

FULTON COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2017

TABLE OF CONTENTS

<u>Exhibit</u>		<u>Page</u>
	Independent Auditors' Report	1 - 2
	BASIC FINANCIAL STATEMENTS	
	Government-wide Financial Statements:	
"A"	Statement of Net Position	3
"B"	Statement of Activities	4
	Fund Financial Statements:	
"C"	Balance Sheet – Governmental Funds	5
"D"	Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	6
"E"	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	7
"F"	Statement of Net Position – Proprietary Funds	8
"G"	Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	9
"H"	Statement of Cash Flows – Proprietary Funds	10
"I"	Statement of Net Position – Fiduciary Funds	11
"J"	Statement of Changes in Net Position – Fiduciary Funds	12
"K"	Notes to Basic Financial Statements	13 - 32
<u>Schedule</u>		
	REQUIRED SUPPLEMENTARY INFORMATION	
"1"	Schedule of Changes in the Net Pension Liability and Related Ratios – Defined Benefit Retirement Plans (Unaudited)	33 - 35
"2"	Schedule of Employer Contributions – Defined Benefit Retirement Plans (Unaudited)	36 - 37
"3"	Schedule of Changes in the Net OPEB Liability and Related Ratios – Postretirement Health Plan (Unaudited)	38
"4"	Schedule of Employer Contributions – Postretirement Health Plan (Unaudited)	39
"5"	Budgetary Comparison Schedule – General Fund (Unaudited)	40 - 47
"6"	Budgetary Comparison Schedule – County Health Fund (Unaudited)	48
"7"	Budgetary Comparison Schedule – Illinois Municipal Retirement Fund (Unaudited)	49
"8"	Note to Budgetary Comparison Schedules – Major Governmental Funds (Unaudited)	50
	OTHER SUPPLEMENTARY INFORMATION	
"9"	Combining Balance Sheet – Nonmajor Governmental Funds	51
"10"	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	52
"11"	Nonmajor Special Revenue Funds Fund Descriptions	53 - 55
"12"	Combining Balance Sheet – Nonmajor Special Revenue Funds	56 – 60
"13"	Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds	61 - 65
"14"	Private Purpose Trust Funds Fund Descriptions	66
"15"	Internal Service Funds Fund Descriptions	67
"16"	Combining Statement of Net Position – Internal Service Funds	68
"17"	Combining Statement of Revenue, Expenses, and Changes in Net Position – Internal Service Funds	69
"18"	Combining Statement of Cash Flows – Internal Service Funds	70
"19"	Statement of Cash Flows – Component Unit	71
"20"	Agency Funds Fund Descriptions	72
"21"	Combining Statement of Fiduciary Assets and Liabilities – Agency Funds	73

TABLE OF CONTENTS (Continued)

OTHER SUPPLEMENTARY INFORMATION (Continued)

"22"	Budgetary Comparison Schedule – County Highway Fund	74
"23"	Budgetary Comparison Schedule – County Aid to Bridges Fund	75
"24"	Budgetary Comparison Schedule – Social Security Fund	76
"25"	Budgetary Comparison Schedule – Law Library Fund	77
"26"	Budgetary Comparison Schedule – Veteran’s Assistance Fund	78
"27"	Budgetary Comparison Schedule – Mental Health Fund	79
"28"	Budgetary Comparison Schedule – Mentally Deficient Persons Fund	80
"29"	Budgetary Comparison Schedule – Extension Services Fund	81
"30"	Budgetary Comparison Schedule – Indemnity Fund	82
"31"	Budgetary Comparison Schedule – Court Automation Fund	83
"32"	Budgetary Comparison Schedule – Recorder’s Automation Fund	84
"33"	Budgetary Comparison Schedule – Probation Services Fund	85
"34"	Budgetary Comparison Schedule – Emergency Medical Fund	86
"35"	Budgetary Comparison Schedule – Court Document Storage Fund	87
"36"	Budgetary Comparison Schedule – Treasurer’s Automation Fund	88
"37"	Budgetary Comparison Schedule – Maintenance and Child Support Collection Fund	89
"38"	Budgetary Comparison Schedule – Vital Records Fund	90
"39"	Budgetary Comparison Schedule – Home Monitoring Fund	91
"40"	Budgetary Comparison Schedule – Arrestee’s Medical Costs Fund	92
"41"	Budgetary Comparison Schedule – DUI Equipment Fund	93
"42"	Budgetary Comparison Schedule – Courtroom Renovation Fund	94
"43"	Budgetary Comparison Schedule – Geographic Information Systems Fund	95
"44"	Budgetary Comparison Schedule – Courthouse Security Fund	96
"45"	Budgetary Comparison Schedule – Animal Population Control Fund	97
"46"	Budgetary Comparison Schedule – Circuit Clerk Operation and Administration Fund	98
"47"	Budgetary Comparison Schedule – Court Supervision Vehicle Fund	99
"48"	Budgetary Comparison Schedule – Vehicle Seizure Fund	100
"49"	Budgetary Comparison Schedule – Sex Offender Management Board Fund	101
"50"	Budgetary Comparison Schedule – Public Transportation Fund	102
"51"	Budgetary Comparison Schedule – Sheriff Warrant Fund	103
"52"	Budgetary Comparison Schedule – Drug Court Fund	104
"53"	Budgetary Comparison Schedule – Electronic Citation Fund	105
"54"	Budgetary Comparison Schedule – Zoning Mitigation Fund	106
"55"	Budgetary Comparison Schedule – State’s Attorney Automation Fund	107
"56"	Budgetary Comparison Schedule – Federal Aid Matching Fund	108
"57"	Budgetary Comparison Schedule – Coroner’s Automation Fund	109
"58"	Budgetary Comparison Schedule – County Landfill Fund	110
"59"	Schedule of Tax Rates, Extensions, and Assessed Valuations	111
FEDERAL FINANCIAL ASSISTANCE		
	Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	112 - 113
	Independent Auditors’ Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required By The Uniform Guidance	114 - 115
"60"	Schedule of Expenditures of Federal Awards	116 - 117
"61"	Notes to Schedule of Expenditures of Federal Awards	118
"62"	Schedule of Findings and Questioned Costs for Federal Awards	119 - 121
"63"	Summary Schedule of Prior Audit Findings	122
"64"	Corrective Action Plan	123

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INDEPENDENT AUDITORS' REPORT

Chairman and Members of the
Fulton County Board
Fulton County, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fulton County, Illinois (County) as of and for the year ended November 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fulton County, Illinois as of November 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the pension and other postemployment benefit information and budgetary comparison information on pages 33 through 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The County has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Fulton County, Illinois' basic financial statements. The other supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. The other supplementary information and the schedule of expenditures of federal awards are 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 2018, on our consideration of the Fulton County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Fulton County, Illinois' internal control over financial reporting and compliance.

Gary Hunter Stearn LLP
Certified Public Accountants

Dated at Quincy, Illinois
June 4, 2018

BASIC FINANCIAL STATEMENTS

Exhibit "A"

FULTON COUNTY, ILLINOIS
STATEMENT OF NET POSITION
NOVEMBER 30, 2017

	Primary Government			Component
	Governmental	Business-type	Total	Unit
	Activities	Activities		
ASSETS				
Cash and cash equivalents	\$ 11,719,513	\$ 1,853,212	\$ 13,572,725	\$ 136,829
Investments	3,296,523	101,756	3,398,279	856,284
Accounts receivable	798	295,982	296,780	-
Due from other governments	1,332,746	263,609	1,596,355	136,411
Internal balances	860	(860)	-	-
Due from other funds	88,187	-	88,187	-
Inventories, at cost	8,051	4,267	12,318	-
Prepaid items	754,837	-	754,837	173,079
Capital assets				
Land and construction in progress	1,018,306	169,339	1,187,645	61,951
Other capital assets, net	5,776,554	1,002,165	6,778,719	904,215
Total Assets	\$ 23,996,375	\$ 3,689,470	\$ 27,685,845	\$ 2,268,769
DEFERRED OUTFLOWS OF RESOURCES				
Property taxes receivable	\$ 7,631,535	\$ 476,000	\$ 8,107,535	\$ -
Pension expense	3,168,801	-	3,168,801	-
Total Deferred Outflows of Resources	\$ 10,800,336	\$ 476,000	\$ 11,276,336	\$ -
LIABILITIES				
Accounts payable	\$ 568,601	\$ 91,029	\$ 659,630	\$ 5,400
Accrued expenses	222,434	161,685	384,119	-
Unearned revenue	38,250	-	38,250	-
Due to component unit	-	-	-	-
Long-term liabilities:				
Due within one year	491,395	145,635	637,030	-
Due in more than one year	150,000	985,000	1,135,000	-
Net pension obligation	7,291,724	-	7,291,724	-
Other postretirement benefits	22,593,538	-	22,593,538	-
Total Liabilities	\$ 31,355,942	\$ 1,383,349	\$ 32,739,291	\$ 5,400
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	\$ 7,631,535	\$ 476,000	\$ 8,107,535	\$ -
NET POSITION				
Net investment in capital assets	\$ 6,591,648	\$ 1,171,504	\$ 7,763,152	\$ 904,215
Restricted for:				
General government	4,132,531	2,162	4,134,693	-
Public safety	56,094	-	56,094	-
Judiciary	699,422	-	699,422	-
Public health and welfare	117,031	1,128,473	1,245,504	-
Transportation	3,320,238	-	3,320,238	-
Unrestricted	(19,107,730)	3,982	(19,103,748)	1,359,154
Total Net Position	\$ (4,190,766)	\$ 2,306,121	\$ (1,884,645)	\$ 2,263,369

The accompanying notes to basic financial statements are an integral part of this statement.

FULTON COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED NOVEMBER 30, 2017

Activities	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position			
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business-Type Activities	Total	
Primary Government								
Governmental activities								
General government	\$ 4,551,784	\$ 1,161,655	\$ 24,421	\$ -	\$ (3,365,708)	\$ -	\$ (3,365,708)	
Public safety	5,212,508	617,361	-	-	(4,595,147)	-	(4,595,147)	
Judiciary	2,976,003	1,363,558	5,906	-	(1,606,539)	-	(1,606,539)	
Public health and welfare	5,012,477	483,237	1,937,410	-	(2,591,830)	-	(2,591,830)	
Transportation	1,897,018	169,221	468,123	-	(1,259,674)	-	(1,259,674)	
Interest expense	12,181	-	-	-	(12,181)	-	(12,181)	
Total governmental activities	\$ 19,661,971	\$ 3,795,032	\$ 2,435,860	\$ -	\$ (13,431,079)	\$ -	\$ (13,431,079)	
Business-Type activities								
Nursing home	3,782,549	2,976,474	-	-	-	(806,075)	(806,075)	
Camping and recreation	186,333	186,556	-	-	-	223	223	
Total business-type activities	\$ 3,968,882	\$ 3,163,030	\$ -	\$ -	\$ -	\$ (805,852)	\$ (805,852)	
Total primary government	\$ 23,630,853	\$ 6,958,062	\$ 2,435,860	\$ -	\$ (13,431,079)	\$ (805,852)	\$ (14,236,931)	
Component Unit								
Emergency Telephone Systems Board	\$ 438,212	\$ 452,545	\$ -	\$ -				\$ 14,333
General Revenues								
Property taxes					\$ 7,521,329	\$ 454,595	\$ 7,975,924	\$ -
Replacement taxes					1,752,159	-	1,752,159	-
Public safety sales taxes					1,048,239	-	1,048,239	-
Sales taxes					1,162,067	-	1,162,067	-
State income tax allocation					896,723	-	896,723	-
Motor fuel tax allotments					586,737	-	586,737	-
Other taxes					10,989	-	10,989	-
Miscellaneous					272,817	17,127	289,944	1,155
Unrestricted invesment earnings					50,342	6,140	56,482	6,943
Transfers					(565,706)	565,706	-	-
Total general revenue and transfers					\$ 12,735,696	\$ 1,043,568	\$ 13,779,264	\$ 8,098
Change in net position					\$ (695,383)	\$ 237,716	\$ (457,667)	\$ 22,431
Net position - beginning, Restated					(3,495,383)	2,068,405	(1,426,978)	2,240,938
Net position - ending					\$ (4,190,766)	\$ 2,306,121	\$ (1,884,645)	\$ 2,263,369

The accompanying notes to basic financial statements are an integral part of this statement.

Exhibit "C"

FULTON COUNTY, ILLINOISBALANCE SHEETGOVERNMENTAL FUNDSNOVEMBER 30, 2017

	<u>General Fund</u>	<u>County Health Fund</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>					
Cash and cash equivalents	\$ 2,618,632	\$ 1,648,809	\$ 1,786,855	\$ 5,008,656	\$ 11,062,952
Investments	549,327	-	753,734	1,284,659	2,587,720
Accounts receivable	-	-	-	798	798
Property tax receivable	1,290,000	434,000	2,000,000	3,307,535	7,031,535
Due from other governments	699,416	304,872	1,580	326,878	1,332,746
Due from other funds	73,175	-	-	35,039	108,214
Inventories, at cost	372	-	-	7,679	8,051
Prepaid items	269,131	-	-	13,362	282,493
<u>TOTAL ASSETS</u>	<u>\$ 5,500,053</u>	<u>\$ 2,387,681</u>	<u>\$ 4,542,169</u>	<u>\$ 9,984,606</u>	<u>\$ 22,414,509</u>
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities</u>					
Accounts payable	\$ 127,524	\$ 32,974	\$ 123,404	\$ 284,699	\$ 568,601
Accrued expenses	143,440	48,724	-	30,270	222,434
Unearned revenue	1,328,250	434,000	2,000,000	3,307,535	7,069,785
Due to other funds	19,167	-	-	-	19,167
<u>Total Liabilities</u>	<u>\$ 1,618,381</u>	<u>\$ 515,698</u>	<u>\$ 2,123,404</u>	<u>\$ 3,622,504</u>	<u>\$ 7,879,987</u>
<u>Fund Balances</u>					
Nonspendable	\$ 269,503	\$ -	\$ -	\$ 7,679	\$ 277,182
Restricted	150,000	-	2,418,765	5,756,551	8,325,316
Committed	-	-	-	-	-
Assigned	-	1,871,983	-	604,076	2,476,059
Unassigned	3,462,169	-	-	(6,204)	3,455,965
<u>Total Fund Balances</u>	<u>\$ 3,881,672</u>	<u>\$ 1,871,983</u>	<u>\$ 2,418,765</u>	<u>\$ 6,362,102</u>	<u>\$ 14,534,522</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 5,500,053</u>	<u>\$ 2,387,681</u>	<u>\$ 4,542,169</u>	<u>\$ 9,984,606</u>	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.					
					6,794,860
Deferred outflows of resources due to pension expense					
					3,168,801
Internal service funds are used by management to charge the costs of employee health services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.					
					1,837,708
Long-term liabilities, including notes payable, compensated absences, pension obligations and other postemployment benefits are not due and payable from current financial sources and, therefore, are not reported in the government funds.					
					(30,526,657)
<u>NET POSITION OF GOVERNMENTAL ACTIVITIES</u>					<u>\$ (4,190,766)</u>

The accompanying notes to basic financial statements are an integral part of this statement.

FULTON COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2017

	General Fund	County Health Fund	Illinois Municipal Retirement Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Property taxes	\$ 1,229,868	\$ 404,948	\$ 1,873,055	\$ 3,063,718	\$ 6,571,589
Replacement taxes	1,505,105	113,890	57,260	75,904	1,752,159
Public safety sales tax	1,048,239	-	-	-	1,048,239
Sales taxes	1,162,067	-	-	-	1,162,067
State income tax allocation	896,723	-	-	-	896,723
Motor fuel tax allotments	-	-	-	586,737	586,737
Other taxes	10,989	-	-	-	10,989
Grants	24,421	1,937,410	-	474,029	2,435,860
Fees, fines, and charges for services	2,583,493	477,137	2,045	732,357	3,795,032
Interest on investments	9,786	3,977	5,764	23,729	43,256
Miscellaneous	93,244	15,013	-	164,560	272,817
Total Revenues	\$ 8,563,935	\$ 2,952,375	\$ 1,938,124	\$ 5,121,034	\$ 18,575,468
EXPENDITURES					
Current:					
General government	\$ 1,736,886	\$ -	\$ -	\$ 546,745	\$ 2,283,631
Employee benefits	1,682,172	-	972,770	560,729	3,215,671
Public Safety	3,056,196	-	-	745,167	3,801,363
Judiciary	2,125,488	-	-	171,447	2,296,935
Public health and welfare	-	2,810,906	-	991,915	3,802,821
Transportation	-	-	-	1,504,850	1,504,850
Other expenditures	91,874	-	-	-	91,874
Capital Outlay	107,965	-	-	90,091	198,056
Debt Service:					
Principal	35,000	-	-	88,520	123,520
Interest	7,900	-	-	4,281	12,181
Total Expenditures	\$ 8,843,481	\$ 2,810,906	\$ 972,770	\$ 4,703,745	\$ 17,330,902
Excess of Revenues Over (Under) Expenditures	\$ (279,546)	\$ 141,469	\$ 965,354	\$ 417,289	\$ 1,244,566
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ 120,876	\$ -	\$ -	\$ 55,000	\$ 175,876
Transfers out	(144,847)	-	(196,629)	(261,373)	(602,849)
Proceeds from borrowings	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (23,971)	\$ -	\$ (196,629)	\$ (206,373)	\$ (426,973)
Net Change in Fund Balances	\$ (303,517)	\$ 141,469	\$ 768,725	\$ 210,916	\$ 817,593
Fund Balances, December 1, 2016, as restated	4,185,189	1,730,514	1,650,040	6,151,186	13,716,929
Fund Balances, November 30, 2017	\$ 3,881,672	\$ 1,871,983	\$ 2,418,765	\$ 6,362,102	\$ 14,534,522

The accompanying notes to basic financial statements are an integral part of this statement.

FULTON COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED NOVEMBER 30, 2017

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

Net change in fund balances - total governmental funds	\$ 817,593
Proceeds from the issuance of debt principal are recorded as other financing sources in the governmental funds, but increases long-term liabilities in the Statement of Net Position.	-
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term debt liabilities in the Statement of Net Position.	123,520
Capital outlay is an expenditure in the Governmental Funds, but are capitalized and depreciated in the Statement of Activities.	198,056
Net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, transfers, and donations) is to decrease net position.	(29,966)
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Compensated absences	7,896
Net pension obligation	933,263
Other postemployment benefits	(798,065)
Depreciation expense	(617,115)
Deferred pension expense	(1,478,536)
Internal service funds are used by management to charge the costs of employee health insurance to individual funds. The net expense of certain activities of internal service funds is reported with governmental activities.	<u>147,971</u>
CHANGE IN NET POSITIONS OF GOVERNMENTAL ACTIVITIES	<u>\$ (695,383)</u>

The accompanying notes to basic financial statements are an integral part of this statement.

Exhibit "F"

FULTON COUNTY, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
NOVEMBER 30, 2017

	Business-type Activities			Governmental Activities
	Major Enterprise Fund - Clayberg Nursing Home	Nonmajor Enterprise Fund - Camping and Recreation	Enterprise Funds - Total	Internal Service Funds
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 1,843,323	\$ 9,889	\$ 1,853,212	\$ 656,561
Investments	101,756	-	101,756	708,803
Accounts receivable	559,591	-	559,591	-
Inventories, at cost	4,267	-	4,267	-
Prepaid items	-	-	-	472,344
Total Current Assets	\$ 2,508,937	\$ 9,889	\$ 2,518,826	\$ 1,837,708
Capital assets, net of accumulated depreciation	\$ 786,012	\$ 385,492	\$ 1,171,504	\$ -
Total Assets	\$ 3,294,949	\$ 395,381	\$ 3,690,330	\$ 1,837,708
DEFERRED OUTFLOWS OF RESOURCES				
Property taxes receivable	\$ 476,000	\$ -	\$ 476,000	\$ 600,000
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 85,378	\$ 5,651	\$ 91,029	\$ -
Accrued expenses	137,494	24,191	161,685	-
Unearned revenue	-	-	-	-
Compensated absences payable - current	143,473	2,162	145,635	-
Bonds payable - current	-	-	-	-
Due to other funds	-	860	860	-
Total Current Liabilities	\$ 366,345	\$ 32,864	\$ 399,209	\$ -
Compensated absences payable - noncurrent	\$ -	\$ -	\$ -	\$ -
Bonds payable - noncurrent	985,000	-	985,000	-
Total Liabilities	\$ 1,351,345	\$ 32,864	\$ 1,384,209	\$ -
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	\$ 476,000	\$ -	\$ 476,000	\$ 600,000
NET POSITION				
Invested in capital assets	\$ 786,012	\$ 385,492	\$ 1,171,504	\$ -
Restricted	1,128,473	2,162	1,130,635	-
Unrestricted	29,119	(25,137)	3,982	1,837,708
Total Net Position	\$ 1,943,604	\$ 362,517	\$ 2,306,121	\$ 1,837,708

The accompanying notes to basic financial statements are an integral part of this statement.

FULTON COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Business-type Activities			Governmental Activities
	Major Enterprise Fund - Clayberg Nursing Home	Nonmajor Enterprise Fund - Camping and Recreation	Enterprise Funds - Total	Internal Service Funds
<u>OPERATING REVENUES</u>				
Charges for services	\$ 2,976,474	\$ 186,556	\$ 3,163,030	\$ 3,166,228
Other	15,415	1,712	17,127	3,562
<u>Total Operating Revenues</u>	\$ 2,991,889	\$ 188,268	\$ 3,180,157	\$ 3,169,790
<u>OPERATING EXPENSES</u>				
Salaries	\$ 1,998,147	\$ 42,453	\$ 2,040,600	\$ -
IMRF expense	211,754	-	211,754	-
FICA expense	150,912	-	150,912	-
Worker's compensation insurance	101,083	-	101,083	-
Unemployment insurance	-	-	-	11,584
Group insurance	269,812	9,715	279,527	3,166,228
Counsultant and contract services	225,173	-	225,173	-
Advertising	9,769	-	9,769	-
Property and liability insurance	39,457	-	39,457	662,100
Repairs and maintenance	103,290	30,946	134,236	-
Food	123,779	-	123,779	-
Rent	-	4,848	4,848	-
Utilities	85,218	57,140	142,358	-
Fuel	-	1,633	1,633	-
Sanitation	-	11,224	11,224	-
Supplies	170,283	2,248	172,531	-
Travel, advertising, dues, and subscriptions	27,087	2,793	29,880	-
State fees	124,741	-	124,741	-
Uniforms	9,465	-	9,465	-
Interest expense	39,143	-	39,143	-
Miscellaneous	3,178	4,133	7,311	-
Loss on disposal of assets	46,547	-	46,547	-
Depreciation	43,711	19,200	62,911	-
<u>Total Operating Expenses</u>	\$ 3,782,549	\$ 186,333	\$ 3,968,882	\$ 3,839,912
<u>OPERATING INCOME (LOSS)</u>	\$ (790,660)	\$ 1,935	\$ (788,725)	\$ (670,122)
<u>NONOPERATING REVENUE</u>				
Property taxes	\$ 454,595	\$ -	\$ 454,595	\$ 949,740
Interest income	6,012	128	6,140	7,086
<u>Total Nonoperating Revenues</u>	\$ 460,607	\$ 128	\$ 460,735	\$ 956,826
<u>TRANSFERS IN (OUT)</u>	565,706	-	565,706	(138,733)
<u>CHANGE IN NET POSITION</u>	\$ 235,653	\$ 2,063	\$ 237,716	\$ 147,971
Net Position, December 1, 2016	1,707,951	360,454	2,068,405	1,689,737
<u>Net Position, November 30, 2017</u>	\$ 1,943,604	\$ 362,517	\$ 2,306,121	\$ 1,837,708

The accompanying notes to basic financial statements are an integral part of this statement.

GRAY HUNTER STENN LLP

Exhibit "H"

FULTON COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Business-type Activities			Governmental Activities
	Major Enterprise Fund - Clayberg Nursing Home	Nonmajor Enterprise Fund - Camping and Recreation	Enterprise Funds - Total	Internal Service Funds
Cash flows from operating activities				
Receipts from customers and users	\$ 2,800,458	\$ 186,556	\$ 2,987,014	\$ -
Receipts from interfund services provided	-	-	-	3,166,228
Payments to suppliers	(1,147,665)	(124,618)	(1,272,283)	-
Payments to/on behalf of employees	(1,961,786)	(42,598)	(2,004,384)	(3,620,206)
Other receipts	15,415	1,712	17,127	3,562
Net cash from operating activities	\$ (293,578)	\$ 21,052	\$ (272,526)	\$ (450,416)
Cash flows from investing activities				
Interest received on cash and investments	\$ 6,012	\$ 128	\$ 6,140	\$ 7,086
Net cash from investing activities	\$ 6,012	\$ 128	\$ 6,140	\$ 7,086
Cash flows from noncapital financing activities				
Property taxes	\$ 454,595	\$ -	\$ 454,595	\$ 949,740
Operating transfers to other funds	-	-	-	(138,747)
Payments to other funds	-	(50,000)	(50,000)	-
Net cash from noncapital financing activities	\$ 454,595	\$ (50,000)	\$ 404,595	\$ 810,993
Cash flows from capital and related financing activities				
Purchases of capital assets	\$ (494,530)	\$ (16,000)	\$ (510,530)	\$ -
Purchase of investments	(1,003)	-	(1,003)	-
Bonds payable payments	(15,000)	-	(15,000)	(5,271)
Net cash from capital and related financing activities	\$ (510,533)	\$ (16,000)	\$ (526,533)	\$ (5,271)
Net increase (decrease) in cash	\$ (343,504)	\$ (44,820)	\$ (388,324)	\$ 362,392
Cash and Cash Equivalent balance, December 1, 2016	2,186,827	54,709	2,241,536	294,169
Cash and Cash Equivalent balance, November 30, 2017	\$ 1,843,323	\$ 9,889	\$ 1,853,212	\$ 656,561
Operating income (loss)	\$ (790,660)	\$ 1,935	\$ (788,725)	\$ (670,122)
Adjustments to reconcile net operating income (loss) to net cash from operating activities:				
Depreciation	43,711	19,200	62,911	-
Loss on disposal of assets	46,547	-	46,547	-
Payments made by other funds	503,206	-	503,206	-
Changes in assets and liabilities:				
Accounts receivable	(176,016)	-	(176,016)	-
Inventories	-	-	-	-
Prepaid items	-	-	-	221,499
Accounts payable	43,273	(1,529)	41,744	(1,793)
Accrued expenses	27,744	1,591	29,335	-
Unearned revenue	-	-	-	-
Compensated absences	8,617	(145)	8,472	-
Net cash from operating activities	\$ (293,578)	\$ 21,052	\$ (272,526)	\$ (450,416)

The accompanying notes to basic financial statements are an integral part of this statement.

Exhibit "1"

FULTON COUNTY, ILLINOIS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
NOVEMBER 30, 2017

	Private Purpose Trust Funds			Agency Funds
	<u>Township Motor Fuel Tax Fund</u>	<u>Township Bridge Program Fund</u>	<u>Total</u>	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 1,194,410	\$ 155,685	\$ 1,350,095	\$ 1,025,757
Investments	926,572	103,338	1,029,910	181,038
Accounts receivable	103,209	-	103,209	149,089
Due from other funds	-	-	-	3,069
<u>Total Assets</u>	\$ 2,224,191	\$ 259,023	\$ 2,483,214	\$ 1,358,953
<u>LIABILITIES</u>				
Accounts payable	\$ 92,149	\$ 5,919	\$ 98,068	\$ -
Funds held for others	-	-	-	1,267,697
Due to other funds	-	-	-	91,256
<u>Total Liabilities</u>	\$ 92,149	\$ 5,919	\$ 98,068	\$ 1,358,953
<u>NET POSITION</u>				
Held in trust for other governments	\$ 2,132,042	\$ 253,104	\$ 2,385,146	\$ -

The accompanying notes to basic financial statements are an integral part of this statement.

Exhibit "J"

FULTON COUNTY, ILLINOIS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Private Purpose Trust Funds		
	Township Motor Fuel Tax Fund	Township Bridge Program Fund	Total
<u>ADDITIONS</u>			
Motor fuel tax allotments	\$ 1,256,622	\$ -	\$ 1,256,622
Interest on investments	8,786	1,117	9,903
Grants	-	-	-
Fees, fines, and charges for services	<u>70,194</u>	<u>-</u>	<u>70,194</u>
<u>Total Additions</u>	\$ <u>1,335,602</u>	\$ <u>1,117</u>	\$ <u>1,336,719</u>
<u>DEDUCTIONS</u>			
Transportation expenditures	\$ <u>1,298,157</u>	\$ <u>57,408</u>	\$ <u>1,355,565</u>
<u>CHANGE IN NET POSITION</u>	\$ 37,445	\$ (56,291)	\$ (18,846)
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers from (to) other funds	<u>-</u>	<u>-</u>	<u>-</u>
<u>CHANGE IN NET POSITION AFTER OTHER FINANCING</u>			
<u>SOURCES (USES)</u>	\$ 37,445	\$ (56,291)	\$ (18,846)
Net Position, December 1, 2016	<u>2,094,597</u>	<u>309,395</u>	<u>2,403,992</u>
<u>Net Position, November 30, 2017</u>	\$ <u>2,132,042</u>	\$ <u>253,104</u>	\$ <u>2,385,146</u>

The accompanying notes to basic financial statements are an integral part of this statement.

FULTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2017

Note (1) Summary Of Accounting Policies

Fulton County is a governmental entity located in Central Illinois. Revenues are substantially generated as a result of taxes assessed and allocated to Fulton County (examples would be property taxes, sales taxes, income taxes, and motor fuel taxes) and charges for services performed for constituents of the County. Fulton County revenues are therefore primarily dependent on the economy within its territorial boundaries. Industry within the County is primarily agriculture, manufacturing, and retail.

The financial statements of Fulton County, Illinois are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through June 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting and reporting policies used by the County are discussed below.

Reporting Entity

The County's financial reporting entity is composed of the following:

Primary Government	Fulton County, Illinois
Discretely Presented Component Unit	Emergency Telephone System Board

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that the County is financially accountable for but does not have the same or substantially the same governing body as the County Board nor does it provide services exclusively to the County.

The component unit columns in the government-wide financial statements include the financial data of the County's component unit, the Emergency Telephone Systems Board. The Fulton County Board Chairman with the advice and consent of the Fulton County Board appoints board members (not to exceed 11) to the Emergency Telephone Systems Board of Fulton County. The members of the Fulton County Emergency Telephone Systems Board are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge, and authorizing disbursements. The geographic area served by the Fulton County Emergency Telephone Systems Board is the same as Fulton County. The treasurer of Fulton County maintains the funds and invests or disburses them at the direction of the Emergency Telephone Systems Board of Fulton County. Separate financial statements are not prepared for the Emergency Telephone Systems Board. The Emergency Telephone System Board is located at 134 W. Lincoln Ave., Lewistown, Illinois 61542.

Other Noncomponent Unit Entities

Additionally, the County Board Chairman and County Board make appointments to the governing boards of a number of fire protection, drainage, public water, and sanitary districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore no financial accountability. These units are not considered component units of Fulton County, Illinois.

Basis of Presentation

The basic financial statements include both government-wide and fund financial statements.

Note (1) Summary Of Accounting Policies (Continued)Basis of Presentation (Continued)Government-wide Financial Statements

Government-wide statements focus on the County as a whole, and primary activities are categorized as either governmental or business-type. Even though the government-wide statements focus on the County as a whole, fiduciary funds are not included in the government-wide statements. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. In the government-wide Statement of Net Position, both the governmental and business-type activities columns are presented on a consolidated basis by column, and are reported on a full accrual, economic resource basis.

The Statement of Activities presents a comparison between direct expenses and program revenues for the business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

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, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major funds are determined based on criteria established by GASB No. 34.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The County has the following major governmental funds:

General Fund

The General Fund is the government's primary operating fund. It is used for all financial resources of the general government, except those required to be accounted for in another fund. The Working Cash account is also grouped with the General Fund for GASB No. 54 purposes. The Working Cash Fund provides monies which may be transferred for the general corporate purposes with which to meet ordinary and necessary disbursements for salaries and other corporate purposes in anticipation of the collection of any taxes levied or of fees to be earned by the County Clerk and County Collector for extending and collecting taxes. These monies are considered to be a temporary loan which must be repaid before the end of each fiscal year.

County Health Fund

The County Health Fund accounts for the operations of the County Health Department. The basic purpose of the Department is the protection and improvement of the public health in the County. The Tuberculosis Fund is grouped with the County Health Fund as required by the State. The County Health Department provides the tuberculosis services. All reimbursements between the funds are eliminated for reporting purposes. Financing is primarily provided by a specific annual property tax levy and operating grants from the State of Illinois.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund accounts for the activities resulting from the County's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy.

Note (1) Summary Of Accounting Policies (Continued)Basis of Presentation (Continued)

Additional governmental fund types which are combined as nonmajor funds are as follows:

Special Revenue Funds

The Special Revenue Funds are utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for in separate funds.

Debt Service Fund

The Debt Service Fund is utilized to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Proprietary Funds

The County has the following Proprietary Funds:

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The County reports the Clayberg Nursing Center as a major proprietary fund. The Clayberg Nursing Center Fund accounts for the operation of the County nursing home.

The County reports the Camping and Recreation Fund as a nonmajor proprietary fund. The Camping and Recreation Fund accounts for the County's camping and recreation operations.

Internal Service Fund

The Internal Service Fund is used to account for the financing of the County's health care plan which provides services to other departments on a cost-reimbursement basis.

Fiduciary Funds

The County has the following Fiduciary Funds:

Private Purpose Trust Funds

These funds report principal and income which benefits individuals, private organizations or other governments. Private Purpose Trust Funds include the Township Motor Fuel Tax Fund and the Township Bridge Program Fund.

Agency Funds

These funds account for assets received and held by the County in a trustee or custodial capacity for other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Note (1) Summary Of Accounting Policies (Continued)Basis of Accounting (Continued)Accrual

The government-wide financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. The proprietary, internal service and agency funds are accounted for using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified basis of accounting when the liability is incurred. The exception to this general rule is that debt service expenditures and expenditures related to compensated absences are recognized when due.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expense during the reporting period. Actual results could differ from those estimates. A material estimate that is particularly susceptible to significant change in the near term relates to the determination of the estimated liability for other postemployment benefits.

Cash and Cash Equivalents

The County has defined cash and cash equivalents to include cash on hand and demand deposits. For the purpose of the statements of cash flows, all highly liquid assets with a maturity of three months or less are considered to be cash equivalents. At November 30, 2017, no investments qualified as cash equivalents.

Investments

Investments, which consist primarily of certificates of deposit, are stated at cost, which approximates fair value.

Accounts Receivable

Accounts receivable in the governmental funds, internal service fund, and the discretely presented component unit are reported at gross with no allowance for uncollectibles since the amount of any uncollectible accounts is considered immaterial by management.

Inventories

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

Prepaid Items

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

Interfund Activity

Interfund receivables/payables are reported on the fund financial statements in full and are not netted against each other. However, on the government-wide financial statements the interfund receivables/payables are netted against each other and any residual balance is reported on its respective due to other funds or due from other funds line. Interfund revenue and expenses are eliminated in the government-wide statement of activities.

Note (1) Summary Of Accounting Policies (Continued)Capital Assets

Capital assets, which include property, buildings, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the County's government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$50,000 for infrastructure assets and \$5,000 for non-infrastructure assets, as well as an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. General infrastructure assets acquired before December 1, 1979 have not been reported.

Capital assets of the primary government are depreciated using the straight-line method over the estimated useful lives of the assets which range from 3 to 75 years.

Accumulated Unpaid Vacation, Sick Pay, and Other Employee Benefit Amounts

Vacation and sick leave is earned and accrued by employees in varying amounts depending on length of service. County Health Department employees are allowed to accumulate up to 25 vacation days. Employees in the Sheriff's Department, Circuit Clerk's office, and other courthouse employees must use their vacation time within 24 months after the anniversary date on which such vacation time was earned. Employees in the Highway Department must use their vacation time within 12 months after the anniversary date on which such vacation time was earned. Health Department employees are paid for unused sick days at a rate of 25 percent of the available days. Employees in the Sheriff's Department, Highway Department, Circuit Clerk's office, and other courthouse employees can accumulate up to 42 sick days. At the end of each year, any employee who has accumulated more than thirty days will be compensated for one-half of the days accumulated in excess of thirty days. At resignation, layoff, or retirement, accumulated sick days are paid at the rate of one-half day's pay for each of the accumulated sick leave days. An estimated liability has been recorded in the government-wide financial statements for unpaid vacation and sick days in the above listed departments.

Accumulated unpaid vacation and sick pay for the Clayberg Nursing Center Fund are accrued in the government-wide and proprietary fund financial statements. Clayberg employees earn 10 vacation days per year after completing one year of employment, 15 days per year after completing five years of employment, and 20 days per year after completing ten years of employment. Unused vacation time in the year of termination is paid out to the employee. However, unused vacation days are not to be carried over from one anniversary year to another unless an exception is granted by the administrator.

Employees at the Clayberg Nursing Center can accumulate up to 42 sick days. At the end of each year, any employee who has accumulated more than thirty days will be compensated for one-half of the days accumulated in excess of thirty days. Accumulated sick days are paid at the rate of one-half day's pay for each of the accumulated sick leave days.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

In the fund financial statements, governmental fund types report the face amount of the debt issued as other financing sources and debt repayments as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial 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 a future period and so will not be recognized as an expense or expenditure until then. In addition to liabilities, the statement of financial position can also report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents the acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The County has two items that meet the criterion for this category: property taxes receivable and pension expense.

Note (1) Summary Of Accounting Policies (Continued)Net Position and Fund Equity

In the government-wide financial statements, net position is reported in three categories: invested in capital assets, net of related debt, restricted net position, and unrestricted net position. Net position invested in capital assets, net of related debt represents capital assets less accumulated depreciation less outstanding principal of related debt. Restricted net position represents net position restricted by parties outside of the County (such as grantors, laws, and regulations of other governments). All other net position is considered unrestricted.

In the fund financial statements, fund balance for governmental funds is reported according to GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement enhances the usefulness of the fund balance information by providing clearer fund balance classifications and clarifying the existing governmental fund type definitions. The following fund balance classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable Fund Balance

Fund balance amounts that are not in a spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance

Fund balance amounts constrained to specific purposes by their providers (such as grantors and higher levels of government), through constitutional provisions, or by enabling legislation (such as tax levy).

Committed Fund Balance

Fund balance amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Assigned Fund Balance

Fund balance amounts a government intends to use for a specific purpose. The intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned Fund Balance

Fund balance amounts that are available for any purpose.

The County establishes (and modifies or rescinds) fund balance commitments and assignments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget.

The County considers restricted amounts to have been spent when expenditures are incurred for purposes for which the restricted fund balance is available. The County has not established a policy for its use of unrestricted fund balance amounts. It considers that committed would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Note (1) Summary Of Accounting Policies (Continued)Net Position and Fund Equity (Continued)

Detail of the fund balance classifications for the governmental funds is as follows at November 30, 2017:

	<u>Major</u> <u>General</u> <u>Fund</u>	<u>Major</u> <u>County</u> <u>Health</u>	<u>Major</u> <u>Illinois</u> <u>Municipal</u> <u>Retirement</u>	<u>Other</u> <u>Funds</u>	<u>Total</u>
Nonspendable:					
Inventory	\$ 372	\$ -	\$ -	\$ 7,679	\$ 8,051
Prepays	269,131	-	-	-	269,131
Restricted for:					
Retirement	-	-	2,418,765	-	2,418,765
Social Security	-	-	-	1,024,602	1,024,602
Extension services	-	-	-	53,475	53,475
Health and welfare	-	-	-	117,031	117,031
Public safety	-	-	-	56,094	56,094
Highways	-	-	-	3,267,026	3,267,026
Court-related costs	-	-	-	699,422	699,422
Veteran services	-	-	-	220,711	220,711
Information technology	-	-	-	216,894	216,894
Debt service	150,000	-	-	53,212	203,212
Other purposes	-	-	-	48,084	48,084
Assigned to:					
Health and welfare	-	1,871,983	-	-	1,871,983
Highways	-	-	-	431,509	431,509
Court-related costs	-	-	-	14,602	14,602
Landfill	-	-	-	26,674	26,674
Courtroom renovation	-	-	-	74,433	74,433
Other purposes	-	-	-	56,858	56,858
Unassigned	3,462,169	-	-	(6,204)	3,455,965
Total fund balances	\$ 3,881,672	\$ 1,871,983	\$ 2,418,765	\$ 6,362,102	\$ 14,534,522

Property Taxes

The Supervisor of Assessments prepares the property tax assessment rolls with the property tax liens as of January 1 of each year. Levies are set by individual governmental entities prior to the lien dates set by statute. The collection date for property tax receipts is thirty days after the property tax bills are mailed to taxpayers. The first installment is generally due around June 1 of each year, with the second equal installment due September 1. Property taxes collected are distributed to each taxing district thirty days after receipt. Any unpaid property tax levies are sold at a tax sale and final distribution is made in November of each year.

Property taxes levied in 2016 are reflected as revenues in fiscal year 2017. Amounts not collected by the Collector by November 30, 2017 are either under tax objection or forfeiture. Distributions of these tax objection and forfeiture amounts are recognized as revenue in the year of distribution since collection is uncertain. Property taxes levied in 2017 have been recognized as deferred outflows of resources and deferred inflows of resources as these taxes will be collected and associated for budget purposes to be used in 2017.

Patient Service Revenue

Patient service revenue in the Clayberg Nursing Center Fund is reported at the net realizable amounts from residents, third-party payors, and others for services rendered. Revenue under third-party payor agreements is subject to audit and retroactive adjustment. Provisions for third-party payor settlements are provided in the period the related services are rendered. Differences between the amounts accrued and interim and final settlements are reported in operations in the year of settlement.

Note (1) Summary Of Accounting Policies (Continued)Budget and Appropriations

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 55 of the Illinois Compiled Statutes. The budget covers the fiscal year ending November 30 and is available for public inspection at least fifteen days prior to final adoption. All appropriations cease with the close of the fiscal year. The budget document is prepared for all budgetary funds on the cash basis and includes a statement of the cash revenues and expenditures of the immediately preceding fiscal year and a projection of the cash revenues and the proposed, itemized appropriations for the ensuing fiscal year.

Once the County budget has been adopted, no further appropriations shall be made during the year except in the event of an immediate emergency at which time the County Board, by a two-thirds vote, may make appropriations in excess of those authorized in the budget. The ultimate level of control is the funds, but is carried down to department and line item. Budgets are not prepared funds when it is not deemed appropriate by the Board. A fiscal year budget has not been prepared for the County Motor Fuel Tax Fund.

Note (2) Cash and Investments

The investment and deposit of County monies is governed by the provisions of the Illinois Compiled Statutes. In accordance with these provisions, all County monies may be invested in one or more of the following:

- a. Interest-bearing savings accounts, interest-bearing certificates of deposit, or interest-bearing time deposits constituting direct obligations of any bank as shall have been selected and designated under the terms of the Statutes and as shall have complied with the requirements thereof;
- b. Shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Depository Insurance Corporation;
- c. Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- d. Short-term discount obligations of the Federal National Mortgage Association.

During the year ended November 30, 2017, the County complied with the provisions of these statutes pertaining to the types of investments held and institutions in which deposits were made.

Custodial Credit Risk

For deposits and investments, custodial credit risk is the risk that, in the event of the failure of the bank or counterparty, the County will not be able to recover the value of its deposits, investments, or collateral securities that are in the possession of an outside party. The County and the component unit require deposits in excess of the federally insured amount to be collateralized in an amount equal to 102 percent of the market value of the obligations pledged. The County's formal investment policy states that all investment securities purchased by the County shall be held in safekeeping by an independent third party depository.

At November 30, 2017, the carrying amount of the primary County's (primary government) deposits, which consisted of cash in checking accounts, savings accounts, and certificates of deposit, was \$16,967,440. The bank balance of these accounts at November 30, 2017 was \$17,067,856 of which all was covered by federal depository insurance or by collateral held by the County's agent in the County's name.

At November 30, 2017, the carrying amount of the Emergency Telephone System Board's (component unit) deposits, which consisted of cash in a checking account and a certificate of deposit, was \$993,113. The bank balance of these accounts at November 30, 2017 was \$993,113, of which all was covered by federal depository insurance or by collateral held by the County's agent in the County's name.

Note (2) Cash and Investments (Continued)Interest Rate Risk

The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. It requires that all securities have a maturity of less than five years, unless matched with a specific cash flow. All of the County's certificates of deposit have maturity dates of two years or less.

Note (3) Receivables

Accounts receivable as of year-end for the County's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	Nonmajor Funds	Clayberg Nursing Center
Private pay due from residents	\$ -	\$ 295,982
Other	798	-
Total	\$ 798	\$ 295,982

Due from other governments as of year-end for the County's individual major funds and nonmajor funds in the aggregate are as follows:

	General	County Health	Illinois Municipal Retirement	Nonmajor Funds	Clayberg Nursing Center	Total
Sales taxes	\$ 303,723	\$ -	\$ -	\$ -	\$ -	\$ 303,723
Replacement taxes	41,524	3,142	1,580	-	-	46,246
Income taxes	50,907	-	-	-	-	50,907
Public safety tax	268,484	-	-	-	-	268,484
Reimbursements	23,485	-	-	-	263,609	287,094
Federal prisoner housing and transportation	10,020	-	-	-	-	10,020
Motor fuel tax allotment	-	-	-	44,461	-	44,461
Grants	112	266,730	-	-	-	266,842
Dental fees	-	35,000	-	-	-	35,000
Other	1,161	-	-	282,417	-	283,578
Total	\$ 699,416	\$ 304,872	\$ 1,580	\$ 326,878	\$ 263,609	\$ 1,596,355

Note (4) Balance Due to/from Other Funds

The primary purpose for the interfund balance is short-term loans and amounts due to other funds for expenditures made on their behalf. The interfund receivable and payable balances at November 30, 2017 are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Enterprise Fund	\$ 860
General Fund	Agency Funds	72,315
Other nonmajor governmental funds	General Fund	16,098
Other nonmajor governmental funds	Agency Funds	18,941
Agency Fund	General Fund	3,069

Note (5) Capital Assets

Capital asset activity for the County's governmental activities for the year ended November 30, 2017 was as follows:

	Balance November 30, 2016	Additions	Deductions	Balance November 30, 2017
Capital assets, non-depreciable:				
Land	\$ 630,974	\$ -	\$ -	\$ 630,974
Construction in process	402,745	21,363	(36,776)	387,332
Total capital assets, non-depreciable	\$ 1,033,719	\$ 21,363	\$ (36,776)	\$ 1,018,306
Capital assets, depreciable:				
Land improvements	\$ 49,875	\$ -	\$ -	\$ 49,875
Infrastructure – bridges	3,071,109	-	-	3,071,109
Infrastructure – roads	1,789,693	-	-	1,789,693
Buildings	1,974,373	-	-	1,974,373
Building improvements	2,220,914	28,516	-	2,249,430
Off-road vehicles	618,942	-	-	618,942
On-road vehicles	2,031,978	166,374	(88,438)	2,109,914
Machinery and equipment	1,440,622	13,358	(4,000)	1,449,980
Computer equipment	1,263,307	6,188	-	1,269,495
Computer software	387,429	-	-	387,429
Office equipment	418,447	-	-	418,447
Total capital assets, depreciable	\$ 15,266,689	\$ 214,436	\$ (92,438)	\$ 15,388,687
Less accumulated depreciation for:				
Land improvements	\$ (44,971)	\$ (4,904)	\$ -	\$ (49,875)
Infrastructure – bridges	(1,742,955)	(103,950)	-	(1,846,905)
Infrastructure – roads	(861,417)	(89,604)	-	(951,021)
Buildings	(810,544)	(27,664)	-	(838,208)
Building improvements	(1,227,326)	(44,784)	-	(1,272,110)
Off-road vehicles	(400,169)	(34,118)	-	(434,287)
On-road vehicles	(1,307,550)	(221,283)	82,457	(1,446,376)
Machinery and equipment	(842,604)	(77,596)	4,000	(916,200)
Computer equipment	(1,155,786)	(12,430)	-	(1,168,216)
Computer software	(344,433)	(12,198)	-	(356,631)
Office equipment	(318,766)	(13,538)	-	(332,304)
Total accumulated depreciation	\$ (9,056,521)	\$ (642,069)	\$ 86,457	\$ (9,612,133)
Total capital assets, depreciable	\$ 6,210,168	\$ (427,633)	\$ (5,981)	\$ 5,776,554
Governmental activities capital assets, net	\$ 7,243,887	\$ (406,270)	\$ (42,757)	\$ 6,794,860

Note (5) Capital Assets (Continued)

Capital asset activity for the County's business-type activities for the year ended November 30, 2017 was as follows:

	Balance November 30, 2016	Additions	Deductions	Balance November 30, 2017
Capital assets, non-depreciable:				
Land	\$ 5,000	\$ -	\$ -	\$ 5,000
Construction in process	13,810	153,409	(2,880)	164,339
Total capital assets, non-depreciable	\$ 18,810	\$ 153,409	\$ (2,880)	\$ 169,339
Capital assets, depreciable:				
Land Improvements	\$ 75,136	\$ 12,000	\$ (1,200)	\$ 85,936
Buildings and improvements	1,282,065	311,826	(155,914)	1,437,977
Furniture and equipment	545,305	36,175	(33,129)	548,351
Total capital assets, depreciable	\$ 1,902,506	\$ 360,001	\$ (190,243)	\$ 2,072,264
Less accumulated depreciation for:				
Land improvements	\$ (11,723)	\$ (4,114)	\$ 1,200	\$ (14,637)
Buildings and improvements	(719,006)	(34,124)	110,932	(642,198)
Equipment	(420,155)	(26,238)	33,129	(413,264)
Total accumulated depreciation	\$ (1,150,884)	\$ (64,476)	\$ 145,261	\$ (1,070,099)
Total capital assets, depreciable	\$ 751,622	\$ 295,525	\$ (44,982)	\$ 1,002,165
Business-type activities capital assets, net	\$ 770,432	\$ 448,934	\$ (47,862)	\$ 1,171,504

Depreciation expense was charged to functions/programs as follows:

Governmental Activities

General government	\$ 54,578
Public safety	135,256
Judiciary	4,338
Transportation	365,829
Public health and welfare	57,114
Total depreciation expense – governmental activities	\$ 617,115

Business-type activities:

Clayberg Nursing Center	\$ 43,711
Camping and Recreation	19,200
Total depreciation expense – business-type activities	\$ 62,911

Note (5) Capital Assets (Continued)

Activity for the Emergency Telephone System Board (discretely presented component unit) for the year ended November 30, 2017 was as follows:

	Balance November 30, 2016	Additions	Deductions	Balance November 30, 2017
Capital assets, non-depreciable:				
Construction in process	\$ -	\$ 61,951	\$ -	\$ 61,951
Capital assets, depreciable:				
Vehicle	\$ 25,786	\$ -	\$ (25,786)	\$ -
Equipment	1,616,547	21,571	-	1,638,118
Total capital assets, depreciable	\$ 1,642,333	\$ 21,571	\$ (25,786)	\$ 1,638,118
Less accumulated depreciation for:				
Vehicle	\$ (25,786)	\$ -	\$ 25,786	\$ -
Equipment	(618,029)	(115,874)	-	(733,903)
Total accumulated depreciation	\$ (643,815)	\$ (115,874)	\$ 25,786	\$ (733,903)
Total capital assets, depreciable	\$ 998,518	\$ (94,303)	\$ -	\$ 904,215
Business-type activities capital assets, net	\$ 998,518	\$ (32,352)	\$ -	\$ 966,166

During year ended November 30, 2017, the Emergency Telephone System Board entered into an agreement for the purchase and operation of CAD software at a total cost of \$115,030. At year end November 30, 2017, \$39,020 had been paid on the agreement and is recorded as construction in process above. Future commitments under this agreement are \$76,010.

Note (6) Long-term Liabilities

Below is a summary of long-term liabilities for the year ended November 30, 2017:

	Balance November 30, 2016	Increases	Decreases	Balance November 30, 2017
Governmental activities:				
Compensated absences	\$ 446,079	\$ 438,183	\$ (446,079)	\$ 438,183
Debt certificate	185,000	-	(35,000)	150,000
Equipment contract	36,459	-	(36,459)	-
Mack truck	105,273	-	(52,061)	53,212
Total governmental activities	\$ 772,811	\$ 438,183	\$ (569,599)	\$ 641,395
Business-type activities:				
Compensated absences	\$ 137,163	\$ 145,635	\$ (137,163)	\$ 145,635
General Obligation Bonds	1,000,000	-	(15,000)	985,000
Total business-type activities	\$ 1,137,163	\$ 145,635	\$ (152,163)	\$ 1,130,635

The liability for compensated absences for governmental and business-type activities is liquidated by the funds from which the related employee's salary is normally paid.

Note (6) Long-term Liabilities (Continued)

The debt certificate was obtained August 1, 2014 to fund repair work to the building dome. Annual payments range from \$30,000 to \$40,000 over the next seven years with the final payment due December 1, 2021. Interest rate was 3.50% until 2017 when it increased to 4.00%.

The County entered into an equipment contract payable in August 2012 for the purpose of purchasing a new motor grader. The contract is due in August 2017 and is collateralized by the related equipment that was purchased. The agreement requires annual payments of \$38,413 at 3.15% interest rate. The cost and accumulated depreciation of the capital assets is \$194,929 and \$103,962, respectively, at November 30, 2017. The contract was paid off during 2017.

The County entered into a contract payable in July 2015 for the purpose of purchasing a new Mack truck. The contract is due in January 2018 and is collateralized by the related truck that was purchased. The agreement requires annual payments of \$54,388 at 2.21% interest rate. The cost and accumulated depreciation of the capital assets is \$157,743 and \$56,337, respectively, at November 30, 2017.

The General Obligation Bonds (Bonds) were obtained November 30, 2016 to fund capital improvements to the Clayberg Nursing Center and pay costs associated with the issuance of the Bonds. Annual payments range from \$70,000 to \$270,000 over the next nineteen years with the final payment due December 1, 2036. The interest rate on the Bonds range from 2.25% to 4.50%.

The following is a schedule of debt service requirements for the years ended November 30:

	Principal	Interest	Total
2018	\$ 53,212	24,504	\$ 77,716
2019	70,000	45,234	115,234
2020	75,000	42,263	117,263
2021	80,000	39,037	119,037
2022	80,000	36,113	116,113
Thereafter	830,000	299,506	1,129,506
	<u>\$ 1,188,212</u>	<u>\$ 486,657</u>	<u>\$ 1,674,869</u>

Note (7) Legal Debt Margin

The legal debt margin at November 30, 2017 is calculated as follows:

Equalized Assessed Valuation – 2017 Tax Extension	\$ <u>478,004,205</u>
Statutory Debt Limitation (2.875% Valuation)	\$ 13,742,621
Minus Applicable Debt	<u>(1,135,000)</u>
Legal Debt Margin	<u>\$ 12,607,621</u>

Note (8) Landfill Closure and Postclosure Care Cost

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for a period of years after closure. The County's landfill stopped accepting waste in 1993. The County has been incurring monthly postclosure care costs. During 2017, the County received final government approval on the closure.

Note (9) Transfers to/from Other Funds

Interfund transfers are made primarily for reimbursement of eligible expenditures and to supplement other funds resources. Transfers to/from other funds during the year ended November 30, 2017 were as follows:

<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amount</u>
General Fund	Other nonmajor governmental funds	\$ 55,000
General Fund	Clayberg Nursing Center Fund	89,833
General Fund	Internal Service Funds	14
Illinois Municipal Retirement Fund	Clayberg Nursing Center Fund	196,629
Other nonmajor governmental funds	Clayberg Nursing Center Fund	140,497
Other nonmajor governmental funds	General Fund	120,876
Internal Service Funds	Clayberg Nursing Center Fund	138,747

Note (10) Other Required Disclosures

Generally accepted accounting principles require disclosure, as part of the basic financial statements, of certain information concerning individual funds including:

Excess of expenditures over appropriations in individual funds

There were no funds with an excess of expenditures over appropriations for the year ended November 30, 2017.

Deficit fund balances of individual funds

The following fund had a deficit fund balance at November 30, 2017:

	<u>Fund Balance Deficit</u>
Mental Health Fund	\$ 6,204

Note (11) Risk Management

The County is exposed to various risks related to torts; theft, damage to and destruction of assets; errors and omission; medical claims of its employees and their dependents; and natural disasters. The County purchases commercial insurance for all risks of loss. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

Note (12) Operating Leases

The County has entered into a lease agreement for land that is used for the camping and recreation area of the County. The term of the lease is 39 years, beginning on January 1, 2016, and ending on December 31, 2054. The County must pay the lessor \$10 annually. Additionally, the County must pay the lessor 25 percent of the net revenues generated by the County's use of or activities on the land being leased, less the amortized expense of any improvements that the County makes to the land and less the expenses incurred by the County to maintain and operate the land. The additional amount is due annually after the County's fiscal year. Total rent expense for year ended November 30, 2017 was \$4,848.

Note (13) Defined Benefit Pension Plan**Plan Description**

The County's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Note (13) Defined Benefit Pension Plan (Continued)Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2016, the following employees were covered by the benefit terms:

	Regular Plan	SLEP Plan	ECO Plan
Retirees and Beneficiaries receiving benefits	213	25	5
Inactive Plan Members entitled to but not yet receiving benefits	155	3	1
Active Plan Members	180	20	3
	<u>548</u>	<u>48</u>	<u>9</u>

Contributions

As set by statute, the County's Regular, SLEP, and ECO plan members are required to contribute 4.50%, 7.50%, and 7.50%, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rates for calendar year 2016 were 11.68%, 24.50%, and 30.58% of payroll, respectively, for Regular, SLEP and ECO plans. For the fiscal year ended 2017, the County contributed \$738,333, \$278,510, and \$70,645, respectively, for the Regular, SLEP and ECO plans. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Note (13) Defined Benefit Pension Plan (Continued)Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2016:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.75%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for Mortality (for non-disabled retirees) 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 2012). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments 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 2012). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	38%	7.60%
International Equity	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternative Investments	9%	5.25-8.50%
Cash Equivalents	1%	2.25%
Total	100%	

Single Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.78%, and the resulting single discount rate is 7.50% for each plan.

Note (13) Defined Benefit Pension Plan (Continued)Changes in the Net Pension Liability

The combined changes in the net pension liability for the Regular, SLEP, and ECO plan is:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
Balances at December 31, 2015	\$ 56,451,948	\$ 48,226,961	\$ 8,224,987
Changes for the year:			
Service Cost	1,025,099	-	1,025,099
Interest on the Total Pension Liability	4,145,489	-	4,145,489
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the Total Pension Liability	(657,581)	-	(657,581)
Changes of assumptions	(194,522)	-	(194,522)
Contributions - employer	-	1,159,681	(1,159,681)
Contributions - employees	-	412,048	(412,048)
Net investment income	-	3,273,722	(3,273,722)
Benefit payments, including refunds of employee contributions	(2,952,330)	(2,952,330)	-
Other (Net Transfer)	-	406,297	(406,297)
Net Changes	\$ 1,366,155	\$ 2,299,418	\$ (933,263)

Balances at December 31, 2016	\$ 57,818,103	\$ 50,526,379	\$ 7,291,724
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Plan fiduciary net position as a percentage of the total pension liability	87.39%
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Covered valuation payroll	\$7,991,475
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Net pension liability as a percentage of covered valuation payroll	91.24%
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Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Regular plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.50%)	Current Discount (7.50%)	1% Higher (8.50%)
Total Pension Liability	\$ 44,174,539	\$ 39,385,972	\$ 35,428,537
Plan Fiduciary Net Position	35,712,626	35,712,626	35,712,626
Net Pension Liability/(Asset)	\$ 8,461,913	\$ 3,673,346	\$ (284,089)

The following presents the SLEP plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.50%)	Current Discount (7.50%)	1% Higher (8.50%)
Total Pension Liability	\$ 14,515,259	\$ 12,749,236	\$ 11,310,123
Plan Fiduciary Net Position	10,099,689	10,099,689	10,099,689
Net Pension Liability/(Asset)	\$ 4,415,570	\$ 2,649,547	\$ 1,210,434

Note (13) Defined Benefit Pension Plan (Continued)

The following presents the ECO plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.50%)	Current Discount (7.50%)	1% Higher (8.50%)
Total Pension Liability	\$ 6,334,307	\$ 5,682,895	\$ 5,135,169
Plan Fiduciary Net Position	4,714,064	4,714,064	4,714,064
Net Pension Liability/(Asset)	\$ 1,620,243	\$ 968,831	\$ 421,105

Note (14) Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2017, the County recognized pension expense of \$1,629,853. At November 30, 2017, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Net Deferred Outflows of Resources	Net Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between expected and actual experience	\$ (431,826)	\$ -
Changes of assumptions	109,405	-
Net difference between projected and actual earnings on pension plan investments	2,542,201	-
Total deferred amounts to be recognized in pension expense in future periods	\$ 2,219,780	\$ -
Pension contributions made subsequent to measurement date	\$ 949,021	\$ -
Total Deferred Amounts Related to Pensions	\$ 3,168,801	\$ -

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

Year Ending December 31	Net Deferred Outflows of Resources
2017	\$ 581,770
2018	623,765
2019	872,341
2020	1,004,480
2021	86,445
Thereafter	-
	\$ 3,168,801

Note (15) Postemployment Benefits Other Than Pensions (OPEB)Plan Description

In addition to the pension benefits described in Note (13), the County provides healthcare insurance for certain retired employees. All employees who meet the IMRF retirement eligibility requirements and qualified for health insurance benefits prior to retirement may participate in the healthcare insurance program, which covers both active and retired members. The plan does not issue a separate report. The activity of the plan is reported in the County's governmental activities.

Benefits Provided

The County Board determines the benefits to be provided and contribution requirements. The County pays 72 percent of the employees' monthly premiums. The County currently funds these benefits on a pay-as-you-go basis and has not established a separate trust fund. Retiree health coverage is implicitly more expensive than active health coverage. This higher cost of coverage creates a liability assigned to the County.

Employees Covered by Benefit Terms

As of November 30, 2017 the following employees were covered by the benefit terms:

Active employees full eligible	29
Active employees not yet eligible	133
Retired plan members	87
	<hr/>
	249

Total OPEB Liability

The County's total OPEB liability of \$22,593,538 was measured as of December 1, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total OPEB liability at December 1, 2016:

- Discount Rate used was 3.59%.
- Salary Increases were expected to be 2.50%, including inflation.
- Healthcare cost trend rates of Medical of 6.50% for 2018, decreasing 0.5% to an ultimate rate of 5.00% for 2025 and later years and Dental and Vision and Medicare Part D/Plan F of 4.00%.

The RP-2014 table with fully generational improvement using MP-2014 Mortality Improvement Scale was used for pre-retirement mortality rates. For males, 88% of the rates were used and for females 82% of the rates were used. The RP-2014 Blue Collar table with fully generational improvement using MP-2014 Mortality Improvement Scale was used for post-retirement mortality rates. All other demographic assumptions are based on the December 31, 2015 Actuarial Valuation Report for the Illinois Municipal Retirement Fund.

Note (15) Postemployment Benefits Other Than Pensions (OPEB) (Continued)Changes in the Net OPEB Liability

	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (A) – (B)
Balances at December 1, 2015	\$ 21,795,473	\$ -	\$ 21,795,473
Changes for the year:			
Service Cost	653,495	-	653,495
Interest	794,117	-	794,117
Changes of assumptions	-	-	-
Contributions - employer	-	649,547	(649,547)
Contributions - employees	-	-	-
Net investment income	-	-	-
Benefit payments	(649,547)	(649,547)	-
Net Changes	\$ 798,065	\$ -	\$ 798,065
Balances at November 30, 2017	\$ 22,593,538	\$ -	\$ 22,593,538

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate:

	1% Lower (2.59%)	Current Discount (3.59%)	1% Higher (4.59%)
Employer Net OPEB Liability	\$ 26,466,697	\$ 22,593,538	\$ 19,517,240

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rates:

	1% Lower (Varies)	Current Discount (Varies)	1% Higher (Varies)
Employer Net OPEB Liability	\$ 18,997,520	\$ 22,593,538	\$ 27,153,407

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

Because this is the first year of implementation of GASB 74/75, the beginning total OPEB liability is based on the same assumptions and data as the ending total OPEB liability. Therefore, there are no differences between actual and expected experience that are being deferred in the current year.

Note (16) Prior Period Adjustment

The governmental activities beginning net position in the Government-Wide Financial Statements was decreased by \$10,757,301 due to the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The Statement requires the County to recognize their unfunded accrued OPEB obligation on the face of the financial statements and require more extensive note disclosures and RSI about their OPEB liabilities.

Note (17) Subsequent Events

Subsequent events have been evaluated through June 4, 2018, which is the date the financial statements were available to be issued. On December 6, 2017, the County received \$300,000 from General Obligation Debt Certificates, Series 2017 for the purpose of constructing improvements to the courthouse and clock tower of the County.

REQUIRED SUPPLEMENTARY INFORMATION

FULTON COUNTY, ILLINOISSCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS -
DEFINED BENEFIT RETIREMENT PLANSNOVEMBER 30, 2017

(Unaudited - See Accompanying Independent Auditors' Report)

REGULAR PLAN

Calendar year ending December 31,	2016	2015	2014
<u>Total Pension Liability</u>			
Service cost	\$ 667,175	\$ 700,923	\$ 737,828
Interest on the total pension liability	2,857,708	2,771,807	2,567,683
Changes in benefit terms	-	-	-
Difference between expected and actual experience	(955,522)	(425,005)	(195,461)
Changes in assumptions	(133,470)	90,176	1,377,911
Benefit payments, including refunds of employee contributions	(1,944,258)	(1,799,740)	(1,597,285)
Net change in total pension liability	\$ 491,633	\$ 1,338,161	\$ 2,890,676
Total pension liability - beginning	38,894,339	37,556,178	34,665,502
Total pension liability - ending (A)	\$ 39,385,972	\$ 38,894,339	\$ 37,556,178
<u>Plan Fiduciary Net Position</u>			
Contributions - employer	\$ 749,441	\$ 771,926	\$ 769,816
Contributions - employees	293,946	300,775	294,086
Net investment income	2,345,595	173,309	2,028,529
Benefit payments, including refunds of employee contributions	(1,944,258)	(1,799,740)	(1,597,285)
Other (net transfer)	66,262	(269,965)	8,917
Net change in plan fiduciary net position	\$ 1,510,986	\$ (823,695)	\$ 1,504,063
Plan fiduciary net position - beginning	34,201,640	35,025,335	33,521,272
Plan fiduciary net position - ending (B)	\$ 35,712,626	\$ 34,201,640	\$ 35,025,335
Net pension liability - Ending (A) - (B)	\$ 3,673,346	\$ 4,692,699	\$ 2,530,843
Plan fiduciary net position as a percentage of the total pension liability	90.67%	87.93%	93.26%
Covered valuation payroll	\$ 6,416,784	\$ 6,603,299	\$ 6,310,866
Net pension liability as a percentage of covered valuation payroll	57.25%	71.07%	40.10%

Notes to Schedule: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

FULTON COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS -
DEFINED BENEFIT RETIREMENT PLANSNOVEMBER 30, 2017

(Unaudited - See Accompanying Independent Auditors' Report)

SLEP PLAN

Calendar year ending December 31,	2016	2015	2014
<u>Total Pension Liability</u>			
Service cost	\$ 229,868	\$ 225,779	\$ 222,904
Interest on the total pension liability	905,806	848,160	803,991
Changes in benefit terms	-	-	-
Difference between expected and actual experience	2,014	340,800	(10,514)
Changes in assumptions	(48,876)	32,364	117,705
Benefit payments, including refunds of employee contributions	(701,108)	(593,153)	(498,488)
Net change in total pension liability	\$ 387,704	\$ 853,950	\$ 635,598
Total pension liability - beginning	12,361,532	11,507,582	10,871,984
Total pension liability - ending (A)	\$ 12,749,236	\$ 12,361,532	\$ 11,507,582
<u>Plan Fiduciary Net Position</u>			
Contributions - employer	\$ 287,314	\$ 312,066	\$ 300,483
Contributions - employees	87,953	94,872	89,574
Net investment income	640,862	47,080	550,170
Benefit payments, including refunds of employee contributions	(701,108)	(593,153)	(498,488)
Other (net transfer)	310,537	104,250	(6,124)
Net change in plan fiduciary net position	\$ 625,558	\$ (34,885)	\$ 435,615
Plan fiduciary net position - beginning	9,474,131	9,509,016	9,073,401
Plan fiduciary net position - ending (B)	\$ 10,099,689	\$ 9,474,131	\$ 9,509,016
Net pension liability - Ending (A) - (B)	\$ 2,649,547	\$ 2,887,401	\$ 1,998,566
Plan fiduciary net position as a percentage of the total pension liability	79.22%	76.64%	82.63%
Covered valuation payroll	\$ 1,172,709	\$ 1,264,964	\$ 1,180,897
Net pension liability as a percentage of covered valuation payroll	225.93%	228.26%	169.24%

Notes to Schedule: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

FULTON COUNTY, ILLINOISSCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS -
DEFINED BENEFIT RETIREMENT PLANSNOVEMBER 30, 2017

(Unaudited - See Accompanying Independent Auditors' Report)

ECO PLAN

Calendar year ending December 31,	2016	2015	2014
<u>Total Pension Liability</u>			
Service cost	\$ 128,056	\$ 123,265	\$ 124,547
Interest on the total pension liability	381,975	365,158	353,960
Changes in benefit terms	-	-	-
Difference between expected and actual experience	295,927	(18,049)	(213,486)
Changes in assumptions	(12,176)	5,932	76,306
Benefit payments, including refunds of employee contributions	(306,964)	(187,741)	(182,028)
Net change in total pension liability	\$ 486,818	\$ 288,565	\$ 159,299
Total pension liability - beginning	5,196,077	4,907,512	4,748,213
Total pension liability - ending (A)	\$ 5,682,895	\$ 5,196,077	\$ 4,907,512
<u>Plan Fiduciary Net Position</u>			
Contributions - employer	\$ 122,926	\$ 174,769	\$ 169,059
Contributions - employees	30,149	40,229	37,702
Net investment income	287,265	22,712	268,613
Benefit payments, including refunds of employee contributions	(306,964)	(187,741)	(182,028)
Other (net transfer)	29,498	(27,484)	(155,774)
Net change in plan fiduciary net position	\$ 162,874	\$ 22,485	\$ 137,572
Plan fiduciary net position - beginning	4,551,190	4,528,705	4,391,133
Plan fiduciary net position - ending (B)	\$ 4,714,064	\$ 4,551,190	\$ 4,528,705
Net pension liability - Ending (A) - (B)	\$ 968,831	\$ 644,887	\$ 378,807
Plan fiduciary net position as a percentage of the total pension liability	82.95%	87.59%	92.28%
Covered valuation payroll	\$ 401,982	\$ 528,537	\$ 502,702
Net pension liability as a percentage of covered valuation payroll	241.01%	122.01%	75.35%

Notes to Schedule: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

FULTON COUNTY, ILLINOISSCHEDULE OF EMPLOYER CONTRIBUTIONS -
DEFINED BENEFIT RETIREMENT PLANSNOVEMBER 30, 2017

(Unaudited - See Accompanying Independent Auditors' Report)

REGULAR PLAN

<u>Calendar Year Ending December 31,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a Percentage of Covered Valuation Payroll</u>
2014	\$ 760,459	\$ 769,816	\$ (9,357)	\$ 6,310,866	12.20%
2015	771,926	771,926	-	6,603,299	11.69
2016	748,197	749,441	(1,244)	6,416,784	11.68

SLEP PLAN

<u>Calendar Year Ending December 31,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a Percentage of Covered Valuation Payroll</u>
2014	\$ 303,136	\$ 300,483	\$ 2,653	\$ 1,180,897	25.45%
2015	312,067	312,066	1	1,264,964	24.67
2016	287,314	287,314	-	1,172,709	24.50

ECO PLAN

<u>Calendar Year Ending December 31,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a Percentage of Covered Valuation Payroll</u>
2014	\$ 183,285	\$ 169,059	\$ 14,226	\$ 502,702	33.63%
2015	171,986	174,769	(2,783)	528,537	33.07
2016	122,926	122,926	-	401,982	30.58

FULTON COUNTY, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS -
DEFINED BENEFIT RETIREMENT PLANS

NOVEMBER 30, 2017

(Unaudited - See Accompanying Independent Auditors' Report)

NOTES TO SCHEDULE OF CONTRIBUTIONS:

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2016 CONTRIBUTION RATE*

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 2016 Contribution Rates:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10-year rolling period Taxing bodies (Regular, SLEP and ECO groups): 27-year closed period until remaining period reaches 15 years (then 15-year 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 22 years for most employers (two employers were financed over 31 years).
Asset Valuation Method	5-year smoothed market; 20% corridor
Wage Growth	3.50%
Price Inflation	2.75%, approximate; No explicit price inflation assumption is used in this valuation.
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 2012). 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 2012). The IMRF specific rates were developed from the RP-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 2012). The IMRF specific rates were developed from the FP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2014, actuarial valuation

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

FULTON COUNTY, ILLINOISSCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS -
POSTRETIREMENT HEALTH PLANNOVEMBER 30, 2017

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>2017</u>
<u>Total Pension Liability</u>	
Service cost	\$ 653,495
Interest	794,117
Changes in benefit terms	-
Difference between expected and actual experience	-
Changes in assumptions	-
Benefit payments	(649,547)
Net change in total OPEB liability	\$ 798,065
Total OPEB liability - beginning	21,795,473
Total OPEB liability - ending (A)	\$ 22,593,538
<u>Plan Fiduciary Net Position</u>	
Contributions - employer	\$ 649,547
Contributions - member	-
Contributions - other	-
Net investment income	-
Benefit payments	(649,547)
Administrative income	-
Net change in plan fiduciary net position	\$ -
Plan fiduciary net position - beginning	-
Plan fiduciary net position - ending (B)	\$ -
Employer net OPEB liability - Ending (A) - (B)	\$ 22,593,538
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%
Covered-employee payroll	\$ 6,958,264
Employer net OPEB liability as a percentage of covered-employee payroll	324.70%

Notes to Schedule: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Schedule "4"

FULTON COUNTY, ILLINOISSCHEDULE OF EMPLOYER CONTRIBUTIONS -
POSTRETIREMENT HEALTH PLANNOVEMBER 30, 2017

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>2017</u>
Actuarially determined contribution	N/A
Contributions in relation to the actuarially determined contribution	-
Contribution deficiency (excess)	<u>N/A</u>
Covered-employee payroll	\$ 6,958,264
Contributions as a percentage of covered-employee payroll	0.00%

Notes to Schedule: There is no actuarially determined contribution in relation to the actuarially determined contribution, as the total OPEB liabilities are currently an unfunded obligation.

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017
(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES RECEIVED				
Property taxes	\$ 1,235,000	\$ 1,235,000	\$ 1,229,868	\$ (5,132)
Replacement taxes	1,180,000	1,180,000	1,383,968	203,968
Public safety sales tax	1,075,000	1,075,000	1,044,137	(30,863)
Sales taxes	1,200,000	1,200,000	1,158,372	(41,628)
State income tax allocation	1,100,000	1,100,000	1,040,444	(59,556)
Other taxes	12,000	12,000	11,947	(53)
Grants	68,569	70,169	44,900	(25,269)
Fees, fines, and charges for services	2,684,427	2,684,427	2,604,468	(79,959)
Interest on investments	19,500	19,500	17,169	(2,331)
Miscellaneous	1,607,940	1,612,440	1,516,582	(95,858)
Total Revenues	\$ 10,182,436	\$ 10,188,536	\$ 10,051,855	\$ (136,681)
EXPENDITURES PAID				
General Government:				
County Clerk:				
Salary	\$ 77,913	\$ 77,913	\$ 78,898	\$ (985)
Salary - deputies and extra clerk hire	127,005	127,005	118,576	8,429
Office supplies	7,500	7,500	8,145	(645)
Postage	15,000	15,000	14,982	18
Other	1,500	1,500	13,935	(12,435)
Mileage expense	400	400	562	(162)
Education	600	600	616	(16)
Total County Clerk	\$ 229,918	\$ 229,918	\$ 235,714	\$ (5,796)
County Treasurer:				
Salary	\$ 63,707	\$ 63,707	\$ 63,707	\$ -
Staff salaries	138,701	138,701	114,120	24,581
Mileage expense	750	750	532	218
Supplies and expense	4,500	4,500	2,621	1,879
Postage	16,000	16,000	15,763	237
Education	1,000	1,000	625	375
Equipment	2,000	2,000	1,181	819
Printing and publishing	3,000	3,000	2,373	627
Total County Treasurer	\$ 229,658	\$ 229,658	\$ 200,922	\$ 28,736
Buildings and Grounds:				
Supplies	\$ 10,000	\$ 10,000	\$ 8,867	\$ 1,133
Telephone	20,000	20,000	19,581	419
Courthouse utilities	36,000	36,000	32,270	3,730
Water	2,000	2,700	2,441	259
Courthouse repairs and maintenance	50,000	49,300	8,831	40,469
Contractual labor	10,000	10,000	11,726	(1,726)
Total Buildings and Grounds	\$ 128,000	\$ 128,000	\$ 83,716	\$ 44,284
County Administrator:				
Salary - County Administrator	\$ 54,889	\$ 54,889	\$ 52,778	\$ 2,111
Mileage	1,250	1,250	493	757
Office expense	2,000	2,000	403	1,597
Total County Administrator	\$ 58,139	\$ 58,139	\$ 53,674	\$ 4,465

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017
(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
Board of Review:				
Salary - Board of Review	\$ 18,000	\$ 18,000	\$ 21,272	\$ (3,272)
Salary - Farmland Commission	200	200	-	200
Salary - Board of Review Secretary	21,285	21,285	12,000	9,285
Mileage	1,500	1,500	1,425	75
Office expense	500	500	441	59
Publications	400	400	502	(102)
Contractual	-	-	70	(70)
Education and training	400	400	-	400
Total Board of Review	\$ 42,285	\$ 42,285	\$ 35,710	\$ 6,575
Supervisor of Assessment:				
Salary	\$ 74,489	\$ 74,489	\$ 74,489	\$ -
Staff salaries	197,183	197,183	179,857	17,326
Mileage and expense	1,200	1,200	649	551
Office supplies and expense	5,000	5,000	4,726	274
Postage	7,000	7,000	8,920	(1,920)
Publication of assessments	6,600	6,600	7,284	(684)
Equipment	6,650	6,650	6,558	92
Vehicle maintenance	4,000	4,000	60	3,940
Fuel	1,800	1,800	600	1,200
Education and training	6,000	6,000	5,706	294
Total Supervisor of Assessments	\$ 309,922	\$ 309,922	\$ 288,849	\$ 21,073
County Board:				
Per diem	\$ 28,000	\$ 26,145	\$ 26,145	\$ -
Salary - Board secretary	32,172	32,172	32,152	20
Mileage and expense	13,000	14,875	15,379	(504)
Printing, stationary, an supplies	5,000	5,355	4,753	602
Education - dues	1,350	1,850	1,835	15
Total County Board	\$ 79,522	\$ 80,397	\$ 80,264	\$ 133
Computer:				
Supplies	\$ 2,000	\$ 2,000	\$ 686	\$ 1,314
Equipment & licensing	48,630	48,630	36,060	12,570
Equipment maintenance	90,000	90,000	95,268	(5,268)
Contractual labor	52,500	52,500	33,563	18,937
Total Computer	\$ 193,130	\$ 193,130	\$ 165,577	\$ 27,553
Elections:				
Judges	\$ 50,000	\$ 50,000	\$ 41,855	\$ 8,145
Salary	59,741	59,741	59,706	35
Contractual labor	20,000	20,000	16,109	3,891
Supplies	40,000	40,000	35,937	4,063
Permanent registration	1,000	1,000	-	1,000
Printing ballots	65,000	65,000	64,695	305
Publications	13,000	13,000	6,864	6,136
Polling places	5,500	5,500	2,718	2,782
Rent & utility expense	12,500	12,500	2,913	9,587
Total Elections	\$ 266,741	\$ 266,741	\$ 230,797	\$ 35,944

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017
(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
County Planning, Zoning, and Development:				
Salary - staff	\$ 37,314	\$ 37,314	\$ 37,314	\$ -
Mileage	300	300	82	218
Publications	1,500	1,500	506	994
Postage	700	700	495	205
Education and training	400	400	205	195
ZBA per diem	3,000	3,000	2,303	697
Repairs and maintenacne	2,500	2,500	1,115	1,385
Office supplies and expense	2,500	2,500	711	1,789
Contingency	1,000	1,000	-	1,000
Equipment	2,000	2,000	-	2,000
Fuel	3,000	3,000	1,042	1,958
Total County Planning, Zoning, and Development	\$ 54,214	\$ 54,214	\$ 43,773	\$ 10,441
Information Technology:				
Salary - IT Director	\$ 42,000	\$ 42,000	\$ 33,355	\$ 8,645
Education	-	-	-	-
Total Information Technology	\$ 42,000	\$ 42,000	\$ 33,355	\$ 8,645
Miscellaneous:				
Legal services	\$ 20,000	\$ 20,000	\$ 55,121	\$ (35,121)
County website	450	450	729	(279)
ADP payroll process	-	7,500	5,482	2,018
Revenue stamps	100,000	110,000	99,750	10,250
WIRC membership dues	6,250	6,250	-	6,250
Prairie Hill dues	-	-	6,077	(6,077)
Contribution to CAPCIL	5,000	5,000	5,000	-
Audit of County records	66,000	66,000	65,500	500
Preparation of budget	1,000	1,000	500	500
Accounting and consulting	10,000	10,000	510	9,490
Employee buyout expense	27,500	42,500	38,127	4,373
Spoon River economic development council	10,000	10,000	10,000	-
County tourism and EDC	3,500	3,500	1,420	2,080
County visitor guide	500	500	300	200
Printing - visitor guide	800	800	3,032	(2,232)
Other	5,000	5,000	-	5,000
Total Miscellaneous	\$ 256,000	\$ 288,500	\$ 291,548	\$ (3,048)
Total General Government	\$ 1,889,529	\$ 1,922,904	\$ 1,743,899	\$ 179,005

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017
(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
Employee Benefits:				
Group medical insurance	\$ 2,872,500	\$ 3,212,500	\$ 3,169,408	\$ 43,092
Group life insurance	10,000	10,000	9,441	559
Refunds on insurance coverage	1,000	1,000	404	596
Cafeteria and flex administration	1,500	1,500	1,320	180
Wellness program	8,500	8,500	6,998	1,502
Total Employee Benefits	\$ 2,893,500	\$ 3,233,500	\$ 3,187,571	\$ 45,929
Public Safety:				
Sheriff:				
Salary	\$ 90,479	\$ 90,479	\$ 90,479	\$ -
Salary - deputies	1,124,100	1,124,100	1,057,420	66,680
Salary - secretaries	114,205	114,205	112,318	1,887
Janitor - courthouse	63,500	63,500	63,500	-
Switchboard - courthouse	26,400	26,400	24,860	1,540
Overtime	82,000	82,000	61,852	20,148
Holidays	72,200	72,200	57,094	15,106
Office supplies and expense	20,000	29,000	27,748	1,252
Equipment	10,000	10,000	9,070	930
K-9	3,250	3,250	326	2,924
Auto purchase	63,560	63,560	63,560	-
Equipment rental	10,400	10,400	9,905	495
Equipment maintenance	13,500	13,500	13,400	100
Vehicle maintenance, oil, and repairs	26,400	26,400	24,264	2,136
Uniform expense	4,000	4,000	3,992	8
Computer equipment and programming	5,000	4,650	4,650	-
Gas	122,100	122,100	81,648	40,452
Training program	14,500	14,500	14,500	-
Education reimbursement	7,500	7,500	5,000	2,500
Tower utilities	900	1,250	1,137	113
Prisoner transport	1,000	1,000	11	989
Other	-	-	790	(790)
Total Sheriff	\$ 1,874,994	\$ 1,883,994	\$ 1,727,524	\$ 156,470
Special Reimbursed Project:				
WCITF	\$ 13,232	\$ 13,232	\$ -	\$ 13,232
Cash crop	1,000	1,000	255	745
EMS dispatch	85,000	85,000	48,256	36,744
ETSB training	1,500	1,500	890	610
Police/jail training	8,000	8,000	7,440	560
Auto purchase	30,000	30,000	19,473	10,527
Farmington dispatch	14,814	14,814	14,814	-
Police fire dispatch	46,500	46,500	46,500	-
Prisoner transport	25,000	25,000	3,025	21,975
Grant expense	1,000	1,000	-	1,000
ETSB dispatch	500	500	500	-
Law enforcement alarm system	19,000	19,000	12,204	6,796
Policing	58,500	58,500	51,760	6,740
Total Special Reimbursed Project	\$ 304,046	\$ 304,046	\$ 205,117	\$ 98,929

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017
(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
Merit Commission:				
Secretary	\$ 550	\$ 550	\$ 338	\$ 212
Meetings	300	300	142	158
Mileage	150	150	-	150
Postage	50	50	-	50
Advertising	500	500	441	59
Tests	500	1,200	1,260	(60)
Psychological and polygraph exams	650	1,100	1,015	85
Total Merit Commission	\$ 2,700	\$ 3,850	\$ 3,196	\$ 654
Coroner:				
Salary	\$ 38,000	\$ 38,000	\$ 38,000	\$ -
Contractual labor	1,200	1,200	900	300
Special investigation expense	2,500	2,500	2,095	405
Mileage	1,200	1,200	395	805
Office supplies and expense	250	250	-	250
Telephone	500	500	631	(131)
Vehicle maintenance	200	200	-	200
Education	750	750	850	(100)
Jury certificates	200	200	-	200
Indigent burials	1,935	1,935	1,290	645
Autopsy expense	30,000	30,000	21,411	8,589
Total Coroner	\$ 76,735	\$ 76,735	\$ 65,572	\$ 11,163
Fulton County Civil Defense:				
Director salary	\$ 22,572	\$ 22,572	\$ 22,572	\$ -
Assistant director salary	4,766	4,766	3,666	1,100
Program/grant expense	-	3,200	3,131	69
Office supplies and expense	3,000	3,000	1,345	1,655
Telephone	2,000	2,000	1,976	24
Radio equipment and maintenance	5,500	5,500	6,092	(592)
Gas	5,000	5,000	4,080	920
Training film and supplies	1,500	1,500	671	829
Total Fulton County Civil Defense	\$ 44,338	\$ 47,538	\$ 43,533	\$ 4,005
Animal Control:				
Rabies control officer	\$ 49,570	\$ 49,570	\$ 49,570	\$ -
Kennel assistants	20,140	20,140	18,040	2,100
Administrator	3,000	3,000	3,000	-
Overtime	1,500	1,500	922	578
Office supplies	3,000	3,000	2,023	977
Rabies tags	650	650	585	65
Equipment and repair	5,000	5,000	2,273	2,727
Uniform expense	400	400	247	153
Truck expense	2,500	2,500	1,167	1,333
Gasoline	5,000	5,000	3,372	1,628
Utilities	13,560	13,560	10,919	2,641
Buildings and grounds	5,000	5,000	4,952	48
Medication	6,000	6,000	2,140	3,860
Animal disposal	4,000	4,000	2,029	1,971

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017
(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
Animal Control (Continued):				
Feed supplies	7,200	7,200	5,047	2,153
Mowing	2,000	2,000	1,530	470
Humane Society revenue to Canton	2,000	2,000	1,162	838
Total Animal Control	\$ 130,520	\$ 130,520	\$ 108,978	\$ 21,542
Jail:				
Salaries - jailers - communicators	\$ 619,600	\$ 619,600	\$ 575,714	\$ 43,886
Physician	50,000	50,000	48,568	1,432
Custodian	46,500	46,500	46,500	-
Overtime	104,000	104,000	77,550	26,450
Holidays	40,400	40,400	20,834	19,566
Food - prisoners	225,000	225,000	154,906	70,094
Custodian supplies	2,000	2,000	864	1,136
Telephone	9,000	9,000	6,964	2,036
Equipment	1,500	1,500	297	1,203
Uniforms - jailers	3,000	3,000	2,920	80
Training program	2,000	2,000	2,000	-
Fuel and lights	40,000	40,000	23,571	16,429
Water	16,680	16,680	8,150	8,530
Repairs and maintenance	55,000	55,000	40,573	14,427
Total Jail	\$ 1,214,680	\$ 1,214,680	\$ 1,009,411	\$ 205,269
Total Public Safety	\$ 3,648,013	\$ 3,661,363	\$ 3,163,331	\$ 498,032
Judiciary:				
Courts:				
Salary secretary	\$ 48,267	\$ 48,267	\$ 44,181	\$ 4,086
Salary - Circuit and Associate judges	1,800	1,800	1,594	206
Bailiff services	1,500	1,500	1,073	427
Mileage - petit jurors	4,000	4,000	2,804	1,196
Meals and lodging - jurors	500	500	188	312
Stationery and supplies - local judges	3,200	3,200	4,229	(1,029)
Jury certificates	11,000	11,000	7,294	3,706
Office expense - Chief Judge	4,891	4,891	4,891	-
Indigent publications	500	500	132	368
Equipment maintenance	3,000	3,000	2,004	996
Other appointed counsel	50,000	49,500	32,813	16,687
Other appointed counsel contract	102,000	102,000	102,000	-
Court appointed counsel for adoptions	500	500	-	500
Court ordered psychiatric exams	7,500	7,500	6,557	943
Court reporter - juvenile	3,000	3,000	-	3,000
Grand Jury	1,250	1,250	-	1,250
Intrepreters	3,000	3,000	(790)	3,790
Witness fees	500	500	1,376	(876)
Medical tests	4,500	4,500	826	3,674
CASA	2,500	2,500	-	2,500
Child custody medication	1,000	1,500	1,113	387
Provide for care of children	250,000	250,000	214,408	35,592
Court Service Department	422,556	422,556	422,556	-
Total Courts	\$ 926,964	\$ 926,964	\$ 849,249	\$ 77,715

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017
(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
Jury Commission:				
Salary - jury commission clerk	\$ 5,100	\$ 5,100	\$ 2,540	\$ 2,560
Salaries - jury commission trustees	3,000	3,000	3,000	-
Supplies	2,250	2,250	1,217	1,033
Total Jury Commission	\$ 10,350	\$ 10,350	\$ 6,757	\$ 3,593
Public Defender:				
Salary - Circuit and Associate judges	\$ 149,857	\$ 149,857	\$ 149,857	\$ -
Salary - public defender assistant	25,000	25,000	33,000	(8,000)
Assistant public defender - contract	33,000	33,000	25,000	8,000
Secretary	52,540	51,290	48,754	2,536
Mileage	300	300	85	215
Office expense	3,788	3,788	2,803	985
Postage	1,300	1,300	920	380
Law reference	5,000	6,250	6,773	(523)
Total Public Defender	\$ 270,785	\$ 270,785	\$ 267,192	\$ 3,593
Circuit Clerk:				
Salary	\$ 61,851	\$ 61,851	\$ 62,641	\$ (790)
Salary - deputies and extra clerk hire	372,800	372,800	363,709	9,091
Contractual	10,000	10,000	10,000	-
Office supplies and expenses	10,000	10,000	6,341	3,659
Postage	6,000	6,000	5,662	338
Education and dues	2,000	2,000	475	1,525
Professional services	500	500	500	-
Equipment	3,500	3,500	2,547	953
Audit of Circuit Clerk's office	4,000	4,000	4,000	-
Total Circuit Clerk	\$ 470,651	\$ 470,651	\$ 455,875	\$ 14,776
State's Attorney:				
Salary	\$ 166,508	\$ 166,508	\$ 166,508	\$ -
Salary - assistants	179,685	179,685	173,125	6,560
Salary - stenographers	184,003	184,003	181,489	2,514
Education and mileage	6,000	6,000	2,357	3,643
Appellate services	12,000	12,000	12,000	-
Office supplies and expense	25,000	25,000	25,484	(484)
Postage and mailing	3,000	3,000	1,717	1,283
Other	-	-	16,821	(16,821)
Equipment	2,000	2,000	994	1,006
Total State's Attorney	\$ 578,196	\$ 578,196	\$ 580,495	\$ (2,299)
Total Judiciary	\$ 2,256,946	\$ 2,256,946	\$ 2,159,568	\$ 97,378

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017
(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Other:				
Regional Superintendent of Schools:				
Share of department expenses	\$ 87,755	\$ 87,755	\$ 87,754	\$ 1
Utilities	4,000	4,000	3,411	589
Water	500	500	414	86
	<u>\$ 92,255</u>	<u>\$ 92,255</u>	<u>\$ 91,579</u>	<u>\$ 676</u>
Clock repair	\$ -	\$ -	\$ 13,765	\$ (13,765)
Contingency	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Total Other	<u>\$ 102,255</u>	<u>\$ 102,255</u>	<u>\$ 105,344</u>	<u>\$ (3,089)</u>
Total Expenditures	<u>\$ 10,790,243</u>	<u>\$ 11,176,968</u>	<u>\$ 10,359,713</u>	<u>\$ 817,255</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (607,807)</u>	<u>\$ (988,432)</u>	<u>\$ (307,858)</u>	<u>\$ 680,574</u>
OTHER FINANCING SOURCES (USES)				
Debt payments	\$ (43,000)	\$ (43,000)	\$ (42,900)	\$ 100
Operating transfers in	145,000	370,000	366,045	(3,955)
Transfer to Series 1993 Landfill	(111,000)	(41,000)	(55,000)	(14,000)
Operating transfers out	-	(225,000)	(225,000)	-
Net Other Financing Sources (Uses)	<u>\$ (9,000)</u>	<u>\$ 61,000</u>	<u>\$ 43,145</u>	<u>\$ (17,855)</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (616,807)</u>	<u>\$ (927,432)</u>	<u>\$ (264,713)</u>	<u>\$ 662,719</u>
RECONCILIATION TO MODIFIED ACCRUAL			(38,804)	
Fund Balance, December 1, 2016			<u>4,185,189</u>	
Fund Balance, November 30, 2017			<u>\$ 3,881,672</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HEALTH FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance</u>
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 405,000	\$ 405,000	\$ 404,948	\$ (52)
Replacement taxes	90,000	90,000	104,724	14,724
Grants	2,674,079	2,674,079	2,032,853	(641,226)
Fees, fines, and charges for services	480,300	480,300	558,098	77,798
Interest on investments	3,000	3,000	3,977	977
Miscellaneous	<u>27,397</u>	<u>27,397</u>	<u>16,286</u>	<u>(11,111)</u>
Total Revenues	\$ <u>3,679,776</u>	\$ <u>3,679,776</u>	\$ <u>3,120,886</u>	\$ <u>(558,890)</u>
<u>EXPENDITURES PAID</u>				
Public Health and Welfare:				
Personnel	\$ 1,722,518	\$ 1,722,518	\$ 1,518,267	\$ 204,251
Travel	48,986	48,986	29,274	19,712
Medical care	-	-	19	(19)
Contractual	1,704,780	1,704,780	1,084,329	620,451
Commodities	160,900	160,900	243,718	(82,818)
Capital improvement	10,000	10,000	-	10,000
Capital outlay	<u>31,275</u>	<u>31,275</u>	<u>13,159</u>	<u>18,116</u>
Total Expenditures	\$ <u>3,678,459</u>	\$ <u>3,678,459</u>	\$ <u>2,888,766</u>	\$ <u>789,693</u>
Excess (deficiency) of revenues over expenditures	\$ <u>1,317</u>	\$ <u>1,317</u>	\$ 232,120	\$ <u>230,803</u>
RECONCILIATION TO MODIFIED ACCRUAL			(90,651)	
<u>Fund Balance, December 1, 2016</u>			<u>1,730,514</u>	
<u>Fund Balance, November 30, 2017</u>			\$ <u>1,871,983</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ILLINOIS MUNICIPAL RETIREMENT FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 1,875,750	\$ 1,875,750	\$ 1,873,055	\$ (2,695)
Replacement taxes	45,000	45,000	52,652	7,652
Fees, fines, and charges for services	5,435	5,435	2,045	(3,390)
Interest on investments	1,350	1,350	5,764	4,414
Miscellaneous	<u>415,000</u>	<u>415,000</u>	<u>-</u>	<u>(415,000)</u>
Total Revenues	\$ <u>2,342,535</u>	\$ <u>2,342,535</u>	\$ <u>1,933,516</u>	\$ <u>(409,019)</u>
<u>EXPENDITURES PAID</u>				
Employee benefits	\$ <u>1,900,000</u>	\$ <u>1,900,000</u>	\$ <u>1,199,267</u>	\$ <u>700,733</u>
Excess (deficiency) of revenues over expenditures	\$ <u>442,535</u>	\$ <u>442,535</u>	\$ 734,249	\$ <u>291,714</u>
RECONCILIATION TO MODIFIED ACCRUAL			34,476	
<u>Fund Balance, December 1, 2016</u>			<u>1,650,040</u>	
<u>Fund Balance, November 30, 2017</u>			\$ <u>2,418,765</u>	

Schedule "8"

FULTON COUNTY, ILLINOISNOTE TO BUDGETARY COMPARISON SCHEDULES –
MAJOR GOVERNMENTAL FUNDSYEAR ENDED NOVEMBER 30, 2017

(Unaudited – See Accompanying Independent Auditor's Report)

Note (1) Basis of Accounting

Fulton County, Illinois' budget is prepared on the cash basis for all budget funds, including the major funds. The budgetary comparison schedules present comparisons of the budget data on the cash basis with actual data on the cash basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present basic financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of resultant basis and timing differences in the net change in fund balance for the year ended November 30, 2017 is presented on each budgetary comparison schedule in the line item titled "Reconciliation to modified accrual basis".

OTHER SUPPLEMENTARY INFORMATION

FULTON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2017

	Nonmajor Governmental		
	Special Revenue Funds	Debt Service Fund	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 5,008,656	\$ -	\$ 5,008,656
Investments	1,284,659	-	1,284,659
Accounts receivable	798	-	798
Property tax receivable	3,307,535	-	3,307,535
Due from other governments	326,878	-	326,878
Due from other funds	35,039	-	35,039
Inventories, at cost	7,679	-	7,679
Prepaid items	13,362	-	13,362
TOTAL ASSETS	\$ 9,984,606	\$ -	\$ 9,984,606
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities</u>			
Accounts payable	\$ 284,699	\$ -	\$ 284,699
Accrued expenses	30,270	-	30,270
Unearned revenue	3,307,535	-	3,307,535
Due to other funds	-	-	-
Total Liabilities	\$ 3,622,504	\$ -	\$ 3,622,504
<u>Fund Balances</u>			
Nonspendable	\$ 7,679	\$ -	\$ 7,679
Restricted	5,756,551	-	5,756,551
Committed	-	-	-
Assigned	604,076	-	604,076
Unassigned	(6,204)	-	(6,204)
Total Fund Balances	\$ 6,362,102	\$ -	\$ 6,362,102
TOTAL LIABILITIES AND FUND BALANCES	\$ 9,984,606	\$ -	\$ 9,984,606

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Nonmajor Governmental		
	Special Revenue Funds	Debt Service Fund	Total
REVENUES			
Property taxes	\$ 3,063,718	\$ -	\$ 3,063,718
Replacement taxes	75,904	-	75,904
Motor fuel tax allotments	586,737	-	586,737
Grants	474,029	-	474,029
Fees, fines, and charges for services	732,357	-	732,357
Interest on investments	23,729	-	23,729
Miscellaneous	164,560	-	164,560
Total Revenues	\$ 5,121,034	\$ -	\$ 5,121,034
EXPENDITURES			
Current:			
General government	\$ 546,745	\$ -	\$ 546,745
Employee benefits	560,729	-	560,729
Public Safety	745,167	-	745,167
Judiciary	171,447	-	171,447
Public health and welfare	991,915	-	991,915
Transportation	1,504,850	-	1,504,850
Capital Outlay	90,091	-	90,091
Debt Service:			
Principal	88,520	-	88,520
Interest	4,281	-	4,281
Total Expenditures	\$ 4,703,745	\$ -	\$ 4,703,745
Excess of Revenues Over (Under) Expenditures	\$ 417,289	\$ -	\$ 417,289
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ 55,000	\$ -	\$ 55,000
Transfers out	(261,373)	-	(261,373)
Proceeds from borrowings	-	-	-
Total Other Financing Sources (Uses)	\$ (206,373)	\$ -	\$ (206,373)
Net Change in Fund Balances	\$ 210,916	\$ -	\$ 210,916
Fund Balances, December 1, 2016	6,151,186	-	6,151,186
Fund Balances, November 30, 2017	\$ 6,362,102	\$ -	\$ 6,362,102

FULTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS

NOVEMBER 30, 2017

County Highway Fund – Accounts for the general operations of the County Highway Department. Financing is principally provided by a specific annual property tax levy for the purposes of improving, maintaining, and repairing the highways for which the County has these responsibilities (highways which the state and County construct, improve, and maintain jointly). In addition to the ad valorem taxes mentioned previously, the County Highway receives revenue from service fees charged to other governmental units, funds or individuals, and reimbursements and matching grants with the state or other units of local government.

County Motor Fuel Tax Fund – Accounts for the operations of the County Highway Department in connection with highway construction and maintenance projects as authorized by the Illinois Department of Transportation. Financing is provided principally by the County's share of the state motor fuel tax.

County Aid to Bridges Fund – Accounts for the operations of the County Highway Department in administering the Illinois Road and Bridge Act. Financing is provided by a specific annual property tax levy and matching grant agreements with the state and the townships within the County. The funds are to be used for bridges, culverts, drainage structures or grade separations, including embankment or trestle work approaches thereto.

Social Security Fund – Accounts for revenues and expenditures of social security contributions made for County employees. Financing is provided by a specific annual property tax levy.

Law Library Fund – Accounts for the operations of the County's law library. Financing is provided by the changing and collecting of a County law library fee by the Circuit Clerk. The facilities of the library are freely available to all licensed Illinois attorneys, judges, and other public officials of the County, and to all members of the public, whenever the courthouse is open.

Veteran's Assistance Fund – Accounts for operations of the County's programs to provide assistance to indigent war veterans. Financing is provided by a specific annual property tax levy.

Mental Health Fund – Accounts for expenditures for personal services of employees administering the department and for contractual services for approved mental health programs. Financing is provided by a specific annual property tax levy.

Mentally Deficient Persons Fund – Accounts for the operations of the County's program with regard to its mentally deficient residents who are not eligible to participate in any such program conducted under Article 14 of the School Code. Financing is provided by a specific annual property tax levy.

Extension Services Fund – Accounts for extension services expenditures from financing provided by a specific annual property tax levy.

Community Development Fund – Accounts for programs enacted for community development. Financing is partially provided by federal funding.

Indemnity Fund – Accounts for a specific element of the County's tax sale proceedings. Revenue in this fund is derived principally from a fee charged in connection with the purchase of all parcels in the annual real estate tax sale held by the County Collector resulting from unpaid property taxes. All fees received by the County Collector are paid to the County Treasurer by property owners, who without fault or negligence of their own, sustain loss or damage by reason of the issuance of the tax deed.

Court Automation Fund – Accounts for an automation record keeping system for the Circuit Clerk's office. Revenue in this fund is derived from the imposition of a court fee which is paid on all cases filed in the County.

Recorder's Automation Fund – Accounts for a computerized document storage system or micrographics system established and maintained by the Fulton County Recorder. Revenue in this fund is derived from the imposition of an additional recorder's automation fee to be paid when filing documents in the Recorder's office.

Probation Fund – Accounts for fines collected by the Circuit Clerk's office for certain probation or supervision cases. The funds are to be used for the operation of the Probation Department.

Emergency Medical Fund – Accounts for the County's emergency medical service contract. Funding of the program is provided by a specific annual property tax levy initially authorized by a voter referendum.

Court Document Storage Fund – Accounts for the fees collected by the Circuit Clerk's office to be expended for a court document storage system.

Treasurer's Automation Fund – Accounts for fees collected to be expended for an automated record keeping system for the County Treasurer's office. Revenue in this fund is derived from a fee which is paid on each parcel of property purchased for delinquent taxes.

Maintenance and Child Support Fund – Accounts for the County's administration of collecting and distributing child support payments. The County receives annual fees from persons making child support payments.

Vital Records Fund – Accounts for fees collected by the County Clerk's office for certified copies of vital records. The funds are to be used by the County Clerk for computer equipment and other necessary expenses.

Home Monitoring Fund – Accounts for the monies collected from participants in the Fulton County Home Monitoring Program.

Arrestees' Medical Cost Fund – Accounts for a fee collected by the Circuit Clerk for certain criminal cases processed by this office. The funds are to be used by the County to assist in financing the costs of medical services provided to prisoners.

DUI Equipment Fund – Accounts for proceeds received from certain fines assessed by the courts. Funds shall be used to purchase law enforcement equipment that will assist in the prevention of alcohol related criminal violence.

Courtroom Renovation Fund – Accounts for funds designated for renovating the County courtrooms. Financing is provided by transfers from the County General Fund.

Geographic Information System Fund – Accounts for a fee collected by the County Clerk when documents are filed. These funds will be used for a geographic information system.

Courthouse Security Fund – Accounts for a fee collected by the Circuit Clerk for certain cases processed by this office. The funds are to be used by the County to provide court security.

Animal Population Control Fund – Accounts for a fee collected when a pet is not spayed or neutered.

Circuit Clerk Operation and Administrative Fund – Accounts for a fee collected by the Circuit Clerk for cases processed in this office. The funds are used by the County for costs incurred in providing a disposition of court supervision.

Court Supervision Vehicle Fund – Accounts for a fee collected by the Circuit Clerk for cases processed in this office. Funds are used by the County for costs incurred in providing an arresting officer following a court appearance.

Vehicle Seizure Fund – Accounts for monies collected when seized vehicles are sold.

Sex Offender Management Board Fund – Accounts for fees collected by the Circuit Clerk for initial sex offender registration and an annual renewal fee. Funds are to be deposited into a special account and shall be administered by the Sex Offender Management Board to be used for sex offender evaluation, treatment, monitoring programs, and administrative costs.

Public Transportation Fund – Accounts for the collection of fees and grants associated with the County's operation of a rural public transportation program. The Fund also provides for the operation and administration of the transit program including capital purchases. Funding is derived primarily from state and federal grants.

Sheriff Warrant Fund – Accounts for the arresting agency who brings the offender in on the arrest warrant. \$70 of the \$75 fee will be remitted to arresting agency. \$5 of the fee will be assessed to the Circuit Court Clerk Operation and Administrative Fund.

Drug Court Fund – Accounts for the operation and administration of the drug court. 95 percent of the funds are to be placed in the County General Fund and used to finance the court system in the County. 5 percent of the funds are to be placed in the Circuit Clerk Operation and Administrative Fund.

Electronic Citation Fund – Accounts for fees collected by the Circuit Clerk's office for which funds are used to defray the expenses associated with establishing, maintaining, and supporting the issuance of electronic citations.

Zoning Mitigation Fund – Accounts for revenues collected for the purpose of rehabilitating County Highway 6.

State's Attorney Automation Fund – Accounts for fines collected by the State's Attorney's office. The funds are to be used to maintain automated record keeping systems in the State's Attorney's Office.

Federal Aid Matching Fund – Accounts for the operations of the County Highway Department for constructing and maintaining highways on the Federal Aid Secondary and County Highway System and engineering and right-of-way costs. Funding is provided by a specific annual property tax levy.

Coroner's Automation Fund – Accounts for fees collected by the coroner for transcripts, autopsy reports, toxicology reports, pictures, artist's drawings, and other miscellaneous reports. Funds are to be deposited into a special account and shall be used for the payment of the expenses of the coroner's office.

County Landfill Fund – Accounts for the operations and subsequent closure of the County landfill. Financing was provided by a general obligation bond issue and debt service to finance the landfill closing and postclosure costs. The bond issue and debt service was finalized in 2014. The County received final government approval in 2017 to close the landfill.

Cannabis Fine Fund – Accounts for a fee collected by the circuit clerk when an individual has been convicted of the civil penalty of possession of cannabis.

Zoning Vehicle Fund – Accounts for revenues collected for the purpose of purchasing a vehicle for use by the Zoning Director. 5.5% of each building permit fee issued by the Zoning Department is to be deposited in this fund.

FULTON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS AT NOVEMBER 30, 2017

	County Highway Fund	County Motor Fuel Tax Fund	County Aid to Bridges Fund	Social Security Fund	Law Library Fund	Veteran's Assistance Fund	Mental Health Fund	Mentally Deficient Persons Fund
ASSETS								
Cash and cash equivalents	\$ 401,264	\$ 1,348,940	\$ 530,270	\$ 440,963	\$ 59,129	\$ 220,711	\$ (6,204)	\$ 117,031
Investments	-	-	102,687	581,545	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Property tax receivable	364,410	-	238,000	750,000	-	100,000	390,327	315,798
Due from other governments	80,000	44,461	15,723	2,094	-	-	-	-
Due from other funds	-	-	-	-	1,110	-	-	-
Inventories, at cost	-	7,679	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total Assets	\$ 845,674	\$ 1,401,080	\$ 886,680	\$ 1,774,602	\$ 60,239	\$ 320,711	\$ 384,123	\$ 432,829
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	5,439	24,831	-	-	-	-	-	-
Unearned revenue	364,410	-	238,000	750,000	-	100,000	390,327	315,798
Due to other funds	-	-	-	-	-	-	-	-
Total Liabilities	\$ 369,926	\$ 24,831	\$ 238,000	\$ 750,000	\$ -	\$ 100,000	\$ 390,327	\$ 315,798
Fund Balances								
Nonspendable	\$ -	\$ 7,679	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	53,212	1,368,570	648,680	1,024,602	60,239	220,711	-	117,031
Committed	-	-	-	-	-	-	-	-
Assigned	422,536	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(6,204)	-
Total Fund Balances	\$ 475,748	\$ 1,376,249	\$ 648,680	\$ 1,024,602	\$ 60,239	\$ 220,711	\$ (6,204)	\$ 117,031
Total Liabilities and Fund Balances	\$ 845,674	\$ 1,401,080	\$ 886,680	\$ 1,774,602	\$ 60,239	\$ 320,711	\$ 384,123	\$ 432,829

FULTON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS AT NOVEMBER 30, 2017

	Extension Services Fund	Community Development Fund	Indemnity Fund	Court Automation Fund	Recorder's Automation Fund	Probation Services Fund	Emergency Medical Fund	Court Document Storage Fund
ASSETS								
Cash and cash equivalents	\$ 153,475	\$ -	\$ 42,072	\$ 59,611	\$ 92,149	\$ 314,180	\$ -	\$ 98,852
Investments	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Property tax receivable	178,000	-	-	-	-	-	733,000	-
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	4,279	7,095	3,576	-	4,159
Inventories, at cost	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	13,362	-	-	-	-
Total Assets	\$ 331,475	\$ -	\$ 42,072	\$ 77,252	\$ 99,244	\$ 317,756	\$ 733,000	\$ 103,011
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-	-	-	-
Unearned revenue	178,000	-	-	-	-	-	733,000	-
Due to other funds	-	-	-	-	-	-	-	-
Total Liabilities	\$ 278,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 733,000	\$ -
Fund Balances								
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	53,475	-	42,072	77,252	99,244	317,756	-	103,011
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances	\$ 53,475	\$ -	\$ 42,072	\$ 77,252	\$ 99,244	\$ 317,756	\$ -	\$ 103,011
Total Liabilities and Fund Balances	\$ 331,475	\$ -	\$ 42,072	\$ 77,252	\$ 99,244	\$ 317,756	\$ 733,000	\$ 103,011

FULTON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS AT NOVEMBER 30, 2017

	<u>Treasurer's Automation Fund</u>	<u>Maintenance and Child Support Collection Fund</u>	<u>Vital Records Fund</u>	<u>Home Monitoring Fund</u>	<u>Arrestee's Medical Costs Fund</u>	<u>DUI Equipment Fund</u>	<u>Courtroom Renovation Fund</u>	<u>Geographic Information System Fund</u>
ASSETS								
Cash and cash equivalents	\$ 54,537	\$ 17,986	\$ 5,765	\$ 14,602	\$ 1,896	\$ 12,197	\$ 74,433	\$ 54,357
Investments	-	-	-	-	-	-	-	-
Accounts receivable	-	798	-	-	-	-	-	-
Property tax receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	-	247	-	339	75	-	8,756
Inventories, at cost	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 54,537</u>	<u>\$ 18,784</u>	<u>\$ 6,012</u>	<u>\$ 14,602</u>	<u>\$ 2,235</u>	<u>\$ 12,272</u>	<u>\$ 74,433</u>	<u>\$ 63,113</u>
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balances								
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	54,537	18,784	6,012	-	2,235	12,272	-	63,113
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	14,602	-	-	74,433	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances	<u>\$ 54,537</u>	<u>\$ 18,784</u>	<u>\$ 6,012</u>	<u>\$ 14,602</u>	<u>\$ 2,235</u>	<u>\$ 12,272</u>	<u>\$ 74,433</u>	<u>\$ 63,113</u>
Total Liabilities and Fund Balances	<u>\$ 54,537</u>	<u>\$ 18,784</u>	<u>\$ 6,012</u>	<u>\$ 14,602</u>	<u>\$ 2,235</u>	<u>\$ 12,272</u>	<u>\$ 74,433</u>	<u>\$ 63,113</u>

FULTON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS AT NOVEMBER 30, 2017

	Courthouse Security Fund	Animal Population Control Fund	Circuit Clerk Operation and Administration Fund	Court Supervision Vehicle Fund	Vehicle Seizure Fund	Sex Offender Management Board Fund	Public Transportation Fund	Sheriff Warrant Fund	Drug Court Fund
<u>ASSETS</u>									
Cash and cash equivalents	\$ 17,916	\$ 48,736	\$ 5,648	\$ 1,513	\$ 12,343	\$ 11,409	\$ 22	\$ 13,534	66,265
Investments	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-
Property tax receivable	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	184,600	-	-
Due from other funds	4,521	-	214	137	-	-	-	70	204
Inventories, at cost	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-
<u>Total Assets</u>	<u>\$ 22,437</u>	<u>\$ 48,736</u>	<u>\$ 5,862</u>	<u>\$ 1,650</u>	<u>\$ 12,343</u>	<u>\$ 11,409</u>	<u>\$ 184,622</u>	<u>\$ 13,604</u>	<u>66,469</u>
<u>LIABILITIES AND FUND BALANCES</u>									
<u>Liabilities</u>									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,622	\$ -	-
Accrued expenses	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
<u>Total Liabilities</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 184,622</u>	<u>\$ -</u>	<u>-</u>
<u>Fund Balances</u>									
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Restricted	22,437	-	5,862	1,650	12,343	11,409	-	13,604	66,469
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	48,736	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
<u>Total Fund Balances</u>	<u>\$ 22,437</u>	<u>\$ 48,736</u>	<u>\$ 5,862</u>	<u>\$ 1,650</u>	<u>\$ 12,343</u>	<u>\$ 11,409</u>	<u>\$ -</u>	<u>\$ 13,604</u>	<u>66,469</u>
<u>Total Liabilities and Fund Balances</u>	<u>\$ 22,437</u>	<u>\$ 48,736</u>	<u>\$ 5,862</u>	<u>\$ 1,650</u>	<u>\$ 12,343</u>	<u>\$ 11,409</u>	<u>\$ 184,622</u>	<u>\$ 13,604</u>	<u>66,469</u>

FULTON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS AT NOVEMBER 30, 2017

	Electronic Citation Fund	Zoning Mitigation Fund	State's Attorney Automation Fund	Federal Aid Matching Fund	Coroner's Automation Fund	County Landfill Fund	Cannabis Fine Fund	Zoning Vehicle Fund	Total Nonmajor Governmental Funds
ASSETS									
Cash	\$ 16,956	\$ 188,297	\$ 6,514	\$ 470,025	\$ 6,466	\$ 26,674	\$ 4,558	\$ 3,564	\$ 5,008,656
Investments	-	204,629	-	395,798	-	-	-	-	1,284,659
Accounts receivable	-	-	-	-	-	-	-	-	798
Property tax receivable	-	-	-	238,000	-	-	-	-	3,307,535
Due from other governments	-	-	-	-	-	-	-	-	326,878
Due from other funds	167	-	90	-	-	-	-	-	35,039
Inventories, at cost	-	-	-	-	-	-	-	-	7,679
Prepaid items	-	-	-	-	-	-	-	-	13,362
Total Assets	\$ 17,123	\$ 392,926	\$ 6,604	\$ 1,103,823	\$ 6,466	\$ 26,674	\$ 4,558	\$ 3,564	\$ 9,984,606
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,699
Accrued expenses	-	-	-	-	-	-	-	-	30,270
Unearned revenue	-	-	-	238,000	-	-	-	-	3,307,535
Due to other funds	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ 238,000	\$ -	\$ -	\$ -	\$ -	\$ 3,622,504
Fund Balances									
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,679
Restricted	17,123	383,953	6,604	865,823	6,466	-	-	-	5,756,551
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	8,973	-	-	-	26,674	4,558	3,564	604,076
Unassigned	-	-	-	-	-	-	-	-	(6,204)
Total Fund Balances	\$ 17,123	\$ 392,926	\$ 6,604	\$ 865,823	\$ 6,466	\$ 26,674	\$ 4,558	\$ 3,564	\$ 6,362,102
Total Liabilities and Fund Balances	\$ 17,123	\$ 392,926	\$ 6,604	\$ 1,103,823	\$ 6,466	\$ 26,674	\$ 4,558	\$ 3,564	\$ 9,984,606

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2017

	County Highway Fund	County Motor Fuel Tax Fund	County Aid to Bridges Fund	Social Security Fund	Law Library Fund	Veteran's Assistance Fund	Mental Health Fund	Mentally Deficient Persons Fund
REVENUES								
Property taxes	\$ 328,877	\$ -	\$ 220,015	\$ 599,451	\$ -	\$ 100,214	\$ 378,980	\$ 306,559
Replacement taxes	-	-	-	75,904	-	-	-	-
Motor fuel tax allotments	-	586,737	-	-	-	-	-	-
Grants	-	52,440	16,669	-	-	-	-	-
Fees, fines, and charges for services	105,314	52,088	8,262	2,485	16,770	-	-	-
Interest on investments	1,004	1,999	2,049	4,887	160	902	441	432
Miscellaneous	143,516	-	-	-	-	-	-	-
Total Revenues	\$ 578,711	\$ 693,264	\$ 246,995	\$ 682,727	\$ 16,930	\$ 101,116	\$ 379,421	\$ 306,991
EXPENDITURES								
Current:								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee benefits	-	-	-	560,729	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judiciary	-	-	-	-	7,765	-	-	-
Public health and welfare	-	-	-	-	-	89,819	378,959	306,600
Transportation	354,946	654,077	137,896	-	-	-	-	-
Capital Outlay	41,484	-	7,598	-	-	-	-	-
Debt Service:								
Principal	88,520	-	-	-	-	-	-	-
Interest	4,281	-	-	-	-	-	-	-
Total Expenditures	\$ 489,231	\$ 654,077	\$ 145,494	\$ 560,729	\$ 7,765	\$ 89,819	\$ 378,959	\$ 306,600
Excess of Revenues over (under) Expenditures	\$ 89,480	\$ 39,187	\$ 101,501	\$ 121,998	\$ 9,165	\$ 11,297	\$ 462	\$ 391
OTHER FINANCING SOURCES (USES)								
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	-	(140,497)	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ (140,497)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 89,480	\$ 39,187	\$ 101,501	\$ (18,499)	\$ 9,165	\$ 11,297	\$ 462	\$ 391
Fund Balances, December 1, 2016	386,268	1,337,062	547,179	1,043,101	51,074	209,414	(6,666)	116,640
Fund Balances, November 30, 2017	\$ 475,748	\$ 1,376,249	\$ 648,680	\$ 1,024,602	\$ 60,239	\$ 220,711	\$ (6,204)	\$ 117,031

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Extension Services Fund	Community Development Fund	Indemnity Fund	Court Automation Fund	Recorder's Automation Fund	Probation Services Fund	Emergency Medical Fund	Court Document Storage Fund
REVENUES								
Property taxes	\$ 177,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732,417	\$ -
Replacement taxes	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	-	20,040	61,765	80,916	50,984	-	61,584
Interest on investments	271	-	69	58	82	876	96	73
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	\$ 177,462	\$ -	\$ 20,109	\$ 61,823	\$ 80,998	\$ 51,860	\$ 732,513	\$ 61,657
EXPENDITURES								
Current:								
General government	\$ -	\$ -	\$ -	\$ -	\$ 66,049	\$ -	\$ -	\$ -
Employee benefits	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	732,513	-
Judiciary	-	-	-	44,754	-	27,166	-	18,434
Public health and welfare	177,000	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	\$ 177,000	\$ -	\$ -	\$ 44,754	\$ 66,049	\$ 27,166	\$ 732,513	\$ 18,434
Excess of Revenues over (under) Expenditures	\$ 462	\$ -	\$ 20,109	\$ 17,069	\$ 14,949	\$ 24,694	\$ -	\$ 43,223
OTHER FINANCING SOURCES (USES)								
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	(120,000)	-	-	(876)	-	-
Proceeds from borrowings	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (120,000)	\$ -	\$ -	\$ (876)	\$ -	\$ -
Net Change in Fund Balances	\$ 462	\$ -	\$ (99,891)	\$ 17,069	\$ 14,949	\$ 23,818	\$ -	\$ 43,223
Fund Balances, December 1, 2016	53,013	-	141,963	60,183	84,295	293,938	-	59,788
Fund Balances, November 30, 2017	\$ 53,475	\$ -	\$ 42,072	\$ 77,252	\$ 99,244	\$ 317,756	\$ -	\$ 103,011

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Treasurer's Automation Fund</u>	<u>Maintenance and Child Support Collection Fund</u>	<u>Vital Records Fund</u>	<u>Home Monitoring Fund</u>	<u>Arrestee's Medical Costs Fund</u>	<u>DUI Equipment Fund</u>	<u>Courtroom Renovation Fund</u>	<u>Geographic Information System Fund</u>
REVENUES								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement taxes	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-
Grants	-	5,906	-	-	-	-	-	-
Fees, fines, and charges for services	14,654	19,895	4,245	360	5,163	3,869	-	122,304
Interest on investments	143	8	15	14	10	41	217	52
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	\$ 14,797	\$ 25,809	\$ 4,260	\$ 374	\$ 5,173	\$ 3,910	\$ 217	\$ 122,356
EXPENDITURES								
Current:								
General government	\$ 12,204	\$ -	\$ 2,366	\$ -	\$ -	\$ -	\$ -	\$ 111,679
Employee benefits	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	6,651	-	-
Judiciary	-	12,745	-	139	6,130	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	7,550
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	\$ 12,204	\$ 12,745	\$ 2,366	\$ 139	\$ 6,130	\$ 6,651	\$ -	\$ 119,229
Excess of Revenues over (under) Expenditures	\$ 2,593	\$ 13,064	\$ 1,894	\$ 235	\$ (957)	\$ (2,741)	\$ 217	\$ 3,127
OTHER FINANCING SOURCES (USES)								
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 2,593	\$ 13,064	\$ 1,894	\$ 235	\$ (957)	\$ (2,741)	\$ 217	\$ 3,127
Fund Balances, December 1, 2016	51,944	5,720	4,118	14,367	3,192	15,013	74,216	59,986
Fund Balances, November 30, 2017	\$ 54,537	\$ 18,784	\$ 6,012	\$ 14,602	\$ 2,235	\$ 12,272	\$ 74,433	\$ 63,113

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Courthouse Security Fund	Animal Population Control Fund	Circuit Clerk Operation and Administration Fund	Court Supervision Vehicle Fund	Vehicle Seizure Fund	Sex Offender Management Board Fund	Public Transportation Fund	Sheriff Warrant Fund	Drug Court Fund
REVENUES									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement taxes	-	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	341,657	-	-
Fees, fines, and charges for services	47,905	9,998	3,833	2,417	-	1,885	-	4,145	3,501
Interest on investments	42	132	15	5	40	30	-	34	194
Miscellaneous	-	21,044	-	-	-	-	-	-	-
Total Revenues	\$ 47,947	\$ 31,174	\$ 3,848	\$ 2,422	\$ 40	\$ 1,915	\$ 341,657	\$ 4,179	\$ 3,695
EXPENDITURES									
Current:									
General government	\$ -	\$ 12,790	\$ -	\$ -	\$ -	\$ -	\$ 341,657	\$ -	\$ -
Employee benefits	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	2,058	122	-	-	-
Judiciary	46,051	-	2,762	5,031	-	-	-	-	470
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 46,051	\$ 12,790	\$ 2,762	\$ 5,031	\$ 2,058	\$ 122	\$ 341,657	\$ -	\$ 470
Excess of Revenues over (under) Expenditures	\$ 1,896	\$ 18,384	\$ 1,086	\$ (2,609)	\$ (2,018)	\$ 1,793	\$ -	\$ 4,179	\$ 3,225
OTHER FINANCING SOURCES (USES)									
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	-	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 1,896	\$ 18,384	\$ 1,086	\$ (2,609)	\$ (2,018)	\$ 1,793	\$ -	\$ 4,179	\$ 3,225
Fund Balances, December 1, 2016	20,541	30,352	4,776	4,259	14,361	9,616	-	9,425	63,244
Fund Balances, November 30, 2017	\$ 22,437	\$ 48,736	\$ 5,862	\$ 1,650	\$ 12,343	\$ 11,409	\$ -	\$ 13,604	\$ 66,469

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Electronic Citation Fund	Zoning Mitigation Fund	State's Attorney Automation Fund	Federal Aid Matching Fund	Coroner's Automation Fund	County Landfill Fund	Cannabis Fine Fund	Zoning Vehicle Fund	Total Nonmajor Governmental Funds
REVENUES									
Property taxes	\$ -	\$ -	\$ -	\$ 220,014	\$ -	\$ -	\$ -	\$ -	\$ 3,063,718
Replacement taxes	-	-	-	-	-	-	-	-	75,904
Motor fuel tax allotments	-	-	-	-	-	-	-	-	586,737
Grants	-	-	-	57,357	-	-	-	-	474,029
Fees, fines, and charges for services	2,843	-	1,418	-	9,996	6,100	4,061	3,557	732,357
Interest on investments	46	2,658	17	6,473	56	81	-	7	23,729
Miscellaneous	-	-	-	-	-	-	-	-	164,560
Total Revenues	\$ 2,889	\$ 2,658	\$ 1,435	\$ 283,844	\$ 10,052	\$ 6,181	\$ 4,061	\$ 3,564	\$ 5,121,034
EXPENDITURES									
Current:									
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 546,745
Employee benefits	-	-	-	-	-	-	-	-	560,729
Public Safety	-	-	-	-	3,823	-	-	-	745,167
Judiciary	-	-	-	-	-	-	-	-	171,447
Public health and welfare	-	-	-	-	-	39,537	-	-	991,915
Transportation	-	-	-	357,931	-	-	-	-	1,504,850
Capital Outlay	-	-	-	-	33,459	-	-	-	90,091
Debt Service:									
Principal	-	-	-	-	-	-	-	-	88,520
Interest	-	-	-	-	-	-	-	-	4,281
Total Expenditures	\$ -	\$ -	\$ -	\$ 357,931	\$ 37,282	\$ 39,537	\$ -	\$ -	\$ 4,703,745
Excess of Revenues over (under) Expenditures	\$ 2,889	\$ 2,658	\$ 1,435	\$ (74,087)	\$ (27,230)	\$ (33,356)	\$ 4,061	\$ 3,564	\$ 417,289
OTHER FINANCING SOURCES (USES)									
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ 55,000
Transfers out	-	-	-	-	-	-	-	-	(261,373)
Proceeds from borrowings	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ (206,373)
Net Change in Fund Balances	\$ 2,889	\$ 2,658	\$ 1,435	\$ (74,087)	\$ (27,230)	\$ 21,644	\$ 4,061	\$ 3,564	\$ 210,916
Fund Balances, December 1, 2016	14,234	390,268	5,169	939,910	33,696	5,030	497	-	6,151,186
Fund Balances, November 30, 2017	\$ 17,123	\$ 392,926	\$ 6,604	\$ 865,823	\$ 6,466	\$ 26,674	\$ 4,558	\$ 3,564	\$ 6,362,102

FULTON COUNTY, ILLINOISPRIVATE PURPOSE TRUST FUNDS
FUND DESCRIPTIONSNOVEMBER 30, 2017

Township Motor Fuel Tax Fund – Accounts for the County's stewardship of the assets held in trust for the benefit of the township road districts. Financing is provided by the township's allocation of the state motor fuel taxes and interest of invested funds.

Township Bridge Program Fund – Accounts for the County's stewardship of the assets held in trust in connection with the Township Bridge Program. The fund receives payment from the state and townships under matching agreements and administers the program as the trustee for both the state and townships.

FULTON COUNTY, ILLINOISINTERNAL SERVICE FUNDS
FUND DESCRIPTIONSNOVEMBER 30, 2017

Unemployment Compensation Fund – Accounts for expenditures for the County's unemployment compensation insurance. Funding is provided by a specific annual property tax levy.

Liability Insurance Fund – Accounts for expenditures for the County's liability insurance. Funding is provided by a specific annual property tax levy.

Health Insurance Fund – Accounts for funds in the health insurance plan. Receipts are to be from employee withholdings and the County's matching contribution. The funds are to be used to pay insurance premiums.

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
NOVEMBER 30, 2017

	<u>Unemployment Compensation</u>	<u>Liability Insurance</u>	<u>Health Insurance</u>	<u>Total</u>
<u>ASSETS</u>				
Current assets:				
Cash and cash equivalents	\$ 169,354	\$ 487,207	\$ -	\$ 656,561
Investments	-	708,803	-	708,803
Accounts receivable	-	-	-	-
Prepaid items	-	472,344	-	472,344
<u>Total Assets</u>	<u>\$ 169,354</u>	<u>\$ 1,668,354</u>	<u>\$ -</u>	<u>\$ 1,837,708</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Property tax receivable	\$ -	\$ 600,000	\$ -	\$ 600,000
<u>LIABILITIES</u>				
Current liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
<u>Total Liabilities</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred property taxes	\$ -	\$ 600,000	\$ -	\$ 600,000
<u>NET POSITION</u>				
Unrestricted	<u>\$ 169,354</u>	<u>\$ 1,668,354</u>	<u>\$ -</u>	<u>\$ 1,837,708</u>

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Unemployment Compensation</u>	<u>Liability Insurance</u>	<u>Health Insurance</u>	<u>Total</u>
<u>OPERATING REVENUES</u>				
Charges for services	\$ -	\$ -	\$ 3,166,228	\$ 3,166,228
Other	-	3,562	-	3,562
<u>Total Operating Revenues</u>	\$ -	\$ 3,562	\$ 3,166,228	\$ 3,169,790
<u>OPERATING EXPENSES</u>				
Cost of providing services	\$ 11,584	\$ 662,100	\$ 3,166,228	\$ 3,839,912
<u>OPERATING INCOME (LOSS)</u>	\$ (11,584)	\$ (658,538)	\$ -	\$ (670,122)
<u>NONOPERATING REVENUE</u>				
Property taxes	\$ 100,214	\$ 849,526	\$ -	\$ 949,740
Interest income	358	6,728	-	7,086
<u>Total Nonoperating Revenues</u>	\$ 100,572	\$ 856,254	\$ -	\$ 956,826
<u>TRANSFERS IN (OUT)</u>	14	(138,747)	-	(138,733)
<u>CHANGE IN NET POSITION</u>	\$ 89,002	\$ 58,969	\$ -	\$ 147,971
Net Position, December 1, 2016	80,352	1,609,385	-	1,689,737
<u>Net Position, November 30, 2017</u>	\$ 169,354	\$ 1,668,354	\$ -	\$ 1,837,708

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Unemployment Compensation	Liability Insurance	Health Insurance	Total
<u>Cash flows from operating activities</u>				
Receipts from interfund services provided	\$ -	\$ -	\$ 3,166,228	\$ 3,166,228
Payments to/on behalf of employees	(11,584)	(442,394)	(3,166,228)	(3,620,206)
Other receipts	-	3,562	-	3,562
<u>Net cash from operating activities</u>	\$ (11,584)	\$ (438,832)	\$ -	\$ (450,416)
<u>Cash flows from investing activities</u>				
Interest received on cash and investments	\$ 358	\$ 6,728	\$ -	\$ 7,086
<u>Cash flows from noncapital financing activities</u>				
Property taxes	\$ 100,214	\$ 849,526	\$ -	\$ 949,740
Operating transfers from (to) other funds	-	(138,747)	-	(138,747)
Payments to other funds	-	-	-	-
<u>Net cash from noncapital financing activities</u>	\$ 100,214	\$ 710,779	\$ -	\$ 810,993
<u>Cash flows from capital and related financing activities</u>				
Purchase of investments	\$ -	\$ (5,271)	\$ -	\$ (5,271)
<u>Net increase (decrease) in cash</u>	\$ 88,988	\$ 273,404	\$ -	\$ 362,392
Cash and Cash Equivalent balance, December 1, 2016	80,366	213,803	-	294,169
<u>Cash and Cash Equivalent balance, November 30, 2017</u>	\$ 169,354	\$ 487,207	\$ -	\$ 656,561
Operating income (loss)	\$ (11,584)	\$ (658,538)	\$ -	\$ (670,122)
Adjustments to reconcile net operating income (loss) to net cash from operating activities:				
Changes in assets and liabilities:				
Accounts receivable	-	-	-	-
Prepaid items	-	221,499	-	221,499
Accounts payable	-	(1,793)	-	(1,793)
<u>Net cash from operating activities</u>	\$ (11,584)	\$ (438,832)	\$ -	\$ (450,416)

Schedule "19"

FULTON COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS
COMPONENT UNIT
FOR THE YEAR ENDED NOVEMBER 30, 2017

<u>Cash flows from operating activities</u>	
Cash received from phone companies	\$ 487,920
Cash payments to employees	(13,987)
Cash payments to suppliers for goods and services	<u>(331,976)</u>
 <u>Net cash from operating activities</u>	 \$ <u>141,957</u>
 <u>Cash flows from investing activities</u>	
Interest received on investments	\$ <u>6,943</u>
 <u>Cash flows from noncapital financing activities</u>	
Operating transfers to other funds	\$ <u>-</u>
 <u>Cash flows from capital and related financing activities</u>	
Purchase of equipment	\$ (83,522)
Purchase of investments	<u>(6,530)</u>
 <u>Net cash from capital and related financing activities</u>	 \$ <u>(90,052)</u>
 <u>Net increase (decrease) in cash</u>	 \$ 58,848
 Cash and Cash Equivalent balance, December 1, 2016	 <u>77,981</u>
 <u>Cash and Cash Equivalent balance, November 30, 2017</u>	 \$ <u><u>136,829</u></u>
 Operating income (loss)	 \$ 15,488
Adjustments to reconcile net operating income (loss)	
to net cash from operating activities:	
Depreciation	115,874
Changes in assets and liabilities:	
Accounts receivable	-
Due from other funds	30,323
Due from other governments	3,897
Prepaid items	(29,025)
Accounts payable	5,400
Accrued expenses	<u>-</u>
 <u>Net cash from operating activities</u>	 \$ <u><u>141,957</u></u>

FULTON COUNTY, ILLINOISAGENCY FUNDS
FUND DESCRIPTIONSNOVEMBER 30, 2017

The County maintains a variety of agency funds. Generally, agency funds are merely clearing accounts. At any given point in time, total agency fund assets are equally offset by related liabilities including amounts due to the parties for whom the assets are being held (taxing bodies, for instance). Agency funds have no net position and do not involve measurement of revenues, expenditures, or expenses.

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
NOVEMBER 30, 2017

	<u>Collector Fund</u>	<u>Circuit Clerk Fund</u>	<u>Wage Assignment Fund</u>	<u>Trust Fund</u>	<u>Accounts Payable Clearing Fund</u>	<u>Rental Housing Surcharge Fund</u>	<u>Total Agency Funds</u>
ASSETS							
Cash	\$ 427,776	\$ 396,545	\$ 5	\$ 201,338	\$ 49	\$ 44	\$ 1,025,757
Investments	181,038	-	-	-	-	-	181,038
Delinquent taxes, net	136,114	-	-	-	-	-	136,114
Protested taxes distributed in advance	12,975	-	-	-	-	-	12,975
Due from other funds	-	-	-	-	-	3,069	3,069
Total Assets	\$ 757,903	\$ 396,545	\$ 5	\$ 201,338	\$ 49	\$ 3,113	\$ 1,358,953
LIABILITIES							
Funds held for others	\$ -	\$ 311,346	\$ -	\$ 200,400	\$ -	\$ 3,069	\$ 514,815
Due to taxing bodies	321,444	-	-	-	-	-	321,444
Funds held pending future judgments	431,438	-	-	-	-	-	431,438
Due to other funds	5,021	85,199	5	938	49	44	91,256
Total Liabilities	\$ 757,903	\$ 396,545	\$ 5	\$ 201,338	\$ 49	\$ 3,113	\$ 1,358,953

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HIGHWAY FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES RECEIVED				
Property taxes	\$ 329,500	\$ 329,500	\$ 328,877	\$ (623)
Fees, fines, and charges for services	295,000	295,000	138,977	(156,023)
Interest on investments	600	600	1,004	404
Miscellaneous	500	500	143,516	143,016
Total Revenues	\$ 625,600	\$ 625,600	\$ 612,374	\$ (13,226)
EXPENDITURES PAID				
Salaries	\$ 121,500	\$ 121,500	\$ 101,174	\$ 20,326
Overtime	-	-	-	-
Health insurance reimbursement	33,000	33,000	19,888	13,112
Contractual labor	30,500	30,500	19,701	10,799
Office supplies	14,500	14,500	7,082	7,418
Equipment purchase	142,500	142,500	134,285	8,215
Education, training, and dues	6,400	6,400	5,251	1,149
Equipment rental	3,500	3,500	2,800	700
Parts and repairs	80,000	80,000	79,153	847
Gas and oil	77,200	77,200	62,705	14,495
Utilities	15,000	15,000	12,869	2,131
Building maintenance	20,000	20,000	19,373	627
Highway materials	81,500	81,500	25,254	56,246
Total Expenditures	\$ 625,600	\$ 625,600	\$ 489,535	\$ 136,065
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 122,839	\$ 122,839
RECONCILIATION TO MODIFIED ACCRUAL			(33,359)	
Fund Balance, December 1, 2016			386,268	
Fund Balance, November 30, 2017			\$ 475,748	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY AID TO BRIDGES FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance</u>
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 220,500	\$ 220,500	\$ 220,015	\$ (485)
Grants	349,000	349,000	946	(348,054)
Fees, fines, and charges for services	-	-	18,852	18,852
Interest on investments	<u>5,600</u>	<u>5,600</u>	<u>2,049</u>	<u>(3,551)</u>
Total Revenues	\$ <u>575,100</u>	\$ <u>575,100</u>	\$ <u>241,862</u>	\$ <u>(333,238)</u>
<u>EXPENDITURES PAID</u>				
Construction of bridges	\$ 847,000	\$ 847,000	\$ 147,485	\$ 699,515
Other construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ <u>847,000</u>	\$ <u>847,000</u>	\$ <u>147,485</u>	\$ <u>699,515</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(271,900)</u>	\$ <u>(271,900)</u>	\$ 94,377	\$ <u>366,277</u>
RECONCILIATION TO MODIFIED ACCRUAL			7,124	
<u>Fund Balance, December 1, 2016</u>			<u>547,179</u>	
<u>Fund Balance, November 30, 2017</u>			\$ <u>648,680</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
SOCIAL SECURITY FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 600,000	\$ 600,000	\$ 599,451	\$ (549)
Replacement taxes	60,000	60,000	69,795	9,795
Fees, fines, and charges for services	5,375	5,375	2,485	(2,890)
Interest on investments	<u>1,500</u>	<u>1,500</u>	<u>4,887</u>	<u>3,387</u>
Total Revenues	\$ <u>666,875</u>	\$ <u>666,875</u>	\$ <u>676,618</u>	\$ <u>9,743</u>
<u>EXPENDITURES PAID</u>				
County contributions	\$ <u>850,000</u>	\$ <u>850,000</u>	\$ <u>711,641</u>	\$ <u>138,359</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(183,125)</u>	\$ <u>(183,125)</u>	\$ (35,023)	\$ <u>148,102</u>
<u>RECONCILIATION TO MODIFIED ACCRUAL</u>			16,524	
<u>Fund Balance, December 1, 2016</u>			<u>1,043,101</u>	
<u>Fund Balance, November 30, 2017</u>			\$ <u>1,024,602</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
LAW LIBRARY FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 7,000	\$ 7,000	\$ 17,121	\$ 10,121
Interest on investments	<u>50</u>	<u>50</u>	<u>160</u>	<u>110</u>
Total Revenues	\$ <u>7,050</u>	\$ <u>7,050</u>	\$ <u>17,281</u>	\$ <u>10,231</u>
<u>EXPENDITURES PAID</u>				
Librarian	\$ 3,826	\$ 3,826	\$ 780	\$ 3,046
Law Books	<u>8,000</u>	<u>8,000</u>	<u>6,985</u>	<u>1,015</u>
Total Expenditures	\$ <u>11,826</u>	\$ <u>11,826</u>	\$ <u>7,765</u>	\$ <u>4,061</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(4,776)</u>	\$ <u>(4,776)</u>	\$ 9,516	\$ <u>14,292</u>
RECONCILIATION TO MODIFIED ACCRUAL			(351)	
<u>Fund Balance, December 1, 2016</u>			<u>51,074</u>	
<u>Fund Balance, November 30, 2017</u>			\$ <u>60,239</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
VETERAN'S ASSISTANCE FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES RECEIVED				
Property taxes	\$ 100,000	\$ 100,000	\$ 100,214	\$ 214
Interest on investments	325	325	902	577
Miscellaneous	100	100	-	(100)
Total Revenues	\$ 100,425	\$ 100,425	\$ 101,116	\$ 691
EXPENDITURES PAID				
Salary - Superintendent	\$ 29,716	\$ 29,716	\$ 29,716	\$ -
Office supplies	2,500	2,500	1,995	505
Mileage	1,000	1,000	520	480
Telephone	3,000	3,000	2,548	452
Equipment	2,000	2,000	1,247	753
Vehicle expense	20,000	20,000	18,626	1,374
Annual flag program	-	3,500	3,225	275
Education	2,000	2,000	-	2,000
Indigent veterans	35,000	35,000	32,283	2,717
Total Expenditures	\$ 95,216	\$ 98,716	\$ 90,160	\$ 8,556
Excess (deficiency) of revenues over expenditures	\$ 5,209	\$ 1,709	\$ 10,956	\$ 9,247
RECONCILIATION TO MODIFIED ACCRUAL			341	
Fund Balance, December 1, 2016			209,414	
Fund Balance, November 30, 2017			\$ 220,711	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MENTAL HEALTH FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 379,000	\$ 379,000	\$ 378,980	\$ (20)
Interest on investments	-	-	441	441
Total Revenues	\$ 379,000	\$ 379,000	\$ 379,421	\$ 421
<u>EXPENDITURES PAID</u>				
Personnel services	\$ 307,238	\$ 307,238	\$ 307,238	\$ -
Malpractice insurance	11,755	11,755	11,755	-
Transportation	15,108	15,108	15,108	-
Vehicle maintenance	4,007	4,007	4,007	-
Consumable supplies	750	750	750	-
Occupancy	33,374	33,374	33,374	-
Drug court expenses	2,082	2,082	2,082	-
Miscellaneous	4,645	4,645	4,645	-
Total Expenditures	\$ 378,959	\$ 378,959	\$ 378,959	\$ -
Excess (deficiency) of revenues over expenditures	\$ 41	\$ 41	\$ 462	\$ 421
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ 120,000	\$ 120,000
Operating transfers out	-	-	(260,000)	(260,000)
Net Other Financing Sources (Uses)	\$ -	\$ -	\$ (140,000)	\$ (140,000)
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 41	\$ 41	\$ (139,538)	\$ (139,579)
RECONCILIATION TO MODIFIED ACCRUAL				
				-
<u>Fund Balance, December 1, 2016</u>			(6,666)	
<u>Fund Balance, November 30, 2017</u>			\$ (6,204)	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MENTALLY DEFICIENT PERSONS FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 306,600	\$ 306,600	\$ 306,559	\$ (41)
Interest on investments	250	250	432	182
Total Revenues	\$ 306,850	\$ 306,850	\$ 306,991	\$ 141
<u>EXPENDITURES PAID</u>				
Personnel services	\$ 288,204	\$ 288,204	\$ 288,204	\$ -
Equipment	6,132	6,132	6,132	-
Occupancy	9,198	9,198	9,198	-
Miscellaneous	3,066	3,066	3,066	-
Total Expenditures	\$ 306,600	\$ 306,600	\$ 306,600	\$ -
Excess (deficiency) of revenues over expenditures	\$ 250	\$ 250	\$ 391	\$ 141
RECONCILIATION TO MODIFIED ACCRUAL			-	
<u>Fund Balance, December 1, 2016</u>			116,640	
<u>Fund Balance, November 30, 2017</u>			\$ 117,031	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
EXTENSION SERVICES FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 177,000	\$ 177,000	\$ 177,191	\$ 191
Interest on investments	-	-	271	271
Total Revenues	\$ 177,000	\$ 177,000	\$ 177,462	\$ 462
<u>EXPENDITURES PAID</u>				
County contributions	\$ 177,000	\$ 177,000	\$ 177,000	\$ -
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ 462	\$ 462
RECONCILIATION TO MODIFIED ACCRUAL			-	
Fund Balance, December 1, 2016			53,013	
Fund Balance, November 30, 2017			\$ 53,475	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
INDEMNITY FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 17,500	\$ 17,500	\$ 20,040	\$ 2,540
Interest on investments	100	100	69	(31)
Total Revenues	\$ 17,600	\$ 17,600	\$ 20,109	\$ 2,509
<u>EXPENDITURES PAID</u>	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over expenditures	\$ 17,600	\$ 17,600	\$ 20,109	\$ 2,509
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(120,000)	(120,000)	(120,000)	-
Net Other Financing Sources (Uses)	\$ (120,000)	\$ (120,000)	\$ (120,000)	\$ -
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (102,400)	\$ (102,400)	\$ (99,891)	\$ 2,509
RECONCILIATION TO MODIFIED ACCRUAL			-	
<u>Fund Balance, December 1, 2016</u>			141,963	
<u>Fund Balance, November 30, 2017</u>			\$ 42,072	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COURT AUTOMATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 65,000	\$ 65,000	\$ 62,250	\$ (2,750)
Interest on investments	25	25	58	33
Total Revenues	\$ 65,025	\$ 65,025	\$ 62,308	\$ (2,717)
<u>EXPENDITURES PAID</u>				
Salary	\$ 18,797	\$ 18,797	\$ 18,797	\$ -
Contractual	3,000	3,000	498	2,502
Software and consulting	30,756	30,756	29,063	1,693
Office supplies	2,000	2,000	833	1,167
Jury system maintenance	1,000	1,000	-	1,000
Computer equipment	15,000	15,000	8,925	6,075
Total Expenditures	\$ 70,553	\$ 70,553	\$ 58,116	\$ 12,437
Excess (deficiency) of revenues over expenditures	\$ (5,528)	\$ (5,528)	\$ 4,192	\$ 9,720
<u>RECONCILIATION TO MODIFIED ACCRUAL</u>			12,877	
<u>Fund Balance, December 1, 2016</u>			60,183	
<u>Fund Balance, November 30, 2017</u>			\$ 77,252	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
RECORDER'S AUTOMATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance</u>
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 85,600	\$ 85,600	\$ 79,594	\$ (6,006)
Interest on investments	<u>50</u>	<u>50</u>	<u>82</u>	<u>32</u>
Total Revenues	\$ <u>85,650</u>	\$ <u>85,650</u>	\$ <u>79,676</u>	\$ <u>(5,974)</u>
<u>EXPENDITURES PAID</u>				
Microfilming	\$ 4,000	\$ 4,000	\$ 7,225	\$ (3,225)
Salary	42,570	42,570	42,544	26
Computer equipment	<u>30,000</u>	<u>30,000</u>	<u>16,280</u>	<u>13,720</u>
Total Expenditures	\$ <u>76,570</u>	\$ <u>76,570</u>	\$ <u>66,049</u>	\$ <u>10,521</u>
Excess (deficiency) of revenues over expenditures	\$ <u>9,080</u>	\$ <u>9,080</u>	\$ 13,627	\$ <u>4,547</u>
RECONCILIATION TO MODIFIED ACCRUAL			1,322	
<u>Fund Balance, December 1, 2016</u>			<u>84,295</u>	
<u>Fund Balance, November 30, 2017</u>			\$ <u>99,244</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
PROBATION SERVICES FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 63,200	\$ 63,200	\$ 50,582	\$ (12,618)
Interest on investments	250	250	876	626
Total Revenues	\$ 63,450	\$ 63,450	\$ 51,458	\$ (11,992)
<u>EXPENDITURES PAID</u>				
Probation services	\$ 45,000	\$ 45,000	\$ 27,166	\$ 17,834
V.O.O.P. Treatment Services	1,000	1,000	-	1,000
Total Expenditures	\$ 46,000	\$ 46,000	\$ 27,166	\$ 18,834
Excess (deficiency) of revenues over expenditures	\$ 17,450	\$ 17,450	\$ 24,292	\$ 6,842
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(250)	(250)	(876)	(626)
Net Other Financing Sources (Uses)	\$ (250)	\$ (250)	\$ (876)	\$ (626)
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 17,200	\$ 17,200	\$ 23,416	\$ 6,216
RECONCILIATION TO MODIFIED ACCRUAL			402	
<u>Fund Balance, December 1, 2016</u>			293,938	
<u>Fund Balance, November 30, 2017</u>			\$ 317,756	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
EMERGENCY MEDICAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 733,000	\$ 733,000	\$ 732,417	\$ (583)
Interest on investments	-	-	96	96
Total Revenues	\$ 733,000	\$ 733,000	\$ 732,513	\$ (487)
<u>EXPENDITURES PAID</u>				
Emergency medical contract	\$ 733,000	\$ 733,000	\$ 732,513	\$ 487
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -
RECONCILIATION TO MODIFIED ACCRUAL			-	
<u>Fund Balance, December 1, 2016</u>			-	
<u>Fund Balance, November 30, 2017</u>			\$ -	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COURT DOCUMENT STORAGE FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	
REVENUES RECEIVED				
Fees, fines, and charges for services	\$ 65,000	\$ 65,000	\$ 62,234	\$ (2,766)
Interest on investments	12	12	73	61
Total Revenues	\$ 65,012	\$ 65,012	\$ 62,307	\$ (2,705)
EXPENDITURES PAID				
Salary	\$ 34,000	\$ 34,000	\$ 28,628	\$ 5,372
Mileage	400	400	208	192
Supplies	5,000	5,000	4,413	587
Equipment	4,000	4,000	886	3,114
Education	1,400	1,400	-	1,400
Rent	5,000	5,000	4,299	701
Total Expenditures	\$ 49,800	\$ 49,800	\$ 38,434	\$ 11,366
Excess (deficiency) of revenues over expenditures	\$ 15,212	\$ 15,212	\$ 23,873	\$ 8,661
RECONCILIATION TO MODIFIED ACCRUAL			19,350	
Fund Balance, December 1, 2016			59,788	
Fund Balance, November 30, 2017			\$ 103,011	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
TREASURER'S AUTOMATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance</u>
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 14,500	\$ 14,500	\$ 14,654	\$ 154
Interest on investments	100	100	143	43
Total Revenues	\$ 14,600	\$ 14,600	\$ 14,797	\$ 197
<u>EXPENDITURES PAID</u>				
Salary	\$ 5,460	\$ 5,460	\$ 5,460	\$ -
Computer expenses	8,000	8,000	6,744	1,256
Total Expenditures	\$ 13,460	\$ 13,460	\$ 12,204	\$ 1,256
Excess (deficiency) of revenues over expenditures	\$ 1,140	\$ 1,140	\$ 2,593	\$ 1,453
RECONCILIATION TO MODIFIED ACCRUAL			-	
<u>Fund Balance, December 1, 2016</u>			51,944	
<u>Fund Balance, November 30, 2017</u>			\$ 54,537	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 57,000	\$ 57,000	\$ 28,746	\$ (28,254)
Interest on investments	-	-	8	8
Total Revenues	\$ 57,000	\$ 57,000	\$ 28,754	\$ (28,246)
<u>EXPENDITURES PAID</u>				
Salary	\$ 36,801	\$ 36,801	\$ 8,492	\$ 28,309
Contractual	1,000	1,000	1,000	-
Office Supplies	9,000	9,000	3,253	5,747
Postage	5,000	5,000	-	5,000
Equipment	1,000	1,000	-	1,000
Total Expenditures	\$ 52,801	\$ 52,801	\$ 12,745	\$ 40,056
Excess (deficiency) of revenues over expenditures	\$ 4,199	\$ 4,199	\$ 16,009	\$ 11,810
RECONCILIATION TO MODIFIED ACCRUAL			(2,945)	
Fund Balance, December 1, 2016			5,720	
Fund Balance, November 30, 2017			\$ 18,784	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
VITAL RECORDS FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 4,250	\$ 4,250	\$ 4,262	\$ 12
Interest on investments	50	50	15	(35)
Total Revenues	\$ 4,300	\$ 4,300	\$ 4,277	\$ (23)
<u>EXPENDITURES PAID</u>				
Vital records expense	\$ 750	\$ 750	\$ 2,366	\$ (1,616)
Equipment	3,000	3,000	-	3,000
Total Expenditures	\$ 3,750	\$ 3,750	\$ 2,366	\$ 1,384
Excess (deficiency) of revenues over expenditures	\$ 550	\$ 550	\$ 1,911	\$ 1,361
RECONCILIATION TO MODIFIED ACCRUAL			(17)	
<u>Fund Balance, December 1, 2016</u>			4,118	
<u>Fund Balance, November 30, 2017</u>			\$ 6,012	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
HOME MONITORING FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance</u>
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 5,000	\$ 5,000	\$ 360	\$ (4,640)
Interest on investments	<u>10</u>	<u>10</u>	<u>14</u>	<u>4</u>
Total Revenues	\$ <u>5,010</u>	\$ <u>5,010</u>	\$ <u>374</u>	\$ <u>(4,636)</u>
<u>EXPENDITURES PAID</u>				
Operating expenses	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ <u>139</u>	\$ <u>9,861</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(4,990)</u>	\$ <u>(4,990)</u>	\$ 235	\$ <u>5,225</u>
<u>RECONCILIATION TO MODIFIED ACCRUAL</u>			-	
<u>Fund Balance, December 1, 2016</u>			<u>14,367</u>	
<u>Fund Balance, November 30, 2017</u>			\$ <u>14,602</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ARRESTEE'S MEDICAL COSTS FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 9,000	\$ 9,000	\$ 5,210	\$ (3,790)
Interest on investments	<u>2</u>	<u>2</u>	<u>10</u>	<u>8</u>
Total Revenues	\$ <u>9,002</u>	\$ <u>9,002</u>	\$ <u>5,220</u>	\$ <u>(3,782)</u>
<u>EXPENDITURES PAID</u>				
Medical costs	\$ <u>9,000</u>	\$ <u>9,000</u>	\$ <u>6,130</u>	\$ <u>2,870</u>
Excess (deficiency) of revenues over expenditures	\$ <u>2</u>	\$ <u>2</u>	\$ (910)	\$ <u>(912)</u>
RECONCILIATION TO MODIFIED ACCRUAL			(47)	
<u>Fund Balance, December 1, 2016</u>			<u>3,192</u>	
<u>Fund Balance, November 30, 2017</u>			\$ <u>2,235</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
DUI EQUIPMENT FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance</u>
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 9,000	\$ 9,000	\$ 4,288	\$ (4,712)
Interest on investments	20	20	41	21
Total Revenues	\$ 9,020	\$ 9,020	\$ 4,329	\$ (4,691)
<u>EXPENDITURES PAID</u>				
Equipment	\$ 15,000	\$ 15,000	\$ 6,651	\$ 8,349
Excess (deficiency) of revenues over expenditures	\$ (5,980)	\$ (5,980)	\$ (2,322)	\$ 3,658
RECONCILIATION TO MODIFIED ACCRUAL			(419)	
<u>Fund Balance, December 1, 2016</u>			<u>15,013</u>	
<u>Fund Balance, November 30, 2017</u>			\$ <u>12,272</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COURTROOM RENOVATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Interest on investments	\$ 150	\$ 150	\$ 217	\$ 67
<u>EXPENDITURES PAID</u>				
Renovation expense	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(14,850)</u>	\$ <u>(14,850)</u>	\$ 217	\$ <u>15,067</u>
RECONCILIATION TO MODIFIED ACCRUAL			-	
<u>Fund Balance, December 1, 2016</u>			<u>74,216</u>	
<u>Fund Balance, November 30, 2017</u>			\$ <u>74,433</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GEOGRAPHIC INFORMATION SYSTEMS FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 162,550	\$ 162,550	\$ 122,504	\$ (40,046)
Interest on investments	50	50	52	2
Total Revenues	\$ 162,600	\$ 162,600	\$ 122,556	\$ (40,044)
<u>EXPENDITURES PAID</u>				
Personnel - courthouse	\$ 84,017	\$ 85,736	\$ 82,922	\$ 2,814
Staff salaries	10,000	10,000	10,000	-
Contractual	5,000	5,000	-	5,000
Equipment	3,500	3,500	-	3,500
Internet services	6,000	6,000	3,457	2,543
Licensing	5,000	16,550	15,300	1,250
Software	5,000	3,281	7,550	(4,269)
Total Expenditures	\$ 118,517	\$ 130,067	\$ 119,229	\$ 10,838
Excess (deficiency) of revenues over expenditures	\$ 44,083	\$ 32,533	\$ 3,327	\$ (29,206)
RECONCILIATION TO MODIFIED ACCRUAL			(200)	
<u>Fund Balance, December 1, 2016</u>			59,986	
<u>Fund Balance, November 30, 2017</u>			\$ 63,113	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COURTHOUSE SECURITY FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 40,000	\$ 40,000	\$ 46,394	\$ 6,394
Interest on investments	60	60	42	(18)
Total Revenues	\$ 40,060	\$ 40,060	\$ 46,436	\$ 6,376
<u>EXPENDITURES PAID</u>				
Salary	\$ 49,600	\$ 49,600	\$ 41,974	\$ 7,626
Equipment	8,000	8,000	4,077	3,923
Total Expenditures	\$ 57,600	\$ 57,600	\$ 46,051	\$ 11,549
Excess (deficiency) of revenues over expenditures	\$ (17,540)	\$ (17,540)	\$ 385	\$ 17,925
RECONCILIATION TO MODIFIED ACCRUAL			1,511	
<u>Fund Balance, December 1, 2016</u>			20,541	
<u>Fund Balance, November 30, 2017</u>			\$ 22,437	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ANIMAL POPULATION CONTROL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 9,000	\$ 30,044	\$ 31,042	\$ 998
Interest on investments	<u>75</u>	<u>75</u>	<u>132</u>	<u>57</u>
Total Revenues	\$ <u>9,075</u>	\$ <u>30,119</u>	\$ <u>31,174</u>	\$ <u>1,055</u>
<u>EXPENDITURES PAID</u>				
Spay/neuter program	\$ <u>12,000</u>	\$ <u>18,000</u>	\$ <u>12,790</u>	\$ <u>5,210</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(2,925)</u>	\$ <u>12,119</u>	\$ 18,384	\$ <u>6,265</u>
RECONCILIATION TO MODIFIED ACCRUAL			-	
<u>Fund Balance, December 1, 2016</u>			<u>30,352</u>	
<u>Fund Balance, November 30, 2017</u>			\$ <u>48,736</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance</u>
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 4,500	\$ 4,500	\$ 3,942	\$ (558)
Interest on investments	25	25	15	(10)
Total Revenues	\$ 4,525	\$ 4,525	\$ 3,957	\$ (568)
<u>EXPENDITURES PAID</u>	\$ 4,500	\$ 4,500	\$ 2,762	\$ 1,738
Excess (deficiency) of revenues over expenditures	\$ 25	\$ 25	\$ 1,195	\$ 1,170
RECONCILIATION TO MODIFIED ACCRUAL			(109)	
<u>Fund Balance, December 1, 2016</u>			4,776	
<u>Fund Balance, November 30, 2017</u>			\$ 5,862	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COURT SUPERVISION VEHICLE FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance</u>
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 4,000	\$ 4,000	\$ 2,485	\$ (1,515)
Interest on investments	6	6	5	(1)
Total Revenues	\$ 4,006	\$ 4,006	\$ 2,490	\$ (1,516)
<u>EXPENDITURES PAID</u>	\$ 7,000	\$ 7,000	\$ 5,031	\$ 1,969
Excess (deficiency) of revenues over expenditures	\$ (2,994)	\$ (2,994)	\$ (2,541)	\$ 453
RECONCILIATION TO MODIFIED ACCRUAL			(68)	
<u>Fund Balance, December 1, 2016</u>			4,259	
<u>Fund Balance, November 30, 2017</u>			\$ 1,650	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
VEHICLE SEIZURE FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Interest on investments	25	25	40	15
Total Revenues	\$ 10,025	\$ 10,025	\$ 40	\$ (9,985)
<u>EXPENDITURES PAID</u>	\$ 15,000	\$ 15,000	\$ 2,058	\$ 12,942
Excess (deficiency) of revenues over expenditures	\$ (4,975)	\$ (4,975)	\$ (2,018)	\$ 2,957
RECONCILIATION TO MODIFIED ACCRUAL			-	
<u>Fund Balance, December 1, 2016</u>			14,361	
<u>Fund Balance, November 30, 2017</u>			\$ 12,343	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
SEX OFFENDER MANAGEMENT BOARD FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance</u>
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 1,000	\$ 1,000	\$ 1,885	\$ 885
Interest on investments	10	10	30	20
Total Revenues	\$ 1,010	\$ 1,010	\$ 1,915	\$ 905
<u>EXPENDITURES PAID</u>	\$ 3,100	\$ 3,100	\$ 122	\$ 2,978
Excess (deficiency) of revenues over expenditures	\$ (2,090)	\$ (2,090)	\$ 1,793	\$ 3,883
RECONCILIATION TO MODIFIED ACCRUAL			-	
<u>Fund Balance, December 1, 2016</u>			9,616	
<u>Fund Balance, November 30, 2017</u>			\$ 11,409	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
PUBLIC TRANSPORTATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance</u>
<u>REVENUES RECEIVED</u>				
Grants	\$ 427,100	\$ 427,100	\$ 242,225	\$ (184,875)
Interest on investments	<u>-</u>	<u>-</u>	<u>18</u>	<u>18</u>
Total Revenues	\$ <u>427,100</u>	\$ <u>427,100</u>	\$ <u>242,243</u>	\$ <u>(184,857)</u>
<u>EXPENDITURES PAID</u>				
Transit operation and administration	\$ <u>427,100</u>	\$ <u>427,100</u>	\$ <u>242,225</u>	\$ <u>184,875</u>
Total Expenditures	\$ <u>427,100</u>	\$ <u>427,100</u>	\$ <u>242,225</u>	\$ <u>184,875</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	\$ <u>-</u>	\$ 18	\$ <u>18</u>
RECONCILIATION TO MODIFIED ACCRUAL			(18)	
<u>Fund Balance, December 1, 2016</u>			<u>-</u>	
<u>Fund Balance, November 30, 2017</u>			\$ <u>-</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
SHERIFF WARRANT FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 7,000	\$ 7,000	\$ 4,090	\$ (2,910)
Interest on investments	30	30	34	4
Total Revenues	\$ 7,030	\$ 7,030	\$ 4,124	\$ (2,906)
<u>EXPENDITURES PAID</u>	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Excess (deficiency) of revenues over expenditures	\$ (7,970)	\$ (7,970)	\$ 4,124	\$ 12,094
RECONCILIATION TO MODIFIED ACCRUAL			55	
<u>Fund Balance, December 1, 2016</u>			9,425	
<u>Fund Balance, November 30, 2017</u>			\$ 13,604	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
DRUG COURT FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance</u>
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 4,000	\$ 4,000	\$ 3,534	\$ (466)
Interest on investments	<u>100</u>	<u>100</u>	<u>194</u>	<u>94</u>
Total Revenues	\$ <u>4,100</u>	\$ <u>4,100</u>	\$ <u>3,728</u>	\$ <u>(372)</u>
<u>EXPENDITURES PAID</u>	\$ <u>6,000</u>	\$ <u>6,000</u>	\$ <u>3,770</u>	\$ <u>2,230</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(1,900)</u>	\$ <u>(1,900)</u>	\$ (42)	\$ <u>1,858</u>
RECONCILIATION TO MODIFIED ACCRUAL			3,267	
<u>Fund Balance, December 1, 2016</u>			<u>63,244</u>	
<u>Fund Balance, November 30, 2017</u>			\$ <u>66,469</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ELECTRONIC CITATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance</u>
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 2,500	\$ 2,500	\$ 2,873	\$ 373
Interest on investments	<u>10</u>	<u>10</u>	<u>46</u>	<u>36</u>
Total Revenues	\$ <u>2,510</u>	\$ <u>2,510</u>	\$ <u>2,919</u>	\$ <u>409</u>
<u>EXPENDITURES PAID</u>	\$ <u>6,000</u>	\$ <u>6,000</u>	\$ -	\$ <u>6,000</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(3,490)</u>	\$ <u>(3,490)</u>	\$ 2,919	\$ <u>6,409</u>
RECONCILIATION TO MODIFIED ACCRUAL			(30)	
<u>Fund Balance, December 1, 2016</u>			<u>14,234</u>	
<u>Fund Balance, November 30, 2017</u>			\$ <u>17,123</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ZONING MITIGATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ -	\$ -	\$ -	\$ -
Interest on investments	<u>1,000</u>	<u>1,000</u>	<u>2,658</u>	<u>1,658</u>
Total Revenues	\$ <u>1,000</u>	\$ <u>1,000</u>	\$ <u>2,658</u>	\$ <u>1,658</u>
<u>EXPENDITURES PAID</u>	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over expenditures	\$ <u>1,000</u>	\$ <u>1,000</u>	\$ 2,658	\$ <u>1,658</u>
RECONCILIATION TO MODIFIED ACCRUAL			-	
<u>Fund Balance, December 1, 2016</u>			<u>390,268</u>	
<u>Fund Balance, November 30, 2017</u>			\$ <u>392,926</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
STATE'S ATTORNEY AUTOMATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES RECEIVED				
Fees, fines, and charges for services	\$ 1,200	\$ 1,200	\$ 1,426	\$ 226
Interest on investments	<u>3</u>	<u>3</u>	<u>17</u>	<u>14</u>
Total Revenues	\$ <u>1,203</u>	\$ <u>1,203</u>	\$ <u>1,443</u>	\$ <u>240</u>
EXPENDITURES PAID				
	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over expenditures	\$ <u>1,203</u>	\$ <u>1,203</u>	\$ 1,443	\$ <u>240</u>
RECONCILIATION TO MODIFIED ACCRUAL			(8)	
Fund Balance, December 1, 2016			<u>5,169</u>	
Fund Balance, November 30, 2017			\$ <u>6,604</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
FEDERAL AID MATCHING FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES RECEIVED				
Property taxes	\$ 220,500	\$ 220,500	\$ 220,014	\$ (486)
Grants	150,000	150,000	57,357	(92,643)
Interest on investments	8,100	8,100	6,473	(1,627)
Total Revenues	\$ 378,600	\$ 378,600	\$ 283,844	\$ (94,756)
EXPENDITURES PAID				
Ameren Matching Funds Co. Hwy 6	\$ 265,000	\$ 265,000	\$ -	\$ 265,000
Construction of roads	770,000	770,000	361,688	408,312
Total Expenditures	\$ 1,035,000	\$ 1,035,000	\$ 361,688	\$ 673,312
Excess (deficiency) of revenues over expenditures	\$ (656,400)	\$ (656,400)	\$ (77,844)	\$ 578,556
RECONCILIATION TO MODIFIED ACCRUAL			3,757	
Fund Balance, December 1, 2016			939,910	
Fund Balance, November 30, 2017			\$ 865,823	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
CORONER'S AUTOMATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
REVENUES RECEIVED				
Fees, fines, and charges for services	\$ 4,000	\$ 4,000	\$ 14,621	\$ 10,621
Interest on investments	50	50	56	6
Total Revenues	\$ 4,050	\$ 4,050	\$ 14,677	\$ 10,627
EXPENDITURES PAID				
Electronic purchases	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Forensic ID equipment	1,250	1,250	-	1,250
Vehicle purchase	-	40,500	37,282	3,218
Vehicle maintenance	1,000	1,000	-	1,000
Total Expenditures	\$ 3,750	\$ 44,250	\$ 37,282	\$ 6,968
Excess (deficiency) of revenues over expenditures	\$ 300	\$ (40,200)	\$ (22,605)	\$ 17,595
RECONCILIATION TO MODIFIED ACCRUAL			(4,625)	
<u>Fund Balance, December 1, 2016</u>			33,696	
<u>Fund Balance, November 30, 2017</u>			\$ 6,466	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY LANDFILL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 6,100	\$ 6,100	\$ 6,100	\$ -
Interest on investments	-	-	81	81
Total Revenues	\$ 6,100	\$ 6,100	\$ 6,181	\$ 81
<u>EXPENDITURES PAID</u>				
Landfill expenses	\$ 111,000	\$ 111,000	\$ 39,537	\$ 71,463
Excess (deficiency) of revenues over expenditures	\$ (104,900)	\$ (104,900)	\$ (33,356)	\$ 71,544
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ 111,000	\$ 55,000	\$ 55,000	\$ -
Operating transfers out	-	-	-	-
Net Other Financing Sources (Uses)	\$ 111,000	\$ 55,000	\$ 55,000	\$ -
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 6,100	\$ (49,900)	\$ 21,644	\$ 71,544
RECONCILIATION TO MODIFIED ACCRUAL			-	
<u>Fund Balance, December 1, 2016</u>			5,030	
<u>Fund Balance, November 30, 2017</u>			\$ 26,674	

FULTON COUNTY, ILLINOIS
SCHEDULE OF TAX RATES, EXTENSIONS, AND ASSESSED VALUATIONS

	2017 Tax		2016 Tax		2015 Tax	
	Rate	Extension	Rate	Extension	Rate	Extension
General	0.2700	\$ 1,290,611	0.2700	\$ 1,247,478	0.2700	\$ 1,193,056
County Highway	0.0722	345,119	0.0753	347,908	0.0765	338,033
County Aid to Bridges	0.0483	230,876	0.0500	231,014	0.0500	220,936
Federal Aid Matching	0.0483	230,876	0.0500	231,014	0.0500	220,936
County Health	0.0702	335,559	0.0733	338,667	0.0710	313,730
Tuberculosis	0.0187	89,387	0.0195	90,096	0.0180	79,537
Mental Health	0.0832	397,699	0.0843	389,490	0.0837	369,847
Mentally Deficient Persons	0.0673	321,697	0.0702	324,344	0.0712	314,613
Social Security	0.1316	629,054	0.1259	581,694	0.1315	581,062
Illinois Municipal Retirement	0.4112	1,965,553	0.4080	1,885,078	0.4064	1,795,770
Unemployment	0.0220	105,161	0.0000	-	0.0000	-
Liability Insurance	0.1865	891,478	0.1831	845,975	0.1793	792,278
Veteran's Assistance	0.0220	105,161	0.0252	116,431	0.0263	116,212
Extension Services	0.0389	185,944	0.0401	185,274	0.0349	154,214
Nursing Home	0.0998	477,048	0.0996	460,181	0.1000	441,873
Emergency Medical	0.1701	770,482	0.1774	776,785	0.1765	698,254
TOTAL	1.7603	\$ 8,371,705	1.7519	\$ 8,051,429	1.7453	\$ 7,630,351
EQUALIZED ASSESSED VALUATION		<u>\$478,004,205</u>		<u>\$437,872,152</u>		<u>\$418,404,200</u>

FEDERAL FINANCIAL ASSISTANCE

GRAY HUNTER STENN LLP
CERTIFIED PUBLIC ACCOUNTANTS

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

Chairman and Members of the
Fulton County Board
Fulton County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fulton County, Illinois (County) as of and for the year ended November 30, 2017, and the related notes to the financial statements, which collectively comprise Fulton County, Illinois' basic financial statements and have issued our report thereon dated June 4, 2018.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in Findings 2017-001 and 2017-002 in the accompanying schedule of findings and questioned costs to be material weaknesses.

Compliance and Other Matters

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

Fulton County, Illinois' Responses to Findings

Fulton County, Illinois' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Fulton County, Illinois' responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Gray Hunter Stein LLP
Certified Public Accountants

Dated at Quincy, Illinois
June 4, 2018

GRAY HUNTER STENN LLP
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Chairman and Members of the
Fulton County Board
Fulton County, Illinois

Report on Compliance for Each Major Federal Program

We have audited Fulton County, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Fulton County, Illinois' major federal programs for the year ended November 30, 2017. Fulton County, Illinois' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Fulton County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Fulton County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Fulton County, Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as Findings 2017-001 and 2017-002. Our opinion on each major federal program is not modified with respect to these matters.

Fulton County, Illinois' responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Fulton County, Illinois' responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2017-001 and 2017-002 to be material weaknesses.

Fulton County, Illinois' responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Fulton County, Illinois' responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Gray Hunter Stearns LLP
 Certified Public Accountants

Dated at Quincy, Illinois
 June 4, 2018

Schedule "60"
(Page 1 of 2)

FULTON COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED NOVEMBER 30, 2017

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through/ Grantor's Number</u>	<u>Federal Expenditures</u>	<u>Passed- through to Subrecipients</u>
<u>U.S. Department of Agriculture</u>				
Passed through Illinois Department of Human Services:				
Special Supplemental Nutrition Program for				
Women, Infants, and Children (WIC)	10.557	7FCSVQ00881	\$ 37,271	\$ -
WIC	10.557	7FCSVQ01165	7,737	-
WIC	10.557	8FCSWQ00881	49,658	-
WIC	10.557	8FCSWQ01165	6,034	-
WIC Non-Cash Food Instruments	10.557		<u>258,210</u>	<u>-</u>
Total Passed through Illinois Department of Human Services			\$ <u>358,910</u>	\$ <u>-</u>
Total U.S. Department of Agriculture			\$ <u>358,910</u>	\$ <u>-</u>
<u>U.S. Department of Energy</u>				
Passed through Illinois Department of Commerce and Economic Opportunity:				
Weatherization Assistance for Low-Income Persons	81.042	13-404031	\$ <u>19,356</u>	\$ <u>-</u>
<u>U.S. Environmental Protection Agency</u>				
Passed through Illinois Department of Public Health:				
Noncommunity Water Supply	66.605		\$ <u>563</u>	\$ <u>-</u>
<u>U.S. Department of Health and Human Services</u>				
Passed through Illinois Department of Healthcare and Family Services:				
Child Support Enforcement Title IV-D	93.563		\$ <u>3,898</u>	\$ <u>-</u>
Passed through Illinois Department of Public Health:				
Ebola	93.074		\$ 2,848	\$ -
Public Health Emergency Preparedness	93.074	77180031E	<u>51,069</u>	<u>-</u>
			\$ <u>53,917</u>	\$ <u>-</u>
Wisewoman	93.094	76180035E	\$ 33,842	\$ -
Wisewoman	93.094	86180035F	<u>34,234</u>	<u>-</u>
			\$ <u>68,076</u>	\$ <u>-</u>
Title X Family Planning	93.217	76180054E	\$ 5,079	\$ -
Title X Family Planning	93.217	86180053F	<u>9,798</u>	<u>-</u>
			\$ <u>14,877</u>	\$ <u>-</u>
Title XX Block Grant	93.667	76180054E	\$ <u>21,615</u>	\$ <u>-</u>
Breast & Cervical Cancer Prevention	93.752	76180009E	\$ <u>41,683</u>	\$ <u>-</u>
Breast & Cervical Cancer Prevention	93.898	86180008F	\$ <u>15,886</u>	\$ <u>-</u>

FULTON COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED NOVEMBER 30, 2017

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through/ Grantor's Number</u>	<u>Federal Expenditures</u>	<u>Passed- through to Subrecipients</u>
<u>U.S. Department of Health and Human Services (Continued)</u>				
Passed through Illinois Department of Public Health (Continued):				
Teen Pregnancy Prevention	93.994	76380055E	\$ 29,951	\$ -
Dental Sealant	93.994		639	-
			<u>\$ 30,590</u>	<u>\$ -</u>
Total Passed through Illinois Department of Public Health			<u>\$ 246,644</u>	<u>\$ -</u>
Passed through Illinois Department of Commerce and Economic Opportunity:				
(M) Low Income Home Energy Assistance	93.568	16-224031	\$ 191,638	\$ -
(M) Low Income Home Energy Assistance	93.568	17-224031	393,972	-
(M) HHS Weatherization	93.568	16-221031	58,938	-
Total Passed through Illinois Department of Commerce and Economic Opportunity			<u>\$ 644,548</u>	<u>\$ -</u>
Total U.S. Department of Health and Human Services			<u>\$ 895,090</u>	<u>\$ -</u>
<u>U.S. Department of Homeland Security</u>				
Passed through Illinois Emergency Management Agency:				
Emergency Management Performance Grant	97.042	816EMAFULT2	\$ 112	\$ -
<u>U.S. Department of Transportation</u>				
Passed through Illinois Department of Transportation:				
Highway Construction Engineering	20.205		<u>\$ 144,296</u>	<u>\$ -</u>
Section 5311 Formula Funds for Rural Areas	20.509	4688	\$ 55,743	\$ 55,743
Section 5311 Formula Funds for Rural Areas	20.509	4798	53,256	53,256
			<u>\$ 108,999</u>	<u>\$ 108,999</u>
Total Passed through Illinois Department of Transportation			<u>\$ 253,295</u>	<u>\$ 108,999</u>
Total U.S. Department of Transportation			<u>\$ 253,295</u>	<u>\$ 108,999</u>
<u>Total Expenditures of Federal Awards</u>			<u>\$ 1,527,326</u>	<u>\$ 108,999</u>

(M) - Denotes Major Program

See accompanying notes to schedule of expenditures of federal awards.

Schedule "61"

FULTON COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED NOVEMBER 30, 2017

Note (1) Summary of Significant Accounting Policies

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Fulton County, Illinois and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note (2) Noncash Food Instruments

The County participates in the Supplemental Food Program for Women, Infants and Children (CFDA #10.557) and issues food instruments to eligible participants. The food instruments can be exchanged for authorized supplemental foods at retail stores. The State of Illinois processes and tracks the food instruments redeemed. The federal portion of food instruments distributed by Fulton County and redeemed during the period July 1, 2016 to June 30, 2017 was \$258,210 and is reported in the Schedule of Expenditures of Federal Awards. Information is not available from the State of Illinois to report this information on the County's fiscal year.

Note (3) Federal Insurance and Loans

Fulton County, Illinois did not have any federal insurance or loans in effect during the year ended November 30, 2017.

Note (4) Indirect Cost Rate

Fulton County, Illinois has not elected to use the 10% de minimis indirect cost rate for the year ended November 30, 2017.

FULTON COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
YEAR ENDED NOVEMBER 30, 2017

I. Summary Of Auditors' Results:

Financial Statements

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? X Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported
- Noncompliance material to the combined financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? X Yes No
- Significant deficiencies identified that are not considered to be material weakness(es)? Yes X None Reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

 X Yes No

Identification of major program:

CFDA Numbers
93.568

Name of Federal Program or Cluster
Low Income Home Energy Assistance/HHS Weatherization

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as a low-risk auditee?

 Yes X No

II. Findings Relating To The Financial Statement Audit That Are Required To Be Reported In Accordance With Generally Accepted Government Auditing Standards

MATERIAL WEAKNESSES

Finding 2017-001 – Segregation of Duties

Condition:

The County departments are comprised of a limited number of employees. The limited number of employees allows for a lack of segregation of duties over accounting transactions.

Criteria:

Accounting duties of authorization, recording, and custodian should be segregated between employees to prevent financial misstatements and the opportunity for fraudulent behavior.

Effect:

With a limited number of employees and a lack of segregation of duties, the County is at a higher risk for errors or misappropriations.

Cause:

The County departments are comprised of a limited number of employees.

Recommendation:

When a lack of segregation of duties exists, management's and the County Board's close supervision and review of accounting information are the best means of preventing or detecting errors and irregularities.

Views of responsible officials and planned corrective action:

To the extent possible, monitoring of monthly financial results and compliance information will continue in the County Courthouse offices and the County Health Department.

Responsible Parties:

Robert Bucher, Fulton County Board Chairman
Staci Mayall, County Treasurer
James Nelson, County Clerk

III. Federal Award Findings and Questioned Costs

MATERIAL WEAKNESSES

Finding 2017-001 – Segregation of Duties

See Section II – Financial Statement Findings

Federal Agency Program:

All federal programs are affected.

Questioned costs: None

III. Federal Award Findings and Questioned Costs (Continued)**Finding 2017-002 – Tracking Grant Applications and Reports****Federal Agency Program:**

All federal programs are affected.

Condition:

During our audit, we noted the following problem related to accounting for grants that should be addressed. Information used in the preparation of reports requesting reimbursement for federal awards is frequently maintained on ledgers separate from the general ledger of the County. Many times there may be timing differences between the general ledger and these separate accounting awards. Consequently, general ledger accounts do not easily trace to reports requesting reimbursement of federal funds. There are limited reconciliations available which reconcile general ledger financial information to that reported on the requests for reimbursement of federal funds.

Criteria:

The Uniform Guidance Compliance Supplement requires reports to include all activity of the reporting period that are supported by applicable accounting records, and are fairly presented in accordance with program requirements. All reports should agree with the accounting records.

Effect:

As a result of the lack of reconciliation and review, expenditures and other items could be charged to more than one grant or reported for incorrect amounts. These requests also serve as the basis on which the County is paid for grants. Improper reporting of grant expenditures or other items can result in under or overpayment by the granting agency.

Cause:

Failure to reconcile grant requests to the County's finance system (or other underlying data) is the result of a lack of procedures requiring grant requests to be reviewed and reconciled to the general ledger (or other underlying data) prior to submission.

Recommendation:

We recommend that the County prepare reconciliations which reconcile general ledger financial information to that reported on requests for reimbursement of federal funds. The reconciliations should be done before the requests for reimbursement are made.

Views of responsible officials and planned corrective action:

The County will update procedures to make sure timely reconciliations are being performed which reconcile general ledger financial information to information reported on requests for reimbursement of federal funds.

Responsible Parties:

Katie Lynn, Health Department Administrator

Audra Miles, Administrative Comptroller

Schedule "63"

FULTON COUNTY, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED NOVEMBER 30, 2017

Finding 2016-001 – Segregation of Duties

This condition continues to exist due to a limited number of accounting personnel. The County does monitor monthly financial results. This finding has been repeated in the current year as finding 2017-001.

Finding 2016-002 – Tracking Grant Applications and Reports

This condition continues to exist due to the preparation of reports requesting reimbursement for federal awards being maintained on ledgers separate from the general ledger of the County. Consequently, general ledger accounts do not easily trace to reports requesting reimbursement of federal funds. This finding has been repeated in the current year as finding 2017-002.

Schedule "64"

FULTON COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN
YEAR ENDED NOVEMBER 30, 2017

The findings from the November 30, 2017, Schedule of Findings and Questioned Costs – Major Federal Award Program are discussed below. The findings are numbered with the numbers assigned in the schedule.

FEDERAL AWARD PROGRAM AUDIT FINDINGS

MATERIAL WEAKNESSES

Finding 2017-001 – Segregation of Duties

Corrective Action Plan:

To the extent possible, monitoring of monthly financial results and compliance information will continue in the County Courthouse offices and the County Health Department.

Anticipated Completion Date:

The County is not in a financial position to hire additional employees. The increased monitoring has already begun.

Responsible Parties:

Robert Bucher, Fulton County Board Chairman
 100 North Main Street
 Lewistown, Illinois 61542
 (309)547-3041

Staci Mayall, County Treasurer
 100 North Main Street
 Lewistown, Illinois 61542
 (309)547-3041

James Nelson, County Clerk
 100 North Main Street
 Lewistown, Illinois 61542
 (309)547-3041

Finding 2017-002 – Tracking Grant Applications and Reports

Corrective Action Plan:

The County will update procedures to make sure timely reconciliations are being performed which reconcile general ledger financial information to information reported on requests for reimbursement of federal funds.

Anticipated Completion Date:

November 30, 2018

Responsible Parties:

Katie Lynn, Health Department Administrator
 700 East Oak Street
 Canton, Illinois 61520
 (309) 647-1134

Audra Miles, Administrative Comptroller
 100 North Main Street
 Lewistown, Illinois 61542
 (309)547-3041