

CHRISTIAN COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED NOVEMBER 30, 2018

CHRISTIAN COUNTY, ILLINOIS

TABLE OF CONTENTS

FISCAL YEAR ENDED NOVEMBER 30, 2018

	<u>Pages</u>
Independent Auditor's Report	1-2
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 <i>Government Auditing Standards</i>	3-4
<u>Basic Financial Statements:</u>	
Statement of Net Position – Modified Cash Basis	5
Statement of Activities – Modified Cash Basis	6
Statement of Assets, Liabilities and Fund Balances – Modified Cash Basis – Governmental Funds	7
Reconciliation of the Governmental Funds Statement of Assets, Liabilities and Fund Balances – Modified Cash Basis to the Statement of Net Position – Modified Cash Basis	8
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balances – Modified Cash Basis – Governmental Funds	9
Reconciliation of the Statement of Revenues Received, Expenditures Disbursed and Changes in Fund Balances of Governmental Funds to the Statement of Activities – Modified Cash Basis	10
Statement of Fiduciary Net Position – Modified Cash Basis – Fiduciary Funds	11
Statement of Changes in Fiduciary Net Position – Modified Cash Basis – Fiduciary Funds	12
Notes to Financial Statements	13-30
<u>Supplementary Information:</u>	
Budgetary Comparison Schedule – Modified Cash Basis – General Fund	31
Schedule of Appropriations and Expenditures Disbursed – Modified Cash Basis – General Fund	32-33

CHRISTIAN COUNTY, ILLINOIS

TABLE OF CONTENTS

FISCAL YEAR ENDED NOVEMBER 30, 2018

	<u>Pages</u>
Schedule of Appropriations and Expenditures Disbursed – Modified Cash Basis – County Highway Fund	34
Notes to Budgetary Comparison Schedules	35
Combining Statement of Assets, Liabilities and Fund Balances – Modified Cash Basis – Non-Major Governmental Funds	36
Combining Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balances – Modified Cash Basis – Non-Major Governmental Funds	37-38
Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balances – Modified Cash Basis	
Court Funds	39
Automation Funds	40
Sheriff Funds	41
Other Governmental Funds	42
Combining Statement of Fiduciary Net Position – Modified Cash Basis – Private Purpose Trust Funds	43
Combining Statement of Changes in Fiduciary Net Position – Modified Cash Basis – Private Purpose Trust Funds	44
Combining Statement of Fiduciary Assets and Liabilities – Modified Cash Basis – Agency Funds	45
<u>Other Information:</u>	
Comparative Schedule of Equalized Taxable Valuations, Tax Extensions, and Tax Rates (Unaudited)	46
Legal Debt Margin (Unaudited)	47
<u>State of Illinois - Department of Human Services (DHS) Reporting:</u>	
Independent Auditor's Report on Applying Agreed-Upon Procedures on DHS Grant Report	48
DHS Grant Report	49-50

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



BRENT J. LIVELY, CPA
M. ADAM MATHIAS, CPA, PFS, CVA
RICHARD K. HOOPER, CPA
IRIS N. NOBLET-CRITES, CPA

INDEPENDENT AUDITOR'S REPORT

To the County Board Members
Christian County, Illinois
Taylorville, Illinois

Report on the Financial Statements

We have audited the accompanying modified cash basis 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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 – modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Christian County, Illinois, as of November 30, 2018, and the respective changes in financial position- modified cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Christian County, Illinois' basic financial statements. The information listed as supplementary information and other information in the table of contents are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

Supplementary Information

The information listed as supplementary information in the table of contents is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

The information listed as other information in the table of contents 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 any other assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2019, 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 an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Christian County, Illinois' internal control over financial reporting and compliance.

LMHN, LTD.

LMHN, Ltd.
Certified Public Accountants
Taylerville, Illinois

April 11, 2019

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



BRENT J. LIVELY, CPA
M. ADAM MATHIAS, CPA, PFS, CVA
RICHARD K. HOOPER, CPA
IRIS N. NOBLET-CRITES, CPA

**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**

To the County Board Members
Christian County, Illinois
Taylorville, 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 modified cash basis 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, 2018, 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 April 11, 2019.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

April 11, 2019

CHRISTIAN COUNTY, ILLINOIS

BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDED NOVEMBER 30, 2018

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
NOVEMBER 30, 2018

	Governmental Activities
Assets:	
Current assets:	
Cash	\$ 8,648,881
Investments - certificates of deposit	4,220,000
Receivables:	
Other	33,500
Total current assets	\$ 12,902,381
Noncurrent assets:	
Capital assets, not depreciated	\$ 124,065
Capital assets, net	1,963,686
Total noncurrent assets	\$ 2,087,751
Total assets	\$ 14,990,132
 Liabilities:	
Current liabilities:	
Bonds payable	\$ 109,000
Total current liabilities	\$ 109,000
Noncurrent liabilities:	
Bonds payable	\$ 1,132,000
Total noncurrent liabilities	\$ 1,132,000
Total liabilities	\$ 1,241,000
 Net position:	
Net investment in capital assets	\$ 2,087,751
Restricted for other purposes (expendable)	8,306,732
Restricted for other purposes (non-expendable)	-
Unrestricted	3,354,649
Total net position	\$ 13,749,132

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018

	Program Receipts				Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities:					
General government	\$ 2,412,495	\$ 577,442	\$ 74,523	\$ -	\$ (1,760,530)
Judicial	1,977,352	701,667	684,884	-	(590,801)
Transportation	2,482,670	7,610	1,505,340	-	(969,720)
Public safety and corrections	3,625,870	554,673	-	-	(3,071,197)
Health and welfare	1,435,798	163,016	1,221,442	-	(51,340)
Environment	246,744	173,630	95,524	-	22,410
Education	84,720	-	-	-	(84,720)
Interest expense	1,575	-	-	-	(1,575)
Total governmental activities	<u>\$ 12,267,224</u>	<u>\$ 2,178,038</u>	<u>\$ 3,581,713</u>	<u>\$ -</u>	<u>\$ (6,507,473)</u>
General receipts:					
Property tax					\$ 4,042,958
Sales and use tax					1,271,446
State income tax					924,670
Personal property replacement tax					416,828
Video gaming tax					33,487
Unrestricted interest earnings					49,507
Miscellaneous					414,358
Total general receipts and transfers					<u>\$ 7,153,254</u>
Change in net position					\$ 645,781
Prior period adjustment					2,173,164
Net position - beginning of year					<u>10,930,187</u>
Net position - end of year					<u>\$ 13,749,132</u>

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
NOVEMBER 30, 2018

	<u>General Fund</u>	<u>County Highway Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Assets:				
Cash	\$ 1,992,149	\$ 981,358	\$ 5,675,374	\$ 8,648,881
Investments - certificates of deposit	2,570,000	-	1,650,000	4,220,000
Receivables:				
Other	33,500	-	-	33,500
Total Assets	<u>\$ 4,595,649</u>	<u>\$ 981,358</u>	<u>\$ 7,325,374</u>	<u>\$ 12,902,381</u>
Liabilities and fund balances:				
Liabilities:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	981,358	6,760,625	7,741,983
Committed	-	-	564,749	564,749
Assigned	-	-	-	-
Unassigned	4,595,649	-	-	4,595,649
Total fund balance	<u>\$ 4,595,649</u>	<u>\$ 981,358</u>	<u>\$ 7,325,374</u>	<u>\$ 12,902,381</u>
Total liabilities and fund balance	<u>\$ 4,595,649</u>	<u>\$ 981,358</u>	<u>\$ 7,325,374</u>	<u>\$ 12,902,381</u>

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
ASSETS, LIABILITIES AND FUND BALANCE - MODIFIED CASH BASIS
TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS
NOVEMBER 30, 2018

Total fund balances - total governmental funds	\$ 12,902,381
Amounts reported for governmental activities in the Statement of Net Position are difference because:	
Capital assets (net of accumulated depreciation) used in governmental activities are not financial resources and, therefore, are not reported in the funds.	2,087,751
Long-term liabilities, including bonds payable, are not due and payable in the current period and are not reported in the funds.	<u>(1,241,000)</u>
Net position of governmental activities	<u>\$ 13,749,132</u>

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018

	<u>General Fund</u>	<u>County Highway Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Revenues received:				
Property tax	\$ 1,820,248	\$ 546,308	\$ 1,676,402	\$ 4,042,958
Licenses and permits	29,711	-	-	29,711
Intergovernmental revenues	3,300,554	740,479	2,169,454	6,210,487
Charges for services and fees	1,078,263	-	842,977	1,921,240
Fines, forfeits and penalties	244,744	-	-	244,744
Interest	33,154	-	16,353	49,507
Miscellaneous revenue	101,316	313,042	-	414,358
Total revenues received	\$ 6,607,990	\$ 1,599,829	\$ 4,705,186	\$ 12,913,005
Expenditures disbursed:				
Current:				
General government	1,884,169	-	457,812	2,341,981
Judicial	1,288,969	-	688,383	1,977,352
Transportation	-	1,176,290	1,284,757	2,461,047
Public safety and corrections	2,959,454	-	551,471	3,510,925
Health and welfare	138,784	-	1,273,692	1,412,476
Environment	-	-	243,704	243,704
Education	84,720	-	-	84,720
Capital outlay	-	-	-	-
Debt service:				
Principal	105,000	-	-	105,000
Interest	1,575	-	-	1,575
Agent fees	250	-	7,000	7,250
Total expenditures disbursed	\$ 6,462,921	\$ 1,176,290	\$ 4,506,819	\$ 12,146,030
Revenues received over (under) expenditures disbursed	\$ 145,069	\$ 423,539	\$ 198,367	\$ 766,975
Other financing sources (uses):				
Bond/loan proceeds	-	-	-	-
Transfers in	212,430	-	1,241,000	1,241,000
Transfers out	-	-	(212,430)	(212,430)
Total other financing sources (uses)	\$ 212,430	\$ -	\$ 1,028,570	\$ 1,241,000
Net change in fund balances	\$ 357,499	\$ 423,539	\$ 1,226,937	\$ 2,007,975
Prior period adjustment	(543,960)	(254,714)	(84,663)	(883,337)
Fund balances, beginning of year	4,782,110	812,533	6,183,100	11,777,743
Fund balances, end of year	\$ 4,595,649	\$ 981,358	\$ 7,325,374	\$ 12,902,381

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018

Net change in fund balances - total governmental funds \$ 2,007,975

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

Governmental funds report capital outlays as disbursements. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Current year capital outlays capitalized	-
Current year depreciation expense on capitalized assets	(226,194)

Issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.

Current year principal retirement	105,000
Current year debt proceeds	(1,241,000)
	645,781

Change in net position of governmental activities	\$ 645,781
---	------------

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
NOVEMBER 30, 2018

	Private Purpose Trust Funds	Agency Funds
Assets:		
Cash	\$ 1,614,340	\$ 1,441,484
Investments - certificates of deposit	200,000	300,000
Receivables:		
Notes receivable, net	4,041	-
Total assets	\$ 1,818,381	\$ 1,741,484
Liabilities:		
Held for distribution to others	\$ -	\$ 1,741,484
Total liabilities	\$ -	\$ 1,741,484
Net Position:		
Restricted for other purposes	\$ 1,818,381	\$ -

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018

	Private Purpose Trust Funds
Additions:	
Intergovernmental revenue	\$ 1,755,932
Interest income	12,462
Fees and trust collections	14,160
Total additions	\$ 1,782,554
Deductions:	
Payments to County Funds and other taxing bodies	\$ 78,571
Settlements and refunds	-
Road and bridge	1,410,636
Drug testing/court	10,696
Total deductions	\$ 1,499,903
Change in net position	\$ 282,651
Prior period adjustment	(126,901)
Net position - beginning of year	1,662,631
Net position - end of year	\$ 1,818,381

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2018

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.

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.

Related Organizations

The County Board Chairman and County Board make appointments of the governing board of a number of various other districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the direction of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and, therefore, has no financial accountability. These units are not considered units of Christian County, Illinois.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation

Government-wide Financial Statements

The County's basic financial statements include both the government-wide and fund financial statements. The County's general and special revenue funds are classified as governmental activities. The County does not have any enterprise or internal service funds to report.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column. Fiduciary fund assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government.

The government-wide financial statements (the statement of net position – modified cash basis and the statement of activities – modified cash basis) 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 disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts 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 receipts are subject to externally imposed restrictions to these program uses. Taxes and other items not properly included with program receipts are reported instead as general receipts.

Fund Accounting

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, receipts and disbursements. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the basic financial statements. The following fund types are used by the County:

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds:

Governmental funds are those funds through which most governmental functions typically are financed. The acquisition use and balances of the County's expendable financial resources and the related current liabilities are accounted for through governmental funds. The measurement focus is on determination of "financial flow". The County's major governmental funds are:

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

County Highway Fund - This fund is used to account for receipts and disbursements pertaining to the general operation in the Christian County Highway Department. The basic purpose of the Department is the maintenance and construction of roads and bridges in the County.

Other Governmental Funds:

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.

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

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.

Fiduciary Funds:

Fiduciary funds include private-purpose trust and agency funds. Private-purpose trust funds are used to report all trust agreements under which principal and income benefit individuals, private organizations, or other governments. The County's trust funds include drainage districts, township highway, bridge and motor fuel tax funds, community development assistance funds, and lab analysis funds. Agency funds are purely custodial (assets equal liabilities) and thus, do not involve the measurement of results of operations. Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. The County's agency funds include funds used in the County's property tax collection, distribution and settlement process. GASB 34 requires the portion of these account balances pertaining to other funds of the County to be reported in the County funds; unless due to the timing of tax collections and related settlements those allocations have not yet been made.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Basis of Accounting

Basis of accounting refers to when receipts and disbursements are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the modified cash basis of accounting. Receipts are recorded when received and disbursements are recorded when checks are written. Capital assets are capitalized when purchased and depreciation is recognized over the useful lives of the assets. Long-term liabilities are recognized when cash proceeds are received, or the liabilities are incurred.

Governmental fund financial statements are reported using the economic resources measurement focus and the modified cash basis of accounting. Receipts are recorded when received and expenditures are recorded when checks are written. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets. In the same manner, only liabilities resulting from previous cash transactions are recorded as liabilities.

Fiduciary fund financial statements are also reported using the same focus and basis of accounting.

Financial statements prepared on the modified cash basis of accounting are not intended to present financial position and results of operations in accordance with accounting principles generally accepted in the United States of America.

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.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

During the year ended November 30, 2018 the County budget was not amended. There were no material budget violations for governmental funds.

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).

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventory

The County does not maintain inventories of supplies and materials.

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" on the governmental funds statements of assets, liabilities and fund balance – modified cash basis.

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, 2018

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, 2018:

	<u>Balance</u> <u>11/30/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>11/30/2018</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	4,405,599	-	-	4,406,599
Infrastructure	-	-	-	-
Total capital assets, being depreciated	\$ 7,597,592	\$ -	\$ -	\$ 7,597,592
Accumulated depreciation	\$ (5,407,712)	\$ (226,194)	\$ -	\$ (5,633,906)
Total capital assets, net of accumulated depreciation	\$ 2,313,945	\$ (226,194)	\$ -	\$ 2,087,751

For the year ended November 30, 2018 depreciation expense was charged to functions/programs as follows:

General government	\$ 63,264
Judicial	-
Transportation	21,623
Public safety and corrections	114,945
Health and Welfare	23,322
Environmental	3,040
	<u>\$ 226,194</u>

Compensated Absences Payable

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, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets – modified cash basis. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds.

In the fund financial statements, governmental fund types recognize the face amount of debt issued as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Interfund Transfers

The interfund transfers shown in the financial statements are categorized as operating transfers. Operating interfund transfers are those routine kinds of transfers made between funds due to the unique relationships between the funds involved. These transfers have not been recorded as loans with interfund repayment requirements.

Equity Classification

Net Position - Government-wide Statements

In the government-wide financial statements, net position represents the difference between assets and liabilities. Net position invested 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 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.

Fund Balance Classifications - Governmental Fund Financial Statements

GASB 54, “Fund Balance Reporting and Governmental Fund Type Definitions”, requires fund balances on the governmental fund financial statements to be classified into the following five major classifications:

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 “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

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, 2018 fund balance is restricted for debt service \$1,188,221 and enabling legislation \$6,553,762.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

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, 2018, the committed fund balance of \$564,749 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, 2018, the Medical Cost Fund has a negative fund balance of (\$18,187).

Revenues and Expenditures

Program Revenues:

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

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 receipts are reported as general. All taxes are classified as general receipts 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.

Property tax revenues are recognized when they are received on the modified cash basis of accounting. Taxes levied and uncollected are not carried as an asset of the related fund.

Property taxes levied in 2017 are reflected as receipts in fiscal year 2018. Amounts not collected by the close of the tax cycle are either under tax objection or forfeiture. Distributions of these amounts are recognized as receipts in the year of distribution and receipt. Additionally, mobile home tax receipts 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, 2018. The County Board authorized the transfer of \$212,430 from the Debt Service Fund (nonmajor fund) to the General Fund (major fund) during the fiscal year.

**CHRISTIAN COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FISCAL YEAR ENDING NOVEMBER 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with an other comprehensive basis of accounting (OCBOA) used by the County requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

Subsequent Events

Management evaluated subsequent events for disclosure through the financial statement issuance date of April 11, 2019.

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. None of the County's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts. 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, 2018, including fiduciary funds:

	Bank Balance
Insured by depository insurance	\$ 2,422,018
Collateralized:	
Collateral held by pledging institution's trust department in the County's name	14,002,687
Uncollateralized	-
Total deposits	\$ 16,424,705
Cash and cash equivalents	\$ 11,704,705
Investments - certificates of deposit	4,720,000
	\$ 16,424,705

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2018

NOTE 2 – CASH AND INVESTMENTS (Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. 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 maturity date of less than three years.

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.

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. Generally, credit risk is the risk that an insurer of an investment will not fulfill its obligation to the holder of the investment. This is typically measured by the assignment of a rating by a nationally recognized statistical rating organization. Due to the nature of the County's deposits with financial institution, these deposits are not subject to credit risk rating.

Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. None of the County's investments are directly subject to foreign currency risk and the County's investment policy does no address foreign currency risk.

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.

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2018**

NOTE 3 – RECEIVABLES

Receivables at November 30, 2018, for the County's major funds and nonmajor funds consist of \$33,500 due to the General Fund from the County Clerk agency account for funds advanced to purchase revenue stamps from a prior year. There has been no change to the balance for the current fiscal year.

NOTE 4 – DEBT

Long-term debt

The following is a summary of the County's Long-Term Debt transactions for the year ended November 30, 2018.

	Balance 11/30/2017	Term Borrowing	Repayments	Balance 11/30/2018	Due Within One Year
Taxable General Obligation					
Limited Bonds Series 2017	\$ -	\$ 1,241,000	\$ -	\$ 1,241,000	\$ 109,000
General Obligation Self-Insurance					
Refunding - Alternative Revenue					
Source Bonds - Sales Tax					
Series 2010B	105,000	-	(105,000)	-	-
	<u>\$ 105,000</u>	<u>\$ 1,241,000</u>	<u>\$ (105,000)</u>	<u>\$ 1,241,000</u>	<u>\$ 109,000</u>

Taxable General Obligation Limited Bonds Series 2017:

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 and interest repayment beginning December 15, 2018 and mature on December 15, 2027. The bonds have stated interest rates of 2.38% to 3.82%. Bond principal is payable December 15 each year, and interest is payable semiannually on June 15 and December 15, each year.

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

During fiscal year 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. This bond issue is paid from the General Fund and was paid in full during the fiscal year.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2018

NOTE 4 – DEBT (Continued)

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

<u>Year Ended</u> <u>November 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 109,000	\$ 54,402	\$ 163,402
2020	111,000	35,856	146,856
2021	114,000	32,750	146,750
2022	118,000	29,391	147,391
2023	121,000	25,769	146,769
2024	125,000	21,843	146,843
2025	129,000	17,562	146,562
2026	133,000	12,949	145,949
2027	138,000	8,016	146,016
2028	143,000	2,731	145,731
	<u>\$ 1,241,000</u>	<u>\$ 241,269</u>	<u>\$ 1,482,269</u>

NOTE 5 - RETIREMENT PLANS

Illinois Municipal Retirement Fund

General information about the pension plan:

Plan description

The County's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a 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).

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2018**

NOTE 5 - RETIREMENT PLANS (Continued)

Illinois Municipal Retirement Fund

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.

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, 2017, the following employees were covered by the benefit terms:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries currently receiving benefits	134	34	18
Inactive plan members entitled to but not yet receiving benefits	93	6	0
Active plan members	<u>100</u>	<u>20</u>	<u>0</u>
Total	<u>327</u>	<u>60</u>	<u>18</u>

Contributions

As set by statute, the County's Regular Plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual required contribution rate for calendar year 2017 was 11.27 percent. For the fiscal year ended November 30, 2018, the County contributed \$421,405 to the plan. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2018

NOTE 5 - RETIREMENT PLANS (Continued)

Illinois Municipal Retirement Fund

As set by statute, the County's SLEP Plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual required contribution rate for calendar year 2017 was 20.47 percent. For the fiscal year ended November 30, 2018, the County contributed \$242,753 to the plan. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

As set by statute, the County's ECO Plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. No ECO wages were paid during calendar year 2017 or fiscal year 2018; however, for 2018 the County was required to make a monthly minimum contribution of \$9,812. For the fiscal year ended November 30, 2018, the County contributed \$119,170 to the plan. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Social Security

Employees not qualifying for coverage under the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement fund are covered under Social Security. The County paid \$401,340, the total required employer contribution for the fiscal year.

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS

Retiree Health Insurance

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 finances the plan on a pay-as-you-go basis. The County has not had an actuarial study done to determine the cost of including retirees in the group's health insurance plan, therefore, the unfunded actuarial liability has not been determined as of November 30, 2018.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2018

NOTE 7 – RISK MANAGEMENT

The County is exposed to various risks of loss including but not limited to general liability, property casualty, auto liability, workers' compensation, and public official liability. To limit exposure to these risks the County purchased commercial insurance for all coverages except workers' compensation.

The County participates in the Illinois Public Risk Fund (IPRF), Illinois' largest self-insured pool, for workers' compensation coverage. The County has pooled their workers' compensation exposures with over 500 public entities and governmental agencies. Members of the pool must be public entities or governmental agencies located within the State of Illinois, are required to participate in a loss prevention and claims management program, and must have favorable loss experience and be approved by the Board of Trustees of the Fund. A Board of Trustees elected by Fund participants oversees the operation of the Fund and governs it in accordance with State of Illinois rules and guidelines. Eighty percent of each IPRF premium dollar is added to the loss fund while 20% is allocated to the purchase of excess insurance and administration costs. All investment earnings accrue to the fund. Profits are based on the underwriting surplus realized by the group and members share in the surplus based upon individual and overall member claims experience.

There has not been a significant reduction in the County's insurance coverage as of November 30, 2018. Also, there have been no settlement amounts which exceeded insurance coverage in the past three years.

NOTE 8 – 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.

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. 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 (or former member) counties relative to their applicable percentage of investment in the Trust. Based upon the most recent information provided by the Trust did not indicate a material assessment within the next twelve months. No provision or estimate for assessments has been included within the financial statements at this time.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2018

NOTE 9 – PRIOR PERIOD ADJUSTMENT

The following changes in fund balance were due to the County electing the modified cash basis of financial statement reporting, which approximates its budget preparation and internal financial reporting.

	<u>Fund Balance</u> <u>11/30/2017</u>	<u>Prior Period</u> <u>Adjustment</u>
General Fund (major fund)	\$ 4,782,110	\$ (543,960)
County Highway Fund (major fund)	\$ 812,533	\$ (254,714)
Other Governmental Funds (nonmajor funds)	\$ 6,183,100	\$ (84,663)
Fiduciary Funds-Private Purpose Trust Funds	\$ 1,662,631	\$ (126,901)

CHRISTIAN COUNTY, ILLINOIS

SUPPLEMENTARY INFORMATION

FISCAL YEAR ENDED NOVEMBER 30, 2018

CHRISTIAN COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues received:			
Property Tax	\$ 1,805,000	\$ 1,805,000	\$ 1,820,248
Penalties and collection costs	61,000	61,000	115,798
Liquor and coin machine licenses	7,200	7,200	6,475
Zoning permits and variances	33,000	33,000	23,236
Animal control fees	49,200	49,200	44,909
Fines	175,000	175,000	128,946
Franchise fees	7,400	7,400	12,334
<i>State of Illinois:</i>			
Video gaming tax	31,000	31,000	33,487
Public Defender salary	99,955	99,955	100,628
Victim - witness grant	20,000	20,000	20,000
Emergency service and disaster	6,000	6,000	4,280
State's Attorney salary	144,000	144,000	145,898
Probation Officer's salary	272,161	272,161	413,122
Supervisor of Assessments salary	30,500	30,500	31,398
Sales and use tax	1,135,000	1,135,000	1,271,446
State income tax	1,002,000	1,002,000	924,670
Personal property replacement tax	396,874	396,874	312,500
Election expense reimbursement	25,000	25,000	24,120
Sundry fees	11,500	11,500	2,660
Circuit Clerk - court fees and other	263,500	263,500	236,828
County Clerk - fees	178,000	178,000	213,823
County Sheriff and Prisoner - fees	385,100	385,100	443,237
State's Attorney - fees	13,000	13,000	14,317
Interest on investments	29,000	29,000	33,154
Court security - fees	55,000	55,000	110,155
Reimbursements - County funds and others	133,300	133,300	76,697
Grants	169,500	169,500	19,005
Miscellaneous	15,000	15,000	24,619
	<u>\$ 6,553,190</u>	<u>\$ 6,553,190</u>	<u>\$ 6,607,990</u>
Expenditures disbursed:	<u>\$ 6,700,987</u>	<u>\$ 6,700,987</u>	<u>\$ 6,462,921</u>
Revenues received over (under) expenditures disbursed	<u>\$ (147,797)</u>	<u>\$ (147,797)</u>	<u>\$ 145,069</u>
Other financing sources (uses):			
Transfers in			\$ 212,430
Transfers out			<u>-</u>
Total other financing sources (uses)			<u>\$ 212,430</u>
Net change in fund balance			\$ 357,499
Prior period adjustment			(543,960)
Fund balance, beginning of year			<u>4,782,110</u>
Fund balance, end of year			<u>\$ 4,595,649</u>

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES DISBURSED - MODIFIED CASH BASIS
GENERAL FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018

(Continued on next page)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Expenditures disbursed:			
Maintenance of courthouse	\$ 161,034	\$ 161,034	\$ 167,104
Correctional facility operations	200,500	200,500	242,523
County buildings and liability insurance	302,386	302,386	229,987
Election costs	190,400	190,400	199,082
Telephone	35,000	35,000	30,783
<i>Salaries:</i>			
State's Attorney and employees	440,019	440,019	439,635
County Treasurer and employees	157,924	157,924	150,952
County Clerk and employees	126,977	126,977	124,160
Circuit Clerk and employees	254,683	254,683	252,954
Sheriff, Deputies, Dietitians, Jailers and Dispatchers	1,737,948	1,737,948	1,795,751
Regional Office of Education Coordinator, County Emergency Services and Disaster Agency	76,814	76,814	77,264
Board of Review	14,586	14,586	15,589
Supervisor of Assessments and employees	19,500	19,500	19,500
Supervisor of Assessments and employees	114,921	114,921	114,395
Public Defender and employees	183,046	183,046	180,169
Probation Officers	417,345	417,345	395,848
Planning and Zoning	48,280	48,280	29,512
Coroner and Deputy	56,368	56,368	55,551
County Board and Secretary	117,500	117,500	116,200
<i>County Officers/Offices expenditures:</i>			
State's Attorney	104,312	104,312	94,112
Regional Office of Education	8,846	8,846	7,456
Sheriff	387,026	387,026	381,555
Sheriff - capital outlay	24,000	24,000	-
Coroner	57,921	57,921	46,064
Probation Officers	115,106	115,106	94,454
County Clerk	35,984	35,984	29,106
Circuit Clerk	76,014	76,014	69,701
County Treasurer	56,584	56,584	40,830
County Emergency Services and Disaster Agency	27,300	27,300	18,604
Supervisor of Assessments	37,628	37,628	33,216
Planning and Zoning	12,646	12,646	4,501
Public Defender	30,002	30,002	30,338
Board of Review	400	400	59
County Board	11,599	11,599	10,181
Insurance administration	4,000	4,000	4,000
Employee health insurance	90,000	90,000	151,106
Maintenance buildings and grounds	123,145	123,145	122,038
Juvenile detention	19,700	19,700	15,310

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES DISBURSED - MODIFIED CASH BASIS
GENERAL FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Expenditures disbursed:			
Court ordered fees	105,500	105,500	102,217
Jury and court costs	51,890	51,890	44,496
Audit	28,750	28,750	26,250
State unemployment taxes	22,645	22,645	12,679
Animal Control	106,106	106,106	104,591
Economic Development Corporation	5,000	5,000	5,000
Compensated absences	20,000	20,000	26,794
CEFS rent and utilities	3,900	3,900	3,900
Senior Citizens and CEO	3,500	3,500	3,500
Computer software, programming and hardware	99,952	99,952	95,944
Court security	70,500	70,500	75,347
Postage meter rental	30,000	30,000	29,111
Labor negotiations	8,500	8,500	12,516
Contingent and other	100,300	100,300	14,776
Debt service - bonds	-	-	106,825
Grant expenditures	150,000	150,000	-
Employee services	4,500	4,500	6,790
County website	12,500	12,500	2,595
	<u> </u>	<u> </u>	<u> </u>
Total expenditures disbursed	<u>\$ 6,700,987</u>	<u>\$ 6,700,987</u>	<u>\$ 6,462,921</u>

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES DISBURSED - MODIFIED CASH BASIS
SPECIAL REVENUE MAJOR FUND
COUNTY HIGHWAY FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues received:			
Property taxes	\$ 549,000	\$ 549,000	\$ 546,308
County MFT, bridge, highway matching services	750,000	750,000	685,892
Township engineering services	80,000	80,000	54,587
Reimbursements and miscellaneous	100,000	100,000	313,042
Interest income	-	-	-
	<u>\$ 1,479,000</u>	<u>\$ 1,479,000</u>	<u>\$ 1,599,829</u>
Total revenues received			
Expenditures disbursed (current):			
Wages and benefits	\$ 482,000	\$ 482,000	\$ 583,399
Other operating costs	805,000	805,000	575,751
Capital outlay	760,000	760,000	17,140
	<u>\$ 2,047,000</u>	<u>\$ 2,047,000</u>	<u>\$ 1,176,290</u>
Total expenditures disbursed			
Revenues received over (under) expenditures disbursed	<u>\$ (568,000)</u>	<u>\$ (568,000)</u>	<u>\$ 423,539</u>
Other financing sources (uses):			
Loan proceeds	<u>\$ 450,000</u>	<u>\$ 450,000</u>	<u>\$ -</u>
Net change in fund balance	<u>\$ (118,000)</u>	<u>\$ (118,000)</u>	\$ 423,539
Prior period adjustment			(254,714)
Fund balances, beginning of year			<u>812,533</u>
Fund balances, end of year			<u>\$ 981,358</u>

CHRISTIAN COUNTY, ILLINOIS
NOTES TO BUDGETARY COMPARISON SCHEDULES
NOVEMBER 30, 2018

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 cash 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, 2018 the County budget was not amended. Expenditures did not exceed budgeted amounts in any major funds for the year ended November 30, 2018.

CHRISTIAN COUNTY, ILLINOIS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2018

	Special Revenue Funds									
	Court Funds	Probation Fund	Local Solid Waste Fund	County Bridge Fund	County MFT Fund	Highway Matching Fund	Automation Funds	Sanitarium Fund	Illinois Municipal Retirement Fund	
Assets:										
Cash	\$ 78,841	\$ 165,354	\$ 148,181	\$ 508,855	\$ 833,694	\$ 429,417	\$ 494,627	\$ 102,950	\$ 1,184,303	
Investments - certificates of deposit	-	150,000	450,000	-	100,000	100,000	-	-	-	
Receivables:										
Other	-	-	-	-	-	-	-	-	-	
Total assets	\$ 78,841	\$ 315,354	\$ 598,181	\$ 508,855	\$ 933,694	\$ 529,417	\$ 494,627	\$ 102,950	\$ 1,184,303	
Liabilities and fund balances:										
Liabilities:										
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund balances:										
Fund balance	\$ 78,841	\$ 315,354	\$ 598,181	\$ 508,855	\$ 933,694	\$ 529,417	\$ 494,627	\$ 102,950	\$ 1,184,303	
Total liabilities and fund balances	\$ 78,841	\$ 315,354	\$ 598,181	\$ 508,855	\$ 933,694	\$ 529,417	\$ 494,627	\$ 102,950	\$ 1,184,303	
	Special Revenue Funds									
	County Health Fund	Community Mental Health Fund	911 Fund	Sheriff Funds	Other Governmental Funds	Capital Improvement Fund	Debt Service Fund	Total		
Assets:										
Cash	\$ 193,011	\$ 89,482	\$ 226,541	\$ 75,357	\$ 191,791	\$ 264,749	\$ 688,221	\$ 5,675,374		
Investments - certificates of deposit	-	-	-	-	50,000	300,000	500,000	1,650,000		
Receivables:										
Other	-	-	-	-	-	-	-	-		
Total assets	\$ 193,011	\$ 89,482	\$ 226,541	\$ 75,357	\$ 241,791	\$ 564,749	\$ 1,188,221	\$ 7,325,374		
Liabilities and fund balances:										
Liabilities:										
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund balances:										
Fund balance	\$ 193,011	\$ 89,482	\$ 226,541	\$ 75,357	\$ 241,791	\$ 564,749	\$ 1,188,221	\$ 7,325,374		
Total liabilities and fund balances	\$ 193,011	\$ 89,482	\$ 226,541	\$ 75,357	\$ 241,791	\$ 564,749	\$ 1,188,221	\$ 7,325,374		

CHRISTIAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018

(Continued on next page)

	Special Revenue Funds									
	Court Funds	Probation Fund	Local Solid Waste Fund	County Bridge Fund	County MFT Fund	Highway Matching Fund	Automation Fund	Sanitarium Fund	Illinois Municipal Retirement Fund	
Revenues received:										
Property tax	\$ -	\$ -	\$ -	\$ 274,827	\$ -	\$ 273,181	\$ -	\$ 66,566	\$ 804,576	
Intergovernmental revenues	5,236	-	95,524	-	764,861	-	-	-	104,328	
Charges for services and fees	73,747	76,939	173,630	7,610	-	-	265,624	-	-	
Interest income	-	-	4,823	-	4,201	1,408	-	397	-	
Total revenues received	\$ 78,983	\$ 76,939	\$ 273,977	\$ 282,437	\$ 769,062	\$ 274,589	\$ 265,624	\$ 66,963	\$ 908,904	
Expenditures disbursed (current):										
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,326	\$ -	\$ 169,973	
Judicial	91,353	254,568	-	-	-	-	60,021	-	273,845	
Transportation	-	-	-	162,283	1,114,564	7,910	-	-	-	
Public safety and corrections	-	-	-	-	-	-	-	-	-	
Health and welfare	-	-	-	-	-	-	-	-	-	
Environment	-	-	-	-	-	-	-	-	-	
Education	-	-	243,704	-	-	-	-	-	-	
Capital outlay	-	-	-	-	-	-	-	-	-	
Debt service:	-	-	-	-	-	-	-	-	-	
Principal	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	
Agent fees	-	-	-	-	-	-	-	-	-	
Total expenditures disbursed	\$ 91,353	\$ 254,568	\$ 243,704	\$ 162,283	\$ 1,114,564	\$ 7,910	\$ 304,347	\$ 75,174	\$ 944,294	
Revenues received over (under) expenditures disbursed	\$ (12,370)	\$ (177,629)	\$ 30,273	\$ 120,154	\$ (345,502)	\$ 266,679	\$ (38,723)	\$ (8,211)	\$ (35,390)	
Other financing sources (uses):										
Bond and loan proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers in	-	-	-	-	-	-	-	-	-	
Transfers out	-	-	-	-	-	-	-	-	-	
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net change in fund balance	\$ (12,370)	\$ (177,629)	\$ 30,273	\$ 120,154	\$ (345,502)	\$ 266,679	\$ (38,723)	\$ (8,211)	\$ (35,390)	
Prior period adjustment	(9,478)	2,994	(33,866)		216,519		(22,698)			
Fund balances, beginning of year	100,689	489,989	601,774	388,701	1,062,677	262,738	556,048	111,161	1,219,693	
Fund balances, end of year	\$ 78,841	\$ 315,354	\$ 598,181	\$ 508,855	\$ 933,694	\$ 529,417	\$ 494,627	\$ 102,950	\$ 1,184,303	

CHRISTIAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018

(Continued)

	Special Revenue Funds							Total
	County Health Fund	Community Mental Health Fund	911 Fund	Sheriff Funds	Other Governmental Funds	Capital Improvement Fund	Debt Service Fund	
Revenues received:								
Property tax	\$ -	\$ 108,355	\$ -	\$ -	\$ -	\$ -	\$ 148,897	\$ 1,676,402
Intergovernmental revenues	404,975	-	794,530	-	-	-	-	2,169,454
Charges for services and fees	117,785	-	88,200	-	39,442	-	-	842,977
Interest income	-	283	394	129	225	1,156	3,337	16,353
Total revenues received	\$ 522,760	\$ 108,638	\$ 794,924	\$ 88,329	\$ 39,667	\$ 1,156	\$ 152,234	\$ 4,705,186
Expenditures disbursed (current):								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,513	\$ -	\$ 457,812
Judicial	-	-	-	-	8,596	-	-	688,383
Transportation	-	-	-	-	-	-	-	1,284,757
Public safety and corrections	-	-	-	69,881	-	-	-	551,471
Health and welfare	468,632	112,100	585,969	-	12,931	-	-	1,273,692
Environment	-	-	-	-	-	-	-	243,704
Education	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Agent fees	-	-	-	-	-	-	7,000	7,000
Total expenditures disbursed	\$ 468,632	\$ 112,100	\$ 585,969	\$ 69,881	\$ 21,527	\$ 43,513	\$ 7,000	\$ 4,506,819
Revenues received over (under) expenditures disbursed	\$ 54,128	\$ (3,462)	\$ 208,955	\$ 18,448	\$ 18,140	\$ (42,357)	\$ 145,234	\$ 198,367
Other financing sources (uses):								
Bond and loan proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,241,000	\$ 1,241,000
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(212,430)	(212,430)
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,028,570	\$ 1,028,570
Net change in fund balance	\$ 54,128	\$ (3,462)	\$ 208,955	\$ 18,448	\$ 18,140	\$ (42,357)	\$ 1,173,804	\$ 1,226,937
Prior period adjustment	(83,407)	-	(155,360)	(1,899)	(417)	2,949	-	(84,663)
Fund balances, beginning of year	222,290	92,944	172,946	58,808	224,068	604,157	14,417	6,183,100
Fund balances, end of year	\$ 193,011	\$ 89,482	\$ 226,541	\$ 75,357	\$ 241,791	\$ 564,749	\$ 1,188,221	\$ 7,325,374

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
COURT FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018.

	Court Document Storage Fund	Court Child Support Fund	Drug Court Fund	Circuit Clerk Operating Fund	Total
Revenues received:					
Fees	\$ 41,939	\$ 12,177	\$ 11,527	\$ 8,104	\$ 73,747
Grants	-	5,236	-	-	5,236
Total revenues received	\$ 41,939	\$ 17,413	\$ 11,527	\$ 8,104	\$ 78,983
Expenditures disbursed (current):					
Judicial - current	\$ 57,705	\$ 31,332	\$ -	\$ 2,316	\$ 91,353
Judicial - capital outlay	-	-	-	-	-
Total expenditures disbursed	\$ 57,705	\$ 31,332	\$ -	\$ 2,316	\$ 91,353
Net change in fund balance	\$ (15,766)	\$ (13,919)	\$ 11,527	\$ 5,788	\$ (12,370)
Prior period adjustment	(3,118)	(5,773)	(587)	-	(9,478)
Fund balances, beginning of year	48,835	33,111	10,977	7,766	100,689
Fund balances, end of year	\$ 29,951	\$ 13,419	\$ 21,917	\$ 13,554	\$ 78,841

CHRISTIAN COUNTY, ILLINOIS
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 AUTOMATION FUNDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018

	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 received:							
Fees	\$ 95,516	\$ 26,157	\$ 87,425	\$ 42,649	\$ 10,254	\$ 3,623	\$ 265,624
Total revenues received	\$ 95,516	\$ 26,157	\$ 87,425	\$ 42,649	\$ 10,254	\$ 3,623	\$ 265,624
Expenditures disbursed (current):							
Automation expenditures	\$ 145,702	\$ 7,923	\$ 88,353	\$ 60,021	\$ 2,348	\$ -	\$ 304,347
Capital outlay	-	-	-	-	-	-	-
Total expenditures disbursed	\$ 145,702	\$ 7,923	\$ 88,353	\$ 60,021	\$ 2,348	\$ -	\$ 304,347
Net change in fund balance	\$ (50,186)	\$ 18,234	\$ (928)	\$ (17,372)	\$ 7,906	\$ 3,623	\$ (38,723)
Prior period adjustment	(10,247)	(2,834)	(6,493)	(3,124)	-	-	(22,698)
Fund balances, beginning of year	184,232	6,944	152,915	157,547	47,258	7,152	556,048
Fund balances, end of year	\$ 123,799	\$ 22,344	\$ 145,494	\$ 137,051	\$ 55,164	\$ 10,775	\$ 494,627

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SHERIFF FUNDS

FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018

	Warrant Fee Fund	Electronic Monitoring Fund	Drug Education Fund	Medical Cost Fund	Police Vehicle Fund	Total
Revenues received:						
Fees and donations	\$ 4,571	\$ 7,378	\$ 7,244	\$ 65,644	\$ 3,363	\$ 88,200
Interest income	-	-	129	-	-	129
Total revenues received	\$ 4,571	\$ 7,378	\$ 7,373	\$ 65,644	\$ 3,363	\$ 88,329
Expenditures disbursed (current):						
Drug education and enforcement	-	-	\$ 5,615	-	-	\$ 5,615
Monitoring	-	4,835	-	-	-	4,835
Inmate medical expense	-	-	-	59,431	-	59,431
Capital outlay	-	-	-	-	-	-
Total expenditures disbursed	\$ -	\$ 4,835	\$ 5,615	\$ 59,431	\$ -	\$ 69,881
Net change in fund balance	\$ 4,571	\$ 2,543	\$ 1,758	\$ 6,213	\$ 3,363	\$ 18,448
Prior period adjustment	-	(1,734)	-	(165)	-	(1,899)
Fund balance, beginning of year	35,300	2,545	31,311	(24,235)	13,887	58,808
Fund balance, end of year	\$ 39,871	\$ 3,354	\$ 33,069	\$ (18,187)	\$ 17,250	\$ 75,357

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018

	Animal Shelter Fund	Law Library Fund	Coroner Fee Fund	Total
Revenues received:				
Donations	\$ 17,657	-	-	\$ 17,657
Fees	322	14,463	7,000	21,785
Intergovernmental revenue	-	-	-	-
Interest income	161	-	64	225
Total revenues received	\$ 18,140	\$ 14,463	\$ 7,064	\$ 39,667
Expenditures disbursed (current):				
Law literature	-	8,596	-	\$ 8,596
Animal shelter expenditures	12,931	-	-	12,931
Capital outlay	-	-	-	-
Total expenditures disbursed	\$ 12,931	\$ 8,596	-	\$ 21,527
Net change in fund balance	\$ 5,209	\$ 5,867	\$ 7,064	\$ 18,140
Prior period adjustment	-	(417)	-	(417)
Fund balance, beginning of year	176,857	15,005	32,206	224,068
Fund balance, end of year	\$ 182,066	\$ 20,455	\$ 39,270	\$ 241,791

CHRISTIAN COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
PRIVATE PURPOSE TRUST FUNDS
NOVEMBER 30, 2018

	<u>Trust Funds</u>	<u>Trust Interest Fund</u>	<u>Township Motor Fuel Tax Fund</u>	<u>Township Bridge Program Fund</u>	<u>Tax Sale Indemnity Funds</u>	<u>Community Development Assistance Trust Fund</u>	<u>Lab Analysis</u>	<u>Total</u>
Assets:								
Cash	\$ 126,502	\$ 11,439	\$ 1,004,682	\$ 387,634	\$ 73,986	\$ 5,938	\$ 4,159	\$ 1,614,340
Investments - certificates of deposit				200,000			-	200,000
Receivables:								
Notes receivable, net	-	-	-	-	-	4,041	-	4,041
Total assets	\$ 126,502	\$ 11,439	\$ 1,004,682	\$ 587,634	\$ 73,986	\$ 9,979	\$ 4,159	\$ 1,818,381
Liabilities and net position:								
Liabilities:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Position:	\$ 126,502	\$ 11,439	\$ 1,004,682	\$ 587,634	\$ 73,986	\$ 9,979	\$ 4,159	\$ 1,818,381
Restricted for other purposes								

CHRISTIAN COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
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	\$ -	\$ -	\$ 1,523,804	\$ 232,128	\$ -	\$ -	\$ -	\$ 1,755,932
Interest income	-	4,742	5,609	1,646	301	164	-	12,462
Fees and trust collections	1,597	-	268	-	-	-	12,295	14,160
Total additions	\$ 1,597	\$ 4,742	\$ 1,529,681	\$ 233,774	\$ 301	\$ 164	\$ 12,295	\$ 1,782,554
Deductions:								
Payments to County Funds and other taxing bodies	\$ 78,571	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,571
Settlements and refunds	-	-	-	-	-	-	-	-
Road and bridge	-	-	1,410,636	-	-	-	-	1,410,636
Drug testing/count	-	-	-	-	-	-	10,696	10,696
Total deductions	\$ 78,571	\$ -	\$ 1,410,636	\$ -	\$ -	\$ -	\$ 10,696	\$ 1,499,903
Change in net position	\$ (76,974)	\$ 4,742	\$ 119,045	\$ 233,774	\$ 301	\$ 164	\$ 1,599	\$ 282,651
Prior period adjustment	-	(75)	(126,077)	-	-	-	(749)	(126,901)
Net position:								
Beginning of year	203,476	6,772	1,011,714	353,860	73,685	9,815	3,309	1,662,631
End of year	\$ 126,502	\$ 11,439	\$ 1,004,682	\$ 587,634	\$ 73,986	\$ 9,979	\$ 4,159	\$ 1,818,381

CHRISTIAN COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - MODIFIED CASH BASIS
AGENCY FUNDS
NOVEMBER 30, 2018

	County Clerk Agent	Circuit Clerk Agent	County Sheriff Agent	Other County Treasurer Agency Funds	Drainage District	Total
Assets:						
Cash and cash equivalents	\$ 264,386	\$ 326,733	\$ 132,018	\$ 118,813	\$ 599,534	\$ 1,441,484
Investments - certificates of deposit		40,000			260,000	300,000
Due from governmental agencies and others						
Total assets	<u>\$ 264,386</u>	<u>\$ 366,733</u>	<u>\$ 132,018</u>	<u>\$ 118,813</u>	<u>\$ 859,534</u>	<u>\$ 1,741,484</u>
Liabilities:						
Distributions due to other County funds, other taxing bodies, and others	\$ 264,386	\$ 366,733	\$ 132,018	\$ 118,813	\$ 859,534	\$ 1,741,484
Total liabilities	<u>\$ 264,386</u>	<u>\$ 366,733</u>	<u>\$ 132,018</u>	<u>\$ 118,813</u>	<u>\$ 859,534</u>	<u>\$ 1,741,484</u>

CHRISTIAN COUNTY, ILLINOIS

OTHER INFORMATION

FISCAL YEAR ENDED NOVEMBER 30, 2018

**CHRISTIAN COUNTY, ILLINOIS
COMPARATIVE SCHEDULE OF EQUALIZED TAXABLE
VALUATIONS, TAX EXTENSIONS, AND TAX RATES
(UNAUDITED)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018**

	2017 Taxes		2016 Taxes		2015 Taxes	
Taxable valuations, as equalized	Rate	Extension	Rate	Extension	Rate	Extension
County General	0.32103	\$ 1,821,480	0.29731	\$ 1,634,743	0.30281	\$ 1,618,636
County Highway	0.09635	546,677	0.09858	542,037	0.10047	537,051
IMRF/Social Security	0.1419	805,121	0.16396	901,525	0.1609	860,072
County Bridge Construction	0.04847	275,012	0.04929	271,018	0.04958	265,024
Highway Matching	0.04818	273,367	0.0491	269,974	0.04733	252,997
Mental Health	0.01911	108,427	0.0194	106,670	0.01968	105,197
Sanitarium	0.01174	66,611	0.01033	56,799	0.0104	55,592
Senior Citizens	0.02401	136,229	0.02329	128,059	0.02395	128,022
Extension Education	0.02389	135,549	0.025	137,461	0.03178	169,876
General Obligation Bonds	0.02626	148,996	0.02365	130,038	0.02433	130,053
Total	0.76094	\$ 4,317,469	0.75991	\$ 4,178,324	0.77123	\$ 4,122,520
Taxes Collected:						
County General		\$ 1,820,248		\$ 1,631,842		\$ 1,619,650
County Highway		546,308		541,075		537,386
IMRF/Social Security		804,576		899,922		860,609
County Bridge Construction		274,827		270,538		265,190
Highway Matching		273,181		269,494		253,155
Mental Health		108,355		106,481		105,263
Sanitarium		66,566		56,698		55,626
Senior Citizens		136,136		127,832		128,102
Extension Education		135,457		137,219		169,984
General Obligation Bonds		148,897		129,808		130,134
Total		\$ 4,314,551		\$ 4,170,909		\$ 4,125,099

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
LEGAL DEBT MARGIN
(UNAUDITED)
NOVEMBER 30, 2018

Equalized assessed valuation - tax year 2017	<u>\$ 567,370,854</u>
Debt limitation - 5.75% of equalized assessed valuation	\$ 32,623,824
General obligation bonds outstanding	<u>\$ 1,241,000</u>
Legal debt margin	<u>\$ 31,382,824</u>

CHRISTIAN COUNTY, ILLINOIS

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

FISCAL YEAR ENDED NOVEMBER 30, 2018

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



LIVELY, MATHIAS, HOOPER & NOBLET
CERTIFIED PUBLIC ACCOUNTANTS

BRENT J. LIVELY, CPA
M. ADAM MATHIAS, CPA, PFS, CVA
RICHARD K. HOOPER, CPA
IRIS N. NOBLET-CRITES, CPA

**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, 2018. 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, Illinois, the 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
April 11, 2019

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, 2018

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	118,589	8,052	86,984				
B	ALLOCATE MANAGEMENT AND GENERAL COSTS (NOTE 1)							
C	SUBTOTAL A & B	118,589	8,052	86,984			-0-	
D	SUBTRACT UNALLOWABLE COST PER PAGE 2							
E	ADD OTHER APPROVED USES (ATTACH DOCUMENTATION)							
F	TOTAL ALLOWABLE COSTS	118,589	8,052	86,984				
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): <http://www.dhs.state.il.us/page.aspx?item=59675>



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 J Martin*

Date: 04/11/2019

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>