

MCDONOUGH COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Year Ended November 30, 2011



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INDEPENDENT AUDITOR'S REPORT

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

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, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. 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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2012 on our consideration of McDonough County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The required supplementary information listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

McDonough County, Illinois has not presented the management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

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 listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a 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 therefore, we express no opinion on that information.



Springfield, Illinois
June 14, 2012

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2011

	Primary Government			Component Unit - ETSB
	Governmental Activities	Business-Type Activities	Government Total	
ASSETS				
Cash and cash equivalents	\$ 8,817,325	\$ 652,347	\$ 9,469,672	\$ 166,453
Restricted cash	73,857	24,848	98,705	-
Investments	522,989	950,000	1,472,989	50,000
Receivables, net:				
State of Illinois	960,173	872,329	1,832,502	-
Property Taxes	4,820,015	358,877	5,178,892	-
Accrued interest	-	9,376	9,376	-
Other	117,844	778,962	896,806	93,248
Due from fiduciary funds	64,039	-	64,039	-
Due from component unit	17,138	-	17,138	-
Inventories	16,781	50,345	67,126	-
Prepaid expense	257,737	2,769	260,506	-
Capital assets not being depreciated	178,556	61,427	239,983	-
Capital assets, net of accumulated depreciation	<u>6,068,683</u>	<u>1,840,315</u>	<u>7,908,998</u>	<u>14,327</u>
TOTAL ASSETS	<u>21,915,137</u>	<u>5,601,595</u>	<u>27,516,732</u>	<u>324,028</u>
LIABILITIES				
Accounts payable	545,568	499,991	1,045,559	961
Due to primary government	-	-	-	17,138
Accrued expense	-	21,313	21,313	-
Due to others	63,998	-	63,998	-
Deferred revenue	4,842,809	358,877	5,201,686	-
Resident deposits	-	10,696	10,696	-
Long-term obligations, due within one year:				
Notes payable	50,972	-	50,972	-
Leases payable	17,924	2,998	20,922	-
Other commitments	-	-	-	-
Compensated absences - current	206,577	151,528	358,105	-
Long-term obligations, due in more than one year				
Notes payable	48,746	-	48,746	-
Leases payable	38,576	4,498	43,074	-
Other commitments	-	-	-	-
Compensated absences - long-term	94,632	1,626	96,258	-
Net OPEB obligation	77,438	53,932	131,370	-
Net pension obligation	1,723	-	1,723	-
TOTAL LIABILITIES	<u>5,988,963</u>	<u>1,105,459</u>	<u>7,094,422</u>	<u>18,099</u>
NET ASSETS				
Investment in capital assets, net of related debt	6,091,021	1,894,246	7,985,267	14,327
Restricted for				
Highways and streets	1,726,425	-	1,726,425	-
Health and welfare	1,222,081	-	1,222,081	-
Public safety	872,986	-	872,986	291,602
Economic development	98,836	-	98,836	-
Retirement	756,399	-	756,399	-
Specific purpose	1,602,461	14,152	1,616,613	-
Debt service	90,681	-	90,681	-
Unrestricted	<u>3,465,284</u>	<u>2,587,738</u>	<u>6,053,022</u>	<u>-</u>
TOTAL NET ASSETS	<u>\$ 15,926,174</u>	<u>\$4,496,136</u>	<u>\$20,422,310</u>	<u>\$ 305,929</u>

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

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2011

ACTIVITIES	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets			Component Unit - ETSB
					Primary Government		Total	
					Governmental Activities	Business-Type Activities		
GOVERNMENTAL								
General government	\$ 2,861,492	\$ 1,050,996	\$ 176,469	\$ 4,561	\$ (1,629,466)	\$ -	\$ (1,629,466)	\$ -
Public safety	2,732,895	1,200,373	157,526	22,045	(1,352,951)	-	(1,352,951)	-
Corrections	1,158,893	32,802	1,004	-	(1,125,087)	-	(1,125,087)	-
Judiciary and court related	2,396,994	661,648	142,916	-	(1,592,430)	-	(1,592,430)	-
Transportation	2,237,723	366,760	602,842	-	(1,268,121)	-	(1,268,121)	-
Public health and welfare	4,074,821	1,457,992	711,373	-	(1,905,456)	-	(1,905,456)	-
Interest and fiscal charges	1,896	-	-	-	(1,896)	-	(1,896)	-
Total governmental activities	<u>15,464,714</u>	<u>4,770,571</u>	<u>1,792,130</u>	<u>26,606</u>	<u>(8,875,407)</u>	<u>-</u>	<u>(8,875,407)</u>	<u>-</u>
BUSINESS-TYPE								
The Elms Nursing Home	<u>5,327,909</u>	<u>4,903,853</u>	<u>96,298</u>	<u>64,344</u>	<u>-</u>	<u>(263,414)</u>	<u>(263,414)</u>	<u>-</u>
TOTAL McDONOUGH COUNTY	<u>\$ 20,792,623</u>	<u>\$ 9,674,424</u>	<u>\$ 1,888,428</u>	<u>\$ 90,950</u>	<u>(8,875,407)</u>	<u>(263,414)</u>	<u>(9,138,821)</u>	<u>-</u>
COMPONENT UNIT								
ETSB	<u>\$ 526,700</u>	<u>\$ 348,240</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(178,460)</u>
General revenues:								
Taxes:								
Property taxes					4,717,970	349,753	5,067,723	-
Local use tax					101,125	-	101,125	-
General sales tax					1,891,479	-	1,891,479	-
Income and replacement taxes					760,491	-	760,491	-
Investment income					26,967	26,333	53,300	3,604
Miscellaneous					975,745	-	975,745	18,941
Total general revenues					<u>8,473,777</u>	<u>376,086</u>	<u>8,849,863</u>	<u>22,545</u>
Change in net assets					(401,630)	112,672	(288,958)	(155,915)
Net assets - beginning of year					<u>16,327,804</u>	<u>4,383,464</u>	<u>20,711,268</u>	<u>461,844</u>
Net assets - end of year					<u>\$ 15,926,174</u>	<u>\$ 4,496,136</u>	<u>\$ 20,422,310</u>	<u>\$ 305,929</u>

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

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McDONOUGH COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2011

	General Fund	Illinois Municipal Retirement Fund	Public Safety Sales Tax Fund	Social Security Fund
ASSETS				
Cash and cash equivalents	\$ 924,092	\$ 514,984	\$ 527,395	\$ 736,212
Restricted cash	-	-	-	-
Investments	-	-	-	-
Receivables, net:				
State of Illinois	430,562	-	294,857	-
Property taxes	950,000	970,230	-	672,332
Other	67,280	-	-	-
Due from other funds	59,402	2,692	-	2,577
Inventories	16,781	-	-	-
Due from component unit	-	-	-	-
Advances to other funds	-	-	90,681	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 2,448,117	\$ 1,487,906	\$ 912,933	\$ 1,411,121
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 98,651	\$ 159,073	\$ 14,730	\$ 11,768
Due to others	20,309	-	-	-
Due to other funds	5,269	325,000	-	-
Deferred revenue	950,000	970,230	-	672,332
Advances from other funds	147,828	-	-	-
Total liabilities	1,222,057	1,454,303	14,730	684,100
FUND BALANCES				
Nonspendable				
Nonspendable - prepaids	-	-	-	-
Nonspendable - inventories	16,781	-	-	-
Restricted for debt service	-	-	90,681	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	9,540	-	807,522	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for retirement	-	33,603	-	722,796
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	-	-	-	4,225
Assigned for specific purpose	-	-	-	-
Unassigned	1,199,739	-	-	-
Total fund balances	1,226,060	33,603	898,203	727,021
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,448,117	\$ 1,487,906	\$ 912,933	\$ 1,411,121

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

County Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 497,977	\$ 4,151,667	\$ 7,352,327
73,857	-	73,857
4,300	518,689	522,989
107,308	127,446	960,173
301,785	1,618,768	4,513,115
12,378	38,186	117,844
5,175	125,099	194,945
-	-	16,781
-	17,138	17,138
-	57,147	147,828
-	179,662	179,662
<u>\$ 1,002,780</u>	<u>\$ 6,833,802</u>	<u>\$ 14,096,659</u>
\$ 46,831	\$ 86,030	\$ 417,083
-	43,689	63,998
-	113,076	443,345
324,579	1,618,768	4,535,909
-	-	147,828
<u>371,410</u>	<u>1,861,563</u>	<u>5,608,163</u>
-	179,662	179,662
-	-	16,781
-	-	90,681
-	1,726,425	1,726,425
-	55,924	872,986
-	98,836	98,836
627,630	594,451	1,222,081
-	-	756,399
-	1,602,461	1,602,461
-	237,085	237,085
-	149,329	149,329
-	79	79
-	21	21
3,740	5,294	9,034
-	-	4,225
-	324,378	324,378
-	(1,706)	1,198,033
<u>631,370</u>	<u>4,972,239</u>	<u>8,488,496</u>
<u>\$ 1,002,780</u>	<u>\$ 6,833,802</u>	<u>\$ 14,096,659</u>

McDONOUGH COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCES
TO THE NET ASSETS OF GOVERNMENTAL ACTIVITIES
November 30, 2011

Total fund balance for government funds (Exhibit 3) \$ 8,488,496

Total net assets reported for governmental activities in the statement of net assets 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	\$ 178,556	
Buildings, net	1,043,523	
Building improvements, net	1,349,870	
Infrastructure, net	3,012,256	
Vehicles, net	179,564	
Maintenance equipment, net	377,160	
Computer equipment, net	34,299	
Software, net	37,148	
Office equipment, net	<u>34,863</u>	6,247,239

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 assets. Internal service fund net assets are: 1,701,166

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 assets. Balances at November 30, 2011 are:

Notes payable	\$ (73,857)	
Leases payable	(56,500)	
Compensated absences	(301,209)	
Net OPEB obligation	(77,438)	
Net pension obligation	<u>(1,723)</u>	
Total long-term liabilities		<u>(510,727)</u>

TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES
(EXHIBIT 1)

\$ 15,926,174

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McDONOUGH COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year ended November 30, 2011

	<u>General Fund</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Public Safety Sales Tax Fund</u>	<u>Social Security Fund</u>
REVENUES				
Property taxes	\$ 937,253	\$ 842,453	\$ -	\$ 752,692
State of Illinois:				
Local use tax	101,125	-	-	-
Sales tax	753,238	-	1,138,241	-
Income tax	537,516	-	-	-
Motor fuel tax allotments	-	-	-	-
Personal property replacement taxes	211,114	11,861	-	-
State grants and expenditure reimbursements	338,755	-	-	-
Federal revenue	82,791	-	-	-
Fees for services and materials	1,231,954	-	-	-
Investment income	4,818	358	1,918	650
Other	151,713	2,175	33,638	3,575
Total revenues	<u>4,350,277</u>	<u>856,847</u>	<u>1,173,797</u>	<u>756,917</u>
EXPENDITURES				
Current:				
General government	1,678,163	106,977	-	85,751
Public safety	1,330,876	191,320	495,009	143,153
Corrections	366,707	13,652	411,170	12,047
Judiciary and court related	1,444,344	225,068	-	30,505
Public health	-	399,242	-	283,901
Public welfare	-	-	-	-
Transportation	-	65,307	-	57,626
Capital outlay	12,928	-	49,843	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>4,833,018</u>	<u>1,001,566</u>	<u>956,022</u>	<u>612,983</u>
Excess (deficiency) of revenues over expenditures	<u>(482,741)</u>	<u>(144,719)</u>	<u>217,775</u>	<u>143,934</u>
OTHER FINANCING SOURCES (USES)				
Capital lease proceeds	-	-	-	-
Note proceeds	-	-	-	-
Transfers in	306,883	-	-	-
Transfers out	<u>(401,600)</u>	<u>-</u>	<u>(250,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(94,717)</u>	<u>-</u>	<u>(250,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(577,458)	(144,719)	(32,225)	143,934
FUND BALANCES, BEGINNING OF YEAR	<u>1,803,518</u>	<u>178,322</u>	<u>930,428</u>	<u>583,087</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,226,060</u>	<u>\$ 33,603</u>	<u>\$ 898,203</u>	<u>\$ 727,021</u>

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

County Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 294,157	\$ 1,592,301	\$ 4,418,856
-	-	101,125
-	-	1,891,479
-	-	537,516
-	460,471	460,471
-	-	222,975
254,972	196,846	790,573
456,401	-	539,192
173,587	829,554	2,235,095
681	16,306	24,731
3,059	501,283	695,443
<u>1,182,857</u>	<u>3,596,761</u>	<u>11,917,456</u>
-	367,044	2,237,935
-	12,822	2,173,180
-	269,591	1,073,167
-	180,233	1,880,150
1,062,681	594,290	2,340,114
-	229,321	229,321
-	1,671,101	1,794,034
126,946	222,887	412,604
2,185	75,000	77,185
215	-	215
<u>1,192,027</u>	<u>3,622,289</u>	<u>12,217,905</u>
<u>(9,170)</u>	<u>(25,528)</u>	<u>(300,449)</u>
-	56,500	56,500
76,042	-	76,042
17,597	575,513	899,993
-	(562,735)	(1,214,335)
<u>93,639</u>	<u>69,278</u>	<u>(181,800)</u>
84,469	43,750	(482,249)
546,901	4,928,489	8,970,745
<u>\$ 631,370</u>	<u>\$ 4,972,239</u>	<u>\$ 8,488,496</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, 2011

Net change in fund balances - total governmental funds (Exhibit 4) \$ (482,249)

The change in net assets reported for governmental activities in the statement of activities is different because:

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:

Capital outlay	357,543
Depreciation	(408,002)

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations and disposals) is to increase/decrease net assets:

Dispositions	(12,335)
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Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net assets.

Repayments:

Notes payable	2,185
Other commitments	75,000
Note proceeds	(76,042)
Capital lease proceeds	(56,500)

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.

Compensated absences	(9,437)
Net OPEB obligation	(20,094)
Net pension obligation	(1,723)

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

230,024

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES
(EXHIBIT 2)

\$ (401,630)

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
November 30, 2011

	Business-type Activities	Governmental Activities
	Enterprise Fund - The Elms	Internal Service Funds
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 652,347	\$ 1,464,998
Restricted cash	24,848	-
Investments	950,000	-
Receivables:		
State of Illinois	872,329	-
Property taxes	358,877	306,900
Accrued interest	9,376	-
Other	778,962	-
Due from other funds	-	325,000
Inventories	50,345	-
Prepaid expenses	2,769	78,075
Total current assets	3,699,853	2,174,973
NONCURRENT ASSETS		
Capital assets (net of accumulated depreciation)	1,901,742	-
Total assets	5,601,595	2,174,973
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	499,991	128,485
Accrued expense	21,313	-
Due to other funds	-	12,561
Deferred revenue	358,877	306,900
Resident deposits	10,696	-
Notes payable - current	-	25,861
Leases payable	2,998	-
Compensated absences payable - current	151,528	-
Total current liabilities	1,045,403	473,807
NONCURRENT LIABILITIES		
Leases payable - noncurrent	4,498	-
Compensated absences payable	1,626	-
Net OPEB obligation	53,932	-
Total noncurrent liabilities	60,056	-
Total liabilities	1,105,459	473,807
NET ASSETS		
Investment in capital assets	1,894,246	-
Restricted for:		
Other purposes	14,152	-
Unrestricted	2,587,738	1,701,166
TOTAL NET ASSETS	\$ 4,496,136	\$ 1,701,166

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

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSE, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended November 30, 2011

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund - The Elms</u>	<u>Internal Service Funds</u>
OPERATING REVENUES		
Charges for services	\$ 4,903,853	\$ 2,535,476
Other revenue	83,082	-
Total operating revenues	<u>4,986,935</u>	<u>2,535,476</u>
OPERATING EXPENSES		
Insurance premiums	-	519,769
Medical claims and administration fees	-	2,720,831
Public health:		
Dietary	569,226	-
Housekeeping	204,236	-
Laundry	138,456	-
Maintenance	210,023	-
Nursing	2,247,062	-
Therapy	189,660	-
Activities	119,762	-
Social services	62,068	-
Administrative	347,532	-
Payroll related	875,738	-
Depreciation	178,030	-
Plant operations	160,695	-
Contractual	25,421	-
Total operating expenses	<u>5,327,909</u>	<u>3,240,600</u>
Operating loss	<u>(340,974)</u>	<u>(705,124)</u>
NONOPERATING REVENUES (EXPENSES)		
Property taxes	349,753	299,114
Investment income	26,333	2,236
Grants	64,344	28,500
Interest expense	-	(1,681)
Other	-	292,637
Total nonoperating revenues (expenses)	<u>440,430</u>	<u>620,806</u>
Income before transfers and contributions	<u>99,456</u>	<u>(84,318)</u>
TRANSFERS		
Transfers in	-	345,413
Transfers out	-	(31,071)
Total transfers	<u>-</u>	<u>314,342</u>
CONTRIBUTION REVENUE - Farm and Macomb Public Building Commission		
	<u>13,216</u>	<u>-</u>
CHANGE IN NET ASSETS	112,672	230,024
TOTAL NET ASSETS - BEGINNING OF YEAR	<u>4,383,464</u>	<u>1,471,142</u>
TOTAL NET ASSETS - END OF YEAR	<u>\$ 4,496,136</u>	<u>\$ 1,701,166</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, 2011

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund - The Elms</u>	<u>Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 3,390,021	\$ -
Payments to suppliers	(2,050,950)	(3,382,865)
Payments to employees	(3,006,558)	-
Internal activity-payments from (to) other funds	-	2,535,476
Other receipts	83,082	-
Net cash used in operating activities	<u>(1,584,405)</u>	<u>(847,389)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes	349,753	299,114
Other nonoperating revenue	-	292,637
Grants received	64,344	28,500
Interfund borrowing (lending)	-	(333,555)
Transfers in (out)	-	314,342
Net cash provided by noncapital financing activities	<u>414,097</u>	<u>601,038</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Repayment of loan proceeds	(3,000)	(25,140)
Interest paid on loan	-	(1,681)
Net cash provided by capital financing activities	<u>(3,000)</u>	<u>(26,821)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	26,333	2,236
Proceeds from maturity of investments	1,100,000	-
Purchase of investments	(950,000)	-
Net cash provided by (used in) investing activities	<u>176,333</u>	<u>2,236</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(996,975)	(270,936)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,674,170</u>	<u>1,735,934</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 677,195</u>	<u>\$ 1,464,998</u>
CASH AND CASH EQUIVALENTS, END OF YEAR		
Cash and cash equivalents	\$ 652,347	\$ 1,464,998
Restricted cash	24,848	-
Total	<u>\$ 677,195</u>	<u>\$ 1,464,998</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES		
Operating loss	\$ (340,974)	\$ (705,124)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	178,030	-
Loss on disposal of assets	5,064	-
Change in assets and liabilities:		
Accounts receivable	(1,513,832)	-
Inventories	8,925	-
Prepaid expenses	218	(78,075)
Accounts payable	22,440	(64,190)
Accrued liabilities	26,242	-
Compensated absences payable	8,258	-
Net OPEB obligation	21,224	-
NET CASH USED IN OPERATING ACTIVITIES	<u>\$ (1,584,405)</u>	<u>\$ (847,389)</u>
Non-cash capital and related financing activities:		
Donated capital assets	\$ 13,216	\$ -
Total non-cash capital and related financing activities	<u>\$ 13,216</u>	<u>\$ -</u>

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

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2011

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 2,170,527
Investments	270,000
Receivables:	
State of Illinois	545,394
Other	9,167
Due from county funds	8,879
	8,879
 TOTAL ASSETS	 \$ 3,003,967
 LIABILITIES	
Accounts payable	\$ 141,997
Due to county funds	72,918
Due to other taxing units	1,607,560
Due to others	1,181,492
	1,181,492
 TOTAL LIABILITIES	 \$ 3,003,967

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

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

November 30, 2011

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

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - Continued

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

A. Reporting Entity – Continued

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.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets 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

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - Continued

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

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

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.

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. Also, income taxes have a 150 day availability period in the current year due to delays in distributions from the State of Illinois. 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.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - Continued

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

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

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.

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.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - Continued

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

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.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

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.

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

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 assets. 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.

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

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - Continued

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

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.

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.

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

I. Compensated Absences - Continued

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

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

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 assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method.

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.”

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - Continued

1. SIGNIFICANT ACCOUNTING POLICIES – Continued

K. Interfund Transactions – Continued

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve 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 Assets

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 resolutions and 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 assets are legally restricted by outside parties for a specific purpose. None of the County's net assets are restricted as a result of enabling legislation adopted by the County. Invested in capital assets, net of related debt, 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 assets 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.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - Continued

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.

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.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - Continued

2. DEPOSITS AND INVESTMENTS – Continued

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.

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.

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

4. CAPITAL ASSETS

A. Governmental Activities

Capital asset activity for the year ended November 30, 2011 consists of the following:

	<u>Balances December 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balances November 30</u>
Land	\$ 178,556	\$ -	\$ -	\$ 178,556
Total capital assets not being depreciated	<u>178,556</u>	<u>-</u>	<u>-</u>	<u>178,556</u>
Buildings	2,482,220	-	-	2,482,220
Building improvements	2,408,281	120,730	26,815	2,502,196
Maintenance equipment	1,379,759	134,791	-	1,514,550
Software	114,680	-	-	114,680
Vehicles	654,678	80,518	48,414	686,782
Office equipment	271,027	-	-	271,027
Computer equipment	350,722	21,504	-	372,226
Infrastructure	<u>4,920,911</u>	<u>-</u>	<u>-</u>	<u>4,920,911</u>
Total capital assets being depreciated	<u>12,582,278</u>	<u>357,543</u>	<u>75,229</u>	<u>12,864,592</u>
Less accumulated depreciation for:				
Buildings	(1,388,030)	(50,667)	-	(1,438,697)
Building improvements	(1,080,865)	(85,941)	14,480	(1,152,326)
Maintenance equipment	(1,079,394)	(57,996)	-	(1,137,390)
Software	(61,362)	(16,170)	-	(77,532)
Vehicles	(486,517)	(69,115)	48,414	(507,218)
Office equipment	(229,227)	(6,937)	-	(236,164)
Computer equipment	(325,014)	(12,913)	-	(337,927)
Infrastructure	<u>(1,800,392)</u>	<u>(108,263)</u>	<u>-</u>	<u>(1,908,655)</u>
Total accumulated depreciation	<u>(6,450,801)</u>	<u>(408,002)</u>	<u>62,894</u>	<u>(6,795,909)</u>
Total capital assets, being depreciated, net	<u>6,131,477</u>	<u>(50,459)</u>	<u>12,335</u>	<u>6,068,683</u>
Total capital assets, net of accumulated depreciation	<u>\$ 6,310,033</u>	<u>\$ (50,459)</u>	<u>\$ 12,335</u>	<u>\$ 6,247,239</u>

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

4. CAPITAL ASSETS – Continued

B. Business-type Activities – Continued

	<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	4,206,313	-	10,926	4,195,387
Equipment, including vehicles	<u>1,038,449</u>	<u>13,216</u>	<u>33,707</u>	<u>1,017,958</u>
Total capital assets - at cost, being depreciated	<u>5,244,762</u>	<u>13,216</u>	<u>44,633</u>	<u>5,213,345</u>
Less accumulated depreciation for:				
Building and improvements, land improvements/ landscaping	(2,529,683)	(96,723)	8,623	(2,617,783)
Equipment, including vehicles	<u>(704,886)</u>	<u>(81,307)</u>	<u>30,946</u>	<u>(755,247)</u>
Total accumulated depreciation	<u>(3,234,569)</u>	<u>(178,030)</u>	<u>39,569</u>	<u>(3,373,030)</u>
Total capital assets, being depreciated, net	<u>2,010,193</u>	<u>(164,814)</u>	<u>5,064</u>	<u>1,840,315</u>
Total capital assets net of accumulated depreciation	<u>\$ 2,071,620</u>	<u>\$ (164,814)</u>	<u>\$ 5,064</u>	<u>\$ 1,901,742</u>

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

Governmental activities:	
General government	\$ 107,536
Public safety	64,595
Judiciary and court related	2,664
Corrections	42,196
Transportation	176,565
Public health and welfare	<u>14,446</u>
Total depreciation expense - governmental activities	<u>\$ 408,002</u>
Business-type activities:	
The Elms Nursing Home	<u>\$ 178,030</u>

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - Continued

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. This report may be obtained on-line at 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 2011 was 11.26 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, 2011, the County's annual pension cost of \$953,908 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

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>
11/30/2011	\$ 953,908	100%	\$ -
11/30/2010	853,467	100%	-
11/30/2009	685,452	100%	-

The required contribution for 2011 was determined as part of the December 31, 2009 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, 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 percent per year, depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent 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, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funded Progress. As of December 31, 2011, the most recent actuarial valuation date, the Regular plan was 77.08 percent funded. The actuarial accrued liability for benefits was \$23,885,427 and the actuarial value of assets was \$18,411,291, resulting in an underfunded actuarial accrued liability (UAAL) of \$5,474,136. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$8,364,495 and the ratio of the UAAL to the covered payroll was 65.44 percent.

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

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

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 2011 was 22.70. 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, 2011, the County's annual pension cost of \$191,320 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>
11/30/2011	\$ 191,320	100%	\$ -
11/30/2010	176,040	100%	-
11/30/2009	152,823	100%	-

The required contribution for 2011 was determined as part of the December 31, 2009 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, 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 percent per year, depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent 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, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

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

Sheriff's Law Enforcement Personnel (SLEP)

Funded Status and Funded Progress. As of December 31, 2011 the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 59.16 percent funded. The actuarial accrued liability for benefits was \$3,534,329 and the actuarial value of assets was \$2,090,875, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,443,454. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$844,184 and the ratio of the UAAL to the covered payroll was 170.99 percent.

The schedule of funding progress, presented as 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 contribution rate for calendar year 2011 used by the employer was 22.83 percent of annual covered payroll. The employer annual required contribution rate for calendar year 2011 was 26.65 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, 2011, the County's annual pension cost and net pension obligation were as follows:

Annual required contribution	\$ 13,692
Interest on net pension asset	-
Adjustments to annual required contribution	-
Annual pension cost	<u>13,692</u>
Annual contributions made	<u>11,969</u>
Increase in net pension asset	1,723
Net pension obligation, beginning of year	-
Net pension obligation, end of year	<u><u>\$ 1,723</u></u>

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

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

Elected County Official

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>
11/30/2011	\$ 13,692	87.42%	\$ 1,723
11/30/2010	9,522	100%	-
11/30/2009	11,230	100%	-

The required contribution for 2011 was determined as part of the December 31, 2009 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, 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 percent per year, depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent 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, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funded Progress. As of December 31, 2011, the most recent actuarial valuation date, the Elected County Official plan was 84.18 percent funded. The actuarial accrued liability for benefits was \$436,066 and the actuarial value of assets was \$367,066, resulting in an underfunded actuarial accrued liability (UAAL) of \$69,000. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$49,080 and the ratio of the UAAL to the covered payroll was 140.59 percent.

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

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - Continued

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 April 16, 2009, the County entered into a noncancelable lease agreement with RK Dixon Co. for the lease of a \$14,994 copier. The agreement calls for monthly payments of \$250 commencing May 15, 2009. The final payment is due April 30, 2014. The balance due at November 30, 2011 was \$7,496. The leased asset and related obligation are accounted for as business-type activities. The asset under the capital lease net of depreciation totaled \$7,247 at November 30, 2011.

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, 2011 for the above equipment lease:

		<u>Business-Type Activities</u>
Year ending November 30:		
	2012	\$ 2,998
	2013	2,999
	2014	<u>1,499</u>
Total minimum lease payments		<u>\$ 7,496</u>

On July 15, 2011, the County entered in to a capital lease agreement with Municipal Capital Corporation to finance the purchase of a pothole patching machine for the County Highway Department. The lease calls for three annual payments of \$20,743 with interest at 4.99 percent commencing on July 15, 2012 and ending July 15, 2014. The leased asset and related obligation are accounted for as governmental activities. The asset under the capital lease net of depreciation totaled \$54,146 at November 30, 2011.

Following is a schedule of minimum future rental payments and the net present value of these minimum lease payments as of November 30, 2011 for the above equipment lease:

		<u>Governmental Activities</u>
Year ending November 30:		
	2012	\$ 20,743
	2013	20,743
	2014	<u>20,743</u>
Total minimum lease payments		62,229
Less: Amount representing interest		<u>5,729</u>
Present value of minimum lease payments		<u>\$ 56,500</u>

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

7. LONG-TERM DEBT – Continued

B. Notes Payable – Governmental Activities

On June 15, 2007, the County entered into an agreement with MidAmerica National Bank to finance the repairs to the Courthouse roof. The County borrowed \$89,400 at an interest rate of 4.68 percent, to be paid in five annual payments of \$20,740, beginning September 15, 2008, with a final payment due on September 15, 2012. This note was paid off by a new note on October 25, 2010. The new note was for \$51,000 with an interest rate of 3.65%, to be paid in two annual payments of \$26,820 beginning September 15, 2011, with a final payment due on September 15, 2012. The principal balance of \$25,861 due at November 30, 2011 is included in the notes payable of the County. This note is paid out of the Liability Insurance Internal Service Fund.

Following is a schedule of principal maturities by year for the above notes payable:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2012	<u>25,861</u>	<u>960</u>	<u>26,821</u>
Total	<u>\$ 25,861</u>	<u>\$ 960</u>	<u>\$ 26,821</u>

On October 7, 2011, the County entered into an agreement with Morton Community Bank to finance the repairs to the Health Department roof. The County borrowed \$76,042 at an interest rate of 3.00 percent, to be paid in 36 monthly payments of \$2,215, beginning November 20, 2011, with a final payment due on October 20, 2014. The principal balance of \$73,857 due at November 30, 2011 is included in the notes payable of the County. This note is paid out of the County Health Fund.

Following is a schedule of principal maturities by year for the above notes payable:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2012	<u>25,111</u>	<u>1,867</u>	<u>26,978</u>
2013	<u>25,470</u>	<u>1,114</u>	<u>26,584</u>
2014	<u>23,276</u>	<u>341</u>	<u>23,617</u>
Total	<u>\$ 73,857</u>	<u>\$ 3,322</u>	<u>\$ 77,179</u>

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

7. LONG-TERM DEBT – Continued

C. Changes in Long-Term Debt

Long-term liability activity for the year ended November 30, 2011 was as follows:

	Balances			Balances		Due Within
	<u>December 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>November 30</u>	<u>One Year</u>	
Governmental Activities:						
Capital lease payable	\$ -	\$ 56,500	\$ -	\$ 56,500	\$ 17,924	
Notes payable	51,000	76,042	27,324	99,718	50,972	
Compensated absences payable	291,772	322,558	313,121	301,209	206,577	
Net OPEB obligation	57,344	20,094	-	77,438	-	
Net pension obligation	-	1,723	-	1,723	-	
Other commitments (See Note 13)	<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	
Governmental activity - long-term liabilities	<u>\$ 475,116</u>	<u>\$ 476,917</u>	<u>\$ 415,445</u>	<u>\$ 536,588</u>	<u>\$ 275,473</u>	
Business-type activities:						
Leases payable	\$ 10,496	\$ -	\$ 3,000	\$ 7,496	\$ 2,998	
Net OPEB obligation	32,708	21,224	-	53,932	-	
Compensated absences payable	<u>144,896</u>	<u>151,528</u>	<u>143,270</u>	<u>153,154</u>	<u>151,528</u>	
Business-type activity - long-term liabilities	<u>\$ 188,100</u>	<u>\$ 172,752</u>	<u>\$ 146,270</u>	<u>\$ 214,582</u>	<u>\$ 154,526</u>	

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:

2011 Assessed valuation	<u>\$ 369,945,764</u>
Statutory debt limitation (2.875 percent of assessed valuation)	\$ 10,635,941
Debt outstanding at November 30, 2011	<u>156,218</u>
Statutory debt margin, November 30, 2011	<u>\$ 10,479,723</u>

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

9. INTERFUND TRANSACTIONS

Interfund receivable and payable balances at November 30, 2011 consist of:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund:		
Illinois Municipal Retirement Fund	\$ -	\$ 2,692
Social Security Fund	-	2,577
Internal Service Funds	6,853	-
Agency Funds	36,173	-
Nonmajor Governmental Funds	<u>16,376</u>	<u>-</u>
	<u>59,402</u>	<u>5,269</u>
Illinois Municipal Retirement Fund:		
General Fund	2,692	-
Internal Service Funds	<u>-</u>	<u>325,000</u>
	<u>2,692</u>	<u>325,000</u>
Social Security Fund		
General Fund	<u>2,577</u>	<u>-</u>
County Health Fund		
Nonmajor Governmental Funds	<u>5,175</u>	<u>-</u>
Internal Service Funds:		
General Fund	-	6,853
Illinois Municipal Retirement Fund	325,000	-
Nonmajor Governmental Funds	<u>-</u>	<u>5,708</u>
	<u>325,000</u>	<u>12,561</u>
Agency Funds:		
General Fund	-	36,173
Nonmajor Governmental Funds	<u>8,879</u>	<u>36,745</u>
	<u>8,879</u>	<u>72,918</u>

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

9. INTERFUND TRANSACTIONS – Continued

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Nonmajor Governmental Funds:		
General Fund	\$ -	\$ 16,376
County Health Fund	-	5,175
Internal Service Funds	5,708	-
Agency Funds	36,745	8,879
Nonmajor Governmental Funds	<u>82,646</u>	<u>82,646</u>
	<u>125,099</u>	<u>113,076</u>
Total Interfund Receivables/Payables	<u>\$ 528,824</u>	<u>\$ 528,824</u>

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

- \$36,173 due from Agency funds to the General fund. This balance relates to a) \$35,547 accrued but unpaid fees received in the County Clerk fund and b) \$626 accrued but unpaid interest received in Agency funds. The County expects the obligation will be liquidated within one year.
- \$325,000 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.
- \$36,745 due to Nonmajor governmental funds from Agency funds. This balance relates to a) accrued but unpaid transfers of \$29,993 from the Township Motor Fuel Tax fund to the Engineering Revolving fund and b) accrued but unpaid fees of \$6,752 from the County Clerk fund. The County expects the obligation will be liquidated within one year.
- \$82,646 owed between the Nonmajor governmental funds. This balance relates to a) accrued but unpaid transfers of \$79,521 from the County Motor Fuel Tax fund to the County Highway fund and b) accrued but unpaid transfers of \$3,125 from the State’s Attorney Victim/Witness fund to the State’s Attorney Child Advocacy Grant fund. The County expects the obligation will be liquidated within one year.

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

9. INTERFUND TRANSACTIONS – Continued

Advances from/to other funds at November 30, 2011 consist of:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund:		
Public Safety Sales Tax Fund	\$ -	\$ 90,681
Nonmajor Governmental Funds	<u>-</u>	<u>57,147</u>
	<u>-</u>	<u>147,828</u>
Public Safety Sales Tax Fund		
General Fund	<u>90,681</u>	<u>-</u>
Nonmajor Governmental Funds:		
General Fund	<u>57,147</u>	<u>-</u>
Total Interfund Receivables/Payables	<u>\$ 147,828</u>	<u>\$ 147,828</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.
- \$57,147 remaining advance from the County Waste Management 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, 2011 consist of:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
General Fund	\$ 56,187	\$ 56,187
Public Safety Sales Tax Fund	250,000	-
Internal Service Funds	<u>696</u>	<u>345,413</u>
	<u>306,883</u>	<u>401,600</u>
Public Safety Sales Tax Fund:		
General Fund	<u>-</u>	<u>250,000</u>
	<u>-</u>	<u>250,000</u>
County Health Fund:		
Nonmajor Governmental Funds	<u>17,597</u>	<u>-</u>
	<u>17,597</u>	<u>-</u>

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

9. INTERFUND TRANSACTIONS – Continued

	<u>Transfers In</u>	<u>Transfers Out</u>
Internal Service Funds:		
General Fund	\$ 345,413	\$ 696
Nonmajor governmental funds	<u>-</u>	<u>30,375</u>
	<u>345,413</u>	<u>31,071</u>
Nonmajor Governmental Funds:		
County Health Fund	-	17,597
Nonmajor Governmental Funds	545,138	545,138
Internal Service Funds	<u>30,375</u>	<u>-</u>
	<u>575,513</u>	<u>562,735</u>
Total interfund transfers	<u>\$ 1,245,406</u>	<u>\$ 1,245,406</u>

The purposes of the significant interfund transfers are as follows:

- \$56,187 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.
- \$250,000 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.
- \$345,413 transferred from the General fund to the Self Insurance fund to cover self insurance expenses. This transfer will not be repaid.
- \$17,597 transferred from Nonmajor governmental funds to the County Health fund. This amount relates to transfers from the Tuberculosis Fund for the administration of health services. This transfer will not be repaid.
- \$30,375 transferred from the Internal Service funds to the Nonmajor governmental funds. This amount relates to a) transfer of \$16,545 to the Permanent fund to cover nursing home expenses, b) transfer of \$12,500 to the State’s Attorney Child Advocacy fund to cover grant expenses, and c) transfer of \$1,330 to the Local Improvement fund to cover improvement expenses. These transfers will not be repaid.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - Continued

9. INTERFUND TRANSACTIONS – Continued

- \$545,138 transferred between the Nonmajor governmental funds. This amount relates to a) transfers of \$412,448 to the County Highway fund to repay roadway maintenance expenditures, b) transfers of \$108,189 to the Equipment Replacement fund for replacement of equipment and vehicles on a scheduled basis, and c) transfer of \$7,541 to the Engineering Revolving fund for repayment of engineering services, and d) transfer of \$16,960 to the Insurance Reserve Fund for interest earned on bond proceeds paid off in prior years. 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.

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

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

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.

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, 2011, follows:

Statement of Net Assets Information

Assets:	
Current assets	\$ 213,696
Property and equipment, net	<u>279,038</u>
Total assets	<u>\$ 492,734</u>
Liabilities and net assets:	
Liabilities	\$ 38,925
Net assets	<u>453,809</u>
Total liabilities and net assets	<u>\$ 492,734</u>

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

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

C. Joint Ventures – Continued

Statement of Activities Information

Operating revenue	\$ 811,692
Operating expenses	<u>871,169</u>
Operating net loss	<u>(59,477)</u>
Nonoperating revenue	<u>146,468</u>
Change in net assets	86,991
Net assets, beginning	<u>366,818</u>
Net assets, ending	<u>\$ 453,809</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.

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, 2011, follows:

Statement of Net Assets Information

Assets:	
Cash and cash equivalents	\$ 11,917
Other receivables	9,167
Due from other funds	<u>8,879</u>
Total assets	<u>\$ 29,963</u>
Liabilities and net assets:	
Liabilities	\$ 18,047
Net assets	<u>11,916</u>
Total liabilities and net assets	<u>\$ 29,963</u>

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

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

C. Joint Ventures – Continued

Statement of Activities Information

Fees for services	\$ 111,516
Investment income	<u>15</u>
Total revenues	111,531
Total expenditures	<u>110,004</u>
Change in fund balance	1,527
Fund balance, beginning	<u>10,389</u>
Fund balance, ending	<u><u>\$ 11,916</u></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.

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.

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

11. RISK MANAGEMENT – Continued

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 \$75,000 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 2011 and 2010 are as follows:

	<u>2011</u>	<u>2010</u>
Balance at beginning of year	\$ 158,972	\$ 39,842
Claims incurred	2,259,033	1,902,096
Claims paid	<u>2,293,908</u>	<u>1,782,966</u>
Balance at end of year	<u>\$ 124,097</u>	<u>\$ 158,972</u>

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, 2012, 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 2011 were \$51,349

13. COMMITMENTS

The Macomb/McDonough County Enterprise Zone and McDonough County Board Chairman approved a resolution on October 30, 2003 authorizing the gifting of up to \$25,000 per year by McDonough County to Macomb Area Economic Development Corporation (MAEDCO) beginning in 2003 and terminating in 2013 to fund MAEDCO's purchase of a building to serve as a business and technology incubator within the boundaries of the Macomb/McDonough County Enterprise Zone. However, should the proposed acquisition not come to fruition, then all funds allocated will be refunded to the Enterprise Zone Economic Development Fund. This is a total commitment of \$250,000 of which the balance was paid off as of November 30, 2011.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - Continued

14. CONTINGENCY

The County is a party to various legal proceedings which normally occur in governmental operations. The County is a defendant in a wrongful death suit. The plaintiff is alleging that a McDonough County Sheriff's Deputy is responsible for the death of a passenger in a traffic accident. There is currently no trial date set and the County plans to vigorously defend its position.

The Elms Nursing Home recognizes patient service revenue based on third-party payor agreements as described in NOTE 1N. The Illinois Department of Healthcare and Family Services (IHFS) is responsible for calculating the Medicaid billing rate to be used by all long-term care facilities in the State, including The Elms Nursing Home. During fiscal year 2008, IHFS informed all long-term care facilities that the Medicaid rates for the period from October 1, 2006 to September 30, 2007 were incorrectly calculated by IHFS. The miscalculated rate has led to excessive amounts being remitted to all long-term care facilities in the State of Illinois, which IHFS plans to recoup. During the fiscal year ending November 30, 2009 it was determined that The Elms owed IHFS \$311,967 in Medicaid overbillings. Of the amount owed \$118,574 was repaid to IHFS during 2009 with the remaining amount of \$193,419 included in Accounts Payable in the Statement of Net Assets - Proprietary Funds as of November 30, 2011.

15. CONDUIT DEBT OBLIGATION

The County has issued Capital Improvement Bonds 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. 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, 2011, the principal amount payable under these bonds was \$4,924,631. 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.

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

16. 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.

Membership

At December 1, 2010 (latest information available), membership consisted of:

Retirees and beneficiaries currently receiving benefits	14
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	<u>220</u>
TOTAL	<u><u>234</u></u>
Participating employers	<u><u>1</u></u>

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

16. OTHER POST-EMPLOYMENT BENEFITS – Continued

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, 2011, retirees contributed \$128,325 and the County contributed \$47,879. 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, 2010 to determine the employer's annual required contribution (ARC) for the fiscal year ended November 30, 2011. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for fiscal years 2011, 2010, and 2009 were as follows:

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, 2011	\$ 82,878	\$ 41,560	50.15%	\$ 131,370
November 30, 2010	86,147	40,768	47.32%	90,052
November 30, 2009	81,071	36,397	44.90%	44,673

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS - Continued

16. OTHER POST-EMPLOYMENT BENEFITS – Continued

Annual OPEB costs and Net OPEB Obligation – Continued

The net OPEB obligation (NOPEBO) as November 30, 2011 (latest information available), was calculated as follows:

Annual required contribution	\$ 81,776
Interest on net OPEB obligation	4,052
Adjustment to annual required contribution	<u>(2,950)</u>
Annual OPEB cost	82,878
Contributions made	<u>41,560</u>
Increase (decrease) in net OPEB obligation	41,318
Net OPEB obligation beginning of year	<u>90,052</u>
NET OPEB OBLIGATION END OF YEAR	<u>\$ 131,370</u>

Funded Status and Funding Progress. The funded status of the plan as of December 1, 2010 (latest information available), was as follows:

Actuarial accrued liability (AAL)	\$ 639,027
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	\$ 639,027
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	\$ 7,391,880
UAAL as a percentage of covered payroll	8.64%

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.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - Continued

16. OTHER POST-EMPLOYMENT BENEFITS – Continued

Annual OPEB costs and Net OPEB Obligation – Continued

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, 2010 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 8.50% 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, 2011, was 28 years.

17. FUND DEFICITS

The State's Attorney Victim/Witness Fund had a deficit fund equity of \$1,706 at November 30, 2011. The County plans to eliminate the deficit fund equity either through improved future fund operating results or with funds transferred from another County fund.

REQUIRED SUPPLEMENTARY INFORMATION

McDONOUGH COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY
November 30, 2011

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a) / c)
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%
12/31/08	16,513,021	19,720,449	3,207,428	83.74%	7,918,421	40.51%
12/31/07	18,260,024	18,369,549	109,525	99.40%	7,585,834	1.44%
12/31/06	16,333,418	16,579,538	246,120	98.52%	7,256,834	3.39%

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, 2011

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a) / c)
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%
12/31/08	1,791,594	3,179,984	1,388,390	56.34%	711,472	195.14%
12/31/07	2,037,346	2,970,963	933,617	68.58%	693,066	134.71%
12/31/06	2,141,057	3,211,603	1,070,546	66.67%	620,062	172.65%

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, 2011

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a) / c)
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%
12/31/08	320,394	347,762	27,368	92.13%	78,097	35.04%
12/31/07	426,335	528,426	102,091	80.68%	78,253	130.46%
12/31/06	357,690	469,351	111,661	76.21%	123,942	90.09%

See accompanying Independent Auditor's Report.

**McDONOUGH COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
OTHER POST-EMPLOYMENT BENEFITS PLAN
November 30, 2011**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a) / c)
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%

The County implemented GASB Statement No. 45 for the fiscal year ended November 30, 2009. Information for prior years is not available.

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

November 30, 2011

<u>Fiscal Year Ending</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
12/31/08	677,025	677,025	100.00%
12/31/07	653,899	653,899	100.00%
12/31/06	74,020	74,020	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, 2011

<u>Fiscal Year Ending</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
12/31/08	155,385	155,385	100.00%
12/31/07	164,256	164,256	100.00%
12/31/06	136,724	136,724	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, 2011

<u>Fiscal Year Ending</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
12/31/08	21,071	21,071	100.00%
12/31/07	23,014	23,014	100.00%
12/31/06	30,341	30,341	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, 2011

<u>Fiscal Year Ending</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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 - GENERAL FUND
Year Ended November 30, 2011

	Original Budget	Amended Budget	Actual
REVENUES			
Property taxes	\$ 917,800	\$ 917,800	\$ 937,253
State of Illinois:			
Local use tax	75,000	75,000	108,059
Sales tax	740,000	740,000	747,515
Income tax	500,000	500,000	593,013
Personal property replacement taxes	225,000	225,000	211,114
State grants and expenditure reimbursements	157,468	166,923	312,772
Federal revenue	20,000	102,504	58,916
Fees for services and materials	1,164,839	1,164,839	1,179,241
Investment income	8,500	8,500	5,505
Other	85,500	85,500	149,812
Total revenues	3,894,107	3,986,066	4,303,200
EXPENDITURES			
Current:			
General government	1,571,236	1,518,271	1,315,682
Employee benefits	449,650	449,650	449,237
Public safety	1,267,077	1,396,881	1,312,226
Corrections	392,412	392,412	378,291
Judiciary and court related	1,334,351	1,456,766	1,444,637
Capital outlay	32,500	32,500	15,374
Total expenditures	5,047,226	5,246,480	4,915,447
Excess (deficiency) of revenue over expenditures	(1,153,119)	(1,260,414)	(612,247)
OTHER FINANCING SOURCES			
Transfers in	492,000	492,000	314,615
NET CHANGE IN FUND BALANCES	\$ (661,119)	\$ (768,414)	(297,632)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(282,470)
SHERIFF FUND - SUBFUND ACTIVITY NOT BUDGETED			2,644
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			1,803,518
FUND BALANCES, GAAP BASIS, END OF YEAR			\$ 1,226,060

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - ILLINOIS MUNICIPAL RETIREMENT FUND
Year Ended November 30, 2011

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 845,000	\$ 845,000	\$ 842,453
Replacement taxes	11,500	11,500	11,861
Investment income	500	500	358
Miscellaneous	1,800	1,800	2,175
	<u>858,800</u>	<u>858,800</u>	<u>856,847</u>
EXPENDITURES			
Employee Benefits:			
Employee benefits	941,330	1,065,080	729,396
	<u>941,330</u>	<u>1,065,080</u>	<u>729,396</u>
Total expenditures	941,330	1,065,080	729,396
	<u>941,330</u>	<u>1,065,080</u>	<u>729,396</u>
Excess (deficiency) of revenue over expenditures	(82,530)	(206,280)	127,451
	<u>(82,530)</u>	<u>(206,280)</u>	<u>127,451</u>
Other financing sources (uses)			
Transfers out	(250,000)	(250,000)	(200,000)
	<u>(250,000)</u>	<u>(250,000)</u>	<u>(200,000)</u>
Total other financing sources (uses)	(250,000)	(250,000)	(200,000)
	<u>(250,000)</u>	<u>(250,000)</u>	<u>(200,000)</u>
NET CHANGE IN FUND BALANCES	<u>\$ (332,530)</u>	<u>\$ (456,280)</u>	(72,549)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			
			(72,170)
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>178,322</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u>\$ 33,603</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - PUBLIC SAFETY SALES TAX FUND
Year Ended November 30, 2011

	Original Budget	Amended Budget	Actual
REVENUES			
Sales taxes	\$ 1,000,000	\$ 1,000,000	\$ 1,131,542
Investment income	1,900	1,900	1,918
Other	6,500	21,842	33,638
Total revenues	1,008,400	1,023,742	1,167,098
EXPENDITURES			
Current:			
Employee benefits	351,700	364,700	364,612
Public safety	334,679	330,271	325,495
Corrections	216,011	244,761	240,467
Capital outlay	105,000	83,000	77,983
Total expenditures	1,007,390	1,022,732	1,008,557
Excess (deficiency) of revenue over expenditures	1,010	1,010	158,541
Other financing sources (uses)			
Transfers out	(250,000)	(250,000)	(250,000)
Total other financing sources (uses)	(250,000)	(250,000)	(250,000)
NET CHANGE IN FUND BALANCES	\$ (248,990)	\$ (248,990)	(91,459)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			59,234
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			930,428
FUND BALANCES, GAAP BASIS, END OF YEAR			\$ 898,203

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - SOCIAL SECURITY FUND
Year Ended November 30, 2011

	Original Budget	Amended Budget	Actual
REVENUES			
Property taxes	\$ 754,764	\$ 754,764	\$ 752,692
Investment income	800	800	650
Other	1,000	1,000	3,575
Total revenues	756,564	756,564	756,917
EXPENDITURES			
Employee benefits:			
Employee benefits	659,152	659,152	610,594
Total expenditures	659,152	659,152	610,594
Excess (deficiency) of revenue over expenditures			
NET CHANGE IN FUND BALANCES	\$ 97,412	\$ 97,412	146,323
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(2,389)
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			583,087
FUND BALANCES, GAAP BASIS, END OF YEAR			\$ 727,021

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - COUNTY HEALTH FUND
Year Ended November 30, 2011

	Original Budget	Amended Budget	Actual
REVENUES			
Property taxes	\$ 295,014	\$ 295,014	\$ 294,157
State grant and expenditure reimbursements	65,016	65,016	214,299
Federal revenue	275,074	275,074	172,467
Fees for services and materials	183,779	183,779	127,294
Investment income	-	-	681
Other	4,000	4,000	79,101
	<u>822,883</u>	<u>822,883</u>	<u>887,999</u>
EXPENDITURES			
Current:			
Public health	811,969	811,969	756,362
Capital outlay	10,000	10,000	117,273
	<u>821,969</u>	<u>821,969</u>	<u>873,635</u>
Total expenditures	821,969	821,969	873,635
Excess (deficiency) of revenue over expenditures	<u>914</u>	<u>914</u>	<u>14,364</u>
Other financing sources (uses)			
Transfers in	-	-	12,422
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>12,422</u>
NET CHANGE IN FUND BALANCES	<u>\$ 914</u>	<u>\$ 914</u>	<u>26,786</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			57,683
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>546,901</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u>\$ 631,370</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
NOVEMBER 30, 2011

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, County Motor Fuel Tax Fund, Animal Pet Population Fund, Local Improvement 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. 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 for the General Fund, Illinois Municipal Retirement Fund, Public Safety Sales Tax Fund, Social Security Fund, and County Health Fund 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, 2011 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

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, 2011:

	<u>Appropriations</u>	<u>Expenditures</u>
County Health Fund	\$ 821,969	\$ 873,635
Drug Enforcement Fund	10,000	17,144
State’s Attorney Victim/Witness Fund	25,000	26,125
Economic Development Revolving Loan Fund	105,000	199,710
State’s Attorney Drug Enforcement Fund	3,000	6,365

McDONOUGH COUNTY, ILLINOIS
COMBINING BALANCE SHEET - BY SUBFUND
GENERAL FUND
November 30, 2011

	General Corporate	Sheriff	Total General Fund
ASSETS			
Cash and Cash equivalents	\$ 891,527	\$ 32,565	\$ 924,092
Receivables, net:			
State of Illinois	430,562	-	430,562
Property taxes	950,000	-	950,000
Other	67,280	-	67,280
Due from other funds	62,118	(2,716)	59,402
Inventories	16,781	-	16,781
	<u>\$ 2,418,268</u>	<u>\$ 29,849</u>	<u>\$ 2,448,117</u>
TOTAL ASSETS			
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 98,651	\$ -	\$ 98,651
Due to others	-	20,309	20,309
Due to other funds	5,269	-	5,269
Deferred revenue	950,000	-	950,000
Advances from other funds	147,828	-	147,828
	<u>1,201,748</u>	<u>20,309</u>	<u>1,222,057</u>
Total liabilities			
FUND BALANCES			
Nonspendable - inventories	16,781	-	16,781
Restricted for public safety	-	9,540	9,540
Unrestricted:			
Unassigned	1,199,739	-	1,199,739
	<u>1,216,520</u>	<u>9,540</u>	<u>1,226,060</u>
Total fund balances			
TOTAL LIABILITIES AND FUND BALANCES			
	<u>\$ 2,418,268</u>	<u>\$ 29,849</u>	<u>\$ 2,448,117</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, 2011

	General Corporate	Sheriff	Total General Fund
REVENUES			
Property taxes	\$ 937,253	\$ -	\$ 937,253
State of Illinois:			
Local use tax	101,125	-	101,125
Sales tax	753,238	-	753,238
Income tax	537,516	-	537,516
Personal property replacement taxes	211,114	-	211,114
State grants and expenditure reimbursements	337,027	1,728	338,755
Federal revenue	82,791	-	82,791
Fees for services and materials	1,173,210	58,744	1,231,954
Investment income	4,807	11	4,818
Other	151,713	-	151,713
Total revenues	4,289,794	60,483	4,350,277
 EXPENDITURES			
Current:			
General government	1,678,163	-	1,678,163
Public safety	1,329,224	1,652	1,330,876
Corrections	366,707	-	366,707
Judiciary and court related	1,444,344	-	1,444,344
Capital outlay	12,928	-	12,928
Total expenditures	4,831,366	1,652	4,833,018
Excess (deficiency) of revenue over expenditures	(541,572)	58,831	(482,741)
 OTHER FINANCING SOURCES (USES)			
Transfers in	306,883	-	306,883
Transfers out	(345,413)	(56,187)	(401,600)
Total other financing sources (uses)	(38,530)	(56,187)	(94,717)
 NET CHANGE IN FUND BALANCES	(580,102)	2,644	(577,458)
 FUND BALANCES, BEGINNING OF YEAR	1,796,622	6,896	1,803,518
 FUND BALANCES, END OF YEAR	\$ 1,216,520	\$ 9,540	\$ 1,226,060

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
SCHEDULE OF CERTAIN REVENUE ITEMS
GENERAL FUND
Year Ended November 30, 2011

FEES FOR SERVICES AND MATERIALS

General Corporate:

Coroner's report fees	\$ 4,550
Vending machines	316
Maintenance salary reimbursement	42,890
State's attorney collections	1,051
County Clerk fees	295,989
Circuit Clerk fines	650,970
Circuit Clerk fees	167,924
Industry police protection	8,280
Sheriff - Scott County inmates	1,240
Total	<u>1,173,210</u>

Sheriff:

Process dockets	18,971
Foreign service	4,772
Transportation and boarding of prisoners	1,646
Board bill - work release	15,574
Other	17,781
Total	<u>58,744</u>

TOTAL FEES FOR SERVICES AND MATERIALS

\$ 1,231,954

OTHER

General Corporate:

Tax penalties, interest, and costs	\$ 81,784
Insight franchise fees	18,984
Worker's compensation payment	1,402
Miscellaneous	21,906
Reimburse telephone - other funds	8,502
Other	19,135
	<u>151,713</u>

TOTAL OTHER

\$ 151,713

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND
Year Ended November 30, 2011

GENERAL GOVERNMENT	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
County Board:			
Members per diem	\$ 50,960	\$ 50,960	\$ 46,328
Mileage	10,000	10,000	9,530
Administrative assistant	11,592	11,592	11,591
Office supplies	3,000	3,000	1,963
County dues	3,100	3,100	2,440
Other	3,500	3,500	2,204
	<u>82,152</u>	<u>82,152</u>	<u>74,056</u>
 County Treasurer:			
Salary	46,364	46,364	46,364
Deputy clerk salaries	65,100	65,100	48,762
Office supplies and expense	12,692	12,692	9,334
	<u>124,156</u>	<u>124,156</u>	<u>104,460</u>
 County Clerk:			
Salary	46,364	46,364	46,364
Deputy clerk salaries	115,000	115,000	115,147
Office supplies and expense	5,100	5,100	5,174
Recording births and deaths	675	675	580
	<u>167,139</u>	<u>167,139</u>	<u>167,265</u>
 Microfilming Department:			
Salary	22,790	22,790	22,788
Supplies	7,000	7,000	4,499
	<u>29,790</u>	<u>29,790</u>	<u>27,287</u>
 Elections:			
Building and equipment rental	1,180	1,180	880
Judges	21,000	21,000	18,363
Election supplies	28,000	28,000	37,954
Printing and publications of ballots	600	600	600
HAVA grant	20,000	20,000	4,561
Computer equipment	23,000	23,000	23,000
Deputy clerk salaries	28,500	28,500	28,220
	<u>122,280</u>	<u>122,280</u>	<u>113,578</u>

(Continued)

See accompanying Independent Auditor's Report.

MCDONOUGH COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND
Year Ended November 30, 2011

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u> <u>Paid</u>
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments:			
Salary - Supervisor	\$ 46,364	\$ 46,364	\$ 46,364
Deputy clerk salaries	78,797	78,797	78,797
Office supplies	5,300	5,300	5,169
Mileage, education, and dues	9,000	9,000	7,544
Publications	18,000	18,000	15,421
	<u>157,461</u>	<u>157,461</u>	<u>153,295</u>
Board of Review:			
Salaries	13,525	13,525	13,524
Appraisals and administration	1,500	1,500	340
Mileage, supplies, and meetings	500	500	470
	<u>15,525</u>	<u>15,525</u>	<u>14,334</u>
Building and Grounds:			
Maintenance supervisor salary	62,498	62,498	62,498
Salaries - maintenance personnel	49,260	49,260	33,685
Building supplies	11,000	11,000	8,131
Contractual	28,000	28,000	23,977
Janitorial supplies	6,000	6,000	4,152
Reimbursement expense	2,700	2,700	2,700
Telephone and phone repairs	58,000	58,000	52,254
Utilities	90,000	90,000	66,150
	<u>307,458</u>	<u>307,458</u>	<u>253,547</u>
Network Administrator			
Salary	39,668	39,668	39,668
Supplies	1,000	1,000	426
Equipment	500	500	-
Miscellaneous	1,500	1,500	74
	<u>42,668</u>	<u>42,668</u>	<u>40,168</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND
Year Ended November 30, 2011

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
GENERAL GOVERNMENT (Continued)			
Regional Office of Superintendent of Educational Service:			
Allocated portion of joint cost	\$ 50,647	\$ 50,647	\$ 50,647
Office improvement	30,000	30,000	-
Comprehensive Plan	17,500	17,500	-
Contingency	<u>100,000</u>	<u>26,750</u>	<u>9,000</u>
	<u>198,147</u>	<u>124,897</u>	<u>59,647</u>
Other:			
Surety bonds	3,500	3,500	3,371
W.I.R.C. dues	3,715	3,715	3,561
Postage	50,000	50,000	52,123
Preparation of budget	2,000	2,000	-
Revenue stamps	85,000	105,285	99,783
Training and education	8,500	8,500	7,192
Computer service	70,000	70,000	45,022
Audits	84,745	84,745	84,745
MAIDCO	5,000	5,000	5,000
Accounting and consulting services	<u>12,000</u>	<u>12,000</u>	<u>7,248</u>
	<u>324,460</u>	<u>344,745</u>	<u>308,045</u>
 Total General Government	 <u>1,571,236</u>	 <u>1,518,271</u>	 <u>1,315,682</u>
 EMPLOYEE BENEFITS	 <u>449,650</u>	 <u>449,650</u>	 <u>449,237</u>
 PUBLIC SAFETY			
Police Protection - Sheriff:			
Sheriff salary	68,404	68,404	68,404
Deputies, Dispatchers, and Jailers' salaries	830,000	840,200	840,151
Deputy pay - call-out, court	8,000	8,050	8,050
Deputy and Jailer overtime	89,000	126,100	125,787
Deputy and Jailer life insurance	520	520	277
Courthouse security salaries	78,019	80,019	79,362
Courthouse security overtime	9,500	16,700	16,032
Courthouse security - Bailiff's	4,000	2,000	1,800
Courthouse security equipment	3,000	3,000	2,674
Courthouse security uniforms	2,000	2,000	695
Office supplies	13,500	13,500	9,289
Radio repair and maintenance	25,000	25,000	25,995
Grant	-	43,032	-
Miscellaneous	32,500	25,250	22,016
Monthly access fee	<u>7,500</u>	<u>7,500</u>	<u>7,257</u>
	<u>1,170,943</u>	<u>1,261,275</u>	<u>1,207,789</u>
			(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND
Year Ended November 30, 2011

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
PUBLIC SAFETY (Continued)			
Civil Defense:			
Director salary	\$ 14,606	\$ 14,606	\$ 14,606
Part time secretary	250	250	-
Travel	3,000	3,000	803
Local emergency planning	1,500	1,500	-
Pre hazard mitigation	-	34,987	24,032
TICP	-	588	588
ITTF narrowband grant	-	4,485	541
Office supplies	2,200	2,200	1,262
Equipment and contractual	6,000	5,412	1,636
	<u>27,556</u>	<u>67,028</u>	<u>43,468</u>
Coroner:			
Salary	26,893	26,893	26,893
Office supplies and education	4,500	4,500	2,916
Coroner automation funds	2,500	2,500	4,750
Transportation	7,100	7,100	6,449
Professional services	13,570	13,570	6,640
Medical and contractual	8,500	8,500	7,806
Coroner's grant expense	4,315	4,315	4,315
Reimbursable expense	1,200	1,200	1,200
	<u>68,578</u>	<u>68,578</u>	<u>60,969</u>
Total Public Safety	<u>1,267,077</u>	<u>1,396,881</u>	<u>1,312,226</u>
CORRECTIONS			
Juvenile Probation Officer:			
Child Care	<u>120,000</u>	<u>120,000</u>	<u>105,879</u>
Adult Probation Officer:			
County share of joint cost	<u>272,412</u>	<u>272,412</u>	<u>272,412</u>
Total Corrections	<u>392,412</u>	<u>392,412</u>	<u>378,291</u>
			(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND
Year Ended November 30, 2011

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
JUDICIARY AND COURT RELATED			
State's Attorney:			
Salary	\$ 166,508	\$ 166,508	\$ 166,508
Assistants	138,977	138,977	129,336
Collection Specialist salary	22,278	22,278	22,278
Secretary salaries	88,905	88,905	85,697
Grant victim/witness salaries	4,208	4,128	701
Investigator	15,515	15,595	15,595
Witness fees	2,400	3,880	4,116
Office supplies and maintenance	10,000	10,000	10,112
Appellate Prosecutor	11,000	11,000	11,000
Court ordered medical	2,400	4,085	8,602
	<u>462,191</u>	<u>465,356</u>	<u>453,945</u>
Courts:			
Circuit and Associated Judges' salary	1,500	1,500	1,409
County share Chief Judge	3,953	3,953	3,952
Office supplies and expense	6,500	11,500	8,625
Administrative secretary	38,323	38,323	38,323
Court appointed attorneys	99,900	216,650	224,873
Court appointed transcripts and miscellaneous	150	150	158
Jurors' meals and lodging	650	650	20
Jury certificates	10,000	6,005	6,003
Jury commissioner	8,362	8,393	8,392
Jury commission supplies	200	200	-
Translator	6,000	4,964	4,250
	<u>175,538</u>	<u>292,288</u>	<u>296,005</u>
Public Defender:			
Public Defender	166,508	166,508	166,508
Office Manager	36,432	36,432	36,432
Secretary	12,265	11,965	10,442
Assistant PD 1	75,774	75,774	75,774
Assistant PD 2	52,519	52,519	52,519
Court ordered medical	1,500	4,500	1,800
Office supplies and expense	10,500	10,300	10,875
	<u>355,498</u>	<u>357,998</u>	<u>354,350</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND
Year Ended November 30, 2011

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
JUDICIARY AND COURT RELATED (Continued)			
Circuit Clerk:			
Salary	\$ 46,364	\$ 46,364	\$ 46,364
Deputy clerk salaries	<u>294,760</u>	<u>294,760</u>	<u>293,973</u>
	<u>341,124</u>	<u>341,124</u>	<u>340,337</u>
 Total Judiciary and Court Related	 <u>1,334,351</u>	 <u>1,456,766</u>	 <u>1,444,637</u>
 CAPITAL OUTLAY			
Equipment purchases	25,000	25,000	7,682
Computer purchases	<u>7,500</u>	<u>7,500</u>	<u>7,692</u>
 Total capital outlay	 <u>32,500</u>	 <u>32,500</u>	 <u>15,374</u>
 TOTAL GENERAL FUND	 <u><u>\$ 5,047,226</u></u>	 <u><u>\$ 5,246,480</u></u>	 <u><u>\$ 4,915,447</u></u> (Concluded)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2011

	Special Revenue Funds	Debt Service	Capital Projects			Permanent	Total Nonmajor Governmental Funds
		Insurance Bond Funds	Equipment Replacement Funds	Capital Improvement & Equipment Fund	Local Improvement Fund	County Farm Fund	
ASSETS							
Cash and cash equivalents	\$ 3,875,789	\$ 51	\$ 216,548	\$ 7,836	\$ -	\$ 51,443	\$ 4,151,667
Investments	475,000	-	-	-	-	43,689	518,689
Receivables, net:							
State of Illinois	127,446	-	-	-	-	-	127,446
Property taxes	1,618,768	-	-	-	-	-	1,618,768
Other	38,186	-	-	-	-	-	38,186
Due from other funds	122,399	-	-	2,700	-	-	125,099
Due from component unit	17,138	-	-	-	-	-	17,138
Advances to other funds	57,147	-	-	-	-	-	57,147
Prepaid items	179,662	-	-	-	-	-	179,662
TOTAL ASSETS	\$ 6,511,535	\$ 51	\$ 216,548	\$ 10,536	\$ -	\$ 95,132	\$ 6,833,802
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 86,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,030
Due to others	-	-	-	-	-	43,689	43,689
Due to other funds	113,076	-	-	-	-	-	113,076
Deferred revenue	1,618,768	-	-	-	-	-	1,618,768
Total liabilities	1,817,874	-	-	-	-	43,689	1,861,563
Fund balances:							
Nonspendable - prepaids	179,662	-	-	-	-	-	179,662
Restricted for highways and streets	1,726,425	-	-	-	-	-	1,726,425
Restricted for public safety	55,924	-	-	-	-	-	55,924
Restricted for economic development	98,836	-	-	-	-	-	98,836
Restricted for health and welfare	543,008	-	-	-	-	51,443	594,451
Restricted for specific purpose	1,602,461	-	-	-	-	-	1,602,461
Unrestricted							
Committed for highways and streets	237,085	-	-	-	-	-	237,085
Assigned for highways and streets	149,329	-	-	-	-	-	149,329
Assigned for public safety	79	-	-	-	-	-	79
Assigned for economic development	21	-	-	-	-	-	21
Assigned for health and welfare	5,294	-	-	-	-	-	5,294
Assigned for specific purpose	97,243	51	216,548	10,536	-	-	324,378
Unassigned	(1,706)	-	-	-	-	-	(1,706)
Total fund balances	4,693,661	51	216,548	10,536	-	51,443	4,972,239
TOTAL LIABILITIES AND FUND BALANCES	\$ 6,511,535	\$ 51	\$ 216,548	\$ 10,536	\$ -	\$ 95,132	\$ 6,833,802

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, 2011

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds			Permanent	Total Nonmajor Governmental Funds
		Insurance Bond Funds	Equipment Replacement Funds	Capital Improvement & Equipment Fund	Local Improvement Fund	County Farm Fund	
REVENUE							
Property taxes	\$ 1,592,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,592,301
State of Illinois:							
Motor fuel tax allotments	460,471	-	-	-	-	-	460,471
State grants and expenditure reimbursements	196,846	-	-	-	-	-	196,846
Fees for services and materials	829,554	-	-	-	-	-	829,554
Investment income	14,319	17	993	11	-	966	16,306
Other	457,905	-	21,028	-	-	22,350	501,283
Total revenues	<u>3,551,396</u>	<u>17</u>	<u>22,021</u>	<u>11</u>	<u>-</u>	<u>23,316</u>	<u>3,596,761</u>
EXPENDITURES							
Current:							
General government	364,554	-	-	-	-	2,490	367,044
Public safety	12,822	-	-	-	-	-	12,822
Corrections	269,591	-	-	-	-	-	269,591
Judiciary and court related	180,233	-	-	-	-	-	180,233
Public health	546,226	-	-	-	-	48,064	594,290
Public welfare	229,321	-	-	-	-	-	229,321
Transportation	1,671,101	-	-	-	-	-	1,671,101
Capital outlay	39,112	-	183,775	-	-	-	222,887
Debt service	75,000	-	-	-	-	-	75,000
Total expenditures	<u>3,387,960</u>	<u>-</u>	<u>183,775</u>	<u>-</u>	<u>-</u>	<u>50,554</u>	<u>3,622,289</u>
Excess (deficiency) of revenues over expenditures	<u>163,436</u>	<u>17</u>	<u>(161,754)</u>	<u>11</u>	<u>-</u>	<u>(27,238)</u>	<u>(25,528)</u>
OTHER FINANCING SOURCES (USES)							
Capital lease proceeds	-	-	56,500	-	-	-	56,500
Transfers in	449,449	-	108,189	-	1,330	16,545	575,513
Transfers out	<u>(545,775)</u>	<u>(16,960)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(562,735)</u>
Total other financing sources (uses)	<u>(96,326)</u>	<u>(16,960)</u>	<u>164,689</u>	<u>-</u>	<u>1,330</u>	<u>16,545</u>	<u>69,278</u>
NET CHANGE IN FUND BALANCES	67,110	(16,943)	2,935	11	1,330	(10,693)	43,750
FUND BALANCES, BEGINNING OF YEAR	<u>4,626,551</u>	<u>16,994</u>	<u>213,613</u>	<u>10,525</u>	<u>(1,330)</u>	<u>62,136</u>	<u>4,928,489</u>
FUND BALANCES, END OF YEAR	<u>\$ 4,693,661</u>	<u>\$ 51</u>	<u>\$ 216,548</u>	<u>\$ 10,536</u>	<u>\$ -</u>	<u>\$ 51,443</u>	<u>\$ 4,972,239</u>

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McDONOUGH COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2011

	County Highway Fund	County Motor Fuel Fund	County Aid to Bridges Fund	Federal Aid Matching Fund	Engineering Revolving Fund	Tuberculosis Fund	Veterans' Assistance Fund
ASSETS							
Cash and cash equivalents	\$ 505,155	\$ 188,469	\$ 206,958	\$ 607,877	\$ 32,613	\$ 34,014	\$ 104,085
Investments	-	-	100,000	200,000	175,000	-	-
Receivables, net:							
State of Illinois	83,687	34,534	-	-	-	-	-
Property taxes	262,380	-	143,810	179,438	-	32,230	61,000
Other	-	-	-	-	-	-	-
Due from other funds	79,521	-	-	-	29,993	-	-
Due from component unit	17,138	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 947,881	\$ 223,003	\$ 450,768	\$ 987,315	\$ 237,606	\$ 66,244	\$ 165,085
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 46,153	\$ 2,304	\$ -	\$ 19,607	\$ 521	\$ -	\$ 3,783
Due to other funds	-	79,521	-	-	-	5,175	-
Deferred revenue	262,380	-	143,810	179,438	-	32,230	61,000
Total liabilities	<u>308,533</u>	<u>81,825</u>	<u>143,810</u>	<u>199,045</u>	<u>521</u>	<u>37,405</u>	<u>64,783</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for highways and streets	565,666	141,178	231,311	788,270	-	-	-
Restricted for public safety	-	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	28,822	100,186
Restricted for specific purpose	-	-	-	-	-	-	-
Unrestricted							
Committed for highways and streets	-	-	-	-	237,085	-	-
Assigned for highways and streets	73,682	-	75,647	-	-	-	-
Assigned for public safety	-	-	-	-	-	-	-
Assigned for economic development	-	-	-	-	-	-	-
Assigned for health and welfare	-	-	-	-	-	17	116
Assigned for specific purpose	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances (deficit)	<u>639,348</u>	<u>141,178</u>	<u>306,958</u>	<u>788,270</u>	<u>237,085</u>	<u>28,839</u>	<u>100,302</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 947,881	\$ 223,003	\$ 450,768	\$ 987,315	\$ 237,606	\$ 66,244	\$ 165,085

(Continued)

McDONOUGH COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2011

	Building Rental Fund	Cooperative Extension Fund	Animal Control Fund	Mental Health Fund	Law Library Fund	Recorder Automation Fund	Court Automation Fund
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ 111,854	\$ 45,423	\$ 23,538	\$ 45,623	\$ 103,081
Investments	-	-	-	-	-	-	-
Receivables, net:							
State of Illinois	-	-	-	-	-	-	-
Property taxes	350,000	162,555	-	358,877	-	-	-
Other	-	-	14,950	-	-	-	-
Due from other funds	-	-	-	-	-	2,100	-
Due from component unit	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-
Prepaid items	-	-	-	179,662	-	-	-
TOTAL ASSETS	\$ 350,000	\$ 162,555	\$ 126,804	\$ 583,962	\$ 23,538	\$ 47,723	\$ 103,081
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 2,042	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	350,000	162,555	-	358,877	-	-	-
Total liabilities	<u>350,000</u>	<u>162,555</u>	<u>2,042</u>	<u>358,877</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	179,662	-	-	-
Restricted for highways and streets	-	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-	-
Restricted for health and welfare	-	-	124,279	45,363	-	-	-
Restricted for specific purpose	-	-	-	-	23,509	47,661	103,081
Unrestricted							
Committed for highways and streets	-	-	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-	-	-
Assigned for public safety	-	-	-	-	-	-	-
Assigned for economic development	-	-	-	-	-	-	-
Assigned for health and welfare	-	-	483	60	-	-	-
Assigned for specific purpose	-	-	-	-	29	62	-
Unassigned	-	-	-	-	-	-	-
Total fund balances (deficit)	<u>-</u>	<u>-</u>	<u>124,762</u>	<u>225,085</u>	<u>23,538</u>	<u>47,723</u>	<u>103,081</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 350,000	\$ 162,555	\$ 126,804	\$ 583,962	\$ 23,538	\$ 47,723	\$ 103,081

(Continued)

**McDONOUGH COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2011**

	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
ASSETS							
Cash and cash equivalents	\$ 19,684	\$ 42,261	\$ 107,339	\$ 19,007	\$ 186	\$ 36,395	\$ 82,840
Investments	-	-	-	-	-	-	-
Receivables, net:							
State of Illinois	-	-	-	-	9,225	-	-
Property taxes	-	-	43,478	-	-	-	-
Other	-	-	-	-	-	-	-
Due from other funds	464	-	-	-	3,008	-	-
Due from component unit	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 20,148</u>	<u>\$ 42,261</u>	<u>\$ 150,817</u>	<u>\$ 19,007</u>	<u>\$ 12,419</u>	<u>\$ 36,395</u>	<u>\$ 82,840</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,460
Due to other funds	-	5,376	-	-	14,125	-	-
Deferred revenue	-	-	43,478	-	-	-	-
Total liabilities	<u>-</u>	<u>5,376</u>	<u>43,478</u>	<u>-</u>	<u>14,125</u>	<u>-</u>	<u>1,460</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-	-
Restricted for public safety	-	36,846	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-	-
Restricted for health and welfare	-	-	11,546	-	-	-	-
Restricted for specific purpose	20,123	-	-	19,007	-	36,350	81,284
Unrestricted							
Committed for highways and streets	-	-	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-	-	-
Assigned for public safety	-	39	-	-	-	-	-
Assigned for economic development	-	-	-	-	-	-	-
Assigned for health and welfare	-	-	-	-	-	-	-
Assigned for specific purpose	25	-	95,793	-	-	45	96
Unassigned	-	-	-	-	(1,706)	-	-
Total fund balances (deficit)	<u>20,148</u>	<u>36,885</u>	<u>107,339</u>	<u>19,007</u>	<u>(1,706)</u>	<u>36,395</u>	<u>81,380</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 20,148</u>	<u>\$ 42,261</u>	<u>\$ 150,817</u>	<u>\$ 19,007</u>	<u>\$ 12,419</u>	<u>\$ 36,395</u>	<u>\$ 82,840</u>

(Continued)

McDONOUGH COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2011

	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
ASSETS							
Cash and cash equivalents	\$ 62,310	\$ -	\$ 162,425	\$ 8,537	\$ 5,651	\$ 9,099	\$ 78,721
Investments	-	-	-	-	-	-	-
Receivables, net:							
State of Illinois	-	25,000	-	-	-	-	-
Property taxes	23,236	-	-	-	-	-	3,839
Other	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from component unit	57,147	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 142,693</u>	<u>\$ 25,000</u>	<u>\$ 162,425</u>	<u>\$ 8,537</u>	<u>\$ 5,651</u>	<u>\$ 9,099</u>	<u>\$ 82,560</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 2,693	\$ -	\$ 3,010	\$ 4,169	\$ -	\$ -	\$ -
Due to other funds	8,879	-	-	-	-	-	-
Deferred revenue	-	25,000	-	-	-	-	-
Total liabilities	<u>11,572</u>	<u>25,000</u>	<u>3,010</u>	<u>4,169</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:							
Nonspendable - prepaids	-	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	9,064	-
Restricted for public safety	-	-	-	4,368	5,646	-	82,560
Restricted for economic development	-	-	-	-	-	-	-
Restricted for health and welfare	131,095	-	-	-	-	-	-
Restricted for specific purpose	-	-	159,219	-	-	-	-
Unrestricted							
Committed for highways and streets	-	-	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	5	35	-
Assigned for public safety	-	-	-	-	-	-	-
Assigned for economic development	-	-	-	-	-	-	-
Assigned for health and welfare	26	-	-	-	-	-	-
Assigned for specific purpose	-	-	196	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances (deficit)	<u>131,121</u>	<u>-</u>	<u>159,415</u>	<u>4,368</u>	<u>5,651</u>	<u>9,099</u>	<u>82,560</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 142,693</u>	<u>\$ 25,000</u>	<u>\$ 162,425</u>	<u>\$ 8,537</u>	<u>\$ 5,651</u>	<u>\$ 9,099</u>	<u>\$ 82,560</u>

(Continued)

McDONOUGH COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2011

	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	Total Nonmajor Special Revenue Funds
ASSETS								
Cash and cash equivalents	\$ 15,948	\$ 23,413	\$ 100	\$ 56,766	\$ 49,731	\$ 1,053,313	\$ 33,373	\$ 3,875,789
Investments	-	-	-	-	-	-	-	475,000
Receivables, net:								
State of Illinois	-	-	-	-	-	-	-	127,446
Property taxes	-	-	-	-	-	-	-	1,618,768
Other	-	-	-	-	-	-	-	38,186
Due from other funds	349	3,125	-	-	-	-	-	122,399
Due from component unit	-	-	-	-	-	-	-	17,138
Advances to other funds	-	-	-	-	-	-	-	57,147
Prepaid items	-	-	-	-	-	-	-	179,662
TOTAL ASSETS	\$ 16,297	\$ 26,538	\$ 100	\$ 56,766	\$ 49,731	\$ 1,053,313	\$ 33,373	\$ 6,511,535
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ 288	\$ -	\$ -	\$ -	\$ 86,030
Due to other funds	-	-	-	-	-	-	-	113,076
Deferred revenue	-	-	-	-	-	-	-	1,618,768
Total liabilities	-	-	-	288	-	-	-	1,817,874
Fund balances:								
Nonspendable - prepaids	-	-	-	-	-	-	-	179,662
Restricted for highways and streets	-	-	-	-	-	-	-	1,726,425
Restricted for public safety	-	-	-	-	-	-	-	55,924
Restricted for economic development	16,276	-	-	-	-	-	-	98,836
Restricted for health and welfare	-	-	100	51,945	49,672	-	-	543,008
Restricted for specific purpose	-	26,521	-	-	-	1,052,333	33,373	1,602,461
Unrestricted								
Committed for highways and streets	-	-	-	-	-	-	-	237,085
Assigned for highways and streets	-	-	-	-	-	-	-	149,329
Assigned for public safety	-	-	-	-	-	-	-	79
Assigned for economic development	21	-	-	-	-	-	-	21
Assigned for health and welfare	-	-	-	4,533	59	-	-	5,294
Assigned for specific purpose	-	17	-	-	-	980	-	97,243
Unassigned	-	-	-	-	-	-	-	(1,706)
Total fund balances (deficit)	16,297	26,538	100	56,478	49,731	1,053,313	33,373	4,693,661
TOTAL LIABILITIES AND FUND BALANCES	\$ 16,297	\$ 26,538	\$ 100	\$ 56,766	\$ 49,731	\$ 1,053,313	\$ 33,373	\$ 6,511,535

(Concluded)

McDONOUGH COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2011

	<u>County Highway Fund</u>	<u>County Motor Fuel Fund</u>	<u>County Aid to Bridges Fund</u>	<u>Federal Aid Matching Fund</u>	<u>Engineering Revolving Fund</u>	<u>Tuberculosis Fund</u>	<u>Veterans' Assistance Fund</u>
REVENUES							
Property taxes	\$ 255,704	\$ -	\$ 140,154	\$ 174,893	\$ -	\$ 31,425	\$ 67,458
State of Illinois:							
Motor fuel tax allotments	-	460,471	-	-	-	-	-
State grants and expenditure reimbursements	-	142,371	-	-	-	-	-
Fees for services and materials	103,138	-	-	-	106,713	-	-
Investment income	1,965	242	1,272	4,952	1,293	17	116
Other	317,212	-	74,375	166	7,621	-	1,575
Total revenues	<u>678,019</u>	<u>603,084</u>	<u>215,801</u>	<u>180,011</u>	<u>115,627</u>	<u>31,442</u>	<u>69,149</u>
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	55,257
Transportation	1,016,785	263,308	68,753	239,199	83,056	-	-
Capital outlay	-	-	-	-	3,688	-	-
Debt service - principal	-	-	-	-	-	-	-
Total expenditures	<u>1,016,785</u>	<u>263,308</u>	<u>68,753</u>	<u>239,199</u>	<u>86,744</u>	<u>-</u>	<u>55,257</u>
Excess (deficiency) of revenues over expenditures	<u>(338,766)</u>	<u>339,776</u>	<u>147,048</u>	<u>(59,188)</u>	<u>28,883</u>	<u>31,442</u>	<u>13,892</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	412,448	-	-	-	7,541	-	-
Transfers out	-	(458,053)	(59,988)	(10,137)	-	(17,597)	-
Total other financing sources (uses)	<u>412,448</u>	<u>(458,053)</u>	<u>(59,988)</u>	<u>(10,137)</u>	<u>7,541</u>	<u>(17,597)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	73,682	(118,277)	87,060	(69,325)	36,424	13,845	13,892
FUND BALANCES (DEFICIT), BEGINNING OF YEAR	<u>565,666</u>	<u>259,455</u>	<u>219,898</u>	<u>857,595</u>	<u>200,661</u>	<u>14,994</u>	<u>86,410</u>
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 639,348</u>	<u>\$ 141,178</u>	<u>\$ 306,958</u>	<u>\$ 788,270</u>	<u>\$ 237,085</u>	<u>\$ 28,839</u>	<u>\$ 100,302</u>

(Continued)

McDONOUGH COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2011

	Building Rental Fund	Cooperative Extension Fund	Animal Control Fund	Mental Health Fund	Law Library Fund	Recorder Automation Fund	Court Automation Fund
REVENUES							
Property taxes	\$ 348,940	\$ 158,447	\$ -	\$ 349,753	\$ -	\$ -	\$ -
State of Illinois:							
Motor fuel tax allotments	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-	-
Fees for services and materials	-	-	150,349	-	22,610	26,152	41,795
Investment income	-	-	483	60	29	62	141
Other	-	-	1,249	-	-	-	-
Total revenues	<u>348,940</u>	<u>158,447</u>	<u>152,081</u>	<u>349,813</u>	<u>22,639</u>	<u>26,214</u>	<u>41,936</u>
EXPENDITURES							
Current:							
General government	-	158,447	-	-	-	14,128	-
Public safety	-	-	-	-	-	-	-
Corrections	248,940	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	19,078	-	43,111
Public health	-	-	116,530	335,992	-	-	-
Public welfare	100,000	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	602	-	-	10,858	-
Debt service - principal	-	-	-	-	-	-	-
Total expenditures	<u>348,940</u>	<u>158,447</u>	<u>117,132</u>	<u>335,992</u>	<u>19,078</u>	<u>24,986</u>	<u>43,111</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>34,949</u>	<u>13,821</u>	<u>3,561</u>	<u>1,228</u>	<u>(1,175)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	34,949	13,821	3,561	1,228	(1,175)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR	-	-	89,813	211,264	19,977	46,495	104,256
FUND BALANCES (DEFICIT), END OF YEAR	\$ -	\$ -	\$ 124,762	\$ 225,085	\$ 23,538	\$ 47,723	\$ 103,081

(Continued)

McDONOUGH COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2011

	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
REVENUES							
Property taxes	\$ -	\$ -	\$ 42,379	\$ -	\$ -	\$ -	\$ -
State of Illinois:							
Motor fuel tax allotments	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	19,475	-	-
Fees for services and materials	7,352	-	-	8,113	-	-	41,782
Investment income	25	39	846	31	16	45	96
Other	-	31,350	-	-	-	9,125	-
Total revenues	<u>7,377</u>	<u>31,389</u>	<u>43,225</u>	<u>8,144</u>	<u>19,491</u>	<u>9,170</u>	<u>41,878</u>
EXPENDITURES							
Current:							
General government	1,512	-	-	-	-	8,357	-
Public safety	-	6,457	-	-	-	-	-
Corrections	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	17,966	21,125	-	29,991
Public health	-	-	-	-	-	-	-
Public welfare	-	-	74,064	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	2,825	16,063	-	-	-	-	-
Debt service - principal	-	-	-	-	-	-	-
Total expenditures	<u>4,337</u>	<u>22,520</u>	<u>74,064</u>	<u>17,966</u>	<u>21,125</u>	<u>8,357</u>	<u>29,991</u>
Excess (deficiency) of revenues over expenditures	<u>3,040</u>	<u>8,869</u>	<u>(30,839)</u>	<u>(9,822)</u>	<u>(1,634)</u>	<u>813</u>	<u>11,887</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	3,040	8,869	(30,839)	(9,822)	(1,634)	813	11,887
FUND BALANCES (DEFICIT), BEGINNING OF YEAR	<u>17,108</u>	<u>28,016</u>	<u>138,178</u>	<u>28,829</u>	<u>(72)</u>	<u>35,582</u>	<u>69,493</u>
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 20,148</u>	<u>\$ 36,885</u>	<u>\$ 107,339</u>	<u>\$ 19,007</u>	<u>\$ (1,706)</u>	<u>\$ 36,395</u>	<u>\$ 81,380</u>

(Continued)

McDONOUGH COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2011

	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
REVENUES							
Property taxes	\$ -	\$ 23,148	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:							
Motor fuel tax allotments	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-	-
Fees for services and materials	153,977	-	41,056	11,350	3,764	-	48,103
Investment income	26	894	196	13	5	35	274
Other	-	-	-	1,269	-	7,743	1,746
Total revenues	<u>154,003</u>	<u>24,042</u>	<u>41,252</u>	<u>12,632</u>	<u>3,769</u>	<u>7,778</u>	<u>50,123</u>
EXPENDITURES							
Current:							
General government	-	124,710	-	-	-	-	57,400
Public safety	-	-	-	-	-	6,365	-
Corrections	-	-	-	20,651	-	-	-
Judiciary and court related	-	-	23,860	-	-	-	-
Public health	88,177	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,616	-	-
Debt service - principal	-	75,000	-	-	-	-	-
Total expenditures	<u>88,177</u>	<u>199,710</u>	<u>23,860</u>	<u>20,651</u>	<u>1,616</u>	<u>6,365</u>	<u>57,400</u>
Excess (deficiency) of revenues over expenditures	<u>65,826</u>	<u>(175,668)</u>	<u>17,392</u>	<u>(8,019)</u>	<u>2,153</u>	<u>1,413</u>	<u>(7,277)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>65,826</u>	<u>(175,668)</u>	<u>17,392</u>	<u>(8,019)</u>	<u>2,153</u>	<u>1,413</u>	<u>(7,277)</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR	<u>65,295</u>	<u>175,668</u>	<u>142,023</u>	<u>12,387</u>	<u>3,498</u>	<u>7,686</u>	<u>89,837</u>
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 131,121</u>	<u>\$ -</u>	<u>\$ 159,415</u>	<u>\$ 4,368</u>	<u>\$ 5,651</u>	<u>\$ 9,099</u>	<u>\$ 82,560</u>

(Continued)

McDONOUGH COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2011

	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	Total Nonmajor Special Revenue Funds
REVENUES								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,592,301
State of Illinois:								
Motor fuel tax allotments	-	-	-	-	-	-	-	460,471
State grants and expenditure reimbursements	-	-	-	-	-	-	35,000	196,846
Fees for services and materials	4,373	35,586	-	10,411	12,930	-	-	829,554
Investment income	21	17	-	69	59	980	-	14,319
Other	-	-	10	4,464	-	-	-	457,905
Total revenues	<u>4,394</u>	<u>35,603</u>	<u>10</u>	<u>14,944</u>	<u>12,989</u>	<u>980</u>	<u>35,000</u>	<u>3,551,396</u>
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	364,554
Public safety	-	-	-	-	-	-	-	12,822
Corrections	-	-	-	-	-	-	-	269,591
Judiciary and court related	-	23,475	-	-	-	-	1,627	180,233
Public health	-	-	10	5,517	-	-	-	546,226
Public welfare	-	-	-	-	-	-	-	229,321
Transportation	-	-	-	-	-	-	-	1,671,101
Capital outlay	3,460	-	-	-	-	-	-	39,112
Debt service - principal	-	-	-	-	-	-	-	75,000
Total expenditures	<u>3,460</u>	<u>23,475</u>	<u>10</u>	<u>5,517</u>	<u>-</u>	<u>-</u>	<u>1,627</u>	<u>3,387,960</u>
Excess (deficiency) of revenues over expenditures	<u>934</u>	<u>12,128</u>	<u>-</u>	<u>9,427</u>	<u>12,989</u>	<u>980</u>	<u>33,373</u>	<u>163,436</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	12,500	-	-	-	16,960	-	449,449
Transfers out	-	-	-	-	-	-	-	(545,775)
Total other financing sources (uses)	<u>-</u>	<u>12,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,960</u>	<u>-</u>	<u>(96,326)</u>
NET CHANGE IN FUND BALANCES	934	24,628	-	9,427	12,989	17,940	33,373	67,110
FUND BALANCES (DEFICIT), BEGINNING OF YEAR	<u>15,363</u>	<u>1,910</u>	<u>100</u>	<u>47,051</u>	<u>36,742</u>	<u>1,035,373</u>	<u>-</u>	<u>4,626,551</u>
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 16,297</u>	<u>\$ 26,538</u>	<u>\$ 100</u>	<u>\$ 56,478</u>	<u>\$ 49,731</u>	<u>\$ 1,053,313</u>	<u>\$ 33,373</u>	<u>\$ 4,693,661</u>

(Concluded)

McDONOUGH COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2011

	Special Revenue							
	County Highway		County Aid to Bridges		Federal Aid Matching		Engineering Revolving	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES								
Property taxes	\$ 256,485	\$ 255,704	\$ 140,561	\$ 140,154	\$ 175,421	\$ 174,893	\$ -	\$ -
State of Illinois:								
Motor fuel tax allotments	-	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-	-	-
Fees for services and materials	390,000	395,122	-	-	-	-	137,000	106,713
Investment income	1,000	1,965	7,000	1,272	12,000	4,952	300	1,293
Other	300,000	233,525	120,000	74,375	30,000	166	-	7,621
Total revenues	<u>947,485</u>	<u>886,316</u>	<u>267,561</u>	<u>215,801</u>	<u>217,421</u>	<u>180,011</u>	<u>137,300</u>	<u>115,627</u>
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-	-
Transportation	1,126,000	1,036,968	300,000	142,623	400,000	229,729	128,180	83,181
Capital outlay	-	-	-	-	-	-	37,000	8,373
Total expenditures	<u>1,126,000</u>	<u>1,036,968</u>	<u>300,000</u>	<u>142,623</u>	<u>400,000</u>	<u>229,729</u>	<u>165,180</u>	<u>91,554</u>
Excess (deficiency) of revenues over expenditures	<u>(178,515)</u>	<u>(150,652)</u>	<u>(32,439)</u>	<u>73,178</u>	<u>(182,579)</u>	<u>(49,718)</u>	<u>(27,880)</u>	<u>24,073</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	40,944	-	-	-	-	40,000	7,541
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>40,944</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>7,541</u>
NET CHANGE IN FUND BALANCES	<u>\$ (178,515)</u>	<u>(109,708)</u>	<u>\$ (32,439)</u>	<u>73,178</u>	<u>\$ (182,579)</u>	<u>(49,718)</u>	<u>\$ 12,120</u>	<u>31,614</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		183,390		13,882		(19,607)		4,810
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>565,666</u>		<u>219,898</u>		<u>857,595</u>		<u>200,661</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 639,348</u>		<u>\$ 306,958</u>		<u>\$ 788,270</u>		<u>\$ 237,085</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, 2011

Special Revenue

	Tuberculosis Fund		Veterans' Assistance		Building Rental Fund		Cooperative Extension	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES								
Property taxes	\$ 31,490	\$ 31,425	\$ 67,622	\$ 67,458	\$ 350,000	\$ 348,940	\$ 158,908	\$ 158,447
State of Illinois:								
Motor fuel tax allotments	-	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-	-	-
Fees for services and materials	-	-	-	-	-	-	-	-
Investment income	-	17	140	116	-	-	-	-
Other	-	-	1,500	1,575	-	-	-	-
Total revenues	<u>31,490</u>	<u>31,442</u>	<u>69,262</u>	<u>69,149</u>	<u>350,000</u>	<u>348,940</u>	<u>158,908</u>	<u>158,447</u>
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	158,908	158,447
Public safety	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	250,000	248,940	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
Public health	25,000	13,725	-	-	-	-	-	-
Public welfare	-	-	62,504	53,724	100,000	100,000	-	-
Transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>25,000</u>	<u>13,725</u>	<u>62,504</u>	<u>53,724</u>	<u>350,000</u>	<u>348,940</u>	<u>158,908</u>	<u>158,447</u>
Excess (deficiency) of revenues over expenditures	6,490	17,717	6,758	15,425	-	-	-	-
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 6,490</u>	<u>17,717</u>	<u>\$ 6,758</u>	<u>15,425</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		(3,872)		(1,533)		-		-
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>14,994</u>		<u>86,410</u>		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 28,839</u>		<u>\$ 100,302</u>		<u>\$ -</u>		<u>\$ -</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, 2011

	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
REVENUES								
Property taxes	\$ -	\$ -	\$ 350,804	\$ 349,753	\$ -	\$ -	\$ -	\$ -
State of Illinois:								
Motor fuel tax allotments	-	-	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-	-	-
Fees for services and materials	109,825	135,399	-	-	16,000	23,332	22,500	26,752
Investment income	500	483	-	60	200	29	50	62
Other	900	1,249	-	-	-	-	-	-
Total revenues	<u>111,225</u>	<u>137,131</u>	<u>350,804</u>	<u>349,813</u>	<u>16,200</u>	<u>23,361</u>	<u>22,550</u>	<u>26,814</u>
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	16,000	14,128
Public safety	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	24,500	19,078	-	-
Public health	121,976	117,346	350,804	307,992	-	-	-	-
Public welfare	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Capital outlay	1,475	532	-	-	-	-	15,000	14,158
Total expenditures	<u>123,451</u>	<u>117,878</u>	<u>350,804</u>	<u>307,992</u>	<u>24,500</u>	<u>19,078</u>	<u>31,000</u>	<u>28,286</u>
Excess (deficiency) of revenues over expenditures	<u>(12,226)</u>	<u>19,253</u>	<u>-</u>	<u>41,821</u>	<u>(8,300)</u>	<u>4,283</u>	<u>(8,450)</u>	<u>(1,472)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (12,226)</u>	<u>19,253</u>	<u>\$ -</u>	<u>41,821</u>	<u>\$ (8,300)</u>	<u>4,283</u>	<u>\$ (8,450)</u>	<u>(1,472)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		746		(28,000)		(722)		2,700
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>89,813</u>		<u>211,264</u>		<u>19,977</u>		<u>46,495</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 109,812</u>		<u>\$ 225,085</u>		<u>\$ 23,538</u>		<u>\$ 47,723</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, 2011

	Special Revenue					
	Court Automation Fund		Vital Records Automation		Drug Enforcement Fund	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-
Fees for services and materials	43,000	42,021	7,000	7,458	-	-
Investment income	125	141	20	25	30	39
Other	-	-	-	-	25,000	31,350
Total revenues	<u>43,125</u>	<u>42,162</u>	<u>7,020</u>	<u>7,483</u>	<u>25,030</u>	<u>31,389</u>
EXPENDITURES						
Current:						
General government	-	-	3,000	1,512	-	-
Public safety	-	-	-	-	10,000	6,457
Corrections	-	-	-	-	-	-
Judiciary and court related	50,000	43,802	-	-	-	-
Public health	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	4,000	2,825	-	10,687
Total expenditures	<u>50,000</u>	<u>43,802</u>	<u>7,000</u>	<u>4,337</u>	<u>10,000</u>	<u>17,144</u>
Excess (deficiency) of revenues over expenditures	<u>(6,875)</u>	<u>(1,640)</u>	<u>20</u>	<u>3,146</u>	<u>15,030</u>	<u>14,245</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (6,875)</u>	<u>(1,640)</u>	<u>\$ 20</u>	<u>3,146</u>	<u>\$ 15,030</u>	<u>14,245</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		465		(106)		(5,376)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>104,256</u>		<u>17,108</u>		<u>28,016</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 103,081</u>		<u>\$ 20,148</u>		<u>\$ 36,885</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, 2011

	Special Revenue					
	Senior Citizens' Transportation Fund		Support Processing Fund		State's Attorney Victim/Witness Fund	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ 42,498	\$ 42,379	\$ -	\$ -	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	30,000	20,500
Fees for services and materials	-	-	12,000	13,227	-	-
Investment income	800	846	-	31	5	16
Other	-	-	-	-	-	5,000
Total revenues	<u>43,298</u>	<u>43,225</u>	<u>12,000</u>	<u>13,258</u>	<u>30,005</u>	<u>25,516</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Judiciary and court related	-	-	20,000	17,966	25,000	26,125
Public health	-	-	-	-	-	-
Public welfare	80,000	74,064	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>80,000</u>	<u>74,064</u>	<u>20,000</u>	<u>17,966</u>	<u>25,000</u>	<u>26,125</u>
Excess (deficiency) of revenues over expenditures	<u>(36,702)</u>	<u>(30,839)</u>	<u>(8,000)</u>	<u>(4,708)</u>	<u>5,005</u>	<u>(609)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (36,702)</u>	<u>(30,839)</u>	<u>\$ (8,000)</u>	<u>(4,708)</u>	<u>\$ 5,005</u>	<u>(609)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
		-		(5,114)		(1,025)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>138,178</u>		<u>28,829</u>		<u>(72)</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 107,339</u>		<u>\$ 19,007</u>		<u>\$ (1,706)</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, 2011

	Special Revenue					
	Treasurer's Automation		Document Storage Fund		County Waste Management Fund	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-
Fees for services and materials	3,000	-	43,000	41,928	118,700	142,869
Investment income	100	45	50	96	25	26
Other	3,000	9,125	-	-	-	-
Total revenues	<u>6,100</u>	<u>9,170</u>	<u>43,050</u>	<u>42,024</u>	<u>118,725</u>	<u>142,895</u>
EXPENDITURES						
Current:						
General government	16,000	8,357	-	-	-	-
Public safety	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Judiciary and court related	-	-	30,000	29,133	-	-
Public health	-	-	-	-	109,000	83,729
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>16,000</u>	<u>8,357</u>	<u>30,000</u>	<u>29,133</u>	<u>109,000</u>	<u>83,729</u>
Excess (deficiency) of revenues over expenditures	<u>(9,900)</u>	<u>813</u>	<u>13,050</u>	<u>12,891</u>	<u>9,725</u>	<u>59,166</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (9,900)</u>	<u>813</u>	<u>\$ 13,050</u>	<u>12,891</u>	<u>\$ 9,725</u>	<u>59,166</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
				(1,004)		6,660
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>35,582</u>		<u>69,493</u>		<u>65,295</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 36,395</u>		<u>\$ 81,380</u>		<u>\$ 131,121</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, 2011

	Economic Development		Special Revenue		Arrestees' Medical Cost	
	Revolving Loan Fund		Court System			
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ 42,200	\$ 23,148	\$ -	\$ -	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-
Fees for services and materials	-	-	42,500	42,026	11,500	11,534
Investment income	8,245	894	100	196	20	13
Other	-	-	-	-	1,000	1,269
Total revenues	<u>50,445</u>	<u>24,042</u>	<u>42,600</u>	<u>42,222</u>	<u>12,520</u>	<u>12,816</u>
EXPENDITURES						
Current:						
General government	105,000	199,710	-	-	-	-
Public safety	-	-	-	-	-	-
Corrections	-	-	-	-	25,000	16,482
Judiciary and court related	-	-	95,000	20,849	-	-
Public health	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>105,000</u>	<u>199,710</u>	<u>95,000</u>	<u>20,849</u>	<u>25,000</u>	<u>16,482</u>
Excess (deficiency) of revenues over expenditures	<u>(54,555)</u>	<u>(175,668)</u>	<u>(52,400)</u>	<u>21,373</u>	<u>(12,480)</u>	<u>(3,666)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (54,555)</u>	<u>(175,668)</u>	<u>\$ (52,400)</u>	<u>21,373</u>	<u>\$ (12,480)</u>	<u>(3,666)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
				(3,981)		(4,353)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>175,668</u>		<u>142,023</u>		<u>12,387</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ -</u>		<u>\$ 159,415</u>		<u>\$ 4,368</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, 2011

	Special Revenue					
	Sheriff's DUI Equipment		State's Attorney Drug Enforcement Fund		GIS Fee Fund	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-
Fees for services and materials	3,000	3,764	-	-	48,800	49,181
Investment income	-	5	25	35	200	274
Other	-	-	3,000	7,743	1,200	1,746
Total revenues	<u>3,000</u>	<u>3,769</u>	<u>3,025</u>	<u>7,778</u>	<u>50,200</u>	<u>51,201</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	63,500	61,775
Public safety	-	-	3,000	6,365	-	-
Corrections	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	3,000	1,616	-	-	-	-
Total expenditures	<u>3,000</u>	<u>1,616</u>	<u>3,000</u>	<u>6,365</u>	<u>63,500</u>	<u>61,775</u>
Excess (deficiency) of revenues over expenditures	-	2,153	25	1,413	(13,300)	(10,574)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>2,153</u>	<u>\$ 25</u>	<u>1,413</u>	<u>\$ (13,300)</u>	<u>(10,574)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
						3,297
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>3,498</u>		<u>7,686</u>		<u>89,837</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 5,651</u>		<u>\$ 9,099</u>		<u>\$ 82,560</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, 2011

	Special Revenue					
	County Clerk GIS Fee		State's Attorney Child Advocacy Fund		Animal Control Memorial	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-
Fees for services and materials	4,000	4,471	27,102	33,454	15,000	10,173
Investment income	15	21	-	17	70	69
Other	-	-	-	-	5,000	4,464
Total revenues	<u>4,015</u>	<u>4,492</u>	<u>27,102</u>	<u>33,471</u>	<u>20,070</u>	<u>14,706</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Judiciary and court related	-	-	27,102	23,475	-	-
Public health	-	-	-	-	12,000	6,110
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	10,000	3,460	-	-	-	-
Total expenditures	<u>10,000</u>	<u>3,460</u>	<u>27,102</u>	<u>23,475</u>	<u>12,000</u>	<u>6,110</u>
Excess (deficiency) of revenues over expenditures	<u>(5,985)</u>	<u>1,032</u>	<u>-</u>	<u>9,996</u>	<u>8,070</u>	<u>8,596</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (5,985)</u>	<u>1,032</u>	<u>\$ -</u>	<u>9,996</u>	<u>\$ 8,070</u>	<u>8,596</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		(98)		14,632		831
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>15,363</u>		<u>1,910</u>		<u>47,051</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 16,297</u>		<u>\$ 26,538</u>		<u>\$ 56,478</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, 2011

	Special Revenue		Capital Projects			
	Insurance Reserve Fund		Equipment Replacement Fund		Capital Improvement & Equipment Fund	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:						
Motor fuel tax allotments	-	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-	-	-
Fees for services and materials	-	-	-	-	-	-
Investment income	50,000	980	100	992	15	11
Other	-	-	145,000	129,218	-	-
Total revenues	<u>50,000</u>	<u>980</u>	<u>145,100</u>	<u>130,210</u>	<u>15</u>	<u>11</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	150,000	127,275	2,500	-
Total expenditures	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>127,275</u>	<u>2,500</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>50,000</u>	<u>980</u>	<u>(4,900)</u>	<u>2,935</u>	<u>(2,485)</u>	<u>11</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	16,960	-	-	-	-
Transfers out	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(200,000)</u>	<u>16,960</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (150,000)</u>	<u>17,940</u>	<u>\$ (4,900)</u>	<u>2,935</u>	<u>\$ (2,485)</u>	<u>11</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS						
		-		-		-
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>1,035,373</u>		<u>213,613</u>		<u>10,525</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 1,053,313</u>		<u>\$ 216,548</u>		<u>\$ 10,536</u>

(Concluded)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
November 30, 2011

	Liability Insurance Fund	Self Insurance Fund	Total Internal Service Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 891,594	\$ 573,404	\$ 1,464,998
Receivables, net:			
Property taxes	306,900	-	306,900
Prepaid insurance	78,075	-	78,075
Due from other funds	325,000	-	325,000
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>1,601,569</u>	<u>573,404</u>	<u>2,174,973</u>
LIABILITIES			
Current liabilities:			
Accounts payable	3,164	125,321	128,485
Deferred revenue	306,900	-	306,900
Due to other funds	12,561	-	12,561
Long-term liabilities:			
Due within one year	25,861	-	25,861
	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES	<u>348,486</u>	<u>125,321</u>	<u>473,807</u>
TOTAL NET ASSETS	<u>\$ 1,253,083</u>	<u>\$ 448,083</u>	<u>\$ 1,701,166</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
INTERNAL SERVICE FUNDS
For the Year Ended November 30, 2011

	<u>Liability Insurance Fund</u>	<u>Self Insurance Fund</u>	<u>Total Internal Service Funds</u>
OPERATING REVENUES			
Charges for services	\$ 232,506	\$ 2,302,970	\$ 2,535,476
OPERATING EXPENSES			
Unemployment	67,427	-	67,427
Liability insurance	184,451	-	184,451
Workman's compensation	267,891	-	267,891
Medical claims and administration fees	47,123	2,673,708	2,720,831
	<u>566,892</u>	<u>2,673,708</u>	<u>3,240,600</u>
Total operating expenses			
Operating loss	<u>(334,386)</u>	<u>(370,738)</u>	<u>(705,124)</u>
NONOPERATING REVENUES			
(EXPENSES)			
Property taxes	299,114	-	299,114
Investment income	2,236	-	2,236
Grants	28,500	-	28,500
Interest expense	(1,681)	-	(1,681)
Other	-	292,637	292,637
	<u>328,169</u>	<u>292,637</u>	<u>620,806</u>
Total nonoperating revenue			
Income (loss) before transfers	<u>(6,217)</u>	<u>(78,101)</u>	<u>(84,318)</u>
OTHER FINANCING SOURCES			
Transfers in	-	345,413	345,413
Transfers out	(30,375)	(696)	(31,071)
	<u>(30,375)</u>	<u>344,717</u>	<u>314,342</u>
Total other financing sources (uses)			
CHANGE IN NET ASSETS	(36,592)	266,616	230,024
TOTAL NET ASSETS - BEGINNING	<u>1,289,675</u>	<u>181,467</u>	<u>1,471,142</u>
TOTAL NET ASSETS - ENDING	<u>\$ 1,253,083</u>	<u>\$ 448,083</u>	<u>\$ 1,701,166</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the year ended November 30, 2011

	<u>Liability Insurance Fund</u>	<u>Self Insurance Fund</u>	<u>Total Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments to suppliers	\$ (651,562)	\$ (2,731,303)	\$ (3,382,865)
Internal activity-payments from (to) other funds	<u>232,506</u>	<u>2,302,970</u>	<u>2,535,476</u>
Net cash provided by (used in) operating activities	<u>(419,056)</u>	<u>(428,333)</u>	<u>(847,389)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Property taxes	299,114	-	299,114
Other nonoperating revenue (expense)	-	292,637	292,637
Grants received	28,500	-	28,500
Interfund borrowing (lending)	(59,453)	(274,102)	(333,555)
Transfers in (out)	<u>(30,375)</u>	<u>344,717</u>	<u>314,342</u>
Net cash provided by (used in) noncapital financing activities	<u>237,786</u>	<u>363,252</u>	<u>601,038</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES			
Repayment of loan proceeds	(25,140)	-	(25,140)
Interest paid on loan proceeds	<u>(1,681)</u>	<u>-</u>	<u>(1,681)</u>
Net cash used in capital financing activities	<u>(26,821)</u>	<u>-</u>	<u>(26,821)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	<u>2,236</u>	<u>-</u>	<u>2,236</u>
Net cash provided by investing activities	<u>2,236</u>	<u>-</u>	<u>2,236</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(205,855)	(65,081)	(270,936)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,097,449</u>	<u>638,485</u>	<u>1,735,934</u>
CASH AND CASH EQUIVALENTS END OF YEAR	<u>\$ 891,594</u>	<u>\$ 573,404</u>	<u>\$ 1,464,998</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating loss	\$ (334,386)	\$ (370,738)	\$ (705,124)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities			
Change in assets and liabilities:			
Prepaid insurance	(78,075)	-	(78,075)
Accounts payable	<u>(6,595)</u>	<u>(57,595)</u>	<u>(64,190)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ (419,056)</u>	<u>\$ (428,333)</u>	<u>\$ (847,389)</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
November 30, 2011

	County Collector's Tax Fund						
	Current Tax Collection Account	Mobile Home Privilege Tax Account	Court Services Fund	Multi-County Chief Judge Fund	Probation Service Fund	Inheritance Tax Fund	Condemnation Fund
ASSETS							
Cash and cash equivalents	\$ 5,248	\$ 993	\$ 310,137	\$ 54,908	\$ 277,414	\$ 11	\$ 38,170
Investments	-	-	-	-	-	-	20,000
Receivables:							
State of Illinois	-	-	451,740	-	-	-	-
Other	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 5,248</u>	<u>\$ 993</u>	<u>\$ 761,877</u>	<u>\$ 54,908</u>	<u>\$ 277,414</u>	<u>\$ 11</u>	<u>\$ 58,170</u>
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ 63,025	\$ 1,559	\$ 1,972	\$ -	\$ -
Due to other funds	-	-	-	-	267	-	-
Due to other taxing units	5,248	993	-	-	-	-	-
Due to others	-	-	698,852	53,349	275,175	11	58,170
TOTAL LIABILITIES	<u>\$ 5,248</u>	<u>\$ 993</u>	<u>\$ 761,877</u>	<u>\$ 54,908</u>	<u>\$ 277,414</u>	<u>\$ 11</u>	<u>\$ 58,170</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
November 30, 2011

	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
ASSETS							
Cash and cash equivalents	\$ 20,648	\$ 158	\$ 2,438	\$ 16,716	\$ 1,631	\$ 880,909	\$ 119,197
Investments	-	-	-	-	-	200,000	-
Receivables:							
State of Illinois	-	-	-	-	-	93,654	-
Other	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 20,648</u>	<u>\$ 158</u>	<u>\$ 2,438</u>	<u>\$ 16,716</u>	<u>\$ 1,631</u>	<u>\$ 1,174,563</u>	<u>\$ 119,197</u>
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,020	\$ 1,375
Due to other funds	359	-	-	-	-	29,993	-
Due to other taxing units	-	-	-	-	-	1,088,550	117,822
Due to others	20,289	158	2,438	16,716	1,631	-	-
TOTAL LIABILITIES	<u>\$ 20,648</u>	<u>\$ 158</u>	<u>\$ 2,438</u>	<u>\$ 16,716</u>	<u>\$ 1,631</u>	<u>\$ 1,174,563</u>	<u>\$ 119,197</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
November 30, 2011

	Tri-County Waste and Resource Management Fund	Tax Sale Indemnity Fund	County Clerk	Circuit Clerk	Total
ASSETS					
Cash and cash equivalents	\$ 11,917	\$ 54,703	\$ 94,564	\$ 280,765	\$ 2,170,527
Investments	-	-	-	50,000	270,000
Receivables:					
State of Illinois	-	-	-	-	545,394
Other	9,167	-	-	-	9,167
Due from other funds	8,879	-	-	-	8,879
	<u>8,879</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,879</u>
TOTAL ASSETS	<u>\$ 29,963</u>	<u>\$ 54,703</u>	<u>\$ 94,564</u>	<u>\$ 330,765</u>	<u>\$ 3,003,967</u>
LIABILITIES					
Accounts payable	\$ 18,046	\$ -	\$ -	\$ -	\$ 141,997
Due to other funds	-	-	42,299	-	72,918
Due to other taxing units	11,917	-	52,265	330,765	1,607,560
Due to others	-	54,703	-	-	1,181,492
	<u>-</u>	<u>54,703</u>	<u>-</u>	<u>-</u>	<u>1,181,492</u>
TOTAL LIABILITIES	<u>\$ 29,963</u>	<u>\$ 54,703</u>	<u>\$ 94,564</u>	<u>\$ 330,765</u>	<u>\$ 3,003,967</u>
					(Concluded)

See accompanying Independent Auditor's Report.

MCDONOUGH COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2011

	Balances, December 1, 2010	Additions	Deductions	Balances, November 30, 2011
Total All Agency Funds				
ASSETS				
Cash and cash equivalents	\$ 2,461,102	\$ 43,487,581	\$ 43,778,156	\$ 2,170,527
Investments	270,000	-	-	270,000
Accounts receivable	605,181	554,561	605,181	554,561
Due from other funds	8,513	8,879	8,513	8,879
TOTAL ASSETS	\$ 3,344,796	\$ 44,051,021	\$ 44,391,850	\$ 3,003,967
LIABILITIES				
Accounts payable	\$ 103,996	\$ 141,997	\$ 103,996	\$ 141,997
Due to other funds	81,343	42,299	50,724	72,918
Due to other taxing units	1,864,374	40,348,270	40,605,084	1,607,560
Due to others	1,295,083	3,518,455	3,632,046	1,181,492
TOTAL LIABILITIES	\$ 3,344,796	\$ 44,051,021	\$ 44,391,850	\$ 3,003,967
1. County Collector - Current Tax Collection Account				
ASSETS				
Cash and cash equivalents	\$ 14,523	\$ 37,306,934	\$ 37,316,209	\$ 5,248
TOTAL ASSETS	\$ 14,523	\$ 37,306,934	\$ 37,316,209	\$ 5,248
LIABILITIES				
Due to other taxing units	\$ 14,523	\$ 37,306,934	\$ 37,316,209	\$ 5,248
TOTAL LIABILITIES	\$ 14,523	\$ 37,306,934	\$ 37,316,209	\$ 5,248
2. County Collector - Mobile Home Privilege Tax Account				
ASSETS				
Cash and cash equivalents	\$ 503	\$ 60,720	\$ 60,230	\$ 993
TOTAL ASSETS	\$ 503	\$ 60,720	\$ 60,230	\$ 993
LIABILITIES				
Due to other taxing units	\$ 503	\$ 60,720	\$ 60,230	\$ 993
TOTAL LIABILITIES	\$ 503	\$ 60,720	\$ 60,230	\$ 993

MCDONOUGH COUNTY, ILLINOIS

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

For the Year Ended November 30, 2011

	Balances, December 1, 2010		Additions	Deductions	Balances, November 30, 2011	
3. Court Services						
ASSETS						
Cash and cash equivalents	\$	392,352	\$ 2,491,239	\$ 2,573,454	\$	310,137
Accounts receivable		501,749	451,740	501,749		451,740
TOTAL ASSETS	\$	894,101	\$ 2,942,979	\$ 3,075,203	\$	761,877
LIABILITIES						
Accounts payable	\$	48,744	\$ 63,025	\$ 48,744	\$	63,025
Due to others		845,357	2,879,954	3,026,459		698,852
TOTAL LIABILITIES	\$	894,101	\$ 2,942,979	\$ 3,075,203	\$	761,877
4. Multi-County Chief Judge						
ASSETS						
Cash and cash equivalents	\$	46,082	\$ 20,981	\$ 12,155	\$	54,908
TOTAL ASSETS	\$	46,082	\$ 20,981	\$ 12,155	\$	54,908
LIABILITIES						
Accounts payable	\$	-	\$ 1,559	\$ -	\$	1,559
Due to others		46,082	19,422	12,155		53,349
TOTAL LIABILITIES	\$	46,082	\$ 20,981	\$ 12,155	\$	54,908
5. Probation Service						
ASSETS						
Cash and cash equivalents	\$	284,029	\$ 36,532	\$ 43,147	\$	277,414
TOTAL ASSETS	\$	284,029	\$ 36,532	\$ 43,147	\$	277,414
LIABILITIES						
Accounts payable	\$	1,125	\$ 1,972	\$ 1,125	\$	1,972
Due to other funds		267	-	-		267
Due to others		282,637	34,560	42,022		275,175
TOTAL LIABILITIES	\$	284,029	\$ 36,532	\$ 43,147	\$	277,414

MCDONOUGH COUNTY, ILLINOIS

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

For the Year Ended November 30, 2011

	Balances, December 1, 2010	Additions	Deductions	Balances, November 30, 2011
6. Inheritance Tax				
ASSETS				
Cash and cash equivalents	\$ 11	\$ 143,927	\$ 143,927	\$ 11
TOTAL ASSETS	\$ 11	\$ 143,927	\$ 143,927	\$ 11
LIABILITIES				
Due to others	\$ 11	\$ 143,927	\$ 143,927	\$ 11
TOTAL LIABILITIES	\$ 11	\$ 143,927	\$ 143,927	\$ 11
7. Condemnation				
ASSETS				
Cash and cash equivalents	\$ 19,919	\$ 356,051	\$ 337,800	\$ 38,170
Investments	20,000	-	-	20,000
TOTAL ASSETS	\$ 39,919	\$ 356,051	\$ 337,800	\$ 58,170
LIABILITIES				
Due to others	\$ 39,919	\$ 356,051	\$ 337,800	\$ 58,170
TOTAL LIABILITIES	\$ 39,919	\$ 356,051	\$ 337,800	\$ 58,170
8. Unclaimed Estates				
ASSETS				
Cash and cash equivalents	\$ 20,197	\$ 466	\$ 15	\$ 20,648
TOTAL ASSETS	\$ 20,197	\$ 466	\$ 15	\$ 20,648
LIABILITIES				
Due to other funds	\$ 359	\$ -	\$ -	\$ 359
Due to others	19,838	466	15	20,289
TOTAL LIABILITIES	\$ 20,197	\$ 466	\$ 15	\$ 20,648

MCDONOUGH COUNTY, ILLINOIS

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

For the Year Ended November 30, 2011

	Balances, December 1, 2010	Additions	Deductions	Balances, November 30, 2011
9. Advocacy				
ASSETS				
Cash and cash equivalents	\$ 157	\$ 1	\$ -	\$ 158
TOTAL ASSETS	\$ 157	\$ 1	\$ -	\$ 158
LIABILITIES				
Due to others	\$ 157	\$ 1	\$ -	\$ 158
TOTAL LIABILITIES	\$ 157	\$ 1	\$ -	\$ 158
10. Dive and Rescue Team				
ASSETS				
Cash and cash equivalents	\$ 2,762	\$ 4	\$ 328	\$ 2,438
TOTAL ASSETS	\$ 2,762	\$ 4	\$ 328	\$ 2,438
LIABILITIES				
Due to others	\$ 2,762	\$ 4	\$ 328	\$ 2,438
TOTAL LIABILITIES	\$ 2,762	\$ 4	\$ 328	\$ 2,438
11. Sheriff's Inmate Commissary Account				
ASSETS				
Cash and cash equivalents	\$ 13,199	\$ 61,792	\$ 58,275	\$ 16,716
TOTAL ASSETS	\$ 13,199	\$ 61,792	\$ 58,275	\$ 16,716
LIABILITIES				
Due to others	\$ 13,199	\$ 61,792	\$ 58,275	\$ 16,716
TOTAL LIABILITIES	\$ 13,199	\$ 61,792	\$ 58,275	\$ 16,716

MCDONOUGH COUNTY, ILLINOIS

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

For the Year Ended November 30, 2011

	Balances, December 1, 2010	Additions	Deductions	Balances, November 30, 2011
12. State's Attorney Restitution Account				
ASSETS				
Cash and cash equivalents	\$ 571	\$ 12,125	\$ 11,065	\$ 1,631
TOTAL ASSETS	\$ 571	\$ 12,125	\$ 11,065	\$ 1,631
LIABILITIES				
Due to others	\$ 571	\$ 12,125	\$ 11,065	\$ 1,631
TOTAL LIABILITIES	\$ 571	\$ 12,125	\$ 11,065	\$ 1,631
13. Township MFT				
ASSETS				
Cash and cash equivalents	\$ 1,071,148	\$ 1,395,772	\$ 1,586,011	\$ 880,909
Investments	200,000	-	-	200,000
Accounts receivable	94,643	93,654	94,643	93,654
TOTAL ASSETS	\$ 1,365,791	\$ 1,489,426	\$ 1,680,654	\$ 1,174,563
LIABILITIES				
Accounts payable	\$ 23,322	\$ 56,020	\$ 23,322	\$ 56,020
Due to other funds	29,993	-	-	29,993
Due to other taxing units	1,312,476	1,433,406	1,657,332	1,088,550
TOTAL LIABILITIES	\$ 1,365,791	\$ 1,489,426	\$ 1,680,654	\$ 1,174,563
14. Township Bridge				
ASSETS				
Cash and cash equivalents	\$ 154,433	\$ 143,249	\$ 178,485	\$ 119,197
TOTAL ASSETS	\$ 154,433	\$ 143,249	\$ 178,485	\$ 119,197
LIABILITIES				
Accounts payable	\$ 4,069	\$ 1,375	\$ 4,069	\$ 1,375
Due to other taxing units	150,364	141,874	174,416	117,822
TOTAL LIABILITIES	\$ 154,433	\$ 143,249	\$ 178,485	\$ 119,197

MCDONOUGH COUNTY, ILLINOIS

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

For the Year Ended November 30, 2011

	Balances, December 1, 2010		Additions	Deductions	Balances, November 30, 2011	
15. Tri-County Waste and Resource Management						
ASSETS						
Cash and cash equivalents	\$	19,823	\$ 110,787	\$ 118,693	\$	11,917
Accounts receivable		8,789	9,167	8,789		9,167
Due from other funds		8,513	8,879	8,513		8,879
TOTAL ASSETS	\$	37,125	\$ 128,833	\$ 135,995	\$	29,963
LIABILITIES						
Accounts payable	\$	26,736	\$ 18,046	\$ 26,736	\$	18,046
Due to other taxing units		10,389	110,787	109,259		11,917
TOTAL LIABILITIES	\$	37,125	\$ 128,833	\$ 135,995	\$	29,963
16. Tax Sale Indemnity						
ASSETS						
Cash and cash equivalents	\$	44,550	\$ 10,153	\$ -	\$	54,703
TOTAL ASSETS	\$	44,550	\$ 10,153	\$ -	\$	54,703
LIABILITIES						
Due to others	\$	44,550	\$ 10,153	\$ -	\$	54,703
TOTAL LIABILITIES	\$	44,550	\$ 10,153	\$ -	\$	54,703
17. County Clerk						
ASSETS						
Cash and cash equivalents	\$	109,827	\$ 381,970	\$ 397,233	\$	94,564
TOTAL ASSETS	\$	109,827	\$ 381,970	\$ 397,233	\$	94,564
LIABILITIES						
Due to other funds	\$	50,724	\$ 42,299	\$ 50,724	\$	42,299
Due to other taxing units		59,103	339,671	346,509		52,265
TOTAL LIABILITIES	\$	109,827	\$ 381,970	\$ 397,233	\$	94,564
18. Circuit Clerk						
ASSETS						
Cash and cash equivalents	\$	267,016	\$ 954,878	\$ 941,129	\$	280,765
Investments		50,000	-	-		50,000
TOTAL ASSETS	\$	317,016	\$ 954,878	\$ 941,129	\$	330,765
LIABILITIES						
Due to other taxing units	\$	317,016	\$ 954,878	\$ 941,129	\$	330,765
TOTAL LIABILITIES	\$	317,016	\$ 954,878	\$ 941,129	\$	330,765

SUPPLEMENTAL INFORMATION

McDONOUGH COUNTY, ILLINOIS
SCHEDULE OF TAX INFORMATION
Year Ended November 30, 2011

	Year Ended November 30, 2011		
	2010		
	Levy	Rate	Collection
General Corporate **	\$ 960,000	0.25090	\$ 929,245
County Highway	256,480	0.06933	255,268
County Aid to Bridges	140,577	0.03799	139,914
Federal Aid Matching	175,404	0.04741	174,595
Tuberculosis	31,505	0.00852	31,371
Veterans' Assistance	67,638	0.01829	67,343
Municipal Retirement	845,000	0.22842	841,016
Social Security	754,958	0.20408	751,408
Building Rental (Building Commission) **	350,000	0.04946	348,345
Cooperative Extension	158,900	0.04295	158,177
Mental Health	350,808	0.09483	349,157
County Health	295,000	0.07974	293,635
Senior Citizens' Transportation	42,500	0.01149	42,307
Economic Development Revolving Loan	-	-	23,148
Liability Insurance	300,000	0.08109	298,604
The Elms	350,808	0.09483	349,157
	\$ 5,079,578	1.31933	\$ 5,052,690
TOTALS	\$ 5,079,578	1.31933	\$ 5,052,690
ASSESSED VALUATION		\$ 355,504,206	

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

** For the year ended November 30, 2011, the assessed valuations used for General Corporate and Building Rental were \$385,939,299, which includes the assessed valuation of Enterprise Zone properties. Collections of \$23,148 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).

<u>Year Ended November 30, 2010</u>			<u>Year Ended November 30, 2009</u>		
<u>2009</u>			<u>2008</u>		
<u>Levy</u>	<u>Rate</u>	<u>Collection</u>	<u>Levy</u>	<u>Rate</u>	<u>Collection</u>
\$ 900,000	0.24377	\$ 872,673	\$ 880,000	0.25525	\$ 842,327
244,258	0.06800	243,437	239,000	0.07139	238,549
133,882	0.03727	133,428	131,000	0.03913	130,752
167,040	0.04650	166,485	163,444	0.04882	163,131
30,000	0.00835	29,901	30,000	0.00896	29,938
64,386	0.01792	64,197	63,000	0.01882	62,885
692,000	0.19264	689,676	542,000	0.16190	540,987
719,000	0.20016	716,563	594,000	0.17743	592,882
-	-	-	-	-	-
154,322	0.04296	153,801	151,000	0.04510	150,701
334,080	0.09300	333,057	326,888	0.09764	326,262
334,080	0.09300	333,636	326,888	0.09764	326,262
42,924	0.01195	42,798	42,000	0.01255	41,936
-	-	20,487	-	-	45,234
300,000	0.08351	298,990	575,000	0.17175	573,904
334,080	0.09300	333,981	326,888	0.09764	326,522
<u>\$ 4,450,052</u>	<u>1.23203</u>	<u>\$ 4,433,110</u>	<u>\$ 4,391,108</u>	<u>1.30402</u>	<u>\$ 4,392,272</u>
	<u>\$ 359,217,205</u>		<u>\$ 334,779,460</u>		