606
2019	<u>1,304</u>
Total minimum lease payments	<u>\$ 11,728</u>

B. Changes in Long-Term Debt

Long-term liability activity for the year ended November 30, 2014 was as follows:

	<u>Balances December 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances November 30</u>	<u>Due Within One Year</u>
Governmental Activities:					
Capital lease payable	\$ -	\$ -	\$ -	\$ -	\$ -
Notes payable	-	-	-	-	-
Compensated absences payable	263,106	373,209	382,435	253,880	181,870
Net OPEB obligation	148,351	64,979	35,493	177,837	-
Net pension obligation	<u>1,953</u>	<u>-</u>	<u>1,953</u>	<u>-</u>	<u>-</u>
Governmental activity - long-term liabilities	<u>\$ 413,410</u>	<u>\$ 438,188</u>	<u>\$ 419,881</u>	<u>\$ 431,717</u>	<u>\$ 181,870</u>
	<u>Balances December 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances November 30</u>	<u>Due Within One Year</u>
Business-type activities:					
Leases payable	\$ 1,499	\$ 13,032	\$ 2,803	\$ 11,728	\$ 2,606
Net OPEB obligation	90,518	22,915	-	113,433	-
Compensated absences payable	<u>152,067</u>	<u>173,097</u>	<u>169,694</u>	<u>155,470</u>	<u>155,470</u>
Business-type activity - long-term liabilities	<u>\$ 244,084</u>	<u>\$ 209,044</u>	<u>\$ 172,497</u>	<u>\$ 280,631</u>	<u>\$ 158,076</u>

**McDONOUGH COUNTY, ILLINOIS**  
 NOTES TO FINANCIAL STATEMENTS (Continued)

**7. LONG-TERM DEBT – Continued**

B. Changes in Long-Term Debt – Continued

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. Also, for the governmental activities, compensated absences are generally liquidated by the General Fund, or the fund where the employee is paid their payroll on a regular basis.

**8. STATUTORY DEBT MARGIN**

A schedule indicating the statutory debt margin computation follows:

2014 Assessed valuation	<u>\$ 395,368,669</u>
Statutory debt limitation (2.875 percent of assessed valuation)	\$ 11,366,849
Debt outstanding at November 30, 2014	<u>-</u>
<b>Statutory debt margin, November 30, 2014</b>	<u><b>\$ 11,366,849</b></u>

**9. INTERFUND TRANSACTIONS**

Interfund receivable and payable balances at November 30, 2014 consist of:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Funds:		
Illinois Municipal Retirement Fund	\$ -	\$ 2,692
Social Security Fund	-	2,577
Internal Service Funds	6,853	-
Agency Funds	22,909	-
Nonmajor Governmental Funds	<u>11,001</u>	<u>-</u>
	<u>40,763</u>	<u>5,269</u>
Illinois Municipal Retirement Funds:		
General Fund	2,692	-
Internal Service Funds	<u>-</u>	<u>275,000</u>
	<u>2,692</u>	<u>275,000</u>
Social Security Fund:		
General Fund	<u>2,577</u>	<u>-</u>

**McDONOUGH COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**9. INTERFUND TRANSACTIONS – Continued**

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
County Health Funds:		
Internal Service Funds	\$ -	\$ 10,875
Nonmajor Governmental Funds	<u>912</u>	<u>-</u>
	<u>912</u>	<u>10,875</u>
Internal Service Funds:		
General Fund	-	6,853
Illinois Municipal Retirement Fund	275,000	-
County Health Fund	10,875	-
The Elms	-	-
Nonmajor Governmental Funds	<u>12,766</u>	<u>5,708</u>
	<u>298,641</u>	<u>12,561</u>
Agency Funds:		
General Fund	-	22,909
Nonmajor Governmental Funds	<u>7,269</u>	<u>120,027</u>
	<u>7,269</u>	<u>142,936</u>
Nonmajor Governmental Funds:		
General Fund	-	11,001
County Health Fund	-	912
The Elms	-	-
Internal Service Funds	5,708	12,766
Agency Funds	120,027	7,269
Nonmajor Governmental Funds	<u>373,968</u>	<u>373,968</u>
	<u>499,703</u>	<u>405,916</u>
Total Interfund Receivables/Payables	<u>\$ 852,557</u>	<u>\$ 852,557</u>

The purposes of the significant interfund receivable and payable balances are as follows:

- \$373,968 due to Nonmajor governmental funds from Nonmajor governmental funds. This balance relates to fees received during the fiscal year that have not been paid to the appropriate fund.
- \$275,000 due to Internal Service funds from the Illinois Municipal Retirement fund. This balance relates to a loan to the Illinois Municipal Retirement fund to cover operating expenses. The County expects the obligation will be liquidated within one year.



**McDONOUGH COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**9. INTERFUND TRANSACTIONS – Continued**

- \$120,027 due to Nonmajor governmental funds from Agency funds. This balance relates to a) accrued but unpaid transfers of \$112,218 from the Township Motor Fuel Tax fund to the Engineering Revolving fund and b) accrued but unpaid fees of \$7,809 from the County Clerk fund. The County expects the obligation will be liquidated within one year.

Advances from/to other funds at November 30, 2014 consist of:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund:		
Public Safety Sales Tax Fund	\$ -	\$ 90,681
Public Safety Sales Tax Fund		
General Fund	90,681	-
Total Interfund Receivables/Payables	<u>\$ 90,681</u>	<u>\$ 90,681</u>

The purposes of the interfund advance receivable and payable balances are as follows:

- \$90,681 remaining advance from the Public Safety Sales Tax fund to the General fund to cover general County expenses. Repayment is not expected within one year.

Interfund transfers during fiscal year ending November 30, 2014 consist of:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Funds:		
General Fund	\$ 35,050	\$ 35,050
Public Safety Sales Tax Fund	150,000	-
Internal Service Funds	2,799	-
	<u>187,849</u>	<u>35,050</u>
Illinois Municipal Retirement Fund:		
Public Safety Sales Tax Fund	50,000	-
Nonmajor Governmental Funds	10,402	-
	<u>60,402</u>	<u>-</u>
Public Safety Sales Tax Funds:		
General Fund	-	150,000
Illinois Municipal Retirement Fund	-	50,000
Nonmajor Governmental Funds	-	15,000
	<u>-</u>	<u>215,000</u>
County Health Fund:		
Nonmajor Governmental Funds	10,457	-
	<u>10,457</u>	<u>-</u>

**McDONOUGH COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**9. INTERFUND TRANSACTIONS – Continued**

	<u>Transfers In</u>	<u>Transfers Out</u>
Elms Fund:		
Nonmajor Governmental Funds	\$ 9,176	\$ -
	<u>9,176</u>	<u>-</u>
Internal Service Funds:		
General Fund	-	2,799
Elms Fund	-	9,176
	<u>-</u>	<u>11,975</u>
Nonmajor Governmental Funds:		
Illinois Municipal Retirement Fund	-	10,402
Public Safety Sales Tax Fund	15,000	-
County Health Fund	-	10,457
Nonmajor Governmental Funds	<u>532,398</u>	<u>532,398</u>
	<u>547,398</u>	<u>553,257</u>
Total interfund transfers	<u>\$ 815,282</u>	<u>\$ 815,282</u>

The purposes of the significant interfund transfers are as follows:

- \$35,050 transferred from the Sheriff sub-fund to the General Corporate sub-fund. This amount relates to fees received in the Sheriff fund. This transfer will not be repaid.
- \$150,000 transferred from the Public Safety Sales Tax fund to the General fund. This amount relates to a routine budgeted transfer. This transfer will not be repaid.
- \$50,000 transferred from the Public Safety Sales Tax fund to the Illinois Municipal Retirement Fund to cover public safety employee retirement contributions. This transfer will not be repaid.
- \$532,398 transferred between the Nonmajor governmental funds. This amount relates to a) transfers of \$322,629 to the County Highway fund to repay roadway maintenance expenditures, b) transfers of \$117,957 to the Equipment Replacement fund for replacement of equipment and vehicles on a scheduled basis, c) transfer of \$89,593 to the Federal Aid Matching Fund for the County’s portion of a construction project, and d) transfer of \$2,219 to the Engineering Revolving fund for repayment of engineering services. These transfers will not be repaid.

**10. RELATED ORGANIZATIONS, JOINTLY GOVERNED ORGANIZATIONS, AND JOINT VENTURES**

A. Related Organizations

The County's officials are responsible for appointing members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The other organizations include various Cemetery Associations and Boards of Trustees of Fire Protection Districts in the County, the McDonough County Housing Authority, and McDonough District Hospital.

B. Jointly Governed Organizations

The County, in conjunction with the City of Macomb, Illinois created the Macomb Public Building Commission under the Public Building Commission Act. The Commission's board is composed of three members appointed by the City Council and two members appointed by the County Board. The County is involved as lessee in capital leases with the Commission as lessor as described in the preceding footnotes for leases payable.

C. Joint Ventures

The County is a participant with the City of Macomb, Illinois and the McDonough County Emergency Telephone System Board (ETSB) in a joint venture to operate a 911 emergency services communication and dispatch enterprise. The Macomb/McDonough Emergency Dispatch Center, Inc., a not-for-profit corporation, was created for that purpose. The corporation is governed by a six-member board composed of 1) the County Board Chairman or a County board member designated by the Chairman, 2) the County Sheriff or a designated full-time employee of the Sheriff's Department, 3) the City Mayor, 4) the City Police Chief, 5) the ETSB Chairman, and 6) the ETSB Secretary. The County, the City, and the ETSB each contributed various property, equipment, services, and/or funds for initial relocation and occupancy costs to the corporation. The County, the City, and the ETSB are each obligated by an intergovernmental cooperation agreement to pay one-third (1/3) of the costs of the corporation for wages, employee benefits, and normal office supplies.

The ETSB's liability for operating costs during any fiscal year of the corporation is limited to a cap amount determined by the County, the City, and the ETSB. The County and the City share equally the amount of costs in excess of the determined cap of the ETSB's share of costs. The ETSB contributes to the corporation annually an amount sufficient to pay the entire cost of equipment installation, operation, maintenance, repair and replacement, employee training, and telephone line charges.

**McDONOUGH COUNTY, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**10. RELATED ORGANIZATIONS, JOINTLY GOVERNED ORGANIZATIONS,  
AND JOINT VENTURES – Continued**

C. Joint Ventures – Continued

The Center's fiscal year end is November 30. Separate audited financial statements are available through the Macomb/McDonough County Emergency Dispatch Center, Inc. Summarized financial information of the Center as of and for the year ended November 30, 2014, follows:

Statement of Net Position Information

Assets:	
Current assets	\$ 266,969
Property and equipment, net	<u>127,883</u>
Total assets	<u>\$ 394,852</u>
Liabilities and net position:	
Liabilities	\$ 58,830
Net position	<u>336,022</u>
Total liabilities and net position	<u>\$ 394,852</u>

Statement of Activities Information

Operating revenue	\$ 850,718
Operating expenses	<u>914,677</u>
Operating net loss	<u>(63,959)</u>
Nonoperating revenue	<u>450</u>
Change in net position	(63,509)
Net position, beginning	<u>399,531</u>
Net position, ending	<u>\$ 336,022</u>

The County is a participant with the Mercer County, Illinois and Warren County, Illinois in an intergovernmental agreement to jointly establish a regional solid waste management organization for the purpose of implementation of a regional solid waste management plan. The Tri-County Resource and Waste Management Council was created for that purpose. The Council is made up of equal representation from each county. Each county shall contribute funds for the preparation of the three-county Solid Waste Plan based on each county's population as a proportion of the total population of the three counties based upon the 1990 Census of Population as published by the United States Department of Commerce.

**McDONOUGH COUNTY, ILLINOIS**  
 NOTES TO FINANCIAL STATEMENTS (Continued)

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**10. RELATED ORGANIZATIONS, JOINTLY GOVERNED ORGANIZATIONS,  
 AND JOINT VENTURES – Continued**

C. Joint Ventures – Continued

The Council’s fiscal year end is November 30. Separate audited financial statements are not available. Summarized financial information of the Council as of and for the year ended November 30, 2014, follows:

Statement of Net Position Information

Assets:	
Cash and cash equivalents	\$ 8,551
Other receivables	7,505
Due from other funds	<u>7,269</u>
Total assets	<u>\$ 23,325</u>
Liabilities and net position:	
Liabilities	\$ 14,775
Net position	<u>8,550</u>
Total liabilities and net position	<u>\$ 23,325</u>

Statement of Activities Information

Fees for services	\$ 99,349
Investment income	<u>5</u>
Total revenues	99,354
Total expenditures	<u>105,633</u>
Change in fund balance	(6,279)
Fund balance, beginning	<u>14,829</u>
Fund balance, ending	<u>\$ 8,550</u>

**11. RISK MANAGEMENT**

A. General and Professional Liability, Property, Errors, and Omissions

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; health claims of employees; and natural disasters. The County purchases commercial insurance for all risks of loss, excluding group health care coverage and workers' compensation, which are described below. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**11. RISK MANAGEMENT – Continued**

B. Workers' Compensation

The County insures its risk of loss for employee injuries under workers' compensation laws by participating in the Illinois Public Risk Fund (IPRF) a public entity risk pool currently operating as a common risk management program for a number of Illinois counties. The County pays an annual "premium" to IPRF for its coverage. Annual audits of the County's payroll, workers' compensation claims, and employee job classifications are performed by IPRF.

C. Group Health Plan

Beginning July 1, 2001, the County uses an internal service fund to account for and finance its uninsured risks of loss related to its self-funded health insurance plan. Under this plan, the County is self-insured for the first \$85,000 of covered charges per individual per year. Commercial insurance is carried for amounts in excess of self-insured amounts. The County also maintains aggregate stop loss coverage with a maximum reimbursement of \$1,000,000. Claims payable are reported in the accounts payable amount on the financial statements. Changes in claims liability for the self-funded health insurance plan in fiscal years 2014 and 2013 are as follows:

	<u>2014</u>	<u>2013</u>
Balance at beginning of year	\$ 119,640	\$ 91,819
Claims incurred	1,619,977	1,876,144
Claims paid	<u>1,685,212</u>	<u>1,848,323</u>
<b>Balance at end of year</b>	<b><u>\$ 54,405</u></b>	<b><u>\$ 119,640</u></b>

**12. ADMINISTRATION AGREEMENT**

The County entered into an administration agreement for its self-funded health plan with Mutual Medical Plans, Inc. This agreement has a three-year term extending through November 30, 2014, and fees for services under this agreement are assessed at \$16 per participant per month. Fees paid to Mutual Medical for administrative, clerical, and consulting services in fiscal 2014 were \$73,312.

**13. CONDUIT DEBT OBLIGATION**

In June 2008, the County issued Capital Improvement Revenue Bonds, Series 2008 to provide financial assistance to a private-sector entity for the acquisition, construction, and installation of fixtures and equipment deemed to be in the public interest. In November 2012, the County issued Capital Improvement and Refunding Revenue Bonds, Series 2012 to refinance the Capital Improvement Revenue Bonds, Series 2008 and to finance the acquisition, construction, and installation of tuck pointing, a front entrance canopy, and a community center and therapy expansion project. The bonds are secured by the property financed and owned by the private-sector entity and are payable solely from payments received on the underlying mortgage loan. As of November 30, 2014, the principal amount payable under these bonds was \$6,052,335. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

**14. OTHER POST-EMPLOYMENT BENEFITS**

Plan Description

In addition to providing the pension benefits described, the County provides post-employment health care and life insurance benefits (OPEB) for retired employees through a single employer defined benefit 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 and union contracts, except for the implicit subsidy which is governed by the State Legislature and ILCS. 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.

Benefits Provided

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

**McDONOUGH COUNTY, ILLINOIS**  
 NOTES TO FINANCIAL STATEMENTS (Continued)

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**14. OTHER POST-EMPLOYMENT BENEFITS – Continued**

Membership

At December 1, 2013 (latest information available), membership consisted of:

Retirees and beneficiaries currently receiving benefits	15
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	<u>230</u>
<b>TOTAL</b>	<u><u>245</u></u>
Participating employers	<u><u>1</u></u>

Funding Policy

The County negotiates the contribution percentages between the County and employees through the union contracts and personnel policy. All retirees contribute 100% of the blended premium to the plan and the County contributes the remainder to cover the cost of providing the benefits to the retirees via the insured plan (pay as you go). For the fiscal year ended November 30, 2014, retirees contributed \$94,887 and the County contributed \$52,311. Active employees do not contribute to the plan until retirement.

Annual OPEB costs and Net OPEB Obligation

The County had an actuarial valuation performed for the plan as of December 1, 2013 to determine the employer's annual required contribution (ARC) for the fiscal year ended November 30, 2014. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for fiscal years 2014, 2013, and 2012 were as follows:



**McDONOUGH COUNTY, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**14. OTHER POST-EMPLOYMENT BENEFITS – Continued**

Annual OPEB costs and Net OPEB Obligation – Continued

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
November 30, 2014	\$ 104,712	\$ 52,311	49.96%	\$ 291,270
November 30, 2013	106,980	47,972	44.84%	238,869
November 30, 2012	99,395	50,904	51.21%	179,861

The net OPEB obligation (NOPEBO) as November 30, 2014 (latest information available), was calculated as follows:

Annual required contribution	\$ 101,925
Interest on net OPEB obligation	10,749
Adjustment to annual required contribution	<u>(7,962)</u>
Annual OPEB cost	104,712
Contributions made	<u>52,311</u>
Increase (decrease) in net OPEB obligation	52,401
Net OPEB obligation beginning of year	<u>238,869</u>
 NET OPEB OBLIGATION END OF YEAR	 <u><u>\$ 291,270</u></u>

*Funded Status and Funding Progress.* The funded status of the plan as of December 1, 2013 (latest information available), was as follows:

Actuarial accrued liability (AAL)	\$ 809,190
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	\$ 809,190
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	\$ 7,794,679
UAAL as a percentage of covered payroll	10.38%

**14. OTHER POST-EMPLOYMENT BENEFITS – Continued**

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 the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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

In the December 1, 2013 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4.50% interest rate assumption and an annual healthcare cost trend rate of 7.5% initially, reduced by decrements to an ultimate rate of 5.00%. The actuarial value of assets was not determined as the County has not advance funded its obligation. The plan’s unfunded actuarial accrued liability is being amortized as a level dollar amount on an open basis. The remaining amortization period at November 30, 2014, was 30 years.

**15. PRIOR PERIOD ADJUSTMENTS**

The County has restated beginning fund balance/net position as of December 1, 2013 to a) correct understated accounts receivable.

	Nonmajor Governmental	Governmental Activities
FUND BALANCE/ NET ASSETS, DECEMBER 1 (as previously reported)	\$ 8,678,704	\$ 16,543,994
Restated for a) understated accounts receivable	90,315	90,315
FUND BALANCE/ NET ASSETS, DECEMBER 1 (as restated)	\$ 8,769,019	\$ 16,634,309

**REQUIRED SUPPLEMENTARY INFORMATION**

**McDONOUGH COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF FUNDING PROGRESS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY**  
November 30, 2014

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<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) Entry Age (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ( (b-a) / c )</b>
12/31/14	\$ 22,165,698	\$ 27,255,104	\$ 5,089,406	81.33%	\$ 8,734,549	58.27%
12/31/13	20,561,863	25,484,134	4,922,271	80.68%	8,675,041	56.74%
12/31/12	19,439,928	25,030,751	5,590,823	77.66%	8,510,267	65.70%
12/31/11	18,411,291	23,885,427	5,474,136	77.08%	8,364,495	65.44%
12/31/10	17,785,240	22,083,048	4,297,808	80.54%	8,237,702	52.17%
12/31/09	16,660,530	21,016,300	4,355,770	79.27%	8,164,521	53.35%

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF FUNDING PROGRESS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND - SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP)**  
November 30, 2014

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<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) Entry Age (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a) / c)</b>
12/31/14	\$ 1,476,263	\$ 2,609,893	\$ 1,133,630	56.56%	\$ 842,276	134.59%
12/31/13	1,791,315	2,867,360	1,076,045	62.47%	881,936	122.01%
12/31/12	2,318,710	3,513,054	1,194,344	66.00%	828,447	144.17%
12/31/11	2,090,875	3,534,329	1,443,454	59.16%	844,184	170.99%
12/31/10	2,476,401	3,689,799	1,213,398	67.11%	753,084	161.12%
12/31/09	2,109,586	3,443,115	1,333,529	61.27%	738,651	180.54%

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF FUNDING PROGRESS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND - ELECTED COUNTY OFFICIALS (ECO)**  
November 30, 2014

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<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) Entry Age (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ( (b-a) / c )</b>
12/31/14	\$ 540,228	\$ 559,374	\$ 19,146	96.58%	\$ 57,248	33.44%
12/31/13	482,732	515,059	32,327	93.72%	55,811	57.92%
12/31/12	416,903	477,884	60,981	87.24%	54,375	112.15%
12/31/11	367,066	436,066	69,000	84.18%	49,080	140.59%
12/31/10	343,110	409,117	66,007	83.87%	49,322	133.83%
12/31/09	307,421	389,352	81,931	78.96%	50,312	162.85%

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF FUNDING PROGRESS**  
**OTHER POST-EMPLOYMENT BENEFITS PLAN**  
November 30, 2014

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<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) Entry Age (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ( (b-a) / c )</b>
12/01/13	\$ -	\$ 809,190	\$ 809,190	0.00%	\$ 7,794,679	10.38%
12/01/12	-	781,885	781,885	0.00%	7,595,461	10.29%
12/01/11	-	752,866	752,866	0.00%	7,404,731	10.17%
12/01/10	-	639,027	639,027	0.00%	7,391,880	8.64%
12/01/09	-	672,454	672,454	0.00%	7,203,976	9.33%
12/01/08	-	661,134	661,134	0.00%	6,965,216	9.49%

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

November 30, 2014

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<u>Year Ending</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
11/30/14	\$ 1,040,563	\$ 1,040,563	100.00%
11/30/13	1,029,191	1,029,191	100.00%
11/30/12	945,321	945,321	100.00%
11/30/11	953,908	953,908	100.00%
11/30/10	853,467	853,467	100.00%
11/30/09	685,452	685,452	100.00%

See accompanying Independent Auditor's Report.



**McDONOUGH COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND - SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP)**

November 30, 2014

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<b>Year Ending</b>	<b>Employer Contributions</b>	<b>Annual Required Contribution (ARC)</b>	<b>Percentage Contributed</b>
11/30/14	\$ 184,530	\$ 184,530	100.00%
11/30/13	193,134	193,134	100.00%
11/30/12	180,917	180,917	100.00%
11/30/11	191,320	191,320	100.00%
11/30/10	176,040	176,040	100.00%
11/30/09	152,823	152,823	100.00%

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND - ELECTED COUNTY OFFICIALS (ECO)**

November 30, 2014

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<b>Year Ending</b>	<b>Employer Contributions</b>	<b>Annual Required Contribution (ARC)</b>	<b>Percentage Contributed</b>
11/30/14	\$ 18,264	\$ 16,075	113.62%
11/30/13	14,280	14,280	100.00%
11/30/12	13,503	13,692	98.62%
11/30/11	11,969	13,692	87.42%
11/30/10	9,522	9,522	100.00%
11/30/09	11,230	11,230	100.00%

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**OTHER POST-EMPLOYMENT BENEFITS PLAN**

November 30, 2014

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<b>Fiscal Year Ending</b>	<b>Employer Contributions</b>	<b>Annual Required Contribution (ARC)</b>	<b>Percentage Contributed</b>
11/30/14	\$ 52,311	\$ 101,925	51.32%
11/30/13	47,972	104,881	45.74%
11/30/12	50,904	99,395	51.21%
11/30/11	41,560	81,776	50.82%
11/30/10	40,768	84,137	48.45%
11/30/09	36,397	81,071	44.90%

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - CASH BASIS**  
**GENERAL FUND**  
Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Property taxes	\$ 1,009,695	\$ 1,009,695	\$ 1,017,957
State of Illinois:			
Local use tax	100,000	100,000	108,483
Sales tax	775,000	775,000	828,637
Income tax	600,000	600,000	618,974
Personal property replacement taxes	180,000	180,000	206,159
State grants and expenditure reimbursements	342,146	347,496	331,733
Federal revenue	28,395	28,395	24,986
Fees for services and materials	1,125,060	1,133,060	1,284,269
Investment income	4,500	4,500	5,562
Other	178,000	178,000	186,268
Total revenues	<u>4,342,796</u>	<u>4,356,146</u>	<u>4,613,028</u>
<b>EXPENDITURES</b>			
Current:			
General government	1,559,378	1,542,928	1,317,774
Employee benefits	486,000	486,000	469,268
Public safety	1,342,867	1,355,167	1,301,189
Corrections	413,926	413,926	337,476
Judiciary and court related	1,408,026	1,427,776	1,393,737
Capital outlay	37,500	37,500	12,820
Total expenditures	<u>5,247,697</u>	<u>5,263,297</u>	<u>4,832,264</u>
Excess (deficiency) of revenue over expenditures	<u>(904,901)</u>	<u>(907,151)</u>	<u>(219,236)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	195,000	195,000	184,674
Transfers out	-	-	-
Total other financing sources (uses)	<u>195,000</u>	<u>195,000</u>	<u>184,674</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ (709,901)</u>	<u>\$ (712,151)</u>	<u>(34,562)</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			
			(25,017)
<b>SHERIFF FUND - SUBFUND ACTIVITY NOT BUDGETED</b>			
			(428)
<b>FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR</b>			
			<u>1,138,555</u>
<b>FUND BALANCES, GAAP BASIS, END OF YEAR</b>			
			<u>\$ 1,078,548</u>

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - CASH BASIS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
Year Ended November 30, 2014

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Property taxes	\$ 1,144,998	\$ 1,144,998	\$ 1,138,796
Replacement taxes	11,860	11,860	11,861
Investment income	500	500	1,006
Miscellaneous	2,500	2,500	1,989
Total revenues	1,159,858	1,159,858	1,153,652
<b>EXPENDITURES</b>			
Current:			
Employee benefits	1,181,842	1,181,842	1,069,124
Total expenditures	1,181,842	1,181,842	1,069,124
Excess (deficiency) of revenue over expenditures	(21,984)	(21,984)	84,528
Other financing sources (uses)			
Transfers in	50,000	50,000	60,402
Transfers out	(175,000)	(175,000)	(175,000)
Total other financing sources (uses)	(125,000)	(125,000)	(114,598)
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (146,984)</b>	<b>\$ (146,984)</b>	<b>(30,070)</b>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			173,514
<b>FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR</b>			224,256
<b>FUND BALANCES, GAAP BASIS, END OF YEAR</b>			<b>\$ 367,700</b>

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - CASH BASIS**  
**PUBLIC SAFETY SALES TAX FUND**  
Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Sales taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,179,028
Investment income	1,700	1,700	999
Other	9,000	21,705	45,796
Total revenues	<u>1,210,700</u>	<u>1,223,405</u>	<u>1,225,823</u>
<b>EXPENDITURES</b>			
Current:			
Employee benefits	408,500	408,500	395,514
Public safety	351,485	363,825	322,766
Corrections	229,430	229,795	220,879
Capital outlay	75,000	75,000	69,090
Total expenditures	<u>1,064,415</u>	<u>1,077,120</u>	<u>1,008,249</u>
Excess (deficiency) of revenue over expenditures	<u>146,285</u>	<u>146,285</u>	<u>217,574</u>
Other financing sources (uses)			
Transfers out	<u>(215,000)</u>	<u>(215,000)</u>	<u>(215,000)</u>
Total other financing sources (uses)	<u>(215,000)</u>	<u>(215,000)</u>	<u>(215,000)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ (68,715)</u>	<u>\$ (68,715)</u>	2,574
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			(16,120)
<b>FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR</b>			<u>744,994</u>
<b>FUND BALANCES, GAAP BASIS, END OF YEAR</b>			<u>\$ 731,448</u>

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - CASH BASIS**  
**SOCIAL SECURITY FUND**  
Year Ended November 30, 2014

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Property taxes	\$ 650,007	\$ 650,007	\$ 646,609
Investment income	1,000	1,000	1,387
Other	3,000	3,000	2,716
Total revenues	654,007	654,007	650,712
<b>EXPENDITURES</b>			
Current:			
Employee benefits	676,397	676,397	645,204
Total expenditures	676,397	676,397	645,204
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (22,390)</b>	<b>\$ (22,390)</b>	5,508
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			
			-
<b>FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR</b>			849,225
<b>FUND BALANCES, GAAP BASIS, END OF YEAR</b>			<b>\$ 854,733</b>

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - CASH BASIS**  
**COUNTY HEALTH FUND**  
Year Ended November 30, 2014

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Property taxes	\$ 317,616	\$ 317,616	\$ 315,961
State grant and expenditure reimbursements	82,941	82,941	72,329
Federal revenue	382,057	382,057	213,782
Fees for services and materials	165,384	165,384	184,178
Investment income	-	-	398
Other	3,500	3,500	1,964
	<u>951,498</u>	<u>951,498</u>	<u>788,612</u>
<b>EXPENDITURES</b>			
Current:			
Public health	1,074,364	1,074,364	837,839
Capital outlay	20,000	20,000	51,479
	<u>1,094,364</u>	<u>1,094,364</u>	<u>889,318</u>
Total expenditures	<u>1,094,364</u>	<u>1,094,364</u>	<u>889,318</u>
Excess (deficiency) of revenue over expenditures	<u>(142,866)</u>	<u>(142,866)</u>	<u>(100,706)</u>
Other financing sources (uses)			
Transfers in	-	-	11,056
	<u>-</u>	<u>-</u>	<u>11,056</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>11,056</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ (142,866)</u>	<u>\$ (142,866)</u>	<u>(89,650)</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			126,936
<b>FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR</b>			<u>753,253</u>
<b>FUND BALANCES, GAAP BASIS, END OF YEAR</b>			<u>\$ 790,539</u>

See accompanying Independent Auditor's Report.



# McDONOUGH COUNTY, ILLINOIS

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOVEMBER 30, 2014

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### **1. BUDGET AND APPROPRIATIONS**

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 55 of the Illinois Compiled Statutes. The budget covers the fiscal year ending November 30, and is available for public inspection at least fifteen days prior to final adoption. All appropriations cease with the close of the fiscal year. The budget document is prepared for all budgetary funds on the cash basis and includes a statement of the revenues collected and expenditures paid of the immediately preceding fiscal year and a projection of the revenues collected and the proposed itemized appropriations for the ensuing fiscal year. A fiscal year budget was not prepared for the Sheriff sub-fund and the County Farm Fund.

Once the County budget has been adopted, no further appropriations shall be made during the year except in the event of an immediate emergency, at which time the County Board by a two-thirds vote may make appropriations in excess of those authorized in the budget. Neither the County Board, nor the agent on its behalf, shall have the power to make any contract, or do any act, which will add to the County expenditures in any year above the amount provided in the budget for that fiscal year. Nothing in the statutes shall deprive the Board of the power to provide for and pay from County funds any charge upon the County imposed by law independent of any action of the Board. The level of control (level at which expenditures may not exceed budget) is the fund total, not the individual line items. During the year, it was deemed necessary for the Board to approve several supplementary appropriations.

### **2. RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS**

The budgetary comparison schedules present comparisons of the budget on a cash basis with actual data on the cash basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present basic financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of resultant basis and timing differences in the excess (deficiency) of revenue over expenditures for the year ended November 30, 2014 is presented on each budgetary comparison schedule in the line item titled "Reconciliation to modified accrual basis - net change resulting from recording accounts receivable, payable, and other accrued items."

**McDONOUGH COUNTY, ILLINOIS**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

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**3. EXCESS OVER BUDGET**

Generally accepted accounting principles require disclosure of certain information concerning individual funds (which are presented only in combination on the basic financial statements). Funds with overexpended appropriations during the year are required to be disclosed.

The following budgeted funds had an excess of expenditures over appropriations for the year ended November 30, 2014:

	<u>Appropriations</u>	<u>Expenditures</u>
Drug Enforcement Fund	10,000	30,166
State's Attorney Victim/Witness Fund	21,250	22,396
State's Attorney Drug Enforcement Fund	6,944	8,396
Insurance Reserve Fund	-	3,275

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

**McDONOUGH COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET - BY SUBFUND**  
**GENERAL FUND**  
November 30, 2014

	<u>General Corporate</u>	<u>Sheriff</u>	<u>Total General Fund</u>
<b>ASSETS</b>			
Cash and Cash equivalents	\$ 748,492	\$ 15,713	\$ 764,205
Receivables, net:			
State of Illinois	350,945	-	350,945
Property taxes	1,035,700	-	1,035,700
Other	40,073	-	40,073
Due from other funds	43,829	(3,066)	40,763
Inventories	28,118	-	28,118
<b>TOTAL ASSETS</b>	<u>\$ 2,247,157</u>	<u>\$ 12,647</u>	<u>\$ 2,259,804</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 49,297	\$ -	\$ 49,297
Due to others	-	309	309
Due to other funds	5,269	-	5,269
Advances from other funds	90,681	-	90,681
Total liabilities	<u>145,247</u>	<u>309</u>	<u>145,556</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable property taxes	1,035,700	-	1,035,700
Total deferred inflows of resources	<u>1,035,700</u>	<u>-</u>	<u>1,035,700</u>
Total liabilities and deferred inflows of resources	<u>1,180,947</u>	<u>309</u>	<u>1,181,256</u>
<b>FUND BALANCES</b>			
Nonspendable - inventories	28,118	-	28,118
Restricted for public safety	-	12,338	12,338
Unrestricted:			
Unassigned	1,038,092	-	1,038,092
Total fund balances	<u>1,066,210</u>	<u>12,338</u>	<u>1,078,548</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 2,247,157</u>	<u>\$ 12,647</u>	<u>\$ 2,259,804</u>

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - BY SUBFUND**  
**GENERAL FUND**  
Year Ended November 30, 2014

	<b>General Corporate</b>	<b>Sheriff</b>	<b>Total General Fund</b>
<b>REVENUES</b>			
Property taxes	\$ 1,017,957	\$ -	\$ 1,017,957
State of Illinois:			
Local use tax	117,654	-	117,654
Sales tax	837,019	-	837,019
Income tax	620,744	-	620,744
Personal property replacement taxes	206,159	-	206,159
State grants and expenditure reimbursements	320,758	50	320,808
Federal revenue	33,761	-	33,761
Fees for services and materials	1,252,560	45,539	1,298,099
Investment income	2,764	4	2,768
Other	185,418	-	185,418
Total revenues	<u>4,594,794</u>	<u>45,593</u>	<u>4,640,387</u>
<b>EXPENDITURES</b>			
Current:			
General government	1,429,238	-	1,429,238
Public safety	1,485,172	10,971	1,496,143
Corrections	345,228	-	345,228
Judiciary and court related	1,568,408	-	1,568,408
Capital outlay	14,176	-	14,176
Total expenditures	<u>4,842,222</u>	<u>10,971</u>	<u>4,853,193</u>
Excess (deficiency) of revenue over expenditures	<u>(247,428)</u>	<u>34,622</u>	<u>(212,806)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	187,849	-	187,849
Transfers out	-	(35,050)	(35,050)
Total other financing sources (uses)	<u>187,849</u>	<u>(35,050)</u>	<u>152,799</u>
<b>NET CHANGE IN FUND BALANCES</b>	(59,579)	(428)	(60,007)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>1,125,789</u>	<u>12,766</u>	<u>1,138,555</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 1,066,210</u>	<u>\$ 12,338</u>	<u>\$ 1,078,548</u>

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF CERTAIN REVENUE ITEMS**  
**GENERAL FUND**  
Year Ended November 30, 2014

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**FEES FOR SERVICES AND MATERIALS**

General Corporate:

Vending machines	\$ 95
Maintenance salary reimbursement	52,010
State's attorney collections	(1,800)
County Clerk fees	296,671
Circuit Clerk fines	731,266
Circuit Clerk fees	165,528
Industry police protection	8,601
Sheriff - interstate transfer fee	189
Total	<u>1,252,560</u>

Sheriff:

Process dockets	5,301
Foreign service	2,016
Transportation and boarding of prisoners	332
Board bill - work release	4,135
Warrants	10,489
Other	23,266
Total	<u>45,539</u>

**TOTAL FEES FOR SERVICES AND MATERIALS**

\$ 1,298,099

**OTHER**

General Corporate:

Tax penalties, interest, and costs	\$ 67,325
TIF surplus	10,950
Landfill host fees	60,676
Insight franchise fees	20,732
Miscellaneous	16,527
Reimburse telephone - other funds	9,208
	<u>9,208</u>

**TOTAL OTHER**

\$ 185,418

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS**  
**GENERAL FUND**  
Year Ended November 30, 2014

<b>GENERAL GOVERNMENT</b>	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
<b>County Board:</b>			
Members per diem	\$ 52,000	\$ 52,000	\$ 44,965
Mileage	10,000	10,000	8,611
Administrative assistant	12,667	12,667	11,532
Office supplies	2,830	2,830	1,814
County dues	2,800	2,800	2,345
Other	3,250	3,250	1,473
	<u>83,547</u>	<u>83,547</u>	<u>70,740</u>
 <b>County Treasurer:</b>			
Salary	50,664	50,664	50,664
Deputy clerk salaries	59,454	59,454	45,254
Office supplies and expense	13,000	13,000	10,936
	<u>123,118</u>	<u>123,118</u>	<u>106,854</u>
 <b>County Clerk:</b>			
Salary	50,664	50,664	50,664
Deputy clerk salaries	117,074	117,074	111,787
Office supplies and expense	2,850	2,850	2,829
Recording births and deaths	690	690	588
	<u>171,278</u>	<u>171,278</u>	<u>165,868</u>
 <b>Microfilming Department:</b>			
Salary	27,100	27,100	27,100
Supplies	3,270	3,270	3,250
	<u>30,370</u>	<u>30,370</u>	<u>30,350</u>
 <b>Elections:</b>			
Building and equipment rental	1,760	1,760	1,760
Judges	36,350	36,350	33,297
Election supplies	45,000	45,000	40,575
Printing and publications of ballots	600	600	600
HAVA grant	17,895	20,145	19,606
Computer equipment	23,000	23,000	20,265
Deputy clerk salaries	29,000	29,000	28,866
	<u>153,605</u>	<u>155,855</u>	<u>144,969</u>

(Continued)

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS**  
**GENERAL FUND**  
Year Ended November 30, 2014

<b>GENERAL GOVERNMENT (Continued)</b>	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
Supervisor of Assessments:			
Salary - Supervisor	\$ 50,663	\$ 50,663	\$ 50,664
Deputy clerk salaries	86,103	86,103	86,103
Office supplies	5,800	5,800	2,754
Mileage, education, and dues	7,800	7,800	6,721
Publications	11,500	11,500	8,716
	<u>161,866</u>	<u>161,866</u>	<u>154,958</u>
Board of Review:			
Salaries	14,347	14,347	14,347
Appraisals and administration	1,000	1,000	-
Mileage, supplies, and meetings	766	766	-
	<u>16,113</u>	<u>16,113</u>	<u>14,347</u>
Building and Grounds:			
Maintenance supervisor salary	68,293	68,293	68,293
Salaries - maintenance personnel	56,228	56,228	56,228
Building supplies	12,000	12,000	11,497
Contractual	28,000	28,000	25,961
Janitorial supplies	6,000	6,000	4,010
Reimbursement expense	3,900	3,900	3,900
Telephone and phone repairs	55,500	58,000	55,483
Utilities	60,000	60,000	54,073
Call out pay	3,000	3,000	-
	<u>292,921</u>	<u>295,421</u>	<u>279,445</u>
Network Administrator			
Salary	40,000	40,000	26,163
Supplies	1,000	1,000	641
Miscellaneous	1,000	1,000	250
	<u>42,000</u>	<u>42,000</u>	<u>27,054</u>

(Continued)

See accompanying Independent Auditor's Report.



**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS**  
**GENERAL FUND**  
Year Ended November 30, 2014

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
<b>GENERAL GOVERNMENT (Continued)</b>			
Regional Office of Superintendent of Educational Service:			
Allocated portion of joint cost	\$ 60,260	\$ 60,260	\$ 30,130
Contingency	100,000	43,800	-
	<u>160,260</u>	<u>104,060</u>	<u>30,130</u>
Other:			
Surety bonds	3,500	3,500	2,452
W.I.R.C. dues	3,600	3,600	3,561
Postage	50,000	50,000	36,759
Preparation of budget	1,000	1,000	102
Revenue stamps	85,000	120,000	102,726
Training and education	10,000	10,000	4,821
Computer service	65,000	65,000	51,926
Audits	89,200	89,200	83,200
MAIDCO	5,000	5,000	-
Accounting and consulting services	12,000	12,000	7,512
	<u>324,300</u>	<u>359,300</u>	<u>293,059</u>
Total General Government	<u>1,559,378</u>	<u>1,542,928</u>	<u>1,317,774</u>
<b>EMPLOYEE BENEFITS</b>	<u>486,000</u>	<u>486,000</u>	<u>469,268</u>
<b>PUBLIC SAFETY</b>			
Police Protection - Sheriff:			
Sheriff salary	74,747	74,747	74,747
Deputies, Dispatchers, and Jailers' salaries	885,830	885,830	875,519
Deputy pay - call-out, court	8,500	8,500	6,028
Deputy and Jailer overtime	99,500	94,500	81,703
Courthouse security salaries	85,965	87,465	87,371
Courthouse security overtime	10,500	14,000	13,290
Courthouse security - Bailiff's	3,000	3,000	3,465
Courthouse security equipment	3,500	3,500	1,200
Courthouse security uniforms	2,000	2,000	1,427
Office supplies	13,000	13,000	8,233
Radio repair and maintenance	25,000	25,000	21,804
Miscellaneous	26,890	26,890	23,153
Monthly access fee	7,500	7,500	7,257
	<u>1,245,932</u>	<u>1,245,932</u>	<u>1,205,197</u>

(Continued)

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS**  
**GENERAL FUND**  
Year Ended November 30, 2014

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
<b>PUBLIC SAFETY (Continued)</b>			
Civil Defense:			
Director salary	\$ 15,960	\$ 15,960	\$ 15,960
Part time secretary	250	250	-
Travel	2,100	2,100	559
Local emergency planning	1,500	1,500	-
Office supplies	2,195	2,195	1,195
Equipment and contractual	5,700	5,700	1,448
	<u>27,705</u>	<u>27,705</u>	<u>19,162</u>
Coroner:			
Salary	29,391	29,391	29,387
Office supplies and education	4,500	4,500	4,392
Transportation	6,244	6,244	5,143
Professional services	11,170	16,170	14,615
Medical and contractual	8,500	11,500	9,639
Coroner's grant expense	4,625	8,925	8,854
Reimbursable expense	4,800	4,800	4,800
	<u>69,230</u>	<u>81,530</u>	<u>76,830</u>
Total Public Safety	<u>1,342,867</u>	<u>1,355,167</u>	<u>1,301,189</u>
<b>CORRECTIONS</b>			
Juvenile Probation Officer:			
Child Care	<u>130,000</u>	<u>130,000</u>	<u>61,151</u>
Adult Probation Officer:			
County share of joint cost	<u>278,426</u>	<u>278,426</u>	<u>276,227</u>
Drug Court:			
Claims	<u>5,500</u>	<u>5,500</u>	<u>98</u>
Total Corrections	<u>413,926</u>	<u>413,926</u>	<u>337,476</u> (Continued)

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS**  
**GENERAL FUND**  
Year Ended November 30, 2014

<b>JUDICIARY AND COURT RELATED</b>	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
<b>State's Attorney:</b>			
Salary	\$ 166,508	\$ 166,508	\$ 166,508
Assistants	138,020	138,020	124,716
Collection Specialist salary	24,344	24,344	23,326
Secretary salaries	88,676	88,676	88,279
Grant victim/witness salaries	2,000	2,000	-
Investigator	17,040	17,040	17,040
Witness fees	2,400	2,400	2,173
Office supplies and maintenance	8,810	8,810	8,808
Appellate Prosecutor	11,000	11,000	11,000
Court ordered medical	5,000	5,000	3,743
	<u>463,798</u>	<u>463,798</u>	<u>445,593</u>
<b>Courts:</b>			
Circuit and Associated Judges' salary	1,500	1,500	1,432
County share Chief Judge	4,305	4,305	4,303
Office supplies and expense	8,000	8,000	8,000
Administrative secretary	26,780	26,780	26,780
Court appointed attorneys	140,000	143,700	142,920
Court appointed transcripts/fees	150	150	150
Jurors' meals and lodging	650	-	-
Jury certificates	10,000	-	-
Jury commissioner	9,044	-	-
Jury commission supplies	200	-	-
Child protection data court project	-	1,050	270
Translator	1,000	1,000	410
	<u>201,629</u>	<u>186,485</u>	<u>184,265</u>
<b>Public Defender:</b>			
Public Defender	166,508	166,508	166,508
Office Manager	39,810	39,810	39,810
Secretary	13,402	13,602	13,594
Assistant PD 1	82,801	82,801	82,801
Assistant PD 2	57,389	57,389	57,389
Court ordered medical	7,250	22,250	17,374
Office supplies and expense	12,000	11,800	10,697
	<u>379,160</u>	<u>394,160</u>	<u>388,173</u>

(Continued)

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS**  
**GENERAL FUND**  
Year Ended November 30, 2014

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
<b>JUDICIARY AND COURT RELATED (Continued)</b>			
Circuit Clerk:			
Salary	\$ 50,664	\$ 50,664	\$ 50,664
Deputy clerk salaries	312,775	312,775	307,314
Jury certifiicates	-	10,000	12,744
Jury commissioner	-	9,044	4,879
Jury meals and lodging	-	650	105
Jury supplies	-	200	-
	<u>363,439</u>	<u>383,333</u>	<u>375,706</u>
Total Judiciary and Court Related	<u>1,408,026</u>	<u>1,427,776</u>	<u>1,393,737</u>
<b>CAPITAL OUTLAY</b>			
Office Improvements	10,000	10,000	4,606
Equipment purchases	20,000	20,000	2,061
Computer purchases	7,500	7,500	6,153
	<u>37,500</u>	<u>37,500</u>	<u>12,820</u>
Total capital outlay	<u>37,500</u>	<u>37,500</u>	<u>12,820</u>
<b>TOTAL GENERAL FUND</b>	<u><u>\$ 5,247,697</u></u>	<u><u>\$ 5,263,297</u></u>	<u><u>\$ 4,832,264</u></u> (Concluded)

See accompanying Independent Auditor's Report.

**MCDONOUGH COUNTY, ILLINOIS**  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 November 30, 2014

	Debt Service		Capital Projects		Permanent	Total Nonmajor Governmental Funds
	Special Revenue Funds	Insurance Bond Funds	Equipment Replacement Funds	Capital Improvement & Equipment Fund		
<b>ASSETS</b>						
Cash and cash equivalents	\$ 3,174,006	\$ 51	\$ 264,845	\$ 7,847	\$ 85,468	\$ 3,532,217
Investments	1,206,287	-	-	-	43,689	1,249,976
Receivables, net:						
State of Illinois	123,062	-	-	-	-	123,062
Property taxes	1,711,810	-	-	-	-	1,711,810
Other	24,577	-	-	-	-	24,577
Due from other funds	440,369	-	56,634	2,700	-	499,703
Due from component unit	17,138	-	-	-	-	17,138
Prepaid items	179,662	-	-	-	-	179,662
<b>TOTAL ASSETS</b>	<b>\$ 6,876,911</b>	<b>\$ 51</b>	<b>\$ 321,479</b>	<b>\$ 10,547</b>	<b>\$ 129,157</b>	<b>\$ 7,338,145</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 89,577	\$ -	\$ -	\$ -	\$ -	\$ 89,577
Due to others	-	-	-	-	43,689	43,689
Unearned revenue	86,064	-	-	-	-	86,064
Due to other funds	405,916	-	-	-	-	405,916
Total liabilities	581,557	-	-	-	43,689	625,246
Deferred inflows of resources						
Unavailable property taxes	1,711,810	-	-	-	-	1,711,810
Total deferred inflows of resources	1,711,810	-	-	-	-	1,711,810
Total liabilities and deferred inflows of resources	2,293,367	-	-	-	43,689	2,337,056
Fund balances:						
Nonspendable - prepaids	179,662	-	-	-	-	179,662
Restricted for highways and streets	1,505,510	-	-	-	-	1,505,510
Restricted for public safety	49,465	-	-	-	-	49,465
Restricted for economic development	64,048	-	-	-	-	64,048
Restricted for health and welfare	638,011	-	-	-	85,468	723,479
Restricted for specific purpose	1,526,035	-	-	-	-	1,526,035
Unrestricted						
Committed for highways and streets	287,670	-	-	-	-	287,670
Assigned for highways and streets	198,268	-	-	-	-	198,268
Assigned for public safety	140	-	-	-	-	140
Assigned for economic development	36	-	-	-	-	36
Assigned for health and welfare	16,718	-	-	-	-	16,718
Assigned for specific purpose	117,981	51	321,479	10,547	-	450,058
Total fund balances	4,583,544	51	321,479	10,547	85,468	5,001,089
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 6,876,911</b>	<b>\$ 51</b>	<b>\$ 321,479</b>	<b>\$ 10,547</b>	<b>\$ 129,157</b>	<b>\$ 7,338,145</b>

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended November 30, 2014

	Debt Service Fund				Capital Projects Funds		Permanent County Farm Fund	Total Nonmajor Governmental Funds
	Special Revenue Funds	Insurance Bond Funds	Equipment Replacement Funds	Capital Improvement & Equipment Fund	Capital Improvement & Equipment Fund			
<b>REVENUE</b>								
Property taxes	\$ 1,664,720	-	-	-	-	-	-	\$ 1,664,720
State of Illinois:								
Motor fuel tax allotments	393,773	-	-	-	-	-	-	393,773
State grants and expenditure reimbursements	632,714	-	-	-	-	-	-	632,714
Federal revenue	764,923	-	-	-	-	-	-	764,923
Fees for services and materials	825,913	-	-	-	-	-	-	825,913
Investment income	16,304	-	577	4	-	476	-	17,361
Other	412,087	-	94,136	-	-	50,000	-	556,223
Total revenues	<u>4,710,434</u>	<u>-</u>	<u>94,713</u>	<u>4</u>	<u>4</u>	<u>50,476</u>	<u>-</u>	<u>4,855,627</u>
<b>EXPENDITURES</b>								
Current:								
General government	288,862	-	-	-	-	10,599	-	299,461
Public safety	23,083	-	-	-	-	-	-	23,083
Corrections	278,177	-	-	-	-	-	-	278,177
Judiciary and court related	629,221	-	-	-	-	-	-	629,221
Public health	608,277	-	-	-	-	22,841	-	631,118
Public welfare	189,573	-	-	-	-	-	-	189,573
Transportation	2,715,614	-	-	-	-	-	-	2,715,614
Capital outlay	56,692	-	84,476	-	-	-	-	141,168
Total expenditures	<u>4,789,499</u>	<u>-</u>	<u>84,476</u>	<u>-</u>	<u>-</u>	<u>33,440</u>	<u>-</u>	<u>4,907,415</u>
Excess (deficiency) of revenues over expenditures	<u>(79,065)</u>	<u>-</u>	<u>10,237</u>	<u>4</u>	<u>4</u>	<u>17,036</u>	<u>-</u>	<u>(51,788)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	429,441	-	117,957	-	-	-	-	547,398
Transfers out	<u>(553,257)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(553,257)</u>
Total other financing sources (uses)	<u>(123,816)</u>	<u>-</u>	<u>117,957</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,859)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(202,881)</u>	<u>-</u>	<u>128,194</u>	<u>4</u>	<u>4</u>	<u>17,036</u>	<u>-</u>	<u>(57,647)</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	4,696,110	51	193,285	10,543	-	68,432	-	4,968,421
<b>Prior period adjustment</b>	90,315	-	-	-	-	-	-	90,315
<b>FUND BALANCES, BEGINNING OF YEAR, RESTATED</b>	<u>4,786,425</u>	<u>51</u>	<u>193,285</u>	<u>10,543</u>	<u>-</u>	<u>68,432</u>	<u>-</u>	<u>5,058,736</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 4,583,544</u>	<u>\$ 51</u>	<u>\$ 321,479</u>	<u>\$ 10,547</u>	<u>\$ -</u>	<u>\$ 85,468</u>	<u>\$ -</u>	<u>\$ 5,001,089</u>

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 November 30, 2014

	County Highway Fund	County Motor Fuel Fund	County Aid to Bridges Fund	Federal Aid Matching Fund	Engineering Revolving Fund	Tuberculosis Fund	Veterans' Assistance Fund
<b>ASSETS</b>							
Cash and cash equivalents	\$ 494,437	\$ 283,335	\$ 360,748	\$ 478,365	\$ 27,494	\$ 82,722	\$ 139,593
Investments	-	-	100,000	-	100,000	-	-
Receivables, net:							
State of Illinois	-	34,780	-	86,392	-	-	-
Property taxes	281,300	-	154,200	192,600	-	25,000	60,500
Other	-	-	-	-	-	-	-
Due from other funds	169,903	-	-	89,593	166,932	-	-
Due from component unit	17,138	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 962,778</b>	<b>\$ 318,115</b>	<b>\$ 614,948</b>	<b>\$ 846,950</b>	<b>\$ 294,426</b>	<b>\$ 107,722</b>	<b>\$ 200,093</b>

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES**

<b>Liabilities:</b>							
Accounts payable	\$ 21,524	\$ -	\$ 6,589	\$ -	\$ 5,946	\$ -	\$ 3,595
Unearned revenue	-	-	-	-	-	-	-
Due to other funds	7,294	4,661	89,593	281,252	810	912	-
Total liabilities	28,818	4,661	96,182	281,252	6,756	912	3,595
<b>Deferred inflows of resources</b>							
Unavailable property taxes	281,300	-	154,200	192,600	-	25,000	60,500
Total deferred inflows of resources	281,300	-	154,200	192,600	-	25,000	60,500
Total liabilities and deferred inflows of resources	310,118	4,661	250,382	473,852	6,756	25,912	64,095

**Fund balances:**

Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for highways and streets	643,898	313,454	175,060	373,098	-	-	-
Restricted for public safety	-	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	81,712	135,302
Restricted for specific purpose	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Committed for highways and streets	-	-	-	-	287,670	-	-
Assigned for highways and streets	8,762	-	189,506	-	-	-	-
Assigned for public safety	-	-	-	-	-	-	-
Assigned for economic development	-	-	-	-	-	-	-
Assigned for health and welfare	-	-	-	-	-	98	696
Assigned for specific purpose	-	-	-	-	-	-	-
Total fund balances	652,660	313,454	364,566	373,098	287,670	81,810	135,998

**TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE**

	\$ 962,778	\$ 318,115	\$ 614,948	\$ 846,950	\$ 294,426	\$ 107,722	\$ 200,093
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(Continued)

**McDONOUGH COUNTY, ILLINOIS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 November 30, 2014

ASSETS	Building Rental Fund	Cooperative Extension Fund	Animal Control Fund	Mental Health Fund	Law Library Fund	Recorder Automation Fund	Court Automation Fund
Cash and cash equivalents	-	-	\$ 182,376	\$ 2,597	\$ 19,415	\$ 44,601	\$ 113,924
Investments	-	-	-	-	-	-	-
Receivables, net:	-	-	-	-	-	-	-
State of Illinois	-	-	-	-	-	-	-
Property taxes	350,000	174,260	-	384,700	-	-	-
Other	-	-	12,663	-	-	2,921	-
Due from other funds	-	-	-	-	-	-	-
Due from component unit	-	-	-	-	-	-	-
Prepaid items	-	-	-	179,662	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 350,000</b>	<b>\$ 174,260</b>	<b>\$ 195,039</b>	<b>\$ 566,959</b>	<b>\$ 19,415</b>	<b>\$ 47,522</b>	<b>\$ 113,924</b>

**LIABILITIES, DEFERRED INFLOWS OF  
 RESOURCES AND FUND BALANCES**

Liabilities:							
Accounts payable	-	-	\$ 2,036	-	-	\$ 114	\$ 1,036
Unearned revenue	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	-	-	2,036	-	-	114	1,036
Deferred inflows of resources							
Unavailable property taxes	350,000	174,260	-	384,700	-	-	-
Total deferred inflows of resources	350,000	174,260	-	384,700	-	-	-
Total liabilities and deferred inflows of resources	350,000	174,260	2,036	384,700	-	114	1,036
Fund balances:							
Nonspendable - prepaids	-	-	-	179,662	-	-	-
Restricted for highways and streets	-	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-	-
Restricted for health and welfare	-	-	190,850	2,289	-	-	-
Restricted for specific purpose	-	-	-	-	19,353	47,282	112,766
Unrestricted	-	-	-	-	-	-	-
Committed for highways and streets	-	-	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-	-	-
Assigned for public safety	-	-	-	-	-	-	-
Assigned for economic development	-	-	-	-	-	-	-
Assigned for health and welfare	-	-	2,153	308	-	-	-
Assigned for specific purpose	-	-	-	-	62	126	122
Total fund balances	-	-	193,003	182,259	19,415	47,408	112,888
	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF      RESOURCES AND FUND BALANCE</b>	<b>\$ 350,000</b>	<b>\$ 174,260</b>	<b>\$ 195,039</b>	<b>\$ 566,959</b>	<b>\$ 19,415</b>	<b>\$ 47,522</b>	<b>\$ 113,924</b>

(Continued)



**McDONOUGH COUNTY, ILLINOIS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 November 30, 2014

	Vital Records Automation Fund	Drug Enforcement Fund	Senior Citizens' Transportation Fund	Support Processing Fund	State's Attorney Victim/Witness Fund	Treasurer's Automation Fund	Document Storage Fund
<b>ASSETS</b>							
Cash and cash equivalents	\$ 27,602	\$ 29,953	\$ 99,264	\$ 16,552	\$ 13,108	\$ 49,983	\$ 96,342
Investments	-	-	-	-	-	-	-
Receivables, net:							
State of Illinois	-	-	-	1,890	-	-	-
Property taxes	-	-	42,000	-	-	-	-
Other	-	-	-	-	-	-	-
Due from other funds	352	-	-	-	3,007	-	-
Due from component unit	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 27,954</u>	<u>\$ 29,953</u>	<u>\$ 141,264</u>	<u>\$ 18,442</u>	<u>\$ 16,115</u>	<u>\$ 49,983</u>	<u>\$ 96,342</u>

**LIABILITIES, DEFERRED INFLOWS OF  
 RESOURCES AND FUND BALANCES**

Liabilities:							
Accounts payable	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 455	\$ 6,780
Unearned revenue	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	14,125	-	-
Total liabilities	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,125</u>	<u>455</u>	<u>6,780</u>
Deferred inflows of resources							
Unavailable property taxes	-	-	42,000	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>42,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>500</u>	<u>-</u>	<u>42,000</u>	<u>-</u>	<u>14,125</u>	<u>455</u>	<u>6,780</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-	-
Restricted for public safety	-	29,869	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-	-
Restricted for specific purpose	27,394	-	-	18,442	1,977	49,422	89,331
Unrestricted	-	-	-	-	-	-	-
Committed for highways and streets	-	-	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-	-	-
Assigned for public safety	-	84	-	-	-	-	-
Assigned for economic development	-	-	-	-	-	-	-
Assigned for health and welfare	-	-	-	-	-	-	-
Assigned for specific purpose	60	-	99,264	-	13	106	231
Total fund balances	<u>27,454</u>	<u>29,953</u>	<u>99,264</u>	<u>18,442</u>	<u>1,990</u>	<u>49,528</u>	<u>89,562</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF      RESOURCES AND FUND BALANCE</b>	<u>\$ 27,954</u>	<u>\$ 29,953</u>	<u>\$ 141,264</u>	<u>\$ 18,442</u>	<u>\$ 16,115</u>	<u>\$ 49,983</u>	<u>\$ 96,342</u>

(Continued)

**McDONOUGH COUNTY, ILLINOIS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 November 30, 2014

	County Waste Management Fund	Economic Development Revolving Loan Fund	Court System Maintenance Fund	Arrestees' Medical Cost Fund	Sheriff's DUI Equipment Fund	State's Attorney Drug Enforcement Fund	GIS Fee Fund
<b>ASSETS</b>							
Cash and cash equivalents	\$ 111,561	-	\$ 20,641	\$ 10,344	\$ 13,623	\$ 3,313	\$ 46,671
Investments	-	-	-	-	-	-	-
Receivables, net:							
State of Illinois	-	-	-	-	-	-	-
Property taxes	-	47,250	-	-	-	-	-
Other	9,626	-	-	-	298	-	-
Due from other funds	-	-	-	-	-	-	4,158
Due from component unit	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 121,187</u>	<u>\$ 47,250</u>	<u>\$ 20,641</u>	<u>\$ 10,344</u>	<u>\$ 13,921</u>	<u>\$ 3,313</u>	<u>\$ 50,829</u>

**LIABILITIES, DEFERRED INFLOWS OF  
 RESOURCES AND FUND BALANCES**

Liabilities:							
Accounts payable	\$ 2,547	\$ -	\$ -	\$ 4,401	\$ 3,525	\$ -	\$ 900
Unearned revenue	-	-	-	-	-	-	-
Due to other funds	7,269	-	-	-	-	-	-
Total liabilities	<u>9,816</u>	<u>-</u>	<u>-</u>	<u>4,401</u>	<u>3,525</u>	<u>-</u>	<u>900</u>
Deferred inflows of resources							
Unavailable property taxes	-	47,250	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>47,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>9,816</u>	<u>47,250</u>	<u>-</u>	<u>4,401</u>	<u>3,525</u>	<u>-</u>	<u>900</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-	-
Restricted for public safety	-	-	-	5,934	10,396	3,266	-
Restricted for economic development	-	-	-	-	-	-	49,929
Restricted for health and welfare	111,194	-	-	-	-	-	-
Restricted for specific purpose	-	-	20,306	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Committed for highways and streets	-	-	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-	-	-
Assigned for public safety	-	-	-	9	-	47	-
Assigned for economic development	-	-	-	-	-	-	-
Assigned for health and welfare	177	-	-	-	-	-	-
Assigned for specific purpose	-	-	335	-	-	-	-
Total fund balances	<u>111,371</u>	<u>-</u>	<u>20,641</u>	<u>5,943</u>	<u>10,396</u>	<u>3,313</u>	<u>49,929</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF      RESOURCES AND FUND BALANCE</b>	<u>\$ 121,187</u>	<u>\$ 47,250</u>	<u>\$ 20,641</u>	<u>\$ 10,344</u>	<u>\$ 13,921</u>	<u>\$ 3,313</u>	<u>\$ 50,829</u>

(Continued)

**McDONOUGH COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
 November 30, 2014

	County Clerk GIS Fee Fund	State's Attorney Child Advocacy Fund	USDA Solid Waste Fund	Animal Control Memorial Fund	Animal Pet Population Fund	Insurance Reserve Fund	Child Advocacy Fund
<b>ASSETS</b>							
Cash and cash equivalents	\$ 14,703	\$ 77,846	\$ 100	\$ 49,990	\$ 81,238	\$ 10,919	\$ 21,593
Investments	-	-	-	-	-	1,006,287	-
Receivables, net:							
State of Illinois	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	1,990	-
Other	-	3,125	-	-	-	-	-
Due from other funds	378	-	-	-	-	-	-
Due from component unit	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 15,081</u>	<u>\$ 80,971</u>	<u>\$ 100</u>	<u>\$ 49,990</u>	<u>\$ 81,238</u>	<u>\$ 1,019,196</u>	<u>\$ 21,593</u>

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES**

<b>Liabilities:</b>							
Accounts payable	\$ 926	\$ -	\$ -	\$ 883	\$ 495	\$ -	\$ -
Unearned revenue	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
<b>Total liabilities</b>	<u>926</u>	<u>-</u>	<u>-</u>	<u>883</u>	<u>495</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources</b>							
Unavailable property taxes	-	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities and deferred inflows of resources</b>	<u>926</u>	<u>-</u>	<u>-</u>	<u>883</u>	<u>495</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-	-
Restricted for economic development	14,119	-	-	-	-	-	-
Restricted for health and welfare	-	-	100	35,984	80,580	-	21,593
Restricted for specific purpose	-	80,888	-	-	-	1,001,636	-
Unrestricted	-	-	-	-	-	-	-
Committed for highways and streets	-	-	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-	-	-
Assigned for public safety	-	-	-	-	-	-	-
Assigned for economic development	36	-	-	-	-	-	-
Assigned for health and welfare	-	-	-	13,123	163	-	-
Assigned for specific purpose	-	83	-	-	-	17,560	-
<b>Total fund balances</b>	<u>14,155</u>	<u>80,971</u>	<u>100</u>	<u>49,107</u>	<u>80,743</u>	<u>1,019,196</u>	<u>21,593</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 15,081</u>	<u>\$ 80,971</u>	<u>\$ 100</u>	<u>\$ 49,990</u>	<u>\$ 81,238</u>	<u>\$ 1,019,196</u>	<u>\$ 21,593</u>

(Continued)

**McDONOUGH COUNTY, ILLINOIS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 November 30, 2014

	Coroner's Automation Fund	Circuit Clerk Electronic Citation Fund	State's Attorney Recorders Automation Fund	Adult Redeem Grant Fund	Court Appointed Special Advocacy Fund	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>						
Cash and cash equivalents	\$ 15,498	\$ 14,583	\$ 1,309	\$ 113,709	\$ 3,954	\$ 3,174,006
Investments	-	-	-	-	-	1,206,287
Receivables, net:						
State of Illinois	-	-	-	-	-	123,062
Property taxes	-	-	-	-	-	1,711,810
Other	-	-	-	-	-	24,577
Due from other funds	-	-	-	-	-	440,369
Due from component unit	-	-	-	-	-	17,138
Prepaid items	-	-	-	-	-	179,662
<b>TOTAL ASSETS</b>	<u>\$ 15,498</u>	<u>\$ 14,583</u>	<u>\$ 1,309</u>	<u>\$ 113,709</u>	<u>\$ 3,954</u>	<u>\$ 6,876,911</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ 27,325	\$ -	\$ 89,577
Unearned revenue	-	-	-	86,064	-	86,064
Due to other funds	-	-	-	-	-	405,916
Total liabilities	-	-	-	<u>113,389</u>	-	<u>581,557</u>
Deferred inflows of resources	-	-	-	-	-	-
Unavailable property taxes	-	-	-	-	-	<u>1,711,810</u>
Total deferred inflows of resources	-	-	-	-	-	<u>1,711,810</u>
Total liabilities and deferred inflows of resources	-	-	-	<u>113,389</u>	-	<u>2,293,367</u>
Fund balances:						
Nonspendable -- prepaids	-	-	-	-	-	179,662
Restricted for highways and streets	-	-	-	-	-	1,505,510
Restricted for public safety	-	-	-	-	-	49,465
Restricted for economic development	-	-	-	-	-	64,048
Restricted for health and welfare	-	-	-	-	-	638,011
Restricted for specific purpose	15,488	14,578	1,307	320	3,952	1,526,035
Unrestricted	-	-	-	-	-	287,670
Committed for highways and streets	-	-	-	-	-	198,268
Assigned for highways and streets	-	-	-	-	-	140
Assigned for public safety	-	-	-	-	-	36
Assigned for economic development	-	-	-	-	-	16,718
Assigned for health and welfare	-	-	-	-	-	117,981
Assigned for specific purpose	10	5	2	-	2	4,583,544
Total fund balances	<u>15,498</u>	<u>14,583</u>	<u>1,309</u>	<u>320</u>	<u>3,954</u>	<u>4,583,544</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 15,498</u>	<u>\$ 14,583</u>	<u>\$ 1,309</u>	<u>\$ 113,709</u>	<u>\$ 3,954</u>	<u>\$ 6,876,911</u>

(Concluded)

**McDONOUGH COUNTY, ILLINOIS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 Year Ended November 30, 2014

	County Highway Fund	County Motor Fuel Fund	County Aid to Bridges Fund	Federal Matching Fund	Engineering Revolving Fund	Tuberculosis Fund	Veterans' Assistance Fund
<b>REVENUES</b>							
Property taxes	\$ 274,710	\$ -	\$ 150,598	\$ 188,021	\$ -	\$ 29,882	\$ 61,741
State of Illinois:							
Motor fuel tax allotments	-	393,773	-	-	-	-	-
State grants and expenditure reimbursements	-	282,805	-	764,923	-	-	-
Federal revenue	-	-	-	-	136,939	-	-
Fees for services and materials	76,876	-	1,002	1,969	656	37	233
Investment income	1,643	382	21,865	-	21,861	-	1,300
Other	320,983	-	173,405	954,913	159,456	-	63,274
Total revenues	674,212	676,960	173,405	954,913	159,456	29,919	63,274
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-
Transportation	1,042,490	173,155	110,322	1,235,937	153,710	-	54,683
Capital outlay	-	-	-	-	5,523	-	-
Total expenditures	1,042,490	173,155	110,322	1,235,937	157,233	-	54,683
Excess (deficiency) of revenues over expenditures	(368,278)	503,805	63,083	(281,024)	2,223	29,919	8,591
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	322,629	-	-	89,593	2,219	-	-
Transfers out	-	(427,782)	(104,616)	-	-	(10,457)	-
Total other financing sources (uses)	322,629	(427,782)	(104,616)	89,593	2,219	(10,457)	-
<b>NET CHANGE IN FUND BALANCES</b>	(45,649)	76,023	(41,533)	(191,431)	4,442	19,462	8,591
<b>FUND BALANCES, BEGINNING OF YEAR</b>	631,362	237,431	406,099	564,529	259,860	62,348	127,407
Prior period adjustment	66,947	-	-	-	23,368	-	-
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED</b>	698,309	237,431	406,099	564,529	283,228	62,348	127,407
<b>FUND BALANCES, END OF YEAR</b>	\$ 652,660	\$ 313,454	\$ 364,566	\$ 373,098	\$ 287,670	\$ 81,810	\$ 135,998

(Continued)

**MCDONOUGH COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
 Year Ended November 30, 2014

	Building Rental Fund	Cooperative Extension Fund	Animal Control Fund	Mental Health Fund	Law Library Fund	Recorder Automation Fund	Court Automation Fund
<b>REVENUES</b>							
Property taxes	\$ 349,476	\$ 170,217	\$ -	\$ 375,766	\$ -	\$ -	\$ -
State of Illinois:							
Motor fuel tax allotments	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-	-
Federal revenue	-	-	164,969	-	17,462	30,110	43,697
Fees for services and materials	-	-	503	57	11	22	65
Investment income	-	-	319	-	-	727	-
Other	-	-	165,791	375,823	17,473	30,859	43,762
Total revenues	\$ 349,476	\$ 170,217	\$ 165,791	\$ 375,823	\$ 17,473	\$ 30,859	\$ 43,762
<b>EXPENDITURES</b>							
Current:							
General government	-	170,217	-	-	-	21,566	-
Public safety	-	-	-	-	-	-	-
Corrections	249,476	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	19,998	-	45,746
Public health	-	-	136,094	375,792	-	-	-
Public welfare	100,000	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	16,655	-	-	9,133	-
Total expenditures	\$ 349,476	\$ 170,217	\$ 152,749	\$ 375,792	\$ 19,998	\$ 30,699	\$ 45,746
Excess (deficiency) of revenues over expenditures	-	-	13,042	31	(2,525)	160	(1,984)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(10,402)	-	-	-	-
Total other financing sources (uses)	-	-	(10,402)	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>							
FUND BALANCES, BEGINNING OF YEAR	-	-	2,640	31	(2,525)	160	(1,984)
Prior period adjustment	-	-	190,363	182,228	21,940	47,248	114,872
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED</b>							
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ 193,003	\$ 182,259	\$ 19,415	\$ 47,408	\$ 112,888

(Continued)

**McDONOUGH COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
 Year Ended November 30, 2014

	Vital Records Automation Fund	Drug Enforcement Fund	Senior Citizens' Transportation Fund	Support Processing Fund	State's Attorney Victim/Witness Fund	Treasurer's Automation Fund	Document Storage Fund
<b>REVENUES</b>							
Property taxes	\$ -	\$ -	\$ 41,806	\$ -	\$ -	\$ -	\$ -
State of Illinois:							
Motor fuel tax allotments	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	22,313	-	-
Federal revenue	-	-	-	-	-	-	-
Fees for services and materials	6,056	6,790	-	15,818	-	3,090	43,545
Investment income	13	16	225	10	5	22	42
Other	-	29,771	-	-	-	3,786	-
Total revenues	6,069	36,577	42,031	15,828	22,318	6,898	43,587
<b>EXPENDITURES</b>							
Current:							
General government	3,000	-	-	-	-	1,482	-
Public safety	-	14,687	-	-	-	-	-
Corrections	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	18,838	22,396	-	45,044
Public health	-	-	-	-	-	-	-
Public welfare	-	-	34,890	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	1,582	15,479	-	-	-	-	-
Total expenditures	4,582	30,166	34,890	18,838	22,396	1,482	45,044
Excess (deficiency) of revenues over expenditures	1,487	6,411	7,141	(3,010)	(78)	5,416	(1,457)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	1,487	6,411	7,141	(3,010)	(78)	5,416	(1,457)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	25,967	23,542	92,123	21,452	2,068	44,112	91,019
Prior period adjustment	-	-	-	-	-	-	-
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATE</b>	25,967	23,542	92,123	21,452	2,068	44,112	91,019
<b>FUND BALANCES, END OF YEAR</b>	\$ 27,454	\$ 29,953	\$ 99,264	\$ 18,442	\$ 1,990	\$ 49,528	\$ 89,562

(Continued)

**McDONOUGH COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
 Year Ended November 30, 2014

	County Waste Management Fund	Economic Development Loan Fund	Court System Maintenance Fund	Arrestees' Medical Cost Fund	Sheriff's DUI Equipment Fund	State's Attorney Drug Enforcement Fund	GIS Fee Fund
<b>REVENUES</b>							
Property taxes	\$ -	\$ 22,503	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:							
Motor fuel tax allotments	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-	-
Federal revenue	65,283	-	37,049	10,195	7,230	-	49,013
Fees for services and materials	59	-	19	6	5	3	134
Investment income	-	-	-	2,610	-	4,969	662
Other	65,342	22,503	37,068	12,811	7,235	4,972	49,809
Total revenues							
<b>EXPENDITURES</b>							
Current:							
General government	-	22,503	-	-	-	-	66,819
Public safety	-	-	-	-	-	8,396	-
Corrections	-	-	-	28,701	-	-	-
Judiciary and court related	-	-	69,263	-	-	-	-
Public health	78,781	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	5,770	-	-
Total expenditures	78,781	22,503	69,263	28,701	5,770	8,396	66,819
Excess (deficiency) of revenues over expenditures	(13,439)	-	(32,195)	(15,890)	1,465	(3,424)	(17,010)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	15,000	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	15,000	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	(13,439)	-	(32,195)	(890)	1,465	(3,424)	(17,010)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	124,810	-	52,836	6,833	8,931	6,737	66,939
Prior period adjustment	-	-	-	-	-	-	-
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATE</b>	124,810	-	52,836	6,833	8,931	6,737	66,939
<b>FUND BALANCES, END OF YEAR</b>	\$ 111,371	\$ -	\$ 20,641	\$ 5,943	\$ 10,396	\$ 3,313	\$ 49,929

(Continued)



**McDONOUGH COUNTY, ILLINOIS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 Year Ended November 30, 2014

	County Clerk GIS Fee Fund	State's Attorney Child Advocacy Fund	USDA Solid Waste Fund	Animal Control Memorial Fund	Animal Pet Population Fund	Insurance Reserve Fund	Child Advocacy Fund
<b>REVENUES</b>							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:							
Motor fuel tax allotments	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-	-
Fees for services and materials	4,453	53,065	-	7,484	13,910	-	-
Investment income	8	31	-	24	40	9,028	-
Other	-	-	-	3,000	-	-	-
Total revenues	<u>4,461</u>	<u>53,096</u>	-	<u>10,508</u>	<u>13,950</u>	<u>9,028</u>	-
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	-	3,275	-
Public safety	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-
Judiciary and court related	-	33,089	-	-	-	-	5,000
Public health	-	-	-	11,459	6,151	-	-
Public welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	4,550	-	-	-	-	-	-
Total expenditures	<u>4,550</u>	<u>33,089</u>	-	<u>11,459</u>	<u>6,151</u>	<u>3,275</u>	<u>5,000</u>
Excess (deficiency) of revenues over expenditures	(89)	20,007	-	(951)	7,799	5,753	(5,000)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<u>(89)</u>	<u>20,007</u>	-	<u>(951)</u>	<u>7,799</u>	<u>5,753</u>	<u>(5,000)</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	14,244	60,964	100	50,058	72,944	1,013,443	26,593
Prior period adjustment	-	-	-	-	-	-	-
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED</b>	<u>14,244</u>	<u>60,964</u>	<u>100</u>	<u>50,058</u>	<u>72,944</u>	<u>1,013,443</u>	<u>26,593</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 14,155</u>	<u>\$ 80,971</u>	<u>\$ 100</u>	<u>\$ 49,107</u>	<u>\$ 80,743</u>	<u>\$ 1,019,196</u>	<u>\$ 21,593</u>

(Continued)

**MCDONOUGH COUNTY, ILLINOIS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 Year Ended November 30, 2014

	Coroner's Automation Fund	Circuit Clerk Electronic Citation Fund	State's Attorney Recorders Automation Fund	Adult Redepty Grant Fund	Court Appointed Special Advocacy Fund	Total Nonmajor Special Revenue Funds
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,664,720
State of Illinois:						
Motor fuel tax allotments	-	-	-	327,596	-	393,773
State grants and expenditure reimbursements	-	-	-	-	-	632,714
Federal revenue	-	-	-	-	-	764,923
Fees for services and materials	5,428	6,161	2,544	-	18,746	825,913
Investment income	7	5	1	19	2	16,304
Other	-	-	-	294	-	412,087
Total revenues	5,435	6,166	2,545	327,909	18,748	4,710,434
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	288,862
Public safety	-	-	-	-	-	23,083
Corrections	-	-	-	-	-	278,177
Judiciary and court related	-	-	3,791	350,056	16,000	629,221
Public health	-	-	-	-	-	608,277
Public welfare	-	-	-	-	-	189,573
Transportation	-	-	-	-	-	2,715,614
Capital outlay	-	-	-	-	-	56,692
Total expenditures	-	-	3,791	350,056	16,000	4,789,499
Excess (deficiency) of revenues over expenditures	5,435	6,166	(1,246)	(22,147)	2,748	(79,065)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	429,441
Transfers out	-	-	-	-	-	(553,257)
Total other financing sources (uses)	-	-	-	-	-	(123,816)
<b>NET CHANGE IN FUND BALANCES</b>	5,435	6,166	(1,246)	(22,147)	2,748	(202,881)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	10,063	8,417	2,555	22,467	1,206	4,696,110
Prior period adjustment	-	-	-	-	-	90,315
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATE</b>	10,063	8,417	2,555	22,467	1,206	4,786,425
<b>FUND BALANCES, END OF YEAR</b>	\$ 15,498	\$ 14,583	\$ 1,309	\$ 320	\$ 3,954	\$ 4,583,544

(Continued)

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
Year Ended November 30, 2014

	Special Revenue											
	County Highway		County Motor Fuel Tax		County Aid to Bridges		Federal Aid Matching		Engineering Revolving			
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
<b>REVENUES</b>												
Property taxes	276,136	\$ 274,710		\$ -	151,342	\$ 150,598	188,950	\$ 188,021		\$ -		
State of Illinois:												
Motor fuel tax allotments	-	-	400,000	389,257	-	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	212,000	282,805	-	-	-	-	-	-	-	-
Federal revenue	396,000	389,454	-	-	-	-	960,800	678,531	-	-	132,000	69,263
Fees for services and materials	1,500	1,643	150	382	700	1,002	3,000	1,969	-	-	850	656
Investment income	300,000	151,080	-	-	120,000	21,805	-	-	10,000	-	10,000	21,861
Other	973,636	816,887	612,150	672,444	272,042	173,405	191,950	868,521	142,850	-	142,850	91,780
Total revenues												
<b>EXPENDITURES</b>												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	1,095,200	1,051,298	635,975	600,937	300,000	119,332	1,200,000	954,685	175,000	161,103	10,000	3,744
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,095,200	1,051,298	635,975	600,937	300,000	119,332	1,200,000	954,685	175,000	161,103	10,000	3,744
	(121,564)	(234,411)	(23,825)	71,507	(27,958)	54,073	(1,008,050)	(86,164)	(42,150)	(73,067)		
Excess (deficiency) of revenues over expenditure:												
<b>OTHER FINANCING SOURCES (USES)</b>												
Transfers in	15,000	10,051	-	-	-	-	-	-	20,000	2,219	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	15,000	10,051	-	-	-	-	-	-	20,000	2,219	-	-
<b>NET CHANGE IN FUND BALANCES</b>	(106,564)	(224,360)	(23,825)	71,507	(27,958)	54,073	(1,008,050)	(86,164)	(22,150)	(70,848)		
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>												
		178,711		4,516		(95,606)		(105,267)		75,290		
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR</b>		631,362		237,431		406,099		564,529		259,860		
Prior period adjustment		66,947		-		-		-		23,368		
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED</b>		698,309		237,431		406,099		564,529		283,228		
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>	\$ 652,660	\$ 313,454	\$ 313,454	\$ 313,454	\$ 364,566	\$ 364,566	\$ 373,098	\$ 287,670	\$ 287,670	\$ 287,670	(Continued)	

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
 Year Ended November 30, 2014

	Special Revenue									
	Tuberculosis Fund		Veterans' Assistance		Building Rental Fund		Cooperative Extension			
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
<b>REVENUES</b>										
Property taxes	\$ 30,023	\$ 29,882	\$ 62,022	\$ 61,741	\$ 350,000	\$ 349,476	\$ 171,094	\$ 170,217		
State of Illinois:										
Motor fuel tax allotments	-	-	-	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-	-	-	-	-
Federal revenue	-	-	-	-	-	-	-	-	-	-
Fees for services and materials	-	-	-	-	-	-	-	-	-	-
Investment income	20	37	150	233	-	-	-	-	-	-
Other	-	-	-	1,300	-	-	-	-	-	-
Total revenues	30,043	29,919	62,172	63,274	350,000	349,476	171,094	170,217		
<b>EXPENDITURES</b>										
Current:										
General government	-	-	-	-	-	-	171,094	170,217		
Public safety	-	-	-	-	-	-	-	-		
Corrections	-	-	-	-	250,000	249,476	-	-		
Judiciary and court related	-	-	-	-	-	-	-	-		
Public health	25,000	11,056	-	-	-	-	-	-		
Public welfare	-	-	60,629	54,125	100,000	100,000	-	-		
Transportation	-	-	-	-	-	-	-	-		
Capital outlay	-	-	-	-	-	-	-	-		
Total expenditures	25,000	11,056	60,629	54,125	350,000	349,476	171,094	170,217		
Excess (deficiency) of revenues over expenditure:	5,043	18,863	1,543	9,149	-	-	-	-		
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	-	-	-	-	-	-	-	-		
Transfers out	-	-	-	-	-	-	-	-		
Total other financing sources (uses)	-	-	-	-	-	-	-	-		
<b>NET CHANGE IN FUND BALANCES</b>	\$ 5,043	18,863	\$ 1,543	9,149	\$ -	\$ -	\$ -	\$ -		
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>										
		599		(558)						
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR</b>		62,348		127,407						
Prior period adjustment		-		-						
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED</b>		62,348		127,407						
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>	\$ 81,810		\$ 135,998		\$ -	\$ -	\$ -	\$ -		

(Continued)

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
Year Ended November 30, 2014

	Special Revenue								
	Animal Control Fund		Mental Health Fund		Law Library Fund		Recorder Automation		
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	
<b>REVENUES</b>									
Property taxes	\$ -	\$ -	\$ 377,702	\$ 375,766	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:									
Motor fuel tax allotments	-	-	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-	-	-	-
Federal revenue	-	212,834	-	-	19,200	17,899	26,000	29,966	-
Fees for services and materials	800	503	-	57	10	11	15	22	-
Investment income	10,800	319	-	-	-	-	-	-	-
Other	176,150	213,656	377,702	375,823	19,210	17,910	26,015	29,988	-
Total revenues									
<b>EXPENDITURES</b>									
Current:									
General government	-	-	-	-	-	-	26,000	22,004	-
Public safety	-	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	20,360	19,998	-	-	-
Public health	150,766	137,204	377,702	375,792	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Capital outlay	18,540	16,655	-	-	-	-	10,000	9,133	-
Total expenditures	169,306	153,859	377,702	375,792	20,360	19,998	36,000	31,137	-
	6,844	59,797	-	31	(1,150)	(2,088)	(9,985)	(1,149)	-
Excess (deficiency) of revenues over expenditures									
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(10,405)	(10,402)	-	-	-	-	-	-	-
Total other financing sources (uses)	(10,405)	(10,402)	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ (3,561)</u>	<u>49,395</u>	<u>\$ -</u>	<u>31</u>	<u>\$ (1,150)</u>	<u>(2,088)</u>	<u>\$ (9,985)</u>	<u>(1,149)</u>	
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>									
		(46,755)				(437)			1,309
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR</b>		190,363		182,228		21,940			47,248
Prior period adjustment		-		-		-			-
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED</b>		190,363		182,228		21,940			47,248
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>	<u>\$ 193,003</u>	<u>\$ 182,259</u>		<u>\$ 19,415</u>		<u>\$ -</u>			<u>\$ 47,408</u>

(Continued)

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
Year Ended November 30, 2014

	Special Revenue							
	Court Automation Fund		Vital Records Automation		Drug Enforcement Fund		Senior Citizens' Transportation Fund	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
<b>REVENUES</b>								
Property taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,806
State of Illinois:								
Motor fuel tax allotments		-	-	-	-	-	-	-
State grants and expenditure reimbursements		-	-	-	-	-	-	-
Federal revenue		40,000	44,285	6,500	6,132	-	6,790	-
Fees for services and materials		40	65	10	13	-	16	225
Investment income		-	-	-	-	10,000	29,771	-
Other		-	-	-	-	10,000	36,577	-
Total revenues	40,040	44,350	6,510	6,145	10,000	42,283	42,283	42,031
<b>EXPENDITURES</b>								
Current:								
General government		-	3,000	2,647	-	-	-	-
Public safety		-	-	-	-	-	14,687	-
Corrections		-	-	-	-	-	-	-
Judiciary and court related		50,000	45,483	-	-	-	-	-
Public health		-	-	-	-	-	-	-
Public welfare		-	-	-	-	-	-	-
Transportation		-	-	-	-	-	42,000	34,890
Capital outlay		-	-	-	-	-	-	-
Total expenditures	50,000	45,483	3,000	1,582	10,000	15,479	42,000	34,890
	(9,960)	(1,133)	510	1,916	-	6,411	283	7,141
Excess (deficiency) of revenues over expenditure:								
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in		-	-	-	-	-	-	-
Transfers out		-	-	-	-	-	-	-
Total other financing sources (uses)		-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>								
	(9,960)	(1,133)	510	1,916	-	6,411	283	7,141
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>								
		(851)		(429)				
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR</b>								
Prior period adjustment								
		114,872		25,967		23,542		92,123
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED</b>								
		114,872		25,967		23,542		92,123
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>								
	\$	112,888	\$	27,454	\$	29,953	\$	99,264

(Continued)

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
 Year Ended November 30, 2014

	Special Revenue								
	Support Processing Fund		State's Attorney Victim/Witness Fund		Treasurer's Automation		Document Storage Fund		
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	
<b>REVENUES</b>									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:									
Motor fuel tax allotments	-	-	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	21,250	22,313	-	-	-	-	-
Federal revenue	-	15,440	-	-	2,500	3,090	40,000	44,090	44,090
Fees for services and materials	-	10	4	5	20	22	40	42	42
Investment income	-	-	-	-	5,000	3,786	-	-	-
Other	-	-	-	-	7,520	6,898	-	-	-
Total revenues	10,000	15,450	21,254	22,318	16,000	16,898	40,040	44,132	44,132
<b>EXPENDITURES</b>									
Current:									
General government	-	-	-	-	16,000	1,027	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-	-
Judiciary and court related	20,000	18,838	21,250	22,396	-	-	40,000	39,923	39,923
Public health	-	-	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	20,000	18,838	21,250	22,396	16,000	1,027	40,000	39,923	39,923
Excess (deficiency) of revenues over expenditures	(10,000)	(3,388)	4	(78)	(8,480)	5,871	40	4,209	4,209
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ (10,000)</u>	<u>(3,388)</u>	<u>4</u>	<u>(78)</u>	<u>(8,480)</u>	<u>5,871</u>	<u>40</u>	<u>4,209</u>	<u>4,209</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>									
		378				(455)			(5,666)
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR</b>		21,452		2,068		44,112		91,019	91,019
Prior period adjustment		-		-		-		-	-
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED</b>		21,452		2,068		44,112		91,019	91,019
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>	<u>\$ 18,442</u>	<u>1,990</u>	<u>\$ 1,990</u>	<u>\$ 49,528</u>	<u>\$ 89,562</u>	<u>(5,666)</u>	<u>\$ 89,562</u>	<u>(5,666)</u>	<u>(5,666)</u>

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
Year Ended November 30, 2014

	Special Revenue							
	County Waste Management Fund		Economic Development Revolving Loan Fund		Court System Maintenance Fund		Arrestees' Medical Cost	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
<b>REVENUES</b>								
Property taxes		\$ -		\$ 22,503		\$ -		\$ -
State of Illinois:								
Motor fuel tax allotments		-		-		-		-
State grants and expenditure reimbursements		-		-		-		-
Federal revenue	65,000	66,279			37,080	38,086	11,000	10,324
Fees for services and materials	45	59			65	19	2	6
Investment income							1,500	2,610
Other								
Total revenues	65,045	66,338	25,786	22,503	37,145	38,105	12,502	12,940
<b>EXPENDITURES</b>								
Current:								
General government			25,786	22,503				
Public safety								
Corrections							26,425	26,424
Judiciary and court related					95,000	69,263		
Public health	111,000	78,703						
Public welfare								
Transportation								
Capital outlay								
Total expenditures	111,000	78,703	25,786	22,503	95,000	69,263	26,425	26,424
Excess (deficiency) of revenues over expenditures	(45,955)	(12,365)	-	-	(57,855)	(31,158)	(13,923)	(13,484)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in							15,000	15,000
Transfers out								
Total other financing sources (uses)							15,000	15,000
<b>NET CHANGE IN FUND BALANCES</b>								
		(12,365)				(31,158)		1,516
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>								
		(1,074)				(1,037)		(2,406)
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR</b>		124,810		-		52,836		6,833
Prior period adjustment								
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED</b>		124,810		-		52,836		6,833
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>		\$ 111,371		\$ 20,641		\$ 20,641		\$ 5,943

(Continued)



**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
 Year Ended November 30, 2014

	Special Revenue							
	Sheriff's DUI Equipment		State's Attorney Drug Enforcement Fund		GIS Fee Fund		County Clerk GIS Fee	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
<b>REVENUES</b>								
Property taxes	-	-	-	-	-	-	-	-
State of Illinois:								
Motor fuel tax allotments	-	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-	-	-
Federal revenue	3,000	7,230	-	-	45,000	48,661	4,000	4,421
Fees for services and materials	5	5	5	3	250	134	5	8
Investment income	-	-	4,969	662	900	-	-	-
Other	3,005	7,235	2,505	4,972	46,150	49,457	4,005	4,429
Total revenues	<u>3,005</u>	<u>7,235</u>	<u>2,505</u>	<u>4,972</u>	<u>46,150</u>	<u>49,457</u>	<u>4,005</u>	<u>4,429</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	94,600	65,919	-	-
Public safety	-	-	6,944	8,396	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Capital outlay	3,000	2,245	-	-	-	-	5,000	3,624
Total expenditures	<u>3,000</u>	<u>2,245</u>	<u>6,944</u>	<u>8,396</u>	<u>94,600</u>	<u>65,919</u>	<u>5,000</u>	<u>3,624</u>
Excess (deficiency) of revenues over expenditure:	5	4,990	(4,439)	(3,424)	(48,450)	(16,462)	(995)	805
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<u>5</u>	<u>4,990</u>	<u>(4,439)</u>	<u>(3,424)</u>	<u>(48,450)</u>	<u>(16,462)</u>	<u>(995)</u>	<u>805</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>								
	-	(3,525)	-	-	-	(548)	-	(894)
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR</b>	8,931	8,931	6,737	6,737	66,939	66,939	14,244	14,244
Prior period adjustment	-	-	-	-	-	-	-	-
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED</b>	<u>8,931</u>	<u>8,931</u>	<u>6,737</u>	<u>6,737</u>	<u>66,939</u>	<u>66,939</u>	<u>14,244</u>	<u>14,244</u>
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>	<u>5</u>	<u>10,396</u>	<u>3,313</u>	<u>3,313</u>	<u>18,489</u>	<u>50,477</u>	<u>13,249</u>	<u>14,155</u>

(Continued)

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
Year Ended November 30, 2014

	Special Revenue										
	State's Attorney		Child Advocacy Fund		USDA Solid Waste Fund		Animal Control Memorial		Animal Pet Population		
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	
<b>REVENUES</b>											
Property taxes		\$ -		\$ -		\$ -		\$ -		\$ -	
State of Illinois:											
Motor fuel tax allotments		-		-		-		-		-	
State grants and expenditure reimbursements		-		-		-		-		-	
Federal revenue	38,000	54,080		-	5,000	7,484		-	12,500	13,910	
Fees for services and materials	15	31		-	25	24		-	30	40	
Investment income						3,000					
Other						4,500					
Total revenues	38,015	54,111		-	9,525	10,508		-	12,530	13,950	
<b>EXPENDITURES</b>											
Current:											
General government		-		-		-		-		-	
Public safety		-		-		-		-		-	
Corrections		-		-		-		-		-	
Judiciary and court related	34,140	33,089		-		-		-		-	
Public health		-		-		-		-		-	
Public welfare		-		-	14,550	10,576		-	15,000	5,656	
Transportation		-		-		-		-		-	
Capital outlay		-		-		-		-		-	
Total expenditures	34,140	33,089		-	14,550	10,576		-	15,000	5,656	
Excess (deficiency) of revenues over expenditures	3,875	21,022		-	(5,025)	(68)		-	(2,470)	8,294	
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfers in		-		-		-		-		-	
Transfers out		-		-		-		-		-	
Total other financing sources (uses)		-		-		-		-		-	
<b>NET CHANGE IN FUND BALANCES</b>	3,875	21,022		\$ -	(5,025)	(68)		\$ -	(2,470)	8,294	
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>											
		(1,015)		-		(883)		-		(495)	
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR</b>		60,964		100		50,058		-		72,944	
Prior period adjustment		-		-		-		-		-	
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED</b>		60,964		100		50,058		-		72,944	
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>	\$	80,971	\$	100	\$	49,107	\$	-	\$	80,743	

(Continued)

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
Year Ended November 30, 2014

	Special Revenue									
	Insurance Reserve Fund		Child Advocacy Fund		Coroner's Automation Fund		Circuit Clerk Electronic Fund			
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
<b>REVENUES</b>										
Property taxes		\$ -		\$ -		\$ -		\$ -		\$ -
State of Illinois:										
Motor fuel tax allotments		-		-		-		-		-
State grants and expenditure reimbursements		-		-		-		-		-
Federal revenue		-		-		-		-		-
Fees for services and materials		-		-		5,500		4,000		6,186
Investment income		5,000		9,022		2		7		5
Other		-		-		-		-		-
Total revenues		5,000		9,022		5,502		4,000		6,191
<b>EXPENDITURES</b>										
Current:										
General government		-		3,275		-		-		-
Public safety		-		-		-		-		-
Corrections		-		-		-		-		-
Judiciary and court related		-		5,000		-		1,000		-
Public health		-		-		-		-		-
Public welfare		-		-		-		-		-
Transportation		-		-		-		-		-
Capital outlay		-		-		-		-		-
Total expenditures		-		3,275		5,000		1,000		-
Excess (deficiency) of revenues over expenditures		5,000		5,747		(5,000)		3,000		6,191
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in		-		-		-		-		-
Transfers out		-		-		(8,000)		-		-
Total other financing sources (uses)		-		-		(8,000)		-		-
<b>NET CHANGE IN FUND BALANCES</b>		5,000		5,747		(5,000)		3,000		6,191
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>										
				6		-		-		(25)
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR</b>				1,013,443		26,593		10,063		8,417
Prior period adjustment				-		-		-		-
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED</b>				1,013,443		26,593		10,063		8,417
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>				\$ 1,019,196		\$ 21,593		\$ 15,498		\$ 14,583

(Continued)

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
Year Ended November 30, 2014

	State's Attorney			Special Revenue			Capital Projects						
	Recorders Automation Fund			Adult Redeploy Grant Fund			Court Appointed Special Advocacy Fund						
	Final Budget	Actual		Final Budget	Actual		Final Budget	Actual					
<b>REVENUES</b>													
Property taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
State of Illinois:		-	-		-	-		-	-		-	-	-
Motor fuel tax allotments		-	-		-	-		-	-		-	-	-
State grants and expenditure reimbursements		-	-		-	-		-	-		-	-	-
Federal revenue		-	-		-	-		-	-		-	-	-
Fees for services and materials	1,500	2,554	413,659	413,660	413,659	18,050	18,050	18,042	-	-	-	-	-
Investment income	-	1	19	-	19	2	-	2	577	5	5	4	4
Other	-	-	294	-	294	-	-	-	145,000	155,459	-	-	-
Total revenues	1,500	2,555	413,972	413,660	413,972	18,050	18,050	18,044	145,000	156,036	5	5	4
<b>EXPENDITURES</b>													
Current:													
General government	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-	-	-	-	-	-
Judiciary and court related	4,100	3,791	336,741	336,915	336,741	16,000	16,050	16,000	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	4,100	3,791	336,741	336,915	336,741	16,000	16,050	16,000	150,000	84,476	2,500	2,500	
Total expenditures	(2,600)	(1,236)	76,745	76,745	77,231	2,044	2,044	2,044	(4,900)	71,560	(2,495)	(2,495)	4
Excess (deficiency) of revenues over expenditure:													
<b>OTHER FINANCING SOURCES (USES)</b>													
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>													
	\$ (2,600)	(1,236)	76,745	76,745	77,231	2,044	2,044	2,044	(4,900)	71,560	(2,495)	(2,495)	4
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>													
		(10)	(99,378)			704				56,634			
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR</b>													
Prior period adjustment													
		2,555	22,467			1,206				193,285			10,543
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED</b>													
		2,555	22,467			1,206				193,285			10,543
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>													
	\$ 1,309	\$ 320	\$ 320			\$ 3,954			\$ 321,479				\$ 10,547
													(Concluded)

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
November 30, 2014

	<b>Liability Insurance Fund</b>	<b>Self Insurance Fund</b>	<b>Total Internal Service Funds</b>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 871,144	\$ 2,034,656	\$ 2,905,800
Receivables, net:			
Property taxes	329,150	-	329,150
Prepaid insurance	83,531	-	83,531
Due from other funds	280,810	17,831	298,641
<b>TOTAL ASSETS</b>	<b>1,564,635</b>	<b>2,052,487</b>	<b>3,617,122</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>			
Current liabilities:			
Accounts payable	22,548	54,406	76,954
Due to other funds	12,561	-	12,561
Total liabilities	35,109	54,406	89,515
Deferred inflows of resources:			
Unearned revenue - property taxes	329,150	-	329,150
Total deferred inflows of resources	329,150	-	329,150
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>364,259</b>	<b>54,406</b>	<b>418,665</b>
<b>TOTAL NET POSITION</b>	<b>\$ 1,200,376</b>	<b>\$ 1,998,081</b>	<b>\$ 3,198,457</b>

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
For the Year Ended November 30, 2014

	<b>Liability Insurance Fund</b>	<b>Self Insurance Fund</b>	<b>Total Internal Service Funds</b>
<b>OPERATING REVENUES</b>			
Charges for services	\$ 201,846	\$ 2,696,755	\$ 2,898,601
<b>OPERATING EXPENSES</b>			
Unemployment	48,014	-	48,014
Liability insurance	204,051	-	204,051
Workman's compensation	275,179	-	275,179
Medical claims and administration fees	47,945	2,134,683	2,182,628
Total operating expenses	575,189	2,134,683	2,709,872
Operating income (loss)	(373,343)	562,072	188,729
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Property taxes	321,490	-	321,490
Investment income	1,188	2,799	3,987
Grants	98,266	-	98,266
Other	7,392	201,827	209,219
Total nonoperating revenue	428,336	204,626	632,962
Income (loss) before transfers	54,993	766,698	821,691
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	(9,176)	(2,799)	(11,975)
Total other financing sources (uses)	(9,176)	(2,799)	(11,975)
<b>CHANGE IN NET POSITION</b>	45,817	763,899	809,716
<b>TOTAL NET POSITION - BEGINNING</b>	1,154,559	1,234,182	2,388,741
<b>TOTAL NET POSITION - ENDING</b>	\$ 1,200,376	\$ 1,998,081	\$ 3,198,457

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the year ended November 30, 2014

	<b>Liability Insurance Fund</b>	<b>Self Insurance Fund</b>	<b>Total Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Payments to suppliers	\$ (637,432)	\$ (2,201,141)	\$ (2,838,573)
Internal activity-payments from (to) other funds	201,846	2,696,755	2,898,601
Net cash from operating activities	<u>(435,586)</u>	<u>495,614</u>	<u>60,028</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Property taxes	321,490	-	321,490
Other nonoperating revenue (expense)	7,392	201,827	209,219
Grants received	98,266	-	98,266
Interfund borrowing	170,309	(9,175)	161,134
Transfers in (out)	(9,176)	(2,799)	(11,975)
Net cash from noncapital financing activities	<u>588,281</u>	<u>189,853</u>	<u>778,134</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on investments	1,188	2,799	3,987
Net cash from investing activities	<u>1,188</u>	<u>2,799</u>	<u>3,987</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	153,883	688,266	842,149
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>717,261</u>	<u>1,346,390</u>	<u>2,063,651</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 871,144</u>	<u>\$ 2,034,656</u>	<u>\$ 2,905,800</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES</b>			
Operating loss	\$ (373,343)	\$ 562,072	\$ 188,729
Adjustments to reconcile operating loss to net cash from operating activities			
Change in assets and liabilities:			
Prepaid insurance	(83,531)	-	(83,531)
Accounts payable	21,288	(66,458)	(45,170)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u>\$ (435,586)</u>	<u>\$ 495,614</u>	<u>\$ 60,028</u>

See accompanying Independent Auditor's Report.

**MCDONOUGH COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
 AGENCY FUNDS  
 November 30, 2014

	County Collector's Tax Fund					Condemnation Fund
	Current Tax Collection Account	Mobile Home Privilege Tax Account	Court Services Fund	Multi-County Chief Judge Fund	Probation Service Fund	
<b>ASSETS</b>						
Cash and cash equivalents	\$ 13,452	\$ 1,226	\$ 446,689	\$ 71,652	\$ 168,127	\$ 21,858
Investments	-	-	-	-	-	20,000
Receivables:						
State of Illinois	-	-	365,894	-	-	-
Other	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 13,452</u>	<u>\$ 1,226</u>	<u>\$ 812,583</u>	<u>\$ 71,652</u>	<u>\$ 168,127</u>	<u>\$ 41,858</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ 138,262	\$ 268	\$ 8,258	\$ -
Due to other funds	-	-	-	-	267	-
Due to other taxing units	13,452	1,226	-	-	-	-
Due to others	-	-	674,321	71,384	159,602	41,858
<b>TOTAL LIABILITIES</b>	<u>\$ 13,452</u>	<u>\$ 1,226</u>	<u>\$ 812,583</u>	<u>\$ 71,652</u>	<u>\$ 168,127</u>	<u>\$ 41,858</u>

(Continued)



**McDONOUGH COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
 AGENCY FUNDS  
 November 30, 2014

	Unclaimed Estates Fund	Advocacy Fund	Dive and Rescue Team Fund	Sheriff's Inmate Commissary Fund	State's Attorney Restitution Fund	Township MFT Fund	Township Bridge Fund
<b>ASSETS</b>							
Cash and cash equivalents	\$ 18,473	\$ 158	\$ 392	\$ 15,024	\$ 4,850	\$ 1,325,599	\$ 99,262
Investments	-	-	-	-	-	-	-
Receivables:							
State of Illinois	-	-	-	-	-	91,478	-
Other	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 18,473</u>	<u>\$ 158</u>	<u>\$ 392</u>	<u>\$ 15,024</u>	<u>\$ 4,850</u>	<u>\$ 1,417,077</u>	<u>\$ 99,262</u>
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,512	\$ -
Due to other funds	359	-	-	-	-	112,218	-
Due to other taxing units	-	-	-	-	-	1,271,347	99,262
Due to others	18,114	158	392	15,024	4,850	-	-
<b>TOTAL LIABILITIES</b>	<u>\$ 18,473</u>	<u>\$ 158</u>	<u>\$ 392</u>	<u>\$ 15,024</u>	<u>\$ 4,850</u>	<u>\$ 1,417,077</u>	<u>\$ 99,262</u>

(Continued)

**MCDONOUGH COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
 AGENCY FUNDS  
 November 30, 2014

	Tri-County Waste and Resource Management Fund	Tax Sale Indemnity Fund	County Clerk	Circuit Clerk	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 8,551	\$ 78,501	\$ 51,419	\$ 265,330	\$ 2,590,563
Investments	-	-	-	50,000	70,000
Receivables:					
State of Illinois	-	-	-	-	457,372
Other	7,506	-	-	-	7,506
Due from other funds	7,269	-	-	-	7,269
<b>TOTAL ASSETS</b>	<b>\$ 23,326</b>	<b>\$ 78,501</b>	<b>\$ 51,419</b>	<b>\$ 315,330</b>	<b>\$ 3,132,710</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 14,775	\$ -	\$ -	\$ -	\$ 195,075
Due to other funds	-	-	30,092	-	142,936
Due to other taxing units	8,551	-	21,327	315,330	1,730,495
Due to others	-	78,501	-	-	1,064,204
<b>TOTAL LIABILITIES</b>	<b>\$ 23,326</b>	<b>\$ 78,501</b>	<b>\$ 51,419</b>	<b>\$ 315,330</b>	<b>\$ 3,132,710</b>
					(Concluded)

**MCDONOUGH COUNTY, ILLINOIS**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
For the Year Ended November 30, 2014

	<b>Balances,</b>			<b>Balances,</b>		
	<b>December 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>November 30, 2014</b>		
<b>Total All Agency Funds</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 1,999,802	\$ 49,195,159	\$ 48,604,398	\$ 2,590,563		
Investments	270,000	20,000	220,000	70,000		
Accounts receivable	547,236	464,878	547,236	464,878		
Due from other funds	7,204	7,269	7,204	7,269		
<b>TOTAL ASSETS</b>	<b>\$ 2,824,242</b>	<b>\$ 49,687,306</b>	<b>\$ 49,378,838</b>	<b>\$ 3,132,710</b>		
<b>LIABILITIES</b>						
Accounts payable	\$ 165,737	\$ 195,075	\$ 165,737	\$ 195,075		
Due to other funds	137,678	142,310	137,052	142,936		
Due to other taxing units	1,720,283	45,504,548	45,494,336	1,730,495		
Due to others	800,544	3,845,373	3,581,713	1,064,204		
<b>TOTAL LIABILITIES</b>	<b>\$ 2,824,242</b>	<b>\$ 49,687,306</b>	<b>\$ 49,378,838</b>	<b>\$ 3,132,710</b>		
<b>1. County Collector - Current Tax Collection Account</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 7,643	\$ 41,338,078	\$ 41,332,269	\$ 13,452		
<b>TOTAL ASSETS</b>	<b>\$ 7,643</b>	<b>\$ 41,338,078</b>	<b>\$ 41,332,269</b>	<b>\$ 13,452</b>		
<b>LIABILITIES</b>						
Due to other taxing units	\$ 7,643	\$ 41,338,078	\$ 41,332,269	\$ 13,452		
<b>TOTAL LIABILITIES</b>	<b>\$ 7,643</b>	<b>\$ 41,338,078</b>	<b>\$ 41,332,269</b>	<b>\$ 13,452</b>		
<b>2. County Collector - Mobile Home Privilege Tax Account</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 379	\$ 51,858	\$ 51,011	\$ 1,226		
<b>TOTAL ASSETS</b>	<b>\$ 379</b>	<b>\$ 51,858</b>	<b>\$ 51,011</b>	<b>\$ 1,226</b>		
<b>LIABILITIES</b>						
Due to other taxing units	\$ 379	\$ 51,858	\$ 51,011	\$ 1,226		
<b>TOTAL LIABILITIES</b>	<b>\$ 379</b>	<b>\$ 51,858</b>	<b>\$ 51,011</b>	<b>\$ 1,226</b>		

**MCDONOUGH COUNTY, ILLINOIS**  
 COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)  
 AGENCY FUNDS  
 For the Year Ended November 30, 2014

	<b>Balances,</b>			<b>Balances,</b>		
	<b>December 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>November 30, 2014</b>		
<b>3. Court Services</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 43,953	\$ 3,088,288	\$ 2,685,552	\$ 446,689		
Accounts receivable	461,444	365,894	461,444	365,894		
<b>TOTAL ASSETS</b>	<b>\$ 505,397</b>	<b>\$ 3,454,182</b>	<b>\$ 3,146,996</b>	<b>\$ 812,583</b>		
<b>LIABILITIES</b>						
Accounts payable	\$ 115,131	\$ 138,262	\$ 115,131	\$ 138,262		
Due to others	390,266	3,315,920	3,031,865	674,321		
<b>TOTAL LIABILITIES</b>	<b>\$ 505,397</b>	<b>\$ 3,454,182</b>	<b>\$ 3,146,996</b>	<b>\$ 812,583</b>		
<b>4. Multi-County Chief Judge</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 65,111	\$ 19,696	\$ 13,155	\$ 71,652		
<b>TOTAL ASSETS</b>	<b>\$ 65,111</b>	<b>\$ 19,696</b>	<b>\$ 13,155</b>	<b>\$ 71,652</b>		
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 268	\$ -	\$ 268		
Due to others	65,111	19,428	13,155	71,384		
<b>TOTAL LIABILITIES</b>	<b>\$ 65,111</b>	<b>\$ 19,696</b>	<b>\$ 13,155</b>	<b>\$ 71,652</b>		
<b>5. Probation Service</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 212,958	\$ 77,304	\$ 122,135	\$ 168,127		
<b>TOTAL ASSETS</b>	<b>\$ 212,958</b>	<b>\$ 77,304</b>	<b>\$ 122,135</b>	<b>\$ 168,127</b>		
<b>LIABILITIES</b>						
Accounts payable	\$ 6,265	\$ 8,258	\$ 6,265	\$ 8,258		
Due to other funds	267	-	-	267		
Due to others	206,426	69,046	115,870	159,602		
<b>TOTAL LIABILITIES</b>	<b>\$ 212,958</b>	<b>\$ 77,304</b>	<b>\$ 122,135</b>	<b>\$ 168,127</b>		

**MCDONOUGH COUNTY, ILLINOIS**  
 COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)  
 AGENCY FUNDS  
 For the Year Ended November 30, 2014

	<b>Balances,</b>			<b>Balances,</b>		
	<b>December 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>November 30, 2014</b>		
<b>6. Condemnation</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 21,614	\$ 300,744	\$ 300,500	\$ 21,858		
Investments	20,000	20,000	20,000	20,000		
<b>TOTAL ASSETS</b>	<b>\$ 41,614</b>	<b>\$ 320,744</b>	<b>\$ 320,500</b>	<b>\$ 41,858</b>		
<b>LIABILITIES</b>						
Due to others	\$ 41,614	\$ 320,744	\$ 320,500	\$ 41,858		
<b>TOTAL LIABILITIES</b>	<b>\$ 41,614</b>	<b>\$ 320,744</b>	<b>\$ 320,500</b>	<b>\$ 41,858</b>		
<b>7. Unclaimed Estates</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 18,464	\$ 9	\$ -	\$ 18,473		
<b>TOTAL ASSETS</b>	<b>\$ 18,464</b>	<b>\$ 9</b>	<b>\$ -</b>	<b>\$ 18,473</b>		
<b>LIABILITIES</b>						
Due to other funds	\$ 359	\$ -	\$ -	\$ 359		
Due to others	18,105	9	-	18,114		
<b>TOTAL LIABILITIES</b>	<b>\$ 18,464</b>	<b>\$ 9</b>	<b>\$ -</b>	<b>\$ 18,473</b>		
<b>8. Advocacy</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 158	\$ -	\$ -	\$ 158		
<b>TOTAL ASSETS</b>	<b>\$ 158</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 158</b>		
<b>LIABILITIES</b>						
Due to others	\$ 158	\$ -	\$ -	\$ 158		
<b>TOTAL LIABILITIES</b>	<b>\$ 158</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 158</b>		
<b>9. Dive and Rescue Team</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 2,006	\$ 1	\$ 1,615	\$ 392		
<b>TOTAL ASSETS</b>	<b>\$ 2,006</b>	<b>\$ 1</b>	<b>\$ 1,615</b>	<b>\$ 392</b>		
<b>LIABILITIES</b>						
Due to others	\$ 2,006	\$ 1	\$ 1,615	\$ 392		
<b>TOTAL LIABILITIES</b>	<b>\$ 2,006</b>	<b>\$ 1</b>	<b>\$ 1,615</b>	<b>\$ 392</b>		

**MCDONOUGH COUNTY, ILLINOIS**  
 COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)  
 AGENCY FUNDS  
 For the Year Ended November 30, 2014

	<b>Balances,</b>			<b>Balances,</b>		
	<b>December 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>November 30, 2014</b>		
<b>10. Sheriff's Inmate Commissary Account</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 5,482	\$ 79,927	\$ 70,385	\$ 15,024		
<b>TOTAL ASSETS</b>	<b>\$ 5,482</b>	<b>\$ 79,927</b>	<b>\$ 70,385</b>	<b>\$ 15,024</b>		
<b>LIABILITIES</b>						
Due to others	\$ 5,482	\$ 79,927	\$ 70,385	\$ 15,024		
<b>TOTAL LIABILITIES</b>	<b>\$ 5,482</b>	<b>\$ 79,927</b>	<b>\$ 70,385</b>	<b>\$ 15,024</b>		
<b>11. State's Attorney Restitution Account</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 1,833	\$ 31,340	\$ 28,323	\$ 4,850		
<b>TOTAL ASSETS</b>	<b>\$ 1,833</b>	<b>\$ 31,340</b>	<b>\$ 28,323</b>	<b>\$ 4,850</b>		
<b>LIABILITIES</b>						
Due to others	\$ 1,833	\$ 31,340	\$ 28,323	\$ 4,850		
<b>TOTAL LIABILITIES</b>	<b>\$ 1,833</b>	<b>\$ 31,340</b>	<b>\$ 28,323</b>	<b>\$ 4,850</b>		
<b>12. Township MFT</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 981,893	\$ 1,759,459	\$ 1,415,753	\$ 1,325,599		
Investments	200,000		200,000	-		
Accounts receivable	78,353	91,478	78,353	91,478		
<b>TOTAL ASSETS</b>	<b>\$ 1,260,246</b>	<b>\$ 1,850,937</b>	<b>\$ 1,694,106</b>	<b>\$ 1,417,077</b>		
<b>LIABILITIES</b>						
Accounts payable	\$ 29,698	\$ 33,512	\$ 29,698	\$ 33,512		
Due to other funds	99,256	112,218	99,256	112,218		
Due to other taxing units	1,131,292	1,705,207	1,565,152	1,271,347		
<b>TOTAL LIABILITIES</b>	<b>\$ 1,260,246</b>	<b>\$ 1,850,937</b>	<b>\$ 1,694,106</b>	<b>\$ 1,417,077</b>		

**MCDONOUGH COUNTY, ILLINOIS**  
 COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)  
 AGENCY FUNDS  
 For the Year Ended November 30, 2014

	<b>Balances,</b>			<b>Balances,</b>		
	<b>December 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>November 30, 2014</b>		
<b>13. Township Bridge</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 121,581	\$ 137,741	\$ 160,060	\$ 99,262		
<b>TOTAL ASSETS</b>	<b>\$ 121,581</b>	<b>\$ 137,741</b>	<b>\$ 160,060</b>	<b>\$ 99,262</b>		
<b>LIABILITIES</b>						
Due to other taxing units	\$ 121,581	\$ 137,741	\$ 160,060	\$ 99,262		
<b>TOTAL LIABILITIES</b>	<b>\$ 121,581</b>	<b>\$ 137,741</b>	<b>\$ 160,060</b>	<b>\$ 99,262</b>		
<b>14. Tri-County Waste and Resource Management</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 14,829	\$ 99,222	\$ 105,500	\$ 8,551		
Accounts receivable	7,439	7,506	7,439	7,506		
Due from other funds	7,204	7,269	7,204	7,269		
<b>TOTAL ASSETS</b>	<b>\$ 29,472</b>	<b>\$ 113,997</b>	<b>\$ 120,143</b>	<b>\$ 23,326</b>		
<b>LIABILITIES</b>						
Accounts payable	\$ 14,643	\$ 14,775	\$ 14,643	\$ 14,775		
Due to other taxing units	14,829	99,222	105,500	8,551		
<b>TOTAL LIABILITIES</b>	<b>\$ 29,472</b>	<b>\$ 113,997</b>	<b>\$ 120,143</b>	<b>\$ 23,326</b>		
<b>15. Tax Sale Indemnity</b>						
<b>ASSETS</b>						
Cash and cash equivalents	\$ 69,543	\$ 8,958	\$ -	\$ 78,501		
<b>TOTAL ASSETS</b>	<b>\$ 69,543</b>	<b>\$ 8,958</b>	<b>\$ -</b>	<b>\$ 78,501</b>		
<b>LIABILITIES</b>						
Due to others	\$ 69,543	\$ 8,958	\$ -	\$ 78,501		
<b>TOTAL LIABILITIES</b>	<b>\$ 69,543</b>	<b>\$ 8,958</b>	<b>\$ -</b>	<b>\$ 78,501</b>		

**MCDONOUGH COUNTY, ILLINOIS**  
 COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)  
 AGENCY FUNDS  
 For the Year Ended November 30, 2014

	<b>Balances, December 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances, November 30, 2014</b>
<b>16. County Clerk</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 87,221	\$ 982,012	\$ 1,017,814	\$ 51,419
<b>TOTAL ASSETS</b>	<b>\$ 87,221</b>	<b>\$ 982,012</b>	<b>\$ 1,017,814</b>	<b>\$ 51,419</b>
<b>LIABILITIES</b>				
Due to other funds	\$ 37,796	\$ 30,092	\$ 37,796	\$ 30,092
Due to other taxing units	49,425	951,920	980,018	21,327
<b>TOTAL LIABILITIES</b>	<b>\$ 87,221</b>	<b>\$ 982,012</b>	<b>\$ 1,017,814</b>	<b>\$ 51,419</b>
<b>17. Circuit Clerk</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 345,134	\$ 1,220,522	\$ 1,300,326	\$ 265,330
Investments	50,000	-	-	50,000
<b>TOTAL ASSETS</b>	<b>\$ 395,134</b>	<b>\$ 1,220,522</b>	<b>\$ 1,300,326</b>	<b>\$ 315,330</b>
<b>LIABILITIES</b>				
Due to other taxing units	\$ 395,134	\$ 1,220,522	\$ 1,300,326	\$ 315,330
<b>TOTAL LIABILITIES</b>	<b>\$ 395,134</b>	<b>\$ 1,220,522</b>	<b>\$ 1,300,326</b>	<b>\$ 315,330</b>



**SUPPLEMENTAL INFORMATION**

**McDONOUGH COUNTY, ILLINOIS**  
**SCHEDULE OF TAX INFORMATION**  
Year Ended November 30, 2014

	<b>Year Ended November 30, 2014</b>		
	<b>2013</b>		
	<b>Levy</b>	<b>Rate</b>	<b>Collection</b>
General Corporate **	\$ 1,012,700	0.25522	\$ 1,010,270
County Highway	270,265	0.06986	274,328
County Aid to Bridges	148,134	0.03829	150,388
Federal Aid Matching	184,855	0.04779	187,759
Tuberculosis	33,200	0.00859	29,841
Veterans' Assistance	62,843	0.01626	61,655
Municipal Retirement	1,035,716	0.26764	1,137,211
Social Security	692,535	0.17900	645,709
Building Rental (Building Commission) **	350,000	0.09068	348,990
Cooperative Extension	167,453	0.04329	169,981
Mental Health	369,672	0.09556	375,243
County Health	310,856	0.08035	315,522
Senior Citizens' Transportation	44,815	0.01160	41,748
Economic Development Revolving Loan	-	-	22,503
Liability Insurance	316,135	0.08172	321,043
The Elms	369,672	0.09556	375,766
<b>TOTALS</b>	<b>\$ 5,368,851</b>	<b>1.38141</b>	<b>\$ 5,467,957</b>
<b>ASSESSED VALUATION</b>		<b>\$ 385,986,186</b>	

Note: The amounts reported as collections reflect only the distribution from the current year's tax settlement.

\*\* For the year ended November 30, 2014, the assessed valuations used for General Corporate and Building Rental were \$405,133,612, which includes the assessed valuation of Enterprise Zone properties. Collections of \$22,503 of taxes extended for the General Corporate levies of McDonough County, City of Macomb, and Macomb City Township were distributed to the Economic Development Revolving Loan Fund (Enterprise Zone).

<b>Year Ended November 30, 2013</b>			<b>Year Ended November 30, 2012</b>		
<b>2012</b>			<b>2011</b>		
<b>Levy</b>	<b>Rate</b>	<b>Collection</b>	<b>Levy</b>	<b>Rate</b>	<b>Collection</b>
\$ 975,000	0.25018	\$ 986,492	\$ 960,000	0.25090	\$ 949,710
262,380	0.06911	269,035	256,480	0.06933	261,658
143,810	0.03788	147,459	140,577	0.03799	143,419
179,438	0.04727	184,042	175,404	0.04741	178,971
32,230	0.00849	33,079	31,505	0.00852	32,143
61,000	0.01607	62,618	67,638	0.01829	60,845
970,230	0.25555	1,030,709	845,000	0.22842	967,538
672,332	0.17709	689,341	754,958	0.20408	670,483
350,000	0.09219	349,213	350,000	0.09219	349,041
162,555	0.04282	166,711	158,900	0.04295	162,121
358,877	0.09453	368,006	350,808	0.09483	357,900
301,785	0.07949	309,434	295,000	0.07974	300,958
43,478	0.01146	44,671	42,500	0.01149	43,387
-	-	21,783	-	-	23,842
306,900	0.08084	314,708	300,000	0.08109	306,068
358,877	0.09453	368,543	350,808	0.09483	358,493
<u>\$ 5,178,892</u>	<u>1.35750</u>	<u>\$ 5,345,844</u>	<u>\$ 5,079,578</u>	<u>1.36206</u>	<u>\$ 5,166,577</u>
	<u>\$ 379,673,907</u>		<u>\$ 369,945,764</u>		