

Warren County, Illinois

Monmouth, Illinois

Financial Report

Year Ended November 30, 2015

Warren County, Illinois

Year Ended November 30, 2015

Table of Contents

Independent Auditor's Report	1 - 3
Management's Discussion and Analysis	4 - 14
Basic Financial Statements:	
Government -Wide Financial Statements:	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	17
Reconciliation of the Balance Sheet to the Statement of Net Position	18
Statement of Revenues, Expenditures and Changes in Fund Balances	19
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	20
Fiduciary Funds-	
Statement of Fiduciary Net Position	21
Notes to Financial Statements	22 - 47
Required Supplementary Information:	
Budgetary Comparison Schedules for:	
General Fund	48
County Highway Fund	49
Health Department Fund	50
Community Mental Health Fund	51
Multiyear Schedule of Changes in Net Pension Liability and Related Ratios	52 - 53
Multiyear Schedule of IMRF Contributions	54
Notes to Required Supplementary Information	55 - 56
Supplementary Information:	
Combining Balance Sheet – General Fund	57
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund	58
Nonmajor Governmental Funds:	
Combining Balance Sheet	59 - 66
Combining Statement of Revenues and Expenditures and Changes in Fund Balances	67 - 74

Warren County, Illinois

Year Ended November 30, 2015

All Agency Funds - Combining Statement of Changes in Assets and Liabilities	75 – 77
Illinois Department of Human Services – Consolidated Financial Report	78 - 87



Independent Auditor's Report

To the County Board
Warren County, Illinois
Monmouth, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Warren County, Illinois (the "County"), as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinions

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

Emphasis of Matter

The County adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB 68*, during the year ended November 30, 2015. Statement No. 68 and 71 changed how net pension liability is reported on the statement of net position and the footnotes related to the retirement systems the County participates in. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States require that the management's discussion and analysis and required supplementary information on pages 4 through 14 and 48 through 56 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The schedules listed as supplementary information on page 57 through 77 are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information on page 78 through 87 including the "Illinois Department of Human Services Consolidated Financial Report" is presented for purposes of additional analysis as required by the Illinois Department of Human Services and is also not a required part of the basic financial statements. The supplementary information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Wipfel LLP

Sterling, Illinois
March 1, 2016

Management's Discussion And Analysis

Warren County, Illinois

Management's Discussion and Analysis

Warren County, Illinois' (the "County") management's discussion and analysis (MD&A) is generally intended to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the County's financial activities, (3) identify changes in the County's financial position (its ability to meet future financial demands and conditions), (4) identify any material deviations from the governmental unit's financial plan (approved budget), and (5) identify individual fund issues or concerns.

The MD&A is provided at the beginning of the report to provide an overview of the County's financial position at November 30, 2015 and the results of operations for the year. This summary should not be taken as a replacement for the audit report, which consists of the basic financial statements, notes to the financial statements, required and supplementary information.

FINANCIAL HIGHLIGHTS FOR FY2015

- The County's assets exceeded its liabilities at the close of the fiscal year by \$14.4 million (net position). Of this amount \$1.8 million (unrestricted net position) may be used to meet the County's ongoing obligations.
- The County's total net position increased by \$2.0 million during fiscal year 2015 as reported in the statement of activities.
- The County's major revenue consisted of \$2.8 million in property tax distributions and \$2.4 million in capital grants and contributions, and \$1.6 million in operating grants and contributions.
- At the close of fiscal year 2015, the County's governmental funds reported combined ending fund balances of \$8.3 million, an increase of \$0.6 million in comparison to the prior year.
- At the end of fiscal year 2015, the unassigned fund balance in the General Fund was \$1.4 million, which is 43.4% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This document serves as an introduction to the County's basic financial statements. There are three components to the basic financial statements – government wide financial statements, fund financial statements, and notes to the financial statements. This report also contains required supplementary and supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

These statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business, using the economic resources measurement focus and the accrual basis of accounting.

The statement of net position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of improvements or deterioration of the financial position of the County.

GOVERNMENT-WIDE FINANCIAL STATEMENTS (continued)

The statement of activities presents information that shows how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal years.

These statements highlight the functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the County include general control and administration, public safety, judiciary and court related, public health, public welfare, transportation, and corrections. There are no business-type activities accounted for by the County.

The government-wide financial statements can be found on pages 15 and 16 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. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. Governmental funds 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 fund 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 a County's near-term financing requirements. The County's Governmental Funds during the reporting period use the modified accrual basis of accounting and activities are converted to the accrual basis of accounting for reporting purposes.

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 county's near-term financial decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and government-wide activities.

Warren County, Illinois

Management's Discussion and Analysis

GOVERNMENT-WIDE FINANCIAL STATEMENTS (continued)

Warren County maintains individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for major funds, (the General Fund, the County Highway, the Health Department Fund, and the Community Mental Health Fund). All other non-major governmental funds are combined and presented in one column. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 17 and 19 of this report.

Fiduciary Funds. The County also maintains a number of fiduciary funds in the form of agency funds, which are used to account for resources - almost exclusively cash and investments - held by the County for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is the same as that used for proprietary funds. The fiduciary fund financial statement can be found on page 21 of this report.

Notes to the Financial Statements

These provide additional information that is essential to gaining a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages 22 through 47 of this report.

Required Supplementary Information

This information addresses the County's budgetary comparison schedules of major funds, Multiyear Schedules of Changes in Net Pension Liability and Related Ratios, and the Multiyear Schedules of IMRF Contributions. The County adopts an annual appropriated budget for its General Fund and Special Revenue Funds. A budgetary comparison schedule has been provided for the General Fund and major Special Revenue Funds to demonstrate compliance with this budget. The IMRF pension schedules have been provided to present the County's obligation to provide pension benefits to County employees through the IMRF system. Required supplementary information can be found on pages 48 through 56 of this report.

Supplementary Information

This information as discussed earlier in connection with the General Fund, non-major governmental funds, agency funds, and Illinois Department of Human Services – Consolidated Financial Report are presented immediately following the required supplementary information on pensions. Supplementary information can be found on pages 57 through 87 of this report.

Warren County, Illinois

Management's Discussion and Analysis

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. To that end, Warren County's assets exceeded its liabilities by \$14.4 million for FY2015.

The following table represents a condensed Statement of Net Position of the County for governmental activities as of November 30, 2015 and 2014.

Net Position (in millions)		
Governmental Activities		
November 30		
	2015	2014*
Current assets	\$12.0	\$10.9
Noncurrent assets	5.8	4.7
Total assets	17.8	15.6
Deferred outflows of resources	0.8	0.0
Total assets and deferred outflows of resources	18.6	15.6
Current liabilities	0.7	0.3
Noncurrent liabilities	0.5	0.2
Total liabilities	1.2	0.5
Deferred inflows of resources	3.0	2.9
Total liabilities and deferred inflows of resources	4.2	3.4
Net position		
Net investment in capital assets	5.7	4.6
Restricted	6.9	6.5
Unrestricted	1.8	1.1
Total net position	\$14.4	\$12.2

*Adjustments have not been made to restate prior years for the effects of GASB Statements No. 68 and 71

At November 30, 2015, the County is able to report positive balances in all three categories of net position.

Warren County, Illinois

Management's Discussion and Analysis

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

A portion of the County's net position is reflected in its investments in capital assets (i.e., land, buildings, equipment, and infrastructure). The County uses these assets to provide services. Therefore these assets are not available for future spending.

The following condensed financial information was derived from the Government-Wide Statement of Activities and reflects how the County's net position changed during the fiscal years.

Changes in Net Position (in millions)		
Governmental Activities		
For the year ended November 30		
	2015	2014*
Revenues:		
Program revenues:		
Charge for services	\$1.3	\$1.3
Operating grants and contributions	1.6	1.5
Capital grants and contributions	2.4	0.3
General revenue:		
Local property taxes	2.8	2.7
State income taxes	0.6	0.6
Sales taxes	0.7	0.7
Replacement taxes	0.2	0.2
Other taxes	0.0	0.0
Unrestricted investment earnings	0.0	0.0
Miscellaneous	0.1	0.1
Total revenues	9.7	7.4
Expenses:		
General control and administration	1.7	1.8
Public safety	1.1	1.2
Judiciary and court related	1.1	1.1
Public health	0.5	0.4
Public welfare	1.0	0.8
Transportation	1.9	1.4
Corrections	0.4	0.4
Interest expense	0.0	0.0
Total expenses	7.7	7.1
Change in net position	2.0	0.3
Net position beginning, as restated	12.4	11.9
Net position, ending	\$14.4	\$12.2

*Adjustments have not been made to restate prior years for the effects of GASB Statements No. 68 and 71

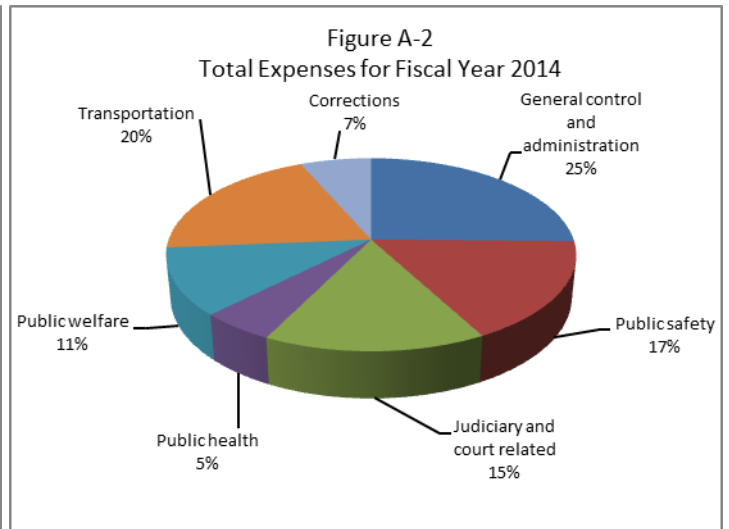
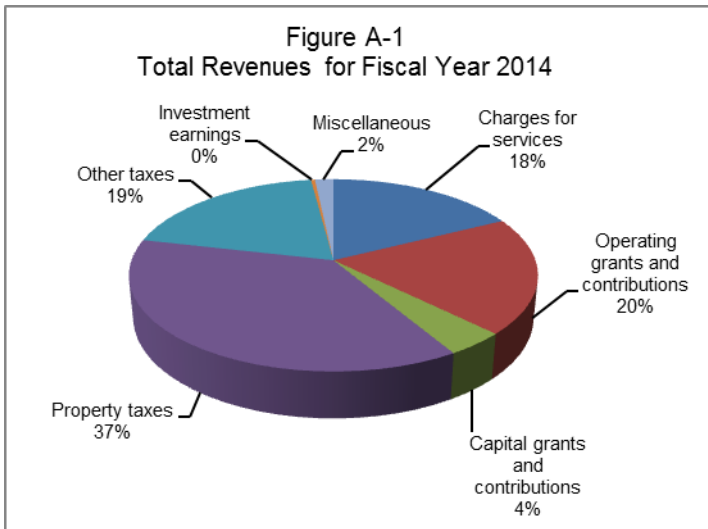
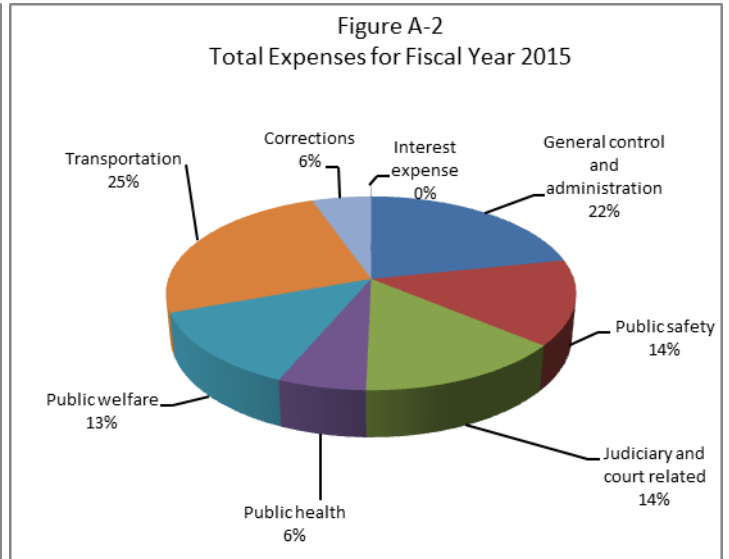
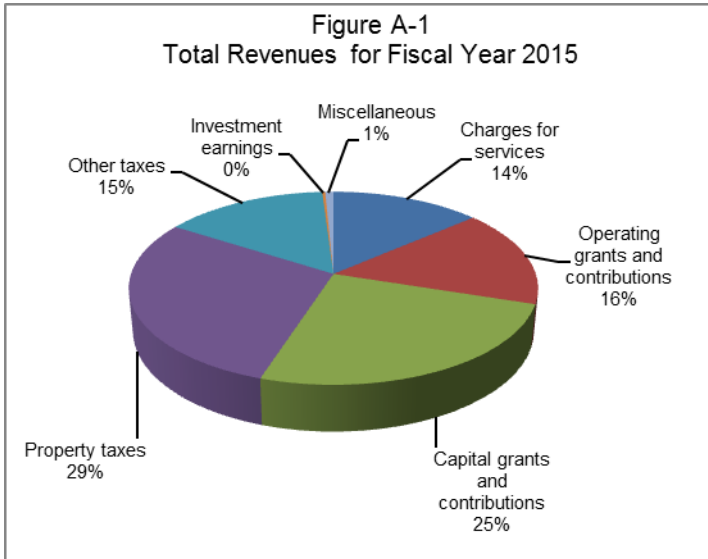
Warren County, Illinois

Management's Discussion and Analysis

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

The County's 2015 total revenues (Figure A-1) come from a variety of sources including 29% from property taxes and 15% from other types of tax. Another 25% comes from capital grants and contributions, and much of the remainder is operating grants and contributions as well as charges for services.

The County's 2015 expenses (Figure A-2) cover a range of services, with approximately 22% related to general control and administration. Another 25% is devoted to transportation along with 14% towards judiciary and court related and public safety each.



Net position increased \$2.0 million over the previous year.

For the fiscal year ended November 30, 2015 revenues from governmental activities totaled \$9.7 million. Tax revenues (\$4.3 million, or 44%) represent the largest source.

Capital grants and contributions in 2015 account for \$2.4 million (25%) of the governmental activities revenue. These are mainly derived from federal and state grants.

Warren County, Illinois

Management's Discussion and Analysis

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

In the following table, we have presented the cost of each of the County's functions as well as the net cost (total cost less revenues generated by the activities) for each. Net costs help to show what functions are being covered by direct revenue and those that are covered by the net revenue of others.

For the year ended November 30, 2015

	Total Cost of Service (in millions)	Net Cost of Service (in millions)
General control and administration	\$1.7	\$1.2
Public safety	1.1	0.6
Judiciary and court related	1.1	0.5
Public health	0.5	(0.6)
Public welfare	1.0	(0.2)
Transportation	1.9	0.4
Corrections	0.4	0.4
Interest expense	0.0	0.0
Total governmental activities	\$7.7	\$2.3

For the year ended November 30, 2014

	Total Cost of Service (in millions)	Net Cost of Service (in millions)
General control and administration	\$1.8	\$1.3
Public safety	1.2	0.7
Judiciary and court related	1.1	0.5
Public health	0.4	0.2
Public welfare	0.8	0.3
Transportation	1.4	0.5
Corrections	0.4	0.5
Total governmental activities	\$7.1	\$4.0

For the fiscal year ended November 30, 2015 expenses for governmental activities totaled \$7.7 million. General control and administration expenses accounted for \$1.7 or 22% of the governmental activities total. These expenses are used for the operations of departments conducting such functions as administrative and financial functions, elections, document recording and retrieval, and assessment of property.

Public Safety (14% of the total) accounted for \$1.1 million in expenses during 2015. The highest percentage of public safety is directly tied to the operations of the Sheriff's Department. The emergency service function is also part of this activity group.

Judiciary and Court related expenses totaled \$1.1 million (14%) in 2015. Expenses relating to the circuit court, public defender, court services, and the State's Attorney relate to this function.

Warren County, Illinois

Management's Discussion and Analysis

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

Health Department expenses represented \$0.5 million (6%) of the total governmental expenses activity.

Public welfare totaled \$1.0 million (13%) in 2015. Expenses relating to the public transportation, veteran's assistance, ambulance service, and mental health relate to this function.

Transportation accounted for \$1.9 million (25%) of the total governmental activities expenses in 2015. Various funds established for the County Highway Department account for these expenses.

Corrections (6% of the total) accounted for \$0.4 million in expenses during 2015. Expenses relate to the jail, housing inmates, and probation services.

FINANCIAL ANALYSIS OF THE COUNTY'S MAJOR FUNDS

Warren County 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, unreserved fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year the County's governmental funds reported combined ending fund balances of \$8.3 million, an increase of \$0.6 million in comparison with the previous fiscal year.

The general fund is the primary operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the general fund was \$1.4 million. As a measure of the general fund's liquidity, it may be useful to compare the unreserved fund balance to total fund expenditures. Unassigned fund balance represents 43.4% of total general fund expenditures.

The fund balance of the General Fund increased by \$91 thousand before transfers during the current fiscal year.

Budgetary Highlights

The County's budget is prepared according to Illinois law and is based on accounting for certain transactions on a modified accrual basis of accounting. A budget to actual schedule is provided as required supplementary information for the General Fund and major special revenue funds.

General Fund Budgetary Variances

Revenues

The most significant revenue sources for all funds during fiscal year 2015 continue to be property taxes and intergovernmental sources. There were no significant variances in the General Fund revenues. Actual revenues were consistent to budgeted revenues.

Warren County, Illinois

Management's Discussion and Analysis

FINANCIAL ANALYSIS OF THE COUNTY'S MAJOR FUNDS (continued)

General Fund Budgetary Variances (continued)

Expenditures

Personnel Services remains the highest expenditure in County operations. Government service requires people to provide both services and information to the citizens it supports. It is a sizeable expenditure; however, it is also a long-term investment. Benefit payments remain a significant portion of the total personnel services costs. Pension, FICA and Health Insurance rates have all affected the total cost of personnel services. Actual expenditures were less than budgeted expenditures for every function in 2015.

County Highway Fund Budgetary Variances

Revenues

Intergovernmental revenues were \$210 thousand compared with budgeted amount of \$400 thousand. This variance is due to the County expecting to provide more equipment rental and engineering services than anticipated.

Other revenues were \$352 thousand compared with budgeted amount of \$6 thousand. This variance is due to the County receiving local donation for the construction of a highway storage building that was not budgeted for in 2015.

Expenditures

Actual expenditures of \$499 thousand were less than the budgeted amount of \$777 thousand. The variance is due to the County not completing as many street construction and maintenance projects during 2015 as was budgeted.

Health Department Fund Budgetary Variances

Revenues

Intergovernmental revenues were \$409 thousand compared with budgeted amount of \$684 thousand. This is due to the County receiving less money from the State for grants during 2015.

Other revenues were \$585 thousand compared with budgeted amount of \$80 thousand. This variance is due to the County receiving local grants for the construction of the a dental clinic that was not budgeted for in 2015.

Expenditures

There were no significant variances in the Health Department Fund expenditures. Actual expenditures were consistent to budgeted expenditures.

Community Mental Health Fund Budgetary Variances

Revenues

There were no significant variances in the Community Mental Health Fund revenues. Actual revenues were consistent to budgeted revenues.

Expenditures

There were no significant variances in the Community Mental Health Fund expenditures. Actual expenditures were consistent to budgeted expenditures.

Warren County, Illinois

Management's Discussion and Analysis

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

Capital Assets

Warren County's investment in capital assets for its governmental activities at year end totaled \$5.8 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, vehicles, and highway infrastructure such as roads and bridges. There were \$1.5 million of capital asset additions recorded during the year and \$0.4 million of depreciation charges were expensed on the total capital assets. The County has not retroactively stated infrastructure assets acquired prior to December 31, 2003. More detailed information can be found in Note 5 of the financial statements.

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY (continued)

Major capital asset events during the fiscal year included the following:

- Public Transportation building = \$748,615
- Health Department dental clinic = \$481,342

Net Book Value of Capital Assets at November 30 (in millions)		
	2015	2014
Land and other nondepreciable assets	\$0.8	\$0.3
Buildings and improvements	1.7	1.0
Office furniture and equipment	0.3	0.3
Vehicles	0.2	0.2
Infrastructure	2.8	2.9
Total	\$5.8	\$4.7

Debt Administration

At November 30, 2015, the County had \$116 thousand in governmental activities long term debt which consisted of a capital lease. Amounts due next year on these obligations are \$19 thousand. See Notes 11 and 12 for details of debt.

Governmental Activities Outstanding Debt at November 30, 2015 (in millions)	
Capital leases	\$0.1
Accrued compensated absences	0.0
	\$0.1

Governmental Activities Outstanding Debt at November 30, 2014 (in millions)	
Capital leases	\$0.1
Accrued compensated absences	0.0
	\$0.1

Warren County, Illinois

Management's Discussion and Analysis

ECONOMIC FACTORS AND CURRENT ISSUES

Concern over the revenue trends from the State for sales tax, income tax, and motor fuel tax continue to complicate funding vital County services and concern over the State transfer and sweeping of the shared revenues to fund other State services. Discussions continue on possible cost-saving ideas and ways to increase revenues.

Uncontrollable costs will have an increasing impact on future expenses. Future union negotiations could significantly impact coming years' wage costs. Health insurance renewal costs and costs of other services are also a concern.

The aging and mounting maintenance costs on all County structures and equipment is an ongoing and growing reality.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, and potential creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Kathy L. Tate
County Treasurer
Warren County, Illinois
100 West Broadway
Monmouth, IL 61462
Phone number (309) 734-8536

Basic Financial Statements

Warren County, Illinois

Statement of Net Position

November 30, 2015

ASSETS	Governmental Activities
Cash	\$7,400,132
Deposits	150,412
Investments	69,323
Inventory	0
Property taxes receivable	3,029,000
Accounts receivable	573,395
Due from State of Illinois	779,770
Prepaid expenses	6,435
Total current assets	12,008,467
Capital assets:	
Land and other nondepreciable capital assets	769,243
Depreciable capital assets, net of accumulated depreciation	5,031,148
Total capital assets	5,800,391
Deferred outflows of resources -	
Deferred outflows of pension resources	773,342
Total assets and deferred outflows of resources	18,582,200
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Current liabilities:	
Accounts payable and accrued payroll	637,432
Accrued compensated absences due within one year	9,604
Capital lease obligations	19,374
Total current liabilities	666,410
Noncurrent liabilities:	
Accrued compensated absences due in more than one year	45,966
Net pension liability	372,537
Capital lease obligations	41,162
Total noncurrent liabilities	459,665
Deferred inflows of resources -	
Unavailable property taxes	3,029,000
Total liabilities and deferred inflows of resources	4,155,075
NET POSITION	
Net investment in capital assets	5,739,855
Restricted	6,913,772
Unrestricted	1,773,498
Total net position	\$14,427,125

See Accompanying Notes to Financial Statements.

Warren County, Illinois

Statement of Activities

For the year ended November 30, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General control and administration	\$1,683,285	\$438,138	\$34,653	\$0	(\$1,210,494)
Public safety	1,097,072	328,306	140,617	0	(628,149)
Judiciary and court related	1,108,226	442,888	163,654	0	(501,684)
Public health	471,491	63,791	409,386	584,867	586,553
Public welfare	1,006,587	0	415,020	748,615	157,048
Transportation	1,942,277	50,303	427,999	1,113,071	(350,904)
Corrections	412,850	10,251	0	0	(402,599)
Interest expense	3,241	0	0	0	(3,241)
Total governmental activities	\$7,725,029	\$1,333,677	\$1,591,329	\$2,446,553	(2,353,470)

General revenues:

Taxes:

Property taxes	2,831,238
Income taxes	609,796
Sales and use taxes	659,760
Replacement taxes	191,250
Other	0
Interest income	25,283
Other general revenues	73,570
Total general revenues	4,390,897
Change in net position	2,037,427
Net position - beginning, restated	12,389,698
Net position - ending	\$14,427,125

See Accompanying Notes to Financial Statements.

Warren County, Illinois

Governmental Funds

Balance Sheet

November 30, 2015

ASSETS	General	County Highway	Health Department	Community Mental Health	Other Governmental Funds	Total Governmental Funds
Cash on hand	\$80	\$0	\$300	\$0	\$0	\$380
Cash in banks	1,851,491	471,570	305,947	281,085	4,489,659	7,399,752
Deposits	0	0	0	0	150,412	150,412
Investments	69,066	0	0	0	257	69,323
Inventory	0	0	0	0	0	0
Property taxes receivable	887,000	332,000	25,000	375,000	1,410,000	3,029,000
Accounts receivable	33,277	350,000	164,335	0	25,783	573,395
Due from State of Illinois	398,382	0	84,407	0	296,981	779,770
Prepaid expenses	0	0	0	0	6,435	6,435
Due from other funds	0	0	0	0	0	0
Total assets	\$3,239,296	\$1,153,570	\$579,989	\$656,085	\$6,379,527	\$12,008,467
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$68,405	\$41,824	\$122,471	\$0	\$311,185	\$543,885
Accrued payroll	47,963	3,786	11,767	0	30,031	93,547
Accrued compensated absences	5,777	1,195	2,632	0	0	9,604
Due to other funds	0	0	0	0	0	0
Total liabilities	122,145	46,805	136,870	0	341,216	647,036
Deferred inflows of resources -						
Unavailable property taxes	887,000	332,000	25,000	375,000	1,410,000	3,029,000
Fund balances:						
Restricted	829,806	774,765	418,119	281,085	4,628,311	6,932,086
Assigned	49,842	0	0	0	0	49,842
Unassigned	1,350,503	0	0	0	0	1,350,503
Total fund balances	2,230,151	774,765	418,119	281,085	4,628,311	8,332,431
Total liabilities, deferred inflows of resources and fund balances	\$3,239,296	\$1,153,570	\$579,989	\$656,085	\$6,379,527	\$12,008,467

See Accompanying Notes to Financial Statements.

Warren County, Illinois

Reconciliation of the Balance Sheet to the Statement of Net Position For the year ended November 30, 2015

Total fund balances - governmental funds	\$8,332,431
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of assets is \$8,706,434 and the accumulated depreciation of \$2,906,043.	5,800,391
Accrued long-term employee benefits are not due and payable in the current period and therefore are not reported as liabilities of the funds, but are included as liabilities and deferred items in the statement of net position	
Accrued net pension liability and related deferred outflows of resources	400,805
Long-term liabilities are not due and payable in the current period and, therefore are not reported in the funds:	
Capital lease obligations	(60,536)
Compensated absences not due and payable from current resources are not reported in the governmental funds.	<u>(45,966)</u>
Total net position - governmental activities	<u><u>\$14,427,125</u></u>

Warren County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the year ended November 30, 2015

	General	County Highway	Health Department	Community Mental Health	Other Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes	\$823,110	\$291,987	\$22,526	\$344,984	\$1,348,631	\$2,831,238
Intergovernmental revenue	1,658,384	210,296	409,386	0	2,284,284	4,562,350
Licenses and permits	8,646	0	0	0	0	8,646
Charges for services	643,458	50,303	63,791	0	567,479	1,325,031
Revenue from use of money and property	8,293	1,545	0	176	15,269	25,283
Other revenue	58,337	352,201	584,867	0	14,503	1,009,908
Total revenues	3,200,228	906,332	1,080,570	345,160	4,230,166	9,762,456
Expenditures:						
Current:						
General control and administration	1,118,996	0	0	0	539,856	1,658,852
Public safety	680,767	0	0	0	462,839	1,143,606
Judiciary and court related	844,263	0	0	0	280,067	1,124,330
Public health	0	0	427,998	0	60,683	488,681
Public welfare	0	0	0	399,000	604,490	1,003,490
Transportation	0	442,415	0	0	1,330,937	1,773,352
Corrections	399,367	0	0	0	55,730	455,097
Debt service:						
Principal	0	0	0	0	18,612	18,612
Interest	0	0	0	0	3,241	3,241
Capital outlay	66,244	56,379	481,342	0	879,830	1,483,795
Total expenditures	3,109,637	498,794	909,340	399,000	4,236,285	9,153,056
Excess (deficiency) of revenues over expenditures	90,591	407,538	171,230	(53,840)	(6,119)	609,400
Other financing sources and (uses):						
Transfers in	103,884	0	0	0	0	103,884
Transfers out	0	(3,850)	0	0	(100,034)	(103,884)
Net change in fund balance	194,475	403,688	171,230	(53,840)	(106,153)	609,400
Fund balances, beginning of year	2,035,676	371,077	246,889	334,925	4,734,464	7,723,031
Fund balances, end of year	\$2,230,151	\$774,765	\$418,119	\$281,085	\$4,628,311	\$8,332,431

See Accompanying Notes to Financial Statements.

Warren County, Illinois

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities For the year ended November 30, 2015

Net change in fund balance - Governmental funds	\$609,400
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. Donated capital assets are only reported in the statement of activities. This is the amount by which capitalized fixed assets of \$1,483,795 exceeds depreciation expense of \$364,245 in the period.	1,119,550
The net effect of various transactions involving capital assets (i.e., disposals and sales) is to decrease net position.	0
In the statement of activities, postretirement obligations, net pension obligations, and deferred sources are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year net pension liabilities and related deferred outflows exceed the amount paid by.	294,501
Repayment of capital leases are reported in governmental funds as expenditures, but the repayment reduced long-term liabilities in the statement of net position: Capital lease repayment	18,612
Vacation and compensated pay for employees is expensed in the statement of activities. However, since these amounts will not be paid from current resources, this expense is not recorded in the governmental funds. This is the amount by which vacation and compensated pay changed over the prior period.	<u>(4,636)</u>
Change in net position of governmental activities	<u><u>\$2,037,427</u></u>

Warren County, Illinois
Statement of Fiduciary Net Position
November 30, 2015

ASSETS	Agency Funds
Cash in banks	\$2,103,748
Investments	612
Due from other governments	427,697
Total assets	\$2,532,057

LIABILITIES	
Accounts payable	\$62,455
Agency funds due to others	2,469,602
Total liabilities	\$2,532,057

Warren County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies

Introduction

The financial statements of Warren County, Illinois (the “County”), with the county seat located in Monmouth, Illinois have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the County are described below.

Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities* normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

Financial Reporting Entity

The County is governed by a 16 member County Board. The accompanying financial statements present the primary government, organizations for which the primary government is financially accountable, and other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on this criteria, the County is considered a primary government and there are no other organizations or agencies whose financial statements should be combined and presented with these financial statements.

Blended Component Unit - The 911 Fund serves all the citizens of the County. The budget and appropriation ordinance is approved by the 911 Board of Trustees, and the legal liability for any 911 Fund debt remains with the County. The 911 Fund is reported as a Special Revenue Fund.

Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Warren County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

The County reports the following major governmental funds:

General Fund – The General Fund is used to account for all financial resources of the County except those which are required to be accounted for in another fund. The General Fund consists of the General Fund, the County Offices Fund, the State's Attorney County Office Fund, and Working Cash Fund. A brief description of the County's four General Funds follows:

General Fund - This fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The services which are administered by the Department and accounted for in the general fund include general control and administration, public safety, judiciary and court related, and corrections.

County Offices Fund - This fund was established to levy taxes for the purposes of providing housing for County offices and departments.

State's Attorney County Office Fund – This fund was created by management to have funds available for improvements to the State's Attorney's office.

Working Cash Fund - This account was created to enable the County Board to have funds in its treasury at all times to meet demands for ordinary and necessary expenditures for general corporate purposes.

County Highway Fund – This fund is used to operate the County Highway Department, including, but not limited to salaries, supplies, and purchase of machinery and equipment.

Health Department Fund – This fund is used to operate the County Health Department, including, but not limited to salaries, supplies, and general health support services.

Community Mental Health Fund – This fund is used to assist local public welfare non-profit agencies.

Additionally, the County administers fiduciary (agency) funds for assets held by the County in a fiduciary capacity.

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Warren County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Measurement Focus and Basis of Accounting

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available. For this purpose, the County generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The County has elected to take exception to this assumption for revenue remitted by the State. Due to the State being late with payments, the County considers those amounts applicable to the current fiscal year to be available as it is vouchered by the State and will be paid after the 60 day period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Warren County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances.

Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The cash balances of most County funds are pooled and invested. Each fund's share of the investment pool is reflected on its respective balance sheet.

Investments

Statutes authorize the County to invest in: 1) securities guaranteed by the full faith and credit of the United States of America; 2) deposits or other investments constituting direct obligations of any bank as defined by the Illinois Banking Act; 3) short-term obligations of corporations organized in the United States which meet other restrictions as defined in Illinois Revised Statutes Chapter 35, Paragraph 902, as amended; 4) money market funds registered under the Investment Company Act of 1940; 5) short-term discount obligations of the Federal National Mortgage Association; 6) shares or other forms of securities legally issuable by savings and loan associations; 7) various share accounts of a credit union chartered under the laws of the State of Illinois or the laws of the United States provided the principal office of any such credit union is located within the State of Illinois; 8) a Public Treasurer's Investment Pool created under Section 17 of "An Act to revise the law in relation to the State Treasurer", approved November 23, 1873, as amended. Bank and savings and loan investments may only be made in institutions which are insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation.

Investments for the County are reported at fair value (generally based on quoted market prices) except for the position in the State Treasurer's Investment Pool (Pool). In accordance with state law, the Pool operates in conformity with all of the requirements of the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended. Accordingly, the Pool qualifies as a 2a7-like pool and is reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The Pool is subject to regulatory oversight by the State Treasurer, although it is not registered with the SEC.

Warren County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of deed stamps. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an estimated useful life in excess of two years and individual cost of more than the following:

Land and land improvements	\$0
Buildings	25,000
Buildings improvements	25,000
Vehicles	5,000
Office furniture and equipment	5,000
Intangibles	5,000
Infrastructure	100,000

As the County constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

Land improvements	10 years
Buildings	40 years
Building improvements	20 years
Vehicles	5 years
Office furniture and equipment	5-7 years
Intangibles	3-7 years
Infrastructure	10-20 years

Warren County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Deferred Outflows/Inflows of Resources

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

Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the County that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Warren County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Fund Balance Policies (continued)

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The County Board has by resolution authorized an official of the County Board to assign fund balance. The County Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes

The County's property tax is levied each year on all taxable real property located in the County. Since the 2015 property tax levy is levied to finance the operations of fiscal year 2016, the 2015 property tax is recorded as a receivable and the 2015 property tax revenue is unavailable. The 2014 property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for fiscal year 2015. The County must file its tax levy by the last Tuesday of December each year. The 2014 levy was approved on November 12, 2014. The 2015 levy was approved on November 16, 2015.

The township assessors are responsible for assessment of all taxable real property within the County. The County Clerk computes the annual tax of each parcel of real property and prepares tax books used by the County Collector as a basis for issuing tax bills to all taxpayers in the County.

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2014 became due and payable in two installments, generally in June 2015 and September 2015. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year.

Compensated Absences

Vacation - The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from County service. The liability for such leave is reported as incurred in the government-wide fund financial statements. A liability for those amounts will be paid from available funds within 60 days after year end. The liability for compensated absences includes salary-related benefits, where applicable.

Sick Leave - Accumulated sick leave lapses when employees leave the employ of the County and, upon separation from service, no monetary obligation exist.

Warren County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 2 Stewardship, Compliance and Accountability

Excess of expenditures over appropriations

<u>Fund</u>	<u>Amount</u>
Tort Liability	\$14,665
Court Automation	\$77,572
Coroner Fees	\$5,440
Social Security	\$12,728
Unemployment	\$5,405
Vital Records	\$509
Court Document Storage	\$9,868
County Motor Fuel Tax	\$33,513
Community Mental Health	\$54,000
Court System Maintenance	\$24,531
Extension Education	\$108
Federal Grants	\$114,315
State's Attorney Drug Forfeiture	\$7
Public Transportation	\$25,044
DUI Equipment	\$3,880
Vehicle	\$2,185
Drug Enforcement	\$60,725
Revenue Stamp	\$11,839
Health Department	\$63,176

Deficit Fund Equity

As of November 30, 2015, there were no funds with a deficit fund balance.

Note 3 Cash Deposits with Financial Institutions

Custodial credit risk-deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. As of November 30, 2015, the County's bank balance was \$10,142,348 and the entire balance was insured and collateralized with securities in the County's name.

Warren County, Illinois

Notes to Financial Statements

Note 4 Investments

As of November 30, 2015, the County had the following investments:

	Governmental Activities	Fair Value Statement of Fiduciary Net Position	Total
Illinois Funds Money Market Fund	\$69,323	\$612	\$69,935

Interest rate risk. Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County has no specific policy on the interest rate risk at year-end.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

Investment Type	Remaining Maturity (in Months)			Total
	12 Months or Less	13-60 Months	60+ Months	
External investment pool	\$69,935	\$0	\$0	\$69,935

Credit risk. Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in U.S. Government obligations are not considered to be of any credit risk since they carry the full obligation and guarantee of the U.S. Government. Presented below is the actual rating as of year-end for each investment type:

Investment Type	Total as of November 30, 2015	AAAm	A2	A3
External investment pool	\$69,935	\$69,935	\$0	\$0

Concentration of credit risk. The County's investment policy does not allow for an investment in any one issuer that is in excess of 5 percent of the County's total investments.

Custodial credit risk-investments. For an investment, this 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 collateral securities that are in the possession of an outside party.

As of November 30, 2015, there are no investments with custodial credit risk in that all of its investments are insured.

Foreign Currency Risk. The County has no foreign currency risk for investments at year end.

Warren County, Illinois

Notes to Financial Statements

Note 5 Capital Assets

The governmental activities capital asset activity for the year ended November 30, 2015 is as follows:

Governmental activities:	Balance 12/1/2014	Increases	Decreases and Transfers	Balance 11/30/2015
Capital assets, not being depreciated:				
Land	\$223,277	\$0	\$0	\$223,277
Work in progress	30,545	545,966	(30,545)	545,966
Total capital assets, not being depreciated:	253,822	545,966	(30,545)	769,243
Capital assets, being depreciated:				
Buildings and improvements	1,345,992	748,615	30,545	2,125,152
Office furniture and equipment	971,511	90,295	0	1,061,806
Vehicles	580,614	98,919	0	679,533
Infrastructure	4,070,700	0	0	4,070,700
Total capital assets, being depreciated:	6,968,817	937,829	30,545	7,937,191
Accumulated depreciation:				
Buildings and improvements	(349,929)	(46,452)	0	(396,381)
Office furniture and equipment	(652,867)	(93,408)	0	(746,275)
Vehicles	(391,685)	(75,282)	0	(466,967)
Infrastructure	(1,147,317)	(149,103)	0	(1,296,420)
Total accumulated depreciation	(2,541,798)	(364,245)	0	(2,906,043)
Total capital assets, being depreciated, net	4,427,019	573,584	30,545	5,031,148
Governmental activities capital assets, net	\$4,680,841	\$1,119,550	\$0	\$5,800,391

Depreciation expense was charged to governmental functions as follows:

Governmental activities:	
General control and administration	\$54,408
Public safety	62,199
Judiciary and court related	22,159
Public welfare	3,883
Public health	4,843
Transportation	209,825
Corrections	6,928
Total depreciation expense, governmental activities	\$364,245

Warren County, Illinois

Notes to Financial Statements

Note 6 Retirement Plans

Illinois Municipal Retirement Fund

Plan description – Employees of the County are provided with pensions through the Illinois Municipal Retirement Fund (IMRF) —an agent multiple-employer defined benefit pension plan. Established by the Illinois State Legislature for the benefit of Illinois municipal employed outside the city of Chicago, IMRF is governed by the Illinois Pension Code. IMRF issues a publicly available financial report that can be obtained at <http://imrf.org>.

Benefits provided - IMRF provides retirement, disability, and death benefits. Benefits are established by statute and may only be changed by the General Assembly. The benefit provisions in effect on the member's date of participation determine a member's minimum benefit while the benefit provisions in effect on the member's date of termination determine a member's maximum benefit. Public Act 96-0889 added a new section to the Pension Code that applies different benefits to anyone who first contributes to IMRF on or after January 1, 2011 and does not have any other previous service credit with one of the reciprocal retirement systems in Illinois.

Members who first participate on or after that date are members of Tier II. Anyone who made contributions to IMRF prior to January 1, 2011 remain participants of Tier I. Tier I retirement benefit are determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. The pension amount is 1 2/3 percent of the final rate of earnings for each of the first fifteen years of service and 2 percent for each year of service credit in excess of fifteen years, up to a maximum of 75 percent of the final rate of earnings.

Tier II benefits are determined by the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Pension earnings are initially capped at \$110,631 increasing annually by 3 percent or the consumer price index, whichever is less.

Regular Personnel (Non-SLEP):

Employees Covered by the Benefit Terms - At the December 31st 2014 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	63
Inactive employees entitled to but not yet receiving benefits	29
Active employees	41
<hr/>	
Total	133

Contributions - Employees are required to contribute 4.5 percent of their annual pay as set by statute. The statutes require each participating employer to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. Employer contributions for disability benefits, death benefits and the supplemental retirement benefits are pooled. 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.

Net Pension Liability - The employer's Net Pension Liability was measured as of December 31, 2014, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

Warren County, Illinois

Notes to Financial Statements

Note 6 Retirement Plans (continued)

Regular Personnel (Non-SLEP) (continued):

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

Changes in Net Pension Liability

	Total Pension Liability	Increase (Decrease) Plan Fiduciary Net Position	Net Pension Liability
Balance January 1, 2014	\$10,814,794	\$10,785,327	\$29,467
Service costs	153,909	0	153,909
Interest on total pension liability	795,242	0	795,242
Difference between expected and actual experience	(21,402)	0	(21,402)
Changes in assumptions	439,816	0	439,816
Employer contributions	0	194,343	(194,343)
Employee contributions	0	63,836	(63,836)
Net investment income	0	648,179	(648,179)
Benefit payments – net of refunds	(577,057)	(577,057)	0
Other changes	0	14,717	(14,717)
Net changes	790,508	344,018	446,490
Balances as of December 31, 2014	\$11,605,302	\$11,129,345	\$475,957

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate - The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.5%)	Current Rate (7.5%)	1% Increase (8.5%)
County's proportionate share of the net pension liability	\$1,910,092	\$475,957	(\$711,805)

Warren County, Illinois

Notes to Financial Statements

Note 6 Retirement Plans (continued)

Regular Personnel (Non-SLEP) (continued):

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued IMRF financial report which is publicly available at <http://imrf.org>.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - For the year ended December 31, 2014, the County recognized pension expense of \$229,757. At November 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	\$0	\$14,917
Changes in assumptions	306,542	0
Net difference between projected and actual earnings	119,451	0
Employer contributions subsequent to the measurement date	171,439	0
Total	\$597,432	\$14,917

The County reported \$171,439 as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2015. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31:	Net Deferred Outflows of Resources
2015	\$156,652
2016	156,652
2017	67,912
2018	29,860
2019	0
Thereafter	0
Total	\$411,076

Payable to the Pension Plan

At November 30, 2015, the County reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended November 30, 2015.

Warren County, Illinois

Notes to Financial Statements

Note 6 Retirement Plans (continued)

Sheriff's Law Enforcement (SLEP):

Employees Covered by the Benefit Terms - At the December 31st 2014 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	9
Inactive employees entitled to but not yet receiving benefits	15
Active employees	23
<hr/>	
Total	47

Contributions - Employees are required to contribute 4.5 percent of their annual pay as set by statute. The statutes require each participating employer to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. Employer contributions for disability benefits, death benefits and the supplemental retirement benefits are pooled. 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.

Net Pension Liability - The employer's Net Pension Liability was measured as of December 31, 2014, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

Actuarial assumptions - The total pension liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Inflation	3.5%
Price Inflation	2.75%
Salary Increases	3.75% to 14.50% including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RF-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Warren County, Illinois

Notes to Financial Statements

Note 6 Retirement Plans (continued)

Sheriff's Law Enforcement (SLEP) (continued):

Other Information:

Notes

There were no benefit changes during the year.

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2014 Illinois Municipal Retirement Fund annual actuarial valuation report.

The actuarial assumptions used in the December 31, 2014 valuation were based on the results of an actuarial experience study dated April 27, 2015 for the period January 1, 2014 through December 31, 2014. As a result of the December 31, 2014 actuarial experience study, new assumptions for the assumed rate of return, salary increase, inflation and related economic assumptions were adopted in the December 31, 2014 actuarial valuation to more closely reflect actual experience.

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

Changes in Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance January 1, 2014	\$4,416,068	\$4,551,839	(\$135,771)
Service costs	153,947	0	153,947
Interest on total pension liability	328,934	0	328,934
Difference between expected and actual experience	(71,674)	0	(71,674)
Changes in assumptions	101,504	0	101,504
Employer contributions	0	131,184	(131,184)
Employee contributions	0	61,570	(61,570)
Net investment income	0	276,998	(276,998)
Benefit payments – net of refunds	(214,519)	(214,519)	0
Other changes	0	10,608	(10,608)
Net changes	298,192	265,841	32,351
Balances as of December 31, 2014	\$4,714,260	\$4,817,680	(\$103,420)

Warren County, Illinois

Notes to Financial Statements

Note 6 Retirement Plans (continued)

Sheriff's Law Enforcement (SLEP) (continued):

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate - The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.5%)	Current Rate (7.5%)	1% Increase (8.5%)
County's proportionate share of the net Pension liability	\$547,864	(\$103,420)	(\$636,984)

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued IMRF financial report which is publicly available at <http://imrf.org>.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - For the year ended December 31, 2014, the County recognized pension expense of \$87,656. At November 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	\$0	\$59,351
Changes in assumptions	84,052	0
Net difference between projected and actual earnings	51,178	0
Employer contributions subsequent to the measurement date	114,948	0
Total	\$250,178	\$59,351

The County reported \$114,948 as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2015. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31:	Net Deferred Outflows of Resources
2015	\$17,923
2016	17,923
2017	17,923
2018	17,923
2019	4,187
Thereafter	0
Total	\$75,879

Warren County, Illinois

Notes to Financial Statements

Note 6 Retirement Plans (continued)

Sheriff's Law Enforcement (SLEP) (continued):

Payable to the Pension Plan

At November 30, 2015, the County reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended November 30, 2015.

Note 7 Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue code Section 457. The plan, available to all eligible County employees, permits them to defer a portion of their salary until future years. Payments to the plan are made by County employees only. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

It is the opinion of the County that it has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

Note 8 Other Postemployment Benefits

The County has evaluated its potential other postemployment benefits liability. The County provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the County are required to pay 100% of the current premium. However, only two former employees have chosen to stay in the County's current health insurance plan. Therefore, there has been low utilization and, therefore, an immaterial implicit subsidy to calculate in accordance with GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. Additionally, the County has no former employees for whom the County was providing an explicit subsidy and no employees with agreements for future explicit subsidies upon retirement. Therefore, the County has not recorded any postemployment benefit liability as of November 30, 2015.

Note 9 Construction and Other Significant Commitments

Construction commitments. The County entered into a contract for the construction of the new Highway storage facility. The contract was agreed upon on October 19, 2015 and is expected to be completed in the fall of 2016. The amount of the total contract is \$773,114, in which \$24,104 was paid for during the year ended November 30, 2015.

Warren County, Illinois

Notes to Financial Statements

Note 9 Construction and Other Significant Commitments (continued)

Construction commitments. The County entered into a contract for the construction of the new Highway storage facility. The contract was agreed upon in October 2015 and is expected to be completed in the fall of 2016. The amount of the total contract is \$773,114, in which \$24,104 was paid for during the year ended November 30, 2015.

The County entered into a contract for the construction of the new Dental Clinic for the Health Department. The contract was agreed upon in July 2015 and is expected to be completed in the spring of 2016. The amount of the total contract is \$521,014, in which \$361,203 was paid for during the year ended November 30, 2015.

Other significant commitments. The County entered into an agreement with Galesburg Hospital Ambulance Service for providing ambulance services within the boundaries of the County. The term of the agreement is for the period of December 1, 2011 through November 30, 2021. The annual fee for the first two years of the agreement is \$132,300, \$137,800 for years three through five and good faith negotiations on the amount for year six through ten of the agreement. The County paid \$137,600 under the agreement for the year ended November 30, 2015.

The County entered into an agreement with the City of Monmouth for dispatching services for the period May 1, 2006 through April 30, 2007 that continues every year thereafter unless it is terminated by one of the parties. The original agreement calls for a monthly payment of \$10,398, which is automatically increased annually by a percentage equal to the dispatchers' rate of pay increase. The County paid the City of Monmouth \$167,339 for dispatching services in fiscal year ending November 30, 2015.

Note 10 Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. In order to protect against such risks of loss, the County purchases insurance coverage. The maximum deductible in effect through these policies as of November 30, 2015 was \$2,500. During the year ended November 30, 2015, there were no significant reductions in coverage. Also, there have been no settlements which have exceeded insurance coverage in the past three years.

For risks of loss related to injuries to employees, the County purchases coverage through the Illinois Counties Risk Management Pool. Potentially the County could be assessed additional premiums for its share of any losses of the pool. Historically, the County has not been assessed any additional premiums.

Warren County, Illinois

Notes to Financial Statements

Note 11 Lease Obligations

Capital lease

The County obtained a capital lease with Motorola Solutions, Inc. for radio equipment for the Sheriff Department. The value of the lease is \$100,809 with an interest rate of 4.095% payable in annual installments of \$21,853 through June 1, 2018.

Leased equipment under capital leases in capital assets at November 30, 2015, included the following:

Equipment	\$100,809
Less: accumulated depreciation	(24,002)
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Total	\$76,807
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Amortization of leased equipment under capital assets is included with depreciation expense.

Annual debt service requirements to maturity are as follows:

Fiscal Year Ended November 30,	Principal	Interest
2016	\$19,374	\$2,479
2017	20,168	1,685
2018	20,994	860
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	\$60,536	\$5,024
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Operating lease

The County leases election and telephone system equipment under operating lease agreements which expire in 2017 and 2019, respectively. Total lease expense paid for November 30, 2015 was \$54,568. The following is a schedule of future minimum lease payments under operating leases at November 30, 2015:

Fiscal Year Ended November 30,	Operating Leases
2016	\$54,568
2017	54,568
2018	6,792
2019	2,830
2020	0
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	\$118,758
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Warren County, Illinois

Notes to Financial Statements

Note 12 Long-Term Debt

Long term liability activity for the year ended November 30, 2015 is as follows:

	Balance 12/1/2014	Increase	Decrease	Balance 11/30/2015	Amounts Due Within One Year
Long-term debt:					
Capital lease	\$79,148	\$0	\$18,612	\$60,536	\$19,374
Compensated absences	48,848	71,309	64,587	55,570	9,604
Totals	\$127,996	\$71,309	\$83,199	\$116,106	\$28,978

The County is subject to a debt limitation of 5.75% of its assessed valuation of \$292,441,425. As of November 30, 2015 the County had \$16,815,382 of remaining legal debt margin.

Note 13 Net Position

Net position reported on the government wide statement of net position at November 30, 2015:

Governmental Activities:	
Net investment in capital assets	
Land	\$769,243
Other capital assets, net of accumulated depreciation	5,031,148
Less: related long-term debt outstanding	(60,536)
Total net investment in capital assets	5,739,855
Restricted:	
State statutes and enabling legislation	6,907,504
Externally imposed by grantors	6,268
Total restricted	6,913,772
Unrestricted	1,788,415
Total governmental activities net position	\$14,442,042

Note 14 Fund Balance

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Below are definitions of the how these balances are reported.

Warren County, Illinois

Notes to Financial Statements

Note 14 Fund Balance (continued)

Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. The County has no balances that are nonspendable at year end.

Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Examples of these restrictions could be those imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The County has restricted balances at year end that are listed below.

Committed Fund Balance

The County commits fund balance by making motions or passing resolution to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contract requirements. The County has no balances that are committed at year end.

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the County’s intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by the Board to assign amounts to be used for specific purposes. The County has assigned balances at year end that are listed below.

Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund and for funds with negative funds balances.

Restricted Fund Balance

Major Funds:

State statutes and enabling legislation:

General Fund:

County Offices	\$167,634
Working Cash	662,172
County Highway	774,765
Health Department	418,119
Community Mental Health	281,085

Warren County, Illinois

Notes to Financial Statements

Note 14 Fund Balance (continued)

Non-Major Funds:

State statutes and enabling legislation:

Geographic Information System	99,667
County Motor Fuel Tax	269,166
County Treasurer Automation	79,160
Animal Control	115,576
Maintenance & Child Support	61,801
Circuit Clerk Operating Administration	30,111
911	291,781
STD Testing	801
Court Document Storage	206,024
Vital Records	11,907
Veterans Assistance	126,936
Ambulance Service	139,727
Court Automation	187,411
County Clerk Document Conversion	29,362
Tort Liability	248,527
Worker's Compensation	163,656
Social Security	332,251
Revenue Stamp	1,623
Matching	513,430
Unemployment Security	50,423
Sheriff's State D.E.A.	357
State's Attorney Drug Forfeiture	4,344
Law Library	380
Probation Services	258,324
Prisoner Medical	2,575
Court System Maintenance	234,933
Children's Waiting Room	16,223
IMRF	400,582
Special Bridge	639,948
DUI Equipment	23,310
Special Equipment	18,743
Vehicle Fund	656
Drug Enforcement	1,470
Coroner Fees	21,734
Court Security	24,463
Tourism Promotion	6,868
State's Attorney Automation	7,034
Transportation Safety Highway Hire-Back	759
Externally imposed by grantors:	
Federal Grants	2,460
Public Transportation	3,808

Total restricted fund balance

\$6,932,086

Warren County, Illinois

Notes to Financial Statements

Note 14 Fund Balance (continued)

Assigned Fund Balance

Major Funds -	
General Fund -	
State's Attorney County Offices Fund	\$49,842
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Total assigned fund balance	\$49,842
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Unassigned Fund Balance

Major Funds -	
General Fund	\$1,350,503
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Total assigned fund balance	\$1,350,503
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Note 15 Interfund Receivables and Payables

There were no interfund balances as of November 30, 2015.

Note 16 Interfund Transfers

Below are the interfund transfers as of November 30, 2015:

Fund	Transfer In	Transfer Out
Major funds:		
General Fund	\$103,884	\$0
County Highway	0	3,850
Non-major funds	0	100,034
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	\$103,884	\$103,884
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All transfers were made to simplify cash flows within the County and for budgeted risk management plan and administrative fees of the County.

Note 17 Lease Agreements

The County entered an agreement with Red Rock Financial, LLC for a land lease and wind easement. This lease shall extend from October 20, 2007 through October 20, 2047. The lessee is to pay the County \$1,000 a year until the installation of wind turbine(s). Once the wind turbine(s) are installed the lessee is to pay the County the greater of 3% of gross revenues from the sale of electricity generated by the wind turbine(s) or a minimum of \$2,500 per mega watt. Annual lease payments totaled \$1,000 in the year ending November 30, 2015.

The County entered an agreement with Bi County Land LLC by Patrick J. Thompson to lease farm property owned by the County. This lease shall extend from March 1, 2014 through February 28, 2017. The lessee is to pay the County \$81,044 a year in two installments. The County received \$81,044 in rent payments during fiscal year 2015.

Warren County, Illinois

Notes to Financial Statements

Note 18 Contingencies

From time to time, the County is party to other pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the County's legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

Note 19 Prior Year Restatement

As a result of the implementation of GASB Statement No. 68 and 71, the governmental activities beginning net position was restated as follows:

	Governmental Activities
Balance at December 1, 2014	\$12,184,152
Add beginning net pension asset for IMRF	205,646
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Balance at December 1, 2014, as restated	<u>\$12,389,698</u>

Note 20 New Reporting Standard

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27* is effective for periods beginning after June 15, 2014. This statement establishes new requirements for governments to report a “net pension liability” for the unfunded portion of its IMRF pension plans. The County has implemented this statement in the year ended November 30, 2015.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68* is effective for periods beginning after June 15, 2014. The statement amends the new requirements for governments reporting a net pension liability. The County has implemented this statement in the year ended November 30, 2015.

Note 21 Impact of Pending Accounting Principles

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The County is required to implement this standard for the fiscal year ending November 30, 2018. The County has not yet determined the full impact that adoption of GASB Statement 75 will have on the financial statements.

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The County is required to implement this standard for the fiscal year ending November 30, 2016. The County has not yet determined the full impact that adoption of GASB Statement 76 will have on the financial statements.

Warren County, Illinois

Notes to Financial Statements

Note 21 Impact of Pending Accounting Principles (continued)

In August 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 77, *Tax Abatement Disclosures*. The County is required to implement this standard for the fiscal year ending November 30, 2017. The County has not yet determined the full impact that adoption of GASB Statement 77 will have on the financial statement.

In December 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County is required to implement this standard for the fiscal year ending November 30, 2017. The County has not yet determined the full impact that adoption of GASB Statement 79 will have on the financial statement.

Required Supplementary Information

Warren County, Illinois

General Fund

Budgetary Comparison Schedule

Required Supplementary Information

For the year ended November 30, 2015

	<u>Budgeted Amounts</u>		
	Original and Final	Actual	Variance with Final Budget
Revenues:			
Property taxes	\$791,200	\$802,925	\$11,725
Intergovernmental revenue	1,689,900	1,658,384	(31,516)
Licenses and permits	4,000	8,646	4,646
Charges for services	679,145	643,458	(35,687)
Revenue from use of money and property	3,000	5,303	2,303
Other revenue	39,000	40,903	1,903
Total revenues	3,206,245	3,159,619	(46,626)
Expenditures:			
Current:			
General control and administration	1,175,934	1,127,241	48,693
Public safety	769,835	738,766	31,069
Judiciary and court related	850,707	833,648	17,059
Corrections	435,000	399,367	35,633
Total expenditures	3,231,476	3,099,022	132,454
Excess (deficiency) of revenues over expenditures	(25,231)	60,597	85,828
Other financing sources and (uses):			
Transfers in	96,000	103,884	7,884
Transfers out	0	0	0
Net change in fund balance	\$70,769	164,481	\$93,712
Fund balance, beginning of year		1,186,022	
Fund balance, end of year		\$1,350,503	
GAAP fund balances for General Revenue Funds:			
County General		\$1,350,503	
County Offices		167,634	
States Attorney County Office		49,842	
Working Cash		662,172	
GAAP fund balances for General Revenue Funds		\$2,230,151	

See Notes to Required Supplementary Information.

Warren County, Illinois

County Highway Fund

Budgetary Comparison Schedule

Required Supplementary Information

For the year ended November 30, 2015

	<u>Budgeted Amounts</u> Original and Final	Actual	Variance with Final Budget
Revenues:			
Property taxes	\$271,090	\$291,987	\$20,897
Intergovernmental revenue	400,000	210,296	(189,704)
Charges for services	100,000	50,303	(49,697)
Revenue from use of money and property	1,500	1,545	45
Other revenue	6,000	352,201	346,201
Total revenues	778,590	906,332	127,742
Expenditures -			
Current -			
Transportation	777,400	498,794	278,606
Excess (deficiency) of revenues over expenditures	1,190	407,538	406,348
Other financing sources and (uses):			
Transfers in	0	0	0
Transfers out	0	(3,850)	(3,850)
Net change in fund balance	\$1,190	403,688	\$402,498
Fund balance, beginning of year		371,077	
Fund balance, end of year		\$774,765	

See Notes to Required Supplementary Information.

Warren County, Illinois

Health Department Fund

Budgetary Comparison Schedule

Required Supplementary Information

For the year ended November 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$55,000	\$22,500	\$22,526	\$26
Intergovernmental revenue	321,494	684,494	409,386	(275,108)
Charges for services	90,000	90,000	63,791	(26,209)
Other revenue	11,000	80,345	584,867	504,522
<u>Total revenues</u>	<u>477,494</u>	<u>877,339</u>	<u>1,080,570</u>	<u>203,231</u>
Expenditures -				
Current -				
Public health	473,664	846,164	909,340	(63,176)
Net change in fund balance	<u>\$3,830</u>	<u>\$31,175</u>	171,230	<u>\$266,407</u>
<u>Fund balance, beginning of year</u>			<u>246,889</u>	
<u>Fund balance, end of year</u>			<u>\$418,119</u>	

See Notes to Required Supplementary Information.

Warren County, Illinois
 County Mental Health Fund
 Budgetary Comparison Schedule
 Required Supplementary Information
 For the year ended November 30, 2015

	<u>Budgeted Amounts</u> Original and Final	Actual	Variance with Final Budget
Revenues:			
Property taxes	\$345,000	\$344,984	(\$16)
Revenue from use of money and property	0	176	176
Total revenues	345,000	345,160	160
Expenditures -			
Current -			
Public welfare	345,000	399,000	(54,000)
Net change in fund balance	\$0	(53,840)	(\$53,840)
Fund balance, beginning of year		334,925	
Fund balance, end of year		\$281,085	

See Notes to Required Supplementary Information.

Warren County
Schedules of Required Supplementary Information
Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
IMRF Regular Plan
Last 10 Calendar Years
(schedule to be built prospectively from 2014)

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Calendar year ending December 31,										
Total pension liability:										
Service cost	\$153,909									
Interest on the total pension liability	795,242									
Benefit changes	0									
Difference between expected and actual experience	(21,402)									
Assumption changes	439,816									
Benefit payments and refunds	(577,057)									
Net change in total pension liability	790,508									
Total pension liability - beginning	10,814,794									
Total pension liability - ending (a)	\$11,605,302									
Plan fiduciary net position:										
Employer contributions	\$194,343									
Employee contributions	63,836									
Pension plan net investment income	648,179									
Benefit payments and refunds	(577,057)									
Other	14,717									
Net change in plan fiduciary net position	344,018									
Plan fiduciary net position - beginning	10,785,327									
Plan fiduciary net position - ending (b)	\$11,129,345									
Net pension liability(asset) - Ending (a) - (b)	475,957									
Plan fiduciary net position as a percentage of total pension liability	95.90%									
Covered valuation payroll	1,418,565									
Net pension liability as a percentage of covered valuation payroll	33.55%									

The County adopted GASB Statement No. 68 in November 2015

Warren County
Schedules of Required Supplementary Information
Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
IMRF SLEP Plan
Last 10 Calendar Years
(schedule to be built prospectively from 2014)

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Calendar year ending December 31,										
Total pension liability:										
Service cost	\$153,947									
Interest on the total pension liability	328,934									
Benefit changes	0									
Difference between expected and actual experience	(71,674)									
Assumption changes	101,504									
Benefit payments and refunds	(214,519)									
Net change in total pension liability	298,192									
Total pension liability - beginning	4,416,068									
Total pension liability - ending (a)	\$4,714,260									
Plan fiduciary net position:										
Employer contributions	\$131,184									
Employee contributions	61,570									
Pension plan net investment income	276,998									
Benefit payments and refunds	(214,519)									
Other	10,608									
Net change in plan fiduciary net position	265,841									
Plan fiduciary net position - beginning	4,551,839									
Plan fiduciary net position - ending (b)	\$4,817,680									
Net pension liability(asset) - Ending (a) - (b)	(103,420)									
Plan fiduciary net position as a percentage of total pension liability	102.19%									
Covered valuation payroll	820,927									
Net pension liability as a percentage of covered valuation payroll	-12.60%									

The County adopted GASB Statement No. 68 in November 2015

Warren County, Illinois

Required Supplementary Information Multiyear Schedule of IMRF Contributions

Multiyear Schedule of Contributions (IMRF – Non-SLEP) Last 10 Calendar Years

Calendar Year Ending December 31,	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution As a % of Covered Valuation Payroll
2014	\$194,343	\$194,343	\$0	\$1,418,565	13.70%

* Estimated based on contribution rate of 13.70% and covered valuation payroll of \$1,418,565

* The County implemented GASB Statement No. 68 in 11/30/15

Multiyear Schedule of Contributions (IMRF – SLEP) Last 10 Calendar Years

Calendar Year Ending December 31,	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution As a % of Covered Valuation Payroll
2014	\$131,184	\$131,184	\$0	\$820,927	15.98%

* Estimated based on contribution rate of 15.98% and covered valuation payroll of \$820,927

* The County implemented GASB Statement No. 68 in 11/30/15

Warren County, Illinois

Notes to Required Supplementary Information

Note 1 Basis of Accounting

Annual budgets are adopted for all governmental funds using the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

Note 2 Excess of Disbursements Over Appropriations

The major funds of Health Department Fund and Community Mental Health Fund have excess expenditures over appropriations by \$63,176 and \$54,000, respectively.

Note 3 Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2014 Contribution Rate for IMRF *

Valuation date:

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2014 Contribution Rates:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 100-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 29-year closed period until remaining period reaches 15 years (then 15-year rolling period). Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 24 years for most employers (two employers were financed over 33 years)>
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage growth	4.00%
Price Inflation	3.0% - approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	4.40% to 16.00% including inflation

Supplementary Information

Warren County, Illinois

General Fund

Combining Balance Sheet

November 30, 2015

ASSETS	County General	County Offices	State's Attorney County Office	Working Cash	Total General
Cash on hand	\$80	\$0	\$0	\$0	\$80
Cash in banks	1,038,484	167,634	52,190	593,183	1,851,491
Deposits	0	0	0	0	0
Investments	77	0	0	68,989	69,066
Inventory	0	0	0	0	0
Property taxes receivable	867,000	0	0	20,000	887,000
Accounts receivable	33,277	0	0	0	33,277
Due from State of Illinois	398,382	0	0	0	398,382
Prepaid expenses	0	0	0	0	0
Due from other funds	0	0	0	0	0
Total assets	\$2,337,300	\$167,634	\$52,190	\$682,172	\$3,239,296
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$66,057	\$0	\$2,348	\$0	\$68,405
Accrued payroll	47,963	0	0	0	47,963
Accrued compensated absences	5,777	0	0	0	5,777
Deferred revenue	0	0	0	0	0
Due to other funds	0	0	0	0	0
Total liabilities	119,797	0	2,348	0	122,145
Deferred inflows of resources -					
Unavailable property taxes	867,000	0	0	20,000	887,000
Fund balances:					
Restricted	0	167,634	0	662,172	829,806
Assigned	0	0	49,842	0	49,842
Unassigned	1,350,503	0	0	0	1,350,503
Total fund balance	1,350,503	167,634	49,842	662,172	2,230,151
Total liabilities, deferred inflows of resources and fund balances	\$2,337,300	\$167,634	\$52,190	\$682,172	\$3,239,296

Warren County, Illinois

General Fund

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the year ended November 30, 2015

	County General	County Offices	State's Attorney County Offices	Working Cash	Total General
Revenues:					
Property taxes	\$802,925	\$0	\$0	\$20,185	\$823,110
Intergovernmental revenue	1,658,384	0	0	0	1,658,384
Licenses and permits	8,646	0	0	0	8,646
Charges for services	643,458	0	0	0	643,458
Revenue from use of money and property	5,303	616	0	2,374	8,293
Other revenue	40,903	0	17,434	0	58,337
Total revenues	3,159,619	616	17,434	22,559	3,200,228
Expenditures:					
Current:					
General control and administration	1,127,241	0	0	0	1,127,241
Public safety	738,766	0	0	0	738,766
Judiciary and court related	833,648	0	10,615	0	844,263
Corrections	399,367	0	0	0	399,367
Total expenditures	3,099,022	0	10,615	0	3,109,637
Excess (deficiency) of revenues over expenditures	60,597	616	6,819	22,559	90,591
Other financing sources and (uses):					
Capital lease proceeds	0	0	0	0	0
Transfers in	103,884	0	0	0	103,884
Transfers out	0	0	0	0	0
Net change in fund balance	164,481	616	6,819	22,559	194,475
Fund balance, beginning of year	1,186,022	167,018	43,023	639,613	2,035,676
Fund balance, end of year	\$1,350,503	\$167,634	\$49,842	\$662,172	\$2,230,151

Warren County, Illinois

Combining Balance Sheet

Nonmajor Governmental Funds

November 30, 2015

ASSETS	Total Nonmajor Governmental	Geographic Information System	Special County Motor Fuel Tax
Cash on hand	\$0	\$0	\$0
Cash in banks	4,489,659	98,367	165,167
Deposits	150,412	0	0
Investments	257	0	257
Inventory	0	0	0
Property taxes receivable	1,410,000	0	0
Accounts receivable	25,783	2,805	0
Due from other governments	296,981	0	120,250
Prepaid expenses	6,435	0	0
Due from other funds	0	0	0
Total assets	\$6,379,527	\$101,172	\$285,674
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$311,185	\$0	\$2,400
Accrued payroll	30,031	1,505	14,108
Accrued compensated absences	0	0	0
Due to other funds	0	0	0
Total liabilities	341,216	1,505	16,508
Deferred inflows of resources -			
Unavailable property taxes	1,410,000	\$0	0
Fund balances:			
Restricted	4,628,311	99,667	269,166
Unassigned	0	0	0
Total fund balances	4,628,311	99,667	269,166
Total liabilities, deferred inflows of resources and fund balances	\$6,379,527	\$101,172	\$285,674

Revenue Funds

Extension Education	County Treasurer Automation	Animal Control	Maintenance & Child Support	Circuit Clerk Operating Administration	911	STD Testing
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	79,160	110,221	63,037	30,111	76,267	801
0	0	0	0	0	150,412	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
68,000	0	0	0	0	0	0
0	0	5,355	0	0	4,843	0
0	0	0	0	0	65,269	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
\$68,000	\$79,160	\$115,576	\$63,037	\$30,111	\$296,791	\$801

\$0	\$0	\$0	\$0	\$0	\$5,010	\$0
0	0	0	1,236	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	1,236	0	5,010	0

68,000	0	0	0	0	0	0
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0	79,160	115,576	61,801	30,111	291,781	801
0	0	0	0	0	0	0
0	79,160	115,576	61,801	30,111	291,781	801

\$68,000	\$79,160	\$115,576	\$63,037	\$30,111	\$296,791	\$801
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Warren County, Illinois

Combining Balance Sheet

Nonmajor Governmental Funds

(Continued)

November 30, 2015

	Special		
ASSETS	Court Document Storage	Vital Records	Veterans Assistance
Cash on hand	\$0	\$0	\$0
Cash in banks	247,565	11,907	130,481
Deposits	0	0	0
Investments	0	0	0
Inventory	0	0	0
Property taxes receivable	0	0	63,000
Accounts receivable	2,531	0	0
Due from other governments	0	0	0
Prepaid expenses	0	0	0
Due from other funds	0	0	0
Total assets	\$250,096	\$11,907	\$193,481
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$43,275	\$0	\$3,545
Accrued payroll	797	0	0
Accrued compensated absences	0	0	0
Due to other funds	0	0	0
Total liabilities	44,072	0	3,545
Deferred inflows of resources -			
Unavailable property taxes	0	0	63,000
Fund balances:			
Restricted	206,024	11,907	126,936
Unassigned	0	0	0
Total fund balances	206,024	11,907	126,936
Total liabilities, deferred inflows of resources and fund balances	\$250,096	\$11,907	\$193,481

Revenue Funds

County Clerk							
Ambulance Service	Court Automation	Document Conversion	Tort Liability	Worker's Compensation	Social Security	Revenue Stamp	Matching
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139,727	261,712	32,860	248,527	157,221	338,792	1,623	568,440
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
140,000	0	0	200,000	85,000	170,000	0	162,000
0	2,512	2,453	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	6,435	0	0	0
0	0	0	0	0	0	0	0
\$279,727	\$264,224	\$35,313	\$448,527	\$248,656	\$508,792	\$1,623	\$730,440

\$0	\$76,813	\$5,951	\$0	\$0	\$0	\$0	\$55,010
0	0	0	0	0	6,541	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	76,813	5,951	0	0	6,541	0	55,010

140,000	0	0	200,000	85,000	170,000	0	162,000
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139,727	187,411	29,362	248,527	163,656	332,251	1,623	513,430
0	0	0	0	0	0	0	0
139,727	187,411	29,362	248,527	163,656	332,251	1,623	513,430

\$279,727	\$264,224	\$35,313	\$448,527	\$248,656	\$508,792	\$1,623	\$730,440
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Warren County, Illinois

Combining Balance Sheet

Nonmajor Governmental Funds

(Continued)

November 30, 2015

	Special		
ASSETS	Unemployment Security	Sheriff's State D.E.A.	Sheriff's Federal D.E.A.
Cash on hand	\$0	\$0	\$0
Cash in banks	50,423	357	0
Deposits	0	0	0
Investments	0	0	0
Inventory	0	0	0
Property taxes receivable	20,000	0	0
Accounts receivable	0	0	0
Due from other governments	0	0	0
Prepaid expenses	0	0	0
Due from other funds	0	0	0
Total assets	\$70,423	\$357	\$0
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$0	\$0	\$0
Accrued payroll	0	0	0
Accrued compensated absences	0	0	0
Due to other funds	0	0	0
Total liabilities	0	0	0
Deferred inflows of resources -			
Unavailable property taxes	20,000	0	0
Fund balances:			
Restricted	50,423	357	0
Unassigned	0	0	0
Total fund balances	50,423	357	0
Total liabilities, deferred inflows of resources and fund balances	\$70,423	\$357	\$0

Revenue Funds

State's Attorney Drug Forfeiture	Law Library	Probation Services	Prisoner Medical	Court System Maintenance	Children's Waiting Room	Federal Grants	IMRF
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4,344	380	255,067	2,575	234,933	16,223	2,460	405,370
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	340,000
0	0	3,257	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
\$4,344	\$380	\$258,324	\$2,575	\$234,933	\$16,223	\$2,460	\$745,370
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	4,788
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	4,788
0	0	0	0	0	0	0	340,000
4,344	380	258,324	2,575	234,933	16,223	2,460	400,582
0	0	0	0	0	0	0	0
4,344	380	258,324	2,575	234,933	16,223	2,460	400,582
\$4,344	\$380	\$258,324	\$2,575	\$234,933	\$16,223	\$2,460	\$745,370

Warren County, Illinois

Combining Balance Sheet

Nonmajor Governmental Funds

(Continued)

November 30, 2015

Special

ASSETS	Special Bridge	DUI Equipment	Special Equipment	Vehicle Fund	Drug Enforcement
Cash on hand	\$0	\$0	\$0	\$0	\$0
Cash in banks	649,668	23,310	18,743	656	1,470
Deposits	0	0	0	0	0
Investments	0	0	0	0	0
Inventory	0	0	0	0	0
Property taxes receivable	162,000	0	0	0	0
Accounts receivable	0	0	0	0	0
Due from other governments	0	0	0	0	0
Prepaid expenses	0	0	0	0	0
Due from other funds	0	0	0	0	0
Total assets	\$811,668	\$23,310	\$18,743	\$656	\$1,470
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$9,720	\$0	\$0	\$0	\$0
Accrued payroll	0	0	0	0	0
Accrued compensated absences	0	0	0	0	0
Due to other funds	0	0	0	0	0
Total liabilities	9,720	0	0	0	0
Deferred inflows of resources -					
Unavailable property taxes	162,000	0	0	0	0
Fund balances:					
Restricted	639,948	23,310	18,743	656	1,470
Unassigned	0	0	0	0	0
Total fund balances	639,948	23,310	18,743	656	1,470
Total liabilities, deferred inflows of resources and fund balances	\$811,668	\$23,310	\$18,743	\$656	\$1,470

Revenue Funds

Electronic Monitoring	Coroner Fees	State Grants	Court Security	Tourism Promotion	Public Transportation	State's Attorney Automation	Transportation Safety Highway Hire-Back
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	21,734	0	23,492	6,868	1,807	7,034	759
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	2,027	0	0	0	0
0	0	0	0	0	111,462	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
\$0	\$21,734	\$0	\$25,519	\$6,868	\$113,269	\$7,034	\$759
\$0	\$0	\$0	\$0	\$0	\$109,461	\$0	\$0
0	0	0	1,056	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	1,056	0	109,461	0	0
0	0	0	0	0	0	0	0
0	21,734	0	24,463	6,868	3,808	7,034	759
0	0	0	0	0	0	0	0
0	21,734	0	24,463	6,868	3,808	7,034	759
\$0	\$21,734	\$0	\$25,519	\$6,868	\$113,269	\$7,034	\$759

Warren County, Illinois

Combining Statement of Revenues and Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the year ended November 30, 2015

	Total Nonmajor Governmental	Geographic Information System	Special County Motor Fuel Tax
Revenues:			
Property taxes	\$1,348,631	\$0	\$0
Intergovernmental revenue	2,284,284	0	427,999
Licenses and permits	0	0	0
Charges for services	567,479	45,883	0
Revenue from use of money and property	15,269	373	831
Other revenue	14,503	0	0
Total revenues	4,230,166	46,256	428,830
Expenditures:			
Current:			
General control and administration	539,856	51,102	0
Public safety	462,839	0	0
Judiciary and court related	280,067	0	0
Public health	60,683	0	0
Public welfare	604,490	0	0
Transportation	1,330,937	0	480,513
Corrections	55,730	0	0
Debt service:			
Principal	18,612	0	0
Interest	3,241	0	0
Capital outlay	879,830	0	0
Total expenditures	4,236,285	51,102	480,513
Excess (deficiency) of revenues over expenditures	(6,119)	(4,846)	(51,683)
Other financing sources and (uses):			
Transfers in	0	0	0
Transfers out	(100,034)	0	0
Net change in fund balance	(106,153)	(4,846)	(51,683)
Fund balances, beginning of year	4,734,464	104,513	320,849
Fund balances, end of year	\$4,628,311	\$99,667	\$269,166

Revenue Funds

Extension Education	County Treasurer Automation	Animal Control	Maintenance & Child Support	Circuit Clerk Operating Administration	911	STD Testing
\$68,108	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	1,197	0	130,217	0
0	0	0	0	0	0	0
0	7,420	73,196	8,316	4,431	72,594	0
0	273	338	289	104	1,272	3
0	0	20	0	0	1,461	0
68,108	7,693	73,554	9,802	4,535	205,544	3
68,108	696	0	0	0	0	0
0	0	36,487	0	0	205,784	0
0	0	0	41,875	1,772	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
68,108	696	36,487	41,875	1,772	205,784	0
0	6,997	37,067	(32,073)	2,763	(240)	3
0	0	0	0	0	0	0
0	0	(11,000)	0	0	(4,000)	0
0	6,997	26,067	(32,073)	2,763	(4,240)	3
0	72,163	89,509	93,874	27,348	296,021	798
\$0	\$79,160	\$115,576	\$61,801	\$30,111	\$291,781	\$801

Warren County, Illinois

Combining Statement of Revenues and Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

(Continued)

For the year ended November 30, 2015

	Special		
	Court Document Storage	Vital Records	Veterans Assistance
Revenues:			
Property taxes	\$0	\$0	\$63,121
Intergovernmental revenue	0	0	0
Licenses and permits	0	0	0
Charges for services	27,881	3,931	0
Revenue from use of money and property	895	41	413
Other revenue	0	0	1
Total revenues	28,776	3,972	63,535
Expenditures:			
Current:			
General control and administration	0	3,709	0
Public safety	0	0	0
Judiciary and court related	63,725	0	0
Public health	0	0	0
Public welfare	0	0	51,368
Transportation	0	0	0
Corrections	0	0	0
Debt service:			
Principal	0	0	0
Interest	0	0	0
Capital outlay	0	0	0
Total expenditures	63,725	3,709	51,368
Excess (deficiency) of revenues over expenditures	(34,949)	263	12,167
Other financing sources and (uses):			
Transfers in	0	0	0
Transfers out	0	0	0
Net change in fund balance	(34,949)	263	12,167
Fund balances, beginning of year	240,973	11,644	114,769
Fund balances, end of year	\$206,024	\$11,907	\$126,936

Revenue Funds

		County Clerk					
Ambulance Service	Court Automation	Document Conversion	Tort Liability	Worker's Compensation	Social Security	Revenue Stamp	Matching
\$140,018	\$0	\$0	\$200,094	\$85,128	\$160,309	\$0	\$146,256
0	0	0	0	0	0	0	550,602
0	0	0	0	0	0	0	0
0	27,803	29,222	0	0	0	100,252	0
424	969	99	759	493	1,152	28	1,362
0	0	0	7,904	150	3,015	0	0
140,442	28,772	29,321	208,757	85,771	164,476	100,280	698,220
0	0	23,720	150,392	73,688	26,980	68,839	0
0	0	0	15,565	0	45,159	0	0
0	39,229	0	0	0	34,329	0	0
0	0	0	0	0	22,357	0	0
137,600	0	0	0	0	701	0	0
0	0	0	0	0	36,802	0	548,915
0	0	0	0	0	20,400	0	0
0	0	0	18,612	0	0	0	0
0	0	0	3,241	0	0	0	0
0	74,200	0	0	0	0	0	0
137,600	113,429	23,720	187,810	73,688	186,728	68,839	548,915
2,842	(84,657)	5,601	20,947	12,083	(22,252)	31,441	149,305
0	0	0	0	0	0	0	0
0	0	0	(50,000)	0	0	(32,034)	0
2,842	(84,657)	5,601	(29,053)	12,083	(22,252)	(593)	149,305
136,885	272,068	23,761	277,580	151,573	354,503	2,216	364,125
\$139,727	\$187,411	\$29,362	\$248,527	\$163,656	\$332,251	\$1,623	\$513,430

Warren County, Illinois

Combining Statement of Revenues and Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

(Continued)

For the year ended November 30, 2015

	Special		
	Unemployment Security	Sheriff's State D.E.A.	Sheriff's Federal D.E.A.
Revenues:			
Property taxes	\$9,069	\$0	\$0
Intergovernmental revenue	0	0	0
Licenses and permits	0	0	0
Charges for services	0	357	0
Revenue from use of money and property	184	0	0
Other revenue	0	0	0
Total revenues	9,253	357	0
Expenditures:			
Current:			
General control and administration	12,405	0	0
Public safety	0	0	0
Judiciary and court related	0	0	0
Public health	0	0	0
Public welfare	0	0	0
Transportation	0	0	0
Corrections	0	0	0
Debt service:			
Principal	0	0	0
Interest	0	0	0
Capital outlay	0	0	0
Total expenditures	12,405	0	0
Excess (deficiency) of revenues over expenditures	(3,152)	357	0
Other financing sources and (uses):			
Transfers in	0	0	0
Transfers out	0	0	0
Net change in fund balance	(3,152)	357	0
Fund balances, beginning of year	53,575	0	0
Fund balances, end of year	\$50,423	\$357	\$0

Revenue Funds							
State's Attorney Drug Forfeiture	Law Library	Probation Services	Prisoner Medical	Court System Maintenance	Children's Waiting Room	Federal Grants	IMRF
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$330,272
0	0	0	0	0	0	748,615	0
0	0	0	0	0	0	0	0
858	4,840	47,780	2,626	10,236	1,431	0	0
16	0	0	5	936	56	0	1,169
0	0	0	0	0	0	0	1,952
874	4,840	47,780	2,631	11,172	1,487	748,615	333,393
0	0	0	0	0	0	0	46,254
0	0	0	0	0	0	0	77,416
1,007	4,750	0	0	34,531	0	0	58,849
0	0	0	0	0	0	0	38,326
0	0	0	0	0	0	0	1,201
0	0	0	0	0	0	0	63,089
0	0	0	358	0	0	0	34,972
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	748,615	0
1,007	4,750	0	358	34,531	0	748,615	320,107
(133)	90	47,780	2,273	(23,359)	1,487	0	13,286
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(133)	90	47,780	2,273	(23,359)	1,487	0	13,286
4,477	290	210,544	302	258,292	14,736	2,460	387,296
\$4,344	\$380	\$258,324	\$2,575	\$234,933	\$16,223	\$2,460	\$400,582

Warren County, Illinois

Combining Statement of Revenues and Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

(Continued)

For the year ended November 30, 2015

	Special				
	Special Bridge	DUI Equipment	Special Equipment	Vehicle Fund	Drug Enforcement
Revenues:					
Property taxes	\$146,256	\$0	\$0	\$0	\$0
Intergovernmental revenue	702	0	0	0	0
Licenses and permits	0	0	0	0	0
Charges for services	0	4,480	13,195	2,580	43,149
Revenue from use of money and property	2,412	36	18	0	15
Other revenue	0	0	0	0	0
Total revenues	149,370	4,516	13,213	2,580	43,164
Expenditures:					
Current:					
General control and administration	0	0	0	0	0
Public safety	0	3,399	9,605	2,250	20,721
Judiciary and court related	0	0	0	0	0
Public health	0	0	0	0	0
Public welfare	0	0	0	0	0
Transportation	201,618	0	0	0	0
Corrections	0	0	0	0	0
Debt service:					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Capital outlay	0	8,481	3,095	3,435	42,004
Total expenditures	201,618	11,880	12,700	5,685	62,725
Excess (deficiency) of revenues over expenditures	(52,248)	(7,364)	513	(3,105)	(19,561)
Other financing sources and (uses):					
Transfers in	0	0	0	0	0
Transfers out	0	0	0	0	0
Net change in fund balance	(52,248)	(7,364)	513	(3,105)	(19,561)
Fund balances, beginning of year	692,196	30,674	18,230	3,761	21,031
Fund balances, end of year	\$639,948	\$23,310	\$18,743	\$656	\$1,470

Revenue Funds

Electronic Monitoring	Coroner Fees	State Grants	Court Security	Tourism Promotion	Public Transportation	State's Attorney Automation	Transportation Safety Highway Hire-Back
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	4,334	5,598	0	0	415,020	0	0
0	0	0	0	0	0	0	0
0	3,500	0	28,467	1,438	0	1,613	0
0	86	0	114	26	55	21	2
0	0	0	0	0	0	0	0
0	7,920	5,598	28,581	1,464	415,075	1,634	2
0	6,940	5,598	0	1,425	0	0	0
0	0	0	46,453	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	413,620	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	6,940	5,598	46,453	1,425	413,620	0	0
0	980	0	(17,872)	39	1,455	1,634	2
0	0	0	0	0	0	0	0
0	0	0	0	0	(3,000)	0	0
0	980	0	(17,872)	39	(1,545)	1,634	2
0	20,754	0	42,335	6,829	5,353	5,400	757
\$0	\$21,734	\$0	\$24,463	\$6,868	\$3,808	\$7,034	\$759

Warren County, Illinois

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the year ended November 30, 2015

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
IDPA - Kids Fund				
Assets -				
Cash in banks	\$1,408	\$5	\$0	\$1,413
Liabilities -				
Agency funds due to others	\$1,408	\$5	\$0	\$1,413
Township Motor Fuel Tax Fund				
Assets:				
Cash in banks	\$778,951	\$752,236	\$1,188,582	\$342,605
Investments	280	612	280	612
Due from other governments	83,976	427,697	83,976	427,697
Total assets	\$863,207	\$1,180,545	\$1,272,838	\$770,914
Liabilities:				
Accounts payable	\$43,986	\$62,455	\$43,986	\$62,455
Agency funds due to others	819,221	1,118,090	1,228,852	708,459
Total liabilities	\$863,207	\$1,180,545	\$1,272,838	\$770,914
Township Bridge Program Fund				
Assets:				
Cash in banks	\$18,457	\$127,865	\$22,593	\$123,729
Due from other governments	0	0	0	0
Total assets	\$18,457	\$127,865	\$22,593	\$123,729
Liabilities -				
Agency funds due to others	\$18,457	\$127,865	\$22,593	\$123,729
Total liabilities	\$18,457	\$127,865	\$22,593	\$123,729
Indemnity Fund				
Assets -				
Cash in banks	\$90,745	\$5,316	\$0	\$96,061
Liabilities -				
Agency funds due to others	\$90,745	\$5,316	\$0	\$96,061

Warren County, Illinois

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

(Continued)

For the year ended November 30, 2015

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Escrow Fund				
Assets -				
Cash in banks	\$112,658	\$10,498	\$138	\$123,018
Liabilities -				
Agency funds due to others	\$112,658	\$10,498	\$138	\$123,018
County Collector Fund				
Assets -				
Cash in banks	\$1,477,144	\$24,277,131	\$24,585,308	\$1,168,967
Liabilities -				
Agency funds due to others	\$1,477,144	\$24,277,131	\$24,585,308	\$1,168,967
County Trustee				
Assets -				
Cash	\$4,069	\$3,775	\$7,844	\$0
Liabilities -				
Agency funds due to others	\$4,069	\$3,775	\$7,844	\$0
Tax Redemption				
Assets -				
Cash	\$2,579	\$269,335	\$249,491	\$22,423
Liabilities -				
Agency funds due to others	\$2,579	269,335	\$249,491	\$22,423
Marriage Fund				
Assets -				
Cash	\$2,384	\$330	\$0	\$2,714
Liabilities -				
Agency funds due to others	\$2,384	\$330	\$0	\$2,714

Warren County, Illinois

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

(Continued)

For the year ended November 30, 2015

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Prisoner Commissary				
Assets -				
Cash	\$36,274	\$34,289	\$42,269	\$28,294
Liabilities -				
Agency funds due to others	\$36,274	\$34,289	\$42,269	\$28,294
Circuit Clerk				
Assets -				
Cash	\$181,522	\$968,958	\$955,956	\$194,524
Liabilities -				
Agency funds due to others	\$181,522	\$968,958	\$955,956	\$194,524
All Agency Funds				
Assets:				
Cash in banks	\$2,706,191	\$26,449,738	\$27,052,181	\$2,103,748
Investments	280	612	280	612
Due from other governments	83,976	427,697	83,976	427,697
Total assets	\$2,790,447	\$26,878,047	\$27,136,437	\$2,532,057
Liabilities:				
Accounts payable	\$43,986	\$62,455	\$43,986	\$62,455
Agency funds due to others	2,746,461	26,815,592	27,092,451	2,469,602
Total liabilities	\$2,790,447	\$26,878,047	\$27,136,437	\$2,532,057

WARREN COUNTY HEALTH DEPARTMENT

Year - End FY2015 - Summary

Expenses/Revenues	Agency Total	All Other Not Allocated	FAMILY CASE MANAGEMENT ----- FCSTU03609	SUPPLEMENTAL NUTRITION FOR WOMEN INFANTS & CHILDREN ----- FCSTQ03587	BREASTFEEDIN G PEER COUNSELING ----- FCSTQ03593
Total Program Expenses	285,082.00	149,631.00	59,251.00	57,732.00	18,468.00
Total Support Expenses	5,122.00	1,404.00	1,136.00	2,568.00	14.00
Total Occupancy Expenses	528,361.00	519,897.00	6,259.00	2,164.00	41.00
Total Administrative Expenses	90,775.00	54,560.00	17,860.00	16,003.00	2,352.00
Total Expenses	909,340.00	725,492.00	84,506.00	78,467.00	20,875.00
Total Non-Reimbursable Expenses	0.00	0.00	0.00	0.00	0.00
Net Expenses	909,340.00	725,492.00	84,506.00	78,467.00	20,875.00
Total Fees + Purchases of Services	86,317.00	86,317.00	0.00	0.00	0.00
Total Grant Revenues	987,735.00	793,514.00	92,125.00	81,221.00	20,875.00
Total Contributions & Other	6,518.00	6,518.00	0.00	0.00	0.00
Total Investment Income	0.00	0.00	0.00	0.00	0.00
Total Revenues	1,080,570.00	886,349.00	92,125.00	81,221.00	20,875.00

WARREN COUNTY HEALTH DEPARTMENT

Year - End FY2015 - Schedule of Program Revenue

Account Title	Agency Total	All Other Not Allocated	FAMILY CASE MANAGEMENT ----- FCSTU03609	SUPPLEMENTAL NUTRITION FOR WOMEN INFANTS & CHILDREN ----- FCSTQ03587	BREASTFEEDIN G PEER COUNSELING ----- FCSTQ03593
Fees + Purchase of Service					
1. Department of Aging	0.00	0.00	0.00	0.00	0.00
2. Department of Children and Family Services	0.00	0.00	0.00	0.00	0.00
3. Department of Corrections	0.00	0.00	0.00	0.00	0.00
4. Medicaid Rehab Option (MRO) Payments	0.00	0.00	0.00	0.00	0.00
5. Department of Human Services	0.00	0.00	0.00	0.00	0.00
6. Department of Public Aid	0.00	0.00	0.00	0.00	0.00
7. Department of Public Health	0.00	0.00	0.00	0.00	0.00
8. Local Education Agency/ School District	0.00	0.00	0.00	0.00	0.00
9. Local Government	22,526.00	22,526.00	0.00	0.00	0.00
10. Federal Government	0.00	0.00	0.00	0.00	0.00
11. Other Government Agencies	0.00	0.00	0.00	0.00	0.00
12. Client / Family Program Fees (incl. SSI, SSA, pensions, etc.)	0.00	0.00	0.00	0.00	0.00
13. Special Service Fees for Individual Clients	0.00	0.00	0.00	0.00	0.00
14. Diagnostic Service Fees	0.00	0.00	0.00	0.00	0.00
15.1. Contracts	7,235.00	7,235.00	0.00	0.00	0.00
15.2. Environmental	32,143.00	32,143.00	0.00	0.00	0.00
15.3. Immunizations	17,422.00	17,422.00	0.00	0.00	0.00
15.4. Labs	6,991.00	6,991.00	0.00	0.00	0.00
15.5.	0.00	0.00	0.00	0.00	0.00
15.6.	0.00	0.00	0.00	0.00	0.00
15.7.	0.00	0.00	0.00	0.00	0.00
16. Total Fees + Purchase of Service	86,317.00	86,317.00	0.00	0.00	0.00
Grant Revenues					
17. Department of Aging	0.00	0.00	0.00	0.00	0.00
18. Department of Children and Family Services	0.00	0.00	0.00	0.00	0.00
19. Department of Corrections	0.00	0.00	0.00	0.00	0.00
20. Donated/Certified Funds Initiative (DFI / CFI)	0.00	0.00	0.00	0.00	0.00
21. Department of Human Services	92,125.00	0.00	92,125.00	0.00	0.00
22. Department of Public Aid	0.00	0.00	0.00	0.00	0.00
23. Department of Public Health	142,514.00	142,514.00	0.00	0.00	0.00
24. Local Education Agency/ School District	0.00	0.00	0.00	0.00	0.00
25. Local Government Awards	0.00	0.00	0.00	0.00	0.00

WARREN COUNTY HEALTH DEPARTMENT

Year - End FY2015 - Schedule of Program Revenue

Account Title	Agency Total	All Other Not Allocated	FAMILY CASE MANAGEMENT ----- FCSTU03609	SUPPLEMENTAL NUTRITION FOR WOMEN INFANTS & CHILDREN ----- FCSTQ03587	BREASTFEEDIN G PEER COUNSELING ----- FCSTQ03593
26. Federal Government Awards	138,045.00	35,949.00	0.00	81,221.00	20,875.00
27. Other Government Awards	0.00	0.00	0.00	0.00	0.00
28. JTPA / CETA	0.00	0.00	0.00	0.00	0.00
29.1. Dept of HFS	36,702.00	36,702.00	0.00	0.00	0.00
29.2. Local grant awards	578,349.00	578,349.00	0.00	0.00	0.00
29.3.	0.00	0.00	0.00	0.00	0.00
29.4.	0.00	0.00	0.00	0.00	0.00
29.5.	0.00	0.00	0.00	0.00	0.00
30. Total Grant Revenues	987,735.00	793,514.00	92,125.00	81,221.00	20,875.00
Contribution & Other					
31. Restricted to Operations	0.00	0.00	0.00	0.00	0.00
32. Restricted to Capital	0.00	0.00	0.00	0.00	0.00
33. Unrestricted	0.00	0.00	0.00	0.00	0.00
34. Contributions - Goods and Services	0.00	0.00	0.00	0.00	0.00
35. Child & Adult Food Programs (school meals, commodities)	0.00	0.00	0.00	0.00	0.00
36. School Transportation Payments (to/from school)	0.00	0.00	0.00	0.00	0.00
37. Sales of Goods and Services	0.00	0.00	0.00	0.00	0.00
38. Rent Income	0.00	0.00	0.00	0.00	0.00
39. Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00
40. Cafeteria and Vending Machine	0.00	0.00	0.00	0.00	0.00
41.1. Misc. Revenue	6,518.00	6,518.00	0.00	0.00	0.00
41.2.	0.00	0.00	0.00	0.00	0.00
41.3.	0.00	0.00	0.00	0.00	0.00
41.4.	0.00	0.00	0.00	0.00	0.00
42. Total Contribution & Other	6,518.00	6,518.00	0.00	0.00	0.00
Investment Income					
43. Income on Restricted Assets / Investments	0.00	0.00	0.00	0.00	0.00
44. Income on Unrestricted Assets / Investments	0.00	0.00	0.00	0.00	0.00
45. Total Investment Income	0.00	0.00	0.00	0.00	0.00
46. Total Revenues (Sum Lines 16, 30, 42, 45)	1,080,570.00	886,349.00	92,125.00	81,221.00	20,875.00

WARREN COUNTY HEALTH DEPARTMENT

Year - End FY2015 - Schedule of Program Costs

Account Title	Agency Total	All Other Not Allocated	FAMILY CASE MANAGEMENT ----- FCSTU03609	SUPPLEMENTAL NUTRITION FOR WOMEN INFANTS & CHILDREN ----- FCSTQ03587	BREASTFEEDIN G PEER COUNSELING ----- FCSTQ03593
Program Expenses					
1. Program Staff Salaries	188,171.00	95,271.00	40,370.00	36,374.00	16,156.00
2. Program Clerical Staff Salaries	23,347.00	0.00	11,695.00	11,652.00	0.00
3. Program Payroll Taxes and Fringe Benefits	30,256.00	22,679.00	3,999.00	3,118.00	460.00
4. Program Consultants	0.00	0.00	0.00	0.00	0.00
5. Consumer Wages and Fringe Benefits	0.00	0.00	0.00	0.00	0.00
6. Medicine and Drugs	0.00	0.00	0.00	0.00	0.00
7. All Other Program Equipment and Supplies	23,215.00	17,610.00	1,096.00	3,906.00	603.00
8. Staff Transportation	5,095.00	3,829.00	557.00	387.00	322.00
9. Client Transportation	0.00	0.00	0.00	0.00	0.00
10. Transportation To / From School	0.00	0.00	0.00	0.00	0.00
11. Direct Service Staff Conferences & Conventions	618.00	398.00	0.00	220.00	0.00
12. Program Insurance	0.00	0.00	0.00	0.00	0.00
13. Direct Client Specific Assistance	0.00	0.00	0.00	0.00	0.00
14. Telecommunication Costs Assigned to Program	5,166.00	4,247.00	0.00	378.00	541.00
15. Foster Care Payments	0.00	0.00	0.00	0.00	0.00
16.1. Interpreter	945.00	0.00	469.00	476.00	0.00
16.2. Lab Fees/Testing	3,114.00	3,114.00	0.00	0.00	0.00
16.3. Photocopies	1,638.00	407.00	440.00	490.00	301.00
16.4. Postage	1,141.00	839.00	129.00	144.00	29.00
16.5. Starcom Radio Fees	370.00	370.00	0.00	0.00	0.00
16.6. Website/IT	2,006.00	867.00	496.00	587.00	56.00
16.7.	0.00	0.00	0.00	0.00	0.00
16.8.	0.00	0.00	0.00	0.00	0.00
16.9.	0.00	0.00	0.00	0.00	0.00
17. Total Program Expenses	285,082.00	149,631.00	59,251.00	57,732.00	18,468.00
Support Expenses					
18. Support Salaries	3,300.00	527.00	517.00	2,256.00	0.00
19. Support Payroll Taxes and Fringe Benefits	0.00	0.00	0.00	0.00	0.00
20. Dietary Supplies	0.00	0.00	0.00	0.00	0.00
21. Housekeeping and Laundry Supplies	594.00	0.00	337.00	243.00	14.00
22.1. Advertising	546.00	245.00	282.00	19.00	0.00
22.2. Licenses	682.00	632.00	0.00	50.00	0.00
22.3.	0.00	0.00	0.00	0.00	0.00

WARREN COUNTY HEALTH DEPARTMENT

Year - End FY2015 - Schedule of Program Costs

Account Title	Agency Total	All Other Not Allocated	FAMILY CASE MANAGEMENT ----- FCSTU03609	SUPPLEMENTAL NUTRITION FOR WOMEN INFANTS & CHILDREN ----- FCSTQ03587	BREASTFEEDIN G PEER COUNSELING ----- FCSTQ03593
22.4.	0.00	0.00	0.00	0.00	0.00
22.5.	0.00	0.00	0.00	0.00	0.00
23. Total Support Expenses	5,122.00	1,404.00	1,136.00	2,568.00	14.00
Occupancy Expenses					
24. Occupancy Salaries	0.00	0.00	0.00	0.00	0.00
25. Occupancy Payroll Taxes and Fringe Benefits	0.00	0.00	0.00	0.00	0.00
26. Building & Equip. Operations and Maintenance	12,153.00	4,461.00	5,487.00	2,164.00	41.00
27. Vehicle Depreciation	0.00	0.00	0.00	0.00	0.00
28. All Other Depreciation & Amortization	0.00	0.00	0.00	0.00	0.00
29. Vehicle Rent	0.00	0.00	0.00	0.00	0.00
30. All Other Lease / Rent / Taxes	1,255.00	1,255.00	0.00	0.00	0.00
31. Equipment Under \$500	0.00	0.00	0.00	0.00	0.00
32. Mortgage & Installment Interest	0.00	0.00	0.00	0.00	0.00
33. Operating Interest	0.00	0.00	0.00	0.00	0.00
34.1. Dental Bldg Expense	83,430.00	83,430.00	0.00	0.00	0.00
34.2. Dental Bldg Renovations	428,572.00	428,572.00	0.00	0.00	0.00
34.3. insurance	2,951.00	2,179.00	772.00	0.00	0.00
34.4.	0.00	0.00	0.00	0.00	0.00
34.5.	0.00	0.00	0.00	0.00	0.00
34.6.	0.00	0.00	0.00	0.00	0.00
35. Total Occupancy Expenses	528,361.00	519,897.00	6,259.00	2,164.00	41.00
Admin & Office Expenses					
36. Administrative Salaries	75,211.00	48,090.00	12,484.00	12,618.00	2,019.00
37. Administrative Payroll Taxes and Fringe Benefits	8,490.00	4,255.00	1,838.00	2,167.00	230.00
38. Administrative Consultants	0.00	0.00	0.00	0.00	0.00
39. Telecommunication Costs Not Assigned to Program	1,716.00	0.00	1,001.00	622.00	93.00
40. Office Supplies and Equip	3,082.00	0.00	2,476.00	596.00	10.00
41. Indirect Costs	0.00	0.00	0.00	0.00	0.00
42.1. Fees	850.00	850.00	0.00	0.00	0.00
42.2. transportation	1,426.00	1,365.00	61.00	0.00	0.00
42.3.	0.00	0.00	0.00	0.00	0.00
42.4.	0.00	0.00	0.00	0.00	0.00
42.5.	0.00	0.00	0.00	0.00	0.00

WARREN COUNTY HEALTH DEPARTMENT

Year - End FY2015 - Schedule of Program Costs

Account Title	Agency Total	All Other Not Allocated	FAMILY CASE MANAGEMENT ----- FCSTU03609	SUPPLEMENTAL NUTRITION FOR WOMEN INFANTS & CHILDREN ----- FCSTQ03587	BREASTFEEDIN G PEER COUNSELING ----- FCSTQ03593
43. Total Admin & Office Expenses	90,775.00	54,560.00	17,860.00	16,003.00	2,352.00
44. Total Expenses (Sum lines 17, 23, 35, 43)	909,340.00	725,492.00	84,506.00	78,467.00	20,875.00
Non-Reimbursable Expenses					
45. Depreciation on DMHDD Funded Capital Assets Included Above	0.00	0.00	0.00	0.00	0.00
46. Cost of Production and Workshop Client Wages included Above	0.00	0.00	0.00	0.00	0.00
47.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00
47.2.	0.00	0.00	0.00	0.00	0.00
47.3.	0.00	0.00	0.00	0.00	0.00
47.4.	0.00	0.00	0.00	0.00	0.00
48. Total Non-Reimbursable Expenses	0.00	0.00	0.00	0.00	0.00
49. Net Expenses (Line 44 minus Line 48)	909,340.00	725,492.00	84,506.00	78,467.00	20,875.00

WARREN COUNTY HEALTH DEPARTMENT

Year - End FY2015 - Program Personnel

Program Staff Positions	Agency Total				FAMILY CASE MANAGEMENT FCSTU03609		
	Total Hours	Total Agency Amnt	Total Head Count	Amount Not Allocated	% Allocated	Total Program Amnt	Total Head Count
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Habilitation Aide / Child Care Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Habilitation Professional or Supervisory Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Program Director	0.00	35,275.00	0.00	1,404.00	47.65	16,809.00	0.00
13. Program Clerical Staff	0.00	23,347.00	0.00	0.00	50.09	11,695.00	0.00
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	0.00	83,120.00	0.00	38,512.00	28.35	23,561.00	0.00
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	33,272.00	0.00	18,851.00	0.00	0.00	0.00
32.1. Sanitarian	0.00	36,504.00	0.00	36,504.00	0.00	0.00	0.00
32.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33. Total All Positions (1)	0.00	211,518.00	0.00	95,271.00		52,065.00	0.00

WARREN COUNTY HEALTH DEPARTMENT

Year - End FY2015 - Program Personnel

Program Staff Positions	SUPPLEMENTAL NUTRITION FOR WOMEN INFANTS & CHILDREN FCSTQ03587			BREASTFEEDING PEER COUNSELING FCSTQ03593		
	% Allocated	Total Program Amnt	Total Head Count	% Allocated	Total Program Amnt	Total Head Count
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00
5. Habilitation Aide / Child Care Aide	0.00	0.00	0.00	0.00	0.00	0.00
6. Habilitation Professional or Supervisory Staff	0.00	0.00	0.00	0.00	0.00	0.00
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00
12. Program Director	43.66	15,401.00	0.00	4.71	1,661.00	0.00
13. Program Clerical Staff	49.91	11,652.00	0.00	0.00	0.00	0.00
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00	0.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	25.23	20,973.00	0.00	0.09	74.00	0.00
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00	0.00
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	0.00	0.00	0.00
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	0.00	0.00	43.34	14,421.00	0.00
32.1. Sanitarian	0.00	0.00	0.00	0.00	0.00	0.00
32.2.	0.00	0.00	0.00	0.00	0.00	0.00
32.3.	0.00	0.00	0.00	0.00	0.00	0.00
32.4.	0.00	0.00	0.00	0.00	0.00	0.00
33. Total All Positions (1)		48,026.00	0.00		16,156.00	0.00

WARREN COUNTY HEALTH DEPARTMENT

Year - End FY2015 - Program Personnel

Program Staff Positions	Agency Total				FAMILY CASE MANAGEMENT FCSTU03609		
	Total Hours	Total Agency Amnt	Total Head Count	Amount Not Allocated	% Allocated	Total Program Amnt	Total Head Count
Standard Weekly Hours: 0.0							
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35. Qualified Mental Health Professional (QMHP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38. Total All Positions	0.00	0.00	0.00	0.00		0.00	0.00

(1) Totals must equal line 1 + line 2 of the Schedule of Program Costs.

Medicaid Reporting: All Medicaid programs are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34-37). The expenses reported in Lines 34-37 are from the salaries that were included in the totals of Line 33.

WARREN COUNTY HEALTH DEPARTMENT

Year - End FY2015 - Program Personnel

Program Staff Positions	SUPPLEMENTAL NUTRITION FOR WOMEN INFANTS & CHILDREN FCSTQ03587			BREASTFEEDING PEER COUNSELING FCSTQ03593		
	% Allocated	Total Program Amnt	Total Head Count	% Allocated	Total Program Amnt	Total Head Count
Standard Weekly Hours: 0.0						
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00	0.00	0.00
35. Qualified Mental Health Professional (QMHP)	0.00	0.00	0.00	0.00	0.00	0.00
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00	0.00	0.00
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00	0.00	0.00
38. Total All Positions		0.00	0.00		0.00	0.00

(1) Totals must equal line 1 + line 2 of the Schedule of Program Costs.

Medicaid Reporting: All Medicaid programs are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34-37). The expenses reported in Lines 34-37 are from the salaries that were included in the totals of Line 33.