

CHRISTIAN COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED NOVEMBER 30, 2017

CHRISTIAN COUNTY, ILLINOIS

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INDEPENDENT AUDITOR'S REPORT

Christian County Board
Christian County, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Christian County, Illinois 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.

Managements Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Christian County, Illinois, as of November 30, 2017, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting 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 general 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 evidence sufficient to express an opinion or provide assurance.

The County has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the 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 Christian County, Illinois' basic financial statements. The combining and individual non-major fund financial statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of financial statements and additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We have applied certain limited procedures to the budget comparison information presented with the supplementary information for the combining and individual non-major fund financial statements and the Comparative Statement of Equalized Assessed Valuations, Tax Extensions, and Tax Rates, which consists of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, 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 evidence sufficient to express an opinion or provide assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2018, on our consideration of Christian 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 and opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Christian County, Illinois' internal control over financial reporting and compliance.

LMHN, LTD.

LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

March 15, 2018

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**INDEPENDENT AUDITOR'S 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**

Christian County Board
Christian 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 of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Christian County, Illinois, as of and for the year ended November 30, 2017, and the related notes to the financial statements, which collectively comprise the Christian County, Illinois' basic financial statements, and have issued our report thereon dated March 15, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Christian 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 our opinion on the effectiveness of Christian County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Christian County Illinois' internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Christian 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 object of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as item #2017-1.

Christian County, Illinois' Response to Findings

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

Purpose of this Report

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

LMHN, LTD.

LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

March 15, 2018

CHRISTIAN COUNTY, ILLINOIS

BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDED NOVEMBER 30, 2017

**CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF NET POSITION
NOVEMBER 30, 2017**

	Governmental Activities
Assets:	
Current assets:	
Cash	\$ 7,340,992
Investments - certificates of deposit	3,520,000
Receivables:	
Governmental agencies	1,132,748
Other	129,763
Prepaid expenses	87,531
Total current assets	\$ 12,211,034
Noncurrent assets:	
Capital assets, not depreciated	\$ 124,065
Capital assets, net	2,189,880
Total noncurrent assets	\$ 2,313,945
Total assets	\$ 14,524,979
Deferred outflows of resources	
Deferred amounts related to pensions	\$ 2,779,484
Total deferred outflows of resources	\$ 2,779,484
Liabilities:	
Current liabilities:	
Accounts payable	\$ 383,291
Post retirement benefits payable	-
Compensated absences	50,000
Bonds payable	105,000
Total current liabilities	\$ 538,291
Noncurrent liabilities:	
Compensated absences	\$ 282,100
Bonds payable	-
Net pension liability	5,553,885
Total noncurrent liabilities	\$ 5,835,985
Total liabilities	\$ 6,374,276
Net position:	
Net investment in capital assets	\$ 2,313,945
Restricted for other purposes (expendable)	6,979,758
Restricted for other purposes (non-expendable)	87,531
Unrestricted	1,548,953
Total net position	\$ 10,930,187

See accompanying notes to the basic financial statements.

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

	Program Revenues				Primary Governmental Activities
	Expenses	Charges for Services	Operating Grants	Capital Grants	
Primary government Governmental activities:					
General government	\$ 2,399,679	\$ 567,320	\$ 54,814	\$ -	\$ (1,777,545)
Judicial	1,923,750	691,261	514,719	-	(717,770)
Transportation	2,343,377	200,165	726,316	-	(1,416,896)
Public safety and corrections	3,706,749	546,651	-	-	(3,160,098)
Health and welfare	1,751,370	593,155	806,836	-	(351,379)
Environment	273,127	184,516	74,293	-	(14,318)
Education	89,397	-	-	-	(89,397)
Interest expense	8,747	-	-	-	(8,747)
Total governmental activities	\$ 12,496,196	\$ 2,783,068	\$ 2,176,978	\$ -	\$ (7,536,150)
General revenues:					
Property tax					\$ 3,905,858
Sales and use tax					1,150,587
State income tax					946,230
Personal property replacement tax					459,903
Video gaming tax					33,744
Other intergovernmental					40,000
Unrestricted interest earnings					29,670
Miscellaneous					630,146
Total general revenues					\$ 7,196,138
Changes in net position					\$ (340,012)
Net position - beginning of year					11,270,199
Net position - end of year					\$ 10,930,187

See accompanying notes to the basic financial statements.

**CHRISTIAN COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
NOVEMBER 30, 2017**

	<u>General Fund</u>	<u>County Motor Fuel Tax Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Assets:				
Cash	\$ 1,834,650	\$ 1,179,196	\$ 4,327,146	\$ 7,340,992
Investments - certificates of deposit	2,370,000	100,000	1,050,000	3,520,000
Receivables:				
Governmental agencies	544,510	47,115	541,123	1,132,748
Other	97,484	-	32,279	129,763
Prepaid expense	71,656	-	15,875	87,531
Total Assets	<u>\$ 4,918,300</u>	<u>\$ 1,326,311</u>	<u>\$ 5,966,423</u>	<u>\$ 12,211,034</u>
Liabilities and fund balances:				
Liabilities:				
Accounts payable	\$ 86,190	\$ 263,634	\$ 33,467	\$ 383,291
Compensated absences	50,000	-	-	50,000
Total Liabilities	<u>\$ 136,190</u>	<u>\$ 263,634</u>	<u>\$ 33,467</u>	<u>\$ 433,291</u>
Fund balances:				
Non-Spendable	\$ 71,656	\$ -	\$ 15,875	\$ 87,531
Restricted	-	1,062,677	5,312,924	6,375,601
Committed	-	-	604,157	604,157
Assigned	-	-	-	-
Unassigned	4,710,454	-	-	4,710,454
Total fund balance	<u>\$ 4,782,110</u>	<u>\$ 1,062,677</u>	<u>\$ 5,932,956</u>	<u>\$ 11,777,743</u>
Total liabilities and fund balance	<u>\$ 4,918,300</u>	<u>\$ 1,326,311</u>	<u>\$ 5,966,423</u>	<u>\$ 12,211,034</u>

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
NOVEMBER 30, 2017

Total fund balances - total governmental funds	\$ 11,777,743
Amounts reported for governmental activities in the Statement of Net Position are difference because:	
Capital assets of \$7,721,657, net of accumulated depreciation of \$5,407,712, are not financial resources and, therefore, are not reported in the funds.	2,313,945
Long-term liabilities of \$105,000 are not due and payable in the current period and are not reported in the funds. Other related amounts include the long term portion of compensated absences of \$282,100	(387,100)
Net affect of deferred outflows of resources and net pension liability related to GASB Statement No. 68 reporting.	<u>(2,774,401)</u>
Net position of governmental activities	<u>\$ 10,930,187</u>

See accompanying notes to the basic financial statements.

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

	General Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total
Revenues:				
Property tax	\$ 1,631,842	-	\$ 2,274,016	\$ 3,905,858
Licenses and permits	33,722	-	-	33,722
Intergovernmental revenues	3,040,746	618,429	1,148,267	4,807,442
Charges for services and fees	1,003,596	-	1,506,265	2,509,861
Fines, forfeits and penalties	239,485	-	-	239,485
Interest	20,909	3,222	5,539	29,670
Miscellaneous revenue	630,146	-	-	630,146
Total revenues	\$ 6,600,446	\$ 621,651	\$ 4,934,087	\$ 12,156,184
Expenditures:				
Current:				
General government	\$ 1,819,306	-	\$ 482,597	\$ 2,301,903
Judicial	1,316,190	-	503,577	1,819,767
Transportation	-	535,989	1,763,725	2,299,714
Public safety and corrections	2,847,492	-	549,166	3,396,658
Health and welfare	135,598	-	1,186,012	1,321,610
Environment	-	-	266,830	266,830
Education	89,397	-	-	89,397
Capital outlay	44,908	-	452,128	497,036
Debt service:				
Principal	-	-	251,000	251,000
Interest	1,575	-	7,172	8,747
Agent fees	250	-	750	1,000
Total expenditures	\$ 6,254,716	\$ 535,989	\$ 5,462,957	\$ 12,253,662
Excess (deficiency) of revenues over expenditures	\$ 345,730	\$ 85,662	\$ (528,870)	\$ (97,478)
Other financing sources (uses):				
Transfers in	-	-	500,000	500,000
Transfers out	(500,000)	-	-	(500,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	(154,270)	85,662	(28,870)	(97,478)
Fund balances, beginning of year	4,936,380	977,015	5,961,826	11,875,221
Fund balances, end of year	\$ 4,782,110	\$ 1,062,677	\$ 5,932,956	\$ 11,777,743

See accompanying notes to the basic financial statements.

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

Total net change in fund balances - total governmental funds	\$	(97,478)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Below are the capital outlays and depreciation expense and for the year:</p>		
Capital outlay		77,863
Depreciation expense		(259,823)
<p>Issuance of long-term debt provides current financial resources to governmental funds, but the issuance increases long-term debt in the statement of net position.</p>		
Long-term debt issuances		-
<p>Repayment of principal on long-term debt are expenditures in the governmental fund, but the repayments reduce long-term debt in the statement of net position.</p>		
Long-term debt repayments		251,000
<p>Accrued interest payable on long-term debt reported in the statement of activities do not require the use of current financial resources and, therefore, reported as expenditures in governmental funds.</p>		
Accrued compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are reported as expenditures in governmental funds.		16,987
Accrued post-retirement benefits payable reported in the statement of activities do not require the use of current financial resources and, therefore, are reported as expenditures in governmental funds.		30,000
The change in pension expense per GASB Statement No. 68 implementation resulting from the difference between contributions and annual required contributions are not a financial use and is not reported in governmental funds.		(358,561)
		(358,561)
Change in net position of governmental activities - statement of activities	\$	(340,012)

See accompanying notes to the basic financial statements.

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

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
Assets:		
Cash	\$ 1,330,383	\$ 1,204,557
Investments - certificates of deposit	200,000	300,000
Receivables:		
Due from other governmental agencies	127,574	-
Notes receivable, net	5,348	-
	<u>\$ 1,663,305</u>	<u>\$ 1,504,557</u>
Liabilities:		
Accounts payable	\$ 674	\$ -
Held for distribution to others	-	1,504,557
	<u>\$ 674</u>	<u>\$ 1,504,557</u>
Net Position:		
Held in trust for other governmental units and others	<u>\$ 1,662,631</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

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

	Private Purpose Trust Funds
Additions:	
Intergovernmental revenue	\$ 1,522,292
Interest income	10,054
Fees and trust collections	141,654
Total additions	\$ 1,674,000
Deductions:	
Payments to County Funds and other taxing bodies	\$ 48,563
Settlements and refunds	-
Road and bridge	1,608,581
Drug testing	12,299
Total deductions	\$ 1,669,443
Net increase (decrease)	\$ 4,557
Net position held in trust - beginning of year	1,658,074
Net position held in trust - end of year	\$ 1,662,631

See accompanying notes to the basic financial statements.

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The accounting policies of the County conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies.

Financial Reporting Entity

For financial reporting purposes, the County is a primary government in that it is a county with a separately elected governing body - one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of the County are financially accountable. The County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County (i.e. entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on the County, then the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

Based on the foregoing criteria, there are no known organizations that meet the criteria to be considered as a component unit of the County.

Basis of Presentation

Government-wide and Fund Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report financial information for the County as a whole excluding fiduciary activities. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County does not have any business-type activities. For the most part, the effect of interfund activity has been removed from these statements. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

specific function or segment. Program revenues include: (1) charges for services which report fees, fines, forfeitures, and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

Fund financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported in separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide statements report using the economic resources management focus and the accrual basis of accounting. Fiduciary fund financial statements are also reported using the same focus and 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 tax revenues are recognized in the year for which they are levied while grants are recognized when grantor eligibility requirements are met.

Governmental fund financial statements report using the current financial resource measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The County considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Major revenue sources susceptible to accrual include: income, sales and use tax, property taxes, fees and other intergovernmental revenues. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures are generally recorded when the related fund liability is incurred, however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Agency funds have no measurement focus.

The County reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

County Motor Fuel Tax Fund - This special revenue fund accounts for repairs and maintenance to County highways with funding derived from the State's distribution of the County's share of motor fuel taxes collected by the State.

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement 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 specific revenue sources that are usually required by law or regulation to be accounted for in separate funds.

Debt Service Funds – Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general obligation bond principal, interest, and related costs.

Capital Improvement Fund – The Capital Improvement Fund is to be used for the repair, purchase and improvement of capital assets.

Fiduciary Funds:

Trust and Agency Funds – These funds are established to account for assets held in a trustee or agency capacity which are to help individuals, private organizations, or other governmental units.

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

Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1) At a regular or specially called meeting of the County Board in a time period from September to November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and the means of financing them.
- 2) Prior to or soon after December 1, the final budget is legally enacted through passage of an appropriation ordinance. The final budget may differ from the proposed budget by changes that have been made and approved by two-thirds of the County Board.
- 3) Transfers of budgeted amounts among object classifications, or any budget increases by means of an emergency or supplemental appropriation, require approval by two-thirds of the County Board members. The legal level of control is the fund level.
- 4) The budget is prepared on the modified accrual basis.
- 5) Annual budgets have been legally adopted and/or informationally presented to the County Board for review for the General Fund and Special Revenue Funds (except the following funds: Police Vehicle, Medical Cost, Coroner Fee, Drug Court, Warrant Fee, Animal Control).
- 6) All appropriations lapse at year-end.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Accounting (Continued)

During the year ended November 30, 2017 the County budget was amended. There were no budget violations for major funds. However, expenditures exceeded budgeted amounts in the non-major County Bridge Fund by \$305,649 for the year ended November 30, 2017.

Common Cash Account

Separate bank accounts are not maintained for all County funds. Instead, certain general and special revenue funds maintain their cash balances in a common checking account. Accounting records are maintained to show the portion of the common cash balance attributable to each participating fund.

Earnings on the common checking account are typically allocated to the General Fund, unless statutes require otherwise, or the County Board has authorized otherwise. These respective allocations are made based on the average balances of the funds.

Funds participating in the common cash account from time to time may incur overdrafts (deficits) in the account. These overdrafts result from expenditures which have been approved by the County Board and when reported, are reflected as amounts due to the respective "loaning" fund in the fund financial statements.

Deposits and Investments

The County's cash is comprised of cash on hand, demand deposits, and short-term investments, typically with a maturity at the date of purchase of three months or less.

The County invests in allowable investments under the Illinois Compiled Statutes, and consist primarily at this time of interest-bearing savings accounts and certificates of deposit (stated at cost, which approximates fair value).

Receivables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds". Activity between funds that are primarily the result of reimbursements due for expenditures paid on behalf of one fund by another fund, corrections of allocations and deposits, or transfers of other revenues or expenditures are reported as part of receivables from governmental agencies. All receivables are shown net of an allowance for uncollectibles where applicable.

Prepaid Items

Prepaid items represent current expenditures which benefit future reporting periods. Prepaid items of governmental funds are reported as expenditures when consumed rather than when purchased.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets and Depreciation

The County's property, plant and equipment with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. Infrastructure assets acquired prior to December 1, 2003 are not included in the County's financial statements. Donated assets are stated at fair value on the date donated. The County generally capitalizes assets with minimum costs of: licensed vehicles, \$10,000; equipment, buildings and improvements, \$25,000; and infrastructure assets, \$250,000.

The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follows:

Buildings	40-90
Improvements, other than buildings	20
Computer Equipment	5
Furniture, Machinery, and Equipment	7-12
Vehicles	5-7
Infrastructure assets	40

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets and Depreciation (Continued)

Following is a summary of changes in capital assets for the year ended November 30, 2017:

	<u>Balance 11/30/2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 11/30/2017</u>
Capital assets, not depreciated:				
Land and improvements	\$ 124,065	\$ -	\$ -	\$ 124,065
Capital assets, being depreciated:				
Buildings and improvements	\$ 3,190,993	\$ -	\$ -	\$ 3,190,993
Furnishings, equipment, vehicles	4,328,736	77,863	-	4,406,599
Infrastructure	-	-	-	-
Total capital assets, being depreciated	<u>\$ 7,519,729</u>	<u>\$ 77,863</u>	<u>\$ -</u>	<u>\$ 7,597,592</u>
Accumulated depreciation	<u>\$ (5,147,889)</u>	<u>\$ (259,823)</u>	<u>\$ -</u>	<u>\$ (5,407,712)</u>
Total capital assets, net of accumulated depreciation	<u>\$ 2,495,905</u>	<u>\$ (181,960)</u>	<u>\$ -</u>	<u>\$ 2,313,945</u>

For the year ended November 30, 2017 depreciation expense was charged to functions/programs as follows:

General government	\$ 63,792
Judicial	-
Transportation	40,991
Public safety and corrections	128,677
Health and Welfare	23,322
Environmental	<u>3,041</u>
	<u>\$ 259,823</u>

Compensated Absences Payable

County employees are paid for vacation and compensated time prescribed formulas based on length of service. Accumulated unpaid compensated absences are accrued when incurred in the government-wide financial statements. In governmental funds, expenditures are typically recorded when payment is due, and a liability would only be recorded as a result of actual or anticipated employee resignations or retirements.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long Term Debt

In the government-wide financial statements, outstanding debt is reported as liabilities. The governmental fund financial statements recognize the proceeds of debt as other financing sources of the current period.

Deferred Outflows of Resources

The County would report decreases in net position or fund balance that relate to future periods as deferred outflows of resources in a separate section of its statement of net position or governmental fund balance sheet. The only deferred outflows of resources reported in these financial statements relate to pensions.

Deferred Inflows of Resources

The County would report increases in net position or fund balance that relate to future periods as deferred inflows of resources in a separate section of its statements of net position or governmental fund balance sheet. No deferred inflows of resources are reported in these financial statements in the current year.

Recognition of State and Federal Awards

The County recognizes revenue from state and federal awards only to the extent that such revenue has been expended or obligated. Therefore, the value of commodities issued through the County for the benefit of qualified program participants has not been included in these financial statements. Funds received from state and federal awards in excess of expenditures from state and federal awards are recognized as a liability on the County's balance sheet. Expenditures of state and federal award funds are restricted and can be spent only for purposes permitted in the award. State and federal funds which have not been expended by the end of the award period must be refunded to the awarding agency.

Equity Classification

Net Position - Government-wide Statements

Net position represents the difference between assets plus deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of borrowings used for the acquisition, construction, or improvements of those assets. Net investment in capital assets excludes unspent debt proceeds. Net positions are reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or limitations imposed on their use through enabling legislation.

The County first applies restricted resources when an expenditure is incurred for purposes for which both restricted and unrestricted net position are available.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Balance Classifications - Governmental Fund Financial Statements

Non-spendable – Includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact. The County would typically classify any inventory or prepaid items as nonspendable fund balance.

Restricted – Includes amounts where constraints are placed on the use of resources by creditors, grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. At November 30, 2017 fund balance is restricted for debt service \$14,417 and enabling legislation \$6,361,184.

Committed – Includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority, such as a resolution by the County Board. Those committed amounts cannot be used for any other purposes unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. At November 30, 2017, the committed fund balance of \$604,157 is for capital improvements.

Assigned – Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility to a board member through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

Unassigned – This is the residual classification for the General Fund and includes the negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

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

At November 30, 2017, the Medical Cost Fund has a negative fund balance of (\$24,235).

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues and Expenditures

Program Revenues:

In the Statement of Activities, revenues that are derived directly from each activity or from parties outside the County's taxpayers are reported as program revenues. The County has the following program revenues in each activity:

General Government – Real estate tax penalties and collection fees, zoning permits, County Clerk fees, tax sale indemnity fees, fees for the automation of the County Recorder and Treasurer, miscellaneous fees and refunds. Grants for election equipment and supplies, and County officer salaries reimbursements from the State of Illinois.

Judicial – Court and other fees charged by the Circuit Clerk, States Attorney fees, Probation fees, County Law Library fees, and fees for the automation of the Circuit Clerk. Grants for judicial related salaries, victims/witness grants, automation and monitoring sexual offenders.

Transportation – Fees for the sale of materials and services to other governmental units and State of Illinois motor fuel tax allotments.

Public Safety and Corrections – Sheriff and prisoner fees, traffic and criminal fines, fees for electronic monitoring, prisoner's medical costs and drug education. Grants for the purchase of equipment and supplies.

Health and Welfare – Animal control fees, fees for services provided by the County Health department, 911 fees and surcharge fees. Grants for health services provided to County residents, homeland security and 911 services.

Environment – Landfill solid waste tipping fees and landfill compliance enforcement.

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

Property Taxes

Property taxes attach as an enforceable lien on property as of January 1 of each year. The County's property tax is levied each year at the time the budget for the ensuing year is passed and is extended against the assessed valuation of the County on January 1. Taxes are levied prior to the last Tuesday in December of the prior year and are payable in two installments generally in July and September of the following year at the County Collector's office. Sale of taxes on any uncollected amounts is typically prior to November 30 and distribution to all taxing bodies, including County funds is typically also made prior to November 30.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes (Continued)

Property taxes levied in 2016 are reflected as revenues in fiscal year 2017. Amounts not collected by the close of the tax cycle are either under tax objection or forfeiture. Distributions of these amounts are recognized as revenue in the year of distribution since collection is uncertain. Additionally, mobile home tax revenues are recognized on the cash basis due to uncertain availability until collection.

Motor Fuel Tax Allotment

Typically, the allotments of the County are received from the State of Illinois monthly. These allotments, however, may only be expended for specific projects that have been approved by the Department of Transportation, State of Illinois.

Interfund Balances and Transfers

The County had no interfund balances as of November 30, 2017. The County Board authorized the transfer of \$500,000 from the General Fund (major fund) to the Capital Improvement Fund (non-major fund) during the fiscal year.

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund balance during the reporting period. Actual results could differ from those estimates. Material estimates that are particularly susceptible to significant change in the near term relate to the determination of the net pension liability, pension expense, and estimated payable for claims and other issues.

Subsequent Events

Management evaluated subsequent events for disclosure through the financial statement issuance date of March 15, 2018.

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017**

NOTE 2 – CASH AND INVESTMENTS

Custodial Credit Risk

Custodial credit risk is the potential for a financial institution or counterparty to fail such that the County would not be able to recover the value of deposits, investments, or collateral securities that are in the possession of an outside party. The County's investment policy requires funds on deposit in excess of federally insured limits to be secured by some form of collateral, witnessed by a written agreement. Substantially, all County cash funds are in interest bearing accounts. The County considers all highly liquid certificates of deposit with an original maturity of less than three months to be cash equivalents.

The carrying amount of the County's depository accounts with financial institutions at November 30, 2017:

	Bank Balance
Insured by depository insurance	\$ 2,129,892
Collateralized:	
Collateral held by pledging institution's trust department in the County's name	11,452,087
Uncollateralized	-
Total deposits	\$ 13,581,979
Cash and cash equivalents	\$ 9,921,979
Investments - certificates of deposit	3,660,000
	\$ 13,581,979

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. It is the County's practice, to the extent possible, to attempt to match investments with anticipated cash flow requirements. Certificates of deposit at year end all have a date of maturity at date of purchase of one year or less.

Concentration Risk

Concentration risk is the risk associated with having more than five percent of investments in any issuer, other than with U.S. Government securities. County policy is to diversify its investments to the extent practical and within the confines of state statutes to ensure safety of the funds and to maximize return on investment. Such diversification will vary based on types of investment opportunities available from offering institutions. The County also takes into account the relative financial strength of institutions, and based on the County's such review, does not believe it has any investments associated with a concentration risk.

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017**

NOTE 2 – CASH AND INVESTMENTS (Continued)

Credit Risk

State statutes limit investment options as described in Note 1 to the basic financial statements. The County has no investment policy that would further limit its investment choices.

Other Information

Additionally, during the year, the County Treasurer serves in an agency relationship as the collector of property taxes. At any given point in the tax collection cycle, unsecured, uninsured deposits and investments may significantly exceed amounts at year-end. The County in these circumstances will arrange for the financial institution to pledge additional collateral. In addition, the policy to obtain securities to insure or collateralize deposits and investments throughout the year follows Illinois Compiled Statutes which state that uncollateralized deposits and investments shall not exceed 75 percent of the capital stock and surplus (net worth) of the financial institution.

NOTE 3 – RECEIVABLES

Certain receivables at November 30, 2017, for the County's major funds and nonmajor funds are as follows:

	<u>General Fund</u>	<u>County Motor Fuel Tax Fund</u>	<u>Nonmajor Funds</u>
Governmental agencies:			
Sales tax	\$ 226,419	\$ -	\$ -
Income tax	53,718	-	-
Replacement tax	13,961	-	-
Motor fuel tax	-	47,115	-
Reimbursements	250,412	-	301,699
Grants	-	-	153,609
Department of Public Health and Department of Human Services	-	-	85,815
Other:			
Tipping fees	-	-	32,279
Other	97,484	-	-
	<u>\$ 641,994</u>	<u>\$ 47,115</u>	<u>\$ 573,402</u>

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017**

NOTE 4 – ILLINOIS COUNTIES INSURANCE TRUST

Under the terms of a Trust Agreement entered into as of February 8, 1996, with Randolph, Fayette, Cumberland, Edwards, Wayne, Bond, Clinton, and Monroe Counties, Christian County joined a joint self-insurance program. The purpose of the program was to pool certain resources of the participating governmental entities, provide joint self-insurance and to purchase insurance policies as permitted by statutes.

The program established pursuant to the Trust Agreement was intended to provide limited insurance coverage for any or all of the following categories of liabilities and risks: general; automobile; police and professional; public official; worker's compensation and employer's liability; automobile physical damage; property damage; inland marine.

Such coverage includes joint self-insurance up to a specific dollar amount to be determined by the Trustee on an annual basis and excess insurance coverage to be purchased from commercial reinsurers above the self-insurance limits.

Christian County, Illinois deposited \$1,141,332 from the proceeds of a bond issue, in an Initial Contribution Fund based upon the opinion of the Service Agent that such amount would provide a reasonable initial level of capitalization to meet the anticipated financial obligations of the program.

The Initial Contribution Fund was used to pay claims by the program, to pay the premiums for the commercial reinsurance described above, and to pay the costs of administering and operating the program. The Initial Contribution Fund has been depleted in total.

The Trust Agreement also provides that the Trustees may assess additional contributions to be paid by each participant for deposit in a separate Reserve Fund established pursuant to the Trust Agreement. Money deposited to the Premium Reserve Fund will be used to continue the joint self-insurance and reinsurance coverage to be provided by the program and to pay administrative costs of the program after the Initial Contribution Fund has been depleted.

Provisions of the Trust allow for a refund of the Contribution Accounts and the Premium Reserve Fund to a participating governmental unit under these terms:

"The Member shall receive a refund equal to the sum of such Member's Initial contribution, if any, and Member contributions due but unpaid, less a pro rate share of the costs of administration and reinsurance premiums on policies during the period that such Member was a Member, less a pro rata share of losses paid during such period, a pro rata share for reserves for known claims and a factored reserve for incurred but not yet reported claims; provided, however, no refunds shall be made to a withdrawing Member until all claims known at the end of the fiscal year in which such Member has given notice of withdrawal have been paid, or reserves therefore have been provided."

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017**

NOTE 4 – ILLINOIS COUNTIES INSURANCE TRUST (Continued)

In August 2001, the service agent of the Trust informed the County that due to larger than anticipated losses and claims, the Trust would require additional funding to continue operations. On September 11, 2001, the County Board passed a resolution authorizing the issuance of up to \$2,100,000 in general obligation bonds to fund the future insurance operations of the Trust. The bonds were issued December 6, 2001 and net proceeds from the issue totaling \$1,900,600 were transferred to the Trust. The proceeds from the new bond issue are being accounted for in a separate fund of the Trust named the “2001 Recapitalization Fund.”

In May 2009, the service agent of the Trust informed the County that due to larger than anticipated investment losses, the Trust would require additional funding to continue operations. On July 14, 2009, the County deposited an additional \$1,352,155 with the Trust which is being accounted for in a separate fund of the Trust named the “2009 Recapitalized Fund.”

Effective July 1, 2015, the County elected to terminate their membership in the Illinois County Insurance Trust. Claims incurred prior to and settled subsequent to June 30, 2015 will be paid in accordance with the terms of the Trust Agreement.

The most recent information available for the Trust are compiled financial statements dated August 31, 2017. The County's share of the net position surplus (or deficit) depends largely upon the estimated liability for unpaid losses. Loss expense is based upon claim adjuster's evaluations and other estimates of claims reported and are developed on the basis of past experience by the third-party administrator and other outside consultants. The methods of developing such estimates and establishing the resulting reserves are continually reviewed and updated by the third-party administrator and other outside consultants. Any adjustments subsequently are reflected in operations of the Trust. Claims expense is net of related payments from member counties, insurance providers and changes in claims reserves.

In accordance with the Trust Agreement, cumulative unpaid losses and loss expenses, which may exceed the net position of the Trust, may result in additional assessments levied to the member counties. The County's share of the net position (deficit) of the Trust (reflective of the County's withdrawal status) has been reported in the basic financial statements at November 30, 2017 as follows:

	2001 <u>Recapitalization Contribution</u>	2009 <u>Recapitalization Contribution</u>
Balance at August 31, 2016	\$ (80,486)	\$ (11,161)
Change in the County's share of net position	<u>54,389</u>	<u>18,892</u>
Balance at August 31, 2017	<u>(26,097)</u>	<u>7,731</u>

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017**

NOTE 4 – ILLINOIS COUNTIES INSURANCE TRUST (Continued)

Management has recorded an expense of \$24,890 for the year ended November 30, 2017 in the General Fund to reflect the estimated liability owed to the Trust. The resulting estimated liability of \$18,366 is included in the General Fund balance sheet as a payable.

The County has replaced its insurance coverage provided by the Trust with purchased commercial insurance coverage. The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters; and net income losses for which the County carries commercial insurance. There were no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The County is insured by the Illinois Counties Risk Management Trust through which property, general liability, automobile liability, crime, boiler and machinery. Workers' compensation coverage is provided by the Illinois Public Risk Fund. The County pays all elected officials bond by statute.

NOTE 5 – DEBT

Long-term debt

The following is a summary of the County's Long-Term Debt transactions for the year ended November 30, 2017.

	Balance 11/30/2016	Term Borrowing	Repayments	Balance 11/30/2017	Due Within One Year
General Obligation Self-Insurance Refunding - Limited Bonds Series 2010A	\$ 251,000	\$ -	\$ (251,000)	\$ -	\$ -
General Obligation Self-Insurance Refunding - Alternative Revenue Source Bonds - Sales Tax Series 2010B	105,000	-	-	105,000	105,000
	<u>\$ 356,000</u>	<u>\$ -</u>	<u>\$ (251,000)</u>	<u>\$ 105,000</u>	<u>\$ 105,000</u>

General Obligation Self-Insurance Refunding Limited Bonds Series 2010A:

During the fiscal year ended November 30, 2010, the County issued \$820,000 of general obligation self-insurance refunding limited bonds. The bond proceeds, after discounts and bond issuance cost of \$806,143 were used to pay down the series of 2001A and 2001B bonds. The bonds have stated interest rates of 2% and 3%. Bond principal is payable December 15 each year, and interest is payable semiannually on June 15 and December 15, each year. This bond issue is paid from the Debt Service Fund and was paid in full during the fiscal year.

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017**

NOTE 5 – DEBT (Continued)

General Obligation Self-Insurance Refunding, Alternative Revenue Source Bond Series 2010B:

During the year ended November 30, 2010, the County issued \$605,000 of general obligation self-insurance refunding alternative revenue source bonds. The bond proceeds, after discounts and bond issuance costs of \$594,878 were used to pay down the series 2001A and 2001B bonds. The bonds have stated interest rates of 2% and 3%. Bond principal is payable December 15 each year, and interest is payable semiannually on June 15 and December 15, each year. The annual requirements to retire the series 2010B bonds including interest at November 30, 2017 follows, and is to be paid from the General Fund.

<u>Year Ended November 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	<u>\$ 105,000</u>	<u>\$ 1,575</u>	<u>\$ 106,575</u>

All long-term bonds and notes are payable as follows:

<u>Year Ended November 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	<u>\$ 105,000</u>	<u>\$ 1,575</u>	<u>\$ 106,575</u>

Legal debt margin at November 30, 2017 follows:

Equalized Assessed Valuation - tax year 2016	<u>\$ 549,829,169</u>
Debt Limitation - 5.75% of Equalized assessed valuation	\$ 31,615,177
General obligation bonds outstanding	<u>105,000</u>
Legal Debt Margin	<u>31,510,177</u>

Compensated Absences

The County maintains a formal policy to compensate employees for accumulated sick time upon future separation of employment. Employees are also compensated for vacation time, personal days, holiday pay and comp time annually. As of November 30, 2017, the County has determined that it was liable for approximately \$332,100 of the compensated absences described above which represents a decrease of \$16,987 from the beginning fiscal year balance. Compensated absences of \$50,000 are estimated to be payable within one year of the year ended November 30, 2017 and is reported as a current liability in the General Fund liabilities on the County's November 30, 2017 balance sheet – governmental funds.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017

NOTE 5 – DEBT (Continued)

Post Retirement Benefits

During the year ended November 30, 2012, the County adopted a Retirement Incentive Program. The program was offered to fourteen qualifying employees of which six accepted. The program provides that the County will pay an incentive amount of \$6,000 per year for a maximum of 5 years or until the retired employee is eligible for Medicare, whichever occurs first. The final payments for the program were made during the fiscal year totaling \$30,000.

As required by the Illinois Municipal Retirement Fund (IMRF,) the County offers IMRF retirees the same group medical insurance as offered to County employees. All retiree's insurance premiums are paid by the retiree. The County has not had an actuarial study done to determine the cost of including retirees in the group's health insurance plan, however, management believes that amount is not material.

NOTE 6 – COMMITMENTS, CONTINGENCIES, AND SUBSEQUENT EVENTS

In the normal course of operations, the County receives grant funds from various federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

The County Public Health Department is economically dependent on state and federal funding for programs.

At November 30, 2017, the carrying value of the County's investment in the Illinois County Insurance Trust (2001 and 2009) was (\$18,366). That value was determined from information in the Trust's August 31, 2017 compiled financial statements. The carrying value is a reflection of the County's member net position in the Trust. As a result of changes that may occur in the estimated reassessed unpaid claims, the Trust's claims reserves could change significantly, thereby impacting the member equity for the County subsequent to the date of the Trust's compiled financial statements. Information regarding the post August 31, 2017 value of the Trust's assets and liabilities was not available, and as a result, the County's member net position could change substantially.

On December 19, 2017, the County Board approved an ordinance authorizing the issuance of Taxable General Obligation Limited Bonds, Series 2017 in the amount of \$1,241,000 to be repaid from the Debt Service Fund with principal repayment beginning December 15, 2018. Bond proceeds may be used as follows: (a) Accrued interest, if any, received by the Issuer upon the sale of the Bonds and capitalized interest or other applicable funds, if any, following the delivery of the Bonds, shall be remitted for deposit in the Debt Service Fund and shall be used to pay first interest coming due on the applicable series of Bond; (b) The County shall then allocate from Bond proceeds and other available funds in excess of the requirements in (a) above, a sum necessary for costs incurred in the issuance of the Bonds. At the time of issuance of the Bonds, the costs of issuance of the Bonds may be paid by the Purchaser, as the case may be, on behalf of the Issuer from Bond Proceeds; (c) Remaining funds, net of amounts directly applied at closing to pay issuance costs, shall be used to protect against possible liability of the County and any other lawful purpose.

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017**

NOTE 7 - RETIREMENT PLANS

Illinois Municipal Retirement Fund

General information about the pension plan:

Plan description

The employer'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 employer's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "benefits provided" section below. 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.

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 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent 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 3.00 percent of the original amount on January 1 every year after retirement.

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017**

NOTE 7 - RETIREMENT PLANS (Continued)

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 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent 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: 1) 3.00 percent of the original pension amount, or 2) half 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:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries currently receiving benefits	127	35	19
Inactive plan members entitled to but not yet receiving benefits	92	7	0
Active plan members	<u>97</u>	<u>21</u>	<u>0</u>
Total	<u>316</u>	<u>63</u>	<u>19</u>

Contributions

As set by statute, your employer members are required to contribute 4.50 percent (RP), 7.50 percent (SLEP), and 7.50 percent (ECO) of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer's annual required contribution rate for calendar year 2016 was 11.27 percent (RP), 20.47 percent (SLEP), and 17.73 percent (ECO). For the fiscal year ended November 30, 2017, the employer contributed \$416,044 (RP), \$253,771 (SLEP), and \$136,342 (ECO) to the plan. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017

NOTE 7 - RETIREMENT PLANS (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Regular Plan

The employer'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. At December 31, 2016, the employer's net pension liability of \$2,771,152 was calculated as follows:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A-B)
Balances at December 31, 2015	\$ 24,986,376	\$ 22,171,597	\$ 2,814,779
Changes for the year:			
Service cost	\$ 390,064	\$ -	\$ 390,064
Interest on the total pension liability	1,836,183	-	1,836,183
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the the total pension liability	153,146	-	153,146
Changes in assumptions	(61,958)	-	(61,958)
Contributions - employer	-	421,882	(421,882)
Contributions - employees	-	168,232	(168,232)
Net investment income	-	1,527,134	(1,527,134)
Benefit payments, including refunds of employee contributions	(1,267,011)	(1,267,011)	-
Other (net transfer)	-	243,814	(243,814)
Net changes	\$ 1,050,424	\$ 1,094,051	\$ (43,627)
Balances at December 31, 2016	<u>\$ 26,036,800</u>	<u>\$ 23,265,648</u>	<u>\$ 2,771,152</u>

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017

NOTE 7 - RETIREMENT PLANS (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Regular Plan (Continued)

For the year ended November 30, 2017, the County recognized pension expense (RP portion) of \$420,015 in the Statement of Activities. At November 30, 2017, the employer's deferred outflows of resources and deferred inflows of resources were calculated as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods:</i>			
Differences between expected and actual experience	\$ 117,645	\$ 7,626	\$ 110,019
Net differences between projected and actual earnings on pension plan investments	1,161,070	-	1,161,070
Changes of assumptions	136,876	43,031	93,845
 Total deferred amounts to be recognized in pension expense in future periods	 1,415,591	 50,657	 1,364,934
 Employer contributions subsequent to the measurement date	 383,649	 -	 383,649
 Total deferred amounts related to pension	 \$ 1,799,240	 \$ 50,657	 \$ 1,748,583

Employer contributions subsequent to the measurement date of \$383,649 are recognized as an increase of the deferred amounts related to pensions for the year ended November 30, 2017. 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	Net Deferred Inflows of Resources
2017	\$ 558,028	\$ -
2018	437,273	-
2019	345,734	-
2020	23,899	-
2021	-	-
Thereafter	-	-
 Total	 \$ 1,364,934	 \$ -

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017

NOTE 7 - RETIREMENT PLANS (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Sheriff's Law Enforcement Personnel

The employer'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. At December 31, 2016, the employer's net pension liability of \$1,517,511 was calculated as follows:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A-B)
Balances at December 31, 2015	\$ 12,408,669	\$ 10,604,346	\$ 1,804,323
Changes for the year:			
Service cost	\$ 243,683	\$ -	\$ 243,683
Interest on the total pension liability	914,079	-	914,079
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the the total pension liability	(102,003)	-	(102,003)
Changes in assumptions	(30,476)	-	(30,476)
Contributions - employer	-	269,705	(269,705)
Contributions - employees	-	92,873	(92,873)
Net investment income	-	742,163	(742,163)
Benefit payments, including refunds of employee contributions	(620,395)	(620,395)	-
Other (net transfer)	-	207,354	(207,354)
Net changes	\$ 404,888	\$ 691,700	\$ (286,812)
Balances at December 31, 2016	<u>\$ 12,813,557</u>	<u>\$ 11,296,046</u>	<u>\$ 1,517,511</u>

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017

NOTE 7 - RETIREMENT PLANS (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Sheriff's Law Enforcement Personnel (Continued)

For the year ended November 30, 2017, the County recognized pension expense (SLEP portion) of \$19,585 in the Statement of Activities. At November 30, 2017, the employer's deferred outflows of resources and deferred inflows of resources were calculated as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferred Outflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods:</i>			
Differences between expected and actual experience	\$ 52,558	\$ 108,793	\$ (56,235)
Net differences between projected and actual earnings on pension plan investments	542,597	-	542,597
Changes of assumptions	<u>63,294</u>	<u>22,080</u>	<u>41,214</u>
 Total deferred amounts to be recognized in pension expense in future periods	 658,449	 130,873	 527,576
 Employer contributions subsequent to the measurement date	 <u>232,313</u>	 <u>-</u>	 <u>232,313</u>
 Total deferred amounts related to pension	 <u>\$ 890,762</u>	 <u>\$ 130,873</u>	 <u>\$ 759,889</u>

Employer contributions subsequent to the measurement date of \$232,313 are recognized as an increase of the deferred amounts related to pensions for the year ended November 30, 2017. 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:

<u>Year Ending December 31,</u>	<u>Net Deferred Outflows of Resources</u>	<u>Net Deferred Inflows of Resources</u>
2017	\$ 205,870	\$ -
2018	175,736	-
2019	135,715	-
2020	10,255	-
2021	-	-
Thereafter	<u>-</u>	<u>-</u>
 Total	 <u>\$ 527,576</u>	 <u>\$ -</u>

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017

NOTE 7 - RETIREMENT PLANS (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Elected County Officials

The employer'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. At December 31, 2016, the employer's net pension liability of \$1,265,222 was calculated as follows:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A-B)
Balances at December 31, 2015	\$ 4,412,274	\$ 3,006,710	\$ 1,405,564
Changes for the year:			
Service cost	\$ -	\$ -	\$ -
Interest on the total pension liability	305,994	-	305,994
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the the total pension liability	(45,298)	-	(45,298)
Changes in assumptions	(94,260)	-	(94,260)
Contributions - employer	-	152,169	(152,169)
Contributions - employees	-	-	-
Net investment income	-	207,076	(207,076)
Benefit payments, including refunds of employee contributions	(383,337)	(383,337)	-
Other (net transfer)	-	(52,467)	52,467
Net changes	\$ (216,901)	\$ (76,559)	\$ (140,342)
Balances at December 31, 2016	<u>\$ 4,195,373</u>	<u>\$ 2,930,151</u>	<u>\$ 1,265,222</u>

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017

NOTE 7 - RETIREMENT PLANS (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Elected County Officials (Continued)

For the year ended November 30, 2017, the County recognized pension expense (ECO portion) of (\$81,039) in the Statement of Activities. At November 30, 2017, the employer's deferred outflows of resources and deferred inflows of resources were calculated as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferred Outflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods:</i>			
Differences between expected and actual experience	\$ -	\$ -	\$ -
Net differences between projected and actual earnings on pension plan investments	147,351	-	147,351
Changes of assumptions	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred amounts to be recognized in pension expense in future periods	147,351	-	147,351
Employer contributions subsequent to the measurement date	<u>123,661</u>	<u>-</u>	<u>123,661</u>
Total deferred amounts related to pension	<u>\$ 271,012</u>	<u>\$ -</u>	<u>\$ 271,012</u>

Employer contributions subsequent to the measurement date of \$123,661 are recognized as an increase of the deferred amounts related to pensions for the year ended November 30, 2017. 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:

<u>Year Ending December 31,</u>	<u>Net Deferred Outflows of Resources</u>	<u>Net Deferred Inflows of Resources</u>
2017	\$ 51,267	\$ -
2018	51,267	-
2019	43,258	-
2020	1,559	-
2021	-	-
Thereafter	<u>-</u>	<u>-</u>
Total	<u>\$ 147,351</u>	<u>\$ -</u>

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017**

NOTE 7 - RETIREMENT PLANS (Continued)

Actuarial assumptions

The following are the methods and assumptions used to determine the 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 percent.

Salary increases were expected to be 3.75 percent to 14.50 percent, including inflation.

The investment rate of return was assumed to be 7.50 percent.

Projected retirement age was from the experienced 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 2014). 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 2014). The IMRF specific rates were developed from the RP-2014 employee mortality table with adjustments to match current IMRF experience.

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017**

NOTE 7 - RETIREMENT PLANS (Continued)

Actuarial assumptions (continued)

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 by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class that were used by the actuary are summarized in the following table as of December 31, 2016:

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Long-Term Expected Real Rate of Return Percentage</u>
Domestic equity	38.00	6.85
International equity	17.00	6.75
Fixed income	27.00	3.00
Real estate	8.00	5.75
Alternative investments	9.00	2.65 to 7.35
Cash equivalents	<u>1.00</u>	2.25
Total	<u>100.00</u>	

Discount rate

A single discount rate is used to measure the total pension liability for each plan. The projection of cash flow used to determine the 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 percent, the municipal bond rate is 3.78 percent, and the resulting single discount rate for each plan is: RP 7.50 percent; SLEP 7.50 percent; ECO 7.50 percent.

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2017**

NOTE 7 - RETIREMENT PLANS (Continued)

Sensitivity of the net pension liability to changes in the discount rate

The following presents the plan's net pension liability, calculated using a single discount rate as noted below for each plan, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1.00 percentage point lower or 1.00 percentage point higher than the current rate.

	<u>1.00 Percent Decrease (6.50 Percent)</u>	<u>Current Discount Rate (7.50 Percent)</u>	<u>1.00 Percent Increase (8.50 Percent)</u>
<i>Employer's proportionate share of the net pension liability:</i>			
Regular Plan	<u>\$ 6,132,445</u>	<u>\$ 2,771,152</u>	<u>\$ 27,681</u>
	<u>1.00 Percent Decrease (6.50 Percent)</u>	<u>Current Discount Rate (7.50 Percent)</u>	<u>1.00 Percent Increase (8.50 Percent)</u>
Sheriff's Law Enforcement Personnel	<u>\$ 3,161,257</u>	<u>\$ 1,517,511</u>	<u>\$ 162,744</u>
	<u>1.00 Percent Decrease (6.50 Percent)</u>	<u>Current Discount Rate (7.50 Percent)</u>	<u>1.00 Percent Increase (8.50 Percent)</u>
Elected County Officials	<u>\$ 1,666,614</u>	<u>\$ 1,265,222</u>	<u>\$ 923,380</u>

CHRISTIAN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION

FISCAL YEAR ENDED NOVEMBER 30, 2017

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND-UNAUDITED
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Property Tax	\$ 1,615,000	\$ 1,615,000	\$ 1,631,842
Penalties and collection costs	61,000	61,000	81,195
Liquor and coin machine licenses	7,200	7,200	6,600
Zoning permits and variances	33,000	33,000	27,122
Animal control fees	49,200	49,200	34,261
Fines	175,000	175,000	158,290
Franchise fees	7,400	7,400	9,519
<i>State of Illinois:</i>			
Video gaming tax	30,000	30,000	33,744
Public Defender salary	99,955	99,955	99,895
Victim - witness grant	20,000	20,000	20,000
Emergency service and disaster	5,000	5,000	4,006
State's Attorney salary	144,000	144,000	144,677
Probation Officer's salary	272,161	272,161	244,044
Supervisor of Assessments salary	30,500	30,500	31,398
Sales and use tax	1,140,000	1,140,000	1,150,587
State income tax	1,000,000	1,000,000	946,230
Personal property replacement tax	412,000	412,000	347,203
Election expense reimbursement	75,000	75,000	6,300
Sundry fees	11,500	11,500	2,915
Circuit Clerk - court fees and other	261,500	261,500	238,261
County Clerk - fees	175,000	175,000	192,682
County Sheriff and Prisoner - fees	382,100	382,100	417,082
State's Attorney - fees	15,000	15,000	14,275
Interest on investments	31,000	31,000	20,909
Court security - fees	55,000	55,000	94,601
Reimbursements - County funds and others	133,300	133,300	38,412
Utility easements	-	-	580,400
Grants	169,500	169,500	12,662
Miscellaneous	15,000	15,000	11,334
	<u>\$ 6,425,316</u>	<u>\$ 6,425,316</u>	<u>\$ 6,600,446</u>
Expenditures:	<u>\$ 6,999,045</u>	<u>\$ 6,999,045</u>	<u>\$ 6,254,716</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (573,729)</u>	<u>\$ (573,729)</u>	\$ 345,730
Other financing sources (uses):			
Transfers out			<u>(500,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)			\$ (154,270)
Fund balance, beginning of year			<u>4,936,380</u>
Fund balance, end of year			<u>\$ 4,782,110</u>

**CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND-UNAUDITED
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017**

(Continued on next page)

Expenditures:	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Maintenance of courthouse	\$ 161,625	\$ 161,625	\$ 148,031
Correctional facility operations	227,400	227,400	217,358
County buildings and liability insurance	303,248	303,248	261,150
Election costs	132,185	132,185	162,489
Telephone	35,000	35,000	29,585
<i>Salaries:</i>			
State's Attorney and employees	438,735	438,735	432,305
County Treasurer and employees	157,406	157,406	153,405
County Clerk and employees	152,720	152,720	134,287
Circuit Clerk and employees	252,706	252,706	248,652
Sheriff, Deputies, Dietitians, Jailers and Dispatchers	1,676,070	1,676,070	1,741,761
Regional Office of Education Coordinator, County Emergency Services and Disaster Agency	80,959	80,959	80,959
Board of Review	14,586	14,586	15,589
Supervisor of Assessments and employees	19,500	19,500	19,500
Public Defender and employees	129,555	129,555	110,852
Probation Officers	173,719	173,719	182,008
Planning and Zoning	402,508	402,508	354,161
Coroner and Deputy	47,780	47,780	47,780
County Board and Secretary	55,675	55,675	54,903
<i>County Officers/Offices expenditures:</i>	117,000	117,000	116,150
State's Attorney	128,558	128,558	95,701
Regional Office of Education	8,846	8,846	8,438
Sheriff	454,072	454,072	357,988
Sheriff - capital outlay	22,000	22,000	44,908
Coroner	58,746	58,746	51,205
Probation Officers	131,464	131,464	105,384
County Clerk	55,130	55,130	38,573
Circuit Clerk	110,614	110,614	76,749
County Treasurer	79,264	79,264	62,846
County Emergency Services and Disaster Agency	27,258	27,258	14,741
Supervisor of Assessments	54,928	54,928	37,932
Planning and Zoning	12,936	12,936	9,935
Public Defender	39,832	39,832	29,817
Board of Review	400	400	95
County Board	13,721	13,721	11,738
Insurance administration	4,000	4,000	4,000
Health insurance reimbursements	90,000	90,000	88,230
Maintenance buildings and grounds	124,136	124,136	122,673
Juvenile detention	20,000	20,000	13,125

**CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND-UNAUDITED
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017**

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Expenditures:			
Court ordered fees	109,000	109,000	95,610
Jury and court costs	57,410	57,410	44,929
Audit	28,750	28,750	26,100
State unemployment taxes	20,000	20,000	15,824
Animal Control	124,616	124,616	105,268
Economic Development Corporation	5,000	5,000	5,000
Compensated absences	20,000	20,000	16,629
CEFS rent and utilities	3,900	3,900	3,900
Senior Citizens and CEO	3,500	3,500	3,500
Public Officials bond	-	-	-
Computer software, programming and hardware	99,952	99,952	86,428
Court security	108,835	108,835	110,419
Postage meter rental	30,000	30,000	22,398
Labor negotiations	8,500	8,500	12,539
Contingent and other	100,300	100,300	13,106
Debt service - bonds	110,000	110,000	1,825
Grant expenditures	150,000	150,000	-
Employee services	4,500	4,500	5,738
County website	500	500	500
	<u>500</u>	<u>500</u>	<u>500</u>
Total expenditures	<u>\$ 6,999,045</u>	<u>\$ 6,999,045</u>	<u>\$ 6,254,716</u>

The County Board may amend the budget for unanticipated revenues and expenditures directly related to those unanticipated revenues. During the year ended November 30, 2017 the County Budget was amended.

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
COUNTY MOTOR FUEL TAX FUND-UNAUDITED
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Allotments - State of Illinois	\$ 762,000	\$ 762,000	\$ 618,429
Interest income	-	-	3,222
	<u>\$ 762,000</u>	<u>\$ 762,000</u>	<u>\$ 621,651</u>
Expenditures (current):			
Labor - County Highway Fund	\$ 108,000	\$ 108,000	\$ 218,051
County share of construction costs	200,000	200,000	128,238
Other construction costs	800,000	800,000	222,390
Employee benefits	-	-	21,560
	<u>1,108,000</u>	<u>1,108,000</u>	<u>590,239</u>
Less reimbursement from other County Highway Funds	<u>\$ (54,000)</u>	<u>\$ (54,000)</u>	<u>\$ (54,250)</u>
	<u>\$ 1,054,000</u>	<u>\$ 1,054,000</u>	<u>\$ 535,989</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (292,000)</u>	<u>\$ (292,000)</u>	\$ 85,662
Fund balances, beginning of year			<u>977,015</u>
Fund balances, end of year			<u>\$ 1,062,677</u>

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND - REGULAR PLAN (UNAUDITED)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

Calendar year ending December 31,	2014	2015	2016
Total pension liability			
Service cost	\$ 416,048	\$ 395,799	\$ 390,064
Interest on the total pension liability	1,652,530	1,768,742	1,836,183
Benefit changes	-	-	-
Difference between expected and actual experience	(54,585)	27,615	153,146
Assumption changes	804,060	60,014	(61,958)
Benefit payments and refunds	(1,214,609)	(1,302,250)	(1,267,011)
Net change in total pension liability	\$ 1,603,444	\$ 949,920	\$ 1,050,424
Total pension liability - beginning	22,433,012	24,036,456	24,986,376
Total pension liability - ending (a)	\$ 24,036,456	\$ 24,986,376	\$ 26,036,800
Plan fiduciary net position			
Employer contributions	\$ 432,310	\$ 425,206	\$ 421,882
Employee contributions	178,268	166,531	168,232
Pension plan net investment income	1,325,936	112,392	1,527,134
Benefit payments and refunds	(1,214,609)	(1,302,250)	(1,267,011)
Other	73,065	(63,923)	243,814
Net change in plan fiduciary net position	\$ 794,970	\$ (662,044)	\$ 1,094,051
Plan fiduciary net position - beginning	22,038,671	22,833,641	22,171,597
Plan fiduciary net position - ending (b)	\$ 22,833,641	\$ 22,171,597	\$ 23,265,648
Net pension liability/(asset) - ending (a - b)	\$ 1,202,815	\$ 2,814,779	\$ 2,771,152
Plan fiduciary net position as a percentage of total pension liability	95.00%	88.73%	89.36%
Covered valuation payroll	\$ 3,707,620	\$ 3,700,667	\$ 3,703,965
Net pension liability as a percentage of covered valuation payroll	32.44%	76.06%	74.82%

Note 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 in which information is available.

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND - SLEP (UNAUDITED)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

Calendar year ending December 31,	2014	2015	2016
Total pension liability			
Service cost	\$ 228,949	\$ 234,276	\$ 243,683
Interest on the total pension liability	829,663	869,995	914,079
Benefit changes	-	-	-
Difference between expected and actual experience	(156,685)	112,840	(102,003)
Assumption changes	252,676	15,090	(30,476)
Benefit payments and refunds	(564,398)	(643,634)	(620,395)
	\$ 590,205	\$ 588,567	\$ 404,888
Net change in total pension liability			
	\$ 590,205	\$ 588,567	\$ 404,888
Total pension liability - beginning	11,229,897	11,820,102	12,408,669
Total pension liability - ending (a)	\$ 11,820,102	\$ 12,408,669	\$ 12,813,557
Plan fiduciary net position			
Employer contributions	\$ 250,156	\$ 270,657	\$ 269,705
Employee contributions	88,011	91,097	92,873
Pension plan net investment income	621,444	52,503	742,163
Benefit payments and refunds	(564,398)	(643,634)	(620,395)
Other	(54,495)	192,275	207,354
	\$ 340,718	\$ (37,102)	\$ 691,700
Net change in plan fiduciary net position			
	\$ 340,718	\$ (37,102)	\$ 691,700
Plan fiduciary net position - beginning	10,300,730	10,641,448	10,604,346
Plan fiduciary net position - ending (b)	\$ 10,641,448	\$ 10,604,346	\$ 11,296,046
Net pension liability/(asset) - ending (a - b)	\$ 1,178,654	\$ 1,804,323	\$ 1,517,511
Plan fiduciary net position as a percentage of total pension liability	90.03%	85.46%	88.16%
Covered valuation payroll	\$ 1,162,901	\$ 1,218,132	\$ 1,238,311
Net pension liability as a percentage of covered valuation payroll	101.35%	148.12%	122.55%

Note 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 in which information is available.

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND - ECO (UNAUDITED)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

Calendar year ending December 31,	<u>2014</u>	<u>2015</u>	<u>2016</u>
Total pension liability			
Service cost	\$ 17,953	\$ 1,409	\$ -
Interest on the total pension liability	300,928	304,051	305,994
Benefit changes	-	-	-
Difference between expected and actual experience	(46,156)	103,454	(45,298)
Assumption changes	240,227	(8,260)	(94,260)
Benefit payments and refunds	<u>(356,576)</u>	<u>(386,163)</u>	<u>(383,337)</u>
Net change in total pension liability	\$ 156,376	\$ 14,491	\$ (216,901)
Total pension liability - beginning	<u>4,241,407</u>	<u>4,397,783</u>	<u>4,412,274</u>
Total pension liability - ending (a)	<u>\$ 4,397,783</u>	<u>\$ 4,412,274</u>	<u>\$ 4,195,373</u>
Plan fiduciary net position			
Employer contributions	\$ 28,069	\$ 133,376	\$ 152,169
Employee contributions	880	572	-
Pension plan net investment income	180,817	14,083	207,076
Benefit payments and refunds	(356,576)	(386,163)	(383,337)
Other	<u>(38,516)</u>	<u>302,137</u>	<u>(52,467)</u>
Net change in plan fiduciary net position	\$ (185,326)	\$ 64,005	\$ (76,559)
Plan fiduciary net position - beginning	<u>3,128,031</u>	<u>2,942,705</u>	<u>3,006,710</u>
Plan fiduciary net position - ending (b)	<u>\$ 2,942,705</u>	<u>\$ 3,006,710</u>	<u>\$ 2,930,151</u>
Net pension liability/(asset) - ending (a - b)	<u>\$ 1,455,078</u>	<u>\$ 1,405,564</u>	<u>\$ 1,265,222</u>
Plan fiduciary net position as a percentage of total pension liability	66.91%	68.14%	69.84%
Covered valuation payroll	\$ 4,400	\$ 1,400	\$ -
Net pension liability as a percentage of covered valuation payroll	33069.95%	100397.43%	0.00%

Note 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 in which information is available.

**CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - ALL PLANS (UNAUDITED)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017**

	Calendar Year Ending December 31,	Actuarial Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	UAAL as a Percentage of Covered Payroll
Regular	2014	\$ 425,628	\$ 432,310	\$ (6,682)	\$ 3,625,449	11.92%
	2015	\$ 425,207	\$ 425,206	\$ 1	\$ 3,700,667	11.49%
	2016	\$ 421,882	\$ 421,882	\$ -	\$ 3,703,965	11.39%
SLEP	2014	\$ 247,930	\$ 250,156	\$ (2,226)	\$ 1,162,901	21.51%
	2015	\$ 271,400	\$ 270,657	\$ 743	\$ 1,218,132	22.22%
	2016	\$ 269,704	\$ 269,705	\$ (1)	\$ 1,238,311	21.78%
ECO	2014	\$ 10,521	\$ 28,069	\$ (17,548)	\$ 4,400	637.93%
	2015	\$ 2,735	\$ 133,376	\$ (130,641)	\$ 1,400	9526.86%
	2016	\$ -	\$ 152,169	\$ (152,169)	\$ -	0.00%

Note 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	Taxing bodies (Regular, SLEP, ECO groups): 27-year closed period until remaining period reaches 15 years (then 15-year rolling period).
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 (based 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 RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other information notes:

There were no benefit changes during the year.

Note 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 in which information is available.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
NOVEMBER 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1) At a regular or specially called meeting of the County Board in a time period from September to November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and the means of financing them.
- 2) Prior to or soon after December 1, the final budget is legally enacted through passage of an appropriation ordinance. The final budget may differ from the proposed budget by changes that have been made and approved by two-thirds of the County Board.
- 3) Transfers of budgeted amounts among object classifications, or any budget increases by means of an emergency or supplemental appropriation, require approval by two-thirds of the County Board members. The legal level of control is the fund level.
- 4) The budget is prepared on the modified accrual basis.
- 5) Annual budgets have been legally adopted and/or presented to the County Board for review for the General Fund and Special Revenue Funds (except the following funds: Police Vehicle, Debt Service, Coroner Fee, Drug Court, Warrant Fee, Animal Control).
- 6) All appropriations lapse at year-end.

During the year ended November 30, 2017 the County budget was amended. Expenditures did not exceed budgeted amounts in any major funds for the year ended November 30, 2017.

CHRISTIAN COUNTY, ILLINOIS

SUPPLEMENTARY INFORMATION

FISCAL YEAR ENDED NOVEMBER 30, 2017

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

Assets:	Court Funds	Probation Fund	Local Solid Waste Fund	County Bridge Fund	County Highway Fund	Highway Matching Fund	Automation Funds	Sanitarium Fund	Illinois Municipal Retirement Fund
Cash	\$ 91,211	\$ 342,983	\$ 117,994	\$ 388,701	\$ 557,819	\$ 162,738	\$ 533,350	\$ 111,161	\$ 1,219,693
Investments - certificates of deposit	-	150,000	450,000	-	-	100,000	-	-	-
Receivables:									
Governmental agencies	8,139	5,751	-	-	263,635	-	21,211	-	-
Other	1,339	-	32,279	-	-	-	-	-	-
Prepaid expense	-	-	2,087	-	3,507	-	2,087	-	-
Total assets	\$ 100,689	\$ 498,734	\$ 602,360	\$ 388,701	\$ 824,961	\$ 262,738	\$ 556,648	\$ 111,161	\$ 1,219,693

Liabilities and fund balances:

Liabilities:	Accounts payable	Total Liabilities	Fund balance	Total liabilities and fund balances
Accounts payable	\$ -	\$ 8,745	\$ 586	\$ 600
Total Liabilities	\$ -	\$ 8,745	\$ 586	\$ 600
Fund balance:				
Fund balance	\$ 100,689	\$ 489,989	\$ 601,774	\$ 556,048
Total liabilities and fund balances	\$ 100,689	\$ 498,734	\$ 602,360	\$ 556,648

Assets:	County Health Fund	Community Mental Health Fund	911 Fund	Capital Improvement Fund	Sheriff Funds	Debt Service Fund	Other Governmental Funds	Total
Cash	\$ 138,883	\$ 92,944	\$ 17,586	\$ 307,106	\$ 56,909	\$ 14,417	\$ 173,651	\$ 4,327,146
Investments - certificates of deposit	-	-	-	300,000	-	-	50,000	1,050,000
Receivables:								
Governmental agencies	85,815	-	153,609	-	1,899	-	1,064	541,123
Other	4,145	-	2,710	-	-	-	-	32,279
Prepaid expense	-	-	-	-	-	-	-	15,875
Total assets	\$ 228,843	\$ 92,944	\$ 173,905	\$ 607,106	\$ 58,808	\$ 14,417	\$ 224,715	\$ 5,966,423

Liabilities and fund balances:

Liabilities:	Accounts payable	Total Liabilities	Fund balance	Total liabilities and fund balances
Accounts payable	\$ 6,553	\$ -	\$ 959	\$ 647
Total Liabilities	\$ 6,553	\$ -	\$ 959	\$ 647
Fund balance:				
Fund balance	\$ 222,290	\$ 92,944	\$ 172,946	\$ 224,068
Total liabilities and fund balances	\$ 228,843	\$ 92,944	\$ 173,905	\$ 224,715

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

(Continued on next page)

	Court Funds	Probation Fund	Local Solid Waste Fund	County Bridge Fund	County Highway Fund	Highway Matching Fund	Automation Funds	Sanitarium Fund	Illinois Municipal Retirement Fund
Revenues:									
Property tax	\$ -	\$ -	\$ -	\$ 270,538	\$ 541,075	\$ 269,494	\$ -	\$ 56,698	\$ 899,922
Intergovernmental revenues	6,103	-	74,293	107,887	-	-	-	-	112,700
Charges for services and fees	72,758	95,634	184,516	27,257	172,908	-	272,042	-	-
Interest income	-	-	2,566	-	-	1,320	-	257	-
Total revenues	\$ 78,861	\$ 95,634	\$ 261,375	\$ 405,682	\$ 713,983	\$ 270,814	\$ 272,042	\$ 56,955	\$ 1,012,622
Expenditures (current):									
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 266,280	\$ -	\$ 171,890
Judicial	51,490	106,416	-	-	-	-	58,935	-	276,934
Transportation	-	-	-	626,649	609,397	527,679	-	-	-
Public safety and corrections	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Environment	-	-	-	-	-	-	-	-	-
Education	-	-	266,830	-	-	-	-	57,416	487,022
Capital outlay	-	-	-	-	-	-	-	-	19,099
Debt service:	-	-	3,256	-	2,672	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Agent fees	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 51,490	\$ 106,416	\$ 270,086	\$ 626,649	\$ 612,069	\$ 527,679	\$ 325,215	\$ 57,416	\$ 954,945
Excess (deficiency) of revenues over expenditures	\$ 27,371	\$ (10,782)	\$ (8,711)	\$ (220,967)	\$ 101,914	\$ (256,865)	\$ (53,173)	\$ (461)	\$ 57,677
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	\$ 27,371	\$ (10,782)	\$ (8,711)	\$ (220,967)	\$ 101,914	\$ (256,865)	\$ (53,173)	\$ (461)	\$ 57,677
Fund balances, beginning of year	73,318	500,771	610,485	609,668	710,619	519,603	609,221	111,622	1,162,016
Fund balances, end of year	\$ 100,689	\$ 489,989	\$ 601,774	\$ 388,701	\$ 812,533	\$ 262,738	\$ 556,048	\$ 111,161	\$ 1,219,693

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

	County Health Fund	Community Mental Health Fund	911 Fund	Capital Improvement Fund	Sheriff Funds	Debt Service Fund	Other Governmental Funds	Total
Revenues:								
Property tax	\$ -	\$ 106,481	\$ -	\$ -	\$ -	\$ 129,808	\$ -	\$ 2,274,016
Intergovernmental revenues	364,772	-	438,058	40,000	-	-	4,454	1,148,267
Charges for services and fees	145,589	-	398,129	-	102,447	-	34,985	1,506,265
Interest income	-	188	260	350	79	170	349	5,539
Total revenues	\$ 510,361	\$ 106,669	\$ 836,447	\$ 40,350	\$ 102,526	\$ 129,978	\$ 39,788	\$ 4,934,087
Expenditures (current):								
General government	\$ -	\$ -	\$ -	\$ 44,427	\$ -	\$ -	\$ -	\$ 482,597
Judicial	-	-	-	-	-	-	9,802	503,577
Transportation	-	-	-	-	-	-	-	1,763,725
Public safety and corrections	-	-	-	-	62,144	-	-	549,166
Health and welfare	536,187	90,600	482,710	-	-	-	-	1,186,012
Environment	-	-	-	-	-	-	-	266,830
Education	-	-	-	-	-	-	-	-
Capital outlay	-	-	403,320	-	40,933	-	1,947	452,128
Debt service:								
Principal	-	-	-	-	-	251,000	-	251,000
Interest	-	-	-	-	-	7,172	-	7,172
Agent fees	-	-	-	-	-	750	-	750
Total expenditures	\$ 536,187	\$ 90,600	\$ 886,030	\$ 44,427	\$ 103,077	\$ 258,922	\$ 11,749	\$ 5,462,957
Excess (deficiency) of revenues over expenditures	\$ (25,826)	\$ 16,069	\$ (49,583)	\$ (4,077)	\$ (551)	\$ (128,944)	\$ 28,039	\$ (528,870)
Other financing sources (uses):								
Transfers in	-	-	-	500,000	-	-	-	500,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	\$ (25,826)	\$ 16,069	\$ (49,583)	\$ 495,923	\$ (551)	\$ (128,944)	\$ 28,039	\$ (28,870)
Fund balances, beginning of year	248,116	76,875	222,529	108,234	59,359	143,361	196,029	5,961,826
Fund balances, end of year	\$ 222,290	\$ 92,944	\$ 172,946	\$ 604,157	\$ 58,808	\$ 14,417	\$ 224,068	\$ 5,932,956

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
COURT FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	Original Budget	Final Budget	Court Document Storage Fund	Court Child Support Fund	Drug Court Fund	Circuit Clerk Operating Fund	Total
Revenues:							
Fees	\$ 57,000	\$ 57,000	\$ 42,590	\$ 12,875	\$ 11,342	\$ 5,951	\$ 72,758
Grants	14,000	14,000	-	6,103	-	-	6,103
Total revenues	\$ 71,000	\$ 71,000	\$ 42,590	\$ 18,978	\$ 11,342	\$ 5,951	\$ 78,861
Expenditures:							
Judicial - current	\$ 148,223	\$ 148,223	\$ 17,731	\$ 23,902	\$ 6,507	\$ 3,350	\$ 51,490
Judicial - capital outlay	-	-	-	-	-	-	-
Total expenditures	\$ 148,223	\$ 148,223	\$ 17,731	\$ 23,902	\$ 6,507	\$ 3,350	\$ 51,490
Excess (deficiency) of revenues over expenditures	\$ (77,223)	\$ (77,223)	\$ 24,859	\$ (4,924)	\$ 4,835	\$ 2,601	\$ 27,371
Fund balances, beginning of year			23,976	38,035	6,142	5,165	73,318
Fund balances, end of year			\$ 48,835	\$ 33,111	\$ 10,977	\$ 7,766	\$ 100,689

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PROBATION FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Fees	\$ 100,000	\$ 100,000	\$ 95,634
Total revenues	\$ 100,000	\$ 100,000	\$ 95,634
Expenditures (current):			
Court ordered probation services	\$ 191,000	\$ 191,000	\$ 106,416
Capital outlay	-	-	-
Total expenditures	\$ 191,000	\$ 191,000	\$ 106,416
Excess (deficiency) of revenues over expenditures	\$ (91,000)	\$ (91,000)	\$ (10,782)
Fund balance, beginning of year			500,771
Fund balance, end of year			\$ 489,989

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
LOCAL SOLID WASTE FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Solid waste disposal fees	\$ 170,000	\$ 170,000	\$ 184,516
Grants	75,000	75,000	74,293
Interest income	3,200	3,200	2,566
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 248,200	\$ 248,200	\$ 261,375
	<hr/>	<hr/>	<hr/>
Expenditures:			
Local solid waste program expenditures	\$ 364,241	\$ 364,241	\$ 254,122
Grants	5,000	5,000	12,708
Capital outlay	4,000	4,000	3,256
	<hr/>	<hr/>	<hr/>
Total expenditures	\$ 373,241	\$ 373,241	\$ 270,086
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	\$ (125,041)	\$ (125,041)	\$ (8,711)
	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year			610,485
			<hr/>
Fund balance, end of year			\$ 601,774
			<hr/>

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY BRIDGE FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Property tax	\$ 271,000	\$ 271,000	\$ 270,538
Material and labor	-	-	27,257
Allotments - State of Illinois	-	-	107,887
	<hr/>	<hr/>	<hr/>
Total revenue	\$ 271,000	\$ 271,000	\$ 405,682
	<hr/>	<hr/>	<hr/>
Expenditures:			
Labor reimbursement - County Highway Fund	\$ 50,000	\$ 50,000	\$ 12,542
Materials and other reimbursements - County Hwy Fund	82,000	82,000	99,290
Other construction costs	189,000	189,000	514,817
	<hr/>	<hr/>	<hr/>
Total expenditures	\$ 321,000	\$ 321,000	\$ 626,649
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	\$ (220,967)
			<hr/>
Fund balance, beginning of year			609,668
			<hr/>
Fund balance, end of year			<u>\$ 388,701</u>

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Property tax	\$ 542,000	\$ 542,000	\$ 541,075
Materials, labor and other	100,000	100,000	172,908
	<hr/>	<hr/>	<hr/>
Total revenues	\$ 642,000	\$ 642,000	\$ 713,983
	<hr/>	<hr/>	<hr/>
Expenditures:			
Wages and benefits	\$ 482,000	\$ 482,000	\$ 580,324
Other operating costs	832,000	832,000	460,040
Capital outlay	740,000	740,000	2,672
Debt service	-	-	-
	<hr/>	<hr/>	<hr/>
Sub-total	\$ 2,054,000	\$ 2,054,000	\$ 1,043,036
	<hr/>	<hr/>	<hr/>
Less reimbursement of expenditures from other County highway funds	(830,000)	(830,000)	(430,967)
	<hr/>	<hr/>	<hr/>
Total expenditures	\$ 1,224,000	\$ 1,224,000	\$ 612,069
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	\$ (582,000)	\$ (582,000)	\$ 101,914
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Equipment loans	450,000	450,000	-
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	\$ (132,000)	\$ (132,000)	\$ 101,914
	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year			710,619
			<hr/>
Fund balance, end of year			\$ 812,533
			<hr/>

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
HIGHWAY MATCHING FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Property tax	\$ 271,000	\$ 271,000	\$ 269,494
Allotments - State of Illinois	-	-	-
Interest income	-	-	1,320
	<hr/>	<hr/>	<hr/>
Total revenues	\$ 271,000	\$ 271,000	\$ 270,814
	<hr/>	<hr/>	<hr/>
Expenditures:			
County share of construction costs	\$ 760,000	\$ 810,000	\$ 527,679
Other construction costs	50,000	50,000	-
	<hr/>	<hr/>	<hr/>
Total expenditures	\$ 810,000	\$ 860,000	\$ 527,679
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	<u>\$ (539,000)</u>	<u>\$ (589,000)</u>	\$ (256,865)
Fund balance, beginning of year			<hr/> 519,603
Fund balance, end of year			<u>\$ 262,738</u>

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
AUTOMATION FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	Original and Final Budget	Recorder's Automation Fund	Recorder's Vital Statistics Fund	Geographic Information System Fund	Circuit Clerk's Automation Fund	Treasurer's Automation Fund	States Attorney Automation Fund	Total
Revenue:								
Fees	\$ 260,400	\$ 101,499	\$ 17,443	\$ 97,335	\$ 43,170	\$ 9,737	\$ 2,858	\$ 272,042
Total revenues	\$ 260,400	\$ 101,499	\$ 17,443	\$ 97,335	\$ 43,170	\$ 9,737	\$ 2,858	\$ 272,042
Expenditures (current):								
Automation expenditures	\$ 527,886	\$ 130,515	\$ 23,462	\$ 110,177	\$ 58,935	\$ 2,126	\$ -	\$ 325,215
Capital outlay	-	-	-	-	-	-	-	-
Total Expenditures	\$ 527,886	\$ 130,515	\$ 23,462	\$ 110,177	\$ 58,935	\$ 2,126	\$ -	\$ 325,215
Excess (deficiency) of revenues over expenditures	\$ (267,486)	\$ (29,016)	\$ (6,019)	\$ (12,842)	\$ (15,765)	\$ 7,611	\$ 2,858	\$ (53,173)
Fund balances, beginning of year		213,248	12,963	165,757	173,312	39,647	4,294	609,221
Fund balances, end of year		\$ 184,232	\$ 6,944	\$ 152,915	\$ 157,547	\$ 47,258	\$ 7,152	\$ 556,048

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SANITARIUM FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Property tax	\$ 57,000	\$ 57,000	\$ 56,698
Interest income	1,000	1,000	257
	<hr/>	<hr/>	<hr/>
Total revenue	\$ 58,000	\$ 58,000	\$ 56,955
Expenditures:			
Administration costs - County Health Fund	\$ 30,000	\$ 30,000	\$ 30,000
Wages	22,350	22,350	22,957
Employee benefits	13,432	13,432	4,459
Hospital care	30,000	30,000	-
Other	1,875	1,875	-
	<hr/>	<hr/>	<hr/>
Total expenditures	\$ 97,657	\$ 97,657	\$ 57,416
Excess (deficiency) of revenues over expenditures	<u>\$ (39,657)</u>	<u>\$ (39,657)</u>	\$ (461)
Fund balance, beginning of year			<hr/> 111,622
Fund balance, end of year			<u>\$ 111,161</u>

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Property tax	\$ 875,000	\$ 875,000	\$ 899,922
Personal property replacement tax	<u>112,700</u>	<u>112,700</u>	<u>112,700</u>
 Total revenues	 <u>\$ 987,700</u>	 <u>\$ 987,700</u>	 <u>\$ 1,012,622</u>
 Expenditures (current):			
County share of employee retirement contribution	\$ 1,000,000	\$ 1,000,000	\$ 954,945
 Total expenditures	 <u>\$ 1,000,000</u>	 <u>\$ 1,000,000</u>	 <u>\$ 954,945</u>
 Excess (deficiency) of revenue over expenditures	 <u>\$ (12,300)</u>	 <u>\$ (12,300)</u>	 \$ 57,677
 Fund balances, beginning of year			 <u>1,162,016</u>
 Fund balances, end of year			 <u>\$ 1,219,693</u>

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY HEALTH FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Payment for services	\$ 135,338	\$ 135,338	\$ 115,589
Grants and awards:			
State funds	260,471	260,471	193,817
Federal funds	167,703	167,703	170,955
Reimbursement - County Sanitarium Fund	30,000	30,000	30,000
Total Revenue	\$ 593,512	\$ 593,512	\$ 510,361
Expenditures:			
Wages	325,685	325,685	309,982
Employee benefits	134,837	134,837	109,618
Office operations and occupancy	45,267	45,267	32,199
Travel	9,000	9,000	7,174
Outreach programs	92,746	92,746	77,214
Capital outlay	-	-	-
Total expenditures	\$ 607,535	\$ 607,535	\$ 536,187
Excess (deficiency) of revenues over expenditures	\$ (14,023)	\$ (14,023)	\$ (25,826)
Fund balance, beginning of year			248,116
Fund balance, end of year			\$ 222,290

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COMMUNITY MENTAL HEALTH FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Property tax	\$ 107,000	\$ 107,000	\$ 106,481
Interest income	-	-	188
	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 106,669</u>
Expenditures:			
Contractual services - mental health and other	\$ 115,000	\$ 115,000	\$ 90,600
	<u>\$ 115,000</u>	<u>\$ 115,000</u>	<u>\$ 90,600</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (8,000)</u>	<u>\$ (8,000)</u>	\$ 16,069
Fund balance, beginning of year			<u>76,875</u>
Fund balance, end of year			<u>\$ 92,944</u>

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
911 FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
911 surcharge grants/fees	\$ 464,800	\$ 464,800	\$ 397,350
911 system consolidation grant - State of Illinois	-	398,000	438,058
Interest income	200	200	260
Fees and refunds	-	-	779
	<hr/>	<hr/>	<hr/>
Total revenues	<u>\$ 465,000</u>	<u>\$ 863,000</u>	<u>\$ 836,447</u>
 Expenditures:			
Wages	\$ 290,086	\$ 290,086	\$ 291,123
Employee benefits	110,064	110,064	100,596
Office operations and occupancy	114,437	114,437	90,991
Capital outlay	-	398,000	403,320
	<hr/>	<hr/>	<hr/>
Total expenditures	<u>\$ 514,587</u>	<u>\$ 912,587</u>	<u>\$ 886,030</u>
 Excess (deficiency) of revenues over expenditures	 <u>\$ (49,587)</u>	 <u>\$ (49,587)</u>	 \$ (49,583)
 Fund balance, beginning of year			<hr/> 222,529
 Fund balance, end of year			<u>\$ 172,946</u>

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
CAPITAL IMPROVEMENT FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	Actual
Revenues:	
Interest income	\$ 350
Intergovernmental revenue	40,000
Total revenues	\$ 40,350
Expenditures:	
Capital improvements - courthouse	\$ -
Building maintenance	44,427
Total expenditures	\$ 44,427
Excess (deficiency) of revenues over expenditures	\$ (4,077)
Other financing sources (uses):	
Transfers in	500,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 495,923
Fund balance, beginning of year	108,234
Fund balance, end of year	\$ 604,157

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

	Warrant Fee Fund	Electronic Monitoring Fund	Drug Education Fund	Medical Cost Fund	Police Vehicle Fund	Total
Revenues:						
Fees and donations	\$ 6,094	\$ 4,093	\$ 5,417	\$ 44,778	\$ 42,065	\$ 102,447
Interest income	-	-	79	-	-	79
Total revenues	\$ 6,094	\$ 4,093	\$ 5,496	\$ 44,778	\$ 42,065	\$ 102,526
Expenditures:						
Drug education and enforcement	\$ -	\$ -	\$ 5,297	\$ -	\$ -	\$ 5,297
Monitoring	-	1,857	-	-	-	1,857
Inmate medical expense	-	-	-	54,990	-	54,990
Capital outlay	-	-	-	-	40,933	40,933
Total Expenditures	\$ -	\$ 1,857	\$ 5,297	\$ 54,990	\$ 40,933	\$ 103,077
Excess (deficiency) of revenues over expenditures	\$ 6,094	\$ 2,236	\$ 199	\$ (10,212)	\$ 1,132	\$ (551)
Fund balance, beginning of year	29,206	309	31,112	(14,023)	12,755	59,359
Fund balance, end of year	\$ 35,300	\$ 2,545	\$ 31,311	\$ (24,235)	\$ 13,887	\$ 58,808

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
DEBT SERVICE
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

Revenues:	<u>Actual</u>
Property Tax	\$ 129,808
Interest income	170
Total revenues	<u>\$ 129,978</u>
Expenditures:	
Debt Service:	
Bond principal	\$ 251,000
Bond interest expense	7,172
Agent fees	<u>750</u>
Total expenditures	<u>\$ 258,922</u>
Excess (deficiency) of revenues Rev over Expenditures	\$ (128,944)
Fund balance, beginning of year	<u>143,361</u>
Fund balance, end of year	<u><u>\$ 14,417</u></u>

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

	Animal Shelter Fund	Law Library Fund	Coroner Fee Fund	Total
Revenues:				
Donations	\$ 14,660	-	-	\$ 14,660
Fees	516	14,584	5,225	20,325
Intergovernmental revenue	-	-	4,454	4,454
Interest income	328	-	21	349
Total revenues	\$ 15,504	\$ 14,584	\$ 9,700	\$ 39,788
Expenditures:				
Law literature	-	9,802	-	\$ 9,802
Animal shelter expenditures	-	-	-	-
Capital outlay	1,947	-	-	1,947
Total expenditures	\$ 1,947	\$ 9,802	\$ -	\$ 11,749
Excess (deficiency) of revenues over expenditures	\$ 13,557	\$ 4,782	\$ 9,700	\$ 28,039
Fund balance, beginning of year	163,300	10,223	22,506	196,029
Fund balance, end of year	\$ 176,857	\$ 15,005	\$ 32,206	\$ 224,068

CHRISTIAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 NOVEMBER 30, 2017

	Trust Funds	Trust Interest Fund	Township Motor Fuel Tax Fund	Township Bridge Program Fund	Tax Sale Indemnity Funds	Community Development Assistance Trust Fund	Lab Analysis	Total
Assets:								
Cash	\$ 203,476	\$ 6,697	\$ 885,637	\$ 153,860	\$ 73,685	\$ 4,467	\$ 2,561	\$ 1,330,383
Investments - certificates of deposit	-	-	-	200,000	-	-	-	200,000
Receivables:								
Due from governmental agencies	-	75	126,077	-	-	-	1,422	127,574
Notes receivable	-	-	-	-	-	5,348	-	5,348
Total assets	\$ 203,476	\$ 6,772	\$ 1,011,714	\$ 353,860	\$ 73,685	\$ 9,815	\$ 3,983	\$ 1,663,305
Liabilities and net position:								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 674	\$ 674
Due to governmental agencies	-	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 674	\$ 674
Net Position:								
Held in trust	\$ 203,476	\$ 6,772	\$ 1,011,714	\$ 353,860	\$ 73,685	\$ 9,815	\$ 3,309	\$ 1,662,631

CHRISTIAN COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	Trust Funds	Trust Interest Fund	Township MFT Fund	Township Bridge Program Fund	Tax Sale Indemnity Funds	Community Development Assistance Trust Fund	Lab Analysis Fund	Total
Additions:								
Intergovernmental revenue	\$ -	\$ -	\$ 1,522,292	\$ -	\$ -	\$ -	\$ -	\$ 1,522,292
Interest income	-	2,490	5,691	1,310	187	376	-	10,054
Fees and trust collections	126,382	-	669	-	-	-	14,603	141,654
Total additions	\$ 126,382	\$ 2,490	\$ 1,528,652	\$ 1,310	\$ 187	\$ 376	\$ 14,603	\$ 1,674,000
Deductions:								
Payments to County Funds and other taxing bodies	\$ 8,563	-	-	\$ -	\$ -	\$ 40,000	-	\$ 48,563
Settlements and refunds	-	-	-	-	-	-	-	-
Road and bridge	-	-	1,608,581	-	-	-	-	1,608,581
Drug testing/court	-	-	-	-	-	-	12,299	12,299
Total deductions	\$ 8,563	\$ -	\$ 1,608,581	\$ -	\$ -	\$ 40,000	\$ 12,299	\$ 1,669,443
Net increase (decrease)	\$ 117,819	\$ 2,490	\$ (79,929)	\$ 1,310	\$ 187	\$ (39,624)	\$ 2,304	\$ 4,557
Net position, held in trust								
Beginning of year	85,657	4,282	1,091,643	352,550	73,498	49,439	1,005	1,658,074
End of year	\$ 203,476	\$ 6,772	\$ 1,011,714	\$ 353,860	\$ 73,685	\$ 9,815	\$ 3,309	\$ 1,662,631

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

	<u>County Clerk Agent</u>	<u>Circuit Clerk Agent</u>	<u>County Sheriff Agent</u>	<u>Other County Treasurer Agency Funds</u>	<u>Drainage District</u>	<u>Total</u>
Assets:						
Cash and cash equivalents	\$ 255,171	\$ 237,015	\$ 102,552	\$ 103,502	\$ 506,317	\$ 1,204,557
Investments - certificates of deposit		40,000	-	-	260,000	300,000
Due from governmental agencies and others	-	-	-	-	-	-
Total assets	<u>\$ 255,171</u>	<u>\$ 277,015</u>	<u>\$ 102,552</u>	<u>\$ 103,502</u>	<u>\$ 766,317</u>	<u>\$ 1,504,557</u>
Liabilities:						
Distributions due to other County funds, other taxing bodies, and others	\$ 255,171	\$ 277,015	\$ 102,552	\$ 103,502	\$ 766,317	\$ 1,504,557
Total liabilities	<u>\$ 255,171</u>	<u>\$ 277,015</u>	<u>\$ 102,552</u>	<u>\$ 103,502</u>	<u>\$ 766,317</u>	<u>\$ 1,504,557</u>

CHRISTIAN COUNTY, ILLINOIS
COMPARATIVE STATEMENT OF EQUALIZED TAXABLE
VALUATIONS, TAX EXTENSIONS, AND TAX RATES
(UNAUDITED)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2017

	2016 Taxes		2015 Taxes		2014 Taxes	
Taxable valuations, as equalized	Rate	Extension	Rate	Extension	Rate	Extension
County General	0.29731	\$ 1,634,743	0.30281	\$ 1,618,636	0.30875	\$ 1,600,979
County Highway	0.09858	542,037	0.10047	537,051	0.10183	528,025
Illinois Municipal Retirement	0.11776	647,497	0.16090	860,072	0.16145	837,176
County Bridge Construction	0.04929	271,018	0.04958	265,024	0.05034	261,031
Highway Matching	0.0491	269,974	0.04733	252,997	0.04840	250,971
Mental Health	0.01940	106,670	0.01968	105,197	0.02011	104,278
Sanitarium	0.01033	56,799	0.01040	55,592	0.01053	54,602
Senior Citizens	0.02329	128,059	0.02395	128,022	0.02450	127,041
Extension Education	0.025	137,461	0.03178	169,876	0.03276	169,872
General Obligation Bonds	0.02365	130,038	0.02433	130,053	0.02508	130,049
Total	0.77123	\$ 3,924,296	0.77123	\$ 4,122,520	0.78375	\$ 4,064,024
Taxes Collected:						
County General		\$ 1,631,842		\$ 1,619,650		\$ 1,599,100
County Highway		541,075		537,386		527,404
Illinois Municipal Retirement		899,922		860,609		836,192
County Bridge Construction		270,538		265,190		260,724
Highway Matching		269,494		253,155		250,676
Mental Health		106,481		105,263		104,155
Sanitarium		56,698		55,626		54,538
Senior Citizens		127,832		128,102		126,892
Extension Education		137,219		169,984		169,673
General Obligation Bonds		129,808		130,134		129,896
Total		\$ 4,170,909		\$ 4,125,099		\$ 4,059,250

Christian County levies property tax for the Christian County Senior Citizens Association and the Christian County Cooperative Extension Services. Property tax collections are paid to the treasurer of the Christian County Senior Citizens Association and the Christian County Cooperative Extension Services which are not agencies or departments of Christian County, Illinois.

CHRISTIAN COUNTY, ILLINOIS

STATE OF ILLINOIS-DEPARTMENT OF HUMAN SERVICES (DHS) REPORTING

FISCAL YEAR ENDED NOVEMBER 30, 2017

900 North Webster Street
P.O. Box 87
Taylorville, Illinois 62568
Tel: 217 / 824-9661
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IRIS N. NOBLET-CRITES, CPA

INDEPENDENT AUDITOR'S REPORT ON DHS CONSOLIDATED FINANCIAL REPORT

Board of Directors
Christian County Department of Public Health
Christian County, Illinois

We have audited the basic financial statements of Christian County, Illinois (which includes the Christian County Department of Public Health) as of and for the year ended November 30, 2017 and have issued our report thereon dated March 15, 2018 which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole.

The Schedule of Program Revenues and the Schedule of Program Costs on pages 75-79, is presented for the purposes of additional analysis as required by the Illinois Department of Human Services, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly presented in all material respects in relation to the basic financial statements as a whole.

The information presented on pages 80-88 is also presented for the purposes of additional analysis, as required by the Illinois Department of Human Services, and is not a required part of the basic financial statements, and has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

LMHN, LTD.

LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

March 15, 2018

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2017 - Schedule of Program Revenue

Account Title	Agency Total	All Other Not Allocated	Supplemental Nutrition Program for Women, Infants and Children	Breastfeeding Peer Counselor	Family Case Management
			10,557	10,557	00,001F
Fees + Purchase of Service					
1. Department of Aging	0.00	0.00	0.00	0.00	0.00
2. Department of Children and Family Services	0.00	0.00	0.00	0.00	0.00
3. Department of Corrections	0.00	0.00	0.00	0.00	0.00
4. Medicaid Rehab Option (MRO) Payments	0.00	0.00	0.00	0.00	0.00
5. Department of Human Services	0.00	0.00	0.00	0.00	0.00
6. Department of Public Aid	0.00	0.00	0.00	0.00	0.00
7. Department of Public Health	0.00	0.00	0.00	0.00	0.00
8. Local Education Agency/ School District	0.00	0.00	0.00	0.00	0.00
9. Local Government	33,716.00	33,716.00	0.00	0.00	0.00
10. Federal Government	15,221.00	15,221.00	0.00	0.00	0.00
11. Other Government Agencies	0.00	0.00	0.00	0.00	0.00
12. Client / Family Program Fees (incl. SSI, SSA, pensions, etc.)	0.00	0.00	0.00	0.00	0.00
13. Special Service Fees for Individual Clients	0.00	0.00	0.00	0.00	0.00
14. Diagnostic Service Fees	0.00	0.00	0.00	0.00	0.00
15.1. Dept. of Health and Family Services	12,830.00	12,830.00	0.00	0.00	0.00
15.2.	0.00	0.00	0.00	0.00	0.00
15.3.	0.00	0.00	0.00	0.00	0.00
15.4.	0.00	0.00	0.00	0.00	0.00
16. Total Fees + Purchase of Service	61,767.00	61,767.00	0.00	0.00	0.00
Grant Revenues					
17. Department of Aging	0.00	0.00	0.00	0.00	0.00
18. Department of Children and Family Services	0.00	0.00	0.00	0.00	0.00
19. Department of Corrections	0.00	0.00	0.00	0.00	0.00
20. Donated/Certified Funds Initiative (DFI / CFI)	0.00	0.00	0.00	0.00	0.00
21. Department of Human Services	229,951.00	0.00	122,717.00	9,234.00	98,000.00
22. Department of Public Aid	0.00	0.00	0.00	0.00	0.00
23. Department of Public Health	132,067.00	132,067.00	0.00	0.00	0.00
24. Local Education Agency/ School District	0.00	0.00	0.00	0.00	0.00
25. Local Government Awards	0.00	0.00	0.00	0.00	0.00
26. Federal Government Awards	0.00	0.00	0.00	0.00	0.00
27. Other Government Awards	0.00	0.00	0.00	0.00	0.00
28. JTPA / CETA	0.00	0.00	0.00	0.00	0.00

CHRISTIAN COUNTY HEALTH DEPARTMENT
Year - End FY2017 - Schedule of Program Revenue

Last Four Digits FEIN: 0560
DUNS: 071435440

Account Title	Agency Total	All Other Not Allocated	Supplemental Nutrition Program for Women, Infants and Children	Breastfeeding Peer Counselor	Family Case Management
29.1 Other (Specify)	0.00	0.00	10,557	10,557	00,001F
29.2	0.00	0.00	0.00	0.00	0.00
29.3	0.00	0.00	0.00	0.00	0.00
29.4	0.00	0.00	0.00	0.00	0.00
30. Total Grant Revenues	362,018.00	132,067.00	122,717.00	9,234.00	98,000.00
Contribution & Other					
31. Restricted to Operations	0.00	0.00	0.00	0.00	0.00
32. Restricted to Capital	0.00	0.00	0.00	0.00	0.00
33. Unrestricted	0.00	0.00	0.00	0.00	0.00
34. Contributions - Goods and Services	0.00	0.00	0.00	0.00	0.00
35. Child & Adult Food Programs (school meals, commodities)	0.00	0.00	0.00	0.00	0.00
36. School Transportation Payments (to/from school)	0.00	0.00	0.00	0.00	0.00
37. Sales of Goods and Services	99,418.00	99,418.00	0.00	0.00	0.00
38. Rent Income	0.00	0.00	0.00	0.00	0.00
39. Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00
40. Cafeteria and Vending Machine	0.00	0.00	0.00	0.00	0.00
41.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00
41.2.	0.00	0.00	0.00	0.00	0.00
41.3.	0.00	0.00	0.00	0.00	0.00
41.4.	0.00	0.00	0.00	0.00	0.00
42. Total Contribution & Other	99,418.00	99,418.00	0.00	0.00	0.00
Investment Income					
43. Income on Restricted Assets / Investments	0.00	0.00	0.00	0.00	0.00
44. Income on Unrestricted Assets / Investments	0.00	0.00	0.00	0.00	0.00
45. Total Investment Income	0.00	0.00	0.00	0.00	0.00
46. Total Revenues (Sum Lines 16, 30, 42, 45)	523,203.00	293,252.00	122,717.00	9,234.00	98,000.00

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2017 - Schedule of Program Costs

Last Four Digits FEIN: 0560
DUNS: 071435440

Account Title	Agency Total	All Other Not Allocated	Supplemental Nutrition Program for Women, Infants and Children 10,557	Breastfeeding Peer Counselor 10,557	Family Case Management 00,001F
Program Expenses					
1. Program Staff Salaries	258,082.00	153,416.00	55,295.00	6,017.00	41,354.00
2. Program Clerical Staff Salaries	76,857.00	22,754.00	33,467.00	100.00	20,536.00
3. Program Payroll Taxes and Fringe Benefits	113,256.00	58,351.00	30,864.00	1,434.00	22,607.00
4. Program Consultants	21,889.00	21,889.00	0.00	0.00	0.00
5. Consumer Wages and Fringe Benefits	0.00	0.00	0.00	0.00	0.00
6. Medicine and Drugs	19,872.00	19,872.00	0.00	0.00	0.00
7. All Other Program Equipment and Supplies	10,736.00	1,145.00	3,028.00	19.00	6,544.00
8. Staff Transportation	7,322.00	5,467.00	646.00	264.00	945.00
9. Client Transportation	0.00	0.00	0.00	0.00	0.00
10. Transportation To / From School Conventions	0.00	0.00	0.00	0.00	0.00
11. Direct Service Staff Conferences & Conventions	824.00	824.00	0.00	0.00	0.00
12. Program Insurance	0.00	0.00	0.00	0.00	0.00
13. Direct Client Specific Assistance	0.00	0.00	0.00	0.00	0.00
14. Telecommunication Costs Assigned to Program	5,600.00	258.00	2,448.00	446.00	2,448.00
15. Foster Care Payments	0.00	0.00	0.00	0.00	0.00
16.1. Emergency Preparedness	25,489.00	25,489.00	0.00	0.00	0.00
16.2. Financial Consulting	2,000.00	0.00	0.00	0.00	2,000.00
16.3. Other Advertising	572.00	572.00	0.00	0.00	0.00
16.4. Tobacco	2,168.00	2,168.00	0.00	0.00	0.00
16.5.	0.00	0.00	0.00	0.00	0.00
16.6.	0.00	0.00	0.00	0.00	0.00
16.7.	0.00	0.00	0.00	0.00	0.00
17. Total Program Expenses	542,667.00	312,205.00	125,748.00	8,280.00	96,434.00
Support Expenses					
18. Support Salaries	0.00	0.00	0.00	0.00	0.00
19. Support Payroll Taxes and Fringe Benefits	0.00	0.00	0.00	0.00	0.00
20. Dietary Supplies	0.00	0.00	0.00	0.00	0.00
21. Housekeeping and Laundry Supplies	0.00	0.00	0.00	0.00	0.00
22.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00
22.2.	0.00	0.00	0.00	0.00	0.00
22.3.	0.00	0.00	0.00	0.00	0.00
22.4.	0.00	0.00	0.00	0.00	0.00
23. Total Support Expenses	0.00	0.00	0.00	0.00	0.00

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2017 - Schedule of Program Costs

Last Four Digits FEIN: 0660
DUNS: 071435440

Account Title	Agency Total	All Other Not Allocated	Supplemental Nutrition Program for Women, Infants and Children 10.557	Breastfeeding Peer Counselor 10.557	Family Case Management 00.001F
Occupancy Expenses					
24. Occupancy Salaries	0.00	0.00	0.00	0.00	0.00
25. Occupancy Payroll Taxes and Fringe Benefits	0.00	0.00	0.00	0.00	0.00
26. Building & Equip. Operations and Maintenance	13,685.00	2,063.00	4,927.00	0.00	6,695.00
27. Vehicle Depreciation	0.00	0.00	0.00	0.00	0.00
28. All Other Depreciation & Amortization	4,206.00	0.00	0.00	0.00	4,206.00
29. Vehicle Rent	0.00	0.00	0.00	0.00	0.00
30. All Other Lease / Rent / Taxes	0.00	0.00	0.00	0.00	0.00
31. Equipment Under \$500	0.00	0.00	0.00	0.00	0.00
32. Mortgage & Installment Interest	0.00	0.00	0.00	0.00	0.00
33. Operating Interest	0.00	0.00	0.00	0.00	0.00
34.1. Property Insurance	4,000.00	1,120.00	0.00	0.00	2,880.00
34.2.	0.00	0.00	0.00	0.00	0.00
34.3.	0.00	0.00	0.00	0.00	0.00
34.4.	0.00	0.00	0.00	0.00	0.00
35. Total Occupancy Expenses	21,891.00	3,183.00	4,927.00	0.00	13,781.00
Admin & Office Expenses					
36. Administrative Salaries	0.00	0.00	0.00	0.00	0.00
37. Administrative Payroll Taxes and Fringe Benefits	0.00	0.00	0.00	0.00	0.00
38. Administrative Consultants	0.00	0.00	0.00	0.00	0.00
39. Telecommunication Costs Not Assigned to Program	1,200.00	1,200.00	0.00	0.00	0.00
40. Office Supplies and Equip	10,473.00	1,528.00	2,976.00	0.00	5,969.00
41. Indirect Costs	0.00	0.00	0.00	0.00	0.00
42.1. Liability Insurance	3,000.00	3,000.00	0.00	0.00	0.00
42.2.	0.00	0.00	0.00	0.00	0.00
42.3.	0.00	0.00	0.00	0.00	0.00
42.4.	0.00	0.00	0.00	0.00	0.00
43. Total Admin & Office Expenses	14,673.00	5,728.00	2,976.00	0.00	5,969.00
44. Total Expenses (Sum lines 17, 23, 35, 43)	579,231.00	321,116.00	133,651.00	8,280.00	116,184.00
Non-Reimbursable Expenses					
45. Depreciation on DMHDD Funded Capital Assets Included Above	0.00	0.00	0.00	0.00	0.00

CHRISTIAN COUNTY HEALTH DEPARTMENT
Year - End FY2017 - Schedule of Program Costs

Last Four Digits FEIN: 0560
 DUNS: 071435440

Account Title	Agency Total	All Other Not Allocated	Supplemental Nutrition Program for Women, Infants and Children	Breastfeeding Peer Counselor	Family Case Management
46. Cost of Production and Workshop Client Wages included Above	0.00	0.00	10.557	10.557	00.001F
47.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00
47.2.	0.00	0.00	0.00	0.00	0.00
47.3.	0.00	0.00	0.00	0.00	0.00
47.4.	0.00	0.00	0.00	0.00	0.00
48. Total Non-Reimbursable Expenses	0.00	0.00	0.00	0.00	0.00
49. Net Expenses (Line 44 minus Line 48)	579,231.00	321,116.00	133,651.00	8,280.00	116,184.00

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2017 - Program Personnel

Last Four Digits FEIN: 0560
DUNS: 071435440

Program Staff Positions	Agency Total				Supplemental Nutrition Program for Women, Infants and Children 10.557			
	Total Hours	Total Agency Amnt	Total Head Count	Amount Not Allocated	% Allocated	Total Program Amnt	Total Head Count	
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Habilitation Aide / Child Care Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Habilitation Professional or Supervisory Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Program Director	2,244.25	49,590.00	1.00	38,249.00	0.00	0.00	0.00	0.00
13. Program Clerical Staff	4,971.25	76,857.00	3.00	22,754.00	9.17	4,545.00	1.00	1.00
14. Psychiatrist	0.00	0.00	0.00	0.00	43.54	33,467.00	3.00	3.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	5,095.50	109,356.00	4.00	21,459.00	46.41	50,750.00	3.00	3.00
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.1. All Oth Not Req Spec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.2. Environmental Services	2,159.00	75,532.00	2.00	75,532.00	0.00	0.00	0.00	0.00
32.3. Optical Program Clerical	999.75	16,009.00	1.00	16,009.00	0.00	0.00	0.00	0.00
32.4. WIC Breastfeeding Counselor/Clerk	556.25	5,595.00	1.00	2,167.00	0.00	0.00	0.00	0.00
32.5.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2017 - Program Personnel

Last Four Digits FEIN: 0560
DUNS: 071435440

Program Staff Positions	Breastfeeding Peer Counselor 10.557			Family Case Management 00.001F		
	% Allocated	Total Program Amnt	Total Head Count	% Allocated	Total Program Amnt	Total Head Count
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00
5. Habilitation Aide / Child Care Aide	0.00	0.00	0.00	0.00	0.00	0.00
6. Habilitation Professional or Supervisory Staff	0.00	0.00	0.00	0.00	0.00	0.00
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00
12. Program Director	2.26	1,123.00	1.00	11.44	5,673.00	1.00
13. Program Clerical Staff	0.13	100.00	0.00	26.72	20,536.00	3.00
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00	0.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	1.34	1,466.00	1.00	32.63	35,681.00	3.00
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00	0.00
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	0.00	0.00	0.00
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00
32.1. All Oth Not Reg Spec	0.00	0.00	0.00	0.00	0.00	0.00
32.2. Environmental Services	0.00	0.00	0.00	0.00	0.00	0.00
32.3. Optical Program Clerical	0.00	0.00	0.00	0.00	0.00	0.00
32.4. WIC Breastfeeding Counselor/Clerk	61.27	3,428.00	1.00	0.00	0.00	0.00
32.5.	0.00	0.00	0.00	0.00	0.00	0.00

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2017 - Program Personnel

Last Four Digits FEIN: 0560
DUNS: 071435440

Program Staff Positions	Agency Total			Supplemental Nutrition Program for Women, Infants and Children 10.557			
	Total Hours	Total Agency Amnt	Total Head Count	Amount Not Allocated	% Allocated	Total Program Amnt	Total Head Count
32.6.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.7.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33. Total All Positions (1)	16,016.00	332,939.00	12.00	176,170.00		88,762.00	7.00
Standard Weekly Hours: 35.0							
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35. Qualified Mental Health Professional (QMHP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38. Total All Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2017 - Program Personnel

Last Four Digits FEIN: 0560
DUNS: 071435440

Program Staff Positions	Breastfeeding Peer Counselor 10.657			Family Case Management 00.001F		
	% Allocated	Total Program Amt.	Total Head Count	% Allocated	Total Program Amt.	Total Head Count
32.6.	0.00	0.00	0.00	0.00	0.00	0.00
32.7.	0.00	0.00	0.00	0.00	0.00	0.00
33. Total All Positions (1)		6,117.00	3.00		61,890.00	7.00
Standard Weekly Hours: 35.0						
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00	0.00	0.00
35. Qualified Mental Health Professional (QMHP)	0.00	0.00	0.00	0.00	0.00	0.00
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00	0.00	0.00
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00	0.00	0.00
38. Total All Positions		0.00	0.00		0.00	0.00

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

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

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2017 - Program Consultant and Contractual

Last Four Digits FEIN: 0560
DUNS: 071435440

Program Contract Positions	Agency Total				Supplemental Nutrition Program for Women, Infants and Children 10,557			
	Total Hours	Total Agency Amnt	Total Head Count	Amount Not Allocated	% Allocated	Total Program Amnt	Total Head Count	
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5. Habilitation Aide / Child Care Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6. Habilitation Professional or Supervisory Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10. Physician	0.00	21,889.00	0.00	21,889.00	0.00	0.00	0.00	
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12. Program Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13. Program Clerical Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17. Registered Nurse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32.1. All Oth Not Req Spec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32.2.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
33. Total All Positions (1)	0.00	21,889.00	0.00	21,889.00	0.00	0.00	0.00	

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2017 - Program Consultant and Contractual

Last Four Digits FEIN: 0560
DUNS: 071435440

Program Contract Positions	Breastfeeding Peer Counselor 10,557		Family Case Management 00,001F			
	% Allocated	Total Program Amnt	Total Head Count	% Allocated	Total Program Amnt	Total Head Count
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00
5. Habilitation Aide / Child Care Aide	0.00	0.00	0.00	0.00	0.00	0.00
6. Habilitation Professional or Supervisory Staff	0.00	0.00	0.00	0.00	0.00	0.00
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00
12. Program Director	0.00	0.00	0.00	0.00	0.00	0.00
13. Program Clerical Staff	0.00	0.00	0.00	0.00	0.00	0.00
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00	0.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	0.00	0.00	0.00	0.00	0.00	0.00
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00	0.00
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	0.00	0.00	0.00
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00
32.1. All Oth Not Req_Spec	0.00	0.00	0.00	0.00	0.00	0.00
32.2.	0.00	0.00	0.00	0.00	0.00	0.00
32.3.	0.00	0.00	0.00	0.00	0.00	0.00
32.4.	0.00	0.00	0.00	0.00	0.00	0.00
33. Total All Positions (1)	0.00	0.00	0.00	0.00	0.00	0.00

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2017 - Program Consultant and Contractual

Last Four Digits FEIN: 0660
DUNS: 071436440

Program Contract Positions	Agency Total				Supplemental Nutrition Program for Women, Infants and Children 10.557			
	Total Hours	Total Agency Amnt	Total Head Count	Amount Not Allocated	% Allocated	Program Amnt	Total Head Count	
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
35. Qualified Mental Health Professional (QMHP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
38. Total All Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

(1) Totals must equal line 4 of the Schedule of Program Costs.

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

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2017 - Program Consultant and Contractual

Last Four Digits FEIN: 0560
DUNS: 071435440

Program Contract Positions	Breastfeeding Peer Counselor 10.557		Family Case Management 00.001F			
	% Allocated	Total Program Amnt	Total Head Count	% Allocated	Total Program Amnt	Total Head Count
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00	0.00	0.00
35. Qualified Mental Health Professional (QMHP)	0.00	0.00	0.00	0.00	0.00	0.00
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00	0.00	0.00
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00	0.00	0.00
38. Total All Positions		0.00	0.00		0.00	0.00

(1) Totals must equal line 4 of the Schedule of Program Costs.

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

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2017 - Report of Service Units

Last Four Digits FEIN: 0560
DUNS: 071435440

Description	Supplemental Nutrition Program for Women, Infants and Children 10.557	Breastfeeding Peer Counselor 10.557	Family Case Management 00.001F
Unit Type			
# of Clients Served	0	0	0
# Client Units of Enrollment	0	0	0
# Client Units Delivered/Provided	0	0	0
Number of Days Program Operated	0	0	0
License Capacity Beginning of Report Period (1)	0	0	0
License Capacity End of Report Period (1)	0	0	0
Date of Change			

(1) Report Maximum Approved Program Capacity for Programs that do not require a license.

900 North Webster Street
P.O. Box 87
Taylorville, Illinois 62568
Tel: 217 / 824-9661
Fax: 217 / 824-2415
Email: lmbncpas@yahoo.com



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RICHARD K. HOOPER, CPA
IRIS N. NOBLET-CRITES, CPA

LIVELY, MATHIAS, HOOPER & NOBLET

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON APPLYING AGREED-UPON PROCEDURES
ON DHS GRANT REPORT**

Office of Contract Administration
Illinois Department of Human Services
222 South College, Second Floor
Springfield, Illinois 62704

We have performed the procedures enumerated below, which were agreed to by management of Christian County Department of Public Health (FEIN 37-6000560) and the Manager, Office of Contract Administration, Illinois Department of Human Services (DHS). These procedures were performed solely to assist DHS in evaluating the accompanying Grant Report of Christian County Department of Public Health for the year ended June 30, 2017. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DHS. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We have obtained DHS' Instructions for preparing the Grant Report and reviewed the ledgers used for recording Direct Program Expenses and Management and General Costs against the DHS Instructions to determine whether costs were reasonably related to the cost of delivering the program services and properly classified as direct or indirect costs. No exceptions were noted.

We have verified that the Method of Allocation (Row B) used for Management and General Costs identified in "Note 1" was the method actually used in the completion of the Grant Report. No exceptions were noted.

We have compared the Detailed List of Unallowable Costs (Part 2 of 2) to the DHS Instructions to determine if they were properly classified. No exceptions were noted.

We have mathematically checked all rows and columns of the entire Grant Report. No exceptions were noted.

We are not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the Grant Report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is designed for the use of the management of Christian County Department of Public Health, its Board of Directors and DHS, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose. However, this report is a matter of public record and its distribution is not limited.

LMHN, LTD.

LMHN, Ltd.
Certified Public Accountants
Taylorville, IL
March 15, 2018

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS • ILLINOIS CPA SOCIETY
NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS



GRANT ALLOWABLE COST SUMMARY

GRANT REPORT for the period July 1 through June 30, 2017

AGENCY NAME: Christian County Health Department

FEIN: 37-6000560

	IDHS GRANT - FUNDED SERVICES					ALL OTHER PROGRAMS	MANAGEMENT & GENERAL	TOTAL
	PROGRAM 1	PROGRAM 2	PROGRAM 3	PROGRAM 4	PROGRAM 5			
PROGRAM NAME/NUMBER/ ONTRACT NUMBER/OTHER IDENTIFICATION	FN-WIC	FN-BFPC	FCM					
A DIRECT PROGRAM EXPENSES	115,050	10,000	92,157					
B ALLOCATE MANAGEMENT AND GENERAL COSTS (NOTE 1)								
C SUBTOTAL A & B	115,050	10,000	92,157					-0-
D SUBTRACT UNALLOWABLE COST PER PAGE 2								
E ADD OTHER APPROVED USES (ATTACH DOCUMENTATION)								
F TOTAL ALLOWABLE COSTS	115,050	10,000	92,157					
G SPECIAL PROVISIONS (SEE INSTUCTIONS)								
H INTEREST EARNED (SEE INSTRUCTIONS)								

NOTE 1: Management and General costs are allocated based on: direct salaries, total direct costs, other basis (attach explanation).
Please visit the following IDHS web page for the instructions mentioned in this form (these instructions are listed in each fiscal years financial reporting web link): www.dhs.state.il.us/page.page.aspx?item=59675



State of Illinois
Department of Human Services

UNALLOWABLE COST REPORT

Agency Name: Christian County Health Department

FEIN: 37-6000560

	IDHS GRANT-FUNDED SERVICES				
	PROGRAM 1	PROGRAM 2	PROGRAM 3	PROGRAM 4	PROGRAM 5
Program Name/Number/Contract Number					
Unallowable Costs (see instructions)					
Compensation of Governing Body					
Entertainment					
Associate Dues					
Meetings and Conventions					
Fundraising					
Bad Debt					
Charity and Grants					
Unallowable Interest					
Inventories					
Depreciation of IDHS - Funded Assets					
Cost of Production					
In-Kind Expenses					
Alcoholic Beverages					
Personal Automobile					
Fines and Penalties					
Personal Use Items					
Lobbying					
Unallowable Relocation					
Gratuities					
Political Contributions					
Related Party Transactions					
Costs Where a Conflict of Interest Exists					
Unallowable Cost if Program is Federally Funded or Cost Restricted by Contract (See Instructions)					
Explain:					
Explain:					
Total Unallowable Costs (to line D of Grant Report) - See below if None					
If no unallowable costs are listed, sign and date as follows: I certify that no unallowable costs are included in either direct costs or allocated Management and General costs on the Grant Report.					

Printed Name: Nancy Martin

Title: Public Health Administrator

Signature: *Nancy Martin*

Date: 3/15/2018

Please visit the following IDHS web page for the instructions mentioned in this form (these instructions are listed in each fiscal years financial reporting web link): <http://www.dhs.state.il.us/page.aspx?item=59675>

CHRISTIAN COUNTY, ILLINOIS

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

FISCAL YEAR ENDED NOVEMBER 30, 2017

**CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
FISCAL YEAR ENDED NOVEMBER 30, 2017**

Internal Control Findings

Compliance Findings

Finding #2017-1: Over Expenditure of Budget (Repeat Finding)

Condition:

During our audit, we noted that actual expenditures were over budgeted expenditures in the County Bridge Fund by a material amount of \$305,649.

Criteria:

As required by Illinois Compiled Statutes, annually, the County is to approve a budget which sets the authorized legal spending limits for the County. All County budget appropriations lapse at year-end.

Effect:

Over expenditure of the approved budget constitutes unauthorized spending as outlined in Illinois Compiled Statutes.

Cause:

The County Bridge Fund participates with State and local governments for the maintenance of bridges within the County's jurisdiction. The County received funds for the State's participation in fiscal year 2016, however most of the expenditures for the project(s) were incurred and paid in fiscal year 2017.

Recommendation:

Management and governance should closely monitor actual expenditures, and the expected timing of expenditures to the budgeted appropriations and if necessary, amend the budget to reflect proper expenditure authority.

Views of responsible officials and planned corrective action plan:

Management and governance will more closely monitor actual expenditures to budget and if necessary, amend the budget to reflect proper expenditure authority.