

MACON COUNTY, ILLINOIS

*COMPREHENSIVE ANNUAL
FINANCIAL REPORT*

*For the fiscal year ended
November 30, 2014*

May, Cocagne & King, P.C.

Certified Public Accountants & Consultants

MACON COUNTY, ILLINOIS

***COMPREHENSIVE ANNUAL
FINANCIAL REPORT***

***For the fiscal year ended
November 30, 2014***

***Report prepared and issued by
the Macon County Auditor's Office***

Carol Reed, County Auditor

MACON COUNTY, ILLINOIS

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November 30, 2014

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INTRODUCTORY SECTION

CAROL A. REED



Macon County Auditor

May 18, 2015

To the Citizens of Macon County, Illinois and the Macon County Board

Ladies and Gentlemen:

We are pleased to present Macon County, Illinois' (the County) Comprehensive Annual Financial Report (CAFR) for the year ended November 30, 2014. It has been prepared in accordance with Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. The County is responsible for the accuracy and fairness of the presentation of the financial statements and other information as presented herein. The data presented in this report is believed to be accurate in all material respects, and all statements and disclosures necessary for the reader to obtain a thorough understanding of the County's financial activities have been included.

This report is intended to provide informative and relevant financial information for the citizens of the County, board members, investors, creditors and other concerned readers. All are encouraged to contact me with any comments or questions concerning this report.

In accordance with requirements established by Illinois law, the County's financial statements have been audited by independent certified public accountants. The independent auditor's report is presented as the first component of the financial section of this report and includes an unmodified opinion.

An audit was also conducted to meet the requirements of the Federal Single Audit Act Amendment of 1996 and related U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on the administration of Federal and state awards. The results of the Federal Single Audit are presented as part of the CAFR.

The role of the auditors is to audit the basic financial statements to determine if they are free of material misstatements and to assess the accounting principles used. Based on their findings, they express an opinion on the fairness of the statements and disclose any material weaknesses. Responsibility for the accuracy of the data presented as well as the completeness and fairness of the presentation of this report rests with County management.

A system of internal control consists of all measures that the management of an organization implements in order to protect the organization's assets from theft, loss, or misuse (intentional and unintentional) and to ensure the accuracy of the County's financial statements. Internal control over financial reporting has inherent limitations because it involves human diligence and judgment which can be subject to lapses or breakdowns. Internal control over financial reporting also can be circumvented by collusion or improper override, and there is thus a risk that material misstatements will not be prevented or detected on a timely basis. However, these inherent limitations are known features of the financial reporting process and every effort has been made to design safeguards to reduce, though not eliminate, this risk.

The management of Macon County is responsible for developing, monitoring and maintaining a cost beneficial system of internal control over all financial related activities of the County. This responsibility is undertaken jointly by the Audit Sub Committee of the Macon County Board, the Finance Committee of the Macon County Board, the Macon County Auditor, and the elected and appointed official of Macon County. There is an ongoing assessment of the effectiveness of existing internal controls, taking into consideration their costs and benefits. Recommendations for improvement also consider costs and benefits.

In accordance with GAAP, this CAFR includes a narrative introduction from management, which provides an overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A, and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Macon County Illinois

Established in 1829, Macon County is 581 square miles located centrally in the State of Illinois some 150 miles south of Chicago and west of Indianapolis, 109 miles northeast of St. Louis and 70 miles south east of Peoria. The county has a rich history of agricultural productivity, innovative manufacturing and world scale industrial agriculture. Macon County has been on the front lines of both the new industries in the 20th century and the structural changes in and loss of manufacturing in the 21st century. Starting in the 1990's Macon County began to lose manufacturing jobs and employers and has experienced a long term gradual decline over the

last several decades. These factors are crucial to understanding the financial standing of the community and county government today.

Macon County retains its industrial character, with a number of companies having major manufacturing facilities here. Archer Daniels Midland and Tate & Lyle have North American headquarters here and Caterpillar has a major plant here. These employers serve world-wide markets and have a large impact on the economic wellness of Macon County. Because of steep declines in the global mining business, Caterpillar has significantly reduced its workforce in the last two years. While this is not good news, there are other positives, including the expansion of Akorn Inc., Parke Warehouse, and Union Ironworks. These long time employers are making significant new local investments to position themselves for future success.

Another potential for great future success is the Midwest Inland Port, an intermodal shipping and customs processing facility. This facility (and associated development) will utilize Macon County's exceptional access to three major railroads, interstate access, and central location to offer benefits to a variety of manufacturers and shippers.

Macon County's population continues to decline and is an important factor in understanding Macon County's financial position. As population declines, the demand for goods and services declines, as does the demand for housing. When housing demands weaken and housing prices fall, the equalized assessed valuation falls and it becomes more difficult to fund the services required and needed by the citizens.

Unemployment in Macon County is consistently higher than state averages. The Macon County unemployment rate has fallen this year to around 7%. While on the surface this is good news, the key is that we are still losing jobs overall. Contributing to the rate decreases are declines in overall unemployed individuals in the workforce, including population decreases, discouraged workers ending their job search, retirements, or individuals deciding to leave the area.

Government Structure and Services

Macon County government provides a full range of services to the citizens, including most prominently the Courts and criminal justice system which is the historic first and still the most essential function of County government. The County administers the consolidated civil and criminal justice system, and fulfills various law enforcement functions through the Sheriff's Office. Other major county responsibilities include maintenance of all property records, administration of consolidated elections, provision of public health services and maintenance of

county roads, bridges and highways. A number of other functions are performed by county officials, including emergency management services, animal control, job training and workforce development, the veteran's commission and environmental management among others.

Macon County is a non-home rule county government governed by the Illinois County Code, 55 ILCS 5+ and related acts. It is composed of 24 departments, including 9 independently elected officials, the judiciary, and a twenty one member County Board elected from seven three member districts. The Board is both the legislative policy maker and the supervisor of administration for departments that report directly to the Board.

Elected officials, department heads and county board members work cooperatively together to insure the smooth functioning of county government. Macon County government also has cooperative arrangements with other governmental agencies, including the City of Decatur and various townships and villages throughout the county.

Future Outlook

Due to declining population and the increasing demand for services from the remaining population, it is evident that good financial stewardship is necessary in the months ahead. The state of Illinois financial situation leaves uncertainty in planning for revenues and puts pressure on all departments to hold costs and carefully manage resources. FY 2014 marked the first time in thirteen years that general fund expenditures have exceeded revenues. While unrestricted fund balances are still in the acceptable range, this is an alarm that we must become even more cautious in our spending as we know that real challenges lie ahead in maintaining our stability and to continue the progress that has been made.

GFOA Certificate

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Macon County for its comprehensive annual financial report for the fiscal years ended November 30, 2006, 2007, 2008, 2009, 2010, 2011, 2012 and 2013. In order to be awarded a Certificate of Achievement, a government must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgements

Preparation of the CAFR is a very significant undertaking, and I wish to thank all of the employees of my office and all those in other offices who helped make this possible. I am especially appreciative of my predecessor, Amy Stockwell, whose fierce dedication and hard work helped enable Macon County to emerge from a period of financial difficulty to a time of professional financial management and fiscal responsibility. We are also indebted to the professionalism and commitment of our independent auditors, May, Cocagne and King, P.C. The cooperation of everyone is greatly appreciated, as is the commitment of the Macon County Board to professional financial management of Macon County for the benefit of our ultimate bosses, the citizens and taxpayers of this County.

Sincerely,



Carol A. Reed
Macon County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Macon County
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2013



Executive Director/CEO

MACON COUNTY, ILLINOIS

LIST OF PRINCIPAL OFFICERS

November 30, 2014

COUNTY BOARD MEMBERS:

District	Representative	District	Representative
3	Jay Dunn (Chairman)	1	Kevin Meachum
5	Keith Ashby (Vice Chairman)	2	Gary Minich
1	Jon Baxter	2	William Oliver
5	Patricia Cox	3	Bryan Smith
6	Dave Drobisch	2	Verzell Taylor
3	Tim Dudley	6	David Williams
7	Kevin Greenfield	7	Susanna Zimmerman
7	Phillip Hogan	6	Kevin Bird
5	Mervil Jacobs, Jr.	4	Patricia Dawson
1	Linda Little	3	Jerry Potts
4	Gregory Mattingley		

OTHER ELECTED OFFICIALS:

Auditor, Carol Reed

County Clerk, Stephen Bean

Treasurer, Edward Yoder

Recorder, Mary Eaton

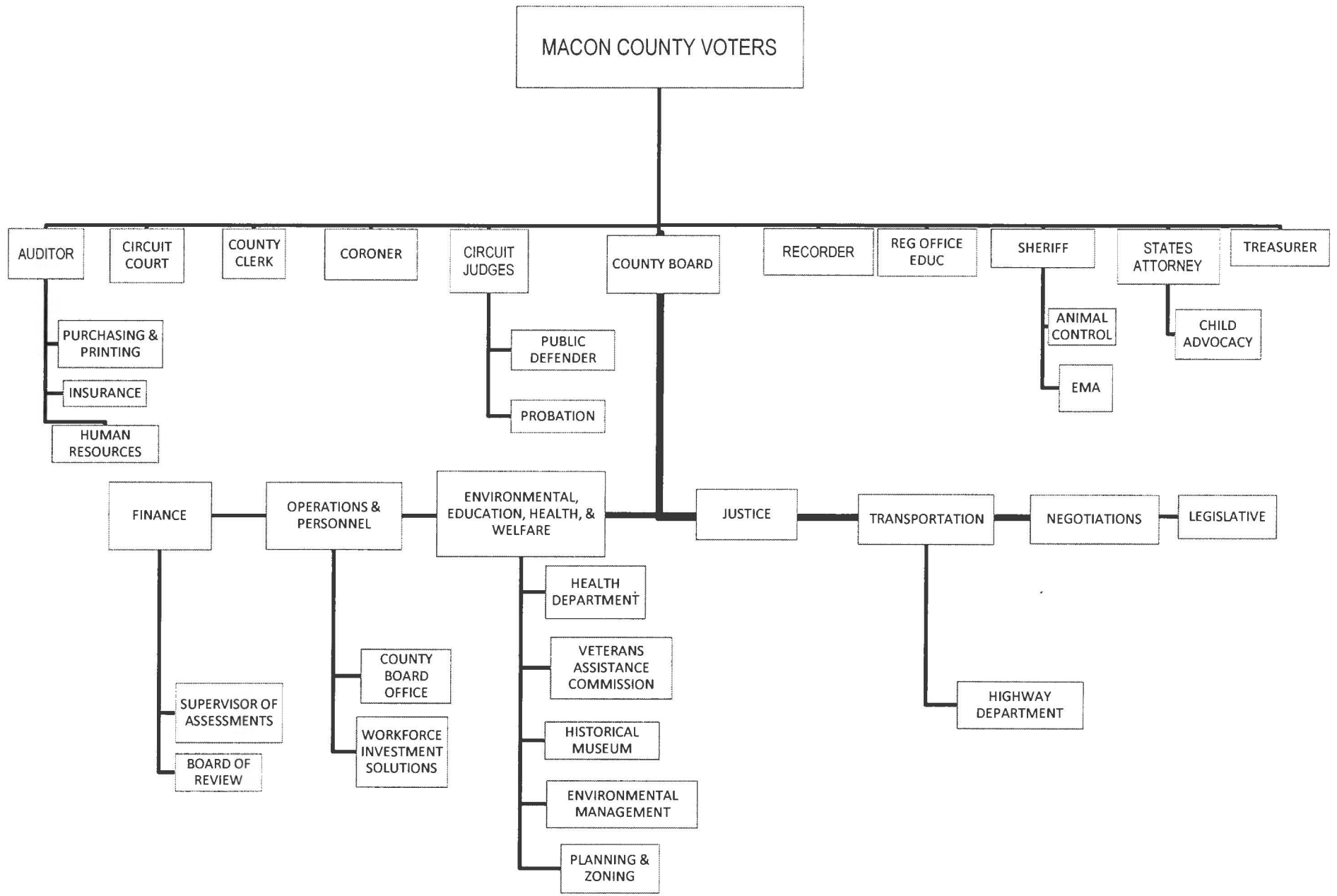
Circuit Clerk, Lois Durbin

State's Attorney, Jay Scott

Coroner, Michael Day

Regional Superintendent of Education, Matthew Snyder

Sheriff, Tom Schneider



FINANCIAL SECTION



May, Cocagne & King, P.C.

Certified Public Accountants and Consultants

1353 E. MOUND ROAD, SUITE 300 DECATUR, ILLINOIS 62526-9344 217/875-2655 FAX 217/875-1660

ALAN R. KING
PHILIP R. BAUER
ANDREW D. THOMAS
HELGA J. TOWLER
WILLIAM R. MOSS
CATHERINE J. MANSUR
STEVEN R. GROHNE
MARK S. WOOD

INDEPENDENT AUDITORS' REPORT

To the Macon County Board
Macon County, Illinois
Decatur, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Macon County, Illinois (County) as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the County's nonmajor governmental, internal service, and fiduciary funds presented as supplementary information, as defined by the Government Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended November 30, 2014, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Macon County Mental Health Board or the Macon County Emergency Telephone System Board which represent 59% and 41% of the assets, 82% and 18% of the liabilities and 34% and 66% of the net position of the discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Macon County Mental Health Board and the Macon County Emergency Telephone System Board, is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Decatur Public Building Commission, Macon County Mental Health Board and the Macon County Emergency Telephone System Board were not audited in accordance with *Government Auditing Standards*.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Macon County, Illinois, as of November 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental, internal service, and fiduciary fund of Macon County, Illinois, as of November 30, 2014, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-22 and 84-93 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Macon County, Illinois' basic financial statements. The introductory section, statistical section, and budgetary schedules presented on pages 101-114 and 125-148 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The accompanying individual Workforce Investment Solutions grant financial information is presented to comply with the requirements of the Illinois Department of Commerce and Economic Opportunity and is also not a required part of the financial statements.

The budgetary schedules, schedule of expenditures of federal awards, and grant financial information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and grant financial information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report May 18, 2015, on our consideration of Macon 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Macon County, Illinois' internal control over financial reporting and compliance.



Decatur, Illinois
May 18, 2015

**MACON COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

November 30, 2014

The Macon County, Illinois' (the "County") management discussion and analysis (MD&A) is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the County's financial activity, (3) identify changes in the County's financial position (its ability to address the next and subsequent years challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns. We encourage readers to consider the information presented here in conjunction with the basic financial statements and accompanying notes to those financial statements.

Macon County's governmental structure contains all three branches of government, with appropriate checks and balances between them as specified by State of Illinois Statutes. The Macon County Board serves as the legislative branch, with various responsibilities including, most importantly, responsibility for appropriating all public funds through the annual budget process. The executive branch includes eight officials responsible directly to the voters of Macon County (Sheriff, State's Attorney, Coroner, Circuit Clerk, County Clerk, Recorder, Treasurer and Auditor) as well as a number of appointed officials with duties specified by statute (County Engineer, Supervisor of Assessment and others). The judicial branch includes directly elected Circuit Judges, Associated Judges appointed by other parts of the judiciary, and officials appointed by and reporting through the Courts (Public Defender and Probation & Court Services). The County Board Chairman's position is considered part time; the County Board office now consists of a single additional person. Without central administration, many of the Elected Officials have accepted significant responsibilities in addition to their statutory duties to insure the smooth operation of County Government. Department heads and employees throughout the organization are working hard to keep things going smoothly. That this decentralized approach has been successful is evidenced by the financial results we are reporting.

Financial Highlights

- The assets of Macon County exceeded its liabilities at the close of the most recent fiscal year by \$ 76,946,513 (*net position*), a decrease of \$ 2,966,932 over the prior year. Of the total net position of the primary government, \$ 12,558,571 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors, and an additional \$ 17,380,481 (*restricted net position*) is available for specific purposes. The two discretely presented component units of Macon County have a total of \$ 4,831,480 in additional net position, of which \$ 4,160,920 is unrestricted.
- Government-wide, Macon County had \$ 52,985,830 in expenses for the primary government, up \$ 1,358,658 from the prior year. Of this increase, the largest component was Transportation which was up \$ 909,352.
- The primary government offset expenses with \$ 7,928,422 of charges for services, \$ 14,417,867 of operating grants and contributions, and \$ 451,380 of capital grants and contributions. This left a balance of \$ 30,188,161 in expenses to be covered by general revenue sources for the primary government. General revenues, including property taxes, sales taxes, income taxes and other income sources, were \$ 27,251,864 government-wide, thus creating a decrease in net position for the year of \$ 2,936,297.

- Macon County component units had \$ 5,863,786 in expenses, offset by \$ 201,912 of charges for services and \$ 1,970,143 of operating grants and contributions. Expenses were higher than revenues in one of the two component units.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$ 5,303,262 or 25.33% of total General Fund expenditures. In addition, the Macon County Board committed \$ 2,713,909 for a reserve for possible future self-funding of employee health costs and an economic stabilization (“rainy day”) fund. Ending fund balance is the sum of revenue minus expenditures in all prior years. Deficit spending in 1999-2001 produced negative fund balances in the General Fund; operating surpluses in the years 2002-2013 have produced a healthy level of fund balance which has allowed Macon County to avoid having to make wrenching cuts because of the recession and population declines. County leadership made good on their promise to return \$ 1,000,000 to the taxpayers in the FY 2013 and FY 2014 budget process by reducing the General Fund levy for taxes being collected in the summers of 2013 and 2014. This \$ 1,000,000 reduction in the General Fund levy sustained for two years has resulted in a decrease in unassigned fund balance at the end of 2014 of \$ 2,124,696.
- Macon County’s total long-term debt (due in more than one year) increased \$ 394,131 because of increases in general obligation notes payable due to a renegotiated loan, compensated absences, and net OPEB liability. These increases were offset by a modest decrease in claims liabilities.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Macon County’s basic financial statements. The County’s basic financial statements are comprised of three parts: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of Macon County’s finances, in a manner similar to a private sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payables and receivables.

The *statement of net position* presents information on all of Macon County’s assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County in total is improving or deteriorating.

The *statement of activities* presents information showing how the government’s net position changed during the most recent fiscal year. All changes in net position are reported as the underlying event giving rise to the change occurs. Revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

In the Statement of Net position and the Statement of Activities, the County operations are separated as follows:

Governmental activities: Most of the County's basic services are reported in this category, including general government, public safety, transportation, public health and welfare. Property and sales taxes, user fees, interest income and state and federal grants finance most of these activities.

Business-type activities: The County charges a fee to customers to cover all or most of the cost of certain services it provides. The Decatur Public Building Commission (DPBC) is reported in this category.

The government-wide financial statements include Macon County government and two component units: the Macon County Mental Health Board (708 Board) and the Emergency Telephone System Board (ETSB Board), which are reported separately from the financial information for the primary government itself. The government-wide financial statements can be found on pages 23 through 26 of this report.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Macon County, like other units of state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds, including the General Fund, are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Macon County maintains 37 governmental funds, including the General Fund, 35 special revenue funds, and one capital project fund. (There are a number of additional funds for management reporting and control purposes.) Of these 37 governmental funds, eight (including the General Fund) are major funds as defined by GASB Statement No. 34, for each of which are presented statements of revenues, expenditures, and changes in fund balances as well as fund balance sheets. Non-major governmental funds are also presented in the form of combining statements and individually in the supplemental information to this report.

Macon County government adopts annual appropriated budgets for the General Fund and most special revenue funds. Budgetary comparison schedules (original versus final) have been provided as Required Supplementary Information for the General Fund, the Illinois Municipal Retirement Fund, the County Health Fund, the County Highway Fund, the Federal Aid Matching Fund, the Special Bridge Fund, the County Motor Fuel Tax Fund, and the Multi-Facility Lease Fund to demonstrate compliance with the adopted budget. Non-major budgeted funds are also presented individually in the supplemental information to this report.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*. The basic governmental fund financial statements can be found on pages 27 through 32 of this report.

Proprietary Funds. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The County maintains two different types of proprietary funds; an internal service fund and an enterprise fund. The Internal Service Fund is used to report activities that provide supplies and services for other programs and activities - such as the County's self-insurance program. Because these services predominately benefit governmental rather than business-type functions, the Internal Service Fund is reported with governmental activities in the government-wide financial statements.

Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the Decatur Public Building Commission for which activities are financed in whole or in part by fees charged to external parties for goods or services they provide. The basic proprietary fund financial statements can be found on pages 33 through 36 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the County's financial statements. The notes to the financial statements can be found on pages 38 through 83 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning budgetary comparison information for the general and major special revenue funds, and the County's progress in funding its obligation to provide pension benefits to its employees. Required supplemental information can be found on pages 84 through 98 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented following the required supplemental information on pensions. Combining and individual statements and schedules can be found on pages 99 through 148 of this report.

The County's Government-wide Financial Analysis

Of the County's primary government total assets of \$ 86,649,531, a substantial portion (28.45%) is held in cash (\$ 24,648,922) and monetary investments (\$ 142,087). Cash and investments were down from the prior year by \$ 680,602 or 2.67% because of reduced revenues and decreased accounts payable, claims liabilities, and general obligation notes payable at year end. Another substantial portion of assets are capital assets, including the County's transportation infrastructure and all County buildings (\$ 48,556,844).

The government-wide balance sheet includes two component units, each of which has significant operational and/or financial relationships with the County.

Liabilities total \$ 8,138,091 for the primary government, including accounts payable, accrued salaries, liability for future compensated employee absences, bonds payable, and deferred revenue. A major external obligation of primary government liabilities is the general obligation note on the health department building. Another major liability is the revenue bonds payable on the other County buildings totaling \$ 940,000 issued through the Decatur Public Building Commission. Macon County has entered into a facility consolidation plan with the Decatur Public Building Commission involving the Decatur Public Library, the Macon County Office Building at 141 South Main Street, and the Macon County Health Department. This plan is underway to the point of all parties agreeing to a memorandum of understanding to move forward and will involve the issuance of new bonds in 2015.

Assets minus liabilities equal net position or assets available after satisfaction of obligations. Net position for Macon County currently stands at \$ 76,946,513 for the primary government, down 3.71% from the prior year. Unrestricted net position is down 12.54% from the prior year.

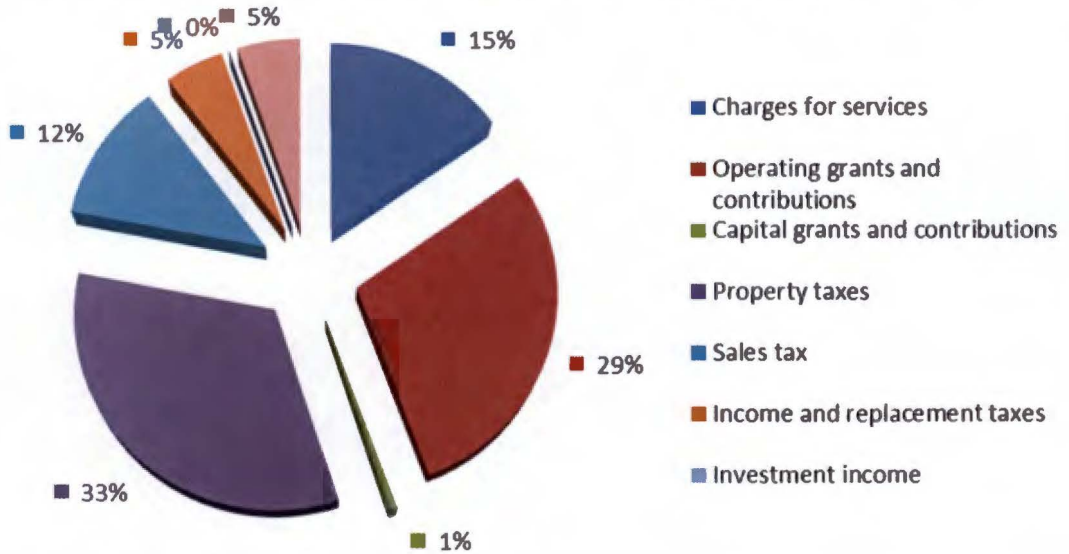
The County's net position for the primary government for fiscal year ended November 30 is summarized as follows (dollars in millions):

	Governmental Activities			Business-type Activities			Total Primary Government		
	2014	2013	\$ Change	2014	2013	\$ Change	2014	2013	\$ Change
Assets:									
Current and other assets	\$ 35.36	35.52	(0.16)	2.73	1.90	0.83	38.09	37.42	0.67
Capital assets	47.86	50.60	(2.74)	0.70	0.44	0.26	48.56	51.04	(2.48)
Total Assets	83.22	86.12	(2.90)	3.43	2.34	1.09	86.65	88.46	(1.81)
Liabilities:									
Long-term liabilities	3.88	3.48	0.40				3.88	3.48	0.40
Other liabilities	4.08	4.96	(0.88)	0.17	0.10	0.07	4.25	5.06	(0.81)
Total Liabilities	7.96	8.44	(0.48)	0.17	0.10	0.07	8.13	8.54	(0.41)
Deferred Inflows of Resources	1.57		1.57				1.57		1.57
Net Position:									
Net investment in capital assets	46.31	48.40	(2.09)	0.69	0.44	0.25	47.00	48.84	(1.84)
Restricted	17.38	16.71	0.67				17.38	16.71	0.67
Unrestricted	10.00	12.57	(2.57)	2.57	1.80	0.77	12.57	14.37	(1.80)
Total Net Position	\$ 73.69	77.68	(3.99)	3.26	2.24	1.02	76.95	79.92	(2.97)

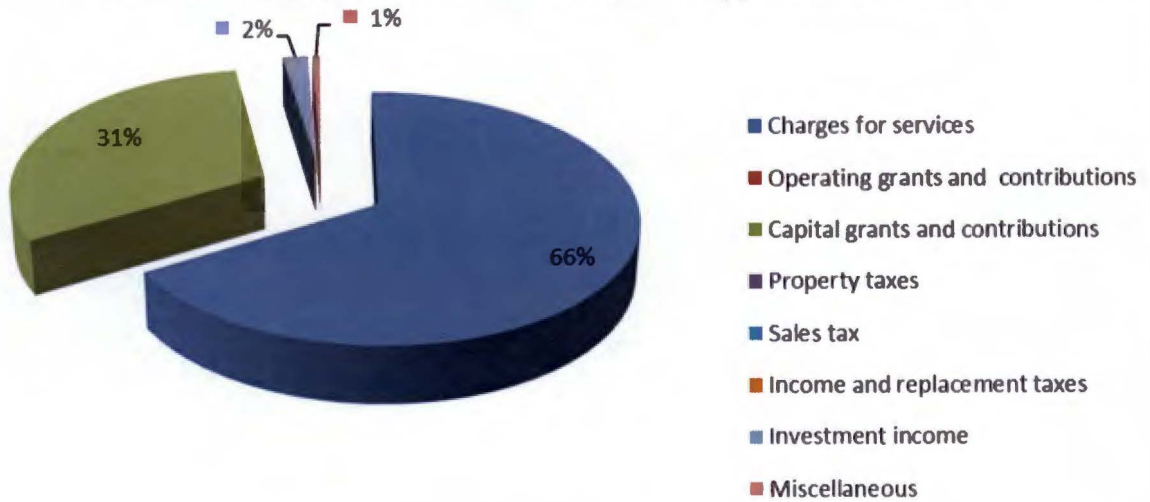
Governmental activities showed a decrease in the County's net position of \$(3,983,794) due to the change in net position (expenses over revenues) during fiscal year. The business-type activities include the blended component unit, the Decatur Public Building Commission, as its only major enterprise fund. This fund showed an increase in net position of \$ 1,016,862. The key components of these changes for the primary government are the following (dollars in millions):

	Governmental Activities			Business-type Activities			Total Primary Government		
	2014	2013	\$ Change	2014	2013	\$ Change	2014	2013	\$ Change
Revenues:									
Program revenues:									
Charges for services	\$ 7.59	7.89	(0.30)	0.34	0.64	(0.30)	7.93	8.53	(0.60)
Operating grants and contributions	14.42	15.01	(0.59)				14.42	15.01	(0.59)
Capital grants and contributions	0.29	2.33	(2.04)	0.16	0.12	0.04	0.45	2.45	(2.00)
General revenues:									
Property taxes	16.33	15.76	0.57				16.33	15.76	0.57
Sales tax	5.83	5.63	0.20				5.83	5.63	0.20
Income and replacement taxes	2.44	2.32	0.12				2.44	2.32	0.12
Investment income	0.03	0.05	(0.02)	0.01	0.01		0.04	0.06	(0.02)
Miscellaneous	2.60	2.56	0.04				2.60	2.56	0.04
Total revenues	<u>49.53</u>	<u>51.55</u>	(2.02)	<u>0.51</u>	<u>0.77</u>	(0.26)	<u>50.04</u>	<u>52.32</u>	(2.28)
Expenses:									
Current:									
General control and administration	7.66	7.40	0.26	3.31	3.34	(0.03)	10.97	10.74	0.23
Public safety	14.46	14.14	0.32				14.46	14.14	0.32
Judiciary and court-related	8.96	8.70	0.26				8.96	8.70	0.26
Public health and welfare	11.15	11.49	(0.34)				11.15	11.49	(0.34)
Transportation	7.36	6.45	0.91				7.36	6.45	0.91
Interest on long-term debt	0.08	0.11	(0.03)				0.08	0.11	(0.03)
Total expenses	<u>49.67</u>	<u>48.29</u>	1.38	<u>3.31</u>	<u>3.34</u>	(0.03)	<u>52.98</u>	<u>51.63</u>	1.35
Excess (deficiency) of revenues over (under) expenses	(0.14)	3.26	(3.40)	(2.80)	(2.57)	(0.23)	(2.94)	0.69	(3.63)
Internal transfers - rent	(3.85)	(2.44)	(1.41)	3.85	2.44	1.41			
Change in net position	<u>(3.99)</u>	<u>0.82</u>	<u>(4.81)</u>	<u>1.05</u>	<u>(0.13)</u>	<u>1.18</u>	<u>(2.94)</u>	<u>0.69</u>	<u>(3.63)</u>
Net position, beginning, as previously reported	77.68	76.86	0.82	2.24	2.37	(0.13)	79.92	79.23	0.69
Prior period adjustment				(0.03)		(0.03)	(0.03)		(0.03)
Net position, beginning, as restated	<u>77.68</u>	<u>76.86</u>	<u>0.82</u>	<u>2.21</u>	<u>2.37</u>	<u>(0.16)</u>	<u>79.89</u>	<u>79.23</u>	<u>0.66</u>
Net position, ending	<u>\$ 73.69</u>	<u>77.68</u>	<u>(3.99)</u>	<u>3.26</u>	<u>2.24</u>	<u>1.02</u>	<u>76.95</u>	<u>79.92</u>	<u>(2.97)</u>

Revenues by Source - Governmental Activities



Revenues by Source - Business-Type Activities



Key elements of the analysis of the government-wide revenues and expenses reflect the following:

- The overall financial position of the County declined during fiscal year 2014 as the County Board’s decision to return \$ 1 million to the taxpayers continued into the second year. The County continues to hold to sound financial management practices developed over the last decade, but further losses in revenue are anticipated in the coming year. This will require continued hard work throughout the County to spend only on essential items and to find every opportunity to streamline and modernize operations.
- Government-wide, Macon County had \$ 53 million in expenses in its primary government functions and \$ 50 million in revenues. As planned, current revenue shortfalls were covered by fund reserves accumulated over previous years. In this way, Macon County coped with the economic downturn with minimal effect on operations and continued investment in infrastructure. Wherever possible, reserves were accumulated for future needs and/or expected revenue shortfalls, as well as managing expenditures for major capital projects (primarily transportation).
- Expenses for retiree health costs (OPEB expenses) were recorded for the sixth year. This expense added a total of \$ 144,582 to total expense government-wide. This expense was fully attributed to general control and administration although retirees came from all parts of the government.
- The following summarizes changes in the major expense categories excluding the depreciation expense:

	<u>2014</u>	<u>2013</u>	<u>Change</u>
Operating Expenses without Depreciation:			
General Control and Administration	\$ 7,452,403	7,174,265	278,138
Public Safety	13,564,038	13,253,723	310,315
Judiciary and Court	8,754,666	8,471,102	283,564
Public Health and Welfare	11,017,367	11,382,900	(365,533)
Transportation	5,555,354	4,803,930	751,424
Interest on Long-term Debt	80,287	111,075	(30,788)
	<u>\$ 46,424,115</u>	<u>45,196,995</u>	<u>1,227,120</u>
Total			

Overall, expenses grew by \$ 1,227,120 or 2.72%. The largest dollar volume of change in expenses was in the Transportation sector which reflects timing of major highway projects. Several rural bridges were completed in the past year, and a large resurfacing project was finished on CH 38 Washington Street east of Maroa.

- The Macon County Health Department has made strides in addressing the health needs of the community while facing challenges in lost grant funding. In FY 2014 the Health Department lost \$ 239,819 in grant funding, but due to increased efforts and community collaboration, recent health statistics show incremental improved rates in the areas of healthy behaviors.
- The Workforce Investment department has received a number of additional grants to deal with problems created by business closing, including several rapid response grants to assist with job replacement and training. Macon County unemployment statistics have improved from the prior year but remain among the lowest in the state, fluctuating between 7% and 10%. A summer youth training and employment grant for \$ 500,000 was also received. The department again partnered with the Decatur Public Schools to help administer their Summer Internship program.

- If transportation is removed, the remaining categories are essentially flat, increasing \$ 475,696 or 1.18%, reflecting normal payroll increases. Office holders and managers throughout the County have been working to streamline operations and find new ways of working more efficiently without negatively impacting customer service. In many areas, customer service has actually improved, and there is clear direction from the top to improve customer service. Several training programs have been held in various departments, and the County Board continues to sponsor an Employee of the Quarter program to recognize exceptional service.
- The \$ 278,138 increase or 3.88% in operating expenditures in the General Control and Administration (GC&A) (without depreciation) was very much in line with the performance noted overall. Modest increases in department operating expenses and contractual wage increases were responsible for the change.
- Our major insurance claims are related to workers compensation cases, as we are self-insured for the bulk of the liability while we are fully insured after a \$ 25,000 deductible for all other claims. There was also a reduction in Other Post-Employment Benefits (OPEB) expense as actual health insurance increases were less than previously assumed by the actuaries.
- The \$ 310,315 increase or 2.34% in operating expenses government-wide for Public Safety (excluding depreciation) was mainly due to contractual wage increases. The contract with the U.S. Marshalls to hold federal prisoners awaiting court appearances in Macon County made a substantial contribution to overall financial performance.
- Expenditures in the Animal Control Fund, included in the Public Safety expense category at the government-wide level, were virtually flat. Through intensive effort by the department and support from the Decatur and Macon County Animal Shelter Foundation, adoptions have again increased slightly and totaled 1,113 for the year. Capital outlay increased by \$ 27,626 from the prior year due to the purchase of a new vehicle.
- The Judiciary and Courts expenditures (excluding depreciation) increased by \$ 283,564 or 3.35%. Operations were essentially the same as the prior year, with several major grants ending and other new ones starting. Other realignments of funding sources from Special Revenue funds to the General Fund resulted in little net change in activity.
- Various grants in Probation continue to support the efforts of the criminal justice system to find alternatives to incarceration which will promote community repair and discourage costly recidivism. The programs addressed by these grants are especially important because Macon County has a very high rate of incarceration in the State per capita, and many of the parolees return to the community. Research shows that they are much more likely to be successful with adequate supervision and services. The Specialty (Mental Health Court) and Hybrid (Drug and DUI) Court which began in 2012 and graduated their first two classes in 2014 continue to make an impact on, and improve, our community. These courts are designed for high risk/high needs adult offenders who have a current nonviolent felony offense and a diagnosed mental illness or substance dependence. Sending this population through a program that addresses their addictions, rather than continual incarceration, has saved the taxpayers of Macon County more than \$ 545,302 for the first 25 graduates of the Hybrid Court in 2014. These 25 graduates had a combined history of 117 felonies, 34 DUIs, 77 misdemeanors, and 460 traffic cases. Of even greater significance than the cost savings to Macon County is that the Hybrid Court is saving and changing the lives of our residents. People are going back to work, to school, and being reunited with their families.

- Public Health and Welfare operating expenses decreased \$ 365,533 (excluding depreciation) or 3.21% mainly due to the completion of infrastructure and equipment upgrades. Last year's building renovation project centering on roof and drainage problems has been completed with this year's portion of the multi-year project continuing with a new heating, ventilation and cooling system and minor siding replacement and electrical work. Dental records have now been computerized, the Environmental Health department will soon realize the benefit of computerized records, and computerizing all medical records will be an investment for future years.

- Transportation operating expenses (excluding depreciation) increased \$ 751,424 because of the timing of major projects. Engineering studies have been substantially completed for the South and East Beltway project and the construction design phase has begun. A significant boost was given to the Beltway in October 2014 with a \$ 10 million initiative from the Governor's office to get final construction plans and design started. Looking ahead, the Beltway project will continue to be a large project and will require a major commitment from Macon County in future years. Rural transportation continued with steadily increasing ridership, with a big boost in the latter half of the year when a contract was signed to provide transportation to St. Mary's Hospital. Efforts continue on the "gray area" service between the urbanized area controlled by Decatur Public Transit and the rural area.

- There is considerable concern that flat and decreasing revenues in all highway funds will negatively impact the County's ability to maintain its current highway system. In addition, rising costs of construction materials have reduced purchasing power. In the past ten years, the County Engineer estimates that purchasing power has decreased by 60%. Three bridges are closed and another 25 have weight limits. At the state, level a bill has been approved in early 2015 to sweep funds from the local government's share of Motor Fuel Tax (MFT) to help balance the State's budget. This will reduce MFT Funding for Macon County by \$ 75,000 for FY 2015.

- Interest on long-term debt is incurred on the mortgage for the expanded building at the Health Department. The interest payments on the two outstanding bonds for the facilities are also included in governmental activities. As discussed elsewhere, in 2015 a new facility consolidation plan is being negotiated which will include the general obligation debt of the Health Department.

- For governmental activities, revenues were down slightly in total by 2.04%. Fees for services decreased slightly (.30%) due to less cases being filed, partially attributable to the slower economy. Grant funds also decreased by 2.04% primarily due to the timing of highway construction projects funded through the state. Property taxes, sales taxes, and income and replacement taxes held steady with a slight uptick for the year.

The government-wide balance sheet includes two discretely presented component units, each of which has significant operational and/or financial relationships with the County. In addition, activities of the DPBC are shown in the business-type activities of the primary government. Business-type activities accounted for \$ 3,252,303 of net position including \$ 2,626,881 in cash and cash equivalents, constituting 38.99% of its total assets.

Financial Analysis of Macon County's Major Funds

As noted earlier, Macon County's government uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

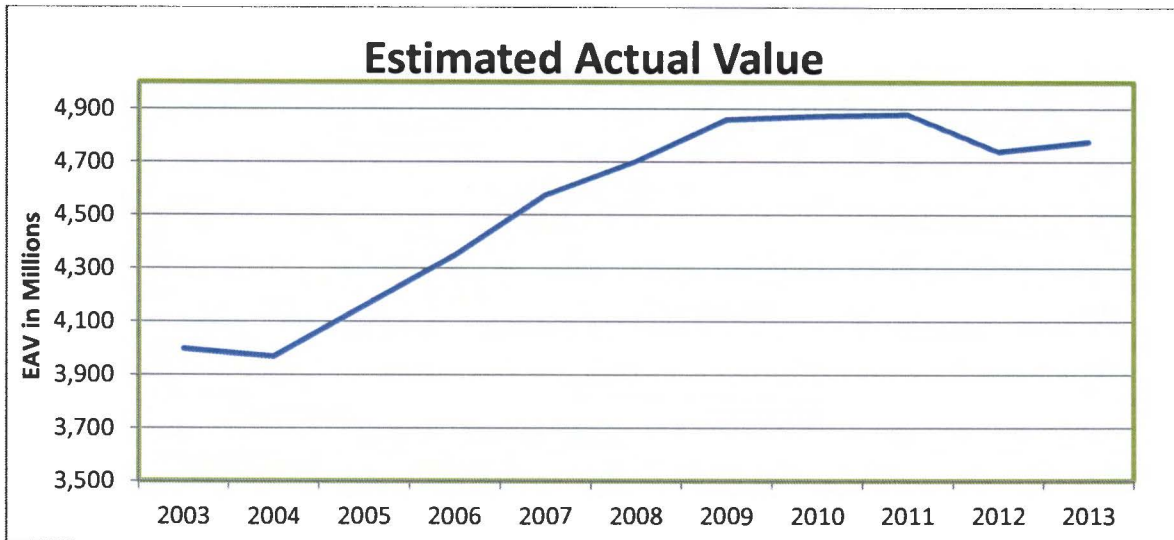
Expenditures and Program Revenues - Government Activities. Macon County's government provides a number of services to the citizens of Macon County. These include law enforcement and administration of the criminal justice system, administration of consolidated elections, property tax records and tax collection for all taxing bodies, maintenance of county roads, bridges and highways and the provision of health services.

Revenues by Source - Government Activities. Revenues to support these programs are provided by fees for services, by operating grants and other intergovernmental transfers and from general revenue.

Charges for services include a wide variety of fees for court costs, fees collected when deeds are recorded, and fees collected when vital records are recorded. Fees are also collected for County building permits and for the provision of health services among other reasons.

Operating grants include both State and Federal grants; federal grants are primarily passed through state agencies, however, some are received directly from the federal government. These revenues may be in the form of subsidies for County personnel (such as Probation, Supervisor of Assessments or State's Attorney) or in the form of grants which require certain services be provided within the term of the grant. These revenue sources are earmarked for provision of specific services and may not be used for other purposes.

Receivables from all sources (including other governments) totaled \$ 4,603,155 or 5.3% of total assets, a decrease of .4% from the prior year. For financial reporting purposes, we have applied generally accepted accounting principles provisions regarding modified accrual accounting for governmental funds. However, given the current circumstances, this is no longer helpful, and we use full accrual for management accounting. Continued cash flow difficulties with the State of Illinois have substantially lengthened payment times; all payments are eventually made. To apply the current rules for modified accrual essentially throws us back to cash basis accounting, which is not helpful for sound financial management. Given the current facts, we are choosing to retain full accrual for management accounting purposes but will respond to additional facts if they become available. The State cash flow situation is monitored constantly by management throughout the organization, and using full accrual for management accounting purposes retains decentralized accountability for insuring that we collect all owed sums.



The primary source of general revenue government-wide is property taxes. Property taxes are collected for and recorded in separate funds, such as the General Fund, the Retirement Fund, the Highway Fund, and so forth. The Equalized Assessed Valuation, on which all property taxes are raised, has remained stable over the past year, gaining .77%. This development, which is based on long-term population loss and the resulting decline in overall housing demand, affects not only Macon County but all other taxing bodies that have rate limited levies.

General Fund

The General Fund is the main operating fund of the County. The General Fund presented in the financial statements includes other funds which are shown separately for management information purposes, namely the election equipment fund and the Circuit Clerk's maintenance account. In fiscal year 2014, for the first time in 13 years, the General Fund showed a negative change in fund balance (current revenues minus current expenditures). Although FY 2014 results were a negative number, they were over \$ 1 million better than budget. Many efforts continued to come together to minimize the effects of the economic downturn and showed the success of the County's financial management system while keeping the \$ 1 million reduction of the General Fund property tax levy extended to the taxpayers.

Macon County is making a gradual recovery from the economic downturn of 2009. Illinois' economy has improved over the last year, but progress has been slow for Macon County where a much higher than average share of what is produced is shipped overseas for the mining industry where demand has been slow. When the budget was developed for 2014, we were very conservative in projections of revenue. Sales taxes, which are tied to the health of the Macon County economy, have started to trend up and exceeded the budgeted amount by 15%, which is very encouraging. Income tax receipts failed to meet budget by 3.4%.

Overall spending in all categories was again less than budget although was higher than the prior year. Revenue performance was slightly better than expected and the continued spending restraint helped to keep the General Fund from a much deeper operating deficit. The result of twelve prior years of surpluses has enabled our total fund balances to still stand at a healthy \$ 8,189,701, including \$ 2,713,909 which has been committed for future needs by the County Board and \$ 5,303,262 which is unassigned. The fund balance classifications are detailed in Note 12.

On the revenue side, total revenue was down by 5% over the prior year. Fees collected by Macon County office holders were 4.25% lower overall than the previous year; of particular note is the 43.8% increase in the County Clerk fee line due to a fee increase as the result of a fee study conducted at the end of FY 2013. Circuit Clerk and States' Attorney fees have gone down significantly due to less cases being filed, with Recorder fees declining slightly due to continued softness in the real estate market. Host fee revenue rose by 43.6% because of increases in material taken to the landfill, including waste from Coles County and Ameren substation damaged dirt as well as fee increases. Interest income declined again because of low interest rates and increased bank fees; interest income is essentially negative for many accounts.

On the expenditure side, all General Fund department spending was once again at or below budgeted appropriations. If budget was exceeded in one expenditure classification or "bucket" within a department, it was offset by spending below budget in another "bucket" for that department. Budgets were revised during the year to recognize generous private donations of bullet proof vests, vehicles for the Sheriff and State's Attorney's office, as well as funding for Drug Interdiction, DUI Enforcement, and Elder Victims Crime under the Sheriff's control. Budget changes were made to appropriate funds for state mandated evaluations of sexually violent persons and juvenile detention costs associated with increased numbers of juveniles being detained.

For the past several years law enforcement spending in the LEST fund (special law enforcement safety tax) has exceeded income by design, requiring use of reserves built up in the first years of the tax's operation. This year, due to the upturn in sales tax receipts, FY 2014 operations in the LEST fund were adequately funded.

There was a total favorable variance of \$ 1,097,068 on the spending side in the General Fund because of continuing office holder restraint. On the revenue side, conservative revenue forecasting and a somewhat improved economy produced a \$ 234,611 favorable variance.

The plan for FY 2014 was to have spending exceed revenue and use reserves which had been accumulated for this "rainy day". This was the first time in thirteen years in which expenditures have exceeded revenues in the General Fund. The change in fund balance (\$ 2,096,438 decrease) was an improvement over the budget, but has reduced available unrestricted reserves in the General Fund to \$ 5,303,262. This amount is within the Illinois Comptroller's recommendation that General Fund unrestricted fund balances should be no less than three months of expenditures in the General Fund (about \$ 4 million).

In reviewing these results, the Macon County Board concluded that reserves were adequate and that the benefits of our improving circumstances would be shared with the taxpayers. The reduction in the General Fund levy for taxes collected in 2014 was continued for taxes to be collected in the summer of 2015. It is unlikely that this levy will be able to be sustained beyond 2015.

Following is the budgetary summary of the General Fund; the detailed statement of this fund is found on pages 84 through 86 of the financial report.

Budgetary Basis	2014	2013	% Change
Revenues:			
Taxes	\$ 8,553,152	8,494,465	0.69
Intergovernmental	2,919,978	3,699,069	(21.06)
Fines, fees and forfeitures	4,154,041	4,132,430	0.52
Licenses and permits	125,450	77,843	61.16
Interest on investments	17,463	35,802	(51.22)
Miscellaneous revenue	2,387,105	2,632,587	(9.32)
Total revenues	<u>18,157,189</u>	<u>19,072,196</u>	(4.80)
Expenditures:			
General control and administration	4,608,642	3,963,458	16.27
Public safety	8,529,044	8,219,391	3.77
Judiciary and court related	7,394,773	7,181,456	2.97
Public health and welfare	404,024	370,702	8.99
Total expenditures	<u>20,936,483</u>	<u>19,735,007</u>	6.09
Excess (deficiency) of revenues over (under) expenditures	(2,779,294)	(662,811)	(319.32)
Transfers in	804,649	831,866	3.27
Transfers out	<u>(95,000)</u>	<u>(95,000)</u>	
Net changes in fund balance	<u>\$ (2,069,645)</u>	<u>74,055</u>	(2,894.74)

County Health Fund

Macon County's Health Fund collects and administers revenue from a variety of sources. These include local property taxes (the Health levy), and a large number of specialized grants for a broad range of services including environmental health, immunizations, and well and sick child care among others. This fund also receives and administers Medicaid funding and provides primary medical and dental services to underserved populations. The Macon County Board of Health also offers a number of senior services, designed to help seniors remain in their homes and these services continue to expand. The Macon County Health Department also provides services to neighboring counties on a contract or fee for service basis. Expenditures include salaries and benefits for approximately twenty percent of the County's total employees.

Following is the budgetary summary of the County Health Fund; the detailed statement of this fund is found on page 88 of the financial report.

Budgetary Basis	<u>2014</u>	2013	% Change
Revenues:			
Taxes	\$ 1,626,401	1,575,773	3.21
Intergovernmental	4,427,285	4,967,164	(10.87)
Fines, fees and forfeitures	419,266	411,450	1.90
Licenses and permits	226,716	225,588	0.50
Interest on investments	2,296	1,484	54.72
Miscellaneous revenue	30,944	31,855	(2.86)
Total revenues	<u>6,732,908</u>	<u>7,213,314</u>	(6.66)
Expenditures:			
Public Health and Welfare:			
Personnel	4,657,796	4,432,291	5.09
Supplies and materials	1,409,772	1,560,596	(9.66)
Equipment	178,075	509,348	(65.07)
Debt Service	80,482	91,586	(12.12)
Total expenditures	<u>6,326,125</u>	<u>6,593,821</u>	(4.06)
Excess (deficiency) of revenues over (under) expenditures	406,783	619,493	(34.34)
Transfers in			
Transfers out	(88,848)	(88,848)	
Net changes in fund balance	<u>\$ 317,935</u>	<u>530,645</u>	(40.09)

Revenues in this fund on a budget basis were \$ 6,732,908 while expenditures were \$ 6,326,125, resulting in an increase in fund balance. Fund balance for the Health Fund stood at \$ 2,438,025 (budget basis including modified accrual adjustment) on November 30, 2014. Since the Health Department receives many state and federal grants, slow release of grant funds because of state fiscal issues means a considerable portion of this fund balance is being held as accounts receivable. As the State has begun to grapple with its budget problems, the Health Department has received notice of cuts in grants and allocations; this trend is expected to continue and to accelerate over the coming year.

Revenue was down in total by 6.7% due to the decrease in intergovernmental (10.9%). All other categories held steady. The decrease in intergovernmental was attributed to lost grant funding from state grant cuts.

Expenditures also decreased by 4.06% overall as last year's major project of upgrading computer systems equipment and infrastructure was substantially complete. This helped reduce the equipment costs by 65.04%. This is the third year of a major project to improve the facility with this year's project involving HVAC improvements, siding repair and electrical work. Personnel expenditures grew by 5.09% as additional staff has been put in place to combat the poor health statistics in our community.

Details on this fund are shown on page 88 of the financial report.

Multi-Facility Lease Fund

Macon County's Multi-Facility Lease fund collects property taxes which are used to make lease payments to the Decatur Public Building Commission (DPBC) for rental of the Courthouse, Law Enforcement Center, Macon County Office Building, and Macon County Animal Control facility. The County has no levy limit on this fund as long as there is a valid lease in place with the DPBC, which can be of any mutually agreeable term. The present lease has a ten year term and can be renegotiated with the action of both the County and the DPBC.

The lease payment to the DPBC is composed of principal and interest payments on prior bonds; principal and interest payments on the bonds issued in 2005 for jail expansion, courthouse renovations and acquisition and renovation of the animal control facility, as well as Operating and Maintenance payments for each of the facilities. Operations and Maintenance items include those items typically included on a commercial lease, but also cover a wider range of building related expenditures not typically included in a commercial lease. The lease provides for payment of rent for the entire year in advance; should funds not be spent, they are returned to the County in the following year at the discretion of the DPBC. In recent years, the return of "surplus" has been a substantial amount, and forms the basis of an annual County Board resolution to abate taxes in this fund.

Discussions are underway for a facility consolidation plan involving Macon County, Macon County Health Department, Decatur Public Library, and Decatur Public Building Commission. This plan would involve moving the County's operations currently housed in the County Office Building at 141 S. Main Street to shared space with the Decatur Public Library located at 130 N. Franklin Street. The DPBC would then sell the County Office Building to a private investor and purchase the Decatur Public Library building and annex, leasing space to the Library Board and to Macon County. An additional plan involves the DPBC purchase of the Macon County Health Department Building at 1221 E. Condit Street from the Macon County Board of Health. The Health Department would then lease the building from the DPBC. This would result in a new master lease agreement with the Decatur Public Building Commission for annual rent to cover principal and interest on any new bonds issued by the DPBC as well as Operations and Maintenance costs for all county occupied buildings.

Details of this fund are shown on page 93 of the financial report. Details of the lease and its components are given in Notes 8 (Capital Assets) and 10 (Multiple Facilities Lease) to the financial statements; the latter includes analysis of the surplus account.

The lease payment is made to the Decatur Public Building Commission, shown as a blended component unit under Business Type Activities and discussed elsewhere.

Capital Asset and Debt Administration

Capital Assets. Macon County's investment in capital assets for its governmental activities as of November 30, 2014 amounted to \$ 47,861,941, net of accumulated depreciation. This investment in capital assets includes land, buildings and related improvements, vehicles, furniture and fixtures, technology and equipment, and infrastructure. Many capital assets actually purchased during 2014 were replacements of assets removed from service. In addition to general capital assets, business-type activities include net capital assets of \$ 694,903, of which \$ 483,379 relates to land purchase, demolition, and architectural fees for future parking expansion. Component unit assets included \$ 573,394 for the ETSB where improvements were made to capital equipment. The ETSB has been working to ensure that costs for new capital equipment are shared equitably by end users.

Major capital asset additions included the purchases of computers, servers and related software throughout the County in a variety of offices. A number of copiers were purchased by the Capital Project Fund for lease back to County offices; this financing tool saves a very substantial amount on commercial lease interest charges. Numerous vehicles were purchased throughout the County with the majority being replacements for traded in law enforcement vehicles. Financing is also available for vehicle purchases through the Capital Vehicle Fund which began in 2014 by setting aside \$ 200,000 from the General Fund balance.

A detailed schedule of capital assets and associated depreciation are shown in Note 8, pages 58 through 60 of the financial report.

Long-term Debt. The general obligation debt of the County's governmental activities consists of the mortgage for the expansion of the Health Department which is due December 1, 2019. Details of this debt can be found in Note 9 to the financial statements.

Additional debt of the County is comprised of two Revenue Bonds issued by the Decatur Building Commission. The 1997 issue was partially refinanced in 2005, and additional 2005 bonds were issued for certain construction projects. These projects have been successfully concluded and unspent bond proceeds were applied to the principal payment for 2014 and 2015 to reduce total interest costs. Since the DPBC is a blended component unit, the lease payable and receivable have been eliminated from the government-wide reporting, and the bonds are reported as a liability of the County's Governmental Activities since the primary revenue source for payment comes from a property tax levy.

As noted on page 19, discussions are underway for a facility consolidation plan involving Macon County, Macon County Health Department, Decatur Public Library, and Decatur Public Building Commission. This plan would result in new bonds being issued by the Decatur Public Building Commission to cover the Library renovation expenses and the assumption of the Health Department debt.

State statutes limit the amount of net general obligation debt of the County; this should not exceed 2.875% of the total assessed valuation of the County. With new revenue bonds in the planning stage for 2015, the total County debt still falls below this limit.

Details relating to long-term debt are shown in Note 9, pages 61 through 65. The terms of the Multiple Facilities Lease and its accounting treatment are covered in Note 10, pages 65 through 68.

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the County's budget for the fiscal year 2015 period (December 1, 2014 to November 30, 2015):

- Macon County continues to be affected by the general economic decline and job loss that has reduced economic activity and local government revenues throughout the County. Because of Macon County's historic reliance on manufacturing jobs, the recession has been especially hard on this area. Though certain job fields are showing growth, such as health care occupations and logistics workers, the Macon County area has consistently had one of the highest unemployment rates in the state. Another difficulty facing the area job market is a skills gap, a disconnect between what skills job seekers offer and what the employer needs. Workforce Investment Solutions has deployed several programs and tools to assist unemployed and dislocated workers in receiving the skills needed to find employment, including on-the-job-training.
- One area of potential growth is seen in the transportation/distribution industry where the Midwest Inland Port is in the early stages of being developed to provide transportation connectivity for, not only products produced here in Macon County but for, products passing through via railroads or highways. It is expected that this inland port will be a powerful catalyst for growth and job opportunities in the near future. We are just beginning to see the effects of growth due to the inland port with one warehouse and distribution facility already expanding its current facility in order meet current and anticipated growth in business associated with the Midwest Inland Port.
- Even though Macon County continues to have one of the highest unemployment rates in the state, there is positive news in that the jobless rate has fallen over 3% since last year.
- The long-term loss of population and the more dramatic loss of population in inner city Decatur mean that property values in total have decreased over the last several years and will continue to be stagnant until the population trend is reversed. The FY 2014 EAV did show a slight increase, but the budget for FY 2015 was prepared assuming that the EAV will remain flat or slightly decrease until population growth turns around and increases housing demand. Until there is convincing evidence that long-term trends are leveling off or reversing, the prudent course is to assume that EAV will not increase for the planning period.
- After previously ranking lowest in the State of Illinois for unhealthy behaviors, Macon County has improved to a rank of 76 out of 102 counties. This improvement has come about due to the community's collaboration through programs and leadership of the Macon County Health Department. Unhealthy behaviors such as obesity, smoking, teen births, violent crime, and children in poverty produce very high social costs, and demands for further services through all parts of the criminal justice system as well as the Health Department.
- Employee benefit costs continue to increase, especially the cost of health care coverage for County employees. A significant increase in claims cost as well as mandatory fee provisions in the Affordable Care Act has produced a 9.2% increase in health insurance premiums for the July 2015 medical insurance renewal. The Insurance Committee continues to consider all possible options for holding insurance costs to reasonable levels.

- Budget problems for the State of Illinois have had and will continue to have a net negative impact on Macon County. This is especially true in the coming period as the State is confronted with limited resources and many obligations for payments and services. The magnitude of the State's financial problems makes it clear that the County will be impacted. Possible changes in revenue formulas, withdrawal of grant funds and salary subsidies, and very slow payments continue to make future budgets difficult and uncertain.
- Overall, Macon County is in adequate financial shape when compared to other governmental jurisdictions. However, steps are needed to ensure that the long term cash flow needs of the County are properly addressed. Holding down expenditures is a very important piece of the puzzle, and department heads are encouraged to find smarter solutions to problems, to be accountable for performance, and to understand the financial environment we face. However, many departments are already on bare bones staffing and may not be able to effectively cut staffing costs without affecting services provided. Reserves have decreased while holding down the General Fund levy for the past three years and it is imperative that the County work to maintain an adequate reserve in order to avoid repeating financial issues of prior history.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in its financial structure. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Macon County Auditor, Carol A. Reed, 141 S. Main Street, Suite 312, Decatur, IL 62523; (217) 424-1385. Additional information is available on our web site: www.co.macon.il.us/auditor.php.

MACON COUNTY, ILLINOIS

STATEMENT OF NET POSITION
November 30, 2014

	Primary Government			Discretely Presented Component Units Governmental Activities	
	Governmental Activities	Business-Type Activities	Total	Macon County Mental Health Board	Macon County ETSB
Assets					
Cash and cash equivalents	\$ 22,022,041	2,626,881	24,648,922	3,236,067	2,519,682
Investments	142,087		142,087	34,116	
Taxes receivable (net of allowance for uncollectibles)	562,498		562,498	1,127,239	
Due from governmental agencies:					
State of Illinois	3,432,403		3,432,403		
Other governmental agencies	407,983		407,983		
Internal balances	2,370,417	(2,370,417)			
Accounts receivable	197,631	2,640	200,271	256,328	239,312
Inventories	594,820	71,774	666,594		
Prepaid items	4,219,317	31,229	4,250,546	30,795	25,922
Restricted cash	1,410,966	2,370,417	3,781,383		
Capital assets:					
Land and improvements	1,141,256	483,379	1,624,635		
Other capital assets, net of depreciation	46,720,685	211,524	46,932,209	130,174	573,394
Other assets					
Total assets	83,222,104	3,427,427	86,649,531	4,814,719	3,358,310
Liabilities					
Accounts payable	1,637,085	83,958	1,721,043	725,625	162,255
Accrued salaries	567,844	81,280	649,124	57,265	18,728
Amounts held for others	767,277		767,277		
Unearned revenue		2,647	2,647		
Accrued interest payable	21,089	7,239	28,328		
Amounts due within one year:					
General obligation notes payable	63,090		63,090	10,527	
Claims liabilities	523,477		523,477		
Accrued compensated absences	122,643		122,643		
Early retirement incentive payable	86,018		86,018		
Revenue bonds payable	295,000		295,000		
Amounts due in more than one year:					
General obligation notes payable	546,293		546,293	22,481	
Claims liabilities	237,705		237,705		
Accrued compensated absences	1,103,783		1,103,783		
Net OPEB obligation	1,346,663		1,346,663		
Revenue bonds payable	645,000		645,000		
Total liabilities	7,962,967	175,124	8,138,091	815,898	180,983
Deferred Inflows of Resources					
Unavailable revenues	1,564,927		1,564,927	2,344,668	

(Continued)

MACON COUNTY, ILLINOIS

STATEMENT OF NET POSITION (Continued)

November 30, 2014

	Primary Government			Discretely Presented Component Units	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities Macon County Mental Health Board	Macon County ETSB
Net Position					
Net investment in capital assets	46,312,558	694,903	47,007,461	97,166	573,394
Restricted:					
General control and administration	4,733,734		4,733,734		
Public safety	362,315		362,315		
Judiciary and court-related	1,383,724		1,383,724		
Public health and welfare	3,222,196		3,222,196		
Transportation	3,968,805		3,968,805		
Debt service	3,709,707		3,709,707		
Unrestricted	10,001,171	2,557,400	12,558,571	1,556,987	2,603,933
 Total net position	 \$ 73,694,210	 3,252,303	 76,946,513	 1,654,153	 3,177,327

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

Year ended November 30, 2014

Functions	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General control and administration	\$ 7,663,100	2,325,150	163,151	
Public safety	14,457,846	1,651,348	1,466,889	74,600
Judiciary and court-related	8,983,962	2,471,123	1,575,238	
Public health and welfare	11,127,181	1,142,485	8,350,822	
Transportation	7,364,004		2,861,767	218,366
Interest on long-term debt	80,287			
Total governmental activities	<u>49,676,380</u>	<u>7,590,106</u>	<u>14,417,867</u>	<u>292,966</u>
Business-type activities:				
Decatur Public Building Commission	<u>3,309,450</u>	<u>338,316</u>		<u>158,414</u>
Total primary government	<u>52,985,830</u>	<u>7,928,422</u>	<u>14,417,867</u>	<u>451,380</u>
Component Units:				
Governmental activities:				
Macon County Mental Health Board	4,534,139	201,912	1,970,143	
Macon County Emergency Telephone System Board (ETSB)	<u>1,329,647</u>			
Total component units	<u>\$ 5,863,786</u>	<u>201,912</u>	<u>1,970,143</u>	
General Revenues:				
Property taxes				
Sales tax				
Income and replacement tax				
Medicaid				
Telephone surcharge				
Investment income				
Miscellaneous				
Internal transfers				
Total general revenues				
Change in net position				
Net position beginning, as restated				
Net position ending				

See Notes to Financial Statements.

Net (Expense) Revenue and
Changes in Net Position

Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Macon County Mental Health Board	Macon County ETSB
(5,174,799)		(5,174,799)		
(11,265,009)		(11,265,009)		
(4,937,601)		(4,937,601)		
(1,633,874)		(1,633,874)		
(4,283,871)		(4,283,871)		
(80,287)		(80,287)		
(27,375,441)	-	(27,375,441)		
	(2,812,720)	(2,812,720)		
(27,375,441)	(2,812,720)	(30,188,161)		
			(2,362,084)	
				(1,329,647)
			(2,362,084)	(1,329,647)
16,333,375		16,333,375	2,330,003	
5,829,801		5,829,801		
2,440,621		2,440,621		
			142,807	
				994,825
34,075	9,178	43,253	10,357	4,363
2,602,033	2,781	2,604,814	14,241	
(3,848,258)	3,848,258			
23,391,647	3,860,217	27,251,864	2,497,408	999,188
(3,983,794)	1,047,497	(2,936,297)	135,324	(330,459)
77,678,004	2,204,806	79,882,810	1,518,829	3,507,786
\$ 73,694,210	3,252,303	76,946,513	1,654,153	3,177,327

MACON COUNTY, ILLINOIS

**BALANCE SHEET
GOVERNMENTAL FUNDS**

November 30, 2014

	General Corporate Fund	Illinois Municipal Retirement Fund	County Health Fund	County Highway Fund
Assets				
Cash	\$ 6,348,554	1,110,279	1,751,755	788,058
Investments, at cost	509	909	44,837	106
Taxes receivable, net of allowance or uncollectibles	94,753	78,319	56,816	51,079
Accounts receivable	162,558		29,703	
Inventory	22,751		215,688	356,381
Due from governmental agencies:				
State of Illinois	1,474,302		838,882	
Other governmental agencies	236,574			77,838
Prepaid items	43,554			
Restricted cash	1,325,818			
Due from other funds	1,664,629	39,095	10,589	72,470
Total assets	<u>11,374,002</u>	<u>1,228,602</u>	<u>2,948,270</u>	<u>1,345,932</u>
Liabilities				
Accounts payable	638,957	331,705	78,608	33,378
Accrued salaries	319,992		65,841	19,807
Cash held for others	8,558			
Due to other governments	15,603			
Due to other funds	592,728	10,977	207,148	146,033
Total liabilities	<u>1,575,838</u>	<u>342,682</u>	<u>351,597</u>	<u>199,218</u>
Deferred Inflows of Resources				
Unavailable revenues			101,834	
Fund Balances				
Nonspendable	66,305		215,688	356,381
Restricted	106,225	885,920	2,279,151	790,333
Unrestricted:				
Committed	2,713,909			
Unassigned	5,303,262			
Total fund balances	<u>8,189,701</u>	<u>885,920</u>	<u>2,494,839</u>	<u>1,146,714</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,374,002</u>	<u>1,228,602</u>	<u>2,948,270</u>	<u>1,345,932</u>

See Notes to Financial Statements.

Federal Aid Matching Fund	Special Bridge Fund	County Motor Fuel Tax	Multi-Facility Lease Fund	Other Governmental Funds	Total Governmental Funds
538,124	855,184	2,066,288	1,008,535	7,511,184	21,977,961
251	298	1,022		93,953	141,885
14,984	17,540		160,722	88,285	562,498
				5,370	197,631
					594,820
95,987		133,787		889,445	3,432,403
			2,372,917	91,071	2,778,400
			4,174,787	976	4,219,317
				85,148	1,410,966
50	17,000	108,462	167,533	365,083	2,444,911
649,396	890,022	2,309,559	7,884,494	9,130,515	37,760,792
214,870	23,014	44,082		257,847	1,622,461
				162,127	567,767
				85,148	93,706
657,968					673,571
70,689		50		1,358,832	2,386,457
943,527	23,014	44,132	-	1,863,954	5,343,962
				269,819	1,980,116
			4,174,787		4,813,161
	867,008	2,265,427	3,709,707	6,476,710	17,380,481
				600,000	3,313,909
(294,131)				(79,968)	4,929,163
(294,131)	867,008	2,265,427	7,884,494	6,996,742	30,436,714
649,396	890,022	2,309,559	7,884,494	9,130,515	37,760,792

MACON COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
November 30, 2014

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - total governmental funds	\$30,436,714
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	47,861,941
Internal service funds are used to pay for the costs of certain activities, such as insurance and leasing. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	(790,055)
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.	(21,089)
Some revenues will not be collected for several months after year end, are not considered "available" revenues and are deferred in the governmental funds.	415,189
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Compensated absences liability	(1,226,426)
General obligation notes payable	(609,383)
Early Retirement Incentive Liability	(86,018)
Net OPEB liability	(1,346,663)
Revenue bonds payable	<u>(940,000)</u>
Net position of governmental activities	<u>\$73,694,210</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

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

Year ended November 30, 2014

	General Corporate Fund	Illinois Municipal Retirement Fund	County Health Fund	County Highway Fund
Revenues:				
Taxes	\$ 8,526,359	2,280,120	1,611,433	1,487,080
Intergovernmental	2,919,978		4,427,285	154,408
Fines, fees, forfeitures	4,154,041		419,266	
Licenses and permits	125,450		226,716	
Interest on investments	17,463	159	2,296	545
Miscellaneous	2,387,105		30,944	70,252
Total revenues	18,130,396	2,280,279	6,717,940	1,712,285
Expenditures:				
Current:				
General control and administration	4,594,420	339,998		
Public safety	8,393,960	1,380,308		
Judiciary and court-related	7,378,284	664,696		
Public health and welfare	344,509	67,634	6,067,568	
Transportation				1,397,471
Capital outlay	225,310		178,075	390,428
Debt service:				
Principal			54,676	
Interest			25,806	
Total expenditures	20,936,483	2,452,636	6,326,125	1,787,899
Excess (deficiency) of revenues over (under) expenditures	(2,806,087)	(172,357)	391,815	(75,614)
Other financing sources (uses):				
Transfers in	804,649			424,483
Transfers out	(95,000)		(88,848)	(137,566)
Total other financing sources (uses)	709,649	-	(88,848)	286,917
Net change in fund balances	(2,096,438)	(172,357)	302,967	211,303
Fund balances, beginning of year	10,286,139	1,058,277	2,191,872	935,411
Fund balances, end of year	\$ 8,189,701	885,920	2,494,839	1,146,714

See Notes to Financial Statements.

Federal Aid Matching Fund	Special Bridge Fund	County Motor Fuel Tax	Multi-Facility Lease Fund	Other Governmental Funds	Total Governmental Funds
436,225	510,666		4,679,125	5,072,789	24,603,797
204,509	13,857	2,707,359	1,281,019	4,849,682	16,558,097
				2,224,082	6,797,389
					352,166
317	1,242	2,848	1,164	7,955	33,989
			6,000	156,791	2,651,092
641,051	525,765	2,710,207	5,967,308	12,311,299	50,996,530
			939,965	2,539,838	8,414,221
			3,012,207	3,621,070	16,407,545
			1,170,267	658,591	9,871,838
			158,414	4,374,954	11,013,079
945,349	807,223	1,573,547		24,278	4,747,868
		539,202		124,325	1,457,340
			592,425		647,101
			65,286		91,092
945,349	807,223	2,112,749	5,938,564	11,343,056	52,650,084
(304,298)	(281,458)	597,458	28,744	968,243	(1,653,554)
				165,674	1,394,806
		(424,483)		(812,726)	(1,558,623)
-	-	(424,483)	-	(647,052)	(163,817)
(304,298)	(281,458)	172,975	28,744	321,191	(1,817,371)
10,167	1,148,466	2,092,452	7,855,750	6,675,551	32,254,085
(294,131)	867,008	2,265,427	7,884,494	6,996,742	30,436,714

MACON COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
Year ended November 30, 2014

Net change in fund balances - total governmental funds \$ (1,817,371)

Amounts reported for governmental activities in the statement of activities are different because:

Internal service funds are used to pay for the costs of certain activities, such as insurance and leasing. The net revenue of the internal service funds is reported with governmental activities in the statement of activities.

388,435

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 as depreciation expense. In the current period, these amounts are:

Capital outlay

\$ 294,077

Donated capital assets

226,176

Depreciation

(3,252,265)

(2,732,012)

Loss on capital asset disposition

(7,673)

Some revenues will not be collected for several months after year-end; they are not considered "available" revenues and are deferred in the governmental funds. The change in deferred revenue recognized is:

(261,128)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. The net effect of these differences in the treatment of long-term debt is:

647,101

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds:

Compensated absences payable change

(82,197)

Decrease in accrued interest on debt

10,805

Early Retirement Incentive liability change

14,828

Net OPEB liability change

(144,582)

(201,146)

Change in net position of governmental activities

\$ (3,983,794)

MACON COUNTY, ILLINOIS

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 November 30, 2014

	Business-Type Activities Decatur Public Building Commission	Governmental Activities Internal Service Fund
ASSETS		
Current assets:		
Cash	\$ 2,626,881	44,080
Investments		202
Accounts receivable	2,640	
Due from other funds		4,573
Restricted cash and cash equivalents	2,370,417	
Lease receivable	295,000	
Inventory	71,774	
Prepaid expenses	31,229	
Total current assets	<u>5,397,941</u>	<u>48,855</u>
Noncurrent assets:		
Capital assets, not being depreciated	483,379	
Capital assets, net of accumulated depreciation	211,524	
Lease receivable, net of current portion	645,000	
Total noncurrent assets	<u>1,339,903</u>	<u>-</u>
Total assets	<u>6,737,844</u>	<u>48,855</u>
LIABILITIES		
Current liabilities:		
Accounts payable	83,958	14,624
Claims payable - workers compensation		511,625
Claims payable - liability		11,852
Current portion of revenue bonds payable	295,000	
Accrued interest payable	21,089	
Unearned rental income	2,373,064	
Accrued salaries	43,491	77
Accrued compensated absences	37,789	
Due to other funds		63,027
Total current liabilities	<u>2,854,391</u>	<u>601,205</u>
Noncurrent liabilities:		
Claims payable		237,705
Revenue bonds payable, net of unamortized discounts and defeasance losses	631,150	
Total liabilities	<u>3,485,541</u>	<u>838,910</u>
NET POSITION		
Net investment in capital assets	694,903	
Unrestricted	2,557,400	(790,055)
Total net position	<u>\$ 3,252,303</u>	<u>(790,055)</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 Year ended November 30, 2014

	Business-Type Activities Decatur Public Building Commission	Governmental Activities Internal Service Fund
Operating revenues:		
Rental income	\$ 4,287,272	
Parking lot fees	50,878	
Miscellaneous	2,781	11,775
Total operating revenues	<u>4,340,931</u>	<u>11,775</u>
Operating expenses:		
Salaries and benefits	1,503,451	20,597
Contractual services	1,360,385	4,379
Materials and supplies	470,292	
Other expenses	42,399	9,079
Depreciation	15,968	
Claim payments		(283,823)
Contingency for claim loss		37,011
Total operating expenses	<u>3,392,495</u>	<u>(212,757)</u>
Operating income	<u>948,436</u>	<u>224,532</u>
Nonoperating revenues (expenses):		
State grant	158,414	
Interest on investments	9,178	86
Amortization of debt issuance costs	(12,684)	
Interest expense	(55,847)	
Total non-operating revenues (expenses)	<u>99,061</u>	<u>86</u>
Income before transfers	<u>1,047,497</u>	<u>224,618</u>
Transfers:		
Transfers in		171,117
Transfers out		(7,300)
Total transfers	<u>-</u>	<u>163,817</u>
Change in net position	1,047,497	388,435
Net position, beginning of year, as restated	<u>2,204,806</u>	<u>(1,178,490)</u>
Net position, end of year	<u>\$ 3,252,303</u>	<u>(790,055)</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 Year ended November 30, 2014

	Business-Type Activities Decatur Public Building Commission	Governmental Activities Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 5,222,017	
Payments to suppliers	(1,852,222)	(4,379)
Payments to employees	(1,506,122)	(29,804)
Cash received from user departments and participants		(76,379)
Cash paid for claims		(141,515)
	<u>1,863,673</u>	<u>(252,077)</u>
Net cash flows from operating activities		
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES		
Receipts from state grant	158,414	
Transfers in		171,117
Transfers out		(7,300)
	<u>158,414</u>	<u>163,817</u>
Net cash flows from non capital financing activities		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(227,366)	
Principal paid on bond maturities	(592,425)	
Interest paid on bonds	(63,557)	
	<u>(883,348)</u>	<u>-</u>
Net cash flows from capital and related financing activities		
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	9,178	86
	<u>9,178</u>	<u>86</u>
Net cash flows from investing activities		
Net increase (decrease) in cash and cash equivalents	1,147,917	(88,174)
Cash and cash equivalents, beginning of year	<u>3,849,381</u>	<u>132,254</u>
Cash and cash equivalents, end of year	<u>\$ 4,997,298</u>	<u>44,080</u>

(Continued)

MACON COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (Continued)
 Year ended November 30, 2014

	Business-Type Activities Decatur Public Building Commission	Governmental Activities Internal Service Fund
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income	\$ 948,436	224,532
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation	15,968	
(Increase) decrease in assets:		
Accounts receivable	(2,640)	
Lease receivable	592,425	
Inventory	(588)	
Prepaid expenses	535	
Due from other funds		(3,204)
Increase (decrease) in liabilities:		
Accounts payable, excluding payable for capital assets	20,908	13,553
Accrued salaries	359	(128)
Compensated absences	(1,284)	
Unearned rental income	289,554	
Claims payable		(401,880)
Due to other funds		(84,950)
Net cash flows from operating activities	\$ 1,863,673	(252,077)

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
November 30, 2014**

Assets

Cash	\$ 8,192,236
Investments	781,237
Accrued interest	4,123
Due from State of Illinois - allotment	<u>86,974</u>
Total assets	<u><u>9,064,570</u></u>

Liabilities

Due to other governmental agencies	1,456,818
Deposits payable	2,242,920
Due to taxing districts	5,127,066
Due to tax buyers	<u>237,766</u>
Total liabilities	<u><u>\$ 9,064,570</u></u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2014

Note 1 - Summary of Significant Accounting Policies

Macon County (County) is a municipal corporation comprising three branches of government. Primary governance is by an elected twenty-one member board holding both legislative and some executive branch powers. In addition, the executive branch is comprised of officials elected directly by the voters of the County including the Auditor, Circuit Clerk, County Clerk, Coroner, Recorder, Sheriff, State's Attorney and Treasurer. Although elected officials manage the internal operations of their respective departments, the County Board authorizes expenditures as well as serves as the budget and taxing authority, contracting body, and the chief administrators of public services for the entire County.

The financial statements of Macon County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

The Financial Reporting Entity: As required by generally accepted accounting principles, these financial statements present the County (the primary government) and its component units. The County's financial statements include all funds, departments, boards and agencies that are not legally separate from the County. The component units are included in the County's reporting entity because of the significance of their operational or financial relationship with the County. Furthermore, their inclusion is considered necessary to avoid incomplete or misleading financial reporting.

The financial statements are formatted to allow users to clearly distinguish between the primary government and its component units. Because of the closeness of their relationship with the primary government, some component units are blended as though they are part of the primary government; others are discretely presented.

Blended Component Units - The Decatur Public Building Commission (DPBC) is a municipal corporation created under the provisions of the Public Building Commission Act of the State of Illinois. The purpose of the DPBC is to acquire or construct facilities for participating governments and to issue bonded debt to finance the acquisition or construction of such facilities. The City of Decatur organized the DPBC along with the County, and together, they appoint the five-member governing board of the DPBC. The DPBC is financially dependent on the County because the debt issued by the DPBC is paid almost entirely by the County in the form of lease payments for County facilities. As such, the County has significant influence over the DPBC and has included the organization in the reporting entity.

Discretely Presented Component Units - The following discretely presented component units are reported in separate columns in the basic financial statements to emphasize that they are legally separate from the County.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued) November 30, 2014

Note 1 - Summary of Significant Accounting Policies, continued

The Financial Reporting Entity, continued:

The Macon County Mental Health Board (708 Board) is a special unit of local County government, operating under the Community Mental Health Act, Chapter 405 ILCS, Section 20/01 et seq. of the Illinois Compiled Statutes (ILCS). The 708 Board is funded through Macon County property taxes and various other local and state agencies, and distributes funds to various local nonprofit agencies that deal with the developmentally disabled and mentally ill. All members of the 708 Board are appointed by the Macon County Board. The Macon County Board approves the 708 Board's annual budget and also has the authority to determine its tax levy. As such, the County has significant influence over the 708 Board and has included the organization in the reporting entity. The 708 Board's year-end for financial reporting purposes is June 30, which differs from the County. The 708 Board's June 30, 2014, financial statements are included herein.

Complete financial statements for the Macon County Mental Health Board can be obtained at 132 South Water Street, Decatur, Illinois 62523.

The Macon County Emergency Telephone System Board (ETSB) is a special unit of local County government, operating under the Emergency Telephone System Act, Chapter 50 ILCS, Section 750/15.4 et seq. of the Illinois Compiled Statutes (ILCS). The ETSB is funded through telephone surcharges and distributes funds to plan, coordinate, and supervise the implementation of an enhanced 9-1-1 system. All members of the ETSB are appointed by the Macon County Board. The Macon County Board may at any time change the rate of the surcharge imposed as long as the new rate does not exceed the rate specified in the referendum. As such, the County has significant influence over the ETSB and has included the organization in the reporting entity. The ETSB's year end for financial reporting purposes is November 30, 2014, the same as the County. The ETSB's November 30, 2014, financial statements are included herein.

Complete financial statements for the Macon County Emergency Telephone System Board can be obtained at 141 South Main Street, Suite 810, Decatur, Illinois 62523.

Related Organizations: The County's officials are also 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 County Board appoints board members of all Fire Protection Districts in Macon County, all Drainage Districts in Macon County, the Decatur Sanitary District, Macon County Conservation District, and the Macon County Mosquito Abatement District.

In addition, several legally separate tax exempt organizations have been established to benefit the County and others. These organizations include the Decatur and Macon County Animal Shelter Foundation, the Macon County Historical Society, and Friends of the Macon County Child Advocacy Center.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2014

Note 1 - Summary of Significant Accounting Policies, continued

Payments Between the County and Component Units: Resource flows (except those that affect the statement of net position/balance sheet only, such as loans and repayments) between a primary government and its discretely presented component units are reported as external transactions - that is, as revenues and expenditures. Resource flows between the primary government and blended component units are classified as interfund transactions in the financial statements.

Basis of Presentation: The County's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements: The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government and its component units, except for fiduciary funds. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely to a significant extent on fees and charges for support.

The statement of net position presents the financial condition of the governmental activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses (including depreciation) are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid (including fines and fees) by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the County.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, interfund services provided and used are not eliminated in the process of consolidation.

Fund Financial Statements: During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. 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. The focus of fund financial statements is on major funds, each presented in a separate column. All remaining funds are aggregated and presented in a single column and reported as nonmajor funds.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued) November 30, 2014

Note 1 - Summary of Significant Accounting Policies, continued

Fund Accounting: The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary.

Governmental Funds: Governmental Funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

The General Fund is the government's primary operating fund and accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose, provided it is expended or transferred according to the general laws of Illinois.

The Illinois Municipal Retirement Fund accounts for revenue, including property tax levies, contributions from employees and charges to other funds restricted for expenditures to the state administered retirement system for all general service employees.

The County Health Fund accounts for a county-wide property tax levy and federal and state grants restricted for operating the Macon County Health Department and the costs of services provided to the public through the department.

The County Highway Fund accounts for a county-wide property tax levy restricted for County highway maintenance, as well as federal and state grants and subsidies restricted to expenditures for the purpose of highway improvements and maintenance.

The Federal Aid Matching Fund accounts for revenue, including project refunds from the State of Illinois, and property tax levies restricted to expenditures for the County's share of highway improvements.

The Special Bridge Fund accounts for revenue, including property tax levies, and expenditures for the County's share of bridge construction and maintenance.

The County Motor Fuel Tax Fund accounts for revenue, including the County's Motor Fuel tax allotment from the State of Illinois restricted to expenditures for the purpose of maintenance patrols and payments to the County Highway Fund.

The Multi-Facility Lease Fund accounts for property tax revenue restricted to annual lease payments and maintenance expenditures to the Decatur Public Building Commission for the Macon County Office Building, Courts Facility, Law Enforcement Center and Animal Control Facility.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2014

Note 1 - Summary of Significant Accounting Policies, continued

Fund Accounting, continued:

The other governmental funds of the County account for county-wide property tax levies, grants and other resources whose use is restricted or committed for a particular purpose; the accumulation of resources for, and the payment of debt; and the acquisition or construction of major capital facilities.

Proprietary Funds: Proprietary Funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is on determination of operating income, financial position, changes in net position and cash flows. Operating revenues include charges for services. Operating expenses include costs of services as well as materials, contracts, personnel, and depreciation. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

The County's proprietary fund types consist of one Enterprise Fund and one Internal Service Fund. Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where management has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The County's Enterprise Fund consists of activities of the Decatur Public Building Commission, its only major Enterprise Fund.

The Internal Service Fund accounts for the financing of goods or services provided by one department to other departments or agencies of the County. The County established the Self Insurance Fund for the purpose of providing for the accumulation of funds to fund the County's self-funded workmen's compensation liability insurance. This Internal Service Fund derives its funding from periodic transfers from the Insurance Liability Fund and not from any cost reimbursements from other funds. This funding is then used to pay claims when the need arises. The Internal Service Fund is included in governmental activities for government-wide reporting purposes.

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

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 1 - Summary of Significant Accounting Policies, continued

Measurement Focus:

Government-wide Financial Statements: The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position, including long-term assets as well as long-term debt and obligations. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Fund Financial Statements: All governmental funds are reported using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

All proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. As such, revenues are recognized when earned and expenses are recorded when the obligation has been incurred.

Basis of Accounting: Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements, proprietary funds and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures.

Discretely Presented Component Units: Each component unit financial statement included herein is prepared using the accrual basis of accounting.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued) November 30, 2014

Note 1 - Summary of Significant Accounting Policies, continued

Basis of Accounting, continued:

Revenues - Exchange and Nonexchange Transactions: Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place, regardless of the timing of the cash flows. On the modified accrual basis, revenue is recognized in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty (60) days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the period in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, income taxes and state-levied locally shared taxes. All other revenue items, including fines and fees, are considered to be measureable and available only when cash is received.

Unearned Revenues: Unearned revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

Expenses/Expenditures: On the accrual basis, expenses are recognized at the time they are incurred, regardless of the timing of the related cash flows. On the modified accrual basis, the measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized 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 reported only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Operating Revenues and Expenses: Operating revenues and expenses consist of those revenues that result from the ongoing principal operations of the Decatur Public Building Commission. Operating revenues consist primarily of rental charges. Operating expenses include the cost of maintaining the properties for rent, administrative expenses, depreciation and amortization. Non-operating revenues and expenses consist of those revenues and expenses that are related to financing and investing type of activities and result from nonexchange transactions or ancillary activities, if any.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued) November 30, 2014

Note 1 - Summary of Significant Accounting Policies, continued

Fund Equity: Beginning with fiscal year 2012, the County implemented GASB Statement No, 54, "Fund Balance Reporting and Governmental Fund Type Definitions." Fund equity at the governmental fund financial reporting level is classified as "fund balance." The following classifications describe the relative nature, extent and strength of the spending constraints placed on the County's fund balances:

- Nonspendable fund balance - amounts that are not in spendable form (such as inventory) or are required to be maintained intact (such as perpetual trusts).
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance - amounts constrained to specific purposes by the County itself, using its highest level of decision-making authority, the County Board. To be reported as committed, amounts cannot be used for any other purpose unless the County Board takes the same highest level action to remove or change the constraint.
- Assigned fund balance - amounts the County intends to use for a specific purpose. Intent can be expressed by the County Board through formal resolution.
- Unassigned fund balance - amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The County Board establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by County management based on County Board direction.

The County would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued) November 30, 2014

Note 1 - Summary of Significant Accounting Policies, continued

Cash and Cash Equivalents/Investments: All deposits of the County are made in board designated official depositories and are secured as required by the Public Funds Investment Act. The County may designate, as an official depository, any bank insured by the Federal Deposit Insurance Corporation or credit union with the principal office located within the State of Illinois. Also, the County may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within one year of the date acquired by the government. The County maintains separate bank accounts for each individual fund.

Investments consist of interest-bearing deposits invested in the Illinois Funds Money Market and certificates of deposit and are stated at cost, which equals market. The County maintains separate investment accounts for each individual fund.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the County's proprietary fund considers all highly liquid investments (including restricted assets) with a maturity of three (3) months or less when purchased to be cash equivalents.

Restricted Assets: Restricted cash in the General Fund is cash set aside for the payment of expenses related to the child support maintenance program operated by the Macon County Circuit Clerk, the commissary operated at the jail by the Macon County Sheriff, and a marriage account held for judicial expenditures.

Inventories and Prepaid Items: Inventories of consumable supplies are recorded at cost (determined on a first-in, first-out basis). Inventory in the General Fund, Governmental Activities, Proprietary Funds and Business-type Activities consists of expendable supplies held for consumption. The costs are reported as expenditures when consumed. Reported inventories are equally offset by a nonspendable fund balance. Inventory recorded as an asset at year end consists of unused commodities (vaccines) received through grant programs, office supplies, and parts and operating materials.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The County has adopted the consumption method of accounting for prepaid items. That is, the asset is recorded when the payments to vendors are made, and the expenses are amortized in the appropriate accounting period.

Grants from Other Governments: Federal and state governmental units represent an important source of supplemental funding used to finance workforce opportunity programs, health and welfare programs, public safety and probation programs, construction programs, and other activities beneficial to the community. This funding, primarily in the form of grants, is recorded in governmental funds when the County has met all eligibility requirements. In addition, grants revenue must be considered measurable and available.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 1 - Summary of Significant Accounting Policies, continued

Capital Assets: General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

Governmental Activities: Capital assets purchased or acquired with an original individual cost of at least \$ 5,000 and an estimated useful life of more than one year are reported at historical cost or estimated historical cost. Contributed assets are reported at their fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

All capital assets are depreciated, except for land and improvements and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	25-40 years
Vehicles	5-10 years
Furniture and fixtures	5 years
Technology and equipment	3 years
Infrastructure	25 years

Business-type Activities: Capital assets of proprietary funds are stated at cost. The cost of property additions and major replacements of retired units of property is capitalized. Interest on funds used during construction of major projects has not been capitalized. The cost of maintenance, minor repairs and small tools are charged to operations. Donated capital assets, if any, are valued at their fair market value on the date donated.

Assets capitalized have an original cost of \$ 5,000 or more. Depreciation is computed on the straight-line basis. The estimated useful lives used to compute depreciation are as follows:

<u>Description</u>	<u>Estimated Lives</u>
Land improvements	10 years
Buildings and improvements	25-40 years
Vehicles	5-10 years
Furniture and fixtures	5 years
Technology and equipment	5 years

All assets purchased by the DPBC under the provisions of the lease agreements discussed in Note 10 are considered to be assets owned by other parties, mainly the County, as ownership is transferred to the other parties upon expiration of the leases. Therefore, such purchases are not capitalized by the DPBC, but rather recorded as materials and supplies expenses on the DPBC financial statements.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2014

Note 1 - Summary of Significant Accounting Policies, continued

Capital Assets, continued:

Macon County Emergency Telephone System Board: Capital assets result from expenditures in the governmental funds. These assets are reported only in the government-wide statement of net position.

All capital assets are capitalized at cost (or estimated historical cost), depreciated on a straight-line basis over its estimated useful life ranging from 1 to 10 years and updated for additions and retirements during the year. The Board maintains a capitalization threshold of \$ 500. The Board does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not.

Interfund Activity: Interfund activity is reported as either loans, services provided or used, reimbursements or transfers. On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used and are classified as "due to/from other funds." Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers which are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in enterprise funds. Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net position. The only interfund balances which remain on the government-wide statement of net position are those between governmental and business-type activities. These amounts are reflected as "Internal Balances."

Transactions Between Funds: The County allocates to the Special Revenue Funds an indirect cost amount of the salaries and wages and related costs of personnel who perform administrative services for those funds but are paid through the General Fund along with other indirect costs deemed necessary for their operations. During the year ended November 30, 2014, the County allocated \$ 177,798 for such services.

Compensated Absences: Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered, and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

County employees receive vacation and sick pay in varying amounts based upon their employment anniversary dates, officeholder policies, and the bargaining unit to which they are a part. All employees' unused sick leave is utilized according to IMRF regulations to extend retirement benefits when an employee dies or retires. The deputies or correction officers or their beneficiary in case of death, may elect to receive a sick leave buy-out payment at the rate of 50 percent of the employees' accumulated sick leave up to a maximum of 60 days, or 120 days for employees hired before 1994. Employees covered under the AFSCME 612 contract have the option of receiving a sick leave payout of 50% for up to 30 days; Circuit Clerk covered employees may elect to receive a 50% payout on a maximum of 50 days. All employees who are enrolled in IMRF have the option of having unpaid sick leave count toward their retirement by IMRF formula; many retiring employees elect this option rather than that available in the labor contract. Changes to the pension law are pending with implementation awaiting court approval.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued) November 30, 2014

Note 1 - Summary of Significant Accounting Policies, continued

Compensated Absences, continued: The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. The County does not set aside funds in its current budget to fund liabilities incurred during the period. Rather, the County funds compensated absences on a "pay-as-you-go" basis. The noncurrent portion of the liability is not reported.

Business-type Activities: Employees can earn three weeks vacation, three floating holidays, one personal day and six sick days per year. However, sick days do not accrue, as they are not paid upon termination.

Macon County Emergency Telephone System Board: The Board does not accrue compensatory time for employees. Sick and vacation time must be used in the year earned.

Accrued Liabilities and Long-Term Obligations: All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements.

In general, governmental fund payables and accrued liabilities are recognized as fund liabilities when incurred. However, compensated absences and contractually required pension contributions that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Loans and capital leases are reported as other financing uses and are recognized as a liability on the fund financial statements only when due in the current period.

Net Position: Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position remaining that do not meet either of the two previous definitions is reported as unrestricted. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Use of Estimates: The preparation of the financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and disclosures. Actual results may differ from those estimates.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued) November 30, 2014

Note 1 - Summary of Significant Accounting Policies, continued

Bond Discount: Discounts arising as the result of the issuance of bonds are deferred and amortized over the terms of the respective issues using the straight-line method. The defeasance loss from refunding is deferred and amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter. Discounts and the defeasance loss are presented as a reduction of the face amount of the underlying debt whereas issuance costs are recorded as deferred charges.

Macon County Mental Health Board - Related Parties: Woodford Homes, Inc., a related party through common management, pays a management fee to the Board for administrative services rendered. The fee was \$ 134,000 for the year ended June 30, 2014.

Note 2 - Deposits and Investments

Illinois Compiled statutes authorize the County to invest in obligations of the U.S. Treasury or its agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements (subject to limitations), commercial paper rated within the three highest classifications by at least two standard rating services, money market mutual funds and the Illinois Funds.

Deposits - Custodial Credit Risk: Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's policy indicates that the Treasurer requires collateralization of public deposits be performed through pledging of appropriate securities by the depositories. As of November 30, 2014, all of the County's bank balances of \$ 35,038,731 (including checking, and savings accounts) were fully insured and collateralized. The County evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution. Only those institutions with an acceptable estimated risk level are used as depositories.

The Decatur Public Building Commission's deposits are excluded from the above due to the fact that different custodians and deposit risk policies exist for these separate accounts. At November 30, 2014, the carrying amount of the DPBC's cash deposits totaled \$ 4,997,298 including restricted cash of \$ 2,370,417. All of the DPBC's deposits were insured by federal depository insurance or collateralized by securities held by a financial institution's trust department or agent in the DPBC's name.

Macon County Emergency Telephone System Board: The Board does not have policies regarding credit risk, custodial credit risk or concentration of credit risk. At November 30, 2014, all ETSB's cash accounts and investments are covered by federal insurance or collateralized by the pledging financial institution's trust department or agent in favor of the Board except for the amount invested in the Illinois Funds Money Market Fund. For the Illinois Funds, all deposits are collateralized by the fund over the FDIC insurance amount. However, they are not pledged specifically to the Board since it is an investment pool.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2014

Note 2 - Deposits and Investments, continued

Deposits - Custodial Credit Risk, continued:

Macon County Emergency Telephone System Board, continued: As of November 30, 2014, the Board had the following cash and investments:

Demand deposit	\$ 2,519,234
Illinois Funds	<u>448</u>
	<u>\$ 2,519,682</u>

Macon County Mental Health Board: At June 30, 2014, none of the Macon County Mental Health Board's bank balances of \$ 1,488,627 were exposed to custodial credit risk.

Investments: The County invests in the Illinois Funds Money Market Fund external investment pool which consists of monies invested by individual participants that are pooled together and invested in U.S. Treasury bills and notes backed by the full faith and credit of the U.S. Treasury. For purposes of overall credit risk, the funds are rated AAAM by Standard and Poor's. The individual participants maintain separate investment accounts representing a proportionate share of the pool assets and its respective collateral; therefore, no collateral is identified with each individual participant's account.

Investments - Custodial Credit Risk: Custodial credit 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 (or related collateral securities that are held by an outside party). To limit its exposure, the County's investment policy requires assets to be secured through third party custody and safekeeping procedures. At year end, none of the County's investments were subject to custodial credit risk due to the fact that investments were part of an insured pool.

Investments - Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with the County's investment policy, the County limits its exposure to interest rate risk by structuring its portfolio so that operating funds are invested primarily in short-term securities or similar investment pools in order to meet cash requirements for ongoing operations. The Illinois Funds investment pool had a weighted average maturity of 20-28 days.

Investments - Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. All of the County's investments are in certificates of deposit and external investment pools. The County's investment policy does not specifically address credit risk except that portfolio diversification is employed as a way to control risk.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 2 - Deposits and Investments, continued

Investments - Credit Risk, continued: The composition of the County's cash, cash equivalents and investments, including restricted cash and investments, on November 30, 2014, was as follows:

	Primary Government	Component Units	
		708 Board	ETSB
Cash on hand	\$ 6,663		
Deposits in banks	22,744,588	1,658,390	2,519,234
Certificates of deposit			
Illinois Funds Money Market Fund	142,087	1,577,677	448
Corporate stock		34,116	
Total	\$ 22,893,338	3,270,183	2,519,682

The County's cash, cash equivalents and investments for the primary government at November 30, 2014, are reported as:

	Governmental Activities	Business-type Activities	Fiduciary Funds	Total
Cash and cash equivalents	\$ 21,340,285	2,626,881	8,873,992	32,841,158
Investments	142,087		781,236	923,323
Restricted cash	1,410,966	2,370,417		3,781,383
Total	\$ 22,893,338	4,997,298	9,655,228	37,545,864

Restricted Cash and Investments: Cash and investments of \$ 3,781,383 are restricted by state statute or for specific purposes as follows:

Major governmental - General Fund:	
Circuit Clerk Separate Maintenance	\$ 34,505
Jail Commissary	89,692
Judiciary expenditures	4,729
Child Support Held in Trust	8,558
Criminal Justice restricted donations	1,188,334
	<u>1,325,818</u>
Nonmajor governmental - Sheriff Drug:	
Recovered assets	85,148
	<u>1,410,966</u>
Major proprietary - DPBC:	
General and surplus revenue	2,370,417
	<u>\$ 3,781,383</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 3 - Property Taxes

The County's property tax is levied on January 1 of each year on all taxable real property located in the County. Real property tax revenue received in 2014 represents collection of the 2013 taxes. Real property taxes for the 2014 levy will be collected in and are intended to finance 2015 operations.

Macon County property is assessed as of January 1 of each year by the Township Assessors. The values are adjusted by various percentages according to the type of property (residential, commercial, etc.). The assessed values are equalized by the Illinois Department of Revenue to ensure uniformity of property assessments throughout the state. The Macon County Clerk computes the annual tax rate by dividing the requested levy into the equalized value of each taxing unit. The Clerk then computes the tax for each parcel by multiplying the aggregate rates of all the taxing units having jurisdiction over the parcel by the equalized value. The tax amounts by parcel are forwarded to the Macon County Collector and used as a basis for issuing tax bills to all taxpayers in the County.

Property taxes are collected by the Macon County Collector who periodically remits to each taxing unit its respective share of the collections. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Taxes levied in one year become due and payable in two installments during the following year. The first installment is approximately June 1, and the second installment is due approximately September 1. A lien on taxable real property is effective thirty (30) days after the second installment due date.

The following are the taxes levied per \$ 100 of assessed valuation.

	Maximum Rate	2013 Levy
General Corporate	.0250	.17750
County Highway	.1000	.09569
Bridge Fund	.0500	.03286
Illinois Municipal Retirement		.14672
Federal Aid Matching	.0500	.02807
Historical Museum	.0020	.00200
County Health Department	.1070	.10348
Insurance Liability		.04785
Veterans' Assistance Commission	.0300	.00957
Mental Health (708 Board)	.1500	.15000
Judgment Fund		.03031
DPBC Lease Fund		.30109
Social Security		.07566
Macon County Cooperative Extension	.0500	.02467
		<u>1.22547</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 4 - Permissive Sales and Use Tax

In 2003, the County Board, by resolution approved by the electors, imposed a one quarter of one percent (.25%) tax on all retail sales made in the County. Revenue from this tax is to be used exclusively for public safety purposes. The County Board established how the sales tax proceeds would be allocated to the various public safety-related departments and activities. In 2014, this tax supported the sheriff and emergency management activities.

Vendor collections of the tax are paid to the State Treasurer by the twentieth day of the month following collection. The State Comptroller then determines the amount of the taxes to be returned to the County. A receivable is recognized at year end for amounts that will be received from sales which occurred prior to December 1, 2014.

Note 5 - Receivables

Receivables at November 30, 2014 consisted of accounts (billings for user charged services), sales taxes, accrued interest, grants, entitlements, shared revenues, interfunds, and property taxes. All amounts due from other governments are considered collectible in full.

Receivables are recognized to the extent the amounts are determined material and substantiated, not only by supporting documentation but also by a reasonably systematic method of determining their existence, completeness, valuation, and collectability.

A summary of the principal amounts due is as follows:

<u>Fund Type/Fund</u>	<u>Description</u>	<u>Amount</u>
General Fund	Taxes	\$ 1,045,877
	Grants	111,766
	Federal contract	72,121
	State salary subsidies	411,412
	Municipal contract	164,453
	Other receivables	<u>162,558</u>
Total General Fund		<u>1,968,187</u>
Special Revenue Funds	Taxes	1,023,529
	Grants	1,402,317
	Local governments	2,541,826
	Other receivables	<u>35,073</u>
Total Special Revenue Funds		<u>5,002,745</u>
Total		<u><u>\$ 6,970,932</u></u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 6 - Inventories

Physical inventories of goods on hand were taken as of November 30, 2014. Inventories on hand, stated at cost or average cost at November 30, 2014, are as follows:

General Fund - consumable supplies	<u>\$ 22,751</u>	
Health Fund:		
Dental supplies	81,712	
Vaccines - purchased	35,148	
Vaccines - donated through state grant program	<u>98,828</u>	
Total Health Fund		<u>215,688</u>
Highway Fund:		
Consumable supplies	327,156	
Fuel	<u>29,225</u>	
Total Highway Fund		<u>356,381</u>
Total all governmental funds		<u>594,820</u>
Proprietary Fund - consumable supplies		<u>71,774</u>
Total government-wide		<u><u>\$ 666,594</u></u>

Note 7 - Interfund Receivables and Payables and Transfers

Interfund receivables and payables of Governmental Funds at November 30, 2014, resulting from transactions between funds stemming from the time lag between the dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made, are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Corporate Fund:		
Retirement	\$ 8,889	
County Health	172,668	6,950
Highway		350
Matching		50
Motor Fuel Tax	50	33,103
Multi-Facility Lease		167,533
Internal Service Fund	61,596	
Nonmajor governmental funds	1,421,426	384,742

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2014

Note 7 - Interfund Receivables and Payables and Transfers, continued

	Interfund Receivable	Interfund Payable
Illinois Municipal Retirement Fund:		
General		8,889
Health	8,209	
Internal Service Fund		2,088
Nonmajor governmental funds	30,886	
County Health:		
General	6,950	172,668
Retirement		8,209
Nonmajor governmental funds	3,639	26,271
Highway:		
General	350	
Motor Fuel Tax		75,359
Matching	70,689	
Internal Service Fund	1,431	
Nonmajor governmental funds		70,674
Matching:		
General	50	
Highway		70,689
Special Bridge:		
Nonmajor governmental funds	17,000	
Motor Fuel Tax:		
General	33,103	50
Highway	75,359	
Multi-Facility Lease:		
General	167,533	
Nonmajor Governmental Funds	365,083	1,358,832
Internal Service Funds:		
General		61,596
Retirement	2,088	
Highway		1,431
Nonmajor governmental funds	2,485	
	\$ 2,449,484	2,449,484

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 7 - Interfund Receivables and Payables and Transfers, continued

	Transfers Out	Transfers In
General Corporate Fund:		
County Health	\$	88,848
Highway		66,892
Internal Service Fund		7,300
Nonmajor governmental funds	95,000	641,609
Health Department:		
General	88,848	
Highway:		
General	66,892	
Motor Fuel Tax		424,483
Nonmajor governmental funds	70,674	
Motor Fuel Tax Fund:		
Highway	424,483	
Internal Service Fund:		
General	7,300	
Nonmajor governmental funds		171,117
Nonmajor Governmental Funds	812,726	165,674
	\$ 1,565,923	1,565,923

Transfers were made to the General Fund from other funds to offset administrative costs expenditures in the amount of \$ 177,798. An additional \$ 577,209 was transferred from the Probation and Court Services Fund to the General Fund in order to support the operations of the Probation Department.

The Liability Insurance Fund transferred \$ 170,000 to the Self Insurance Fund to provide resources for the payment of workmen's compensation insurance and other insurance claims under the County's self-insurance program.

The Government-Wide internal balances presented on the Statement of Net Position of \$ 2,370,417 represent an amount due to the Governmental Activities from the Business-type Activities. Additionally, the internal transfers presented on the Statement of Activities of \$ 3,848,258 represent net transfers made by the Governmental Activities to the Business-type Activities of \$ 3,696,682 and capital assets purchased by the Business-type Activities of \$ 151,576 used in Governmental Activities.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2014

Note 8 - Capital Assets

Capital asset activity for the year ended November 30, 2014, was as follows:

	Balance December 1, 2013	Additions	Deletions	Balance November 30, 2014
Governmental activities:				
Nondepreciable capital assets:				
Land and improvements	\$ 1,141,256			1,114,256
Construction progress	4,423		(4,423)	
Total nondepreciable capital assets	1,145,679	-	(4,423)	1,141,256
Depreciable capital assets:				
Buildings and building improvements	51,351,113	144,242		51,495,355
Vehicles	4,310,626	269,287	(280,642)	4,299,271
Furniture and fixtures	811,819			811,819
Technology and equipment	5,138,256	111,146		5,249,402
Infrastructure	45,918,896			45,918,896
Total depreciable capital assets	107,530,710	524,675	(280,642)	107,774,743
Less accumulated depreciation for:				
Buildings and building improvements	27,908,480	1,230,011		29,138,491
Vehicles	3,481,299	290,236	(272,969)	3,498,566
Furniture and fixtures	757,094	3,248		760,342
Technology and equipment	4,732,003	153,725		4,885,728
Infrastructure	21,195,887	1,575,044		22,770,931
Total accumulated depreciation	58,074,763	3,252,264	(272,969)	61,054,058
Total depreciable assets, net	49,455,947	(2,727,589)	(7,673)	46,720,685
Governmental activities capital assets, net	\$ 50,601,626	(2,727,589)	(12,096)	47,861,941

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 8 - Capital Assets, continued

Depreciation expense for the year ended November 30, 2014 was charged to governmental functions as follows:

Governmental activities:

General government	\$ 210,696
Judiciary and court-related	229,296
Public safety	893,808
Transportation	1,808,650
Public health and welfare	<u>109,814</u>

Total depreciation expense - governmental activities	<u><u>\$ 3,252,264</u></u>
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	Balance December 1, 2013	Additions	Disposals	Balance November 30, 2014
Business-type activities:				
Capital assets, not being depreciated	\$ 214,863	268,516		<u>483,379</u>
Depreciable capital assets:				
Parking lot	416,048			416,048
Buildings and improvements	8,854			8,854
Equipment and furnishings	223,498		(920)	<u>222,578</u>
Total depreciable capital assets	<u>648,400</u>	-	(920)	<u>647,480</u>
Less accumulated depreciation for:				
Parking lot	260,638	3,992		264,630
Buildings and improvements	3,444	267		3,711
Equipment and furnishings	156,826	11,709	(920)	<u>167,615</u>
Total accumulated depreciation	<u>420,908</u>	15,968	(920)	<u>435,956</u>
Total depreciable assets, net	<u>227,492</u>	(15,968)	-	<u>211,524</u>
Business-type activities capital assets	<u>\$ 442,355</u>	252,548	-	<u><u>694,903</u></u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 8 - Capital Assets, continued

Macon County Emergency Telephone System Board: Capital assets activity for the year ended November 30, 2014 was:

	Balance November 30, 2013	Additions	Deletions	Balance November 30, 2014
Fixed assets:				
E-911 equipment	\$ 2,274,814	509,960	(45,934)	2,738,840
Office furniture and equipment	108,248			108,248
Vehicles	25,478			25,478
Total depreciable capital assets	2,408,540	509,960	(45,934)	2,872,566
Less accumulated depreciation:				
E-911 equipment	1,956,912	260,785	(45,934)	2,171,763
Office furniture and equipment	97,864	4,067		101,931
Vehicles	25,478			25,478
Total accumulated depreciation	2,080,254	264,852	(45,934)	2,299,172
Total capital assets, net	\$ 328,286	245,108	-	573,394

Total depreciation for all governmental activities assets amounted to \$ 264,852 for the current year, all of which was charged to the General Government function in the Statement of Activities.

Macon County Mental Health Board: Capital assets activity for the year ended June 30, 2014 was:

	Balance July 1, 2013	Additions	Deletions	Balance June 30, 2014
Vehicles	\$ 35,722	40,939	(22,159)	54,502
Software	57,264	73,352		130,616
Less accumulated depreciation	92,986	114,291	(22,159)	185,118
	23,322	49,626	(18,004)	54,944
Total capital assets, net	\$ 69,664	64,665	(4,155)	130,174

Depreciation expense of \$ 10,495 was charged to general government functions, and \$ 39,131 was charged to combined disability services functions in the Statement of Activities.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 9 - Long-Term Debt

The following is a summary of changes in the County's long-term obligations for the year ended November 30, 2014:

	Balance November 30, 2013	Additions	Reductions	Balance November 30, 2014	Amount Due in One Year
Governmental activities:					
General obligation debt	\$ 664,060		54,677	609,383	63,090
Compensated absences	1,144,229	1,850,466	1,768,269	1,226,426	
Termination benefits	100,846		14,828	86,018	
Claims liabilities	1,163,062	163,738	565,618	761,182	
Net OPEB liability	1,202,081	256,493	111,911	1,346,663	
1997 Public Building Revenue Bonds	1,220,000		280,000	940,000	295,000
2005 General Obligation Lease Revenue Bonds	312,425		312,425		
 Total governmental activities	 \$ 5,806,703	 2,270,697	 3,107,728	 4,969,672	

The general obligation debt at November 30, 2014, is comprised of the following:

\$ 609,383 note payable due December 1, 2019. Monthly payments of \$ 7,632 are due beginning January 1, 2015, including interest at 4%. Principal and interest to be serviced by the general revenue of the County. The note is secured by a mortgage on the Health Department Building.

\$ 609,383

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 9 - Long-Term Debt, continued

Annual debt service requirements to maturity for the general obligation note are as follows:

	Principal	Interest	Total
2015	\$ 63,090	20,864	83,954
2016	71,027	20,559	91,586
2017	73,921	17,665	91,586
2018	76,932	14,654	91,586
2019	80,066	11,519	91,585
2020	244,347	814	245,161
Total	\$ 609,383	86,075	695,458

Compensated Absences: Compensated absences represent the estimated liability for employee's accrued vacation for which employees are entitled to be paid upon termination. These benefits are not expected to be paid from current available resources. The liability will be liquidated from the general and special revenue funds of the County, based on the assignment of an employee at termination.

Termination Benefits: On September 13, 2007, Macon County authorized an early retirement incentive (ERI) program for employees who are members of the Illinois Municipal Retirement Fund (IMRF). The County's ERI program was open to eligible employees from October 1, 2007 through October 1, 2008 and 19 employees opted for early retirement during this period. The IMRF calculated an ERI liability for the County as of December 31, 2008 of \$ 2,018,078. At that time, IMRF accrued interest on the ERI liability at a rate of 7.5%, its assumed rate of return for investments and for discounting future annuity payments. During 2014, the County paid \$ 14,828 from the IMRF fund on the liability, leaving a remaining balance of \$ 86,018 accrued in the governmental activities. The liability will be liquidated from the IMRF special revenue fund.

Claims Liabilities: Internal service funds primarily serve the government funds, and thus, the related long-term liabilities are included with the governmental activities above. Estimated claims payable are recognized when the loss is probable and reasonably estimable, as required by accounting standards. Any changes in estimates from one year to the next are recognized in the year of the change. Long-term liabilities for estimated claims payable are liquidated by the Self Insurance (Internal Service) Fund.

Legal Debt Margin: The Illinois Compiled Statutes provide that the net general obligation debt of the County, exclusive of certain exempt debt, should not exceed 2.875 percent of the total assessed valuation of the County. The effect of the debt limitations described above is an overall debt margin of \$ 45,068,904 at November 30, 2014.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 9 - Long-Term Debt, continued

The Illinois General Assembly enacted an amendment in 1978 to the Public Building Commission Act which limits the amount of debt a commission may issue to 5% of the chartering organization's property tax assessed valuation. The City of Decatur enacted the Commission's charter on July 21, 1980. The following is a computation of the Commission's legal debt margin at November 30, 2014:

Total assessed value of taxable property in the City of Decatur, Illinois	\$ 838,097,609
Debt limit percentage	<u>5%</u>
Statutory debt limitation	41,904,880
Amount of debt outstanding	<u>940,000</u>
Legal debt margin	<u>\$ 40,964,880</u>

Public Building Revenue Bonds: On July 31, 1997, the DPBC issued \$ 9,705,000 in Public Building Revenue Bonds. The bonds bear interest at varying fixed rates increasing with the length of maturity from 5.15% to 5.40%.

On June 2, 2005, in connection with the issuance of the 2005 General Obligation Lease Revenue Bonds, \$ 3,585,000 of the 1997 bonds were advance refunded. The DPBC used \$ 3,676,650 of the 2005 bond proceeds to purchase U.S. Government securities which were deposited with an escrow agent to provide for all future debt service on the refunded 1997 bonds. As a result, that portion of the 1997 bonds is considered defeased, and the DPBC has removed the liability from its accounts. The amount of debt defeased in substance and being paid by the escrow agent totaled \$ 2,605,000 as of November 30, 2014.

The excess of the advance refunding over the book value of the defeased bonds of \$ 127,902 is being amortized over the remaining life of the 2005 bonds.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 9 - Long-Term Debt, continued

The annual requirements to amortize the remaining outstanding debt of \$ 940,000 as of November 30, 2014, assuming no early retirements, is as follows:

Year ending November 30	Principal	Interest	Total	Balance
2015	\$ 295,000	42,721	337,721	645,000
2016	315,000	26,325	341,325	330,000
2017	330,000	8,910	338,910	
Total	<u>\$ 940,000</u>	<u>77,956</u>	<u>1,017,956</u>	

General Obligation Lease Revenue Bonds, Series 2005: On June 2, 2005, the DPBC approved resolution 2005-3 authorizing the issuance of \$ 9,490,000 General Obligation Lease Revenue Bonds for the purpose of providing for the refunding of certain Public Revenue Bonds, Series 1997 and to provide for certain acquisitions, improvements and equipping of facilities. The DPBC made additional payments against principle in prior years, which shortened the maturity date to 2014.

Since the DPBC is a blended component unit, the lease payable/receivable between the DPBC and the County has been eliminated at the government-wide reporting level, and the lease revenue bonds have been reported as a liability of the County, payable 100% from the governmental activities and the Multi-Facility Lease Special Revenue Fund.

Macon County Mental Health Board: Long-term obligations consist of the following at June 30, 2014:

First Mid-Illinois Bank & Trust:

Collateralized with vehicle

Note payable in monthly payments of \$ 311,
including interest at 3.75%, due March 2015. \$ 2,753

TD Auto Finance:

Collateralized with vehicle

Note payable in monthly payments of \$ 473,
including interest at 2.64%, due March 2018. 20,255

RBS Citizens:

Collateralized with vehicle

Note payable in monthly payments of \$ 234,
including interest at 2.76%, due March 2018. 10,000

\$ 33,008

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 9 - Long-Term Debt, continued

The following is a summary of changes in long-term debt for the current year:

Balance July 1, 2013	Additions	Retired	Balance June 30, 2014	Amount Due in One Year
\$ 13,809	32,142	(12,943)	33,008	\$ 10,527

The following is a summary of debt service requirements to maturity:

Year ending June 30	Principal	Interest	Total
2015	\$ 10,527	759	11,286
2016	7,984	505	8,489
2017	8,201	288	8,489
2018	6,296	71	6,367
	\$ 33,008	1,623	34,631

Note 10 - Multiple Facilities Lease

The County had entered into a 30-year lease agreement in 1997 with the Decatur Public Building Commission (DPBC) for financing renovations to the Macon County Office Building and Macon County Courts Facility. In addition, the County, along with the City of Decatur (City) had entered into a noncancellable 20-year lease with the DPBC in 1986 in order to lease the Macon County Law Enforcement Facilities from the DPBC. The leases required that the County levy property taxes to make annual rental payments to the DPBC to service the DPBC revenue bonds and to pay maintenance and utility costs of the facility.

As noted previously, since the DPBC is a blended component unit, the lease payable/receivable between the DPBC and the County has been eliminated at the government-wide reporting level. At the fund level, transactions relating to the lease have not been eliminated and are therefore discussed in detail.

On June 1, 2005, the County and the DPBC entered into a new Multiple Facilities Lease Agreement, encompassing the Courthouse, Office Building, Law Enforcement Facilities, and adding the Animal Control Facility. The new lease superseded both of the prior leases. Concurrent with the execution of the lease, the DPBC issued the General Obligation Lease Revenue Bonds, Series 2005 for the purposes of paying the costs of the renovation projects and providing for the refunding of the 1997 bond issue.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 10 - Multiple Facilities Lease, continued

The initial lease term of the Multiple Facilities Lease Agreement is twelve and one-half (12½) years. Prior to the expiration of the lease, the parties can extend the lease period for an additional thirty (30) years, or such lesser period as they may agree. Lease terms related to the renewal option would need to be negotiated at the time of the renewal.

Lease payments are due each December 1 for the succeeding year and are divisible into a debt service component and a facilities rent portion. The debt service component is payable in order to retire the bonds issued by the DPBC. The facilities rent component reflects the amounts necessary to cover operations and maintenance expenditures of the buildings. The following is a schedule of the future minimum lease payments under the lease and the present value of the net minimum lease payments at November 30, 2014:

November 30,	Facilities Rent	Debt Service Component		
		Principal	Interest	Total
2015	\$ 5,422,599	295,000	42,721	337,721
2016	5,573,850	315,000	26,325	341,325
2017	5,914,384	330,000	8,910	338,910
	<u>\$ 16,910,833</u>	<u>940,000</u>	<u>77,956</u>	<u>1,017,956</u>

The DPBC agreed to apply \$ 834,657 of operating surplus towards Macon County’s fiscal year 2014 rental obligation, thus reducing rent income by this amount.

A further allocation of the rent is set out in the lease agreement to show the rent by facility which allocates the use of the rent receipts by the DPBC. However, the lease agreement states that a reallocation among the facilities is allowed upon written acceptance by both parties.

The initial rent allocation to each facility follows:

Courthouse and Office Building	47.25%
Law Enforcement Facilities	44.87%
Animal Control Facility	<u>7.88%</u>
	<u>100.00%</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 10 - Multiple Facilities Lease, continued

The cost of land, buildings and equipment under capital leases in capital assets at November 30, 2014 include the following:

Land (nondepreciable)	\$ 1,049,447
Other assets	<u>43,075,293</u>
	44,124,740
Less accumulated depreciation	<u>(22,764,780)</u>
Total	<u><u>\$ 21,359,960</u></u>

The DPBC is required to pay all utilities, cleaning and other operation and maintenance costs of the multiple facilities. Operational costs not related to facilities operations are born by the lessee. If operation and maintenance costs exceed rental revenue, the DPBC may use funds from the General and Surplus Account to offset the deficiency. In the event the General and Surplus Account does not meet the deficiency, the DPBC can, by mutual consent with the lessee, reduce services or procure additional rents.

The agreement states that any amounts remaining after payment of debt service and operations and maintenance costs from the rent payments received for the year are added to a General and Surplus Revenue Account. At the written request of the County, the DPBC shall apply any or all amounts in the General and Surplus Revenue Account as a rent reduction to future rental payments received from the County. Accordingly, any amounts held in this account, including interest earned, are reported as restricted assets and unearned rental income. The Multi-Facility Lease Fund records a receivable for the surplus at year end. The change in the surplus for 2014 is as follows:

Balance at November 30, 2013	\$ 2,082,469
2014 rents applied	(834,657)
2014 surplus	<u>1,122,605</u>
Balance at November 30, 2014	<u><u>\$ 2,370,417</u></u>

The following is a summary of unearned rental income as of November 30, 2014:

Macon County:	
2014 surplus and interest	\$ 1,122,605
2013 surplus and interest	<u>1,247,812</u>
	2,370,417
Prepaid parking rent	<u>2,647</u>
Unearned rental income	<u><u>\$ 2,373,064</u></u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 10 - Multiple Facilities Lease, continued

The DPBC entered into an operating lease agreement with the City of Decatur, Illinois for the use of the DPBC's law enforcement center. The lease began on December 1, 2011 and was scheduled to expire on November 30, 2014. During fiscal year 2014, the DPBC and the City agreed to terminate the original lease and entered into a new agreement dated June 7, 2014, expiring June 6, 2015. Future minimum lease receipts for 2015 are \$ 15,883. Rental payments cover the costs to operate and maintain a portion of the law enforcement center, as well as costs for agreed upon facility improvements to be performed by the DPBC.

Note 11 - Intergovernmental Revenue

A summary of intergovernmental revenue for the year ended November 30, 2014, follows:

	Municipal	Federal and State Grants	Federal Government	State of Illinois	Total
Major Funds:					
General	\$ 582,266	547,828	650,241	1,139,643	2,919,978
County Health		4,427,285			4,427,285
Highway	119,091	35,317			154,408
Federal Aid Matching		204,509			204,509
Special Bridge	13,857				13,857
County Motor Fuel Tax	90,191			2,617,168	2,707,359
Multi-Facility Lease	1,281,019				1,281,019
Nonmajor Funds	610,845	4,099,254	139,583		4,849,682
Total	\$ 2,697,269	9,314,193	789,824	3,756,811	16,558,097

In addition, the County participates in joint construction projects with the State of Illinois, whereby both entities pay a portion of the total costs incurred. The State approves the project, awards contracts, and pays contractors, then bills the County for its portion. Because the County will be ultimately responsible for maintaining the final asset, the amount paid by the State is included in intergovernmental revenue and capital asset costs in the Government-wide Statement of Net Position. No such projects were in place during 2014.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 12 - Fund Equity Balances

The fund equity balances have been classified to reflect the limitations and restrictions placed on the respective funds as follows:

	Major Special Revenue Funds									Total Governmental Funds
	General Corporate Fund	Illinois Municipal Retirement Fund	County Health Fund	County Highway Fund	Federal Aid Matching Fund	Special Bridge Fund	County Motor Fuel Tax Fund	Multi- Facility Lease Fund	Nonmajor Governmental Funds	
Nonspendable for inventory	\$ 22,751		215,688	356,381						594,820
Nonspendable for prepaid expenditures	43,554						4,174,787			4,218,341
Restricted:										
General control and administration	106,225	885,920							3,741,589	4,733,734
Public safety									362,315	362,315
Judiciary and court-related									1,383,724	1,383,724
Public health and welfare			2,279,151						943,045	3,222,196
Transportation				790,333		867,008	2,265,427		46,037	3,968,805
Debt service							3,709,707			3,709,707
Committed:										
Committed for disaster contingency									500,000	500,000
Committed for future health insurance expenditures	1,057,094									1,057,094
Committed for economic stabilization	1,656,815								100,000	1,756,815
Unassigned	5,303,262				(294,131)				(79,968)	4,929,163
	<u>\$ 8,189,701</u>	<u>885,920</u>	<u>2,494,839</u>	<u>1,146,714</u>	<u>(294,131)</u>	<u>867,008</u>	<u>2,265,427</u>	<u>7,884,494</u>	<u>6,996,742</u>	<u>30,436,714</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 12 - Fund Equity Balances, continued

Fund Balance Committed For Stabilization Arrangements: In 2007, the County Board approved Resolution G-3126-11-20-07, "Creating and Defining Use of Financial Stabilization Fund". Under the Resolution, \$ 1,500,000 of the fund balance of the General Fund is committed for emergency situations for life, health or public safety issues for which no appropriation exists. At November 30, 2014, \$ 1,656,815 of the fund balance for the General Fund was reported as committed for economic stabilization. Use of the stabilization fund requires a two-thirds vote of County Board members.

Fund Equity Deficits: The following funds reported deficit fund balances as of November 30, 2014. The Federal Aid Matching deficit was created primarily by cost overruns on a construction project that had been shared with the state and will be eliminated with future tax revenue collections. The Internal Service Fund deficit is created in part by recognizing claims and judgment liabilities when the loss is probable and reasonably estimable, as required by standards. These potential claims are financed with a combination of commercial insurance and self-insurance with resources transferred from the Liability Insurance Fund. As cases mature and are closed, actual claims paid tend to be less than the original estimated liability as estimated costs and final settlements are negotiated. Changes in estimates from one year to the next are recognized in the year of the change. The Workforce Investment Solutions Fund deficit results from grant recognition timing differences and is expected to be eliminated with future grant revenues. The County Clerk Automation Fund deficit results from lower fees generated than planned and will be eliminated with future cost reduction methods.

Federal Aid Matching Fund	\$ 294,131
Internal Service - Self Insurance Fund	790,055
Special Revenue Funds:	
County Clerk Automation Fund	11,807
Workforce Investment Solutions Fund	68,161

Note 13 - Pension Plan

Employees of the County, the Macon County Mental Health Board and the Macon County Emergency Telephone System Board participate in the Illinois Municipal Retirement Fund. The employees of the discretely presented component units - Macon County Mental Health Board and Macon County ETSB - are included within the plan for Macon County, Illinois. The County uses general and special revenue funds to liquidate net pension obligations.

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

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2014

Note 13 - Pension Plan, continued

Funding Policy: As set by statute, the County's Regular, ECO and SLEP plan members are required to contribute 4.50%, 7.50% and 7.50%, respectively, of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2014 for Regular, ECO and SLEP was 12.07%, 59.17% and 26.67%, respectively. 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 calendar year 2014, the County's required contribution was \$ 2,221,964 for the Regular plan, \$ 329,986 for the Elected County Official plan, and \$ 904,806 for the Sheriff's Law Enforcement Personnel plan.

Three-Year Trend Information for the Regular Plan:

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/14	\$ 2,221,964	100%	\$ -0-
12/31/13	2,167,339	100%	-0-
12/31/12	2,011,329	100%	-0-

Three-Year Trend Information for the Elected County Official Plan:

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/14	\$ 329,986	100%	\$ -0-
12/31/13	215,550	100%	-0-
12/31/12	313,709	100%	-0-

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

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/14	\$ 904,806	100%	\$ -0-
12/31/13	895,479	100%	-0-
12/31/12	821,591	100%	-0-

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued) November 30, 2014

Note 13 - Pension Plan, continued

Annual Pension Cost, continued: The required contribution for 2014 was determined as part of the December 31, 2012, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2012, included (a) 7.5% 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% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County's Regular, ECO and SLEP 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 Regular, ECO and SLEP plan's unfunded actuarial accrued liability at December 31, 2012 is being amortized as a level percentage of projected payroll on an open 29 years basis.

Funded Status and Funding Progress: As of December 31, 2014, the most recent actuarial valuation date, the *Regular plan* was 80.35 percent funded. The actuarial accrued liability for benefits was \$ 58,741,315, and the actuarial value of assets was \$ 47,200,378, resulting in an underfunded actuarial accrued liability (UAAL) of \$ 11,540,937. The covered payroll for calendar year 2014 (annual payroll of active employees covered by the plan) was \$ 18,408,977, and the ratio of the UAAL to the covered payroll was 63 percent.

As of December 31, 2014, the most recent actuarial valuation date, the *Elected County Official plan* was 57.14 percent funded. The actuarial accrued liability for benefits was \$ 3,526,690, and the actuarial value of assets was \$ 2,015,133, resulting in an underfunded actuarial accrued liability (UAAL) of \$ 1,511,517. The covered payroll for calendar year 2014 (annual payroll of active employees covered by the plan) was \$ 557,691, and the ratio of the UAAL to the covered payroll was 271 percent.

As of December 31, 2014, the most recent actuarial valuation date, the *Sheriff's Law Enforcement Personnel plan* was 56.80 percent funded. The actuarial accrued liability for benefits was \$ 16,166,555, and the actuarial value of assets was \$ 9,182,166, resulting in an underfunded actuarial accrued liability (UAAL) of \$ 6,984,389. The covered payroll for calendar year 2014 (annual payroll of active employees covered by the plan) was \$ 3,392,600, and the ratio of the UAAL to the covered payroll was 206 percent.

The schedules of funding progress, presented as Required Supplementary Information following the notes to the financial statements, present multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Macon County Mental Health Board: The employees of the Board participate in the Illinois Municipal Retirement Fund (IMRF) through contributions made on their behalf by the Board. The employees of the Board are included within the Macon County employees' plan. Contributions to IMRF via Macon County were \$ 143,981 in fiscal year 2014.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued) November 30, 2014

Note 14 - Decatur Public Building Commission Retirement Plan

In 1998, the DPBC adopted a Savings Incentive Match Plan for Employees (SIMPLE) Individual Retirement Account (IRA) Plan under Section 408(p) of the Internal Revenue Code. The DPBC administers the SIMPLE IRA Plan as a single-employer defined contribution plan, which has been established through a trust agreement with a financial institution. Plan provisions are established and may be amended by the Board. Eligible employees are those who received at least \$ 5,000 in compensation from the DPBC during the current year. Participants may elect to make salary reduction contributions to the plan for amounts expressed either as a specific dollar amount or as a percentage of compensation. Salary reduction contributions cannot exceed \$ 11,500 (\$ 14,000 if over 50 years of age) per plan year. In addition, the DPBC is generally required to make a matching contribution on behalf of each eligible employee in an amount equal to the employee's salary reduction contributions, up to 3% of the employee's compensation for the applicable calendar year. A participant's interest in the plan, including that attributable to the DPBC's matching contribution, is nonforfeitable. For the year ended November 30, 2014, the DPBC's total matching contributions to the plan were \$ 18,612.

Note 15 - Deferred Compensation Plan

The County offers all full-time employees a deferred compensation plan established in accordance with the requirements of the Internal Revenue Code Section 457. Participants authorize the County to withhold funds from their salaries which are invested, within a range of options, in individual accounts as directed by the individual. The assets are administered by ICMA-RC. The assets and income of the plan are held in trust for the exclusive benefit of participants and their beneficiaries. The deferred compensation is not available to the participants until termination, retirement, death or unforeseeable emergency. The County made no contributions to the plan.

Macon County Mental Health Board: The Board offers various employees a deferred compensation plan established in accordance with the requirements of Internal Revenue Code Section 457. The assets of the plan are held in trust for the exclusive benefit of the participants (employees) and their beneficiaries.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 16 - Other Leases

The County has a month-to-month lease agreement with the Decatur Public Building Commission for 9,000 square feet of space located on the sixth and seventh floors of the Macon County Office Building. This space is for use by the Probation Department of Macon County. The lease calls for monthly rental payments of \$ 3,750. In addition, the DPBC provides utilities and upkeep of the space for the County. During 2014, this lease agreement was terminated.

Rental expenditures under this lease totaled \$ 30,000 for the fiscal year ended November 30, 2014.

During 2012, the County entered into a three year lease agreement for office space at 1990 North Water for use by the State's Attorney for a Child Advocacy Center. The lease calls for monthly rental payments of \$ 2,625.

Rental expenditures under these leases for the fiscal year ended November 30, 2014 totaled \$ 28,275.

Macon County Emergency Telephone System Board: The Board leases office space located on the eighth floor of the Macon County Office Building from the DPBC under a five year operating lease that expires May 31, 2018. Total rent expense was \$ 17,469 for the year ended November 30, 2014. Future minimum lease payments are as follows:

2015	\$ 18,284
2016	19,015
2017	19,776
2018	10,082
	<hr/>
	\$ 67,157
	<hr/>

Macon County Mental Health Board: The Board is committed under various leases for office space and other equipment expiring through 2016. These leases are considered for accounting purposes to be operating leases. Lease expense for the year ended June 30, 2014, amounted to \$ 60,515. Future minimum lease payments for these leases are as follows:

2015	\$ 54,007
2016	52,500
2017	53,317
2018	54,383
2019	55,471

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued) November 30, 2014

Note 17 - Risk Management

Property and Liability: The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance coverage for liability, property, and crime insurance. The program has a \$ 25,000 deductible per occurrence. The list below is a general description of insurance coverage in effect at November 30, 2014; not all policy terms, conditions, restrictions, exclusions, etc. are included.

Liability:

General (per occurrence/aggregate)	\$ 1,000,000/\$ 2,000,000
Law Enforcement (each wrongful act limit/aggregate)	\$ 1,000,000/\$ 2,000,000
Auto	\$ 1,000,000
Public Entity Employment Related Practices	\$ 1,000,000
Public Entity Management Liability (each wrongful act limit/aggregate)	\$ 1,000,000/\$ 2,000,000
Crime	\$ 500,000
Umbrella Excess Liability aggregate	\$ 14,000,000
Employee Benefit Plans Liability aggregate/each employee	\$ 3,000,000/\$ 1,000,000
Cyberfirst	\$ 25,000

Aggregate:

Property	\$ 9,633,000
Inland Marine (scheduled equipment)	\$ 1,632,924
Unscheduled equipment	\$ 10,000
Earthquake	\$ 5,000,000
Voting machines	\$ 464,015

The County pays all elected officials' bonds by statute.

The other County building and contents are insured under the Decatur Public Building Commission's policy. The boiler/machine are covered by the Decatur Public Building Commission. Settled claims have not exceeded this commercial coverage in any of the past three years.

Unemployment Insurance: Under provisions of the Illinois Unemployment Insurance Act, the County has elected to self-insure for unemployment compensation benefits. Rather than contribute to the Illinois Unemployment Insurance Fund, the County has agreed to reimburse the State of Illinois for any unemployment benefits paid by the State on behalf of the County. The unemployment compensation program is funded totally by the County.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 17 - Risk Management, continued

Workers' Compensation: The County has elected to self-insure for workers' compensation. The worker's compensation program is funded 90 percent by the County, with the remaining 10 percent being covered by an insurance carrier. The program is insured for amounts above the self-insured retention limits of \$ 500,000 (\$ 600,000 for police) with a statutory maximum limit of indemnity per occurrence. After these limits, the County is insured for amounts up to \$ 1,000,000.

The County's self-insurance program is funded by property tax receipts. Proceeds from property taxes are initially recorded in the Insurance Liability Fund and subsequently transferred to the Internal Service Fund (Self Insurance Fund) as the need arises. At November 30, 2014, the Internal Service Fund had a deficit fund balance of \$ 790,055 due to the year end financial statement recording of pending claims and potential claims. Assets to cover these potential liabilities are held in the Insurance Fund until claims have matured to actual, at which point assets are transferred to the Internal Service Fund for payment of the claims.

Claims and Judgments: When a probable claim liability has been incurred at year end and the amount of the loss can be reasonably estimated, the County records the estimated loss under its self-insurance program. The claim liability includes claims incurred and an estimation for claims incurred but not reported (IBNR), based on historical data pursuant to the self-funded workmen's compensation and unemployment compensation programs. This estimated liability for claims reported to date has been recorded in the Self-Insurance Internal Service Fund.

Changes in the balances of the claims liabilities amount for the two most recent fiscal years are as follows:

	Workers' Compensation		Liability	
	2014	2013	2014	2013
Claims liability, beginning of year	\$ 1,125,295	1,165,864	37,767	46,158
Claims incurred and changes in estimates	(216,695)	93,321	58,096	25,000
Claim payments	(226,433)	(133,890)	(16,848)	(33,391)
Claims liability, end of year	\$ 682,167	1,125,295	79,015	37,767

Liabilities for unpaid claims are based on recommendations by third party administrators. There have been no significant reductions in insurance coverage from coverage in prior years. The amount of settlements have not exceeded insurance coverage in any of the past three fiscal years.

There was no liability reported for claims incurred but not reported (IBNR) as of November 30, 2014.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 18 - Commitments and Contingencies

Federally Assisted Grant Programs: The County participated in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representative. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be insignificant.

Pending Litigation: The County is a defendant in several lawsuits, many of which normally occur in governmental operations. Such litigation includes, but is not limited to, claims assessed against the County for property damage and personal injury and other alleged violations of state and federal laws. In the aggregate, these claims seek monetary damages in significant amounts. To the extent the outcome of such litigation has been determined to result in probable loss to the County, such loss has been accrued in the accompanying financial statements. Litigation where loss to the County is reasonably possible has not been accrued nor can such an amount be estimated at year end. The outcome of the remaining claims cannot be determined at this time. Based upon past experience, management believes that the insurance coverage maintained by the County is sufficient to cover any potential claims over the amount of loss accrued.

Construction Commitments: The County has active construction projects as of November 30, 2014, consisting mainly of road construction and resurfacing projects. At year end, the County's major project commitments are as follows:

Project	Total Contract	Spent- to-Date	Remaining Construction Commitment	Expected Completion Date
South and East Beltway				
Engineering Feasibility Study	\$ 2,462,689	2,203,428	259,261	2015
Lost Bridge/Baltimore Trail	250,000	167,734	82,266	2015
Baltimore - Lost Bridge to Rte 36	280,885	154,446	126,439	2015
Ocean Trail Road	836,225	346,683	489,542	2015
Wyckles Road Reconstruction	944,671	531,954	412,717	2016
Spacemark Road Extension	723,439	29,298	694,141	2016
Elwin-Wyckles Roads Connector	1,475,001		1,475,001	2016

The Beltway Feasibility Study is funded primarily by motor fuel tax proceeds, and state and federal grant proceeds. The outcome of the study will determine whether additional construction commitments will be accepted.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2014

Note 18 - Commitments and Contingencies, continued

Contract Commitments: During 2013, the County entered into a twenty-four month contract for computer software service and support in connection with the 2014 election cycle. Monthly payments of \$ 15,950 are due based on a total contract price of \$ 382,800. Total remaining on the contract at November 30, 2014 was \$ 191,900.

The County enters into various contracts to support the Sheriff's Department which includes the jail. During 2013, a one year contract for medical services for inmates of the Macon County Jail was entered into which called for \$ 22,969 payments per month based on a total contract price of \$ 275,625. During 2014, the contract was extended an additional year at the same price. Another contract was entered into for dietary services at a per-meal price also for inmates of the jail.

During 2013, the County entered into an intergovernmental agreement with Peoria County Juvenile Detention Center to provide beds for juvenile inmates, since Macon County currently has no facility of its own to serve this population. The agreement was for one year beginning January 1, 2013 at an annual fee of \$ 205,638 and can be extended an additional year with an increase based on the Consumer Price Index. The contract was extended through 2014 at an annual fee of \$ 211,807. The total amount paid under this contract during 2014 was \$ 211,293 plus over \$ 196,000 paid for additional bed space not contemplated in the contract.

Beginning December 1, 2008, the County has approved a Host Agreement with Veolia ES Valley View Landfill, Inc. The agreement calls for the company to pay the County a Host Community Fee of \$ 2.25 for each ton of solid waste received at the landfill with annual increases of 3%.

Encumbrances: Encumbrances are commitments related to unperformed contracts for goods or service. Encumbrances outstanding at year end are not accounted for as expenditures and liabilities but are included in fund balance. As of November 30, 2014, encumbrances of \$ 1,010 were accounted for in the General Fund.

Macon County Emergency Telephone System Board: During the fiscal year ended November 30, 2012, the Board committed with Pictometry Economic Alliance Partnership for three flights to be done over six years to produce pictometry images. The commitment is separated into three segments connected to the three flights, and each segment is payable in two installments. The first installment was due at the time the images were shipped, and the second installment was due one year later. The second segment was priced at \$ 129,278. The first installment was paid during the fiscal year ended November 30, 2014, and the second installment is included in accounts payable for the fiscal year ended November 30, 2014. The third segment is priced at \$ 135,526 and is to be paid over the fiscal years ending November 30, 2016 and 2017.

During the fiscal year ended November 30, 2013, the Board committed with Motorola Solutions, Inc. to purchase the Intrado 911 Solution with a total contract price of \$ 802,392, including \$ 494,916 for the system, \$ 290,056 for five-year maintenance services and \$ 17,420 for sentry remote monitoring services. As of November 30, 2014, the Board had paid \$ 494,916 for the system, which is included in capital assets on the Statement of Net Position, \$ 43,710 for the first year of maintenance services and \$ 3,484 for the first year of sentry remote monitoring services. The following payments are due for the remainder of the maintenance and monitoring services contract: \$ 61,430 in year two, \$ 61,704 in year three, \$ 68,402 in year four and \$ 68,746 in year five.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 19 - Other Postemployment Benefits Other than Pensions (OPEB)

Plan Description: The County provides for the continuance of medical, prescription drug and dental insurance benefits for retired employees and their spouses under 65 years of age through a single employer defined benefit plan by allowing them to remain in the County's healthcare plan after retirement. Once retirees reach 65 years of age, they are eligible for Medicare enrollment and are no longer eligible to participate in the County's health insurance program. Substantially all of the County's employees may become eligible for those benefits if they reach normal retirement age while working for the County. The retirees pay the cost of the entire annual premium, which is equal to the employee and employer costs for each plan year. For deputies and their spouses, the first three months of benefit continuation requires no premium payments from the retired deputy. Amounts paid by retirees are recorded as revenue when received, and the premium paid by the County is recorded as expenditures when paid. 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. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report. The activity of the Plan is reported in the County's governmental activities.

Plan Membership: At December 1, 2012 (the date of the latest actuarial valuation), membership consisted of:

Actives (fully eligible)	-
Actives (not yet fully eligible)	401
Retirees and dependents	<u>29</u>
Total	<u><u>430</u></u>

A bi-annual actuarial valuation is made to determine whether the contributions are sufficient to meet plan obligations. The latest actuarial valuation was made December 1, 2012. The postemployment benefit plan does not issue stand-alone financial reports.

Funding Policy: The County is not required to, and currently does not, advance fund the cost of benefits that will become due and payable in the future. The required contribution is based on projected pay-as-you-go financing requirements with an additional amount to pre-fund benefits as determined annually. Expenditures for these insurance premiums are prorated between the general fund and other funds where the personnel are located. All retirees contribute 100% of the blended premium to the plan to cover the cost of providing the benefits to the retirees via the insured plan (pay as you go). For the fiscal year ended November 30, 2014, retirees contributed \$ 189,552. Active employees do not contribute to the plan until retirement.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 19 - Other Postemployment Benefits Other than Pensions (OPEB), continued

Annual OPEB Cost and Net OPEB Obligation: The County first had an actuarial valuation performed for the plan as of December 1, 2008 to determine the funded status of the plan as of that date as well as the employer's annual required contribution (ARC) for the fiscal year ended November 30, 2009. For the year ended November 30, 2014, the County estimated the cost of providing retiree healthcare benefits through the December 1, 2012 actuarial valuation. The County's annual OPEB cost, the annual OPEB cost contributed to the plan and the net OPEB obligation for fiscal year 2014 was as follows:

Annual required contribution (ARC)	\$ 277,926
Interest on net OPEB obligation (NOO)	48,083
Adjustment to annual required contribution	<u>(69,516)</u>
Annual OPEB costs	256,493
Contributions made	<u>111,911</u>
Change in net OPEB obligation (asset)	144,582
Net OPEB obligation, beginning of year	<u>1,202,081</u>
Net OPEB obligation, end of year	<u><u>\$ 1,346,663</u></u>

Trend Information:

Fiscal Year Ending	Annual Required Contribution	Actual Contribution	Percentage of ARC Contributed	Net OPEB Obligation
11/30/12	\$ 336,331	114,571	34.06%	1,025,710
11/30/13	267,884	91,513	34.16%	1,202,081
11/30/14	256,493	111,911	43.60%	1,346,663

The funded status of the plan as of December 1, 2012, the date of the latest actuarial valuation, was as follows:

Actuarial accrued liability (AAL)	\$ 2,273,385
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u><u>\$ 2,273,385</u></u>
Funded ratio (actuarial value of plan assets / AAL)	0.0%
Covered payroll (active plan members)	Not Available
UAAL as a percentage of covered payroll	Not Available

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 19 - Other Postemployment Benefits Other than Pensions (OPEB), continued

Annual OPEB Cost and Net OPEB Obligation, continued: Actuarial valuations of an ongoing plan involve estimates of the value of the 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 multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and 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, 2012 actuarial valuation, the normal cost method was used. The actuarial assumptions included an investment return for discounted liabilities of 4.00% per year (based on 2.50% inflation, 0.75% real GDP growth and 0.75% medical technology). Mortality calculations were done using RP-2000 Combined Healthy Mortality Table - Projected with Scale AA fully generational, and a marriage assumption that 50% of males and females be married with husbands three years older than wives. 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 on a closed, level dollar basis over the maximum allowable period of 30 years.

The annual healthcare cost trend rate was 6.81% for 2014, 6.36% for 2015, 5.90% for 2016 and ultimately grades down to 5% in 2018.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2014

Note 20 - Non-Commitment Debt

On May 1, 2000, the County issued Series 2000 Adjustable Rate Demand Revenue Bonds in the amount of \$ 8,700,000. Net proceeds of the issuance were deposited by Decatur Family YMCA, Illinois for the construction of a new facility. During 2011, the County issued Economic Development Revenue Refunding Bonds (Decatur Family YMCA School Project) Series 2011 in the amount of \$ 2,400,000. The net proceeds of this issue, along with additional funds from the YMCA, were used to pay all outstanding Series 2000 bonds, accrued interest and closing costs. The Series 2011 bonds were purchased by Hickory Point Bank in exchange for a tax exempt loan to the YMCA. The YMCA has signed a promissory note payable to the bank, securing all principal and interest due under the loan. As the intent of all parties is that the YMCA will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$ 2,016,547 at December 31, 2014.

During 1998, the County issued Series 1998A and 1998B Revenue Refunding Bonds in the amount of \$ 14,480,000. Net proceeds of the issuance were deposited by Millikin University, Illinois for the defeasance of Series 1995 Revenue Bonds. The University entered into an Irrevocable Escrow Agreement to defease the Series 1995 Revenue Bonds. As the intent of all parties is that the University will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The balance on these obligations was paid in full during 2013. At June 30, 2014, the principal defeased of \$ 4,913,736 has been paid in full.

During 2010, the County issued Series 2010 Revenue Bonds in the amount of \$ 13,750,000. Net proceeds of the issuance were deposited by Millikin University, Illinois for the repayment of long-term debt. As the intent of all parties is that the University will provide for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$ 12,587,500 at June 30, 2014.

During 2013, the County issued Series 2012 Revenue Refunding Bonds in the amount of \$ 9,680,000. Net proceeds of the bonds were used to repay the 1998 bond series. As the intent of all parties is that the University will provide for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$ 8,535,000 at June 30, 2014.

Note 21 - Significant Estimates and Concentrations

The current economic environment presents governmental organizations with unprecedented circumstances and challenges, which in some cases have resulted in large declines in the fair value of investments and other assets, declines in grant revenue, tax revenue, etc., constraints on liquidity and difficulty obtaining financing. The financial statements have been prepared using values and information currently available to the County. A significant decline in grant revenue and tax revenue could have an adverse impact on the County's future operating results. In addition, given the volatility of current economic conditions, the values of assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments in investment values, etc. that could negatively impact the County's ability to maintain liquidity. Long-term gradual population losses in Macon County mean that inevitably EAV will gradually decline, and in fact, the first signs of this have been observed in some areas of Macon County. This long-term development will also impact Macon County's ability to raise property taxes.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2014

Note 22 - Restatement of Net Position

The DPBC implemented GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. The provisions of this statement require that bond issuance costs be expensed in the year they are incurred. Previously, bond issuance costs had been treated as an asset and amortized over the life of the related debt. In order to implement GASB Statement No. 65, bond issuance costs previously reported as assets had to be removed from the financial statements. This resulted in a restatement of the beginning net position of \$ 30,635. Assets of the DPBC were reduced by the same amount.

The previously stated net position has been adjusted as follows:

Net position, beginning of year, as previously reported	\$ 2,235,441
Restatement due to implementation of GASB 65:	
Debt issuance costs	<u>(30,635)</u>
Net position, beginning of year, as restated	<u><u>\$ 2,204,806</u></u>

Note 23 - Subsequent Events

The Decatur Public Building Commission (DPBC) is currently participating as an integral part of a Macon County, Macon County Health Department, Decatur Public Library, and DPBC Facility Consolidation Plan. The plan is underway to the point of all parties agreeing to memorandums of understanding to move forward.

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 GENERAL CORPORATE FUND
 Year ended November 30, 2014

	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
	Original	Final				
Revenues:						
Taxes	\$ 8,206,980	8,206,980	8,553,152	(26,793)	8,526,359	346,172
Intergovernmental	3,099,361	3,235,752	2,919,978		2,919,978	(315,774)
Fines, fees, forfeitures	3,967,673	3,967,673	4,154,041		4,154,041	186,368
Licenses and permits	84,000	84,000	125,450		125,450	41,450
Interest on investments	26,200	26,250	17,463		17,463	(8,787)
Miscellaneous revenue	2,319,200	2,401,923	2,387,105		2,387,105	(14,818)
Total revenues	17,703,414	17,922,578	18,157,189	(26,793)	18,130,396	234,611
Expenditures:						
General Control and Administration:						
County Clerk:						
Personnel	272,935	272,935	269,396		269,396	3,539
Supplies and materials	51,800	51,800	50,861		50,861	939
County Clerk - Elections:						
Personnel	226,584	226,584	220,766		220,766	5,818
Supplies and materials	321,500	346,500	345,368		345,368	1,132
County Recorder:						
Personnel	233,229	233,229	233,817		233,817	(588)
Supplies and materials	12,015	12,015	9,314		9,314	2,701
County Treasurer:						
Personnel	279,696	279,696	279,579		279,579	117
Supplies and materials	72,640	72,641	68,694		68,694	3,947
Auditor:						
Personnel	333,228	333,228	313,882		313,882	19,346
Supplies and materials	30,400	30,400	25,869		25,869	4,531
Equipment	1,000	1,000	726		726	274
Auditor - Human Resources:						
Personnel	51,962	51,962	50,274		50,274	1,688
Supplies and materials	22,700	22,700	16,144		16,144	6,556
Equipment	500	500				500
County Board:						
Personnel	243,547	253,547	253,643		253,643	(96)
Supplies and materials	2,040,442	2,234,368	2,102,167		2,102,167	132,201
Equipment	19,000	16,900	13,496		13,496	3,404
Supervisor of Assessments:						
Personnel	263,821	263,821	246,902		246,902	16,919
Supplies and materials	55,725	55,725	30,672		30,672	25,053
Equipment	1,000	1,000				1,000

(Continued)

MACON COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
GENERAL CORPORATE FUND (Continued)
Year ended November 30, 2014**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
	Original	Final				
Expenditures, continued:						
General Control and Administration, continued:						
Board of Review:						
Personnel	\$ 71,886	71,886	63,924		63,924	7,962
Supplies and materials	13,850	13,850	13,148		13,148	702
Equipment	150	150				150
Public Safety:						
County Sheriff:						
Personnel	3,849,492	3,849,492	3,670,293		3,670,293	179,199
Supplies and materials	249,600	363,921	318,283		318,283	45,638
Equipment	100,000	140,972	134,018		134,018	6,954
Coroner:						
Personnel	170,197	170,197	170,129		170,129	68
Supplies and materials	59,659	59,658	61,240		61,240	(1,582)
Equipment	1,065	1,066	1,066		1,066	
Law Facilities Center:						
Personnel	3,824,564	3,824,564	3,670,901		3,670,901	153,663
Supplies and materials	454,800	454,800	373,836		373,836	80,964
Jail - Commissary Supplies			129,278		129,278	(129,278)
Judiciary and Court-Related:						
Circuit Clerk:						
Personnel	1,088,993	1,088,993	1,088,605		1,088,605	388
Supplies and materials	82,170	82,170	94,253		94,253	(12,083)
Equipment	7,500	7,500	2,002		2,002	5,498
State's Attorney:						
Personnel	1,689,778	1,689,778	1,675,619		1,675,619	14,159
Supplies and materials	101,550	121,026	111,634		111,634	9,392
Equipment	19,600	11,613	5,941		5,941	5,672
State's Attorney, Title IV-D, Public Aid:						
Personnel	294,869	290,206	271,719		271,719	18,487
Supplies and materials		4,663	4,663		4,663	
Circuit Court:						
Personnel	426,212	426,212	424,302		424,302	1,910
Supplies and materials	199,285	208,943	154,652		154,652	54,291
Equipment	2,000	2,000				2,000
Public Defender:						
Personnel	941,318	941,318	937,348		937,348	3,970
Supplies and materials	112,300	111,299	104,867		104,867	6,432
Equipment	9,908	10,908	8,160		8,160	2,748

(Continued)

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 GENERAL CORPORATE FUND (Continued)
 Year ended November 30, 2014

	Budgeted Amounts Original	Final	Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
Expenditures, continued:						
Judiciary and Court-Related, continued:						
Probation Officers:						
Personnel	2,029,199	1,984,699	1,941,974		1,941,974	42,725
Supplies and materials	350,727	615,156	525,285		525,285	89,871
Equipment	386	386	386		386	
Probation - Drug Court:						
Personnel	57,013	57,013	43,363		43,363	13,650
Supplies and materials	12,000	12,000				12,000
Public Health and Welfare:						
Superintendent, Regional Office of Education:						
Personnel	113,379	113,379	98,243		98,243	15,136
Supplies and materials	46,756	46,756	48,120		48,120	(1,364)
Environmental Management:						
Personnel	134,476	134,476	117,945		117,945	16,531
Supplies and materials	111,950	111,950	80,201		80,201	31,749
Equipment	50,000	50,000	40,521		40,521	9,479
Capital Vehicles Fund:						
Equipment		200,000	18,994		18,994	181,006
Total expenditures	21,210,356	22,033,551	20,936,483	-	20,936,483	1,097,068
Excess (deficiency) of revenues over (under) expenditures	(3,506,942)	(4,110,973)	(2,779,294)	(26,793)	(2,806,087)	1,331,679
Other financing sources (uses):						
Transfers in	891,715	891,715	804,649		804,649	(87,066)
Transfers out		(95,000)	(95,000)		(95,000)	
Total other financing sources (uses)	891,715	796,715	709,649	-	709,649	(87,066)
Net change in fund balance	\$ (2,615,227)	(3,314,258)	(2,069,645)	(26,793)	(2,096,438)	1,244,613
Budgetary fund balance, beginning of year			10,163,583			
Budgetary fund balance, end of year			\$8,093,938			

MACON COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 ILLINOIS MUNICIPAL RETIREMENT FUND
 Year ended November 30, 2014**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
	Original	Final				
Revenues:						
Property taxes	\$ 2,300,000	2,300,000	2,293,536	(13,416)	2,280,120	(6,464)
Interest on investments	600	600	159		159	(441)
Total revenues	2,300,600	2,300,600	2,293,695	(13,416)	2,280,279	(6,905)
Expenditures:						
General Control and Administration:						
Personnel - IMRF Agent Trust Fund	311,689	311,689	339,998		339,998	(28,309)
Public Safety:						
Personnel - IMRF Agent Trust Fund	1,302,280	1,302,280	1,380,308		1,380,308	(78,028)
Judiciary and Court-Related:						
Personnel - IMRF Agent Trust Fund	627,121	627,121	664,696		664,696	(37,575)
Public Health and Welfare:						
Personnel - IMRF Agent Trust Fund	63,810	63,810	67,634		67,634	(3,824)
Total expenditures	2,304,900	2,304,900	2,452,636	-	2,452,636	(147,736)
Net change in fund balance	\$ (4,300)	(4,300)	(158,941)	(13,416)	(172,357)	(154,641)
Budgetary fund balance, beginning of year			966,542			
Budgetary fund balance, end of year			\$ 807,601			

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 COUNTY HEALTH FUND
 Year ended November 30, 2014

	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
	Original	Final				
Revenues:						
Taxes	\$ 1,623,861	1,623,861	1,626,401	(14,968)	1,611,433	2,540
Intergovernmental	4,355,282	4,755,906	4,427,285		4,427,285	(328,621)
Fines, fees, forfeitures	375,500	415,500	419,266		419,266	3,766
Licenses and permits	253,685	256,685	226,716		226,716	(29,969)
Interest on investments	2,000	2,000	2,296		2,296	296
Miscellaneous revenue	58,600	151,100	30,944		30,944	(120,156)
Total revenues	6,668,928	7,205,052	6,732,908	(14,968)	6,717,940	(472,144)
Expenditures:						
Current:						
Public Health and Welfare:						
Personnel	4,926,047	4,932,428	4,657,796		4,657,796	274,632
Supplies and materials	1,379,016	1,755,320	1,409,772		1,409,772	345,548
Equipment	122,363	201,999	178,075		178,075	23,924
Debt Service:						
Principal	65,000	65,000	54,676		54,676	10,324
Interest	30,132	28,508	25,806		25,806	2,702
Total expenditures	6,522,558	6,983,255	6,326,125	-	6,326,125	657,130
Excess of revenues over expenditures	146,370	221,797	406,783	(14,968)	391,815	184,986
Other financing sources (uses):						
Transfers out	(89,235)	(91,116)	(88,848)		(88,848)	2,268
Total other financing sources (uses)	(89,235)	(91,116)	(88,848)	-	(88,848)	2,268
Net change in fund balance	\$ 57,135	130,681	317,935	(14,968)	302,967	187,254
Budgetary fund balance, beginning of year			2,120,090			
Budgetary fund balance, end of year			\$2,438,025			

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 COUNTY HIGHWAY FUND
 Year ended November 30, 2014

	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
	Original	Final				
Revenues:						
Taxes	\$ 1,500,000	1,500,000	1,501,523	(14,443)	1,487,080	1,523
Intergovernmental	10,300	10,300	154,408		154,408	144,108
Interest on investments	2,100	2,100	545		545	(1,555)
Miscellaneous revenue	29,200	29,200	70,252		70,252	41,052
Total revenues	<u>1,541,600</u>	<u>1,541,600</u>	<u>1,726,728</u>	<u>(14,443)</u>	<u>1,712,285</u>	<u>185,128</u>
Expenditures:						
Current:						
Transportation:						
Personnel	980,558	980,558	815,468		815,468	165,090
Supplies and materials	760,400	769,700	582,003		582,003	187,697
Equipment	1,163,000	1,153,700	390,428		390,428	763,272
Total expenditures	<u>2,903,958</u>	<u>2,903,958</u>	<u>1,787,899</u>	<u>-</u>	<u>1,787,899</u>	<u>1,116,059</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,362,358)</u>	<u>(1,362,358)</u>	<u>(61,171)</u>	<u>(14,443)</u>	<u>(75,614)</u>	<u>1,301,187</u>
Other financing sources (uses):						
Transfers in	250,000	250,000	424,483		424,483	174,483
Transfers out	(137,566)	(137,566)	(137,566)		(137,566)	
Total other financing sources (uses)	<u>112,434</u>	<u>112,434</u>	<u>286,917</u>	<u>-</u>	<u>286,917</u>	<u>174,483</u>
Net change in fund balance	<u>\$(1,249,924)</u>	<u>(1,249,924)</u>	<u>225,746</u>	<u>(14,443)</u>	<u>211,303</u>	<u>1,475,670</u>
Budgetary fund balance, beginning of year			<u>869,889</u>			
Budgetary fund balance, end of year			<u>\$1,095,635</u>			

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 FEDERAL AID MATCHING FUND
 Year ended November 30, 2014

	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
	Original	Final				
Revenues:						
Taxes	\$ 440,000	440,000	440,462	(4,237)	436,225	462
Intergovernmental	5,000	5,000	204,509		204,509	199,509
Interest on investments	500	500	317		317	(183)
Total revenues	445,500	445,500	645,288	(4,237)	641,051	199,788
Expenditures:						
Current:						
Transportation:						
Supplies and materials	750,000	750,000	945,349		945,349	(195,349)
Net change in fund balance	<u>\$ (304,500)</u>	<u>(304,500)</u>	(300,061)	<u>(4,237)</u>	<u>(304,298)</u>	<u>4,439</u>
Budgetary fund balance, beginning of year			<u>(9,053)</u>			
Budgetary fund balance, end of year			<u>\$ (309,114)</u>			

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 SPECIAL BRIDGE FUND
 Year ended November 30, 2014

	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
	Original	Final				
Revenues:						
Taxes	\$ 515,000	515,000	515,624	(4,958)	510,666	624
Intergovernmental	21,000	21,000	13,857		13,857	(7,143)
Interest on investments	2,100	2,100	1,242		1,242	(858)
Miscellaneous revenue	5,000	5,000				(5,000)
Total revenues	543,100	543,100	530,723	(4,958)	525,765	(12,377)
Expenditures:						
Current:						
Transportation:						
Supplies and materials	1,080,000	1,080,000	807,223		807,223	272,777
Total expenditures	1,080,000	1,080,000	807,223	-	807,223	272,777
Net change in fund balance	\$ (536,900)	(536,900)	(276,500)	(4,958)	(281,458)	260,400
Budgetary fund balance, beginning of year			884,031			
Budgetary fund balance, end of year			\$ 607,531			

MACON COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
COUNTY MOTOR FUEL TAX FUND
Year ended November 30, 2014**

	Budgeted Amounts Original	Final	Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
Revenues:						
Intergovernmental	\$ 1,870,100	1,870,100	2,707,359		2,707,359	837,259
Interest on investments	5,100	5,100	2,848		2,848	(2,252)
Miscellaneous revenue	500	500				(500)
Total revenues	1,875,700	1,875,700	2,710,207	-	2,710,207	834,507
Expenditures:						
Current:						
Transportation:						
Personnel	817,222	763,268	744,076		744,076	19,192
Supplies and materials	1,000,000	829,471	829,471		829,471	
Equipment	1,500,000	1,500,000	539,202		539,202	960,798
Total expenditures	3,317,222	3,092,739	2,112,749	-	2,112,749	979,990
Excess (deficiency) of revenues over (under) expenditures	(1,441,522)	(1,217,039)	597,458	-	597,458	1,814,497
Other financing sources (uses):						
Transfers out	(200,000)	(424,483)	(424,483)		(424,483)	
Total other financing sources (uses)	(200,000)	(424,483)	(424,483)	-	(424,483)	-
Net change in fund balance	<u>\$(1,641,522)</u>	<u>(1,641,522)</u>	172,975	-	172,975	1,814,497
Budgetary fund balance, beginning of year			<u>2,092,452</u>			
Budgetary fund balance, end of year			<u>\$2,265,427</u>			

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 MULTI-FACILITY LEASE FUND
 Year ended November 30, 2014

	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
	Original	Final				
Revenues:						
Taxes	\$ 5,920,963	5,920,963	4,726,697	(47,572)	4,679,125	(1,194,266)
Intergovernmental	665,000	823,414	1,281,019		1,281,019	457,605
Interest on investments	3,000	3,000	1,164		1,164	(1,836)
Miscellaneous			6,000		6,000	6,000
Total revenues	6,588,963	6,747,377	6,014,880	(47,572)	5,967,308	(732,497)
Expenditures:						
Current:						
General Control and Administration:						
Public Building Commission lease payments	939,737	939,736	939,965		939,965	(229)
Public Safety:						
Public Building Commission lease payments	3,011,472	3,011,472	3,012,207		3,012,207	(735)
Judiciary and Court-Related:						
Public Building Commission lease payments	1,169,981	1,169,982	1,170,267		1,170,267	(285)
Public Health and Welfare:						
Public Building Commission grant		158,414	158,414		158,414	
Debt Service:						
Principal	700,000	700,000	592,425		592,425	107,575
Interest	100,774	100,774	65,286		65,286	35,488
Total expenditures	5,921,964	6,080,378	5,938,564	-	5,938,564	141,814
Net change in fund balance	\$ 666,999	666,999	76,316	(47,572)	28,744	(590,683)
Budgetary fund balance, beginning of year			<u>7,647,457</u>			
Budgetary fund balance, end of year			<u>\$7,723,773</u>			

MACON COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS

November 30, 2014

Illinois Municipal Retirement Fund

Schedule of Funding Progress - Regular

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)
12/31/14	\$ 47,200,378	58,741,315	11,540,937	80.35	18,408,977	62.69%
12/31/13	44,518,287	55,587,388	11,069,101	80.09	17,803,347	62.17%
12/31/12	40,811,231	52,914,428	12,103,197	77.13	17,459,454	69.32%

Schedule of Funding Progress - Elected County Officials

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)
12/31/14	\$ 2,015,133	3,526,650	1,511,517	57.14	557,691	271.03%
12/31/13	2,035,061	3,786,652	1,751,591	53.74	571,295	306.60%
12/31/12	1,514,828	4,039,503	2,524,675	37.50	738,313	341.95%

Schedule of Funding Progress - Sheriff Law Enforcement Personnel

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)
12/31/14	\$ 9,182,166	16,166,555	6,984,389	56.80	3,392,600	205.87%
12/31/13	8,466,547	15,378,491	6,911,944	55.05	3,351,343	206.24%
12/31/12	6,794,586	14,333,054	7,538,468	47.41	3,200,589	235.53%

On a market value basis, the actuarial value of assets as of December 31, 2014 for Regular, ECO and SLEP is \$ 55,568,081, \$ 2,572,950 and \$ 11,759,207, respectively. On a market basis, the funded ratio for Regular, ECO and SLEP would be 94.60%, 72.96% and 72.74% respectively.

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

(Continued)

MACON COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS (Continued)

November 30, 2014

Postemployment Benefits

Schedule of Funding Progress - Postemployment Benefits						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/1/13	\$ -	2,273,385	2,273,385	0%	Not Available	Not Available
12/1/12	-	2,273,385	2,273,385	0%	Not Available	Not Available
12/1/11	-	2,773,561	2,773,561	0%	Not Available	Not Available

See Notes to Required Supplementary Information.

MACON COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2014

Note 1 - Budgetary Process

The budget and appropriations ordinance is prepared on the budgetary basis of accounting. The appropriations ordinance is the County Board's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Board.

The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the year end fund balances were known. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended budget as of November 30, 2014.

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

- 1) An appropriations budget is legally adopted through the budgetary process on an annual fiscal year basis for the General Fund; Special Revenue Funds (except for the Working Cash Fund, Public Education Government Fund, State's Attorney Drug Fund, State's Attorney Forfeited Federal Fund, Sheriff's Drug Fund, and Probation and Court Services Fund); Capital Project Funds and the Internal Service Fund.
- 2) Officeholders prepare their original appropriated budget requests in June and July.
- 3) The officeholders meet with their respective oversight committees and revise the original appropriated budget amounts during July through August.
- 4) The various committees present their revised appropriated budget requests to the Finance Committee at a series of budget hearings held during August through October.
- 5) As approved by the Finance Committee, a display budget is prepared in October for a mandatory 15 day public display.
- 6) The appropriated budget is reviewed and legally adopted by the Macon County Board in a regular or special session held in November preceding the new fiscal year.
- 7) The appropriated budget is prepared under the modified accrual basis of accounting as required by generally accepted accounting principles (GAAP) except for property tax revenue, which is budgeted on the cash basis, and encumbrances, which are recorded as expenditures for budgetary reporting. The Budget Basis of Accounting footnote shows the nature and amounts of basis and timing differences necessary to reconcile the Non-GAAP actual to GAAP actual at the fund type level.
- 8) Transfers of budgeted amounts between funds or any amendments to the originally approved budget by means of an emergency or supplemental appropriation require approval by two-thirds of the County Board members. Budget amendments are typically made if a new revenue source had been secured or identified. Budget amendments were made during the fiscal year.

MACON COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

November 30, 2014

Note 1 - Budgetary Process, continued

- 9) Expenditures are classified into three broad categories - personnel, supplies and materials, and equipment. Transfers of budgeted line items may be made within an expenditure category of a fund by the elected official or department head without seeking approval of the County Board. Transfers or any budget amendments made during the year are reflected in the budget information included in the financial statements.
- 10) Formal budgetary integration is employed as a management control device during the year through an internal reporting basis for all budgeted funds. It is budgetary control policy that expenditures do not exceed appropriations. The legal level of budgetary control (level at which disbursements may not exceed budgets) is at the "three broad categories" level (personnel, supplies and materials, and equipment); however, budgetary control is also maintained with each department at the line item level. The County uses an encumbrance accounting system.
- 11) All nonencumbered appropriations lapse at year end, requiring reappropriation the following fiscal year.

Note 2 - Budgetary Basis of Accounting

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Schedule of Revenues, Expenditures, and Changes in Fund Balance (Non-GAAP) - Budget and Actual for the general and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are as follows:

1. Property tax revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).

MACON COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

November 30, 2014

Note 2 - Budgetary Basis of Accounting, continued

The adjustments necessary to reconcile the GAAP and budgetary basis statements are as follows:

	General Fund	Illinois Municipal Retirement	County Health	County Highway	Federal Aid Matching	Special Bridge	Multi- Facility Lease
Net change in fund balance:							
GAAP basis, November 30, 2014	\$(2,096,438)	(172,357)	302,967	211,303	(304,298)	(281,458)	28,744
Taxes receivable at November 30, 2013	121,546	91,735	71,784	65,522	19,221	22,498	208,294
Taxes receivable at November 30, 2014	(94,753)	(78,319)	(56,816)	(51,079)	(14,984)	(17,540)	(160,722)
Encumbrances recognized as expenditures per budget basis at November 30, 2013	1,010						
Encumbrances recognized as expenditures per budget basis at November 30, 2014	(1,010)						
Budget basis	\$(2,069,645)	(158,941)	317,935	225,746	(300,061)	(276,500)	76,316

Note 3 - Excess of Expenditures over Appropriations

Excess of expenditures over appropriations for the year ended November 30, 2014 are as follows:

	Expenditures	Appropriations	Variance
Major Funds:			
Illinois Municipal Retirement Fund	\$ 2,452,636	2,304,900	147,736
Federal Aid Matching	945,349	750,000	195,349
Nonmajor Funds:			
Workforce Investment Solutions Fund	2,742,465	2,727,523	14,942

GENERAL CORPORATE FUND

The General Corporate Fund is used to account for resources traditionally associated with government which are not required legally, or by sound financial management, to be accounted for in another fund.

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND

BALANCE SHEET

November 30, 2014

Assets

Cash	\$ 6,348,554
Investments, at cost	509
Taxes receivable	94,753
Accounts receivable	162,558
Inventory	22,751
Due from governmental agencies:	
State of Illinois	1,474,302
Other governmental agencies	236,574
Prepaid items	43,554
Restricted cash	1,325,818
Due from other funds	1,664,629
	<hr/>
Total assets	11,374,002
	<hr/>

Liabilities

Accounts payable	638,957
Accrued salaries	319,992
Cash held for others	8,558
Due to other governments	15,603
Due to other funds	592,728
	<hr/>
Total liabilities	1,575,838
	<hr/>

Deferred Inflows of Resources

Unavailable revenues	1,608,463
	<hr/>

Fund Balances

Nonspendable	66,305
Restricted	106,225
Unrestricted:	
Committed	2,713,909
Unassigned	5,303,262
	<hr/>
Total fund balances	8,189,701
	<hr/>

Total liabilities and fund balances	\$ 11,374,002
	<hr/>

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year ended November 30, 2014

Revenues:	
Taxes	\$ 8,526,359
Intergovernmental	2,919,978
Fines, fees, forfeitures	4,154,041
Licenses and permits	125,450
Interest on investments	17,463
Miscellaneous revenue	<u>2,387,105</u>
Total revenues	<u>18,130,396</u>
Expenditures:	
Current:	
General control and administration	4,594,420
Public safety	8,393,960
Judiciary and court-related	7,378,284
Public health and welfare	344,509
Capital outlay	<u>225,310</u>
Total expenditures	<u>20,936,483</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,806,087)</u>
Other financing sources (uses):	
Transfers in	804,649
Transfers out	<u>(95,000)</u>
Total other financing sources (uses)	<u>709,649</u>
Net change in fund balance	(2,096,438)
Fund balance, beginning of year	<u>10,286,139</u>
Fund balance, end of year	<u>\$ 8,189,701</u>

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Taxes:			
Property taxes	\$ 2,782,526	2,785,261	2,735
Retailers' occupational tax	2,875,328	3,327,270	451,942
Illinois State income tax	1,753,843	1,693,873	(59,970)
Illinois personal property replacement tax	795,283	746,748	(48,535)
Total revenues, taxes	8,206,980	8,553,152	346,172
Intergovernmental:			
Contracts, municipalities	600,000	573,932	(26,068)
State Board of Elections	100,000	98,151	(1,849)
Salary reimbursements	1,200,117	1,123,381	(76,736)
Sheriff training reimbursement	18,000	16,262	(1,738)
Federal prisoner contract	845,000	650,241	(194,759)
Electronic Recycle Grant	2,000	2,000	
Death certificate reimbursement	4,000	4,769	769
Illinois Department of Human Services, IV-D:			
Circuit Clerk IV-D	39,572	40,399	827
State's Attorney Child Support Enforcement	295,500	264,211	(31,289)
Township assessor contracts	2,000	8,334	6,334
State's Attorney Grants:			
Attorney General Victim Witness	21,750	24,150	2,400
708 Board Deferred Prosecution	25,200	21,248	(3,952)
708 Board Drug Court	57,013	51,878	(5,135)
Ill Litigation Trust		580	580
Public Defender Grants:			
Mental Health Board Grant	10,600	12,173	1,573
Probation:			
Drug Court Circuit Clerk		9,639	9,639
Mental Health Board Grant	15,000	18,630	3,630
Total revenues, intergovernmental	3,235,752	2,919,978	(315,774)

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues (continued):			
Fines, fees, forfeitures:			
Circuit Clerk	\$ 1,585,240	1,627,271	42,031
State's Attorney	398,860	283,047	(115,813)
County Recorder	490,000	430,593	(59,407)
County Sheriff	380,000	331,492	(48,508)
County Coroner	16,573	30,241	13,668
County Collector	400,000	413,593	13,593
County Clerk	415,000	446,552	31,552
County Board	20,000	285	(19,715)
Public Defender Behavioral Court Fee		1,844	1,844
Drug Court fees	12,000	10,722	(1,278)
Court Appointed Special Advocate Fee		1,185	1,185
General Host Fee	250,000	577,216	327,216
Total revenues, fines, fees, forfeitures	3,967,673	4,154,041	186,368
Licenses and permits:			
Building, rezoning permits	79,000	120,450	41,450
Liquor license	5,000	5,000	
Total revenues, licenses and permits	84,000	125,450	41,450
Interest on investments	26,250	17,463	(8,787)
Miscellaneous revenues:			
Miscellaneous receipts and refunds	5,200	27,046	21,846
Copy and fax	2,000	3,238	1,238
State's Attorney		1,236	1,236
Planning and Zoning	1,000	2,857	1,857
Probation	7,530	6,530	(1,000)
Sheriff sales and commissions	738,193	477,670	(260,523)
Weapons & equipment	20,000	20,000	
Health insurance premiums received	1,500,000	1,494,650	(5,350)
Commissary revenue		149,246	149,246
Gaming revenue		45,414	45,414
Lease revenue	3,000	4,920	1,920
Franchise fees	125,000	154,298	29,298
Total miscellaneous revenues	2,401,923	2,387,105	(14,818)
Total revenues	17,922,578	18,157,189	234,611

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)

Year ended November 30, 2014

	Budget	Actual	Variance
Expenditures:			
General Control and Administration:			
County Clerk:			
Salaries	\$ 225,163	222,287	2,876
Hospitalization	47,772	47,109	663
	<u>272,935</u>	<u>269,396</u>	<u>3,539</u>
Postage	9,670	9,165	505
Telephone	1,500	1,370	130
Copy machine	1,930	1,930	
Supplies	14,330	14,312	18
Legal advertising	200	53	147
EDP	24,000	23,872	128
Miscellaneous	170	159	11
	<u>51,800</u>	<u>50,861</u>	<u>939</u>
Total County Clerk	<u>324,735</u>	<u>320,257</u>	<u>4,478</u>
County Clerk - Elections:			
Salaries	210,660	204,842	5,818
Hospitalization	15,924	15,924	
	<u>226,584</u>	<u>220,766</u>	<u>5,818</u>
Rental polling places	5,969	5,660	309
Postage	19,100	13,863	5,237
Legal advertising	33,900	33,881	19
Supplies	275,000	272,490	2,510
Judge fees	31	31	
Miscellaneous drayage	12,500	19,443	(6,943)
	<u>346,500</u>	<u>345,368</u>	<u>1,132</u>
Total County Clerk - Elections	<u>573,084</u>	<u>566,134</u>	<u>6,950</u>
County Recorder:			
Salaries	193,419	194,007	(588)
Hospitalization	39,810	39,810	
	<u>233,229</u>	<u>233,817</u>	<u>(588)</u>
Travel	2,180	2,180	
Postage	1,000	428	572
Dues	395	395	
Telephone	2,064	2,064	
Maintenance of equipment	462	462	
Copy machine	914	825	89
Supplies	3,500	2,960	540
Book repair	1,500		1,500
	<u>12,015</u>	<u>9,314</u>	<u>2,701</u>
Total County Recorder	<u>245,244</u>	<u>243,131</u>	<u>2,113</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2014

	Budget	Actual	Variance
Expenditures (continued):			
General Control and Administration (continued):			
County Treasurer:			
Salaries	\$ 239,886	239,769	117
Hospitalization	39,810	39,810	
	<u>279,696</u>	<u>279,579</u>	<u>117</u>
Postage	35,059	35,059	
Telephone	2,602	2,347	255
Legal advertising	5,337	3,928	1,409
Dues	600	500	100
Copy machine	550	550	
EDP	21,548	21,682	(134)
Maintenance of equipment	190		190
Travel	705	705	
Training	(62)	(244)	182
Supplies	1,500	799	701
Printing	4,612	3,368	1,244
	<u>72,641</u>	<u>68,694</u>	<u>3,947</u>
Total County Treasurer	<u>352,337</u>	<u>348,273</u>	<u>4,064</u>
Auditor:			
Salaries	285,456	270,091	15,365
Hospitalization	47,772	43,791	3,981
	<u>333,228</u>	<u>313,882</u>	<u>19,346</u>
Postage	2,600	2,554	46
Telephone	2,500	2,010	490
Travel	520	126	394
Supplies	4,500	4,367	133
Legal advertising	700	656	44
EDP	10,100	8,062	2,038
Training	1,000	310	690
Dues	1,030	1,030	
Copy machine	800	844	(44)
Professional services	6,650	5,910	740
	<u>30,400</u>	<u>25,869</u>	<u>4,531</u>
Total Auditor	<u>363,628</u>	<u>339,751</u>	<u>23,877</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)

Year ended November 30, 2014

	Budget	Actual	Variance
Expenditures (continued):			
General Control and Administration (continued):			
Auditor - Human Resources:			
Salaries	\$ 44,000	42,312	1,688
Hospitalization	7,962	7,962	
	<u>51,962</u>	<u>50,274</u>	<u>1,688</u>
Telephone	300		300
Travel	500	439	61
Supplies	500	410	90
EDP	17,908	14,397	3,511
Training	1,000	668	332
Dues	230	230	
Contractual	2,262		2,262
	<u>22,700</u>	<u>16,144</u>	<u>6,556</u>
Total Auditor - Human Resources	<u>74,662</u>	<u>66,418</u>	<u>8,244</u>
County Board:			
Salaries	189,751	186,629	3,122
Hospitalization	63,796	67,014	(3,218)
	<u>253,547</u>	<u>253,643</u>	<u>(96)</u>
Facility lease	45,000	30,000	15,000
Travel	822	794	28
Postage	1,000	872	128
Library	750		750
Telephone	4,000	3,047	953
Legal advertising	2,650	2,596	54
Copy machine	800	739	61
Contractual services	67,870	25,026	42,844
Dues	3,600	3,215	385
Training	2,778	1,985	793
Supplies	2,140	1,962	178
Car expense	4,000	3,071	929
Economic development	4,500	4,000	500
Nuisance expense	5,000	984	4,016
Demolition expense	22,000		22,000
Zoning board of appeals	5,000	4,491	509
Safety commission expense	2,111	2,111	
Codification project	3,030	3,030	
	<u>177,051</u>	<u>87,923</u>	<u>89,128</u>
Total County Board	<u>430,598</u>	<u>341,566</u>	<u>89,032</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2014

	Budget	Actual	Variance
Expenditures (continued):			
General Control and Administration (continued):			
Supervisor of Assessments:			
Salaries	\$ 216,049	201,120	14,929
Hospitalization	47,772	45,782	1,990
	<u>263,821</u>	<u>246,902</u>	<u>16,919</u>
Travel	2,200	354	1,846
Training	4,500	535	3,965
Dues	325	325	
Legal advertising	19,000	13,745	5,255
Copy machine	3,000	1,537	1,463
Supplies	5,500	3,646	1,854
Car expense, field assessors	10,000	1,636	8,364
Postage	10,000	7,825	2,175
Telephone	1,200	1,069	131
	<u>55,725</u>	<u>30,672</u>	<u>25,053</u>
Total Supervisor of Assessments	<u>319,546</u>	<u>277,574</u>	<u>41,972</u>
Board of Review:			
Salaries	48,000	48,000	
Hospitalization	23,886	15,924	7,962
	<u>71,886</u>	<u>63,924</u>	<u>7,962</u>
Travel	290	102	188
Training	860	860	
Supplies	200		200
Postage	1,500	1,566	(66)
Appraisal research	10,000	9,892	108
Legal advertising	1,000	728	272
	<u>13,850</u>	<u>13,148</u>	<u>702</u>
Total Board of Review	<u>85,736</u>	<u>77,072</u>	<u>8,664</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2014

	Budget	Actual	Variance
Expenditures (continued):			
General Control and Administration (continued):			
Miscellaneous:			
Telephone	\$ 1,000	172	828
CPA	105,000	101,325	3,675
Supplies	15,437	9,677	5,760
Network - EDP	27,000	26,908	92
Postage	12,000	3,304	8,696
Miscellaneous	380	2,013	(1,633)
Hospitalization	1,889,000	1,870,845	18,155
Sick bank expense	7,500		7,500
Total Miscellaneous	2,057,317	2,014,244	43,073
Total General Control and Administration	4,826,887	4,594,420	232,467
Public Safety:			
County Sheriff:			
Salaries	3,849,492	3,670,293	179,199
	3,849,492	3,670,293	179,199
Travel	2,000	407	1,593
Investigation	4,000	2,089	1,911
Law enforcement training	26,000	20,678	5,322
Postage	10,000	4,638	5,362
Cars - gas, oil, tires	148,000	147,759	241
Copy machine	17,400	16,956	444
Telephone	30,000	28,996	1,004
Youth Advocate service grant	6,000	6,000	
Legal advertising	2,000	1,662	338
Supplies	23,200	21,034	2,166
Supplies - K9	2,000	335	1,665
Uniforms	11,021	10,938	83
Community Outreach	82,100	56,705	25,395
Merit commission	200	86	114
Total County Sheriff	363,921	318,283	45,638

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2014

	Budget	Actual	Variance
Expenditures (continued):			
Public Safety (continued):			
Coroner:			
Salaries	\$ 146,311	146,243	68
Hospitalization	23,886	23,886	
	<u>170,197</u>	<u>170,129</u>	<u>68</u>
Travel	1,316	1,316	
Investigation	4,683	4,646	37
Autopsy - medical	44,436	45,520	(1,084)
Postage	500	235	265
Maintenance of equipment	2,228	2,869	(641)
Dues	550	550	
Supplies	3,750	3,456	294
Disposition of indigents	595	595	
Telephone	1,600	2,053	(453)
	<u>59,658</u>	<u>61,240</u>	<u>(1,582)</u>
Total Coroner	<u>229,855</u>	<u>231,369</u>	<u>(1,514)</u>
Law Facilities Center:			
Salaries and payroll	3,824,564	3,670,901	153,663
	<u>3,824,564</u>	<u>3,670,901</u>	<u>153,663</u>
Training	45,000	40,848	4,152
Transport prisoners	25,000	6,483	18,517
Testing	1,500	585	915
Maintenance of equipment	2,000	1,922	78
Supplies	356,300	301,149	55,151
Supplies, law enforcement	9,000	8,304	696
Supplies, laundry	700	491	209
Uniforms and related items	15,000	14,054	946
Travel	300		300
	<u>454,800</u>	<u>373,836</u>	<u>80,964</u>
Total Law Facilities Center	<u>4,279,364</u>	<u>4,044,737</u>	<u>234,627</u>
Jail - Commissary:			
Commissary supplies		129,278	(129,278)
Total Jail - Commissary	<u>-</u>	<u>129,278</u>	<u>(129,278)</u>
Total Public Safety	<u>8,722,632</u>	<u>8,393,960</u>	<u>328,672</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2014

	Budget	Actual	Variance
Expenditures (continued):			
Judiciary and Court-Related:			
Circuit Clerk:			
Salaries	\$ 850,133	849,745	388
Hospitalization	238,860	238,860	
	<u>1,088,993</u>	<u>1,088,605</u>	<u>388</u>
Travel	659	659	
Supplies	22,325	20,450	1,875
Postage	31,968	31,968	
Telephone	7,960	7,960	
Dues	470	470	
Jury fees	316	7,816	(7,500)
Jury meals	2,291	2,291	
Jury parking	700	7,200	(6,500)
General	5,000	4,958	42
Legal advertising	10,481	10,481	
	<u>82,170</u>	<u>94,253</u>	<u>(12,083)</u>
Total Circuit Clerk	<u>1,171,163</u>	<u>1,182,858</u>	<u>(11,695)</u>
State's Attorney:			
Salaries	1,458,880	1,448,337	10,543
Hospitalization	230,898	227,282	3,616
	<u>1,689,778</u>	<u>1,675,619</u>	<u>14,159</u>
Supplies	5,151	5,864	(713)
Court costs, transcripts, appeals	16,988	17,003	(15)
Investigations	8,182	8,700	(518)
Appellate services	20,000	20,000	
Institute training	5,320	3,343	1,977
Postage	7,188	7,188	
Telephone	22,000	19,572	2,428
State's Attorney's library	10,975	10,542	433
Copy machine	12,370	8,320	4,050
Travel	1,363	1,363	
Contractual	11,489	9,739	1,750
	<u>121,026</u>	<u>111,634</u>	<u>9,392</u>
Total State's Attorney	<u>1,810,804</u>	<u>1,787,253</u>	<u>23,551</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)

Year ended November 30, 2014

	Budget	Actual	Variance
Expenditures (continued):			
Judiciary and Court-Related (continued):			
State's Attorney, Title IV-D, Public Aid:			
Salaries	\$ 209,187	197,622	11,565
Hospitalization	81,019	74,097	6,922
	<u>290,206</u>	<u>271,719</u>	<u>18,487</u>
Supplies	4,663	4,663	
	<u>4,663</u>	<u>4,663</u>	<u>-</u>
Total State's Attorney, Title IV-D, Public Aid	<u>294,869</u>	<u>276,382</u>	<u>18,487</u>
Probation Officers:			
Salaries	1,698,067	1,691,834	6,233
Hospitalization	286,632	250,140	36,492
	<u>1,984,699</u>	<u>1,941,974</u>	<u>42,725</u>
Travel	1,500	625	875
Postage	4,500	4,601	(101)
Telephone	15,000	12,582	2,418
Supplies	3,750	3,840	(90)
Gas and oil	7,250	6,841	409
Electronic monitoring	10,500	9,280	1,220
Offender services	49,530	45,694	3,836
EDP	9,860	8,840	1,020
Institute training	1,500	670	830
Contractual services	39,091	22,888	16,203
Juvenile detention	471,025	407,774	63,251
Dues	1,650	1,650	
	<u>615,156</u>	<u>525,285</u>	<u>89,871</u>
Total Probation Officers	<u>2,599,855</u>	<u>2,467,259</u>	<u>132,596</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2014

	Budget	Actual	Variance
Expenditures (continued):			
Judiciary and Court-Related (continued):			
Drug Court:			
Salaries	\$ 51,705	38,055	13,650
Hospitalization	5,308	5,308	
	<u>57,013</u>	<u>43,363</u>	<u>13,650</u>
Contractual services	12,000		12,000
	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Total Drug Court	<u>69,013</u>	<u>43,363</u>	<u>25,650</u>
Public Defender:			
Salaries	829,850	825,880	3,970
Hospitalization	111,468	111,468	
	<u>941,318</u>	<u>937,348</u>	<u>3,970</u>
Telephone	3,000	2,344	656
Postage	637	637	
EDP	2,500	2,351	149
Contractual services	72,953	72,953	
Publications	1,709	1,610	99
Supplies	5,000	2,555	2,445
Investigations	3,200	3,029	171
Witness expense	2,300	2,293	7
Mental exams, court costs	18,500	15,872	2,628
Transcripts	1,500	1,223	277
	<u>111,299</u>	<u>104,867</u>	<u>6,432</u>
Total Public Defender	<u>1,052,617</u>	<u>1,042,215</u>	<u>10,402</u>
Circuit Court:			
Salaries, Circuit Court	341,895	341,364	531
Hospitalization	84,317	82,938	1,379
	<u>426,212</u>	<u>424,302</u>	<u>1,910</u>
Transcripts	8,000	3,587	4,413
Jury fees	60,000	50,060	9,940
Juror mileage	6,500	5,844	656
Dues	1,800	1,800	
Postage	1,500	1,173	327
Interpreters	7,000	2,864	4,136
Pro rata share of Circuit and Associate Judges' salaries	4,200	3,644	556

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2014

	Budget	Actual	Variance
Expenditures (continued):			
Judiciary and Court-Related (continued):			
Circuit Court (continued):			
Attorney fees - Court of Appeals	\$ 47,058	28,487	18,571
Telephone	10,000	7,593	2,407
Maintenance of equipment	1,200	568	632
Supplies	5,000	3,269	1,731
Supplies, automation	5,000	31	4,969
Court and judge law library	27,685	27,651	34
CASA Program grant	15,000	15,000	
Training	5,000	987	4,013
Legal advertising	2,000	1,094	906
Contractual services	500		500
Circuit Court Chief Justice	1,500	1,000	500
	<u>208,943</u>	<u>154,652</u>	<u>54,291</u>
Total Circuit Court	<u>635,155</u>	<u>578,954</u>	<u>56,201</u>
Total Judiciary and Court-Related	<u>7,633,476</u>	<u>7,378,284</u>	<u>255,192</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2014

	Budget	Actual	Variance
Expenditures (continued):			
Public Health and Welfare:			
Superintendent, Regional Office of Education:			
Salaries	\$ 91,722	85,273	6,449
Hospitalization	21,657	12,970	8,687
	<u>113,379</u>	<u>98,243</u>	<u>15,136</u>
Superintendent travel	3,613	3,614	(1)
Utilities	5,220	5,616	(396)
Postage	3,212	1,662	1,550
Dues	825	825	
Telephone	3,212	2,848	364
Building maintenance, lease	28,105	28,105	
Copy machine	1,606	1,023	583
Unemployment insurance	963	4,427	(3,464)
	<u>46,756</u>	<u>48,120</u>	<u>(1,364)</u>
Total Superintendent, Regional Office of Education	<u>160,135</u>	<u>146,363</u>	<u>13,772</u>
Environmental Management:			
Salaries	118,549	102,220	16,329
Hospitalization	15,927	15,725	202
	<u>134,476</u>	<u>117,945</u>	<u>16,531</u>
Grants, Municipal	21,000	16,484	4,516
Recycling programs	26,750	22,343	4,407
Environmental Management sundry	17,600	7,556	10,044
Contractual	1,500		1,500
Supplies	3,350	1,452	1,898
Maintenance equipment	7,850	5,229	2,621
Travel	7,500	5,561	1,939
Library	500		500
Education expense	8,500	7,909	591
Telephone	2,500	2,074	426
Training	3,000	1,392	1,608
Postage and printing	3,900	2,478	1,422
Promotional materials	8,000	7,723	277
	<u>111,950</u>	<u>80,201</u>	<u>31,749</u>
Total Environmental Management	<u>246,426</u>	<u>198,146</u>	<u>48,280</u>
Total Public Health and Welfare	<u>406,561</u>	<u>344,509</u>	<u>62,052</u>

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2014

	Budget	Actual	Variance
Expenditures (continued):			
Capital Outlay:			
County Administration	\$ 16,900	13,496	3,404
Circuit Clerk	7,500	2,002	5,498
Coroner	1,066	1,066	
State's Attorney	11,613	5,941	5,672
Supervisor of Assessments	1,000		1,000
Board of Review	150		150
Public Defender	10,908	8,160	2,748
Probation	386	386	
Circuit Courts	2,000		2,000
Environmental Management	50,000	40,521	9,479
Sheriff Vehicles	40,972	35,846	5,126
Sheriff Equipment	100,000	98,172	1,828
Vehicles	200,000	18,994	181,006
Auditor	1,500	726	774
Total Capital Outlay	443,995	225,310	218,685
Total expenditures	22,033,551	20,936,483	1,097,068
Excess (deficiency) of revenues over (under) expenditures	(4,110,973)	(2,779,294)	1,331,679
Other financing sources (uses):			
Transfers in:			
Fund administration fees	133,374	177,798	44,424
Transfer from other funds		5,642	5,642
Transfer from County Clerk Automation	44,000	44,000	
Probation and court services reimbursement	714,341	577,209	(137,132)
	891,715	804,649	(87,066)
Transfers out:			
Transfer to Animal Control	(95,000)	(95,000)	-
Total other financing sources (uses)	796,715	709,649	(87,066)
Net changes in fund balance	<u>\$ (3,314,258)</u>	<u>(2,069,645)</u>	<u>1,244,613</u>
Budgetary fund balance, beginning of year		<u>10,163,583</u>	
Budgetary fund balance, end of year		<u>\$ 8,093,938</u>	

MACON COUNTY, ILLINOIS

COMBINING BALANCE SHEET FOR NONMAJOR GOVERNMENTAL FUNDS

November 30, 2014

	Special Revenue Funds				
	Law Enforcement Safety Tax Fund	Social Security Fund	Insurance Liability Fund	Judgment Repayment Fund	PEG Fund
Assets					
Cash	\$ 570,820	863,591	741,188	1,472,249	16,712
Investments, at cost	251	64,818	244	489	
Taxes receivable, net of allowance for uncollectibles		40,387	25,543	16,179	
Accounts receivable				1,897	87
Due from governmental agencies:					
State of Illinois	433,902				
Other governmental agencies			15,500		
Prepaid items					
Restricted cash					
Due from other funds	103,477	49,779	70,674	7,627	254
Total assets	1,108,450	1,018,575	853,149	1,498,441	17,053
Liabilities					
Accounts payable	22,760	650	5,532	4,137	
Accrued salaries	116,204		444	3,721	
Cash held for others					
Due to other funds	321,863	127,826	20,309		
Total liabilities	460,827	128,476	26,285	7,858	-
Deferred Inflows of Resources					
Unavailable revenues					
Fund Balances					
Restricted	147,623	890,099	826,864	1,390,583	17,053
Unrestricted:					
Committed	500,000			100,000	
Unassigned					
Total fund balances	647,623	890,099	826,864	1,490,583	17,053
Total liabilities, deferred inflows of resources and fund balances	\$ 1,108,450	1,018,575	853,149	1,498,441	17,053

(Continued)

Special Revenue Funds

Working Cash Fund	Regional Planning Commission Fund	State-Township Bridge Fund	Circuit Clerk Automation Fund	Circuit Clerk Document Storage Fund	State's Attorney Drug Fund	State's Attorney Forfeited Federal Funds	State's Attorney Automation Fund
313,744	41,006	62,673	144,595	107,783	133,608	49,993	4,090
251	700	364		251	427	102	
			720		25,995		
313,995	41,706	63,037	145,315	108,034	160,030	50,095	4,090
	38,062		10,922	6,467	250		
			2,794	2,527			
		17,000	13,010	18,982			150
-	38,062	17,000	26,726	27,976	250	-	150
313,995	3,644	46,037	118,589	80,058	159,780	50,095	3,940
313,995	3,644	46,037	118,589	80,058	159,780	50,095	3,940
313,995	41,706	63,037	145,315	108,034	160,030	50,095	4,090

MACON COUNTY, ILLINOIS

COMBINING BALANCE SHEET FOR NONMAJOR GOVERNMENTAL FUNDS (Continued)
November 30, 2014

	Special Revenue Funds				
	County Clerk Automation Fund	Treasurer Automation Fund	GIS Automation Fund	Sheriff's Drug Fund	Animal Control Fund
Assets					
Cash	\$ 4,193	20,842	222,765	28,069	126,676
Investments, at cost					25,017
Taxes receivable, net of allowance for uncollectibles					
Accounts receivable					3,386
Due from governmental agencies:					
State of Illinois					
Other governmental agencies			2,075		73,496
Prepaid items		976			
Restricted cash				85,148	
Due from other funds					94,142
Total assets	4,193	21,818	224,840	113,217	322,717
Liabilities					
Accounts payable		4,865	7,085		3,897
Accrued salaries			2,106		12,180
Cash held for others				85,148	
Due to other funds	16,000	13,247			436
Total liabilities	16,000	18,112	9,191	85,148	16,513
Deferred Inflows of Resources					
Unavailable revenues					119,581
Fund Balances					
Restricted		3,706	215,649	28,069	186,623
Unrestricted:					
Committed					
Unassigned	(11,807)				
Total fund balances	(11,807)	3,706	215,649	28,069	186,623
Total liabilities, deferred inflows of resources and fund balances	\$ 4,193	21,818	224,840	113,217	322,717

(Continued)

Special Revenue Funds

Historical Museum Fund	Law Library Fund	Probation and Court Services Fund	Automation Fund	Environmental Management Fund	Veterans Assistance Commission Fund	Sheriff's Grant Fund	State's Attorney Grant Fund
3,998	142,642	1,400,441	77,657	358,124	85,221	325,020	63,962
8	275	251		252	253		
1,067					5,109		
				11,716		16,016	244,119
	5,496			1,502			5,417
5,073	148,413	1,400,692	77,657	371,594	90,583	341,036	313,498
			166		1,805	365	32,443
808	634		1,497	806	1,818	513	8,203
		577,209	263	1,584	1,063	1,471	153,591
808	634	577,209	1,926	2,390	4,686	2,349	194,237
							99,042
4,265	147,779	823,483	75,731	369,204	85,897	338,687	20,219
4,265	147,779	823,483	75,731	369,204	85,897	338,687	20,219
5,073	148,413	1,400,692	77,657	371,594	90,583	341,036	313,498

MACON COUNTY, ILLINOIS

COMBINING BALANCE SHEET FOR NONMAJOR GOVERNMENTAL FUNDS (Continued)

November 30, 2014

	Special Revenue Funds		Special Revenue Funds	Capital Projects Funds	Total
	Probation Grant Fund	Workforce Investment Solutions Fund	Total	Health Capital Improvements Fund	Nonmajor Governmental Funds
Assets					
Cash	\$ 29,789	34,926	7,446,377	64,807	7,511,184
Investments, at cost			93,953		93,953
Taxes receivable, net of allowance for uncollectibles			88,285		88,285
Accounts receivable			5,370		5,370
Due from governmental agencies:					
State of Illinois	71,069	112,623	889,445		889,445
Other governmental agencies			91,071		91,071
Prepaid items			976		976
Restricted cash			85,148		85,148
Due from other funds			365,083		365,083
Total assets	100,858	147,549	9,065,708	64,807	9,130,515
Liabilities					
Accounts payable	26,741	91,700	257,847		257,847
Accrued salaries	830	7,042	162,127		162,127
Cash held for others			85,148		85,148
Due to other funds	5,417	65,772	1,355,193	3,639	1,358,832
Total liabilities	32,988	164,514	1,860,315	3,639	1,863,954
Deferred Inflows of Resources					
Unavailable revenues		51,196	269,819		269,819
Fund Balances					
Restricted	67,870		6,415,542	61,168	6,476,710
Unrestricted:					
Committed			600,000		600,000
Unassigned		(68,161)	(79,968)		(79,968)
Total fund balances	67,870	(68,161)	6,935,574	61,168	6,996,742
Total liabilities, deferred inflows of resources and fund balances	\$ 100,858	147,549	9,065,708	64,807	9,130,515

MACON COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 Year ended November 30, 2014

	Special Revenue Funds				
	Law Enforcement Safety Tax Fund	Social Security Fund	Insurance Liability Fund	Judgment Repayment Fund	PEG Fund
Revenues:					
Taxes	\$ 2,502,531	1,175,803	743,619	471,036	
Intergovernmental	85,026				
Fines, fees, forfeitures	121,913				12,968
Interest on investments	1,246	146	549	1,776	
Miscellaneous			22,643	44,545	
Total revenues	<u>2,710,716</u>	<u>1,175,949</u>	<u>766,811</u>	<u>517,357</u>	<u>12,968</u>
Expenditures:					
Current:					
General control and administration		1,083,919	620,761	415,685	50
Public safety	2,549,928				
Judiciary and court-related					
Public health and welfare					
Transportation					
Capital outlay	8,734			5,125	
Total expenditures	<u>2,558,662</u>	<u>1,083,919</u>	<u>620,761</u>	<u>420,810</u>	<u>50</u>
Excess (deficiency) of revenues over (under) expenditures	<u>152,054</u>	<u>92,030</u>	<u>146,050</u>	<u>96,547</u>	<u>12,918</u>
Other financing sources (uses):					
Transfers in			70,674		
Transfers out			(170,000)		
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(99,326)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	152,054	92,030	46,724	96,547	12,918
Fund balances (deficit), beginning of year	<u>495,569</u>	<u>798,069</u>	<u>780,140</u>	<u>1,394,036</u>	<u>4,135</u>
Fund balances (deficit), end of year	<u>\$ 647,623</u>	<u>890,099</u>	<u>826,864</u>	<u>1,490,583</u>	<u>17,053</u>

(Continued)

Special Revenue Funds

Working Cash Fund	Regional Planning Commission Fund	State-Township Bridge Fund	Circuit Clerk Automation Fund	Circuit Clerk Document Storage Fund	State's Attorney Drug Fund	State's Attorney Forfeited Federal Funds	State's Attorney Automation Fund
			233,077	229,634	48,907		4,328
312	22	47	235	42	163	65	82
					2,462		
312	22	47	233,312	229,676	51,532	65	4,410
100	70						
			330,095	241,735	14,095		4,222
		24,278					
					16,337		
100	70	24,278	330,095	241,735	30,432	-	4,222
212	(48)	(24,231)	(96,783)	(12,059)	21,100	65	188
-	-	-	-	-	-	-	-
212	(48)	(24,231)	(96,783)	(12,059)	21,100	65	188
313,783	3,692	70,268	215,372	92,117	138,680	50,030	3,752
313,995	3,644	46,037	118,589	80,058	159,780	50,095	3,940

MACON COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS (Continued)
 Year ended November 30, 2014

	Special Revenue Funds				
	County Clerk Automation Fund	Treasurer Automation Fund	GIS Automation Fund	Sheriff's Drug Fund	Animal Control Fund
Revenues:					
Taxes	\$				
Intergovernmental				2,876	561,998
Fines, fees, forfeitures	37,468	37,021	174,765	28,452	516,411
Interest on investments	14	9	314		240
Miscellaneous			2,609		60,816
Total revenues	37,482	37,030	177,688	31,328	1,139,465
Expenditures:					
Current:					
General control and administration	49	13,911	215,109		
Public safety				50,974	1,020,168
Judiciary and court-related					
Public health and welfare					
Transportation					
Capital outlay		13,231	7,657		41,492
Total expenditures	49	27,142	222,766	50,974	1,061,660
Excess (deficiency) of revenues over (under) expenditures	37,433	9,888	(45,078)	(19,646)	77,805
Other financing sources (uses):					
Transfers in					95,000
Transfers out	(44,000)				(19,600)
Total other financing sources (uses)	(44,000)	-	-	-	75,400
Net change in fund balances	(6,567)	9,888	(45,078)	(19,646)	153,205
Fund balances (deficit), beginning of year	(5,240)	(6,182)	260,727	47,715	33,418
Fund balances (deficit), end of year	\$ (11,807)	3,706	215,649	28,069	186,623

(Continued)

Special Revenue Funds

Historical Museum Fund	Law Library Fund	Probation and Court Services Fund	Automation Fund	Environmental Management Fund	Veterans Assistance Commission Fund	Sheriff's Grant Fund	State's Attorney Grant Fund	Probation Grant Fund
31,076					148,724			
20,000				45,474		89,792	822,255	475,276
	112,388	430,338	183,744	4,550			48,118	
12	128	1,439	48	483	90	287	130	49
				5,779		4,782	11,119	
51,088	112,516	431,777	183,792	56,286	148,814	94,861	881,622	475,325
55,371			134,813					
	68,298	146		61,538	149,336	50,622	879,561	491,432
	8,212		4,691	1,908	206		14,393	2,339
55,371	76,510	146	139,504	63,446	149,542	50,622	893,954	493,771
(4,283)	36,006	431,631	44,288	(7,160)	(728)	44,239	(12,332)	(18,446)
(800)		(577,209)					(1,117)	
(800)	-	(577,209)	-	-	-	-	(1,117)	-
(5,083)	36,006	(145,578)	44,288	(7,160)	(728)	44,239	(13,449)	(18,446)
9,348	111,773	969,061	31,443	376,364	86,625	294,448	33,668	86,316
4,265	147,779	823,483	75,731	369,204	85,897	338,687	20,219	67,870

MACON COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS (Continued)
Year ended November 30, 2014**

	Special Revenue Funds		Capital Projects Funds	Total Nonmajor Governmental Funds
	Workforce Investment Solutions Fund	Total	Health Capital Improvements Fund	
Revenues:				
Taxes	\$	5,072,789		5,072,789
Intergovernmental	2,746,985	4,849,682		4,849,682
Fines, fees, forfeitures		2,224,082		2,224,082
Interest on investments	27	7,955		7,955
Miscellaneous	2,036	156,791		156,791
Total revenues	2,749,048	12,311,299	-	12,311,299
Expenditures:				
Current:				
General control and administration		2,539,838		2,539,838
Public safety		3,621,070		3,621,070
Judiciary and court-related		658,591		658,591
Public health and welfare	2,742,465	4,374,954		4,374,954
Transportation		24,278		24,278
Capital outlay		124,325		124,325
Total expenditures	2,742,465	11,343,056	-	11,343,056
Excess (deficiency) of revenues over (under) expenditures	6,583	968,243	-	968,243
Other financing sources (uses):				
Transfers in		165,674		165,674
Transfers out		(812,726)		(812,726)
Total other financing sources (uses)	-	(647,052)	-	(647,052)
Net change in fund balances	6,583	321,191	-	321,191
Fund balances (deficit), beginning of year	(74,744)	6,614,383	61,168	6,675,551
Fund balances (deficit), end of year	\$ (68,161)	6,935,574	61,168	6,996,742

MACON COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenue from specific taxes or other earmarked revenue sources, which by statute, charter provision, or local ordinance, are designated to finance particular functions or activities of the government.

The Law Enforcement Safety Tax Fund (LEST) accounts for sales tax revenue restricted to expenditures for public safety issues.

The Social Security Fund accounts for revenue, including property tax levies and contributions from employees, and expenditures to the federal government for payroll taxes.

The Insurance Liability Fund accounts for a county-wide property tax levy used to pay the cost of providing liability insurance coverage for the entire entity.

The Judgment Repayment Fund accounts for a county-wide property tax levy for judgments against the County, arbitrators for union negotiations and special prosecutors.

The Public Education and Government (PEG) Access Fund (non-budgeted) accounts for fees collected to support capital costs of broadcasting for public education.

The Working Cash Fund (non-budgeted) provides for short-term loans to other funds.

The Regional Planning Commission Fund (non-budgeted) accounts for proceeds of grant revenue and expenditures for planning purposes.

The State-Township Bridge Fund accounts for revenue from the State of Illinois and expenditures to townships for bridge repairs and construction.

The Circuit Clerk Automation Fund accounts for fees collected by the Circuit Clerk and expenditures designated for the computerization of the Circuit Clerk's office.

The Circuit Clerk Document Storage Fund accounts for fees collected for the Circuit Clerk's storage of various documents and expenditures for electronic document storage.

The State's Attorney Drug Fund (non-budgeted) accounts for revenue, including court ordered forfeitures and expenditures for professional services.

The State's Attorney Forfeited Funds Fund (non-budgeted) accounts for revenue obtained in federal cases whereby some of the monies are distributed to the State's Attorney.

The State's Attorney Automation Fund accounts for fees collected by the State's Attorney and expenditures made by the State's Attorney for hardware, software, research and development costs and personnel.

The County Clerk Automation Fund accounts for fees collected by the County Clerk for the filing of various documents and expenditures designated for the computerization of the document storage system of this department.

MACON COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS (Continued)

The Treasurer Automation Fund accounts for fees collected by the Treasurer for the filing of various documents and expenditures designated for the computerization of this department.

The Geographic Information Systems (GIS) Automation Fund accounts for fees collected by the recorder's office and expenditures for computerization of the County offices.

The Sheriff's Drug Fund (non-budgeted) accounts for revenues, including fees collected through the Circuit Clerk and court ordered forfeitures and expenditures for drug enforcement.

The Animal Control Fund accounts for revenue, including fees collected by the Animal Shelter and a contract with the City of Decatur, and expenditures relating to Animal Control for the County.

The Historical Museum Fund accounts for revenue, including reimbursements received from the Macon County Historical Society and property tax levies, and expenditures relating to the operation of the Macon County Historical Museum.

The Law Library Fund accounts for revenue, including fees through the Circuit Clerk, and expenditures relating to purchases of law reference material.

The Probation and Court Services Fund (non-budgeted) accounts for fees collected through the Circuit Clerk in order to supplement County appropriations for probation and court services.

The Automation Fund accounts for fees collected by the Recorder for the filing of various documents and expenditures designated for the computerization of the document storage system of this department.

The Environmental Management Fund accounts for revenue and expenditures relating to solid waste education, plans and study.

The Veterans Assistance Commission Fund accounts for revenue, including property tax levies, and expenditures relating to services for veterans.

The Sheriff's Grant Fund accounts for revenue, including federal and state grants, and expenditures fulfilling the grants purposes.

The State's Attorney Grant Fund accounts for revenue, including federal and state grants restricted to expenditures fulfilling the grant purposes for grants under the direction of the Macon County State's Attorney.

The Probation Grant Fund accounts for revenue, including federal and state grants restricted to expenditures fulfilling the grants purposes for grants under the direction of the Macon County Probation Department.

Workforce Investment Solutions Fund accounts for federal and state grant revenues and expenditures to support employment opportunities for grant participants.

MACON COUNTY, ILLINOIS

**LAW ENFORCEMENT SAFETY TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2014**

	Budget	Actual	Variance
Revenues:			
Illinois Safety tax	\$ 2,329,236	2,502,531	173,295
Interest on investments	704	1,246	542
Fines, fees, forfeitures:			
Court security fees	151,000	121,913	(29,087)
Intergovernmental:			
Building Commission share of security	18,847	18,847	
City Emergency Management fee	10,000	10,000	
Nuclear Safety Block Grant	7,020	6,760	(260)
FEMA Grants	43,000	49,419	6,419
Miscellaneous	1,000		(1,000)
Total revenues	2,560,807	2,710,716	149,909
Expenditures:			
Public Safety:			
County Sheriff:			
Salaries	295,708	280,303	15,405
Group hospitalization	1,242,072	1,169,087	72,985
MIS contractual services	15,000	375	14,625
Dietary	375,000	378,159	(3,159)
Radio fees and maintenance	40,000	33,210	6,790
Supplies	22,500	13,319	9,181
Auto expense		141	(141)
Uniforms	21,500	20,872	628
Total County Sheriff	2,011,780	1,895,466	116,314
Court Security:			
Salaries	458,144	441,724	16,420
Special studies	5,000		5,000
Supplies	6,000	1,479	4,521
Travel	500		500
Uniforms	2,500	1,630	870
Total Court Security	472,144	444,833	27,311

(Continued)

MACON COUNTY, ILLINOIS

LAW ENFORCEMENT SAFETY TAX FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2014

	Budget	Actual	Variance
Expenditures, continued:			
Public Safety, continued:			
Emergency Management Agency:			
Salaries	142,154	125,403	16,751
Personnel - payroll taxes	42,146	35,435	6,711
Group hospitalization	15,924	15,924	
Maintenance of equipment	7,689	7,689	
Radios	6,836	5,100	1,736
Telephone	6,500	6,030	470
Travel	889	245	644
Postage and printing	2,800	1,647	1,153
Training	700	285	415
Dues	200	155	45
Nuclear Safety Block Grant	7,331	7,331	
Supplies	2,000	159	1,841
Car - gas and oil	5,000	2,772	2,228
Miscellaneous	3,000	1,454	1,546
Total Emergency Management Agency	<u>243,169</u>	<u>209,629</u>	<u>33,540</u>
Total Public Safety expenditures	<u>2,727,093</u>	<u>2,549,928</u>	<u>177,165</u>
Capital Outlay:			
County Sheriff	<u>10,000</u>	<u>8,734</u>	<u>1,266</u>
Total Capital Outlay	<u>10,000</u>	<u>8,734</u>	<u>1,266</u>
Total expenditures	<u>2,737,093</u>	<u>2,558,662</u>	<u>178,431</u>
Net change in fund balance	<u>\$ (176,286)</u>	152,054	<u>328,340</u>
Budgetary fund balance, beginning of year		<u>495,569</u>	
Budgetary fund balance, end of year		<u>\$ 647,623</u>	

MACON COUNTY, ILLINOIS

SOCIAL SECURITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 1,186,000	1,184,333	(1,667)
Interest on investments	150	146	(4)
Total revenues	<u>1,186,150</u>	<u>1,184,479</u>	<u>(1,671)</u>
Expenditures:			
General Control and Administration:			
Personnel - payroll taxes	1,185,200	1,083,865	101,335
Service charge	100	54	46
Total expenditures	<u>1,185,300</u>	<u>1,083,919</u>	<u>101,381</u>
Net change in fund balance	<u>\$ 850</u>	100,560	<u>99,710</u>
Budgetary fund balance, beginning of year		<u>749,152</u>	
Budgetary fund balance, end of year		<u>\$ 849,712</u>	

MACON COUNTY, ILLINOIS

INSURANCE LIABILITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 750,000	748,657	(1,343)
Interest on investments	500	549	49
Miscellaneous	10,500	22,643	12,143
Total revenues	761,000	771,849	10,849
Expenditures:			
General Control and Administration:			
Personnel - salaries	44,390	39,430	4,960
Personnel - fringes	16,722	14,855	1,867
Unemployment	45,000	30,066	14,934
Supplies and materials - insurance expense	549,604	536,410	13,194
Total expenditures	655,716	620,761	34,955
Excess of revenues over expenditures	105,284	151,088	45,804
Other financing sources (uses):			
Transfers in - Highway Fund		70,674	70,674
Transfers out - Self Insurance Fund	(230,000)	(170,000)	60,000
Total other financing sources (uses)	(230,000)	(99,326)	130,674
Net change in fund balance	\$ (124,716)	51,762	176,478
Budgetary fund balance, beginning of year		749,559	
Budgetary fund balance, end of year		\$ 801,321	

MACON COUNTY, ILLINOIS

JUDGMENT REPAYMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 475,000	469,053	(5,947)
Interest on investments	3,050	1,776	(1,274)
Miscellaneous		12,000	12,000
Lease income	28,000	32,545	4,545
Total revenues	506,050	515,374	9,324
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	259,087	256,896	2,191
Personnel - payroll taxes	49,926	42,524	7,402
Hospitalization	31,848	31,848	
Supplies and materials:			
Contractual	125,000	61,642	63,358
Special prosecutor	7,500		7,500
Miscellaneous		70	(70)
Payments of judgments	400,000	22,705	377,295
Total General Control and Administration	873,361	415,685	457,676
Capital Outlay	40,000	5,125	34,875
Total expenditures	913,361	420,810	492,551
Net change in fund balance	\$ (407,311)	94,564	501,875
Budgetary fund balance, beginning of year		<u>1,379,840</u>	
Budgetary fund balance, end of year		<u>\$ 1,474,404</u>	

MACON COUNTY, ILLINOIS

STATE-TOWNSHIP BRIDGE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
State of Illinois	\$ 300,000		(300,000)
Interest on investments	200	47	(153)
Miscellaneous	15,000		(15,000)
Total revenues	<u>315,200</u>	<u>47</u>	<u>(315,153)</u>
Expenditures:			
Transportation:			
Supplies and materials - Township bridges	<u>350,000</u>	<u>24,278</u>	<u>325,722</u>
Net change in fund balance	<u>\$ (34,800)</u>	<u>(24,231)</u>	<u>10,569</u>
Budgetary fund balance, beginning of year		<u>70,268</u>	
Budgetary fund balance, end of year		<u>\$ 46,037</u>	

MACON COUNTY, ILLINOIS

CIRCUIT CLERK AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Circuit Clerk automation fees	\$ 250,000	233,077	(16,923)
Interest on investments		235	235
Total revenues	<u>250,000</u>	<u>233,312</u>	<u>(16,688)</u>
Expenditures:			
Judiciary and Court-Related:			
Personnel:			
Court technology administrator	172,683	170,072	2,611
Personnel - payroll taxes	60,341	60,341	
Supplies and materials:			
Postage	400	380	20
Circuit Clerk - EDP	129,600	83,739	45,861
Circuit Courts - EDP	25,000	15,563	9,437
Total expenditures	<u>388,024</u>	<u>330,095</u>	<u>57,929</u>
Net change in fund balance	<u>\$ (138,024)</u>	<u>(96,783)</u>	<u>41,241</u>
Budgetary fund balance, beginning of year		<u>215,372</u>	
Budgetary fund balance, end of year		<u>\$ 118,589</u>	

MACON COUNTY, ILLINOIS

CIRCUIT CLERK DOCUMENT STORAGE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Document storage fees	\$ 230,000	229,634	(366)
Interest on investments		42	42
Total revenues	<u>230,000</u>	<u>229,676</u>	<u>(324)</u>
Expenditures:			
Judiciary and Court-Related:			
Personnel:			
Salaries	154,016	131,226	22,790
Personnel - payroll taxes	25,911	25,274	637
Hospitalization	23,886	23,886	
Supplies and materials:			
Circuit Clerk - EDP	<u>100,000</u>	<u>61,349</u>	<u>38,651</u>
Total expenditures	<u>303,813</u>	<u>241,735</u>	<u>62,078</u>
Net change in fund balance	<u>\$ (73,813)</u>	<u>(12,059)</u>	<u>61,754</u>
Budgetary fund balance, beginning of year		<u>92,117</u>	
Budgetary fund balance, end of year		<u>\$ 80,058</u>	

MACON COUNTY, ILLINOIS

STATE'S ATTORNEY AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Automation fees	\$ 7,000	4,328	(2,672)
Interest on investments		82	82
Total revenues	7,000	4,410	(2,590)
Expenditures:			
Judiciary and Court-Related:			
Automation expense	7,000	4,222	2,778
Net change in fund balance	<u>\$ -</u>	188	<u>188</u>
Budgetary fund balance, beginning of year		<u>3,752</u>	
Budgetary fund balance, end of year		<u>\$ 3,940</u>	

MACON COUNTY, ILLINOIS

**COUNTY CLERK AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014**

	Budget	Actual	Variance
Revenues:			
County Clerk automation fees	\$ 44,000	37,468	(6,532)
Interest on investments		14	14
Total revenues	<u>44,000</u>	<u>37,482</u>	<u>(6,518)</u>
Expenditures:			
Judiciary and Court-Related:			
Miscellaneous		49	(49)
Excess of revenues over expenditures	44,000	37,433	(6,567)
Other financing sources (uses):			
Transfers out - General Fund administration	<u>(44,000)</u>	<u>(44,000)</u>	
Net change in fund balance	<u>\$ -</u>	<u>(6,567)</u>	<u>(6,567)</u>
Budgetary fund balance (deficit), beginning of year		<u>(5,240)</u>	
Budgetary fund balance (deficit), end of year		<u>\$ (11,807)</u>	

MACON COUNTY, ILLINOIS

TREASURER AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Treasurer automation fees	\$ 37,600	37,021	(579)
Interest on investments	30	9	(21)
Total revenues	<u>37,630</u>	<u>37,030</u>	<u>(600)</u>
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	3,255	576	2,679
Supplies and materials:			
Treasurer - EDP	1,000	976	24
Tax sale license	5,106	4,865	241
Automation expense	6,894	6,894	
Guardian ad litem	600	600	
Total General Control and Administration	<u>16,855</u>	<u>13,911</u>	<u>2,944</u>
Capital Outlay	<u>15,500</u>	<u>13,231</u>	<u>2,269</u>
Total expenditures	<u>32,355</u>	<u>27,142</u>	<u>5,213</u>
Net change in fund balance	<u>\$ 5,275</u>	9,888	<u>4,613</u>
Budgetary fund balance (deficit), beginning of year		<u>(6,182)</u>	
Budgetary fund balance, end of year		<u>\$ 3,706</u>	

MACON COUNTY, ILLINOIS

GIS AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
GIS automation fees	\$ 160,000	174,765	14,765
Interest on investments	500	314	(186)
Miscellaneous income	1,000	2,609	1,609
Total revenues	161,500	177,688	16,188
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	109,211	108,858	353
Group hospitalization	23,886	23,886	
Personnel - payroll taxes	21,300	20,936	364
Supplies and materials:			
Consulting fees	6,000	6,000	
Training	1,500	1,172	328
EDP	53,500	53,951	(451)
Supplies	1,550	306	1,244
Total General Control and Administration	216,947	215,109	1,838
Capital Outlay	10,000	7,657	2,343
Total expenditures	226,947	222,766	4,181
Net change in fund balance	<u>\$ (65,447)</u>	<u>(45,078)</u>	<u>20,369</u>
Budgetary fund balance, beginning of year		<u>260,727</u>	
Budgetary fund balance, end of year		<u>\$ 215,649</u>	

MACON COUNTY, ILLINOIS

ANIMAL CONTROL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
City-County contract	\$ 558,746	561,722	2,976
Municipality contract	1,200	276	(924)
Fines, fees and forfeitures:			
Pet Registration Tags	430,000	407,129	(22,871)
Impound fees, destruction	15,000	32,066	17,066
Euthanasia	2,000	3,360	1,360
Animal adoptions	50,000	62,119	12,119
Warden	500		(500)
Avid chip fee	200	80	(120)
Citations	2,000	2,675	675
Rabies vaccination and observation	200	10	(190)
Owner release	4,000	6,943	2,943
Trap rental	300	94	(206)
Disposal fee	2,000	1,935	(65)
Animal care fee	200		(200)
Interest on investments	100	240	140
Miscellaneous donations	57,220	60,816	3,596
 Total revenues	 1,123,666	 1,139,465	 15,799
Expenditures:			
Public Safety:			
Personnel:			
Salaries	700,283	632,082	68,201
Personnel - payroll taxes	167,147	122,426	44,721
Group hospitalization and fringes	135,354	133,364	1,990
Supplies and materials:			
Vehicle maintenance, gas, and insurance	30,000	27,178	2,822
Contractual services - building	2,700	2,691	9
Dues	200	140	60
Supplies	56,980	56,279	701
Telephone	4,000	3,348	652

(Continued)

MACON COUNTY, ILLINOIS

ANIMAL CONTROL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)

Year ended November 30, 2014

	Budget	Actual	Variance
Expenditures, continued:			
Public Safety, continued:			
Supplies and materials, continued:			
Radio fees	4,000	3,441	559
Postage	660	654	6
Printing	1,500	7	1,493
Maintenance of equipment	300	235	65
Legal advertising	50		50
Computer/software	19,000	12,594	6,406
Training	2,500	749	1,751
Professional services	6,000	5,913	87
Drug testing	240	175	65
Avid chip	8,100	8,044	56
Uniforms	2,390	2,221	169
Miscellaneous	8,630	8,627	3
Total Public Safety	1,150,034	1,020,168	129,866
Capital Outlay	43,000	41,492	1,508
Total expenditures	1,193,034	1,061,660	131,374
Excess (deficiency) of revenues over (under) expenditures	(69,368)	77,805	147,173
Other financing sources (uses):			
Transfer in - General Fund	95,000	95,000	
Transfers out - General Fund administration	(19,600)	(19,600)	
Total other financing sources (uses)	75,400	75,400	-
Net change in fund balance	\$ 6,032	153,205	147,173
Budgetary fund balance, beginning of year		33,418	
Budgetary fund balance, end of year		\$ 186,623	

MACON COUNTY, ILLINOIS

HISTORICAL MUSEUM FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 33,000	31,388	(1,612)
Interest on investments		12	12
Payroll refund, Historical Society	35,820	20,000	(15,820)
Total revenues	68,820	51,400	(17,420)
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	50,687	39,922	10,765
Retirement/fringes	9,271	7,487	1,784
Group hospitalization	7,962	7,962	
Supplies and materials:			
Miscellaneous	100		100
Total expenditures	68,020	55,371	12,649
Excess (deficiency) of revenues over (under) expenditures	800	(3,971)	(4,771)
Other financing sources (uses):			
Transfer out - General Fund	(800)	(800)	
Net change in fund balance	\$ -	(4,771)	(4,771)
Budgetary fund balance, beginning of year		7,969	
Budgetary fund balance, end of year		\$ 3,198	

MACON COUNTY, ILLINOIS

LAW LIBRARY FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Law Library fees	\$ 85,000	112,388	27,388
Interest on investments	25	128	103
Total revenues	<u>85,025</u>	<u>112,516</u>	<u>27,491</u>
Expenditures:			
Judiciary and Court-Related:			
Personnel:			
Law librarian	32,965	31,230	1,735
Group hospitalization	7,962	7,962	
Personnel - payroll taxes	6,056	5,400	656
Supplies and materials:			
Election research	26,475	23,263	3,212
Supplies	101	44	57
Service charge	110	110	
Copy machine	289	289	
Total Judiciary and Court-Related	<u>73,958</u>	<u>68,298</u>	<u>5,660</u>
Capital Outlay	<u>9,000</u>	<u>8,212</u>	<u>788</u>
Total expenditures	<u>82,958</u>	<u>76,510</u>	<u>6,448</u>
Net change in fund balance	<u>\$ 2,067</u>	<u>36,006</u>	<u>33,939</u>
Budgetary fund balance, beginning of year		<u>111,773</u>	
Budgetary fund balance, end of year		<u>\$ 147,779</u>	

MACON COUNTY, ILLINOIS

AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Recorder automation fees	\$ 143,000	183,744	40,744
Interest on investments	500	48	(452)
Miscellaneous	700		(700)
Total revenues	<u>144,200</u>	<u>183,792</u>	<u>39,592</u>
Expenditures:			
General Control and Administration:			
Personnel:			
Recorder salaries	78,414	78,414	
Personnel - payroll taxes	16,664	17,650	(986)
Employee benefits	15,924	15,924	
Supplies and materials:			
Recorder automation expense	27,000	22,825	4,175
Total General Control and Administration	<u>138,002</u>	<u>134,813</u>	<u>3,189</u>
Capital Outlay	<u>5,000</u>	<u>4,691</u>	<u>309</u>
Total expenditures	<u>143,002</u>	<u>139,504</u>	<u>3,498</u>
Net change in fund balance	<u>\$ 1,198</u>	44,288	<u>43,090</u>
Budgetary fund balance, beginning of year		<u>31,443</u>	
Budgetary fund balance, end of year		<u>\$ 75,731</u>	

MACON COUNTY, ILLINOIS

ENVIRONMENTAL MANAGEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
IEPA Solid Waste Enforcement grant	\$ 48,265	45,474	(2,791)
Fines, fees and forfeitures:			
Disposal fees and fines	8,300	4,550	(3,750)
Interest on investments	1,000	483	(517)
Miscellaneous	4,000	5,779	1,779
Total revenues	61,565	56,286	(5,279)
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	40,445	40,383	62
Fringe benefits	8,803	8,333	470
Group hospitalization	9,160	8,161	999
Supplies and materials:			
Computer supplies	100		100
Travel	275	275	
Telephone	900	892	8
Vehicle gas, oil tires	1,250	663	587
Postage	245	128	117
Printing	30	5	25
Training	1,290	1,272	18
Advertising	10		10
Supplies	2,127	1,426	701
Total Public Health and Welfare	64,635	61,538	3,097
Capital Outlay	2,000	1,908	92
Total expenditures	66,635	63,446	3,189
Net change in fund balance	\$ (5,070)	(7,160)	(2,090)
Budgetary fund balance, beginning of year		376,364	
Budgetary fund balance, end of year		\$ 369,204	

MACON COUNTY, ILLINOIS

VETERANS ASSISTANCE COMMISSION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 150,000	150,171	171
Interest on investments		90	90
Total revenues	150,000	150,261	261
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	94,510	94,510	
Personnel - payroll taxes	19,728	17,887	1,841
Group hospitalization	15,924	15,924	
Supplies and materials:			
Dues	300	100	200
Supplies	4,000	3,771	229
EDP	3,000	2,850	150
Copy machine	2,040	2,093	(53)
Veterans burial	1,000		1,000
Bus transportation	10,000	8,206	1,794
Maintenance of equipment	500		500
Travel	1,900	2,073	(173)
Telephone	1,200	1,241	(41)
Postage	900	681	219
Miscellaneous	3,000		3,000
Total Public Health and Welfare	158,002	149,336	8,666
Capital Outlay	1,500	206	1,294
Total expenditures	159,502	149,542	9,960
Net change in fund balance	\$ (9,502)	719	10,221
Budgetary fund balance, beginning of year		80,069	
Budgetary fund balance, end of year		\$ 80,788	

MACON COUNTY, ILLINOIS

**SHERIFF'S GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2014**

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
U.S. Marshall's Grant	\$ 25,000	16,003	(8,997)
US Marshall Gas reimbursement	1,500		(1,500)
Local Law Enforcement Block Grant - City of Decatur	11,521	11,521	
Traffic Safety	10,000		(10,000)
Liquor Sting Grant	9,400	13,350	3,950
Sheriff Jail Drug Grant	12,000	11,480	(520)
SSA Incentive and SCAAP reimbursements	40,000	37,438	(2,562)
Donations	500,000		(500,000)
Miscellaneous - Community Revenue	4,000	4,782	782
Interest income		287	287
Total revenues	613,421	94,861	(518,560)
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	37,521	30,038	7,483
Supplies and materials:			
Liquor Sting Grant	9,400	10,219	(819)
US Marshall gas, oil expenditures	1,500		1,500
Sheriff Jail Drug Grant	12,000		12,000
Alien Assistance Grant	30,000	7,373	22,627
Community expenditures	4,000	2,992	1,008
OP Supplies Law	20,000		20,000
Contractual	500,000		500,000
Total Public Health and Welfare	614,421	50,622	563,799
Net change in fund balance	<u>\$ (1,000)</u>	44,239	<u>45,239</u>
Budgetary fund balance, beginning of year		<u>294,448</u>	
Budgetary fund balance, end of year		<u>\$ 338,687</u>	

MACON COUNTY, ILLINOIS

**STATE'S ATTORNEY GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2014**

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
Child Advocacy Center:			
Department of Children and Family Services	\$ 80,236	126,919	46,683
Attorney General	10,000	10,500	500
National Children's Alliance	9,000	4,631	(4,369)
Hidden Victims Grant	14,510	964	(13,546)
Illinois Violence Prevention Authority	122,257		(122,257)
Illinois Criminal Justice Information Authority		44,732	44,732
Juvenile Justice Council	77,135	79,678	2,543
Redeploy Grant	12,382	12,795	413
IDOT DUI Grant	107,146	116,359	9,213
Truancy Court Grant	22,442	51,524	29,082
Mental Health Board	8,331		(8,331)
Teen Court Mental Health Board	5,000	2,500	(2,500)
Community Foundation	18,000	18,000	
Adult Replot	357,053	352,533	(4,520)
Other	2,732	1,120	(1,612)
Circuit Clerk fees	109,893	48,118	(61,775)
Interest on investments		130	130
Miscellaneous Income	11,119	11,119	
Total revenues	967,236	881,622	(85,614)
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	507,113	429,958	77,155
Group hospitalization	93,554	72,621	20,933
Fringes, retirement, FICA	97,302	82,545	14,757
Supplies and materials:			
Phone	7,300	4,943	2,357
Travel	10,621	7,522	3,099
Training	2,692	3,054	(362)
Utilities	7,737	6,385	1,352
Building lease/Occupancy	31,500	28,275	3,225
Postage	370	136	234
Printing	939	1,112	(173)

(Continued)

MACON COUNTY, ILLINOIS

**STATE'S ATTORNEY GRANT FUND
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
Year ended November 30, 2014**

	Budget	Actual	Variance
Expenditures, continued:			
Public Health and Welfare, continued:			
Supplies and materials:			
Liability insurance	5,961	5,874	87
Other	250	270	(20)
Grant specific expenditures	14,510	935	13,575
Supplies	21,508	19,217	2,291
Contractual services	214,155	216,714	(2,559)
Total Public Health and Welfare	1,015,512	879,561	135,951
Capital Outlay	14,378	14,393	(15)
Total expenditures	1,029,890	893,954	135,936
Excess (deficiency) of revenues over (under) expenditures	(62,654)	(12,332)	50,322
Other financing sources (uses):			
Transfers out - General Fund	(1,117)	(1,117)	
Net change in fund balance	<u>\$ (63,771)</u>	<u>(13,449)</u>	<u>50,322</u>
Budgetary fund balance, beginning of year		<u>33,668</u>	
Budgetary fund balance, end of year		<u>\$ 20,219</u>	

MACON COUNTY, ILLINOIS

PROBATION GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
Redeploy Illinois Grant	\$ 335,612	319,178	(16,434)
Department of Justice Drug Court Grant	149,429	98,310	(51,119)
Second Chance Re-entry Grant		(12,168)	(12,168)
Highway Safety Grant	68,361	69,956	1,595
Interest on investments		49	49
Total revenues	<u>553,402</u>	<u>475,325</u>	<u>(78,077)</u>
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	44,429	43,185	1,244
Fringes	15,948	13,397	2,551
Hospitalization	13,200	14,597	(1,397)
Supplies and materials:			
Travel	10,273	319	9,954
Contractual	152,233	118,124	34,109
Substance Abuse	102,191	101,532	659
Home intervention	124,684	123,011	1,673
Testing	100		100
Training and education	8,710	5,888	2,822
Teen Court	11,250	12,795	(1,545)
ACCESS Project Manager	36,500	37,201	(701)
CRB Coordinator	24,458	19,625	4,833
Supplies	2,592	1,758	834
Total Public Health and Welfare	<u>546,568</u>	<u>491,432</u>	<u>55,136</u>
Capital Outlay	<u>6,834</u>	<u>2,339</u>	<u>4,495</u>
Total expenditures	<u>553,402</u>	<u>493,771</u>	<u>59,631</u>
Net change in fund balance	<u>\$ -</u>	<u>(18,446)</u>	<u>(18,446)</u>
Budgetary fund balance, beginning of year		<u>86,316</u>	
Budgetary fund balance, end of year		<u>\$ 67,870</u>	

MACON COUNTY, ILLINOIS

WORKFORCE INVESTMENT SOLUTIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2014

	Budget	Actual	Variance
Revenues:			
Intergovernmental - Workforce Grants	\$ 2,720,029	2,746,985	26,956
Interest on investments		27	27
Miscellaneous	24	2,036	2,012
Total revenues	2,720,053	2,749,048	28,995
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	505,934	459,809	46,125
Group hospitalization	71,659	56,398	15,261
Payroll taxes, retirement, fringes	85,906	70,022	15,884
Supplies and materials:			
Telephone	13,500	8,196	5,304
Workforce Investment Board expenses	2,000	2,067	(67)
Travel	13,916	17,128	(3,212)
Marketing	7,000	885	6,115
Vocational training	591,631	908,925	(317,294)
On-the-job training	396,953	155,223	241,730
Annual membership fees		1,500	(1,500)
Facility costs	81,616	56,761	24,855
SDA Contracts	301,400	292,526	8,874
Child care and transportation expenses	113,528	105,253	8,275
Liability	1,000	1,024	(24)
Payroll processing	500	6,926	(6,426)
Work experience stipends	523,539	587,894	(64,355)
Supplies	12,441	11,928	513
Total Public Health and Welfare	2,722,523	2,742,465	(19,942)
Capital Outlay	5,000		5,000
Total expenditures	2,727,523	2,742,465	(14,942)
Net change in fund balance	\$ (7,470)	6,583	14,053
Budgetary fund balance (deficit), beginning of year		(74,744)	
Budgetary fund balance (deficit), end of year		\$ (68,161)	

MACON COUNTY, ILLINOIS

AGENCY FUNDS

Agency Funds are used to account for resources received and held by the County as agent or trustee for individuals, private organizations, and other governmental units. The resources are expended or invested in accordance with the fiduciary agreement or applicable legislative enactment for each fund.

COUNTY COLLECTOR'S FUND -

The County Collector's Fund accounts for property tax collections and disbursements to taxing authorities.

COUNTY TREASURER'S FUND -

The Trust Fund accounts for wage deductions, monies for condemnation suits, and court ordered deposits. Warrants are issued based on court orders.

COUNTY CLERK'S FUND -

The Trust Fund accounts for deposits from delinquent taxpayers for the portion of the tax bill that is for tax buyers. Warrants are then issued to tax buyers after tax sales.

CIRCUIT CLERK'S FUNDS -

The Trust Fund charges and collects fees incurred from court cases and distributes the proceeds to the applicable governmental agencies and funds.

The Support Fund accounts for monies collected for child support and disbursed on court order.

COUNTY SHERIFF'S FUNDS -

The County Sheriff's Trust Fund is used only for reimbursements for overpayments on warrant billing, sheriff sale, and civil process fees.

The Correctional Center Resident Trust Fund accounts for monies held by the Sheriff as trustee for jail detainees that can be used for commissary purchases. Any balance remaining is returned to the detainees upon release or transfer.

TOWNSHIP ROAD FUND -

The Township Road Fund - Motor Fuel Tax provides for disbursements to Township in Macon County for road repairs. The Highway Department is custodian of funds provided by state motor fuel tax designed for each township.

MACON COUNTY, ILLINOIS

COMBINING STATEMENT OF ASSETS AND LIABILITIES

FIDUCIARY FUNDS

November 30, 2014

	County Collector's Fund	County Treasurer's Funds	County Clerk's Fund	Circuit Clerk's Funds	County Sheriff's Funds	Township Road Fund	Total
Assets							
Cash	\$ 5,078,145	83,807	253,065	1,383,062	42,232	1,351,925	8,192,236
Investments	180,441	612		600,000		184	781,237
Accrued interest receivable				4,123			4,123
Due from State of Illinois - allotment						86,974	86,974
Total assets	5,258,586	84,419	253,065	1,987,185	42,232	1,439,083	9,064,570
Liabilities							
Due to other governmental agencies				17,735		1,439,083	1,456,818
Deposits payable	131,520	84,419	15,299	1,969,450	42,232		2,242,920
Due to taxing districts	5,127,066						5,127,066
Due to tax buyers			237,766				237,766
Total liabilities	\$ 5,258,586	84,419	253,065	1,987,185	42,232	1,439,083	9,064,570

MACON COUNTY, ILLINOIS

COUNTY COLLECTOR'S FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2014

	Balance November 30, 2013	Additions	Deductions	Balance November 30, 2014
Assets				
Cash	\$ 6,527,972	1,001,273	2,451,100	5,078,145
Investments	194,882	135,570,195	135,584,636	180,441
Total assets	6,722,854	136,571,468	138,035,736	5,258,586
Liabilities				
Due to other funds		430,706	430,706	
Deposits payable	169,515	578,384	616,379	131,520
Due to taxing districts	6,553,339	135,562,378	136,988,651	5,127,066
Total liabilities	\$ 6,722,854	136,571,468	138,035,736	5,258,586

MACON COUNTY, ILLINOIS

COUNTY TREASURER'S FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2014

	Balance November 30, 2013	Additions	Deductions	Balance November 30, 2014
<u>Trust Fund</u>				
Assets				
Cash	\$ 115,498	32,005	63,696	83,807
Investments	612			612
Total assets	<u>116,110</u>	<u>32,005</u>	<u>63,696</u>	<u>84,419</u>
Liabilities				
Deposits payable	<u>\$ 116,110</u>	<u>32,005</u>	<u>63,696</u>	<u>84,419</u>

MACON COUNTY, ILLINOIS

COUNTY CLERK'S FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended November 30, 2014

	Balance November 30, 2013	Additions	Deductions	Balance November 30, 2014
<hr/>				
<u>Trust Fund</u>				
Assets				
Cash	\$ 204,033	2,296,519	2,247,487	253,065
				<hr/>
Liabilities				
Deposits payable	15,084	215		15,299
Due to tax buyers	188,949	2,296,304	2,247,487	237,766
				<hr/>
Total liabilities	\$ 204,033	2,296,519	2,247,487	253,065
				<hr/>

MACON COUNTY, ILLINOIS

CIRCUIT CLERK'S FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2014

	Balance November 30, 2013	Additions	Deductions	Balance November 30, 2014
Trust Fund				
Assets				
Cash	\$ 1,658,383	6,576,059	6,876,172	1,358,270
Certificates of deposit	600,000			600,000
Accrued interest	4,164	4,123	4,164	4,123
Total assets	2,262,547	6,580,182	6,880,336	1,962,393
Liabilities				
Deposits payable	2,222,313	2,746,844	3,024,499	1,944,658
Due to other governmental agencies	40,234	465,128	487,627	17,735
Due to other funds		3,368,210	3,368,210	
Total liabilities	2,262,547	6,580,182	6,880,336	1,962,393
Support Fund				
Assets				
Cash	24,759	1,265,393	1,265,360	24,792
Liabilities				
Deposits payable	24,759	1,223,057	1,223,024	24,792
Due to other funds		42,336	42,336	
Total liabilities	24,759	1,265,393	1,265,360	24,792
Total Circuit Clerk's Funds				
Assets				
Cash	1,683,142	7,841,452	8,141,532	1,383,062
Certificates of deposit	600,000			600,000
Accrued interest	4,164	4,123	4,164	4,123
Total assets	2,287,306	7,845,575	8,145,696	1,987,185
Liabilities				
Deposits payable	2,247,072	3,969,901	4,247,523	1,969,450
Due to other governmental agencies	40,234	465,128	487,627	17,735
Due to other funds		3,410,546	3,410,546	
Total liabilities	\$ 2,287,306	7,845,575	8,145,696	1,987,185

MACON COUNTY, ILLINOIS

COUNTY SHERIFF'S FUNDS
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year ended November 30, 2014

	Balance November 30, 2013	Additions	Deductions	Balance November 30, 2014
<u>County Sheriff's Trust Fund</u>				
Assets				
Cash	\$ 4,153	766	766	4,153
Liabilities				
Deposits payable	4,153	766	766	4,153
<u>Correctional Center Resident Trust Fund</u>				
Assets				
Cash	33,199	663,549	658,669	38,079
Liabilities				
Deposits payable	33,199	663,549	658,669	38,079
<u>Total Sheriff's Funds</u>				
Assets				
Cash	37,352	664,315	659,435	42,232
Liabilities				
Deposits payable	\$ 37,352	664,315	659,435	42,232

MACON COUNTY, ILLINOIS

**TOWNSHIP ROAD FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2014**

	Balance November 30, 2013	Additions	Deductions	Balance November 30, 2014
Township Road Fund - Motor Fuel Tax				
Assets				
Cash	\$ 1,139,427	1,397,432	1,184,934	1,351,925
Investment	184			184
Due from State of Illinois - allotment	74,580	86,974	74,580	86,974
Total assets	<u>1,214,191</u>	<u>1,484,406</u>	<u>1,259,514</u>	<u>1,439,083</u>
Liabilities				
Due to other governmental agencies	<u>1,214,191</u>	<u>1,484,406</u>	<u>1,259,514</u>	<u>1,439,083</u>
Total liabilities	<u>\$ 1,214,191</u>	<u>1,484,406</u>	<u>1,259,514</u>	<u>1,439,083</u>

MACON COUNTY, ILLINOIS

**TOTAL ALL AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2014**

	Balance November 30, 2013	Additions	Deductions	Balance November 30, 2014
Assets				
Cash	\$ 9,707,424	13,232,996	14,748,184	8,192,236
Investments	795,678	135,570,195	135,584,636	781,237
Accrued interest receivable	4,164	4,123	4,164	4,123
Due from State of Illinois - allotment	74,580	86,974	74,580	86,974
	<hr/>			
Total assets	10,581,846	148,894,288	150,411,564	9,064,570
<hr/>				
Liabilities				
Due to other governmental agencies	1,254,425	1,949,534	1,747,141	1,456,818
Due to other funds		3,841,252	3,841,252	
Deposits payable	2,585,133	5,244,820	5,587,033	2,242,920
Due to taxing districts	6,553,339	135,562,378	136,988,651	5,127,066
Due to tax buyers	188,949	2,296,304	2,247,487	237,766
	<hr/>			
Total liabilities	\$ 10,581,846	148,894,288	150,411,564	9,064,570
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MACON COUNTY, ILLINOIS

STATISTICAL SECTION

This part of Macon County, Illinois' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help readers understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help readers assess the County's most significant local revenue source - its property tax.

Debt Capacity

These schedules present information to help readers assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help readers understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help readers understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Except where noted, the information in these schedules is derived from Macon County, Illinois' comprehensive annual financial reports for the relevant year.

MACON COUNTY, ILLINOIS

**NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS**

(Prepared using the accrual basis of accounting)

	2014	2013	2012	2011
Governmental activities:				
Net invested in capital assets	\$ 46,312,558	48,405,141	46,496,975	40,900,206
Restricted	17,380,481	16,706,457	17,261,200	19,698,652
Unrestricted	10,001,171	12,566,406	13,102,623	11,656,481
	<hr/>			
Total governmental activities net position	73,694,210	77,678,004	76,860,798	72,255,339
	<hr/> <hr/>			
Business-type activities:				
Net invested in capital assets	694,903	442,355	463,794	274,093
Restricted				
Unrestricted	2,557,400	1,793,086	1,904,829	1,918,394
	<hr/>			
Total business-type activities net position	3,252,303	2,235,441	2,368,623	2,192,487
	<hr/> <hr/>			
Primary government:				
Net invested in capital assets	47,007,461	48,847,496	46,960,769	41,174,299
Restricted	17,380,481	16,706,457	17,261,200	19,698,652
Unrestricted	12,558,571	14,359,492	15,007,452	13,574,875
	<hr/>			
Total primary government net position	\$ 76,946,513	79,913,445	79,229,421	74,447,826
	<hr/> <hr/>			

Note: The Decatur Public Building Commission is considered a Blended Component Unit beginning in fiscal year 2010. Comparative data for 2009 is included as the Commission restated the 2009 financial statements to retroactively report the change in reporting. Information for prior years is not presented.

2010	2009	2008	2007	2006	2005
46,932,054	25,165,706	26,844,685	28,636,255	12,699,438	12,984,934
	61,553	91,352	106,493	429,487	6,402,105
26,415,656	32,779,098	34,537,452	34,603,813	33,852,391	21,694,693
73,347,710	58,006,357	61,473,489	63,346,561	46,981,316	41,081,732
74,356	88,534				
	307,495				
2,084,177	1,507,640				
2,158,533	1,903,669	-	-	-	-
47,006,410	25,254,240	26,844,685	28,636,255	12,699,438	12,984,934
	369,048	91,352	106,493	429,487	6,402,105
28,499,833	34,286,738	34,537,452	34,603,813	33,852,391	21,694,693
75,506,243	59,910,026	61,473,489	63,346,561	46,981,316	41,081,732

MACON COUNTY, ILLINOIS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Prepared using the accrual basis of accounting)

	2014	2013	2012
Expenses:			
Governmental activities:			
General control and administration	\$ 7,663,100	7,391,989	7,465,827
Public safety	14,457,846	14,142,826	13,742,754
Judiciary and court-related	8,983,962	8,700,375	8,810,365
Public health and welfare	11,127,181	11,486,680	10,493,149
Transportation	7,364,004	6,454,652	5,335,827
Interest on long-term debt	80,287	111,075	159,640
Total governmental activities expenses	<u>49,676,380</u>	<u>48,287,597</u>	<u>46,007,562</u>
Business-type activities:			
Decatur Public Building Commission	<u>3,309,450</u>	<u>3,339,575</u>	<u>3,327,133</u>
Total business-type activities expenses	<u>3,309,450</u>	<u>3,339,575</u>	<u>3,327,133</u>
Total primary government expenses	<u>52,985,830</u>	<u>51,627,172</u>	<u>49,334,695</u>
Program Revenues:			
Governmental activities:			
Charges for services:			
General government	2,325,150	2,139,484	2,209,660
Public safety	1,651,348	1,672,860	1,661,515
Judiciary and court-related	2,471,123	2,842,079	2,747,891
Other activities	1,142,485	1,232,322	1,190,285
Operating grants and contributions	14,417,867	15,009,122	13,338,712
Capital grants and contributions	292,966	2,327,371	4,971,150
Total governmental activities program revenues	<u>22,300,939</u>	<u>25,223,238</u>	<u>26,119,213</u>
Business-type activities:			
Decatur Public Building Commission			
Charges for services	338,316	638,209	565,475
Capital grants and contributions	158,414	119,021	
Total business-type activities program revenues	<u>496,730</u>	<u>757,230</u>	<u>565,475</u>
Total primary government program revenues	<u>\$ 22,797,669</u>	<u>25,980,468</u>	<u>26,684,688</u>

Note: The Decatur Public Building Commission is considered a Blended Component Unit beginning in fiscal year 2010. Comparative data for 2009 is included as the Commission restated the 2009 financial statements to retroactively report the change in reporting. Information for prior years is not presented.

(Continued)

2011	2010	2009	2008	2007	2006	2005
7,184,382	9,697,557	9,269,751	9,160,744	9,421,696	10,384,209	8,830,625
13,367,326	11,539,009	13,748,618	14,054,775	13,637,829	9,715,600	11,444,061
8,448,670	7,634,752	9,074,775	9,115,238	8,037,076	6,299,870	6,190,711
10,251,619	10,926,305	11,636,433	11,497,511	9,637,112	8,954,194	8,745,459
6,599,454	7,918,036	8,445,713	6,962,170	6,897,914	4,877,917	5,027,838
227,944	296,242	38,132	50,442	42,247	51,688	414,085
46,079,395	48,011,901	52,213,422	50,840,880	47,673,874	40,283,478	40,652,779
3,462,329	3,339,612	3,650,280				
3,462,329	3,339,612	3,650,280	-	-	-	-
49,541,724	51,351,513	55,863,702	50,840,880	47,673,874	40,283,478	40,652,779
2,092,862	2,121,306	2,117,617	2,354,360	2,195,857	2,103,590	2,102,326
1,531,731	1,547,196	1,489,165	1,581,616	1,380,536	1,370,284	1,323,488
2,822,799	2,891,779	2,993,428	2,637,566	2,674,929	2,480,065	2,490,949
1,011,329	859,130	997,452	761,205	733,117	686,144	656,019
12,442,302	14,188,230	14,005,544	14,737,366	13,519,377	13,164,103	16,303,449
453,195	47,673	732,095				
20,354,218	21,655,314	22,335,301	22,072,113	20,503,816	19,804,186	22,876,231
573,764	18,883	3,633,235				
573,764	18,883	3,633,235	-	-	-	-
20,927,982	21,674,197	25,968,536	22,072,113	20,503,816	19,804,186	22,876,231

MACON COUNTY, ILLINOIS

**CHANGES IN NET POSITION
LAST TEN FISCAL YEARS (Continued)
(Prepared using the accrual basis of accounting)**

	2014	2013	2012
Net (expense) revenue:			
Governmental activities	\$ (27,375,441)	(23,064,359)	(19,888,349)
Business-type activities	(2,812,720)	(2,582,345)	(2,761,658)
Total primary government net (expense) revenues	<u>(30,188,161)</u>	<u>(25,646,704)</u>	<u>(22,650,007)</u>
General revenues and other changes in net position:			
Governmental activities:			
Taxes:			
Property taxes	16,333,375	15,757,702	16,877,262
Sales taxes	5,829,801	5,627,356	5,899,908
Other taxes	2,440,621	2,323,433	2,301,989
Investment earnings	34,075	54,295	54,749
Miscellaneous	2,602,033	2,558,733	2,348,401
Internal transfers - rent	(3,848,258)	(2,439,954)	(2,917,262)
Total governmental activities	<u>23,391,647</u>	<u>23,881,565</u>	<u>24,565,047</u>
Business-type activities:			
Investment earnings	9,178	9,898	19,134
Miscellaneous	2,781	(689)	1,398
Loss on disposal of capital assets			
Internal transfers - rent	3,848,258	2,439,954	2,917,262
Total business-type activities	<u>3,860,217</u>	<u>2,449,163</u>	<u>2,937,794</u>
Total primary government	<u>27,251,864</u>	<u>26,330,728</u>	<u>27,502,841</u>
Change in net position:			
Governmental activities	(3,983,794)	817,206	4,676,698
Business-type activities	1,047,497	(133,182)	176,136
Total primary government change in net position	<u>\$ (2,936,297)</u>	<u>684,024</u>	<u>4,852,834</u>

2011	2010	2009	2008	2007	2006	2005
(25,725,177)	(26,356,587)	(29,878,121)	(28,768,767)	(27,170,058)	(20,479,292)	(17,776,548)
(2,888,565)	(3,320,729)	(17,045)				
(28,613,742)	(29,677,316)	(29,895,166)	(28,768,767)	(27,170,058)	(20,479,292)	(17,776,548)
17,149,602	17,001,022	16,248,038	15,759,831	14,956,074	15,507,295	14,420,074
5,976,995	5,883,667	5,564,180	6,010,009	5,905,221	5,902,593	5,757,499
2,014,766	2,262,050	2,281,553	2,522,896	2,409,412	2,223,615	2,039,441
102,321	169,650	252,218	700,547	1,294,699	1,199,480	566,649
2,284,679	2,675,427	2,065,000	1,902,412	1,971,218	1,820,732	1,890,985
(2,895,557)	(3,546,428)					
24,632,806	24,445,388	26,410,989	26,895,695	26,536,624	26,653,715	24,674,648
26,387	39,542	46,918				
575	333	942				
	(10,710)	(35,051)				
2,895,557	3,546,428					
2,922,519	3,575,593	12,809	-	-	-	-
27,555,325	28,020,981	26,423,798	26,895,695	26,536,624	26,653,715	24,674,648
(1,092,371)	(1,911,199)	(3,467,132)	(1,873,072)	(633,434)	6,174,423	6,898,100
33,954	254,864	(4,236)				
(1,058,417)	(1,656,335)	(3,471,368)	(1,873,072)	(633,434)	6,174,423	6,898,100

MACON COUNTY, ILLINOIS

FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Prepared using the modified accrual basis of accounting)

	2014	2013	2012
General Fund:			
Reserved	\$		
Unreserved			
Nonspendable	66,305	41,802	34,884
Restricted	106,225	106,225	6,535
Committed	2,713,909	2,710,154	2,705,579
Unassigned	5,303,262	7,427,958	7,477,691
Total general fund	8,189,701	10,286,139	10,224,689
All Other Governmental Funds:			
Reserved			
Unreserved, reported in:			
Special revenue funds			
Capital projects funds			
Nonspendable	4,746,856	4,858,311	4,556,092
Restricted	17,274,256	16,600,232	17,254,665
Committed	600,000	600,000	600,000
Unassigned	(374,099)	(90,597)	(194,584)
Total all other governmental funds	\$ 22,247,013	21,967,946	22,216,173

Note: During 2011, the County adopted GASB Statement No. 54 which changed reporting standards for governmental fund balances.

2011	2010	2009	2008	2007	2006	2005
	223,566	247,728	301,915	320,873	374,000	335,580
	8,725,715	8,549,767	8,252,424	6,467,445	4,199,370	1,930,881
47,725						
21,198						
2,700,820						
7,173,566						
9,943,309	8,949,281	8,797,495	8,554,339	6,788,318	4,573,370	2,266,461
	6,537,996	5,196,210	4,953,122	5,313,756	4,875,463	7,140,198
	18,861,173	21,374,170	23,947,602	23,227,450	25,231,682	18,953,264
	61,786	61,553	91,352	106,493	109,881	114,555
4,416,341						
19,677,454						
600,000						
(353,736)						
24,340,059	25,460,955	26,631,933	28,992,076	28,647,699	30,217,026	26,208,017

MACON COUNTY, ILLINOIS

**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Prepared using the modified accrual basis of accounting)**

	2014	2013	2012
Revenues:			
Taxes	\$ 24,603,797	23,938,960	25,073,722
Intergovernmental	16,558,097	18,966,469	18,207,473
Fines, fees and forfeitures	6,797,389	6,876,612	6,946,660
Licenses and permits	352,166	303,431	287,305
Investment earnings	33,989	54,231	54,716
Miscellaneous revenues	2,651,092	2,885,999	2,404,283
	<u>50,996,530</u>	<u>53,025,702</u>	<u>52,974,159</u>
Expenditures:			
General control and administration	8,414,221	7,729,685	7,240,456
Public safety	16,407,545	15,800,584	15,229,973
Judiciary and court-related	9,871,838	9,549,287	9,581,919
Public health and welfare	11,013,079	10,926,389	10,175,379
Transportation	4,747,868	5,770,956	8,182,396
Capital outlay	1,457,340	2,112,045	1,577,934
Debt service:			
Principal	647,101	1,032,985	1,254,945
Interest	91,092	131,479	178,581
	<u>52,650,084</u>	<u>53,053,410</u>	<u>53,421,583</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,653,554)</u>	<u>(27,708)</u>	<u>(447,424)</u>
Other financing sources (uses):			
Transfers in	1,394,806	1,197,540	1,160,757
Transfers out	(1,558,623)	(1,356,609)	(1,409,662)
	<u>(163,817)</u>	<u>(159,069)</u>	<u>(248,905)</u>
Net change in fund balances	<u>\$ (1,817,371)</u>	<u>(186,777)</u>	<u>(696,329)</u>
Debt service as a percentage of			
noncapital expenditures	1.44%	2.29%	2.77%
Debt service as a percentage of total expenditures			
	1.40%	2.19%	2.68%
Ratio of capital outlay to total expenditures			
	2.77%	3.98%	2.95%

2011	2010	2009	2008	2007	2006	2005
25,141,364	25,146,739	24,093,771	24,292,736	23,270,707	23,633,503	22,217,014
14,071,449	14,717,277	15,113,852	15,053,144	13,875,412	13,572,273	16,674,267
6,620,209	6,617,717	6,888,443	6,643,508	6,388,513	5,977,479	5,947,761
287,576	279,007	213,712	241,622	239,891	254,434	254,203
102,243	169,552	252,045	699,688	1,294,021	1,198,017	565,332
2,309,131	2,692,602	2,117,751	2,005,191	1,948,249	1,820,732	1,888,737
48,531,972	49,622,894	48,679,574	48,935,889	47,016,793	46,456,438	47,547,314
6,908,101	9,262,094	8,927,804	8,725,566	8,591,866	9,815,467	8,027,914
14,792,916	12,983,804	13,437,092	13,204,313	13,049,148	9,323,558	10,984,285
9,410,941	8,729,505	9,206,354	8,433,313	7,872,428	6,180,166	6,049,224
10,082,133	10,885,605	11,528,447	10,911,602	9,317,880	8,632,064	8,348,134
4,098,831	3,897,990	3,837,905	3,479,896	5,277,127	3,785,442	3,745,609
1,490,449	3,016,529	3,496,728	2,331,931	1,959,107	2,164,129	6,491,796
1,454,825	1,923,029	61,935	87,797	66,369	54,954	692,275
227,944	296,242	38,132	50,442	42,247	51,688	413,237
48,466,140	50,994,798	50,534,397	47,224,860	46,176,172	40,007,468	44,752,474
65,832	(1,371,904)	(1,854,823)	1,711,029	840,621	6,448,970	2,794,840
663,458	758,006	843,811	738,772	1,833,529	4,959,152	2,147,121
(856,158)	(1,008,006)	(1,105,975)	(888,772)	(2,028,529)	(5,088,152)	(2,266,121)
(192,700)	(250,000)	(262,164)	(150,000)	(195,000)	(129,000)	(119,000)
(126,868)	(1,621,904)	(2,116,987)	1,561,029	645,621	6,319,970	2,675,840
3.58%	4.63%	0.21%	0.31%	0.25%	0.28%	2.89%
3.47%	4.35%	0.20%	0.29%	0.24%	0.27%	2.47%
3.08%	5.92%	6.92%	4.94%	4.24%	5.41%	14.51%

MACON COUNTY, ILLINOIS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Prepared using the modified accrual basis of accounting)

Fiscal year ended November 30	Property	Retailer's Occupational	Other	Total
2005	\$ 14,420,074	5,757,499	2,039,441	22,217,014
2006	15,507,295	5,902,593	2,223,615	23,633,503
2007	14,956,074	5,905,221	2,409,412	23,270,707
2008	15,759,831	6,010,009	2,522,896	24,292,736
2009	16,248,038	5,564,180	2,281,553	24,093,771
2010	17,001,022	5,883,667	2,262,050	25,146,739
2011	17,149,602	5,976,995	2,014,766	25,141,363
2012	16,877,262	5,899,908	2,301,989	25,079,159
2013	15,757,702	5,857,825	2,323,433	23,938,960
2014	16,333,375	5,829,801	2,440,621	24,603,797

MACON COUNTY, ILLINOIS

**ASSESSED VALUATION AND ESTIMATED ACTUAL VALUATION
LAST TEN TAX LEVY YEARS**

Year Property Assessed	Fiscal Year Ended	Real Estate		Railroads	
		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2004	2005	\$ 1,310,728,120	3,932,184,360	11,780,781	35,342,343
2005	2006	1,374,064,456	4,122,193,368	12,117,906	36,353,718
2006	2007	1,435,141,676	4,305,425,028	14,270,070	42,810,210
2007	2008	1,508,990,727	4,526,972,181	16,226,554	48,679,662
2008	2009	1,548,760,053	4,646,280,159	18,914,828	56,744,484
2009	2010	1,596,487,575	4,789,462,725	23,571,226	70,713,678
2010	2011	1,600,599,923	4,801,799,769	23,986,508	71,959,524
2011	2012	1,600,754,394	4,802,263,182	25,969,869	77,909,607
2012	2013	1,553,894,906	4,661,684,718	26,098,255	78,294,765
2013	2014	1,567,614,064	4,702,842,192	24,595,559	73,786,677

Source: Macon County Clerk's Office

Note: Property in the County of Macon, Illinois is reassessed every year. The County assesses property at approximately 33.3% of actual value. Estimated actual value is calculated by dividing taxable value by that percentage. Assessed value includes tax-exempt property.

Total		Ratio of Total	Total
Assessed Value	Estimated Actual Value	Assessed to Total Estimated Actual Value	Direct Tax Rate
1,322,508,901	3,967,526,703	33 1/3	1.2720
1,386,182,362	4,158,547,086	33 1/3	1.3233
1,449,411,746	4,348,235,238	33 1/3	1.1983
1,525,217,281	4,575,651,843	33 1/3	1.2032
1,567,674,881	4,703,024,643	33 1/3	1.2067
1,620,058,801	4,860,176,403	33 1/3	1.2209
1,624,586,431	4,873,759,293	33 1/3	1.2279
1,626,724,263	4,880,172,789	33 1/3	1.2211
1,579,993,161	4,739,979,483	33 1/3	1.1906
1,592,209,623	4,776,628,869	33 1/3	1.2255

MACON COUNTY, ILLINOIS

**SCHEDULE OF PROPERTY TAX RATES
ALL DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX LEVY YEARS
(Per \$ 100 of Assessed Valuation)**

Governmental Unit	Year of Levy				
	2013	2012	2011	2010	2009
County of Macon, direct rates:					
General Corporate Fund	0.17750	0.17611	0.25000	0.2500	0.2443
County Highway Fund	0.09569	0.09494	0.09221	0.0923	0.0926
Special Bridge Fund	0.03286	0.03260	0.03166	0.0317	0.0318
Illinois Municipal Retirement Fund	0.14672	0.13292	0.11762	0.1509	0.1575
Federal Aid Matching Fund	0.02807	0.02785	0.02705	0.0271	0.0272
Historical Museum Fund	0.00200	0.00200	0.00200	0.0020	0.0020
County Health Department Fund	0.10348	0.10260	0.09981	0.1023	0.1024
Insurance Liability Fund	0.04785	0.04431	0.02459	0.0092	0.0000
Veterans Commission Fund	0.00957	0.00950	0.00923	0.0092	0.0093
708 Board Fund	0.15000	0.15000	0.14192	0.1422	0.1425
Judgment Repayment Fund	0.03031	0.02057	0.01537	0.0000	0.0000
Law Facilities Center Fund					
Social Security Tax Fund	0.07566	0.07088	0.06884	0.0673	0.0674
Decatur Public Building Commission Lease Fund	0.30109	0.30181	0.31701	0.3198	0.3208
Building Renovation Fund					
Macon County Coop Extension	0.02467	0.02446	0.02376	0.0238	0.0231
Total direct rates	1.22547	1.19055	1.22107	1.2278	1.2209
City of Decatur	1.4061	1.3604	1.2905	1.2435	1.2167
Conservation District	0.1103	0.1071	0.1013	0.1015	0.1002
Decatur Park District	1.1172	1.0972	1.0399	1.0379	1.0379
Decatur Sanitary District	0.3312	0.3142	0.2752	0.2610	0.2601
Decatur Township	0.3523	0.3403	0.3132	0.2965	0.2819
Hickory Point Township	0.3545	0.3470	0.3368	0.3231	0.3070
Richland Community College	0.4908	0.4829	0.4780	0.4325	0.3947
Decatur School District	4.3325	4.3912	4.3155	4.2872	4.3487
Mt. Zion School District	3.8962	3.8637	3.8266	4.0338	4.0108

Note: Taxes are collected during the year following the year taxes are levied.

Source: Macon County Clerk's Office

Year of Levy

2008	2007	2006	2005	2004
0.2321	0.2386	0.2500	0.2447	0.2500
0.0957	0.0852	0.0897	0.0893	0.0901
0.0328	0.0321	0.0338	0.0500	0.0339
0.1588	0.1410	0.0690	0.0974	0.0756
0.0281	0.0272	0.0286	0.0285	0.0287
0.0019	0.0020	0.0020	0.0020	0.0020
0.1042	0.0921	0.0821	0.1054	0.1070
0.0000	0.0066	0.0138	0.0260	0.0547
0.0051	0.0052	0.0062	0.0066	0.0069
0.1416	0.1397	0.1500	0.1500	0.1500
0.0000	0.0164	0.0207	0.0216	0.0340
				0.1792
0.0697	0.0794	0.0669	0.0700	0.0699
0.3128	0.3131	0.3596	0.4047	
				0.1626
0.0239	0.0246	0.0259	0.0271	0.0274
1.2067	1.2032	1.1983	1.3233	1.2720
1.2064	1.2324	1.2418	1.2699	1.2717
0.1026	0.1035	0.1056	0.1088	0.1146
1.0382	1.0280	1.0288	1.0141	0.9988
0.2640	0.2727	0.2644	0.2828	0.2964
0.2739	0.2745	0.2691	0.2679	0.2664
0.3006	0.2948	0.3009	0.3006	0.3022
0.3943	0.3941	0.3868	0.3889	0.3895
4.3361	4.3615	4.3107	4.3201	4.1670
3.9553	3.9824	3.9197	3.9851	4.0149

MACON COUNTY, ILLINOIS

**PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	Type of Business Property	2014 Equalized Assessed Valuation	Percentage of Total 2014 Equalized Assessed Valuation	2014 Rank
Archer Daniels Midland Co.	Industrial	\$ 19,662,799	1.25%	1
Hickory Point, LLC	Retail	8,549,529	0.55%	2
Wal-Mart Stores, Inc.	Retail	7,622,724	0.49%	3
Caterpillar, Inc.	Industrial	6,930,956	0.44%	4
Ventas, Inc.	Medical Buildings	4,302,828	0.27%	5
Fair Haven Christian Home	Senior Living	4,139,973	0.26%	6
Illinois Power Company	Utility	3,063,649	0.20%	7
Brettwood Village Associates	Retail	3,038,000	0.20%	8
Millikin University	University Apartments	2,886,461	0.19%	9
Fuyao Asset Management	Industrial	2,723,468	0.17%	10
		<u>\$ 62,920,387</u>	<u>4.02%</u>	

Total 2014 County assessed valuation

\$ 1,567,614,064

Taxpayer	Type of Business Property	2005 Equalized Assessed Valuation	Percentage of Total 2005 Equalized Assessed Valuation	2005 Rank
Archer Daniels Midland Co.	Industrial	\$ 26,350,493	2.01%	1
CWB Investments	Retail	11,165,019	0.85%	2
Wal-Mart Stores, Inc.	Retail	8,513,509	0.65%	3
Caterpillar, Inc.	Industrial	7,316,611	0.56%	4
Real Estate Investors of Decatur	Real Estate	4,266,799	0.33%	5
Pittsburg Plate Glass Co.	Industrial	3,921,468	0.30%	6
Millikin University	University Apartments	3,659,585	0.28%	7
Northgate Limited Partnership	Retail	3,445,630	0.26%	8
Decatur Memorial Foundation	Medical Buildings	3,357,532	0.26%	9
Ameren/IP	Utility	4,269,454	0.33%	10
		<u>\$ 76,266,100</u>	<u>5.83%</u>	

Total 2005 County assessed valuation

\$ 1,310,728,120

Source: Macon County Supervisor of Assessments

MACON COUNTY, ILLINOIS

**PROPERTY TAX LEVIES AND COLLECTIONS - COUNTY FUNDS
LAST TEN TAX LEVY YEARS**

	Tax Levy Year Fiscal Year Ended	2013 2014	2012 2013	2011 2012
Tax Extensions:				
General Corporate Fund	\$	2,782,515	2,782,526	4,066,810
County Highway Fund		1,500,050	1,500,045	1,500,002
Special Bridge Fund		515,118	515,078	515,021
Illinois Municipal Retirement Fund		2,300,003	2,100,127	1,913,353
Federal Aid Matching Fund		440,028	440,028	440,029
Historical Museum Fund		31,352	31,600	32,534
County Health Department Fund		1,623,968	1,624,064	1,626,359
Insurance Liability Fund		750,103	700,095	400,011
Veterans Commission Fund		150,021	150,099	150,147
708 Board Fund		2,354,031	2,374,363	2,312,522
Judgment Repayment Fund		475,144	325,005	250,027
Law Facilities Center Fund				
Social Security Tax Fund		1,186,057	1,119,899	1,119,837
Decatur Public Building Commission Lease Fund		4,719,929	4,768,577	5,156,878
Building Renovation				
Macon County Cooperative Extension		387,136	387,158	387,135
Total	\$	19,215,455	18,818,664	19,870,665
Collections within the Fiscal Year of the Levy		19,027,042	18,093,157	19,455,541
Percentage of extensions collected		99.02%	96.14%	97.91%
Collections in Subsequent Years			24,328	21,753
Total Collections to Date		19,027,042	18,117,485	19,477,294
Percentage of extensions collected		99.02%	96.27%	98.02%

Note: Taxes are collected during the year following the year taxes are levied.

Subsequent year collections are not presented because there was no subsequent adjustment to the levy.

Source: Macon County Clerk's Office and Macon County Treasurer's Office

2010	2009	2008	2007	2006	2005	2004
2011	2010	2009	2008	2007	2006	2005
4,061,467	3,958,452	3,638,887	3,638,864	3,623,529	3,392,410	3,309,657
1,500,143	1,500,012	1,500,108	1,300,095	1,300,122	1,238,279	1,192,800
515,156	515,017	515,138	489,137	489,032	465,065	448,790
2,452,151	2,552,079	2,488,684	2,150,099	1,000,094	1,350,005	1,000,840
440,100	440,008	440,046	415,012	415,111	395,063	379,949
32,492	32,401	29,002	30,504	28,988	27,724	26,477
1,662,310	1,660,575	1,635,688	1,407,190	1,190,950	1,461,774	1,416,590
150,112			100,054	200,019	360,131	724,153
150,112	150,017	80,108	80,074	90,009	92,043	91,347
2,312,440	2,312,474	2,223,361	2,135,853	2,176,708	2,080,719	1,985,873
			250,136	300,028	300,109	450,113
						2,372,362
1,092,535	1,092,568	1,092,513	1,211,023	970,091	970,052	925,380
5,194,941	5,196,662	4,904,157	4,775,913	5,211,504	5,609,890	
						2,152,601
387,225	375,896	375,848	375,846	375,671	375,612	362,753
<u>19,951,184</u>	<u>19,786,161</u>	<u>18,923,540</u>	<u>18,359,800</u>	<u>17,371,856</u>	<u>18,118,876</u>	<u>16,839,685</u>
19,801,348	19,661,553	18,810,379	18,240,818	17,372,975	18,041,933	16,801,523
99.25%	99.37%	99.40%	99.35%	100.01%	99.58%	99.77%
74,672	32,405	13,412	24,745	4,608	2,439	5,809
19,876,020	19,693,958	18,823,791	18,265,563	17,377,583	18,044,372	16,807,332
99.62%	99.53%	99.47%	99.49%	100.03%	99.59%	99.81%

MACON COUNTY, ILLINOIS

**RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities		Total Primary Government	Estimated Actual Value	Percentage of General Bonded Debt to	Percentage of Personal Income (1)	Population	General Bonded Debt Per Capita
	General Obligation Debt	Revenue Bonds			Estimated Actual Value			
2005	\$ 1,173,325		1,173,325	3,967,526,703	0.03%	0.05%	110,167	10.65
2006	1,118,371		1,118,371	4,158,547,086	0.03%	0.04%	109,309	10.23
2007	1,052,002		1,052,002	4,348,235,238	0.02%	0.04%	108,732	9.68
2008	964,205		964,205	4,575,651,843	0.02%	0.04%	108,328	8.90
2009	902,270		902,270	4,703,024,643	0.02%	0.03%	108,204	8.34
2010	846,815	5,015,458	5,862,273	4,860,176,403	0.12%	0.21%	110,768	52.92
2011	786,990	3,697,425	4,484,415	4,873,759,293	0.09%	0.16%	110,715	40.50
2012	727,045	2,502,425	3,229,470	4,880,172,789	0.07%	0.11%	110,122	29.33
2013	664,060	1,532,425	2,196,485	4,739,979,483	0.05%	0.08%	109,278	20.10
2014	609,383	940,000	1,549,383	4,702,842,192	0.03%	0.05%	108,350	14.30

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the schedule of demographic and economic statistics for personal income data.

Population estimates for 2005-2009 are based on the 2000 census per the U.S. Census Bureau, with 2010-2014 population based on the 2010 Census.

During 2005, the capital lease applicable to the County buildings was re-negotiated with the Decatur Public Building Commission. It was determined at that time that the lease was an operating lease and no longer a capital lease obligation. During 2010, a change in reporting entity was made to include the Commission as a blended component unit of the County, making the debt that of the County.

Additional details of this lease agreement can be found in Note 10 to the current financial statements.

MACON COUNTY, ILLINOIS

DIRECT AND OVERLAPPING DEBT

As of November 30, 2014

Governmental Unit	Total Debt Outstanding	Percentage Applicable to County	Debt Applicable to County
Direct Debt:			
County	\$ 1,549,383	100.0%	<u>1,549,383</u>
Overlapping Debt:			
City of Decatur	110,135,625	100.0%	110,135,625
Decatur Park District	11,475,052	100.0%	11,475,052
Decatur School District #61	145,714,157	100.0%	145,714,157
Argenta School District #1	6,840,992	99.8%	6,827,310
Meridian School District #15	20,862,685	95.2%	19,861,276
Mt. Zion School District #3	52,205,096	97.8%	51,056,584
Richland Community College	23,095,356	70.8%	16,351,512
Warrensburg School District #11	13,619,762	92.9%	12,652,759
Maroa-Forsyth School District #2	23,884,183	96.5%	23,048,237
Village of Mt. Zion	3,170,216	100.0%	<u>3,170,216</u>
Total overlapping debt			<u>400,292,728</u>
Total debt applicable to County			<u><u>\$ 401,842,111</u></u>

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County. This process recognizes that, when considering Macon County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for repaying the debt of each overlapping government.

For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the County's boundaries and dividing it by each unit's total taxable assessed value.

MACON COUNTY, ILLINOIS

**LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

Fiscal Year	Debt limit	Net debt Applicable to Limit	Legal Debt margin	Net debt applicable to limit as percentage of debt limit
2005	\$ 37,683,433	-	37,683,433	0.00%
2006	39,852,743	-	39,852,743	0.00%
2007	41,260,323	-	41,260,323	0.00%
2008	43,849,997	-	43,849,997	0.00%
2009	45,070,653	-	45,070,653	0.00%
2010	46,576,691	-	46,576,691	0.00%
2011	46,706,860	-	46,706,860	0.00%
2012	46,768,323	-	46,768,323	0.00%
2013	45,424,803	-	45,424,803	0.00%
2014	45,068,904	-	45,068,904	0.00%

Legal Debt Margin Calculation for Fiscal Year 2014

Assessed value (2013 tax year)	<u>\$1,567,614,064</u>
Debt limit (2.875% of assessed value)	<u>45,068,904</u>
Debt outstanding applicable to limit: None	<u> </u>
Total net debt applicable to limit	<u>-</u>
Total legal debt margin	<u>\$ 45,068,904</u>

Illinois Compiled Statutes, 50 ILCS 405/1, provide that no county having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness, in the aggregate exceeding 2.875% on the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes, previous to the incurring of such indebtedness.

Additionally, the limitation "... shall not apply to any indebtedness of any county of the purpose of building a county court house, jail, and other necessary county buildings..."

Reference: Illinois Compiled Statutes - 50 ILCS 405/1.10

MACON COUNTY, ILLINOIS

**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Year	Population (1)	Personal Per Capita Income (1)	Personal Income (in thousands)	Median Age (1)	School Enrollment (2)	Unemployment Rates (3)		
						County	State	United States
2005	110,167	\$ 23,330	2,570,196	38.0	18,589	6.1	5.7	5.1
2006	109,309	23,330	2,550,179	39.3	18,575	5.3	4.6	4.6
2007	108,732	22,512	2,447,775	39.3	18,303	5.7	5.0	4.6
2008	108,328	24,125	2,613,413	39.3	17,744	7.2	6.5	5.8
2009	108,204	25,151	2,721,439	39.4	18,272	11.4	10.1	9.3
2010	110,768	25,044	2,774,074	39.7	17,906	11.8	10.3	9.6
2011	110,715	24,726	2,737,539	40.3	17,392	9.9	9.2	8.9
2012	110,122	25,797	2,840,817	40.3	17,371	10.1	8.2	8.1
2013	109,278	25,948	2,835,546	40.5	16,997	12.2	8.5	7.4
2014	108,350	26,232	2,842,237	39.7	17,133	7.9	6.0	6.2

(1) U.S. Census Bureau

(2) Macon-Piatt Regional Office of Education

(3) US Department of Labor, Bureau of Labor Statistics

MACON COUNTY, ILLINOIS

**PRINCIPAL EMPLOYERS IN THE COUNTY
CURRENT YEAR AND NINE YEARS AGO**

Employer	2014			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Archer Daniels Midland Co.	4,040	1	8.58%	3,400	1	6.63%
Caterpillar, Inc.	3,292	2	6.99%	2,500	2	4.88%
Decatur Memorial Hospital	2,374	3	5.04%	2,266	3	4.42%
Decatur Public School District	1,500	4	3.18%	1,500	4	2.93%
St. Mary's Hospital	1,136	5	2.41%	1,100	6	2.15%
Tate and Lyle North America	634	6	1.35%	700	8	1.37%
Millikin University	627	7	1.33%	600	10	1.17%
Macon County	545	8	1.16%	**	**	**
Ameren Illinois	512	9	1.09%	1,250	5	2.44%
City of Decatur	506	10	1.07%	**	**	**
Norfolk Southern Railroad				600	9	1.17%
Mueller Company				737	7	1.44%
Total	15,166		32.20%	14,653		28.60%
Total County employment			47,096			51,272

Includes 10 largest employers

Source: The Economic Development Corporation of Decatur and Macon County

** Employer not included in top 10 employers in 2005.

MACON COUNTY, ILLINOIS

**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES
BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Function/Program										
General Government:										
Management services	21	20	27	21	22	21	20	22	19	22
Finance	21	22	20	21	20	21	19	20	19	19
Other	20	20	23	27	28	27	27	29	29	30
Public Safety:										
Officers	48	50	50	51	51	49	51	51	50	49
Civilians	145	147	140	140	145	147	145	147	145	149
Judiciary	111	113	118	113	114	111	105	105	106	106
Public Health	117	117	114	113	122	123	129	124	119	119
Transportation	23	25	26	23	25	26	30	25	26	26
Total	506	514	518	509	527	525	526	523	513	520

Source: Macon County Payroll Records

MACON COUNTY, ILLINOIS

**OPERATING INDICATORS BY FUNCTION
LAST NINE FISCAL YEARS**

Function	2014	2013	2012	2011	2010	2009	2008	2007	2006
General government:									
Accounts payable checks issued	7,870	7,429	8,427	7,640	8,206	7,380	6,912	5,985	6,684
Payroll checks and direct deposits issued	14,656	14,990	15,763	15,435	15,737	15,483	15,285	15,442	15,063
Births	1,588	1,595	1,642	1,541	1,738	1,742	1,736	1,572	1,756
Deaths	1,398	1,276	1,279	1,237	1,246	1,158	1,341	1,189	1,282
Marriage licenses	692	605	646	723	695	619	660	744	724
Public Safety:									
Jail bookings	5,343	5,693	5,692	6,027	6,286	6,793	6,817	6,206	5,638
Year end inmate population	302	327	311	270	262	288	262	265	259
Calls for service	28,883	33,051	19,740	17,456	18,340	17,626	19,455	20,245	21,871
Health:									
Dental Clinic - patients seen	9,138	10,199	9,086	8,259	7,641	15,677	12,976	12,976	13,775
Women, Infants and Children Program - active clients	2,500	3,208	3,208	3,290	3,152	3,281	3,152	3,267	3,084
TB skin tests administered	1,991	1,885	2,262	2,155	2,434	2,353	2,474	2,982	2,849
Influenza immunizations	2,231	3,030	3,985	3,553	4,283	4,278	4,516	5,254	5,354
Judicial:									
Juvenile probation caseload	118	162	146	200	159	228	225	302	243
Adult probation caseload	1,481	1,606	1,932	1,842	1,848	1,728	1,148	954	815
Divorce cases filed	527	535	663	577	635	616	564	570	620
Small claims filed	2,286	2,649	2,227	2,358	2,684	2,719	2,810	3,168	2,668
Highway:									
Lane miles of road resurfaced	25	8		2	46	18	6	2	14
Chip and seal general road maintenance	22	24	25	49	70	23	28	34	16
New signs installed	650	720	700	750	800	750	750	750	800
Bridges rebuilt	2	3	3	3	5	3	1	4	5
Roadside culverts installed	35	45	80	55	50	80	100	100	100
Planning and Zoning/Environmental Management:									
Residential construction building permits	113	76	70	62	73	95	129	190	142
Commercial construction building permits	33	15	13	12	5	11	28	18	17
Gallons of Paint Recycled	3,950	4,300	2,000	5,550	4,550	3,900	4,850	4,450	1,150

Sources: Various County departments.

Notes: Fiscal year 2006 was the initial year of presenting this information. Ten years of data have not yet been completed.

MACON COUNTY, ILLINOIS

**CAPITAL ASSET STATISTICS BY FUNCTION
LAST NINE FISCAL YEARS**

	2014	2013	2012	2011	2010	2009	2008	2007	2006
Function/Program									
General government:									
Land area (square miles)	581	581	581	581	581	581	581	581	581
Animal Control vehicles	9	8	8	8	8	6	6	5	4
Environmental Management vehicles	3	3	3	3	4	3	3	3	3
Environmental Management recycling boxes	11	9	9	10	7	6	6	6	
Environmental Management recycling trailers	5	5	5	3	4	5	5	5	4
Planning and Zoning vehicles	2	2	2	2	2	2	2	2	2
Public Defender vehicles	1	1	1	1	1	1	1	1	1
State's Attorney vehicles	3	3	3	3	3	3	3	3	3
Supervisor of Assessments vehicles	1	1	1	1	1	1	1	1	1
Public Safety:									
Sheriff - marked patrol units	24	17	19	17	17	19	19	20	17
Sheriff - non-patrol units	16	15	16	16	13	7	7	7	5
Probation - vehicles	6	7	7	8	9	11	11	11	10
Emergency Management - vehicles	2	3	3	3	4	4	4	4	4
Coroner - vehicles	1	1	1	1	1	1	1	1	1
Highway:									
Miles of streets or roads	250	250	250	250	250	250	250	250	250
Bridges	63	63	63	63	63	63	63	63	63
Highway - vehicles	9	9	9	9	9	9	9	9	9
Highway - trucks, tractors	25	25	25	25	25	25	25	25	25
Public Health and Welfare:									
Health - vehicles	9	9	9	9	9	9	9	7	7

Sources: Various county departments.

Notes: Fiscal year 2006 was the initial year of presenting this information. Ten years of data have not yet been completed.

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended November 30, 2014

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at November 30 2013	Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at November 30 2014
Major Programs							
U.S. Department of Labor:							
Passed Through Illinois Department of Commerce and Economic Opportunity:							
WIA Youth, Adult, Dislocated Worker	17.258	14-681019	1,483,213	\$	87,812	107,318	(19,506)
WIA Youth, Adult, Dislocated Worker	17.258	11-681019	1,156,273	2,332	(2,332)		
WIA Youth, Adult, Dislocated Worker	17.258	13-681019	1,134,270	(11,495)	251,132	239,637	
				(9,163)	336,612	346,955	(19,506)
WIA Youth, Adult, Dislocated Worker	17.259	14-681019			93,644	114,446	(20,802)
WIA Youth, Adult, Dislocated Worker	17.259	11-681019		2,512	(2,512)		
WIA Youth, Adult, Dislocated Worker	17.259	13-681019		(12,201)	266,557	254,356	
				(9,689)	357,689	368,802	(20,802)
WIA Youth, Adult, Dislocated Worker	17.278	14-681019			103,544	126,546	(23,002)
WIA Adult Dislocated Worker	17.278	11-651019	811,000	(23,682)	250,000	226,318	
WIA Adult Dislocated Worker	17.278	12-654019	288,500	(15,024)	216,000	172,868	28,108
WIA Rapid Response Layoffs & Closings	17.278	14-651019	199,409			48,510	(48,510)
WIA Youth, Adult, Dislocated Worker	17.278	11-681019		3,648	(3,648)		
WIA Youth, Adult, Dislocated Worker	17.278	13-681019		(12,622)	291,581	278,959	
				(47,680)	857,477	853,201	(43,404)
				(66,532)	1,551,778	1,568,958	(83,712)
		<i>cluster total</i>					
Workforce Innovation - WIA TAA Training	17.283	12-113019	1,528,313	5,193	384,000	389,997	(804)
Total U.S. Department of Labor				(61,339)	1,935,778	1,958,955	(84,516)
Nonmajor Programs							
U.S. Department of Labor:							
Passed Through Illinois Department of Commerce and Economic Opportunity:							
WIA TAA Training	17.245	12-661019	21,887		21,887	21,887	
WIA National Emergency Grant Dislocated Worker	17.277	11-661019	55,642		51,400	45,278	6,122
Total U.S. Department of Labor				-	73,287	67,165	6,122

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 Year ended November 30, 2014

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at November 30 2013	Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at November 30 2014
U.S. Department of Agriculture:							
Passed Through Illinois Department of Public Health:							
Summer Food Inspection Program	10.559	25280139	4,200	\$	2,100	2,100	
Summer Food Inspection Program	10.559	55280025	4,200			400	(400)
				-	2,100	2,500	(400)
Passed through Illinois Department of Human Services:							
Supplemental Nutrition Program for Women, Infants and Children	10.557	FCSSQ01054	436,788	(102,889)	309,911	207,022	
WIC Breastfeeding Peer Counselor	10.557	FCSSQ01193	24,900	(6,655)	19,400	12,745	
Supplemental Nutrition Program for Women, Infants and Children	10.557	FCST01054	436,819		132,094	249,304	(117,210)
WIC Breastfeeding Peer Counselor	10.557	FCSTQ01193	24,900		4,964	10,891	(5,927)
Special Supplemental Nutrition Program for Women, Infants and Children	10.557		Non-cash Food Instruments		1,285,252	1,285,252	
				(109,544)	1,751,621	1,765,214	(123,137)
WIC Farmers Market-admin	10.572	FCAAQ01266	1,000		1,000	1,000	
Total U.S. Department of Agriculture				(109,544)	1,754,721	1,768,714	(123,537)
U.S. Department of Transportation:							
Passed through Illinois Department of Transportation:							
Highway Planning and Construction - Connector Project	20.205	P-97-063-10	148,000		38,919	48,264	(9,345)
Feasibility Study-Decatur Beltway	20.205	P-95-042-99	1,970,152	(18,814)	40,895	23,193	(1,112)
				(18,814)	79,814	71,457	(10,457)
Highway Safety -Child Passenger Safety	20.613	OP-13-293	14,975		18,036	18,036	
Highway Safety Project-LAP Enforcement	20.601	AL-13-195	48,461	(3,439)	3,439		
Highway Safety Project-LAP Enforcement	20.601	AL2-13-295	70,500	(10,588)	10,588		
<i>cluster total</i>				(14,027)	32,063	18,036	-

(Continued)

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 Year ended November 30, 2014

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at November 30 2013	Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at November 30 2014
U.S. Department of Transportation, continued:							
Passed through Illinois Department of Transportation:							
Highway Safety Project:							
LAP DUI Court	20.616	AP-14-0124	73,719	\$ (10,262)	73,551	63,289	
LAP DUI Court	20.616	AP-15-0100	40,000			6,667	(6,667)
Non Law Enforcement	20.616	AL-13-213	195,860	(44,182)	44,182		
Non Law Enforcement	20.616	AP-14-0159	101,537	(16,194)	101,537	85,343	
Non Law Enforcement	20.616	AP-15-0097	84,670			19,690	(19,690)
				(70,638)	219,270	174,989	(26,357)
Passed through Illinois Emergency Management Agency:							
Hazardous Materials Emergency Preparedness Grant Program							
	20.703	513HMEPMACO1	10,673			8,987	(8,987)
Hazardous Materials Emergency Preparedness Grant Program							
	20.703	4HMEPMACO12	13,800	(2,918)			(2,918)
				(2,918)	-	8,987	(11,905)
Total U.S. Department of Transportation				(106,397)	331,147	273,469	(48,719)
U.S. Department of Justice:							
Bureau of Justice Assistance:							
Adult Drug Court	16.585	2011DCBX0131	350,000	(18,429)	132,048	111,096	2,523
Passed through Illinois Department of Human Services:							
Juvenile Accountability Block Grant							
	16.523	FCSSR03271	31,000		27,257	26,647	610
Juvenile Accountability Block Grant							
	16.523	FCSTR03271	110,087		24,267	19,223	5,044
				-	51,524	45,870	5,654
Passed through Illinois Collaboration on Youth:							
Community and Strategic Planning Initiative							
	16.540		37,854			37,854	(37,854)
Passed through Illinois Department of Human Services:							
Juvenile Justice Planning Formula							
	16.540	FCSSR03506	12,089		12,089	30,559	(18,470)
Juvenile Justice Planning Formula							
	16.540	FCSTR03506	77,567		17,651	23,272	(5,621)
				-	29,740	91,685	(61,945)

(Continued)

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 Year ended November 30, 2014

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at November 30 2013	Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at November 30 2014
U.S. Department of Justice, continued:							
Passed through Illinois Department of Human Services:							
Hidden Victims Prosecutor Based Services	16.575	VFL213159	14,510	\$	2,000	964	1,036
Passed through Illinois State's Attorney Appellate Prosecutor:							
Local Drug Prosecution Support Grant	16.738	410025	40,000		23,500	23,500	
Passed through City of Decatur:							
Justice Assistance Grant - Disparity	16.738	2013H3359ILDJ	16,793	(8,352)	11,521	3,169	
Justice Assistance Grant - Disparity	16.738	2012H3359ILDJ	13,187			10,397	(10,397)
				(8,352)	11,521	13,566	(10,397)
				(8,352)	35,021	37,066	(10,397)
Juvenile Justice and Delinquency Prevention:							
Passed through National Children's Alliance:							
Child Advocacy Program Support	16.758	DECA-IL-SA14	10,000	(5,500)	4,631	4,631	(5,500)
Total U.S. Department of Justice				(32,281)	254,964	291,312	(68,629)
U.S. Department of Health and Human Services:							
Passed through Illinois Department of Healthcare and Family Services:							
Title IV D, Child Support Enforcement	93.563	2014-55-013-KIF	295,500	(70,337)	186,384	116,047	
Title IV D, Child Support Enforcement	93.563	2014-55-013-K2F	286,635		12,275	69,136	(56,861)
Title IV D, Child Support Enforcement	93.563	2014-55-007-KE	39,572	(6,013)	25,554	19,541	
Title IV D, Child Support Enforcement	93.563	2015-55-007-KF	30,398		4,413	7,338	(2,925)
				(76,350)	228,626	212,062	(59,786)
Medical Assistance Program (Title XIX)	93.778	none	N/A		124,988	124,988	
Medical Assistance Program (Title XIX)	93.778	none	N/A			57,188	(57,188)
				-	124,988	182,176	(57,188)

(Continued)

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 Year ended November 30, 2014

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at November 30 2013	Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at November 30 2014
U.S. Department of Health and Human Services, continued:							
Passed Through Illinois Department of Human Services:							
MIECHV Formula	93.505	FCSSS03077	111,317	\$ (30,224)	88,138	57,914	
MIECHV Formula	93.505	FCSTS03077	111,317		25,787	36,435	(10,648)
MIECHV Formula	93.505	011GQ02074	278,602	(22,528)	204,071	181,543	
MIECHV Formula	93.505	Q11GQ02074			72,666	103,192	(30,526)
				(52,752)	390,662	379,084	(41,174)
Personal Responsibility Educ Prog - TPP	93.092	FCSR01838	255,541		85,751	101,128	(15,377)
Personal Responsibility Educ Prog - TPP	93.092	FCSSP01838	255,541	(19,204)	167,607	148,403	
				(19,204)	253,358	249,531	(15,377)
Passed Through Illinois Department of Public Health:							
Dental Sealant Grant	93.994	33480124A	13,500		1,354	1,354	
Dental Sealant Grant	93.994	33480125A	9,500		7,224	7,224	
				-	8,578	8,578	-
Asthma Grant	93.070	43283004B			441	441	
Bioterrorism Preparedness	93.074	77180053C	83,077			28,762	(28,762)
Bioterrorism Preparedness	93.074	47180053B	78,970	(29,985)	78,969	48,984	
				(29,985)	78,969	77,746	(28,762)
Illinois Immunization Program - Childhood Immunization Grants	93.268	35180040A	35,000	(8,051)	8,051		
Vaccines for Children (noncash assistance)	93.268	noncash			405,954	405,954	
				(8,051)	414,005	405,954	-
We Choose Health	93.531	32180023A	141,301	(96,878)	96,878		
We Choose Health	93.531	42180136B	131,765	(31,289)	102,647	98,981	(27,623)
				(128,167)	199,525	98,981	(27,623)

(Continued)

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 Year ended November 30, 2014

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at November 30 2013	Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at November 30 2014	
U.S. Department of Health and Human Services, continued:								
Passed Through Illinois Department on Aging:								
Passed Through East Central Illinois Area Agency on Aging:								
Title III D Medication Management DSMP	93.043	14-06 III-D	9,553		11,443	11,443		
Title III B Coordinated Point of Entry	93.044	14-06 III-B	38,918		41,576	41,576		
Title III E Caregiver Services	93.052	14-06 III-E	42,285		49,105	49,105		
Passed Through National Assoc. of County and City Officials:								
NACCHO	93.008	MRC 12-324	5,000		3,500	3,500		
Total U.S. Department of Health and Human Services					(314,509)	1,804,776	1,720,177	(229,910)
Environmental Protection Agency:								
Passed Through Illinois Department of Public Health:								
Potable Water Supply Program	66.605	35382053A	850		488	488		
U.S. Department of Homeland Security, Office of Domestic Preparedness:								
Passed through Illinois Emergency Management Agency:								
Emergency Management Preparedness	97.042	514EMAMACON	37,565		40,432	40,432		
Emergency Management Preparedness	97.042	514EMAMACON	37,565			24,212	(24,212)	
Total U.S. Department of Homeland Security					-	40,432	64,644	(24,212)
Total Expenditures of Federal Awards					\$ (624,070)	6,195,593	6,144,924	(573,401)

MACON COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
November 30, 2014

Note 1 - Single Audit Reporting Entity

The report on Federal Awards includes the federal awards of Macon County, Illinois. The County includes expenditures in its Schedule of Expenditures of Federal Awards for all federal programs administered by the same funds, agencies, boards, and commissions included in the County's reporting entity used for its basic financial statements. The component units included in the financial statements did not receive federal awards during the year.

Note 2 - Basis of Accounting

The Schedule of Expenditures of Federal Awards has been presented on the accrual basis of accounting. Accordingly, expenditures are recorded when incurred rather than when paid.

Note 3 - Non-Cash Payments

As an agent of the Illinois Department of Human Services, the County is required to determine eligibility and initiate the payment process from the State of Illinois' Special Supplemental Nutrition Program for Women, Infants and Children (WIC). The noncash expenditures of \$ 1,285,252 reported under CFDA No. 10.557, WIC, represent the dollar value retail WIC Food Instruments redemptions for WIC benefits issued by the County. This value represents the amount of WIC benefits redeemed, net of rebates issued by the County on behalf of individuals determined to be eligible. The Illinois Department of Human Services issues statements of non-cash transactions for the state fiscal year ending June 30, 2014. The amount included in the schedule represents the state fiscal year non-cash transaction figures.

Macon County receives vaccines at no charge from the Illinois Department of Public Health under the federally assisted program, Immunization Grants (CFDA 93.268). The value of vaccines received during the year ended November 30, 2014 was \$ 405,954. Of this amount, \$ 98,828 remained unused and was reported as inventory at November 30, 2014.

There were no federal awards expended in the form of insurance in effect during the year, or loans or loan guarantees, including interest subsidies outstanding at year end.

Note 4 - Categorization of Expenditures

The Schedule of Expenditures of Federal Awards reflects federal expenditures for all individual grants which were active during the year. The categorization of expenditures by program included in the schedule is based on the Catalog of Federal Domestic Assistance (CFDA). Changes in the categorization of expenditures occur based on revisions to the CFDA, which are issued in June and December of each year.

MACON COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
November 30, 2014

Note 5 - Subrecipients

Of the federal expenditures presented in the schedule, Macon County provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
WIA Youth, Adult, Dislocated Worker	WIA Cluster # 17.258, 17.259 and 17.278	\$ 258,112



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Macon County Board
Macon County, Illinois
Decatur, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Macon County, Illinois, as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise Macon County, Illinois' basic financial statements and have issued our report thereon dated May 18, 2015. Our report includes a reference to other auditors. As described in our report on the Macon County, Illinois' financial statements, other auditors audited the financial statements of the two discretely presented component units, the Macon County Mental Health Board and the Macon County Emergency Telephone System Board. The financial statements of these component units were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies, as items 2014-001 and 2014-002.

Compliance and Other Matters

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

Macon County, Illinois' Response to Findings

Macon County, Illinois' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Macon County, Illinois' response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

Purpose of this Report

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



Decatur, Illinois
May 18, 2015



May, Cocagne & King, P.C.

Certified Public Accountants and Consultants

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Macon County Board
Macon County, Illinois
Decatur, Illinois

Report on Compliance for Each Major Federal Program

We have audited Macon County, Illinois' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Macon County, Illinois' major federal programs for the year ended November 30, 2014. Macon County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Macon County, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2014.

Report on Internal Control Over Compliance

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

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

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

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

May. Cozagne & King, P.C.

Decatur, Illinois
May 18, 2015

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

November 30, 2014

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Significant deficiencies identified not considered to be material weaknesses? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Significant deficiencies identified not considered to be material weaknesses? yes X none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)? yes X no

Identification of major programs:
CFDA #17.258, 17.259 and 17.278,
Workforce Investment Act Cluster

CFDA #17.283, Workforce Innovation - WIA TAA Training

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? X yes no

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

November 30, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS

2014-001 Significant Audit Adjustments

Criteria: Management is responsible for maintaining its accounting records in accordance with generally accepted accounting principles (GAAP).

Condition: During our audit, we identified and proposed adjustments (which were approved and posted by management) that were significant, either individually or in the aggregate, to the County's Financial Statements. These adjustments included corrections to accounts receivable, unearned revenue, and inventory.

Cause: Internal controls did not detect all adjustments necessary to properly record year-end balances.

Effect: As a result, the following areas were initially misstated:

- 1) Accounts receivable in the Health Fund, Highway Fund, Federal Aid Matching Fund and Workforce Investment Fund were understated by \$ 110,692, \$ 77,838, \$ 95,987 and \$ 112,623, respectively, based on submitted billings, reported grant expenditures and claimed reimbursements.
- 2) A bank account and related liability of the Sheriff's Drug Fund in the amount of \$ 85,148 had not been recorded.
- 3) The initial fund balance in the Health Fund was overstated by \$ 110,147.
- 4) Amounts due from local governments for their portion of joint resurfacing projects had not been recorded in the Motor Fund Tax Fund totaling \$ 75,359.
- 5) In accordance with the modified accrual basis of accounting, receivables recorded that do not meet the available criteria are to be reported as deferred revenue. An entry was made to record unearned revenue for the current year in the General Fund, Health Fund and State's Attorney Grant Fund of \$ 410,913, \$ 91,496 and \$ 46,161, respectively.
- 6) Inventory held for use in the Highway Fund was overstated by \$ 16,821.

Recommendation: We recommend that the County augment year-end procedures with additional requests to departments for significant year-end balances and adjustments to insure that all such adjustments are identified, communicated and properly made for financial reporting purposes.

Corrective Action Plan: Person responsible - Carol Reed, Macon County Auditor

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
November 30, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS, continued

2014-001 Significant Audit Adjustments, continued

County Response:

- (1) The Auditor has made significant strides in the effort to record receivables in each fund throughout the year, and continues to work with each department and division to understand the flow of funds in their operations and accurately record accruals. Timely, accurate financial reports are provided to office holders and their designated grant administrators throughout the County on a regular monthly schedule. To maintain accurate reports, both sides of the information feedback loop need to be present. We will continue to request information back from the departments to correct errors and make reconciling adjustments. This process is immensely complicated by the decentralized nature of Macon County's grant reporting system which has grant administration throughout the County in individual offices with varying degrees of understanding of the accounting and reporting requirements for grants.

Additionally, grant-related receivable and deferral adjustments are based on a comparison of grant funding received to grant expenditures made. There are numerous grants throughout the County, all of which have varying reporting periods that do not coincide with the County's fiscal year. Grant reports are prepared by the grant administrator or their designee using reports provided by the Auditor. Normal reporting practice involves recording grant-related accruals based on the final accounting at the end of the grant period, not on the County's fiscal year.

- (2) The Sheriff comes into possession of cash, property and other assets seized during a search or other law enforcement procedures. Such property is in the Sheriff's custody until an owner is found or the case is ultimately closed. Until such time, the Sheriff keeps the assets until such time as they are returned to the owner or deposited to the Treasury of the County. This account was opened during 2014 for such reasons.
- (3) The prior year adjustments to accounts receivable had not been properly corrected to reflect the receipts in the proper accounting period.
- (4) The County Auditor and Engineer have worked together to create a system of tracking highway projects throughout the construction period (lifecycle) by assigning permanent section numbers within the general ledger. Additional attention will be placed on grant reporting and recognition; this remains a work-in-progress.

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

November 30, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS, continued

2014-001 Significant Audit Adjustments, continued

- (5) For financial reporting purposes, we have applied generally accepted accounting principles provisions regarding modified accrual accounting in governmental funds. However, given the current economic circumstances this is no longer helpful, and we use full accrual for management accounting. Continued cash flow difficulties with the State of Illinois have substantially lengthened payment times even though we have eventually received payments. To accept the current rules for modified accrual essentially throws us back to cash basis accounting, which is not helpful for sound financial management. Given the current facts, we are choosing to retain full accrual for management accounting purposes but will respond to additional facts if they become available. The State cash flow situation is monitored constantly by management throughout the organization, and using full accrual for management accounting purposes retains decentralized accountability for insuring that we collect all owed sums. Adjustments from full accrual to modified accrual will be made only for external financial statements.
- (6) The Highway Department maintains an inventory of fuel, road materials, salt, signs and culverts and monitors it for control, storage and usage. The year-end closing process of obtaining balances from the department for this inventory will be monitored in order to adjust the assets accordingly.

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

November 30, 2014

SECTION III - FEDERAL AWARDS FINDINGS

None

MACON COUNTY, ILLINOIS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

November 30, 2014

2013-003 Department of Justice - Second Chance Juvenile Offender Reentry Demonstration Project - CFDA# 16.812; Grant #2011-CZ-BX-0008, Project period 10/1/12-4/30/13

Condition: Federal expenditures claimed on quarterly Federal Financial Reports were not supported by actual costs paid during the period. Drawdowns during the period were estimated based on projected costs for contractual services for which bills had not yet been received. When filing the Federal Financial Report, the amount was based on the estimate used for drawdown, not the actual costs paid during the period.

Recommendation: Macon County should revise federal expenditure and close out reports in order to properly reflect the actual costs paid under contractual agreements charged to the grant.

Current Status: The recommendation was adopted in May 2014 and \$ 12,168 in grant funds claimed in error were repaid as a result. No similar findings were noted in the 2014 audit.

**INFORMATION REQUIRED BY THE ILLINOIS
DEPARTMENT OF COMMERCE AND ECONOMIC
OPPORTUNITY FOR WORKFORCE INVESTMENT ACT FUNDS**

MACON COUNTY, ILLINOIS

WORKFORCE INVESTMENT SOLUTIONS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL, PROGRAMS PASSED THROUGH
ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY - COMPLETED
BY NOVEMBER 30, 2014

Year ended November 30, 2014 and
Cumulative from Beginning of Grant

	Budget	Cumulative	Current Year
<u>WIA Rapid Response Layoffs and Closings, Grant Number 11-651019</u>			
Revenue:			
Grant funds	\$ 811,000	811,000	226,319
Expenditures:			
Case management	60,000	61,422	11,422
Direct training	681,059	678,612	185,195
Supportive services	69,941	70,966	29,702
Total expenditures	811,000	811,000	226,319
<u>WIA Summer Youth Employment Program, Grant Number 13-071032</u>			
Revenue:			
Grant funds	587,492	587,492	74,371
Expenditures:			
Youth wages	430,000	430,537	51,014
Program services	8,529	8,046	4,023
Contractual	87,766	88,248	14,623
Other	2,697	2,736	316
Administration	58,500	57,925	4,395
Total expenditures	587,492	587,492	74,371
<u>WIA TAA Training, Grant Number 12-661019</u>			
Revenue:			
Grant funds	21,887	21,887	15,716
Expenditures:			
Training	21,138	21,138	14,967
Payment processing	749	749	749
Total expenditures	\$ 21,887	21,887	15,716

MACON COUNTY, ILLINOIS

WORKFORCE INVESTMENT SOLUTIONS
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND
 BALANCE - BUDGET AND ACTUAL, PROGRAMS PASSED THROUGH
 ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC
 OPPORTUNITY - NOT COMPLETED BY NOVEMBER 30, 2014
 Year ended November 30, 2014 and
 Cumulative from Beginning of Grant

	Budget	Cumulative	Current Year
<u>WIA NEG Dislocated Worker Training, Grant Number 13-671019</u>			
Revenue:			
Grant funds	\$ 55,642	45,278	45,278
Expenditures:			
Training	55,642	43,225	43,225
Administration	2,782	2,053	2,053
Total expenditures	58,424	45,278	45,278
<u>WIA Summer Youth Employment Program, Grant Number 14-072026</u>			
Revenue:			
Grant funds	100,000	97,767	97,767
Expenditures:			
Youth wages	70,000	71,847	71,847
Program services	14,000	12,629	12,629
Contractual	2,500	1,535	1,535
Other	3,500	2,739	2,739
Administration	10,000	9,017	9,017
Total expenditures	100,000	97,767	97,767
<u>WIA Summer Youth Employment Program, Grant Number 14-072026</u>			
Revenue:			
Grant funds	450,000	444,168	444,168
Expenditures:			
Youth wages	315,000	317,203	317,203
Program services	42,000	43,233	43,233
Contractual	27,500	30,623	30,623
Other	20,500	13,910	13,910
Administration	45,000	39,199	39,199
Total expenditures	450,000	444,168	444,168

(Continued)

MACON COUNTY, ILLINOIS

WORKFORCE INVESTMENT SOLUTIONS

SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND

BALANCE - BUDGET AND ACTUAL, PROGRAMS PASSED THROUGH

ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC

OPPORTUNITY - NOT COMPLETED BY NOVEMBER 30, 2014 (Continued)

Year ended November 30, 2014 and

Cumulative from Beginning of Grant

	Budget	Cumulative	Current Year
<u>Workforce Innovation Program-Regional Partnerships (ATIM), Grant Number 12-113019</u>			
Revenue:			
Grant funds	\$ 1,528,313	420,804	389,997
Expenditures:			
Personnel and fringes	133,535	84,400	84,400
Contractual	100,000	80,382	65,199
Travel	8,000	8,435	6,996
Supplies	1,500	3,212	2,294
Other	75,250	42,256	40,729
Training	604,230	195,323	184,038
Supportive services	37,510	6,796	6,341
Leveraged resources	568,288		
Total expenditures	1,528,313	420,804	389,997
<u>WIA Rapid Response Innovative Projects, Grant Number 12-654019</u>			
Revenue:			
Grant funds	288,500	212,893	172,868
Expenditures:			
Personnel and fringe	47,500	37,886	32,987
Contractual - on the job training	225,000	165,612	132,509
Travel	1,000	510	510
Supportive services	5,000	2,023	
Program overhead	10,000	6,862	6,862
Total expenditures	288,500	212,893	172,868

(Continued)

MACON COUNTY, ILLINOIS

**WORKFORCE INVESTMENT SOLUTIONS
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL, PROGRAMS PASSED THROUGH
ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC
OPPORTUNITY - NOT COMPLETED BY NOVEMBER 30, 2014 (Continued)
Year ended November 30, 2014 and
Cumulative from Beginning of Grant**

	Budget	Cumulative	Current Year
<u>WIA Youth, Adult, Dislocated Worker Formula Funds, Grant Number 13-681019</u>			
Revenue:			
Grant funds	\$ 1,134,270	1,134,270	772,952
Expenditures:			
Administration	113,426	113,426	71,971
Youth - in school	86,341	65,217	57,352
Youth - out of school	236,087	257,211	145,577
Adult	292,228	292,228	217,910
Dislocated worker	406,188	406,188	280,142
Total expenditures	1,134,270	1,134,270	772,952
<u>WIA Youth, Adult, Dislocated Worker Formula Funds, Grant Number 14-681019</u>			
Revenue:			
Grant funds	1,483,213	348,309	348,309
Expenditures:			
Administration	148,320	23,529	23,529
Youth - in school	150,496	14,428	14,428
Youth - out of school	225,744	52,477	52,477
Adult	344,814	95,151	95,151
Dislocated worker	613,839	162,724	162,724
Total expenditures	1,483,213	348,309	348,309
<u>WIA Rapid Response Layoffs and Closings, Grant Number 14-651019</u>			
Revenue:			
Grant funds	199,409	48,510	48,510
Expenditures:			
Case management	50,000		
Direct training	123,410	45,144	45,144
Supportive services	18,885	3,366	3,366
Program overhead	7,114		
Total expenditures	199,409	48,510	48,510