

CHRISTIAN COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED NOVEMBER 30, 2022

CHRISTIAN COUNTY, ILLINOIS

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CHRISTIAN COUNTY, ILLINOIS

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LIVELY, MATHIAS, HOOPER & NOBLET
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

BRENT J. LIVELY, CPA

M. ADAM MATHIAS, CPA

RICHARD K. HOOPER, CPA

IRIS N. NOBLET CRITES, CPA

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

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, 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, 2022, 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 for Qualified and Unmodified Opinions

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 Controller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Christian County, Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Qualified Opinion

Management has elected to omit the statement of changes in fiduciary net position for custodial funds. The effects on the basic financial statements for this departure, although not reasonably determinable, are presumed to be material.

Emphasis of Matter – 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.

Responsibilities of Management 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; and for 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. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Christian County, Illinois' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Christian County, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Christian County, Illinois' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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. The information has been subjected to the auditing procedures applied in the audit of the basic

financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report as listed in the table of contents. The other information comprises statistical information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 12, 2023, 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
Taylorville, Illinois

July 12, 2023

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

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, 2022, 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 July 12, 2023.

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

July 12, 2023

CHRISTIAN COUNTY, ILLINOIS

BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDED NOVEMBER 30, 2022

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
NOVEMBER 30, 2022

	Primary Government Governmental Activities
Assets:	
Current assets:	
Cash and cash equivalents	\$ 25,504,542
Investments - certificates of deposit	3,720,000
Receivables:	
Other	33,500
Total current assets	\$ 29,258,042
Noncurrent assets:	
Capital assets, not depreciated	\$ 124,065
Capital assets, net	2,011,501
Total noncurrent assets	\$ 2,135,566
Total assets	\$ 31,393,608
Liabilities:	
Current liabilities:	
Bonds payable	\$ 121,000
Total current liabilities	\$ 121,000
Noncurrent liabilities:	
Bonds payable	\$ 668,000
Total noncurrent liabilities	\$ 668,000
Total liabilities	\$ 789,000
Net position:	
Net investment in capital assets	\$ 2,135,566
Restricted (expendable) for:	
General government	6,701,370
Judicial	340,840
Transportation	6,210,053
Public safety and corrections	575,240
Health and welfare	2,189,790
Environmental	717,444
Debt service	860,531
Capital projects	228,723
Unrestricted	10,645,051
Total net position	\$ 30,604,608

See accompanying notes to the basic financial statements.

**CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2022**

	Program Revenue				Net (Expense) Revenue and Changes in Net Position	Primary Governmental Activities
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Primary government						
Governmental activities:						
General government	\$ 3,197,871	\$ 709,240	\$ 3,337,022	\$ -	\$ 848,391	
Judicial	1,665,925	715,797	701,039	-	(249,089)	
Transportation	3,491,713	184,488	2,506,390	-	(800,835)	
Public safety and corrections	4,654,420	797,202	18,387	-	(3,838,831)	
Health and welfare	1,544,126	394,091	1,917,045	-	767,010	
Environment	196,478	203,623	59,073	-	66,218	
Education	71,243	-	-	-	(71,243)	
Interest expense	29,391	-	-	-	(29,391)	
Total governmental activities	\$ 14,851,167	\$ 3,004,441	\$ 8,538,956	\$ -	\$ (3,307,770)	
General revenue:						
Property tax					\$ 4,518,067	
Sales and use tax					1,740,308	
State income tax					1,822,117	
Personal property replacement tax					1,588,137	
Video/gaming tax					24,441	
Governmental - other					5,130	
Unrestricted interest earnings					194,984	
Miscellaneous					269,613	
Transfers - fiduciary					10,321	
Total general revenue					\$ 10,173,118	
Change in net position					\$ 6,865,348	
Net position - beginning of year					23,739,260	
Net position - end of year					\$ 30,604,608	

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, 2022

	<u>General Fund</u>	<u>County MFT Fund</u>	<u>ARP Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Assets:					
Cash and cash equivalents	\$ 8,930,551	\$ 3,475,371	\$ 4,968,163	\$ 8,130,457	\$ 25,504,542
Investments - certificates of deposit	2,470,000	100,000	-	1,150,000	3,720,000
Receivables:					
Other	33,500	-	-	-	33,500
Total Assets	<u>\$ 11,434,051</u>	<u>\$ 3,575,371</u>	<u>\$ 4,968,163</u>	<u>\$ 9,280,457</u>	<u>\$ 29,258,042</u>
Liabilities and fund balances:					
Liabilities:					
	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:					
Non-Spendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:					
General government	-	-	4,968,163	1,733,207	6,701,370
Judicial	-	-	-	340,840	340,840
Transportation	-	3,575,371	-	2,634,682	6,210,053
Public safety and corrections	-	-	-	575,240	575,240
Health and welfare	-	-	-	2,189,790	2,189,790
Environmental	-	-	-	717,444	717,444
Debt service	-	-	-	860,531	860,531
Committed:					
Capital improvements	-	-	-	228,723	228,723
Assigned	-	-	-	-	-
Unassigned	11,434,051	-	-	-	11,434,051
Total fund balance	<u>\$ 11,434,051</u>	<u>\$ 3,575,371</u>	<u>\$ 4,968,163</u>	<u>\$ 9,280,457</u>	<u>\$ 29,258,042</u>
Total liabilities and fund balance	<u>\$ 11,434,051</u>	<u>\$ 3,575,371</u>	<u>\$ 4,968,163</u>	<u>\$ 9,280,457</u>	<u>\$ 29,258,042</u>

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS
NOVEMBER 30, 2022

Total fund balances - total governmental funds	\$ 29,258,042
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.	2,135,566
Long-term liabilities, including bonds payable, are not due and payable in the current period and are not reported in the funds.	<u>(789,000)</u>
Net position of governmental activities	<u>\$ 30,604,608</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, 2022

	General Fund	County MFT Fund	ARP Fund	Other Governmental Funds	Total
Revenues received:					
Property tax	\$ 2,274,122	\$ -	\$ -	\$ 2,243,945	\$ 4,518,067
Licenses and permits	62,615	-	-	-	62,615
Intergovernmental revenues	5,904,027	1,532,870	-	3,074,354	10,511,251
Grants and subsidies (non-specific)	70,502	-	3,137,336	-	3,207,838
Charges for services and fees	1,136,366	-	-	1,650,888	2,787,254
Fines, forfeits and penalties	154,572	-	-	-	154,572
Interest	135,681	21,570	10,388	27,345	194,984
Miscellaneous revenue	210,613	59,000	-	-	269,613
Total revenues received	\$ 9,948,498	\$ 1,613,440	\$ 3,147,724	\$ 6,996,532	\$ 21,706,194
Expenditures disbursed:					
Current:					
General government	\$ 1,923,660	\$ -	\$ 793,609	\$ 432,450	\$ 3,149,719
Judicial	1,287,346	-	-	378,579	1,665,925
Transportation	-	1,309,831	-	2,142,284	3,452,115
Public safety and corrections	3,355,610	-	498,816	721,038	4,575,464
Health and welfare	44,077	-	-	1,460,268	1,504,345
Environment	-	-	-	193,438	193,438
Education	71,243	-	-	-	71,243
Capital outlay	156,844	-	-	223,792	380,636
Debt service:					
Principal	-	-	-	118,000	118,000
Interest	-	-	-	29,391	29,391
Agent fees	-	-	-	-	-
Total expenditures disbursed	\$ 6,838,780	\$ 1,309,831	\$ 1,292,425	\$ 5,699,240	\$ 15,140,276
Revenues received over (under) expenditures disbursed	\$ 3,109,718	\$ 303,609	\$ 1,855,299	\$ 1,297,292	\$ 6,565,918
Other financing sources (uses):					
Bond/loan proceeds	-	-	-	-	-
Transfers in	25,000	-	-	48,097	73,097
Transfers out	(27,000)	-	(25,000)	(10,776)	(62,776)
Total other financing sources (uses)	\$ (2,000)	\$ -	\$ (25,000)	\$ 37,321	\$ 10,321
Net change in fund balances	\$ 3,107,718	\$ 303,609	\$ 1,830,299	\$ 1,334,613	\$ 6,576,239
Fund balances, beginning of year	8,326,333	3,271,762	3,137,864	7,945,844	22,681,803
Fund balances, end of year	\$ 11,434,051	\$ 3,575,371	\$ 4,968,163	\$ 9,280,457	\$ 29,258,042

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, 2022

Net change in fund balances - total governmental funds	\$	6,576,239
<p>Amounts reported for governmental activities in the statement of activities are different because:</p> <p>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.</p>		
Current year capital outlays capitalized		380,636
Current year depreciation expense on capitalized assets		(209,527)
<p>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.</p>		
Current year principal retirement		118,000
Current year debt proceeds		-
		-
Change in net position of governmental activities	\$	6,865,348

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
NOVEMBER 30, 2022

	<u>Private Purpose Trust Funds</u>	<u>Custodial Funds</u>
Assets:		
Cash and cash equivalents	\$ 4,618,978	\$ 1,985,354
Investments - certificates of deposit	<u>200,000</u>	<u>300,000</u>
Total assets	<u>\$ 4,818,978</u>	<u>\$ 2,285,354</u>
 Liabilities:	 <u>\$ -</u>	 <u>\$ -</u>
Total liabilities	<u>\$ -</u>	<u>\$ -</u>
 Net Position:		
Restricted for individuals, organizations, and other governments	<u>\$ 4,818,978</u>	<u>\$ 2,285,354</u>

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, 2022

	Private Purpose Trust Funds
Additions:	
Intergovernmental revenue	\$ 4,539,712
Interest income	33,047
Fees and trust collections	4,639
Total additions	\$ 4,577,398
Deductions:	
Payments to County Funds and other taxing bodies	\$ -
Settlements and refunds	-
Road and bridge	3,727,433
Drug testing/court	-
Total deductions	\$ 3,727,433
Transfers in/(out)	\$ (10,321)
Change in net position	\$ 839,644
Net position - beginning of year	3,979,334
Net position - end of year	\$ 4,818,978

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Christian County, Illinois (County) is a governmental entity located in Central Illinois that was created on February 15, 1839 by an act of the State Legislature. The County is governed by an elected 16-member board and provides the following services: public safety; tax collection; highways, roads, and bridges; health and social services; public improvements; planning and zoning; corrections; public records; animal control; and general administration. 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 Chair and County Board make appointments to 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 component units of Christian County, Illinois.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2022

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 activity. 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, 2022

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 legally or administratively required to be accounted for in another fund.

County Motor Fuel Tax (MFT) Fund - This special revenue fund is used to account for receipts and disbursements pertaining to the general maintenance and construction of roads within the County by the Christian County Highway Department. These MFT funds are approved for use by the State of Illinois annually.

ARP Fund - This special revenue fund is used to account for receipts and disbursements pertaining to American Rescue Plan federal funds. These funds are ARP allowed expenditures as ordinances are approved for use by the County Board over the applicable time requirement for these funds to be spent.

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 either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the County.

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 custodial 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.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Custodial funds are purely custodial and thus do not involve the measurement of results of operations. Custodial 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 custodial funds include funds used in the County's property tax collection, distribution and settlement process and include amounts held by the following offices: the County Collector, the County Clerk, the County Recorder, the Circuit Clerk, the County Sheriff, and other fee offices. 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.

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, or payment is made. 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, 2022

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 a modified cash 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, 2022 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

For financial reporting, "cash and cash equivalents" includes cash on hand, demand, savings accounts, money market mutual fund accounts, and short-term investments or certificates of deposit with an original maturity date of three months or less. Cost equals fair value for all certificates of deposit, cash on hand, checking accounts, savings accounts, and money market funds. No certificate of deposit has an original maturity date greater than 3 years. The County is allowed to invest in securities as authorized by 30ILCS 235/2 and 235/6 of the Illinois Compiled Statutes. The County's investment policy is consistent with Illinois Compiled Statutes.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2022

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, 2022

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, 2022:

	Balance 11/30/2021	Additions	Deletions	Balance 11/30/2022
Capital assets, not depreciated:				
Land and improvements	\$ 124,065	\$ -	\$ -	\$ 124,065
Construction/projects in process	-	-	-	-
Total capital assets, being depreciated	<u>\$ 124,065</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,065</u>
Capital assets, being depreciated:				
Buildings and improvements	\$ 3,434,948	\$ -	\$ -	\$ 3,434,948
Furnishings, equipment, vehicles	4,565,562	380,636	-	4,946,198
Infrastructure	-	-	-	-
Total capital assets, being depreciated	<u>\$ 8,000,510</u>	<u>\$ 380,636</u>	<u>\$ -</u>	<u>\$ 8,381,146</u>
Accumulated depreciation	<u>\$ (6,160,118)</u>	<u>\$ (209,527)</u>	<u>\$ -</u>	<u>\$ (6,369,645)</u>
Total capital assets, net of accumulated depreciation	<u>\$ 1,964,457</u>	<u>\$ 171,109</u>	<u>\$ -</u>	<u>\$ 2,135,566</u>

For the year ended November 30, 2022 depreciation expense was charged to functions/programs as follows:

General government	\$ 48,152
Judicial	-
Transportation	39,598
Public safety and corrections	78,956
Health and Welfare	39,781
Environmental	3,040
	<u>\$ 209,527</u>

Compensated Absences

County employees are entitled to paid vacations and comp time depending on job classification, length of service and other factors. The computed amounts of compensation for future absences at November 30, 2022, was approximately \$257,400. This liability is not included in the County's financial statements as they are prepared on the modified cash basis of accounting, only amounts paid are reported in the financial statements.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2022

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, 2022 fund balances are restricted for debt service of \$860,531 and enabling legislation of \$16,734,737.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2022

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, 2022, the committed fund balance of \$228,723 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 balances that have not been assigned to other funds and that have 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, 2022, the Medical Cost Fund had a negative fund balance of (\$12,407).

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, 2022

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 2021 are reflected as receipts in fiscal year 2022. 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.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Balances and Transfers

As of November 30, 2022, the County had no interfund balances. Interfund transfers consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Purpose</u>
Major Funds:			
General Fund:			
E-Citation Fund	\$ -	\$ 27,000	Move fees collected to new fund
ARP Fund	25,000	-	Reimburse fund
Total General Fund	<u>\$ 25,000</u>	<u>\$ 27,000</u>	
APR Fund:			
General Fund	<u>\$ -</u>	<u>\$ 25,000</u>	Reimburse fund
Nonmajor Funds:			
Sanitarium Fund:			
County Health Fund	<u>\$ 10,776</u>	<u>\$ -</u>	Reimburse fund
County Health Fund:			
Sanitarium Fund	<u>\$ -</u>	<u>\$ 10,776</u>	Reimburse fund
Capital Improvement Fund:			
Comm. Dev. Assist. Trust Fund	<u>\$ 10,321</u>	<u>\$ -</u>	State ended program, funds now unrestricted
Comm. Dev. Assist. Trust Fund:			
Capital Improvement Fund	<u>\$ -</u>	<u>\$ 10,321</u>	State ended program, funds now unrestricted
E-Citation Fund:			
General Fund	<u>\$ 27,000</u>	<u>\$ -</u>	Move fees collected to new fund
Totals	<u>\$ 73,097</u>	<u>\$ 73,097</u>	

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 July 12, 2023.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2022

NOTE 2 – CASH AND INVESTMENTS

Cash and Cash Equivalents and Investments as of November 30, 2022 consist of the following:

		<u>Primary</u>	
		<u>Government</u>	
Cash on hand and deposits with financial institutions	\$	25,504,542	
Investments - certificates of deposit		<u>3,720,000</u>	
Sub-total governmental activities	\$	<u>29,224,542</u>	
Fiduciary funds:			
Cash on hand and deposits with financial institutions	\$	6,604,332	
Investments - certificates of deposit		<u>500,000</u>	
Sub-total fiduciary funds	\$	<u>7,104,332</u>	
Total cash and cash equivalents and investments		<u><u>36,328,874</u></u>	

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.

As of November 30, 2022, all of the County's deposit balances in excess of federal depository insurance limits were held in accounts collateralized by securities held by the pledging institution in the County's name. None of the County's deposits were held in uncollateralized accounts.

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. None of the County's investments are highly sensitive to interest rate fluctuations. Certificates of deposit at year end all have a maturity date of less than three years.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2022

NOTE 2 – CASH AND INVESTMENTS (Continued)

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 the 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 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 institutions, 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 not address foreign currency risk.

Other Information

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, 2022

NOTE 3 – DEBT

Long-term debt

The following is a summary of the County’s Long-Term Debt transactions for the year ended November 30, 2022.

	Balance 11/30/2021	Borrowings	Repayments	Balance 11/30/2022	Due Within One Year
Taxable General Obligation Limited Bonds Series 2017	\$ 907,000	\$ -	\$ (118,000)	\$ 789,000	\$ 121,000
Total	\$ 907,000	\$ -	\$ (118,000)	\$ 789,000	\$ 121,000

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 through an annual property tax levy 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.

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

Year Ended November 30	Principal	Interest	Total
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
	\$ 789,000	\$ 88,870	\$ 877,870

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2022

NOTE 4 - RETIREMENT PLANS

Illinois Municipal Retirement Fund

General information about the pension plan:

Plan description

The County's defined benefit pension plan provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "benefits provided" section below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available comprehensive annual financial report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits provided

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3.00 percent of the original amount on January 1 every year after retirement.

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.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2022

NOTE 4 - RETIREMENT PLANS (Continued)

Illinois Municipal Retirement Fund (Continued)

Employees covered by benefit terms

As of December 31, 2021, the following employees were covered by the benefit terms:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries currently receiving benefits	136	37	17
Inactive plan members entitled to but not yet receiving benefits	119	10	0
Active plan members	<u>96</u>	<u>16</u>	<u>0</u>
Total	<u>351</u>	<u>63</u>	<u>17</u>

Contributions – Regular Plan

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 2021 was 10.58 percent and for calendar year 2022 is 7.21 percent. For the fiscal year ended November 30, 2022, the County contributed \$331,280 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.

Contributions – SLEP

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 2021 was 20.59 percent and for calendar year 2022 is 15.83 percent. For the fiscal year ended November 30, 2022, the County contributed \$181,012 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.

Contributions – ECO

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 2021 or fiscal year 2022. The County was required to make a monthly minimum contribution of \$6,545 for 2021 and \$5,051 for 2022. For the fiscal year ended November 30, 2022, the County contributed \$62,101 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, 2022

NOTE 4 - RETIREMENT PLANS (Continued)

Illinois Municipal Retirement Fund (Continued)

Contributions – Other Information (Aggregate Pension Reporting)

During the fiscal year ended November 30, 2022 the County did not make any additional/elective employer contributions to any of the plans. The County reported aggregate pension expense of \$574,393 for all retirement fund commitments for the fiscal year ended November 30, 2022.

Social Security

Employees not qualifying for coverage under the Illinois Municipal Retirement Fund (IMRF) are considered “non-participating employees”. These employees and those qualifying for coverage under IMRF are covered under Social Security. The County paid \$455,963, the total required employer contribution for the fiscal year.

NOTE 5 – OTHER POST-EMPLOYMENT BENEFITS

Retiree Health Insurance

As required by the Illinois Municipal Retirement Fund (IMRF), the County offers health insurance coverage to retirees. The cost for retirees to purchase coverage is the same as the amount active employees pay. However, all retiree’s health insurance premiums are paid by the retiree via reimbursement to the County. The County finances the plan on a pay-as-you-go basis. Accounting standards require numerous disclosures about post-employment benefits, including amounts that can only be determined through an actuarial study. The County has not had an actuarial study done to determine the cost of including retirees in the group’s health insurance plan.

NOTE 6 – 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 coverage 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, 2022. Also, there have been no settlement amounts which exceeded insurance coverage in the past three years.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2022

NOTE 7 – LEGAL DEBT MARGIN

Equalized assessed valuation - tax year 2021	<u>\$ 637,588,138</u>
Debt limitation - 2.875% of equalized assessed valuation (Per Illinois Compiled Statutes, Chapter 50, Section 405/1)	\$ 18,330,659
General obligation bonds outstanding	<u>\$ 789,000</u>
Legal debt margin	<u>\$ 17,541,659</u>

NOTE 8 – TAX ABATEMENTS

Within the County several local governments are parties to Tax Incremental Financing Districts (TIF) and Enterprise Zone Abatements. For all taxing bodies within the County, TIF Districts and Enterprise Zone Abatements reduced total equalized assessed values by \$6,567,830 and \$515,824 respectively which resulted in a reduction of current taxes extended to all taxing bodies of the County of \$560,018 and \$34,906 respectively for the tax levy year 2021 that was collected in 2022.

NOTE 9 – COMMITMENTS, CONTINGENCIES, AND SUBSEQUENT EVENTS

Federal and State Grants:

In the normal course of operations, the County receives grant funds from various Federal and State agencies. These grants are subject to review and audit by agents of the granting authority, the purpose of 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.

Economic Dependency:

The County is dependent upon specifically, the economic climate and taxpayer base of Christian County and in general the overall economic climate of the State of Illinois for a significant portion of its revenues. The County Public Health Department is economically dependent on State and Federal funding for several programs.

Litigation:

The County is party to various legal proceedings which normally occur in governmental operations. In the opinion of the County, the potential loss on all claims and lawsuits, if any, will not be material to the County's financial statements taken as a whole.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2022

NOTE 9 – COMMITMENTS, CONTINGENCIES, AND SUBSEQUENT EVENTS (Continued)

Contractual/Lease Commitments

The County is party to various contractual/lease arrangements that have commitments that extend beyond the date of the financial statements. Management believes these arrangements to be immaterial to the government-wide operations of the County and are therefore not disclosed.

Illinois County Insurance Trust Termination:

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. The County is not aware of any known or anticipated material assessments within the next twelve months.

CHRISTIAN COUNTY, ILLINOIS

SUPPLEMENTARY INFORMATION

FISCAL YEAR ENDED NOVEMBER 30, 2022

CHRISTIAN COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues received:			
Property Tax	\$ 2,296,206	\$ 2,296,206	\$ 2,274,122
Penalties and collection costs	75,000	75,000	70,241
Liquor and coin machine licenses	4,600	4,600	5,607
Zoning permits and variances	60,000	60,000	57,008
Animal control fees	92,800	92,800	96,372
Fines	90,000	90,000	84,331
Franchise fees	15,000	15,000	18,987
<i>State of Illinois:</i>			
Video/gaming tax	20,000	20,000	24,441
Public Defender salary	110,000	110,000	111,113
Victim - witness grant	20,000	20,000	31,000
Emergency service and disaster	24,465	24,465	24,465
State's Attorney salary	161,600	161,600	163,376
Probation Office salary	430,000	430,000	395,550
Supervisor of Assessments salary	33,987	33,987	33,931
Sales and use tax	790,000	790,000	1,740,308
State income tax	1,830,000	1,830,000	1,822,117
Personal property replacement tax	320,000	320,000	1,490,553
Election expense reimbursement	55,000	55,000	62,043
Coroner - death certificate surcharge	-	-	5,130
Sundry fees	3,500	3,500	15,208
Circuit Clerk - court fees and other	208,000	208,000	286,596
County Clerk - fees	250,000	250,000	286,436
County Sheriff and Prisoner - fees	215,500	215,500	313,034
Probation electronic monitoring fees	30,000	30,000	25,076
State's Attorney and Public Defender - fees	19,000	19,000	18,596
Interest on investments	18,600	18,600	135,681
Court security - fees	50,000	50,000	76,061
Reimbursements - County funds and others	154,412	154,412	175,671
Grants	150,000	150,000	70,502
Miscellaneous	-	-	34,942
	<hr/>	<hr/>	<hr/>
Total revenues received	\$ 7,527,670	\$ 7,527,670	\$ 9,948,498
	<hr/>	<hr/>	<hr/>
Expenditures disbursed:	\$ 7,677,651	\$ 7,677,651	\$ 6,838,780
	<hr/>	<hr/>	<hr/>
Revenues received over (under) expenditures disbursed	\$ (149,981)	\$ (149,981)	\$ 3,109,718
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Transfers in			\$ 25,000
Transfers out			<u>(27,000)</u>
			<hr/>
Total other financing sources (uses)			\$ (2,000)
			<hr/>
Net change in fund balance			\$ 3,107,718
			<hr/>
Fund balance, beginning of year			8,326,333
			<hr/>
Fund balance, end of year			<u>\$ 11,434,051</u>

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES DISBURSED - MODIFIED CASH BASIS
GENERAL FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2022

(Continued on next page)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Expenditures disbursed:			
Maintenance of courthouse	\$ 144,695	\$ 144,695	\$ 140,779
Correctional facility operations	256,750	256,750	283,663
County buildings and liability insurance	269,680	269,680	264,816
Election costs	233,530	233,530	205,134
Telephone	35,000	35,000	31,188
<u>Salaries:</u>			
State's Attorney and employees	496,697	496,697	439,653
County Treasurer and employees	167,310	167,310	161,443
County Clerk and employees	142,176	142,176	142,005
Circuit Clerk and employees	256,754	256,754	237,412
Sheriff, Deputies, Dietitians, Jailers and Dispatchers	1,942,478	1,942,478	1,934,547
Regional Office of Education Coordinator, County Emergency Services and Disaster Agency	61,808	61,808	61,808
Board of Review	30,500	30,500	22,250
Supervisor of Assessments and employees	19,500	19,500	19,500
Public Defender and employees	128,953	128,953	126,975
Probation Office	267,315	267,315	234,042
Animal Control, Planning and Zoning	528,010	528,010	472,455
Coroner and Deputy	109,835	109,835	115,566
County Board and Secretary	90,409	90,409	71,174
	97,000	97,000	95,553
<u>County Officers/Offices expenditures:</u>			
State's Attorney	124,684	124,684	93,314
Regional Office of Education	8,449	8,449	9,435
Sheriff	437,975	437,975	345,848
Sheriff - capital outlay	64,000	64,000	105,728
Coroner	53,224	53,224	47,860
Probation Office	211,668	211,668	160,645
County Clerk	40,350	40,350	35,341
Circuit Clerk	84,895	84,895	41,441
County Treasurer	59,297	59,297	59,783
County Emergency Services and Disaster Agency	23,000	23,000	21,827
Supervisor of Assessments	53,928	53,928	40,766
Animal Control, Planning and Zoning	55,028	55,028	37,785
Public Defender	55,284	55,284	50,269
Board of Review	400	400	-
County Board	13,374	13,374	10,255
Insurance administration	4,000	4,000	1,207
Employee health insurance reimbursement program	75,000	75,000	78,017
Maintenance buildings and grounds	132,858	132,858	123,572
Capital outlay	60,000	60,000	51,116
Juvenile detention	15,000	15,000	5,101

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES DISBURSED - MODIFIED CASH BASIS
GENERAL FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2022

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Expenditures disbursed:			
Court ordered fees	69,400	69,400	61,278
Jury and court costs	75,190	75,190	62,047
Audit	31,950	31,950	29,000
State unemployment taxes	20,147	20,147	20,302
Economic Development Corporation	5,000	5,000	5,000
Compensated absences	90,000	90,000	45,806
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	133,450	133,450	85,443
Court security	69,500	69,500	67,890
Postage meter rental	35,000	35,000	35,327
Labor negotiations	20,000	20,000	8,757
Contingent and other	100,300	100,300	20,494
Grant expenditures	150,000	150,000	-
Employee services	13,500	13,500	6,654
County website/email	6,000	6,000	4,109
	<u>6,000</u>	<u>6,000</u>	<u>4,109</u>
Total expenditures disbursed	<u>\$ 7,677,651</u>	<u>\$ 7,677,651</u>	<u>\$ 6,838,780</u>

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES DISBURSED - MODIFIED CASH BASIS
SPECIAL REVENUE MAJOR FUND
COUNTY MFT FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues received:			
County MFT, bridge, highway matching services	\$ 1,420,000	\$ 1,420,000	\$ 1,532,870
Reimbursements and miscellaneous	59,000	59,000	59,000
Interest income	-	-	21,570
	<hr/>	<hr/>	<hr/>
Total revenues received	\$ 1,479,000	\$ 1,479,000	\$ 1,613,440
Expenditures disbursed (current):			
Wages and benefits	\$ 118,000	\$ 118,000	\$ 320,782
Materials and other operating costs	1,300,000	1,300,000	989,049
Capital outlay	400,000	400,000	-
	<hr/>	<hr/>	<hr/>
Total expenditures disbursed	\$ 1,818,000	\$ 1,818,000	\$ 1,309,831
Revenues received over (under) expenditures disbursed	<hr/> <u>\$ (339,000)</u>	<hr/> <u>\$ (339,000)</u>	<hr/> <u>\$ 303,609</u>
Other financing sources (uses):			
Loan proceeds	\$ -	\$ -	\$ -
Transfers in	-	-	-
Transfers out	-	-	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	\$ -	\$ -	\$ -
Net change in fund balance	<hr/> <u>\$ (339,000)</u>	<hr/> <u>\$ (339,000)</u>	<hr/> <u>\$ 303,609</u>
Fund balances, beginning of year			<hr/> <u>3,271,762</u>
Fund balances, end of year			<hr/> <u>\$ 3,575,371</u>

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES DISBURSED - MODIFIED CASH BASIS
SPECIAL REVENUE MAJOR FUND
ARP FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues received:			
Grants and subsidies	\$ 3,137,364	\$ 3,137,364	\$ 3,137,336
Interest income	-	-	10,388
	<hr/>	<hr/>	<hr/>
Total revenues received	\$ 3,137,364	\$ 3,137,364	\$ 3,147,724
	<hr/>	<hr/>	<hr/>
Expenditures disbursed (current):			
General administration	\$ 1,066,241	\$ 1,066,241	\$ 793,609
Public safety services	200,000	200,000	498,816
Health and welfare	1,920,000	1,920,000	-
Transportation	-	-	-
Construction/Capital outlay	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures disbursed	\$ 3,186,241	\$ 3,186,241	\$ 1,292,425
	<hr/>	<hr/>	<hr/>
Revenues received over (under) expenditures disbursed	\$ (48,877)	\$ (48,877)	\$ 1,855,299
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Loan proceeds	\$ -	\$ -	\$ -
Transfers in	-	-	-
Transfers out	-	-	(25,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	\$ -	\$ -	\$ (25,000)
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ (48,877)	\$ (48,877)	\$ 1,830,299
	<hr/>	<hr/>	<hr/>
Fund balances, beginning of year			3,137,864
			<hr/>
Fund balances, end of year			\$ 4,968,163
			<hr/>

CHRISTIAN COUNTY, ILLINOIS
NOTES TO BUDGETARY COMPARISON SCHEDULES
NOVEMBER 30, 2022

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, and Animal Control Funds).
- 6) All appropriations lapse at year-end.

During the year ended November 30, 2022 the County budget was not amended. Expenditures did not exceed budgeted amounts in any major funds for the year ended November 30, 2022.

CHRISTIAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 NOVEMBER 30, 2022

	Special Revenue Funds										
	Court Funds	Probation Fund	Local Solid Waste Fund	County Bridge Fund	County Highway Fund	Highway Matching Fund	Automation Funds	Sanitarium Fund	Illinois Municipal Retirement Fund		
Assets:											
Cash and cash equivalents	\$ 284,906	\$ 328,613	\$ 267,444	\$ 837,671	\$ 374,162	\$ 1,322,849	\$ 742,032	\$ 79,104	\$ 915,390		
Investments - certificates of deposit	-	100,000	450,000	-	-	100,000	-	-	-		
Receivables:											
Other	-	-	-	-	-	-	-	-	-	-	
Total assets	\$ 284,906	\$ 428,613	\$ 717,444	\$ 837,671	\$ 374,162	\$ 1,422,849	\$ 742,032	\$ 79,104	\$ 915,390		
Liabilities and fund balances:											
Liabilities:											
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund balances:											
Fund balance	\$ 284,906	\$ 428,613	\$ 717,444	\$ 837,671	\$ 374,162	\$ 1,422,849	\$ 742,032	\$ 79,104	\$ 915,390		
Total liabilities and fund balances	\$ 284,906	\$ 428,613	\$ 717,444	\$ 837,671	\$ 374,162	\$ 1,422,849	\$ 742,032	\$ 79,104	\$ 915,390		
Special Revenue Funds											
	Community Mental Health Fund			Other Governmental Funds			Capital Improvement Fund		Debt Service Fund		Total
Assets:	County Health Fund	911 Fund	Sheriff Funds	Governmental Funds	Cannabis Fund						
Cash and cash equivalents	\$ 740,262	\$ 1,201,472	\$ 116,798	\$ 235,810	\$ 29,829	\$ 228,723	\$ 360,531	\$ 8,130,457	\$ 500,000	\$ 1,150,000	
Investments - certificates of deposit	-	-	-	-	-	-	-	-	-	-	
Receivables:											
Other	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 740,262	\$ 1,201,472	\$ 116,798	\$ 235,810	\$ 29,829	\$ 228,723	\$ 860,531	\$ 9,280,457	\$ -	\$ -	
Liabilities and fund balances:											
Liabilities:											
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balances:											
Fund balance	\$ 740,262	\$ 1,201,472	\$ 116,798	\$ 235,810	\$ 29,829	\$ 228,723	\$ 860,531	\$ 9,280,457	\$ -	\$ -	
Total liabilities and fund balances	\$ 740,262	\$ 1,201,472	\$ 116,798	\$ 235,810	\$ 29,829	\$ 228,723	\$ 860,531	\$ 9,280,457	\$ -	\$ -	

CHRISTIAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2022

(Continued on next page)

	Special Revenue Funds										Illinois Municipal Retirement Fund	
	Court Funds	Probation Fund	Local Solid Waste Fund	County Bridge Fund	County Highway Fund	Highway Matching Fund	Automation Funds	Sanitarium Fund				
Revenues received:												
Property tax	\$ -	\$ -	\$ -	\$ 292,022	\$ 584,047	\$ 292,022	\$ -	\$ 71,187	\$ -	\$ -	\$ -	\$ 743,071
Intergovernmental revenues	-	-	59,073	334,765	638,755	-	-	-	-	-	-	97,584
Charges for services and fees	98,136	302,877	203,623	19,383	165,105	-	424,672	-	-	-	-	10
Interest income	-	-	3,624	-	-	8,474	-	412	-	-	-	-
Total revenues received	\$ 98,136	\$ 302,877	\$ 266,320	\$ 646,170	\$ 1,387,907	\$ 300,496	\$ 424,672	\$ 71,599	\$ -	\$ -	\$ -	\$ 840,665
Expenditures disbursed (current):												
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274,899	\$ -	\$ -	\$ -	\$ -	\$ 138,621
Judicial	46,811	-	-	-	-	-	96,004	-	-	-	-	223,334
Transportation	-	-	-	712,933	1,269,989	159,362	-	-	-	-	-	-
Public safety and corrections	-	172,111	-	-	-	-	-	-	-	-	-	392,760
Health and welfare	-	-	-	-	-	-	-	-	83,113	-	-	15,402
Environmental	-	-	193,438	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	223,792	-	-	-	-	-	-	-
Debt service:												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Agent fees	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures disbursed	\$ 46,811	\$ 172,111	\$ 193,438	\$ 712,933	\$ 1,493,781	\$ 159,362	\$ 370,903	\$ 83,113	\$ -	\$ -	\$ -	\$ 770,117
Revenues received over (under) expenditures disbursed	\$ 51,325	\$ 130,766	\$ 72,882	\$ (66,763)	\$ (105,874)	\$ 141,134	\$ 53,769	\$ (11,514)	\$ -	\$ -	\$ -	\$ 70,548
Other financing sources (uses):												
Bond and loan proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in	27,000	-	-	-	-	-	-	-	-	-	10,776	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,776	\$ -	\$ -	\$ -	\$ -
Net change in fund balance	\$ 78,325	\$ 130,766	\$ 72,882	\$ (66,763)	\$ (105,874)	\$ 141,134	\$ 53,769	\$ (738)	\$ -	\$ -	\$ -	\$ 70,548
Fund balances, beginning of year	206,581	297,847	644,562	904,434	480,036	1,281,715	688,263	79,842	844,842	844,842	844,842	844,842
Fund balances, end of year	\$ 284,906	\$ 428,613	\$ 717,444	\$ 837,671	\$ 374,162	\$ 1,422,849	\$ 742,032	\$ 79,104	\$ -	\$ -	\$ -	\$ 915,390

CHRISTIAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2022

(Continued)

	Special Revenue Funds							Total	
	County Health Fund	Community Mental Health Fund	911 Fund	Sheriff Funds	Other Governmental Funds	Cannabis Fund	Capital Improvement Fund		Debt Service Fund
Revenues received:									
Property tax	\$ -	\$ 112,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,755	\$ 2,243,945
Intergovernmental revenues	816,330	-	1,076,250	-	33,210	18,387	-	-	3,074,354
Charges for services and fees	275,903	-	-	124,283	36,896	-	-	-	1,650,888
Interest income	-	380	7,070	416	507	-	1,499	4,963	27,345
Total revenues received	\$ 1,092,233	\$ 113,221	\$ 1,083,320	\$ 124,699	\$ 70,613	\$ 18,387	\$ 1,499	\$ 153,718	\$ 6,996,532
Expenditures disbursed (current):									
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,930	\$ -	\$ 432,450
Judicial	-	-	-	-	12,430	-	-	-	378,579
Transportation	-	-	-	-	-	-	-	-	2,142,284
Public safety and corrections	-	-	-	109,301	-	478	46,388	-	721,038
Health and welfare	719,060	120,100	479,918	-	42,675	-	-	-	1,460,268
Environmental	-	-	-	-	-	-	-	-	193,438
Education	-	-	-	-	-	-	-	-	223,792
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	118,000	118,000
Interest	-	-	-	-	-	-	-	29,391	29,391
Agent fees	-	-	-	-	-	-	-	-	-
Total expenditures disbursed	\$ 719,060	\$ 120,100	\$ 479,918	\$ 109,301	\$ 55,105	\$ 478	\$ 65,318	\$ 147,391	\$ 5,699,240
Revenues received over (under) expenditures disbursed	\$ 373,173	\$ (6,879)	\$ 603,402	\$ 15,398	\$ 15,508	\$ 17,909	\$ (63,819)	\$ 6,327	\$ 1,297,292
Other financing sources (uses):									
Bond and loan proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in	-	-	-	-	-	-	10,321	-	48,097
Transfers out	(10,776)	-	-	-	-	-	-	-	(10,776)
Total other financing sources (uses)	\$ (10,776)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,321	\$ -	\$ 37,321
Net change in fund balance	\$ 362,397	\$ (6,879)	\$ 603,402	\$ 15,398	\$ 15,508	\$ 17,909	\$ (53,498)	\$ 6,327	\$ 1,334,613
Fund balances, beginning of year	377,865	71,740	598,070	101,400	220,302	11,920	282,221	854,204	7,945,844
Fund balances, end of year	\$ 740,262	\$ 64,861	\$ 1,201,472	\$ 116,798	\$ 235,810	\$ 29,829	\$ 228,723	\$ 860,531	\$ 9,280,457

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, 2022

	Court Document Storage Fund	Court Child Support Fund	Drug Court Fund	E-Citation Fund	Circuit Clerk Operating Fund	Total
Revenues received:						
Fees	\$ 50,161	\$ 11,592	\$ 11,850	\$ 9,680	\$ 14,853	\$ 98,136
Grants	-	-	-	-	-	-
Total revenues received	\$ 50,161	\$ 11,592	\$ 11,850	\$ 9,680	\$ 14,853	\$ 98,136
Expenditures disbursed (current):						
Judicial - current	\$ 35,769	\$ -	\$ 1,650	\$ -	\$ 9,392	\$ 46,811
Judicial - capital outlay	-	-	-	-	-	-
Total expenditures disbursed	\$ 35,769	\$ -	\$ 1,650	\$ -	\$ 9,392	\$ 46,811
Revenues received over (under) expenditures disbursed	\$ 14,392	\$ 11,592	\$ 10,200	\$ 9,680	\$ 5,461	\$ 51,325
Other financing sources (uses):						
Transfers in	\$ -	\$ -	\$ -	\$ 27,000	\$ -	\$ 27,000
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ 27,000	\$ -	\$ 27,000
Net change in fund balance	\$ 14,392	\$ 11,592	\$ 10,200	\$ 36,680	\$ 5,461	\$ 78,325
Fund balances, beginning of year	93,577	14,999	54,964	-	43,041	206,581
Fund balances, end of year	\$ 107,969	\$ 26,591	\$ 65,164	\$ 36,680	\$ 48,502	\$ 284,906

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, 2022

	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	Public Defender Automation Fund	Total
Revenue received:								
Fees	\$ 172,182	\$ 26,914	\$ 105,240	\$ 108,996	\$ 8,415	\$ 2,270	\$ 655	\$ 424,672
Total revenues received	\$ 172,182	\$ 26,914	\$ 105,240	\$ 108,996	\$ 8,415	\$ 2,270	\$ 655	\$ 424,672
Expenditures disbursed (current):								
Automation expenditures	\$ 152,452	\$ 22,073	\$ 94,252	\$ 96,004	\$ 6,122	\$ -	\$ -	\$ 370,903
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures disbursed	\$ 152,452	\$ 22,073	\$ 94,252	\$ 96,004	\$ 6,122	\$ -	\$ -	\$ 370,903
Net change in fund balance	\$ 19,730	\$ 4,841	\$ 10,988	\$ 12,992	\$ 2,293	\$ 2,270	\$ 655	\$ 53,769
Fund balances, beginning of year	187,929	78,398	160,220	166,775	73,330	20,342	1,269	688,263
Fund balances, end of year	\$ 207,659	\$ 83,239	\$ 171,208	\$ 179,767	\$ 75,623	\$ 22,612	\$ 1,924	\$ 742,032

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, 2022

	Warrant Fee Fund	Drug Education Fund	Medical Cost Fund	Police Vehicle Fund	Federal Sharing Fund	Total
Revenues received:						
Fees and donations	\$ 7,369	\$ 4,824	\$ 92,813	\$ 60	\$ 19,217	\$ 124,283
Interest income	-	176	-	-	240	416
Total revenues received	\$ 7,369	\$ 5,000	\$ 92,813	\$ 60	\$ 19,457	\$ 124,699
Expenditures disbursed (current):						
Drug education and enforcement	\$ 1,598	\$ 5,838	\$ -	\$ -	\$ -	\$ 7,436
Monitoring	-	-	-	-	-	-
Inmate medical expense	-	-	101,865	-	-	101,865
Capital outlay	-	-	-	-	-	-
Total expenditures disbursed	\$ 1,598	\$ 5,838	\$ 101,865	\$ -	\$ -	\$ 109,301
Revenues received over (under) expenditures disbursed	\$ 5,771	\$ (838)	\$ (9,052)	\$ 60	\$ 19,457	\$ 15,398
Other financing sources (uses):						
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net change in fund balance	\$ 5,771	\$ (838)	\$ (9,052)	\$ 60	\$ 19,457	\$ 15,398
Fund balance, beginning of year	52,661	27,713	(3,355)	2,243	22,138	101,400
Fund balance, end of year	\$ 58,432	\$ 26,875	\$ (12,407)	\$ 2,303	\$ 41,595	\$ 116,798

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, 2022

	Animal Shelter Fund	Law Library Fund	Coroner Fee Fund	Opioid Settlement Fund	Total
Revenues received:					
Donations	\$ 21,718	\$ -	\$ -	\$ -	\$ 21,718
Fees	98	15,080	-	-	15,178
Intergovernmental revenue	-	-	11,687	21,523	33,210
Interest income	29	-	478	-	507
Total revenues received	\$ 21,845	\$ 15,080	\$ 12,165	\$ 21,523	\$ 70,613
Expenditures disbursed (current):					
Law literature	\$ -	\$ 12,430	\$ -	\$ -	\$ 12,430
Animal shelter expenditures	42,675	-	-	-	42,675
Capital outlay	-	-	-	-	-
Total expenditures disbursed	\$ 42,675	\$ 12,430	\$ -	\$ -	\$ 55,105
Net change in fund balance	\$ (20,830)	\$ 2,650	\$ 12,165	\$ 21,523	\$ 15,508
Fund balance, beginning of year	124,921	28,748	66,633	-	220,302
Fund balance, end of year	\$ 104,091	\$ 31,398	\$ 78,798	\$ 21,523	\$ 235,810

CHRISTIAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
 PRIVATE PURPOSE TRUST FUNDS
 NOVEMBER 30, 2022

	Trust Funds	Trust Interest Fund	Township MFT Fund	Township Bridge Program Fund	Tax Sale Indemnity Funds	Community Development Assistance Trust Fund	Total
Assets:							
Cash and cash equivalents	\$ 21,527	\$ 35,625	\$ 3,906,234	\$ 561,622	\$ 93,970	\$ -	\$ 4,618,978
Investments - certificates of deposit	-	-	-	200,000	-	-	200,000
Receivables	-	-	-	-	-	-	-
Total assets	\$ 21,527	\$ 35,625	\$ 3,906,234	\$ 761,622	\$ 93,970	\$ -	\$ 4,818,978
Liabilities and net position:							
Liabilities:							
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Position:							
Restricted for individuals, organizations, and other governments	\$ 21,527	\$ 35,625	\$ 3,906,234	\$ 761,622	\$ 93,970	\$ -	\$ 4,818,978

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, 2022

	Trust Funds	Trust Interest Fund	Township MFT Fund	Township Bridge Program Fund	Tax Sale Indemnity Funds	Community Development Assistance Trust Fund	Total
Additions:							
Intergovernmental revenue	\$ 21,407	\$ -	\$ 4,329,210	\$ 189,095	\$ -	\$ -	\$ 4,539,712
Interest income	-	6,149	22,457	4,439	-	2	33,047
Fees and trust collections	-	-	-	-	4,639	-	4,639
Total additions	\$ 21,407	\$ 6,149	\$ 4,351,667	\$ 193,534	\$ 4,639	\$ 2	\$ 4,577,398
Deductions:							
Payments to County Funds and other taxing bodies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Settlements and refunds	-	-	-	-	-	-	-
Road and bridge	-	-	3,381,050	346,383	-	-	3,727,433
Total deductions	\$ -	\$ -	\$ 3,381,050	\$ 346,383	\$ -	\$ -	\$ 3,727,433
Transfers in/(out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,321)	\$ (10,321)
Change in net position	\$ 21,407	\$ 6,149	\$ 970,617	\$ (152,849)	\$ 4,639	\$ (10,319)	\$ 839,644
Net position:							
Beginning of year	120	29,476	2,935,617	914,471	89,331	10,319	3,979,334
End of year	\$ 21,527	\$ 35,625	\$ 3,906,234	\$ 761,622	\$ 93,970	\$ -	\$ 4,818,978

CHRISTIAN COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - MODIFIED CASH BASIS
CUSTODIAL FUNDS
NOVEMBER 30, 2022

	County Clerk Fund	Circuit Clerk Fund	County Sheriff Fund	Other County Treasurer Funds	Drainage District Fund	Total
Assets:						
Cash and cash equivalents	\$ 153,392	\$ 579,575	\$ 117,911	\$ 224,611	\$ 909,865	\$ 1,985,354
Investments - certificates of deposit	-	40,000	-	-	260,000	300,000
Total assets	\$ 153,392	\$ 619,575	\$ 117,911	\$ 224,611	\$ 1,169,865	\$ 2,285,354
Liabilities:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Position:						
Restricted for individual, organizations, and other governments	\$ 153,392	\$ 619,575	\$ 117,911	\$ 224,611	\$ 1,169,865	\$ 2,285,354

CHRISTIAN COUNTY, ILLINOIS

OTHER INFORMATION

FISCAL YEAR ENDED NOVEMBER 30, 2022

CHRISTIAN COUNTY, ILLINOIS
COMPARATIVE SCHEDULE OF EQUALIZED TAXABLE
VALUATIONS, TAX EXTENSIONS, AND TAX RATES
(UNAUDITED)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2022

Taxable valuations, as equalized	2021 Taxes		2020 Taxes		2019 Taxes	
	Rate	Extension	Rate	Extension	Rate	Extension
County General	0.35442	\$ 2,259,795	0.32676	\$ 2,015,434	0.31921	\$ 1,936,117
County Highway	0.09156	583,790	0.09239	569,855	0.09435	572,265
IMRF/Social Security	0.11649	742,744	0.15111	932,036	0.14614	886,389
County Bridge Construction	0.04578	291,895	0.04612	284,465	0.04251	257,838
Highway Matching	0.04578	291,895	0.04612	284,465	0.04683	284,040
Mental Health	0.01769	112,792	0.01785	110,098	0.01817	110,207
Sanitarium	0.01116	71,157	0.01127	69,513	0.01142	69,266
Prior Year Adj (SB508)	0.00209	13,326	-	-	-	-
Senior Citizens	0.02382	151,877	0.02394	147,660	0.02409	146,114
Extension Education	0.0193	123,057	0.02006	123,729	0.02095	127,069
General Obligation Bonds	0.02332	148,689	0.02417	149,079	0.02447	148,419
Total	0.75141	\$ 4,791,017	0.75979	\$ 4,686,334	0.74814	\$ 4,537,724
Taxes Collected:						
County General		\$ 2,260,790		\$ 2,019,426		\$ 1,934,471
County Highway		584,047		570,922		571,778
IMRF/Social Security		743,071		933,781		885,634
County Bridge Construction		292,022		284,996		257,620
Highway Matching		292,022		284,996		283,800
Mental Health		112,841		110,304		110,113
Sanitarium		71,187		69,644		69,207
Prior Year Adj (SB508)		13,332		-		-
Senior Citizens		151,944		147,724		145,990
Extension Education		123,113		123,959		126,962
General Obligation Bonds		148,755		149,358		148,292
Total		\$ 4,793,124		\$ 4,695,110		\$ 4,533,867

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.