

CHRISTIAN COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED NOVEMBER 30, 2016

CHRISTIAN COUNTY, ILLINOIS

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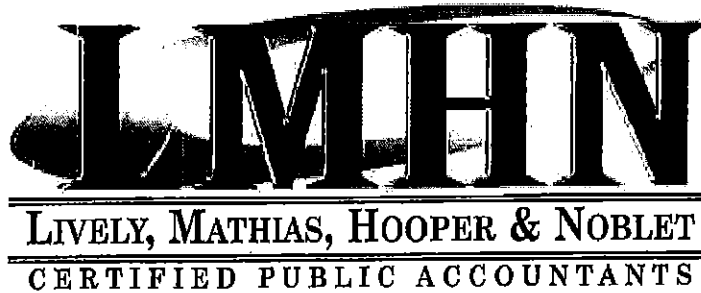
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IRIS N. NOBLET-CRITES, CPA

INDEPENDENT AUDITOR'S REPORT

Christian County Board
Christian County, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Christian County, Illinois as of and for the year ended November 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Managements Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Christian County, Illinois, as of November 30, 2016, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards general accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide assurance.

The County has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not part of basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Christian County, Illinois' basic financial statements. The combining and individual non-major fund financial statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of financial statements and additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We have applied certain limited procedures to the budget comparison information presented with the supplementary information for the combining and individual non-major fund financial statements and the Comparative Statement of Equalized Assessed Valuations, Tax Extensions, and Tax Rates, which consists of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide assurance.

Other Reporting Required by Government Auditing Standards

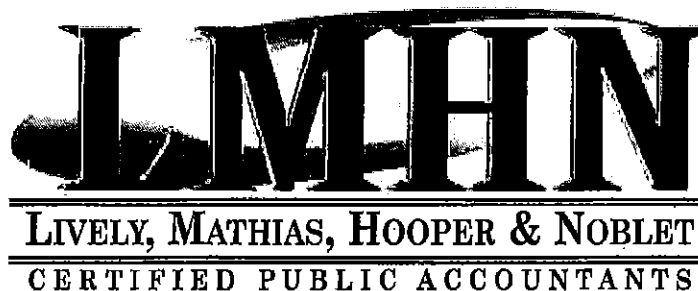
In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2017, on our consideration of Christian County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements 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.

LMHAL, LTD.

LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

March 16, 2017

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

Christian County Board
Christian County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Christian County, Illinois, as of and for the year ended November 30, 2016, and the related notes to the financial statements, which collectively comprise the Christian County, Illinois' basic financial statements, and have issued our report thereon dated March 16, 2017.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider to be material weaknesses as items #2016-1 and #2016-2.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Christian County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an object of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as item #2016-3.

Christian County, Illinois' Response to Findings

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

Purpose of this Report

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

LMHN, LTD .

LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

March 16, 2017

CHRISTIAN COUNTY, ILLINOIS

BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDED NOVEMBER 30, 2016

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF NET POSITION
NOVEMBER 30, 2016

	Governmental Activities
Assets:	
Current assets:	
Cash	\$ 7,729,339
Investments - certificates of deposit	3,220,000
Receivables:	
Governmental agencies	1,349,184
Other	119,054
Prepaid expenses	92,492
Total current assets	\$ 12,510,069
Noncurrent assets:	
Capital assets, not depreciated	\$ 124,065
Capital assets, net	2,371,840
Total noncurrent assets	\$ 2,495,905
Total assets	\$ 15,005,974
Deferred outflows of resources	
Deferred amounts related to pensions	\$ 3,608,826
Total deferred outflows of resources	\$ 3,608,826
Liabilities:	
Current liabilities:	
Accounts payable	\$ 584,848
Post retirement benefits payable	30,000
Compensated absences	50,000
Bonds payable	124,000
Total current liabilities	\$ 788,848
Noncurrent liabilities:	
Compensated absences	\$ 299,087
Bonds payable	232,000
Net pension liability	6,024,666
Total noncurrent liabilities	\$ 6,555,753
Total liabilities	\$ 7,344,601
Net position:	
Net investment in capital assets	\$ 2,495,905
Restricted for other purposes (expendable)	6,922,526
Restricted for other purposes (non-expendable)	92,492
Unrestricted	1,759,276
Total net position	\$ 11,270,199

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	Program Revenues				Primary Governmental Activities
	Expenses	Charges for Services	Operating Grants	Capital Grants	
Primary government					
Governmental activities:					
General government	\$ 2,392,583	\$ 500,194	\$ 58,389	\$ -	\$ (1,834,000)
Judicial	1,888,385	661,428	518,623	-	(708,334)
Transportation	1,769,003	206,211	1,075,458	-	(487,334)
Public safety and corrections	3,719,306	471,056	-	-	(3,248,250)
Health and welfare	1,537,989	726,075	548,268	-	(263,646)
Environment	283,741	186,146	42,567	-	(55,028)
Education	93,811	-	-	-	(93,811)
Interest expense	13,854	-	-	-	(13,854)
Total governmental activities	\$ 11,698,672	\$ 2,751,110	\$ 2,243,305	\$ -	\$ (6,704,257)
General revenues:					
Property tax					\$ 3,827,013
Sales and use tax					1,104,880
State income tax					1,002,838
Personal property replacement tax					435,495
Video gaming tax					32,378
Unrestricted interest earnings					28,149
Miscellaneous					417,366
Total general revenues					\$ 6,848,119
Changes in net position					\$ 143,862
Net position - beginning of year					11,126,337
Net position - end of year					\$ 11,270,199

See accompanying notes to the basic financial statements.

**CHRISTIAN COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
NOVEMBER 30, 2016**

	<u>General Fund</u>	<u>County Motor Fuel Tax Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Assets:				
Cash	\$ 1,908,215	\$ 1,160,840	\$ 4,660,284	\$ 7,729,339
Investments - certificates of deposit	2,370,000	100,000	750,000	3,220,000
Receivables:				
Governmental agencies	673,635	49,196	626,353	1,349,184
Other	81,080	-	37,974	119,054
Prepaid expense	76,177	-	16,315	92,492
Total Assets	\$ 5,109,107	\$ 1,310,036	\$ 6,090,926	\$ 12,510,069
Liabilities and fund balances:				
Liabilities:				
Accounts payable	\$ 122,727	\$ 333,021	\$ 129,100	\$ 584,848
Compensated absences	50,000	-	-	50,000
Total Liabilities	\$ 172,727	\$ 333,021	\$ 129,100	\$ 634,848
Fund balances:				
Non-Spendable	\$ 76,177	\$ -	\$ 16,315	\$ 92,492
Restricted	-	977,015	5,837,277	6,814,292
Committed	-	-	108,234	108,234
Assigned	-	-	-	-
Unassigned	4,860,203	-	-	4,860,203
Total fund balance	\$ 4,936,380	\$ 977,015	\$ 5,961,826	\$ 11,875,221
Total liabilities and fund balance	\$ 5,109,107	\$ 1,310,036	\$ 6,090,926	\$ 12,510,069

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
NOVEMBER 30, 2016

Total fund balances - total governmental funds	\$ 11,875,221
Amounts reported for governmental activities in the Statement of Net Position are difference because:	
Capital assets of \$7,643,794, net of accumulated depreciation of \$5,147,889, are not financial resources and, therefore, are not reported in the funds.	2,495,905
Long-term liabilities of \$356,000 are not due and payable in the current period and are not reported in the funds. Other related amounts include interest payable of \$0 and the long term portion of compensated absences of \$299,087 and post retirement benefits payable of \$30,000.	(685,087)
Net affect of deferred outflows of resources and net pension liability related to GASB Statement No. 68 reporting.	<u>(2,415,840)</u>
Net position of governmental activities	<u>\$ 11,270,199</u>

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	General Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total
Revenues:				
Property tax	\$ 1,619,650	-	\$ 2,207,363	\$ 3,827,013
Licenses and permits	30,800	-	-	30,800
Intergovernmental revenues	3,034,982	717,232	1,066,682	4,818,896
Charges for services and fees	900,941	-	1,568,302	2,469,243
Fines, forfeits and penalties	251,067	-	-	251,067
Interest	21,332	2,198	4,619	28,149
Miscellaneous revenue	417,366	-	-	417,366
Total revenues	\$ 6,276,138	\$ 719,430	\$ 4,846,966	\$ 11,842,534
Expenditures:				
Current:				
General government	\$ 1,911,117	-	\$ 359,388	\$ 2,270,505
Judicial	1,288,650	-	502,390	1,791,040
Transportation	-	734,643	972,419	1,707,062
Public safety and corrections	2,886,927	-	526,277	3,413,204
Health and welfare	133,763	-	1,209,200	1,342,963
Environment	-	-	280,700	280,700
Education	93,811	-	-	93,811
Capital outlay	-	-	243,164	243,164
Debt service:				
Principal	105,000	-	121,000	226,000
Interest	5,618	-	8,236	13,854
Agent fees	500	-	500	1,000
Total expenditures	\$ 6,425,386	\$ 734,643	\$ 4,223,274	\$ 11,383,303
Excess (deficiency) of revenue over expenditures	\$ (149,248)	\$ (15,213)	\$ 623,692	\$ 459,231
Fund balances, beginning of year	5,085,628	992,228	5,338,134	11,415,990
Fund balances, end of year	\$ 4,936,380	\$ 977,015	\$ 5,961,826	\$ 11,875,221

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

Total net change in fund balances - total governmental funds \$ 459,231

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Below are the capital outlays and depreciation expense and for the year:

Capital outlay	61,923
Depreciation expense	(284,841)

Issuance of long-term debt provides current financial resources to governmental funds, but the issuance increases long-term debt in the statement of net position.

Long-term debt issuances	-
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Repayment of principal on long-term debt are expenditures in the governmental fund, but the repayments reduce long-term debt in the statement of net position.

Long-term debt repayments	226,000
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Accrued interest payable on long-term debt reported in the statement of activities do not require the use of current financial resources and, therefore, reported as expenditures in governmental funds.	-
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Accrued compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are reported as expenditures in governmental funds.	(12,777)
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Accrued post-retirement benefits payable reported in the statement of activities do not require the use of current financial resources and, therefore, are reported as expenditures in governmental funds.	30,000
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The change in pension expense per GASB Statement No. 68 implementation resulting from the difference between contributions and annual required contributions are not a financial use and is not reported in governmental funds.	(335,674)
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Change in net position of governmental activities - statement of activities	\$ 143,862
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See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
NOVEMBER 30, 2016

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
Assets:		
Cash	\$ 1,332,487	\$ 1,107,129
Investments - certificates of deposit	200,000	300,000
Receivables:		
Due from other governmental agencies	126,813	4,077
Notes receivable, net	22,493	-
	<u>\$ 1,681,793</u>	<u>\$ 1,411,206</u>
Total assets		
Liabilities:		
Accounts payable	\$ 23,719	\$ -
Held for distribution to others	-	1,411,206
	<u>\$ 23,719</u>	<u>\$ 1,411,206</u>
Total liabilities		
Net Position:		
Held in trust for other governmental units and others	<u>\$ 1,658,074</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	<u>Private Purpose Trust Funds</u>
Additions:	
Intergovernmental revenue	\$ 1,588,801
Interest income	9,010
Fees and trust collections	<u>227,298</u>
Total additions	<u>\$ 1,825,109</u>
Deductions:	
Payments to County Funds and other taxing bodies	\$ 366,052
Settlements and refunds	-
Road and bridge	1,565,957
Drug testing	<u>46,686</u>
Total deductions	<u>\$ 1,978,695</u>
Net increase (decrease)	\$ (153,586)
Net position held in trust - beginning of year	<u>1,811,660</u>
Net position held in trust - end of year	<u><u>\$ 1,658,074</u></u>

See accompanying notes to the basic financial statements.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Financial Reporting Entity

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

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

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

Basis of Presentation

Government-wide and Fund Financial Statements

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

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide statements report using the economic resources management focus and the accrual basis of accounting. Fiduciary fund financial statements are also reported using the same focus and basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when grantor eligibility requirements are met.

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

Agency funds have no measurement focus.

The County reports the following major governmental funds:

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

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

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

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

Special Revenue Funds – The Special Revenue Funds are utilized to account for specific revenue sources that are usually required by law or regulation to be accounted for in separate funds.

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

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

Fiduciary Funds:

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

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

Budgets and Budgetary Accounting

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

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

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Accounting (Continued)

During the year ended November 30, 2016 the County budget was not amended. Expenditures exceeded budgeted amounts in the 911 Fund by \$116,562 for the year ended November 30, 2016.

Common Cash Account

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

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

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

Deposits and Investments

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

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

Receivables

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

Prepaid Items

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

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets and Depreciation

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

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

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

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

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

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, 2016:

	<u>Balance 11/30/2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 11/30/2016</u>
Capital assets, not depreciated:				
Land and improvements	\$ 124,065	\$ -	\$ -	\$ 124,065
Capital assets, being depreciated:				
Buildings and improvements	\$ 3,190,993	\$ -	\$ -	\$ 3,190,993
Furnishings, equipment, vehicles	4,266,813	61,923	-	4,328,736
Infrastructure	-	-	-	-
Total capital assets, being depreciated	<u>\$ 7,457,806</u>	<u>\$ 61,923</u>	<u>\$ -</u>	<u>\$ 7,519,729</u>
Accumulated depreciation	<u>\$ (4,863,047)</u>	<u>\$ (284,842)</u>	<u>\$ -</u>	<u>\$ (5,147,889)</u>
Total capital assets, net of accumulated depreciation	<u>\$ 2,718,824</u>	<u>\$ (222,919)</u>	<u>\$ -</u>	<u>\$ 2,495,905</u>

For the year ended November 30, 2016 depreciation expense was charged to functions/programs as follows:

General government	\$ 63,620
Judicial	-
Transportation	53,951
Public safety and corrections	140,908
Health and Welfare	23,322
Environmental	<u>3,041</u>
	<u>\$ 284,842</u>

Compensated Absences Payable

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

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long Term Debt

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

Deferred Outflows of Resources

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

Deferred Inflows of Resources

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

Recognition of State and Federal Awards

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

Equity Classification

Net Position - Government-wide Statements

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

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

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Balance Classifications - Governmental Fund Financial Statements

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

Restricted – Includes amounts where constraints are placed on the use of resources by creditors, grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. At November 30, 2016 fund balance is restricted for debt service \$143,361 and enabling legislation \$6,670,931.

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, 2016, the committed fund balance of \$108,234 is for building improvements.

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

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

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

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues and Expenditures

Program Revenues:

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

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

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

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

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

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

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

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

Property Taxes

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

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes (Continued)

Property taxes levied in 2015 are reflected as revenues in fiscal year 2016. Amounts not collected by the close of the tax cycle are either under tax objection or forfeiture. Distributions of these amounts are recognized as revenue in the year of distribution since collection is uncertain. Additionally, mobile home tax revenues are recognized on the cash basis due to uncertain availability until collection.

Motor Fuel Tax Allotment

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

Use of Estimates in Preparing Financial Statements

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

Subsequent Events

Management evaluated subsequent events for disclosure through the financial statement issuance date.

NOTE 2 – CASH AND INVESTMENTS

Custodial Credit Risk

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

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

NOTE 2 – CASH AND INVESTMENTS (Continued)

Custodial Credit Risk (Continued)

The carrying amount of the County's depository accounts with financial institutions at November 30, 2016:

	Bank Balance
Insured by depository insurance	\$ 3,602,849
Collateralized:	
Collateral held by pledging bank's trust department in the County's name	10,745,766
Uncollateralized	-
 Total deposits	 \$ 14,348,615
 Cash and cash equivalents	 \$ 10,628,615
Investments - certificates of deposit	3,720,000
	\$ 14,348,615

Interest Rate Risk

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

Concentration Risk

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

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.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016

NOTE 2 – CASH AND INVESTMENTS (Continued)

Other Information

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

NOTE 3 – RECEIVABLES

Certain receivables at November 30, 2016, for the County's major funds and nonmajor funds are as follows:

	General Fund	County Motor Fuel Tax Fund	Nonmajor Funds
Governmental agencies:			
Sales tax	\$ 217,199	\$ -	\$ -
Income tax	205,373	-	-
Replacement tax	19,368	-	-
Motor fuel tax	-	49,196	-
Reimbursements	229,204	-	370,939
Grants	2,491	-	156,757
Department of Public Health and Department of Human Services	-	-	98,657
Other:			
Tipping fees	-	-	33,255
Other	81,080	-	4,719
	<u>\$ 754,715</u>	<u>\$ 49,196</u>	<u>\$ 664,327</u>

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

NOTE 4 – ILLINOIS COUNTIES INSURANCE TRUST

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

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

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

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

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

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

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

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

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

NOTE 4 – ILLINOIS COUNTIES INSURANCE TRUST (Continued)

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

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

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

The most recent information available for the Trust are compiled financial statements dated August 31, 2016. The County's share of the net position surplus (or deficit) depends largely upon the estimated liability for unpaid losses. Loss expense is based upon claim adjusters evaluations and other estimates of claims reported, and are developed on the basis of past experience by the third party administrator and other outside consultants. The methods of developing such estimates and establishing the resulting reserves are continually reviewed and updated by the third party administrator and other outside consultants. Any adjustments subsequently are reflected in operations of the Trust. Claims expense is net of related payments from member counties, insurance providers and changes in claims reserves.

In accordance with the Trust Agreement, cumulative unpaid losses and loss expenses, which may exceed the net position of the Trust, may result in additional assessments levied to the member counties. The County's share of the net position (a deficit) of the Trust (reflective of the County's withdrawal status) has been reported in the basic financial statements at November 30, 2016 as follows:

	2001 <u>Recapitalization Contribution</u>	2009 <u>Recapitalization Contribution</u>
Balance at August 31, 2015	\$ (62,985)	\$ (5,450)
Change in the County's share of net position	<u>(17,501)</u>	<u>(5,711)</u>
Balance at August 31, 2016	<u>(80,486)</u>	<u>(11,161)</u>

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

NOTE 4 – ILLINOIS COUNTIES INSURANCE TRUST (Continued)

Management has recorded an expense of \$23,212 for the year ended November 30, 2016 in the General Fund to reflect the estimated liability owed to Trust. The resulting estimated liability of \$91,647 is included in the General Fund balance sheet as a payable.

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

NOTE 5 – DEBT

Long-term debt

The following is a summary of the County's Long-Term Debt transactions for the year ended November 30, 2016.

	Balance 11/30/15	Term Borrowing	Repayments	Balance 11/30/16	Due Within One Year
General Obligation Self-Insurance Refunding - Limited Bonds Series 2010A	\$ 372,000	\$ -	\$ (121,000)	\$ 251,000	\$ 124,000
General Obligation Self-Insurance Refunding - Alternative Revenue Source Bonds - Sales Tax Series 2010B	210,000	-	(105,000)	105,000	-
	<u>\$ 582,000</u>	<u>\$ -</u>	<u>\$ (226,000)</u>	<u>\$ 356,000</u>	<u>\$ 124,000</u>

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

During the fiscal year ended November 30, 2010, the County issued \$820,000 of general obligation self-insurance refunding limited bonds. The bond proceeds, after discounts and bond issuance cost of \$806,143 were used to pay down the series of 2001A and 2001B bonds. The bonds have stated interest rates of 2% and 3%. Bond principal is payable December 15 each year, and interest is payable semiannually on June 15 and December 15, each year. The annual requirements for retiring the bond issue including interest at November 30, 2016 follows and is to be paid from the Debt Service Fund:

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

NOTE 5 – DEBT (Continued)

<u>Year Ended November 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 124,000	\$ 5,267	\$ 129,267
2018	127,000	1,905	128,905
	<u>\$ 251,000</u>	<u>\$ 7,172</u>	<u>\$ 258,172</u>

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

During the year ended November 30, 2010, the County issued \$605,000 of general obligation self-insurance refunding alternative revenue source bonds. The bond proceeds, after discounts and bond issuance costs of \$594,878 were used to pay down the series 2001A and 2001B bonds. The bonds have stated interest rates of 2% and 3%. Bond principal is payable December 15 each year, and interest is payable semiannually on June 15 and December 15, each year. The annual requirements to retire the series 2010B bonds including interest at November 30, 2016 follows, and is to be paid from the General Fund.

<u>Year Ended November 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ -	\$ 1,575	\$ 1,575
2018	105,000	1,575	106,575
	<u>\$ 105,000</u>	<u>\$ 3,150</u>	<u>\$ 108,150</u>

All long term bonds and notes are payable as follows:

<u>Year Ended November 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 124,000	\$ 6,842	\$ 130,842
2018	232,000	3,480	235,480
	<u>\$ 356,000</u>	<u>\$ 10,322</u>	<u>\$ 366,322</u>

Legal debt margin at November 30, 2016 follows:

Equalized Assessed Valuation	<u>\$ 534,523,186</u>
Debt Limitation - 5.75% of Equalized assessed valuation	\$ 30,735,083
General obligation bonds outstanding	<u>356,000</u>
Legal Debt Margin	<u>30,379,083</u>

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

NOTE 5 – DEBT (Continued)

Short-term debt

On April 19, 2016 the County obtained a short-term business loan from Peoples Bank & Trust for \$100,000 at 1.00% with a maturity date of January 11, 2017 to provide working cash for 911 operations until the State of Illinois disbursed 911 surcharge receipts collected. The loan was secured by a \$100,000 certificate of deposit. During the fiscal year, the County borrowed and repaid \$15,000 and paid \$75 of interest.

Compensated Absences

The County maintains a formal policy to compensate employees for accumulated sick time upon future separation of employment. Employees are also compensated for vacation time, personal days, holiday pay and comp time annually. As of November 30, 2016, the County has determined that it was liable for approximately \$349,087 of the compensated absences described above. Compensated absences of \$50,000 are estimated to be payable in the year ended November 30, 2017. This amount is included in General Fund liabilities on the County's November 30, 2016 balance sheet – governmental funds.

Post Retirement Benefits

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

<u>Year Ended November 30,</u>	<u>Amount</u>
2017	<u>\$ 30,000</u>

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

NOTE 6 – COMMITMENTS, CONTINGENCIES, AND SUBSEQUENT EVENTS

In the normal course of operations, the County receives grant funds from various State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material. The County Public Health Department is economically dependent on state (37%) and federal (35%) funding for programs. Due to the state budget crisis, the state is delinquent on their committed funding and future funding commitments are uncertain.

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016

NOTE 6 – COMMITMENTS, CONTINGENCIES, AND SUBSEQUENT EVENTS (Continued)

At November 30, 2016, the carrying value of the County's investment in the Illinois County Insurance Trust (2001 and 2009) was (\$91,647). That value was determined from information in the Trust's August 31, 2016 compiled financial statements. The carrying value is a reflection of the County's member net position in the Trust. As a result of an increase in the estimated reassessed unpaid claims, the Trust's claims reserves have been increased significantly, resulting in a negative member equity for the County as of the date of the Trust's compiled financial statements. Information regarding the post August 31, 2016 value of the Trust's assets and liabilities was not available, and as a result, the County's member net position could change substantially.

NOTE 7 - RETIREMENT PLANS

Illinois Municipal Retirement Fund

General information about the pension plan:

Plan description

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

Benefits provided

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

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

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

NOTE 7 - RETIREMENT PLANS (Continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 1) 3.00 percent of the original pension amount, or 2) half of the increase in the Consumer Price Index of the original pension amount.

Employees covered by benefit terms

As of December 31, 2015, the following employees were covered by the benefit terms:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries currently receiving benefits	120	35	20
Inactive plan members entitled to but not yet receiving benefits	102	6	0
Active plan members	<u>98</u>	<u>22</u>	<u>0</u>
Total	<u>320</u>	<u>63</u>	<u>20</u>

Contributions

As set by statute, your employer members are required to contribute 4.50 percent (RP), 7.50 percent (SLEP), and 7.50 percent (ECO) of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer's annual required contribution rate for calendar year 2015 was 11.49 percent (RP), 22.28 percent (SLEP), and 195.39 percent (ECO). For the fiscal year ended November 30, 2016, the employer contributed \$423,264 (RP), \$269,506 (SLEP), and \$150,290 (ECO) to the plan. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

NOTE 7 - RETIREMENT PLANS (Continued)

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

The employer's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At December 31, 2015, the employer's net pension liability of \$2,814,779 was calculated as follows:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A-B)
Balances at December 31, 2014	\$ 24,036,456	\$ 22,833,641	\$ 1,202,815
Changes for the year:			
Service cost	\$ 395,799	\$ -	\$ 395,799
Interest on the total pension liability	1,768,742	-	1,768,742
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the the total pension liability	27,615	-	27,615
Changes in assumptions	60,014	-	60,014
Contributions - employer	-	425,206	(425,206)
Contributions - employees	-	166,531	(166,531)
Net investment income	-	112,392	(112,392)
Benefit payments, including refunds of employee contributions	(1,302,250)	(1,302,250)	-
Other (net transfer)	-	(63,923)	63,923
Net changes	\$ 949,920	\$ (662,044)	\$ 1,611,964
Balances at December 31, 2015	\$ 24,986,376	\$ 22,171,597	\$ 2,814,779

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

NOTE 7 - RETIREMENT PLANS (Continued)

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

At November 30, 2016, the employer's deferred outflows of resources and deferred inflows of resources were calculated as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferred Outflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods:</i>			
Differences between expected and actual experience	\$ 19,449	\$ 23,279	\$ (3,830)
Net differences between projected and actual earnings on pension plan investments	1,441,103	-	1,441,103
Changes of assumptions	<u>385,191</u>	<u>-</u>	<u>385,191</u>
 Total deferred amounts to be recognized in pension expense in future periods	 1,845,743	 23,279	 1,822,464
 Employer contributions subsequent to the measurement date	 <u>389,761</u>	 <u>-</u>	 <u>389,761</u>
 Total deferred amounts related to pension	 <u>\$ 2,235,504</u>	 <u>\$ 23,279</u>	 <u>\$ 2,212,225</u>

Employer contributions subsequent to the measurement date of \$389,761 are recognized as a reduction of the net pension liability in the reporting year ended November 30, 2016. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31,</u>	<u>Net Deferred Outflows of Resources</u>	<u>Net Deferred Inflows of Resources</u>
2016	\$ 616,457	\$ -
2017	506,272	-
2018	385,517	-
2019	314,218	-
2020	-	-
Thereafter	<u>-</u>	<u>-</u>
 Total	 <u>\$ 1,822,464</u>	 <u>\$ -</u>

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016

NOTE 7 - RETIREMENT PLANS (Continued)

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

The employer's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At December 31, 2015, the employer's net pension liability of \$1,804,323 was calculated as follows:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A-B)
Balances at December 31, 2014	\$ 11,820,102	\$ 10,641,448	\$ 1,178,654
Changes for the year:			
Service cost	\$ 234,276	\$ -	\$ 234,276
Interest on the total pension liability	869,995	-	869,995
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the the total pension liability	112,840	-	112,840
Changes in assumptions	15,090	-	15,090
Contributions - employer	-	270,657	(270,657)
Contributions - employees	-	91,097	(91,097)
Net investment income	-	52,503	(52,503)
Benefit payments, including refunds of employee contributions	(643,634)	(643,634)	-
Other (net transfer)	-	192,275	(192,275)
Net changes	\$ 588,567	\$ (37,102)	\$ 625,669
Balances at December 31, 2015	<u>\$ 12,408,669</u>	<u>\$ 10,604,346</u>	<u>\$ 1,804,323</u>

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

NOTE 7 - RETIREMENT PLANS (Continued)

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

At November 30, 2016, the employer's deferred outflows of resources and deferred inflows of resources were calculated as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferred Outflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods:</i>			
Differences between expected and actual experience	\$ 82,699	\$ 75,489	\$ 7,210
Net differences between projected and actual earnings on pension plan investments	678,146	-	678,146
Changes of assumptions	<u>132,795</u>	<u>-</u>	<u>132,795</u>
 Total deferred amounts to be recognized in pension expense in future periods	 893,640	 75,489	 818,151
 Employer contributions subsequent to the measurement date	 <u>248,135</u>	 <u>-</u>	 <u>248,135</u>
 Total deferred amounts related to pension	 <u>\$ 1,141,775</u>	 <u>\$ 75,489</u>	 <u>\$ 1,066,286</u>

Employer contributions subsequent to the measurement date of \$248,135 are recognized as a reduction of the net pension liability in the reporting year ended November 30, 2016. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31,</u>	<u>Net Deferred Outflows of Resources</u>	<u>Net Deferred Inflows of Resources</u>
2016	\$ 235,610	\$ -
2017	232,113	-
2018	201,979	-
2019	148,449	-
2020	-	-
Thereafter	<u>-</u>	<u>-</u>
 Total	 <u>\$ 818,151</u>	 <u>\$ -</u>

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016

NOTE 7 - RETIREMENT PLANS (Continued)

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

The employer's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At December 31, 2015, the employer's net pension liability of \$1,405,564 was calculated as follows:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A-B)
Balances at December 31, 2014	\$ 4,397,783	\$ 2,942,705	\$ 1,455,078
Changes for the year:			
Service cost	\$ 1,409	-	\$ 1,409
Interest on the total pension liability	304,051	-	304,051
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the the total pension liability	103,454	-	103,454
Changes in assumptions	(8,260)	-	(8,260)
Contributions - employer	-	133,376	(133,376)
Contributions - employees	-	572	(572)
Net investment income	-	14,083	(14,083)
Benefit payments, including refunds of employee contributions	(386,163)	(386,163)	-
Other (net transfer)	-	302,137	(302,137)
Net changes	\$ 14,491	\$ 64,005	\$ (49,514)
Balances at December 31, 2015	\$ 4,412,274	\$ 3,006,710	\$ 1,405,564

CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016

NOTE 7 - RETIREMENT PLANS (Continued)

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

At November 30, 2016, the employer's deferred outflows of resources and deferred inflows of resources were calculated as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferred Outflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods:</i>			
Differences between expected and actual experience	\$ -	\$ -	\$ -
Net differences between projected and actual earnings on pension plan investments	190,827	-	190,827
Changes of assumptions	<u>-</u>	<u>-</u>	<u>-</u>
 Total deferred amounts to be recognized in pension expense in future periods	 190,827	 -	 190,827
 Employer contributions subsequent to the measurement date	 <u>139,488</u>	 <u>-</u>	 <u>139,488</u>
 Total deferred amounts related to pension	 <u>\$ 330,315</u>	 <u>\$ -</u>	 <u>\$ 330,315</u>

Employer contributions subsequent to the measurement date of \$139,488 are recognized as a reduction of the net pension liability in the reporting year ended November 30, 2016. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31,</u>	<u>Net Deferred Outflows of Resources</u>	<u>Net Deferred Inflows of Resources</u>
2016	\$ 49,709	\$ -
2017	49,709	-
2018	49,709	-
2019	41,700	-
2020	-	-
Thereafter	<u>-</u>	<u>-</u>
 Total	 <u>\$ 190,827</u>	 <u>\$ -</u>

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

NOTE 7 - RETIREMENT PLANS (Continued)

Actuarial assumptions

The following are the methods and assumptions used to determine the total pension liability at December 31, 2015:

The actuarial cost method used was entry age normal.

The asset valuation method used was market value of assets.

The inflation rate was assumed to be 3.50 percent.

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

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

Projected retirement age was from the experienced based table of rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.

The IMRF specific rates for mortality (for non-disabled retirees) were developed from the RP-2014 blue collar health annuitant mortality table with adjustments to match current IMRF experience.

For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 disabled retirees mortality table, applying the same adjustments that were applied for non-disabled lives.

For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 employee mortality table with adjustments to match current IMRF experience.

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

NOTE 7 - RETIREMENT PLANS (Continued)

Actuarial assumptions (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class that were used by the actuary are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Long-Term Expected Real Rate of Return Percentage</u>
Domestic equity	38.00	7.39
International equity	17.00	7.59
Fixed income	27.00	3.00
Real estate	8.00	6.00
Alternative investments	9.00	2.75 to 8.15
Cash equivalents	<u>1.00</u>	2.25
Total	<u>100.00</u>	

Discount rate

A single discount rate of 7.50 percent was used to measure the total pension liability. The projection of cash flow used to determine the single discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The single discount rate reflects: 1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and 2) the tax-exempt municipal bond rate based on an index of 20 year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50 percent, the municipal bond rate is 3.57 percent. The resulting single discount rate for each plan is: RP 7.48 percent; SLEP 7.48 percent; ECO 7.25 percent.

**CHRISTIAN COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDING NOVEMBER 30, 2016**

NOTE 7 - RETIREMENT PLANS (Continued)

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

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

	<u>1.00 Percent Decrease (6.48 Percent)</u>	<u>Current Discount Rate (7.48 Percent)</u>	<u>1.00 Percent Increase (8.48 Percent)</u>
<i>Employer's proportionate share of the net pension liability:</i>			
Regular Plan	<u>\$ 6,073,017</u>	<u>\$ 2,814,779</u>	<u>\$ 144,878</u>
	<u>1.00 Percent Decrease (6.48 Percent)</u>	<u>Current Discount Rate (7.48 Percent)</u>	<u>1.00 Percent Increase (8.48 Percent)</u>
Sheriff's Law Enforcement Personnel	<u>\$ 3,439,776</u>	<u>\$ 1,804,323</u>	<u>\$ 458,552</u>
	<u>1.00 Percent Decrease (6.25 Percent)</u>	<u>Current Discount Rate (7.25 Percent)</u>	<u>1.00 Percent Increase (8.25 Percent)</u>
Elected County Officials	<u>\$ 1,846,169</u>	<u>\$ 1,405,564</u>	<u>\$ 1,032,314</u>

CHRISTIAN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION

FISCAL YEAR ENDED NOVEMBER 30, 2016

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND-UNAUDITED
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Property Tax	\$ 1,615,000	\$ 1,615,000	\$ 1,619,650
Penalties and collection costs	61,000	61,000	85,434
Liquor and coin machine licenses	7,200	7,200	6,725
Zoning permits and variances	33,000	33,000	24,075
Animal control fees	41,200	41,200	39,398
Fines	190,000	190,000	165,633
Franchise fees	7,400	7,400	8,448
<i>State of Illinois:</i>			
Video gaming tax	24,000	24,000	32,378
Public Defender salary	87,000	87,000	87,335
Victim - witness grant	20,000	20,000	20,000
Emergency service and disaster	5,000	5,000	9,052
State's Attorney salary	144,000	144,000	144,677
Probation Officer's salary	241,133	241,133	251,608
Supervisor of Assessments salary	30,500	30,500	31,398
Sales and use tax	1,138,000	1,138,000	1,104,880
State income tax	1,000,000	1,000,000	1,002,838
Personal property replacement tax	412,000	412,000	323,825
Election expense reimbursement	75,000	75,000	12,870
Sundry fees	16,000	16,000	3,465
Circuit Clerk - court fees and other	245,000	245,000	223,881
County Clerk - fees	175,000	175,000	173,433
County Sheriff and Prisoner - fees	335,600	335,600	386,659
State's Attorney - fees	15,000	15,000	13,019
Interest on investments	31,000	31,000	21,332
Court security - fees	55,000	55,000	52,638
Reimbursements - County funds and others	149,200	149,200	40,609
Utility easements	-	-	342,400
Grants	165,000	165,000	14,121
Miscellaneous	15,000	15,000	34,357
Total Revenues	<u>\$ 6,333,233</u>	<u>\$ 6,333,233</u>	<u>\$ 6,276,138</u>
Expenditures:	<u>\$ 7,052,031</u>	<u>\$ 7,052,031</u>	<u>\$ 6,425,386</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (718,798)</u>	<u>\$ (718,798)</u>	<u>\$ (149,248)</u>
Fund balance, beginning of year			<u>5,085,628</u>
Fund balance, end of year			<u>\$ 4,936,380</u>

**CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND-UNAUDITED
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016**

(Continued on next page)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Expenditures:			
Maintenance of courthouse	\$ 160,327	\$ 160,327	\$ 158,951
Correctional facility operations	237,150	237,150	259,585
County buildings and liability insurance	328,082	328,082	262,608
Election costs	196,000	196,000	163,829
Telephone	35,000	35,000	29,359
<i>Salaries:</i>			
State's Attorney and employees	436,603	436,603	435,962
County Treasurer and employees	158,864	158,864	149,677
County Clerk and employees	166,702	166,702	160,934
Circuit Clerk and employees	250,038	250,038	247,018
Sheriff, Deputies, Dietitians, Jailers and Dispatchers	1,647,608	1,647,608	1,695,216
Regional Office of Education Coordinator, County Emergency Services and Disaster Agency	48,644	48,644	48,644
Board of Review	15,586	15,586	15,589
Supervisor of Assessments and employees	19,500	19,500	19,500
Public Defender and employees	128,980	128,980	129,162
Probation Officers	157,783	157,783	168,402
Planning and Zoning	393,990	393,990	327,800
Coroner and Deputy	47,780	47,780	47,780
County Board and Secretary	54,992	54,992	54,472
<i>County Officers/Offices expenditures:</i>	117,000	117,000	117,810
State's Attorney	124,354	124,354	102,338
Regional Office of Education	46,188	46,188	45,167
Sheriff	440,378	440,378	426,496
Sheriff - capital outlay	22,000	22,000	-
Coroner	59,138	59,138	56,988
Probation Officers	132,356	132,356	101,274
County Clerk	57,590	57,590	51,342
Circuit Clerk	113,342	113,342	81,661
County Treasurer	79,152	79,152	64,244
County Emergency Services and Disaster Agency	33,468	33,468	5,466
Supervisor of Assessments	51,214	51,214	55,105
Planning and Zoning	25,338	25,338	22,151
Public Defender	37,534	37,534	27,102
Board of Review	400	400	138
County Board	13,998	13,998	12,145
Insurance administration	4,000	4,000	4,000
Health insurance reimbursements	80,000	80,000	89,123
Maintenance buildings and grounds	120,770	120,770	119,879
Juvenile detention	30,000	30,000	6,625

**CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND-UNAUDITED
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016**

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Expenditures:			
Court ordered fees	109,000	109,000	73,491
Jury and court costs	53,470	53,470	41,967
Audit	28,025	28,025	30,875
State unemployment taxes	20,000	20,000	-
Animal Control	118,020	118,020	112,708
Economic Development Corporation	5,000	5,000	-
Compensated absences	20,000	20,000	11,013
CEFS rent and utilities	3,900	3,900	3,900
Senior Citizens and CEO	3,500	3,500	3,500
Public Officials bond	8,600	8,600	-
Computer software, programming and hardware	99,952	99,952	92,801
Court security	105,915	105,915	110,709
Postage meter rental	30,000	30,000	22,271
Labor negotiations	8,500	8,500	7,603
Contingent and other	100,300	100,300	35,390
Debt service - bonds	110,000	110,000	111,118
Grant expenditures	150,000	150,000	-
Employee services	5,500	5,500	3,998
County website	500	500	500
	<u>500</u>	<u>500</u>	<u>500</u>
Total expenditures	<u>\$ 7,052,031</u>	<u>\$ 7,052,031</u>	<u>\$ 6,425,386</u>

The County Board may amend the budget for unanticipated revenues and expenditures directly related to those unanticipated revenues. During the year ended November 30, 2016 the County Budget was not amended.

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
COUNTY MOTOR FUEL TAX FUND-UNAUDITED
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Allotments - State of Illinois	\$ 762,000	\$ 762,000	\$ 717,232
Interest income	-	-	2,198
Total revenues	<u>\$ 762,000</u>	<u>\$ 762,000</u>	<u>\$ 719,430</u>
Expenditures (current):			
Labor - County Highway Fund	\$ 108,000	\$ 108,000	\$ 237,815
County share of construction costs	200,000	200,000	185,043
Other construction costs	800,000	800,000	339,519
Employee benefits	-	-	25,216
Sub-total	1,108,000	1,108,000	787,593
Less reimbursement from other County Highway Funds	<u>\$ (54,000)</u>	<u>\$ (54,000)</u>	<u>\$ (52,950)</u>
Total expenditures	<u>\$ 1,054,000</u>	<u>\$ 1,054,000</u>	<u>\$ 734,643</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (292,000)</u>	<u>\$ (292,000)</u>	\$ (15,213)
Fund balances, beginning of year			<u>992,228</u>
Fund balances, end of year			<u>\$ 977,015</u>

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT PLAN - REGULAR PLAN (UNAUDITED)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

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

Note to schedule:

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

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT PLAN - SLEP (UNAUDITED)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

Calendar year ending December 31,	2014	2015
Total pension liability		
Service cost	\$ 228,949	\$ 234,276
Interest on the total pension liability	829,663	869,995
Benefit changes	-	*
Difference between expected and actual experience	(156,685)	112,840
Assumption changes	252,676	15,090
Benefit payments and refunds	(564,398)	(643,634)
Net change in total pension liability	\$ 590,205	\$ 588,567
Total pension liability - beginning	11,229,897	11,820,102
Total pension liability - ending (a)	\$ 11,820,102	\$ 12,408,669
Plan fiduciary net position		
Employer contributions	\$ 250,156	\$ 270,657
Employee contributions	88,011	91,097
Pension plan net investment income	621,444	52,503
Benefit payments and refunds	(564,398)	(643,634)
Other	(54,495)	192,275
Net change in plan fiduciary net position	\$ 340,718	\$ (37,102)
Plan fiduciary net position - beginning	10,300,730	10,641,448
Plan fiduciary net position - ending (b)	\$ 10,641,448	\$ 10,604,346
Net pension liability/(asset) - ending (a - b)	\$ 1,178,654	\$ 1,804,323
Plan fiduciary net position as a percentage of total pension liability	90.03%	85.46%
Covered valuation payroll	\$ 1,162,901	\$ 1,218,132
Net pension liability as a percentage of covered valuation payroll	101.35%	148.12%

Note to schedule:

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

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT PLAN - ECO (UNAUDITED)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

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

Note to schedule:

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

**CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT PLAN - ALL PLANS (UNAUDITED)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016**

	Calendar Year Ending December 31,	Actuarial Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	UAAL as a Percentage of Covered Payroll
Regular	2014	\$ 435,275	\$ 432,310	\$ 2,965	\$ 3,707,620	151.77%
	2015	\$ 425,207	\$ 425,206	\$ 1	\$ 3,700,667	11.49%
SLEP	2014	\$ 246,368	\$ 250,156	\$ (3,788)	\$ 1,155,574	21.65%
	2015	\$ 271,400	\$ 270,657	\$ 743	\$ 1,218,132	22.22%
ECO	2014	\$ 28,069	\$ 28,069	\$ -	\$ 11,739	239.11%
	2015	\$ 2,735	\$ 133,376	\$ (130,641)	\$ 1,400	9526.86%

Note to schedule of contributions:

Summary of actuarial methods and assumptions used in the calculation of the 2015 contribution rate.

Valuation date notes:

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

Methods and assumptions used to determine 2015 contribution rates:

Actuarial cost method	Aggregate entry age normal.
Amortization method	Level percentage of payroll, closed.
Remaining amortization period	Taxing bodies (Regular, SLEP, ECO groups): 28-year closed period until remaining period reaches 15 years (then 15-year rolling period).
Asset valuation method	5-year smoothed market; 20% corridor.
Wage growth	4.00%.
Price inflation	3.00%, approximate; no explicit price inflation assumption is used in this valuation.
Salary increases	4.40% to 16.00% including inflation.
Investment rate of return	7.50%.
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2008-2010.
Mortality	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men 120% of the table rates were used. For women 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

Other information notes:

There were no benefit changes during the year.

Note to schedule:

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

CHRISTIAN COUNTY, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
NOVEMBER 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Budgets and Budgetary Accounting

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

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

During the year ended November 30, 2016 the County budget was not amended. Expenditures exceeded budgeted amounts in the 911 Fund by \$116,562 for the year ended November 30, 2016.

CHRISTIAN COUNTY, ILLINOIS

SUPPLEMENTARY INFORMATION

FISCAL YEAR ENDED NOVEMBER 30, 2016

**CHRISTIAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2016**

	<u>Court Funds</u>	<u>Probation Funds</u>	<u>Local Solid Waste Fund</u>	<u>County Bridge Fund</u>	<u>County Highway Fund</u>	<u>Highway Matching Fund</u>	<u>Amusement Funds</u>	<u>Sanitarian Fund</u>	<u>Illinois Municipal Retirement Fund</u>
Assets:									
Cash	\$ 81,490	\$ 354,657	\$ 131,592	\$ 633,553	\$ 404,716	\$ 423,920	\$ 587,686	\$ 111,622	\$ 1,157,297
Investments - certificates of deposit	-	150,000	450,000	-	-	100,000	-	-	-
Receivables:									
Governmental agencies	9,797	7,104	-	-	331,784	-	20,716	-	-
Other	-	-	33,255	-	-	-	-	-	-
Prepaid expense	-	-	2,128	-	4,965	-	1,419	-	4,719
Total assets	\$ 91,287	\$ 511,761	\$ 616,975	\$ 633,553	\$ 741,465	\$ 523,920	\$ 609,821	\$ 111,622	\$ 1,162,016
Liabilities and fund balances:									
Liabilities:									
Accounts payable	\$ 17,969	\$ 10,990	\$ 6,490	\$ 21,885	\$ 30,846	\$ 4,317	\$ 600	\$ -	\$ -
Total Liabilities	\$ 17,969	\$ 10,990	\$ 6,490	\$ 21,885	\$ 30,846	\$ 4,317	\$ 600	\$ -	\$ -
Fund balances:									
Fund balance	\$ 73,318	\$ 500,771	\$ 610,485	\$ 609,668	\$ 710,619	\$ 519,603	\$ 609,221	\$ 111,622	\$ 1,162,016
Total liabilities and fund balances	\$ 91,287	\$ 511,761	\$ 616,975	\$ 633,553	\$ 741,465	\$ 523,920	\$ 609,821	\$ 111,622	\$ 1,162,016

	<u>County Health Fund</u>	<u>Community Mental Health Fund</u>	<u>911 Fund</u>	<u>Capital Improvement Fund</u>	<u>Sheriff Funds</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Assets:								
Cash	\$ 156,288	\$ 96,375	\$ 63,785	\$ 108,234	\$ 59,149	\$ 143,361	\$ 146,559	\$ 4,660,284
Investments - certificates of deposit	-	-	-	-	-	-	50,000	750,000
Receivables:								
Governmental agencies	96,657	-	156,757	-	210	-	1,328	626,353
Other	-	-	-	-	-	-	-	37,974
Prepaid expense	4,966	-	2,837	-	-	-	-	16,315
Total assets	\$ 259,911	\$ 96,375	\$ 223,379	\$ 108,234	\$ 59,359	\$ 143,361	\$ 197,887	\$ 6,090,926
Liabilities and fund balances:								
Liabilities:								
Accounts payable	\$ 11,795	\$ 19,500	\$ 850	\$ -	\$ -	\$ -	\$ 1,858	\$ 129,100
Total Liabilities	\$ 11,795	\$ 19,500	\$ 850	\$ -	\$ -	\$ -	\$ 1,858	\$ 129,100
Fund balances:								
Fund balance	\$ 248,116	\$ 76,875	\$ 222,529	\$ 108,234	\$ 59,359	\$ 143,361	\$ 196,029	\$ 5,961,826
Total liabilities and fund balances	\$ 259,911	\$ 96,375	\$ 223,379	\$ 108,234	\$ 59,359	\$ 143,361	\$ 197,887	\$ 6,090,926

CHRISTIAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

(Continued on next page)

	Court Funds	Probation Funds	Local Solid Waste Fund	County Bridge Fund	County Highway Fund	Highway Matching Fund	Automation Funds	Sanitation Fund	Illinois Municipal Retirement Fund
Revenues:									
Property tax	\$ -	\$ -	\$ -	\$ 265,190	\$ 537,386	\$ 253,155	\$ -	\$ 55,626	\$ 860,609
Intergovernmental revenues	15,003	-	42,567	355,970	-	2,256	-	-	111,670
Charges for services and fees	64,498	88,682	186,146	35,135	171,076	-	256,275	-	-
Interest income	-	-	2,721	-	-	940	-	171	-
Total revenues	\$ 79,501	\$ 88,682	\$ 231,434	\$ 656,295	\$ 708,462	\$ 256,351	\$ 256,275	\$ 55,797	\$ 972,279
Expenditures (current):									
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,760	\$ -	\$ 175,628
Judicial	105,064	75,044	-	-	-	-	29,763	-	282,956
Transportation	-	-	-	151,504	593,881	227,034	-	-	-
Public safety and corrections	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Environment	-	-	280,700	-	-	-	-	-	497,612
Education	-	-	-	-	-	-	-	56,816	19,514
Capital outlay	-	-	-	-	69,913	-	-	-	-
Debt service:	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Agent fees	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 105,064	\$ 75,044	\$ 280,700	\$ 151,504	\$ 663,794	\$ 227,034	\$ 213,523	\$ 56,816	\$ 975,710
Excess (deficiency) of revenues over expenditures	\$ (25,563)	\$ 13,638	\$ (49,266)	\$ 504,791	\$ 44,668	\$ 29,317	\$ 42,752	\$ (1,019)	\$ (3,431)
Fund balances, beginning of year	98,881	487,133	659,731	104,877	665,951	490,286	566,469	112,641	1,165,447
Fund balances, end of year	\$ 73,318	\$ 500,771	\$ 610,465	\$ 609,668	\$ 710,619	\$ 519,603	\$ 609,221	\$ 111,622	\$ 1,162,016

CHRISTIAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

(Continued)

	County Health Fund	Community Mental Health Fund	911 Fund	Capital Improvement Fund	Sheriff Funds	Debt Service Fund	Other Governmental Funds	Total
Revenues:								
Property tax	\$ -	\$ 105,263	\$ -	\$ -	\$ -	\$ 130,134	\$ -	\$ 2,207,363
Intergovernmental revenues	368,387	-	170,829	-	-	-	-	1,066,682
Charges for services and fees	144,320	-	477,993	-	60,322	-	83,855	1,568,302
Interest income	-	125	92	214	50	87	219	4,619
Total revenues	\$ 512,707	\$ 105,388	\$ 648,914	\$ 214	\$ 60,372	\$ 130,221	\$ 84,074	\$ 4,846,966
Expenditures (current):								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 359,388
Judicial	-	-	-	-	-	-	-	502,390
Transportation	-	-	-	-	-	-	9,563	972,419
Public safety and corrections	-	-	-	-	28,665	-	-	526,277
Health and welfare	567,735	108,500	449,689	-	-	-	6,946	1,209,200
Environment	-	-	-	-	-	-	-	280,700
Education	-	-	-	-	-	-	-	-
Capital outlay	1,6170	-	154,820	-	-	-	-	243,164
Debt service:								
Principal	-	-	-	-	-	121,000	-	121,000
Interest	-	-	-	-	-	8,236	-	8,236
Agent fees	-	-	-	-	-	500	-	500
Total expenditures	\$ 583,905	\$ 108,500	\$ 604,509	\$ -	\$ 28,665	\$ 129,736	\$ 18,770	\$ 4,223,274
Excess (deficiency) of revenues over expenditures	\$ (71,198)	\$ (3,112)	\$ 44,405	\$ 214	\$ 31,707	\$ 485	\$ 65,304	\$ 623,692
Fund balances, beginning of year	319,314	79,987	178,124	108,020	27,652	142,876	130,725	5,338,134
Fund balances, end of year	\$ 248,116	\$ 76,875	\$ 222,529	\$ 108,234	\$ 59,359	\$ 143,361	\$ 196,029	\$ 5,961,826

CHRISTIAN COUNTY, ILLINOIS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 COURT FUNDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	Original Budget	Final Budget	Court Document Storage Fund	Court Child Support Fund	Drug Court Fund	Circuit Clerk Operating Fund	Total
Revenues:							
Fees	\$ 57,000	\$ 57,000	\$ 38,162	\$ 12,038	\$ 10,435	\$ 3,863	\$ 64,498
Grants	14,000	14,000	-	15,003	-	-	15,003
Total revenues	\$ 71,000	\$ 71,000	\$ 38,162	\$ 27,041	\$ 10,435	\$ 3,863	\$ 79,501
Expenditures:							
Judicial - current	\$ 152,774	\$ 152,774	\$ 71,935	\$ 23,621	\$ 6,269	\$ 3,239	\$ 105,064
Judicial - capital outlay	-	-	-	-	-	-	-
Total expenditures	\$ 152,774	\$ 152,774	\$ 71,935	\$ 23,621	\$ 6,269	\$ 3,239	\$ 105,064
Excess (deficiency) of revenues over expenditures	\$ (81,774)	\$ (81,774)	\$ (33,773)	\$ 3,420	\$ 4,166	\$ 624	\$ (25,563)
Fund balances, beginning of year			57,749	34,615	1,976	4,541	98,881
Fund balances, end of year			\$ 23,976	\$ 38,035	\$ 6,142	\$ 5,165	\$ 73,318

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PROBATION FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Fees	\$ 100,000	\$ 100,000	\$ 88,682
Total revenues	\$ 100,000	\$ 100,000	\$ 88,682
Expenditures (current):			
Court ordered probation services	\$ 191,000	\$ 191,000	\$ 75,044
Capital outlay	-	-	-
Total expenditures	\$ 191,000	\$ 191,000	\$ 75,044
Excess (deficiency) of revenues over expenditures	\$ (91,000)	\$ (91,000)	\$ 13,638
Fund balance, beginning of year			487,133
Fund balance, end of year			\$ 500,771

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
LOCAL SOLID WASTE FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Solid waste disposal fees	\$ 170,000	\$ 170,000	\$ 186,146
Grants	75,000	75,000	42,567
Interest income	3,200	3,200	2,721
	<u>\$ 248,200</u>	<u>\$ 248,200</u>	<u>\$ 231,434</u>
Expenditures:			
Local solid waste program expenditures	\$ 367,245	\$ 367,245	\$ 271,735
Grants	5,000	5,000	8,965
Capital outlay	4,000	4,000	-
	<u>\$ 376,245</u>	<u>\$ 376,245</u>	<u>\$ 280,700</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (128,045)</u>	<u>\$ (128,045)</u>	<u>\$ (49,266)</u>
Fund balance, beginning of year			<u>659,751</u>
Fund balance, end of year			<u>\$ 610,485</u>

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY BRIDGE FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Property tax	\$ 267,000	\$ 267,000	\$ 265,190
Material and labor	-	-	35,135
Allotments - State of Illinois	-	-	355,970
	<hr/>	<hr/>	<hr/>
Total revenue	\$ 267,000	\$ 267,000	\$ 656,295
Expenditures:			
Labor reimbursement - County Highway Fund	\$ -	\$ -	\$ 5,580
Materials and other reimbursements - County Hwy Fund	-	-	9,854
Other construction costs	317,000	317,000	136,070
	<hr/>	<hr/>	<hr/>
Total expenditures	\$ 317,000	\$ 317,000	\$ 151,504
Excess (deficiency) of revenues over expenditures	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	\$ 504,791
Fund balance, beginning of year			<hr/> 104,877
Fund balance, end of year			<hr/> <u>\$ 609,668</u>

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Property tax	\$ 534,000	\$ 534,000	\$ 537,386
Materials, labor and other	100,000	100,000	171,076
Total revenues	<u>\$ 634,000</u>	<u>\$ 634,000</u>	<u>\$ 708,462</u>
Expenditures:			
Wages and benefits	\$ 482,000	\$ 482,000	\$ 648,195
Other operating costs	848,800	848,800	472,478
Capital outlay	740,000	740,000	69,913
Debt service	-	-	-
Sub-total	<u>\$ 2,070,800</u>	<u>\$ 2,070,800</u>	<u>\$ 1,190,586</u>
Less reimbursement of expenditures from other County highway funds	<u>(870,000)</u>	<u>(870,000)</u>	<u>(526,792)</u>
Total expenditures	<u>\$ 1,200,800</u>	<u>\$ 1,200,800</u>	<u>\$ 663,794</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (566,800)</u>	<u>\$ (566,800)</u>	<u>\$ 44,668</u>
Other financing sources (uses):			
Equipment loans	<u>450,000</u>	<u>450,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	<u>\$ (116,800)</u>	<u>\$ (116,800)</u>	<u>\$ 44,668</u>
Fund balance, beginning of year			<u>665,951</u>
Fund balance, end of year			<u>\$ 710,619</u>

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
HIGHWAY MATCHING FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Property tax	\$ 267,000	\$ 267,000	\$ 253,155
Allotments - State of Illinois	-	-	2,256
Interest income	-	-	940
	<hr/>	<hr/>	<hr/>
Total revenues	\$ 267,000	\$ 267,000	\$ 256,351
	<hr/>	<hr/>	<hr/>
Expenditures:			
County share of construction costs	\$ 515,000	\$ 515,000	\$ 227,034
Other construction costs	50,000	50,000	-
	<hr/>	<hr/>	<hr/>
Total expenditures	\$ 565,000	\$ 565,000	\$ 227,034
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	<u>\$ (298,000)</u>	<u>\$ (298,000)</u>	\$ 29,317
Fund balance, beginning of year			<hr/> 490,286
Fund balance, end of year			<u>\$ 519,603</u>

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
AUTOMATION FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	Original and Final Budget	Recorder's Automation Fund	Recorder's Vital Statistics Fund	Geographic Information System Fund	Circuit Clerk's Automation Fund	Treasurer's Automation Fund	States Attorney Automation Fund	Total
Revenue:								
Fees	\$ 239,400	\$ 96,321	\$ 9,634	\$ 96,868	\$ 38,221	\$ 13,841	\$ 1,390	\$ 256,275
Total revenues	\$ 239,400	\$ 96,321	\$ 9,634	\$ 96,868	\$ 38,221	\$ 13,841	\$ 1,390	\$ 256,275
Expenditures (current):								
Automation expenditures	\$ 453,185	\$ 91,133	\$ 10,918	\$ 74,882	\$ 29,763	\$ 6,827	\$ -	\$ 213,523
Capital outlay	75,000	-	-	-	-	-	-	-
Total Expenditures	\$ 528,185	\$ 91,133	\$ 10,918	\$ 74,882	\$ 29,763	\$ 6,827	\$ -	\$ 213,523
Excess (deficiency) of revenues over expenditures	\$ (288,785)	\$ 5,188	\$ (1,284)	\$ 21,986	\$ 8,458	\$ 7,014	\$ 1,390	\$ 42,752
Fund balances, beginning of year		208,060	14,247	143,771	164,854	32,633	2,904	566,469
Fund balances, end of year		\$ 213,248	\$ 12,963	\$ 165,757	\$ 173,312	\$ 39,647	\$ 4,294	\$ 609,221

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SANITARIUM FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Property tax	\$ 56,000	\$ 56,000	\$ 55,626
Interest income	1,000	1,000	171
	<hr/>	<hr/>	<hr/>
Total revenue	\$ 57,000	\$ 57,000	\$ 55,797
	<hr/>	<hr/>	<hr/>
Expenditures:			
Administration costs - County Health Fund	\$ 30,000	\$ 30,000	\$ 30,000
Wages	21,829	21,829	22,199
Employee benefits	13,094	13,094	4,617
Hospital care	30,000	30,000	-
Other	1,875	1,875	-
	<hr/>	<hr/>	<hr/>
Total expenditures	\$ 96,798	\$ 96,798	\$ 56,816
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	<u>\$ (39,798)</u>	<u>\$ (39,798)</u>	\$ (1,019)
			<hr/>
Fund balance, beginning of year			112,641
			<hr/>
Fund balance, end of year			<u>\$ 111,622</u>

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Property tax	\$ 867,000	\$ 867,000	\$ 860,609
Personal property replacement tax	111,670	111,670	111,670
	<u>\$ 978,670</u>	<u>\$ 978,670</u>	<u>\$ 972,279</u>
Expenditures (current):			
County share of employee retirement contribution	\$ 1,000,000	\$ 1,000,000	\$ 975,710
	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 975,710</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (21,330)</u>	<u>\$ (21,330)</u>	<u>\$ (3,431)</u>
Fund balances, beginning of year			<u>1,165,447</u>
Fund balances, end of year			<u>\$ 1,162,016</u>

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COUNTY HEALTH FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Payment for services	\$ 106,000	\$ 106,000	\$ 114,320
Grants and awards:			
State funds	230,000	230,000	189,704
Federal funds	179,000	179,000	178,683
Reimbursement - County Sanitarium Fund	30,000	30,000	30,000
Total Revenue	\$ 545,000	\$ 545,000	\$ 512,707
Expenditures:			
Wages	340,399	340,399	331,215
Employee benefits	136,375	136,375	134,553
Office operations and occupancy	53,817	53,817	36,700
Travel	7,900	7,900	11,015
Outreach programs	63,773	63,773	54,252
Capital outlay	10,000	10,000	16,170
Total expenditures	\$ 612,264	\$ 612,264	\$ 583,905
Excess (deficiency) of revenues over expenditures	\$ (67,264)	\$ (67,264)	\$ (71,198)
Fund balance, beginning of year			319,314
Fund balance, end of year			\$ 248,116

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COMMUNITY MENTAL HEALTH FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Property tax	\$ 106,000	\$ 106,000	\$ 105,263
Interest income	-	-	125
Total Revenues	\$ 106,000	\$ 106,000	\$ 105,388
Expenditures:			
Contractual services - mental health and other	\$ 115,000	\$ 115,000	\$ 108,500
Total expenditures	\$ 115,000	\$ 115,000	\$ 108,500
Excess (deficiency) of revenues over expenditures	\$ (9,000)	\$ (9,000)	\$ (3,112)
Fund balance, beginning of year			79,987
Fund balance, end of year			\$ 76,875

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
911 FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
911 surcharge grants/fees	\$ 255,600	\$ 255,600	\$ 472,189
911 system consolidation grant - State of Illinois	209,200	209,200	170,829
Interest income	200	200	92
Fees and refunds	<u> </u>	<u> </u>	<u>5,804</u>
Total revenues	<u>\$ 465,000</u>	<u>\$ 465,000</u>	<u>\$ 648,914</u>
Expenditures (current):			
Wages	\$ 269,000	\$ 269,000	\$ 272,426
Employee benefits	103,607	103,607	95,310
Office operations and occupancy	103,340	103,340	81,953
Capital outlay	<u>12,000</u>	<u>12,000</u>	<u>154,820</u>
Total expenditures	<u>\$ 487,947</u>	<u>\$ 487,947</u>	<u>\$ 604,509</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (22,947)</u>	<u>\$ (22,947)</u>	<u>\$ 44,405</u>
Fund balance, beginning of year			<u>178,124</u>
Fund balance, end of year			<u>\$ 222,529</u>

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
CAPITAL IMPROVEMENT FUND
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	Actual
Revenues:	
Interest Income	\$ 214
Total revenues	\$ 214
Expenditures:	
Capital improvements - courthouse	\$ -
Building maintenance	-
Total expenditures	\$ -
Excess (deficiency) of revenues over expenditures	\$ 214
Fund balance, beginning of year	108,020
Fund balance, end of year	\$ 108,234

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SHERIFF FUNDS

FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	Warrant Fee Fund	Electronic Monitoring Fund	Drug Education Fund	Medical Cost Fund	Police Vehicle Fund	Total
Revenues:						
Fees and donations	\$ 4,938	\$ 5,305	\$ 9,122	\$ 38,205	\$ 2,752	\$ 60,322
Interest income	-	-	50	-	-	50
Total revenues	\$ 4,938	\$ 5,305	\$ 9,172	\$ 38,205	\$ 2,752	\$ 60,372
Expenditures:						
Drug education and enforcement	-	-	\$ 4,813	-	-	\$ 4,813
Monitoring	-	5,609	-	-	-	5,609
Inmate medical expense	-	-	-	18,243	-	18,243
Capital outlay	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 5,609	\$ 4,813	\$ 18,243	\$ -	\$ 28,665
Excess (deficiency) of revenues over expenditures	\$ 4,938	\$ (304)	\$ 4,359	\$ 19,962	\$ 2,752	\$ 31,707
Fund balance, beginning of year	24,268	613	26,753	(33,985)	10,003	27,652
Fund balance, end of year	\$ 29,206	\$ 309	\$ 31,112	\$ (14,023)	\$ 12,755	\$ 59,359

CHRISTIAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
DEBT SERVICE
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	Actual
Revenues:	
Property Tax	\$ 130,134
Interest income	87
Total revenues	\$ 130,221
Expenditures:	
Debt Service:	
Bond principal	\$ 121,000
Bond interest expense	8,236
Agent fees	500
Total expenditures	\$ 129,736
Excess (deficiency) of revenues Rev over Expenditures	\$ 485
Fund balance, beginning of year	142,876
Fund balance, end of year	\$ 143,361

CHRISTIAN COUNTY, ILLINOIS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	Animal Shelter Fund	Law Library Fund	Coroner Fee Fund	Total
Revenues:				
Donations	\$ 64,364	\$ -	\$ -	\$ 64,364
Fees	-	13,466	6,025	19,491
Interest income	217	-	2	219
Total revenues	\$ 64,581	\$ 13,466	\$ 6,027	\$ 84,074
Expenditures:				
Law literature	\$ -	\$ 9,563	\$ -	\$ 9,563
Animal shelter expenditures	6,946	-	-	6,946
Capital outlay	-	-	2,261	2,261
Total expenditures	\$ 6,946	\$ 9,563	\$ 2,261	\$ 18,770
Excess (deficiency) of revenues over expenditures	\$ 57,635	\$ 3,903	\$ 3,766	\$ 65,304
Fund balance, beginning of year	105,665	6,320	18,740	130,725
Fund balance, end of year	\$ 163,300	\$ 10,223	\$ 22,506	\$ 196,029

CHRISTIAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	Trust Funds	Trust Interest Fund	Township Motor Fuel Tax Fund	Township Bridge Program Fund	Tax Sale Indemnity Funds	Community Development Assistance Trust Fund	Lab Analysis	Total
Assets:								
Cash	\$ 85,657	\$ 4,207	\$ 988,714	\$ 152,550	\$ 73,498	\$ 26,946	\$ 915	\$ 1,332,487
Investments - certificates of deposit	-	-	-	200,000	-	-	-	200,000
Receivables:								
Due from governmental agencies	-	75	126,392	-	-	-	346	126,813
Notes receivable	-	-	-	-	-	22,493	-	22,493
Total assets	\$ 85,657	\$ 4,282	\$ 1,115,106	\$ 352,550	\$ 73,498	\$ 49,439	\$ 1,261	\$ 1,681,793
Liabilities and net position:								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 23,463	\$ -	\$ -	\$ -	\$ 256	\$ 23,719
Due to governmental agencies	-	-	-	-	-	-	-	-
Total liabilities	\$ -	\$ -	\$ 23,463	\$ -	\$ -	\$ -	\$ 256	\$ 23,719
Net Position:								
Hold in trust	\$ 85,657	\$ 4,282	\$ 1,091,643	\$ 352,550	\$ 73,498	\$ 49,439	\$ 1,005	\$ 1,658,074

CHRISTIAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	Trust Funds	Trust Interest Fund	Township MFT Fund	Township Bridge Program Fund	Tax Sale Indemnity Funds	Community Development Assistance Trust Fund	Lab Analysis Fund	Total
Additions:								
Intergovernmental revenue	\$ -	\$ -	\$ 1,588,801	\$ -	\$ -	\$ -	\$ -	\$ 1,588,801
Interest income	-	1,985	5,268	845	125	787	-	9,010
Fees and trust collections	215,446	-	-	-	-	-	11,852	227,298
Total additions	\$ 215,446	\$ 1,985	\$ 1,594,069	\$ 845	\$ 125	\$ 787	\$ 11,852	\$ 1,825,109
Deductions:								
Payments to County Funds and other taxing bodies	\$ 366,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,052
Settlements and refunds	-	-	-	-	-	-	-	-
Road and bridge	-	-	1,565,957	-	-	-	-	1,565,957
Drug testing	-	-	-	-	-	-	46,686	46,686
Total deductions	\$ 366,052	\$ -	\$ 1,565,957	\$ -	\$ -	\$ -	\$ 46,686	\$ 1,978,695
Net increase (decrease)	\$ (150,606)	\$ 1,985	\$ 28,112	\$ 845	\$ 125	\$ 787	\$ (34,834)	\$ (153,586)
Net position, held in trust								
Beginning of year	236,263	2,297	1,063,531	351,705	73,373	48,652	35,839	1,811,660
End of year	\$ 85,657	\$ 4,282	\$ 1,091,643	\$ 352,550	\$ 73,498	\$ 49,439	\$ 1,005	\$ 1,658,074

CHRISTIAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
 AGENCY FUNDS
 NOVEMBER 30, 2016

	County Clerk Agent	Circuit Clerk Agent	County Sheriff Agent	Other County Treasurer Agency Funds	Drainage District	Total
Assets:						
Cash and cash equivalents	\$ 302,979	\$ 223,408	\$ 49,824	\$ 73,500	\$ 457,418	\$ 1,107,129
Investments - certificates of deposit	-	40,000	-	-	260,000	300,000
Due from governmental agencies and others	4,077	-	-	-	-	4,077
Total assets	<u>\$ 307,056</u>	<u>\$ 263,408</u>	<u>\$ 49,824</u>	<u>\$ 73,500</u>	<u>\$ 717,418</u>	<u>\$ 1,411,206</u>
Liabilities:						
Distributions due to other County funds, other taxing bodies, and others	\$ 307,056	\$ 263,408	\$ 49,824	\$ 73,500	\$ 717,418	\$ 1,411,206
Total liabilities	<u>\$ 307,056</u>	<u>\$ 263,408</u>	<u>\$ 49,824</u>	<u>\$ 73,500</u>	<u>\$ 717,418</u>	<u>\$ 1,411,206</u>

CHRISTIAN COUNTY, ILLINOIS
COMPARATIVE STATEMENT OF EQUALIZED TAXABLE
VALUATIONS, TAX EXTENSIONS, AND TAX RATES
(UNAUDITED)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2016

	2015 Taxes		2014 Taxes		2013 Taxes	
Taxable valuations, as equalized	Rate	Extension	Rate	Extension	Rate	Extension
County General	0.30281	\$ 1,618,636	0.30875	\$ 1,600,979	0.30211	\$ 1,533,480
County Highway	0.10047	537,051	0.10183	528,025	0.09913	503,174
Illinois Municipal Retirement	0.16090	860,072	0.16145	837,176	0.17141	870,060
County Bridge Construction	0.04958	265,024	0.05034	261,031	0.04914	249,430
Highway Matching	0.04733	252,997	0.04840	250,971	0.04827	245,014
Mental Health	0.01968	105,197	0.02011	104,278	0.02040	103,548
Sanitarium	0.01040	55,592	0.01053	54,602	0.01064	54,008
Senior Citizens	0.02395	128,022	0.02450	127,041	0.02404	122,024
Extension Education	0.03178	169,876	0.03276	169,872	0.03346	169,840
General Obligation Bonds	0.02433	130,053	0.02508	130,049	0.02544	129,131
Total	0.77123	\$ 4,122,520	0.78375	\$ 4,064,024	0.78404	\$ 3,979,709
Taxes Collected:						
County General		\$ 1,619,650		\$ 1,599,100		\$ 1,548,539
County Highway		537,386		527,404		508,115
Illinois Municipal Retirement		860,609		836,192		878,604
County Bridge Construction		265,190		260,724		251,879
Highway Matching		253,155		250,676		247,420
Mental Health		105,263		104,155		104,565
Sanitarium		55,626		54,538		54,538
Senior Citizens		128,102		126,892		123,223
Extension Education		169,984		169,673		171,508
General Obligation Bonds		130,134		129,896		130,399
Total		\$ 4,125,099		\$ 4,059,250		\$ 4,018,790

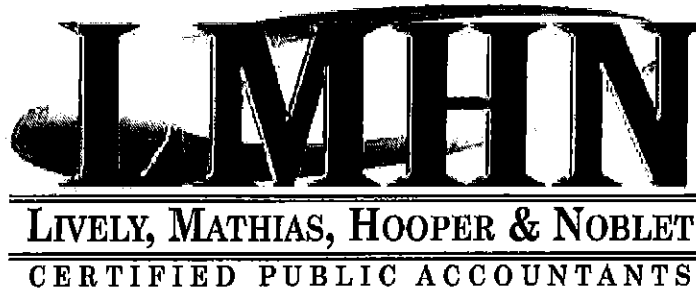
Christian County levies property tax for the Christian County Senior Citizens Association and the Christian County Cooperative Extension Services. Property tax collections are paid to the treasurer of the Christian County Senior Citizens Association and the Christian County Cooperative Extension Services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

CHRISTIAN COUNTY, ILLINOIS

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

FISCAL YEAR ENDED NOVEMBER 30, 2016

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

INDEPENDENT AUDITOR'S REPORT ON DHS CONSOLIDATED FINANCIAL REPORT

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

We have audited the basic financial statements of Christian County, Illinois (which includes the Christian County Department of Public Health) as of and for the year ended November 30, 2016, and have issued our report thereon dated March 16, 2017 which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole.

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

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

LMHN, LTD.
LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

March 16, 2017

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2016 - Schedule of Program Revenue

Line Four Digit: FBN: 0560
DUNS: 07-435440

Account Title	Agency Total	All Other Not Allocated	Supplemental Nutrition Program for Women, Infants and Children	WIC Responsibility For Children	Family Case Management
Fees + Purchase of Services					
1. Department of Aging	0.00	0.00	0.00	0.00	0.00
2. Department of Children and Family Services	0.00	0.00	0.00	0.00	0.00
3. Department of Corrections	0.00	0.00	0.00	0.00	0.00
4. Medicaid Rehab Option (MRO) Payments	0.00	0.00	0.00	0.00	0.00
5. Department of Human Services	0.00	0.00	0.00	0.00	0.00
6. Department of Public Aid	0.00	0.00	0.00	0.00	0.00
7. Department of Public Health	0.00	0.00	0.00	0.00	0.00
8. Local Education Agency/ School District	0.00	0.00	0.00	0.00	0.00
9. Local Government	35,749.00	35,749.00	0.00	0.00	0.00
10. Federal Government	18,041.00	18,041.00	0.00	0.00	0.00
11. Other Government Agencies	0.00	0.00	0.00	0.00	0.00
12. Client / Family Program Fees (incl. SSI, SSA, pensions, etc.)	0.00	0.00	0.00	0.00	0.00
13. Special Service Fees for Individual Clients	0.00	0.00	0.00	0.00	0.00
14. Diagnostic Service Fees	0.00	0.00	0.00	0.00	0.00
15.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00
15.2.	0.00	0.00	0.00	0.00	0.00
15.3.	0.00	0.00	0.00	0.00	0.00
15.4.	0.00	0.00	0.00	0.00	0.00
16. Total Fees + Purchase of Service	53,790.00	53,790.00	0.00	0.00	0.00
Grant Revenues					
17. Department of Aging	0.00	0.00	0.00	0.00	0.00
18. Department of Children and Family Services	0.00	0.00	0.00	0.00	0.00
19. Department of Corrections	0.00	0.00	0.00	0.00	0.00
20. Donated/Certified Funds Initiative (DFI / CFI)	0.00	0.00	0.00	0.00	0.00
21. Department of Human Services	258,407.00	0.00	124,797.00	9,105.00	124,505.00
22. Department of Public Aid	0.00	0.00	0.00	0.00	0.00
23. Department of Public Health	128,130.00	128,130.00	0.00	0.00	0.00
24. Local Education Agency/ School District	0.00	0.00	0.00	0.00	0.00
25. Local Government Awards	0.00	0.00	0.00	0.00	0.00
26. Federal Government Awards	0.00	0.00	0.00	0.00	0.00
27. Other Government Awards	0.00	0.00	0.00	0.00	0.00
28. JTPA / CETA	0.00	0.00	0.00	0.00	0.00
29.1. Dept of Healthcare and Family Services	2,540.00	2,540.00	0.00	0.00	0.00
29.2.	0.00	0.00	0.00	0.00	0.00

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2016 - Schedule of Program Revenue

Account Title	Agency Total	All Other Not Allocated	Supplemental Nutrition Program for Women, Infants and Children	WIC Breastfeeding Peer Counselor	Family Case Management
29.3.	0.00	0.00	0.00	0.00	0.00
29.4.	0.00	0.00	0.00	0.00	0.00
30. Total Grant Revenues	389,077.00	130,670.00	124,797.00	9,105.00	124,505.00
Contribution & Other					
31. Restricted to Operations	3,000.00	3,000.00	0.00	0.00	0.00
32. Restricted to Capital	0.00	0.00	0.00	0.00	0.00
33. Unrestricted	0.00	0.00	0.00	0.00	0.00
34. Contributions - Goods and Services	0.00	0.00	0.00	0.00	0.00
35. Child & Adult Food Programs (school meals, commodities)	0.00	0.00	0.00	0.00	0.00
36. School Transportation Payments (to/from school)	0.00	0.00	0.00	0.00	0.00
37. Sales of Goods and Services	84,830.00	84,830.00	0.00	0.00	0.00
38. Rent Income	0.00	0.00	0.00	0.00	0.00
39. Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00
40. Cafeteria and Vending Machine	0.00	0.00	0.00	0.00	0.00
41.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00
41.2.	0.00	0.00	0.00	0.00	0.00
41.3.	0.00	0.00	0.00	0.00	0.00
41.4.	0.00	0.00	0.00	0.00	0.00
42. Total Contribution & Other	87,830.00	87,830.00	0.00	0.00	0.00
Investment Income					
43. Income on Restricted Assets / Investments	0.00	0.00	0.00	0.00	0.00
44. Income on Unrestricted Assets / Investments	0.00	0.00	0.00	0.00	0.00
45. Total Investment Income	0.00	0.00	0.00	0.00	0.00
46. Total Revenues (Sum Lines 16, 30, 42, 45)	530,697.00	272,290.00	124,797.00	9,105.00	124,505.00

CHRISTIAN COUNTY HEALTH DEPARTMENT
Year - End FY2016 - Schedule of Program Costs

Last Four Digits FEIN: 0550
DUNS: 071435440

Account Title	Agency Total	All Other Not Allocated	Supplemental Nutrition Program for Women, Infants and Children	WIC Breastfeeding Peer Champions	Ferry, Gate Maintenance
Program Expenses					
1. Program Staff Salaries	224,306.00	130,618.00	53,795.00	5,885.00	34,008.00
2. Program Clerical Staff Salaries	79,517.00	24,051.00	36,732.00	0.00	19,734.00
3. Program Payroll Taxes and Fringe Benefits	114,992.00	64,006.00	31,208.00	765.00	19,013.00
4. Program Consultants	0.00	0.00	0.00	0.00	0.00
5. Consumer Wages and Fringe Benefits	0.00	0.00	0.00	0.00	0.00
6. Medicine and Drugs	1,480.00	1,480.00	0.00	0.00	0.00
7. All Other Program Equipment and Supplies	17,310.00	2,506.00	4,113.00	0.00	10,591.00
8. Staff Transportation	10,551.00	7,392.00	309.00	2,160.00	690.00
9. Client Transportation	0.00	0.00	0.00	0.00	0.00
10. Transportation To / From School Conventions	0.00	0.00	0.00	0.00	0.00
11. Direct Service Staff Conferences & Conventions	1,395.00	0.00	0.00	0.00	1,395.00
12. Program Insurance	0.00	0.00	0.00	0.00	0.00
13. Direct Client Specific Assistance	0.00	0.00	0.00	0.00	0.00
14. Telecommunication Costs Assigned to Program	7,891.00	1,817.00	2,841.00	392.00	2,841.00
15. Foster Care Payments	0.00	0.00	0.00	0.00	0.00
16.1. Emergency Preparedness	19,895.00	19,895.00	0.00	0.00	0.00
16.2. Medical Services	24,765.00	24,765.00	0.00	0.00	0.00
16.3. Tobacco Program Expenses	484.00	484.00	0.00	0.00	0.00
16.4.	0.00	0.00	0.00	0.00	0.00
16.5.	0.00	0.00	0.00	0.00	0.00
16.6.	0.00	0.00	0.00	0.00	0.00
17. Total Program Expenses	502,586.00	277,114.00	127,998.00	9,202.00	86,272.00
Support Expenses					
18. Support Salaries	0.00	0.00	0.00	0.00	0.00
19. Support Payroll Taxes and Fringe Benefits	0.00	0.00	0.00	0.00	0.00
20. Dietary Supplies	0.00	0.00	0.00	0.00	0.00
21. Housekeeping and Laundry Supplies	0.00	0.00	0.00	0.00	0.00
22.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00
22.2.	0.00	0.00	0.00	0.00	0.00
22.3.	0.00	0.00	0.00	0.00	0.00
22.4.	0.00	0.00	0.00	0.00	0.00
23. Total Support Expenses	0.00	0.00	0.00	0.00	0.00
Occupancy Expenses					
24. Occupancy Salaries	0.00	0.00	0.00	0.00	0.00

CHRISTIAN COUNTY HEALTH DEPARTMENT
Year - End FY2016 - Schedule of Program Costs

Last Four Digits FEIN: 0560
 OUNS: 07143546

Account Title	Agency Total	All Other Not Allocated	Supplemental Nutrition Program for Women, Infants and Children	WIC Bussupping Peer Counselor	Family Case Management
25. Occupancy Payroll Taxes and Fringe Benefits	0.00	0.00	0.00	0.00	0.00
26. Building & Equip. Operations and Maintenance	26,308.00	7,366.00	9,471.00	0.00	9,471.00
27. Vehicle Depreciation	0.00	0.00	0.00	0.00	0.00
28. All Other Depreciation & Amortization	4,206.00	1,176.00	1,515.00	0.00	1,515.00
29. Vehicle Rent	0.00	0.00	0.00	0.00	0.00
30. All Other Lease / Rent / Taxes	0.00	0.00	0.00	0.00	0.00
31. Equipment Under \$500	0.00	0.00	0.00	0.00	0.00
32. Mortgage & Installment Interest	0.00	0.00	0.00	0.00	0.00
33. Operating Interest	0.00	0.00	0.00	0.00	0.00
34.1. Insurance	4,100.00	1,220.00	1,440.00	0.00	1,440.00
34.2.	0.00	0.00	0.00	0.00	0.00
34.3.	0.00	0.00	0.00	0.00	0.00
34.4.	0.00	0.00	0.00	0.00	0.00
35. Total Occupancy Expenses Admin & Office Expenses	34,614.00	9,762.00	12,426.00	0.00	12,426.00
36. Administrative Salaries	49,591.00	38,932.00	4,560.00	692.00	5,407.00
37. Administrative Payroll Taxes and Fringe Benefits	18,844.00	14,796.00	1,732.00	263.00	2,053.00
38. Administrative Consultants	0.00	0.00	0.00	0.00	0.00
39. Telecommunication Costs Not Assigned to Program	0.00	0.00	0.00	0.00	0.00
40. Office Supplies and Equip	9,498.00	5,622.00	88.00	0.00	3,788.00
41. Indirect Costs	0.00	0.00	0.00	0.00	0.00
42.1. Audit	5,000.00	0.00	0.00	0.00	5,000.00
42.2. Dues	1,200.00	1,200.00	0.00	0.00	0.00
42.3.	0.00	0.00	0.00	0.00	0.00
42.4.	0.00	0.00	0.00	0.00	0.00
42.5.	0.00	0.00	0.00	0.00	0.00
43. Total Admin & Office Expenses	64,133.00	60,550.00	6,380.00	955.00	16,243.00
44. Total Expenses (Sum lines 17, 23, 35, 43) Non-Reimbursable Expenses	621,333.00	347,426.00	146,804.00	10,157.00	116,946.00
45. Depreciation on DMHDD Funded Capital Assets Included Above	0.00	0.00	0.00	0.00	0.00
46. Cost of Production and Workshop Client Wages Included Above	0.00	0.00	0.00	0.00	0.00
47.1. Other (Specify)	0.00	0.00	0.00	0.00	0.00
47.2.	0.00	0.00	0.00	0.00	0.00

CHRISTIAN COUNTY HEALTH DEPARTMENT
Year - End FY2016 - Schedule of Program Costs

Last Four Digits FEIN: 0980
DUNS: 071435440

Account Title	Agency Total	All Other Not Allocated	Supplemental Nutrition Program for Women, Infants and Children	WIC Breastfeeding Peer Counselors	Family Case Management
47.3.	0.00	0.00	0.00	0.00	0.00
47.4.	0.00	0.00	0.00	0.00	0.00
48. Total Non-Reimbursable Expenses	0.00	0.00	0.00	0.00	0.00
49. Net Expenses (Line 44 minus Line 48)	621,333.00	347,426.00	146,804.00	10,157.00	116,946.00

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2016 - Program Personnel

Last Four Digits FEIN: 0560
DUNS: 071435440

Program Staff Positions	Total		Agency Total		Supplemental Nutrition Program for Women Infants and Children		Supplemental Nutrition Program for Children	
	Head Count	Agency Amt	Total Head Count	Agency Amt	% Allocated	Total Program Amt	Total Head Count	
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5. Habilitation Aide / Child Care Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6. Habilitation Professional or Supervisory Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12. Program Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13. Program Clerical Staff	4,808.50	79,517.00	4.00	24,051.00	44.94	35,732.00	3.00	
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17. Registered Nurse	5,430.50	114,725.00	4.00	27,119.00	46.07	52,852.00	3.00	
18. Social Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25. Other Academic Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32.1. All Oth Not Reg Spec	404,300.00	102,386.00	4.00	102,386.00	0.00	0.00	0.00	
32.2. WIC Breastfeeding Peer Counselor	693.50	7,195.00	0.50	1,113.00	13.11	943.00	0.00	
32.3.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32.4.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32.5.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2016 - Program Personnel

Program Staff Positions	WIC Breastfeeding Peer Counselor			Family Case Management		
	% Allocated	Total Program Amnt	Total Head Count	% Allocated	Total Program Amnt	Total Head Count
1. Audiologist	0.00	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00	0.00
5. Habilitation Aide / Child Care Aide	0.00	0.00	0.00	0.00	0.00	0.00
6. Habilitation Professional or Supervisory Staff	0.00	0.00	0.00	0.00	0.00	0.00
7. LPN	0.00	0.00	0.00	0.00	0.00	0.00
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00	0.00
10. Physician	0.00	0.00	0.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00	0.00
12. Program Director	0.00	0.00	0.00	0.00	0.00	0.00
13. Program Clerical Staff	0.00	0.00	0.00	0.00	0.00	0.00
14. Psychiatrist	0.00	0.00	0.00	24.82	19,734.00	3.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	0.65	746.00	0.50	0.00	0.00	0.00
18. Social Worker	0.00	0.00	0.00	29.64	34,008.00	3.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00	0.00
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00	0.00
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	0.00	0.00	0.00
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00	0.00
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00	0.00
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00
29. Case Manager	0.00	0.00	0.00	0.00	0.00	0.00
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	0.00	0.00	0.00	0.00	0.00
32.1. All Oth Not Reg Spec	0.00	0.00	0.00	0.00	0.00	0.00
32.2. WIC Breastfeeding Peer Counselor	71.42	5,139.00	0.50	0.00	0.00	0.00
32.3.	0.00	0.00	0.00	0.00	0.00	0.00
32.4.	0.00	0.00	0.00	0.00	0.00	0.00
32.5.	0.00	0.00	0.00	0.00	0.00	0.00

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2016 - Program Personnel

Last Four Digits FEIN: 0560
DUNS: 071435440

Program Staff Positions	Agency Total			Supplemental Nutrition Programs for Women, Infants and Children		
	Total Hours	Total Agency Avail	Total Head Count	Amount Not Allocated	% Allocated	Total Program Avail
33. Total All Positions (1)	415,232.50	303,823.00	12,50	154,669.00		89,527.00
Standard Weekly Hours: 0.0						
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00	0.00	0.00
35. Qualified Mental Health Professional (QMHP)	0.00	0.00	0.00	0.00	0.00	0.00
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00	0.00	0.00
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00	0.00	0.00
38. Total All Positions	0.00	0.00	0.00	0.00	0.00	0.00

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

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

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2016 - Program Personnel

Program Staff Positions	WIC Breastfeeding Peer Counselor		Family Case Management	
	% Allocated	Total Program Amt	% Allocated	Total Program Amt
33. Total All Positions (1)	1.00	5,895.00	53,742.00	5,000
Standard Weekly Hours: 0.0				
34. Mental Health Professional (MHP)	0.00	0.00	0.00	0.00
35. Qualified Mental Health Professional (QMHP)	0.00	0.00	0.00	0.00
36. Qualified Mental Retardation Professional (QMRP)	0.00	0.00	0.00	0.00
37. Rehabilitative Services Associate (RSA)	0.00	0.00	0.00	0.00
38. Total All Positions	0.00	0.00	0.00	0.00

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

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

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2016 - Program Consultant and Contractual

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

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2016 - Program Consultant and Contractual

Program Contract Positions	WIC Breastfeeding Peer Coordinator		Family Case Management		
	% Allocated	Total Program Amnt	Total Head Count	Total Program Amnt	Total Head Count
1. Audiologist	0.00	0.00	0.00	0.00	0.00
2. Behavior Therapist	0.00	0.00	0.00	0.00	0.00
3. Dietary Technician	0.00	0.00	0.00	0.00	0.00
4. Dietitian	0.00	0.00	0.00	0.00	0.00
5. Habilitation Aide / Child Care Aide	0.00	0.00	0.00	0.00	0.00
6. Habilitation Professional or Supervisory Staff	0.00	0.00	0.00	0.00	0.00
7. LPN	0.00	0.00	0.00	0.00	0.00
8. Occupational Therapist	0.00	0.00	0.00	0.00	0.00
9. Physical Therapist	0.00	0.00	0.00	0.00	0.00
10. Physician	0.00	0.00	0.00	0.00	0.00
11. Principal	0.00	0.00	0.00	0.00	0.00
12. Program Director	0.00	0.00	0.00	0.00	0.00
13. Program Clerical Staff	0.00	0.00	0.00	0.00	0.00
14. Psychiatrist	0.00	0.00	0.00	0.00	0.00
15. Psychologist	0.00	0.00	0.00	0.00	0.00
16. Recreation Staff	0.00	0.00	0.00	0.00	0.00
17. Registered Nurse	0.00	0.00	0.00	0.00	0.00
18. Social Worker	0.00	0.00	0.00	0.00	0.00
19. Speech Therapist	0.00	0.00	0.00	0.00	0.00
20. Substance Abuse Counselor / Professional	0.00	0.00	0.00	0.00	0.00
21. Substance Abuse Paraprofessional	0.00	0.00	0.00	0.00	0.00
22. Teacher	0.00	0.00	0.00	0.00	0.00
23. Teacher Aide	0.00	0.00	0.00	0.00	0.00
24. Vocational Staff (incl. Job Coach, workshop staff, etc.)	0.00	0.00	0.00	0.00	0.00
25. Other Academic Instruction	0.00	0.00	0.00	0.00	0.00
26. Other Medical Care	0.00	0.00	0.00	0.00	0.00
27. Other Habilitation / Rehabilitation	0.00	0.00	0.00	0.00	0.00
28. Other Substance Abuse	0.00	0.00	0.00	0.00	0.00
29. Case Manager	0.00	0.00	0.00	0.00	0.00
30. Case Manager Assistant	0.00	0.00	0.00	0.00	0.00
31. Health Educator	0.00	0.00	0.00	0.00	0.00
32.1. All Oth Not Req Spec	0.00	0.00	0.00	0.00	0.00
32.2.	0.00	0.00	0.00	0.00	0.00
32.3.	0.00	0.00	0.00	0.00	0.00
32.4.	0.00	0.00	0.00	0.00	0.00
33. Total All Positions (1)	0.00	0.00	0.00	9.00	0.00

CHRISTIAN COUNTY HEALTH DEPARTMENT
Year - End FY2016 - Program Consultant and Contractual

Last Four Digits FEIN: 0550
 DUNS: 071435440

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

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

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

CHRISTIAN COUNTY HEALTH DEPARTMENT
Year - End FY2016 - Program Consultant and Contractual

Last Four Digits FENR: 0560
 OUNRS: 071435440

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

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

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

CHRISTIAN COUNTY HEALTH DEPARTMENT

Year - End FY2016 - Report of Service Units

Last Four Digits FEIN: 0560
 DUNS: 071435440

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

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

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LIVELY, MATHIAS, HOOPER & NOBLET

CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have performed the procedures enumerated below, which were agreed to by management of Christian County Department of Public Health (FEIN 37-6000560) and the Manager, Office of Contract Administration, Illinois Department of Human Services (DHS). These procedures were performed solely to assist DHS in evaluating the accompanying Grant Report of Christian County Department of Public Health for the year ended June 30, 2016. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DHS. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

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

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

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

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

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

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

LMHN, LTD.

LMHN, Ltd.
Certified Public Accountants
Taylorville, IL
March 16, 2017

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



State of Illinois
Department of Human Services

Grant Allowable Cost Summary

GRANT REPORT for the period July 1 through June 30, 2016

AGENCY NAME: Christian County Health Department

FEIN: 37-6000560

	DHS GRANT - FUNDED SERVICES					All other Programs	Mgmt. & General	Total
	Program 1	Program 2	Program 3	Program 4	Program 5			
	FN-WIC	FN-BFPC	FCM					
A	Direct Program expenses	124,268	8,400	79,886				
B	Allocate Management and General Costs (Note 1)							-0-
C	SUBTOTAL A & B	124,268	8,400	79,886				-0-
D	Subtract Unallowable costs per page 2							
E	Add other approved uses (attach documentation)							
F	TOTAL Allowable costs	124,268	8,400	79,886				
G	Special provisions (see instructions)							
H	Interest Earned (see instructions)							

NOTE 1: Management and General costs are allocated based on: direct salaries, total direct costs, other basis (attach explanation).



UNALLOWABLE COST REPORT

Agency Name: Christian County Health Department

FEIN: 37-6000580

Program Name/Number/Contract Number	DHS Grant-Funded Services				
	Program 1	Program 2	Program 3	Program 4	Program 5
	FN-WIC	FN-BFPC	FCM		

Unallowable Costs (see instructions)

Compensation of Governing Body					
Entertainment					
Association Dues					
Meetings and Conventions					
Fundraising					
Bad Debt					
Charity and Grants					
Unallowable Interest					
Inventories					
Depreciation of DHS-funded Assets					
Cost of Production					
In-Kind Expenses					
Alcoholic Beverages					
Personal Automobile					
Fines and Penalties					
Personal Use Items					
Lobbying					
Unallowable Relocation					
Gratuities					
Political Contributions					
Related Party Transactions					
Costs Where a Conflict of Interest Exists					

Unallowable Cost if Program is Federally Funded or Cost Restricted by Contract (See Instructions)

Explain:					
Explain:					
Total Unallowable Costs (to line D of Grant Report) - See below if None					

If no unallowable costs are listed, sign and date as follows:

I certify that no unallowable costs are included in either direct costs or allocated Management and General costs on the Grant Report.

Signature: Nancy J. Martin Date: 03/16/2017
Printed Name and Title: Nancy Martin, Public Health Administrator

Reset Form

CHRISTIAN COUNTY, ILLINOIS

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

FISCAL YEAR ENDED NOVEMBER 30, 2016

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
FISCAL YEAR ENDED NOVEMBER 30, 2016

Internal Control Findings

Finding #2016-1: Payroll and Related Liability Processing

Condition:

During the course of our audit, we noted the following regarding the accuracy and reliability of the County's processing of payroll and related liabilities:

- a) As the result of a payroll software conversion which occurred in January 2016, payroll calculation of pre-tax and post-tax deductions were improperly set-up during the software conversion which affected the calculation of employees net pay. This condition was known to County officials and employees in January 2016; however, the implementation of measures to address this condition were not enacted until August 2016, and employees individual payroll records were not corrected until December 2016 and January 2017. The necessary corrections to be made to the applicable payroll withholding and reporting agencies/agents, while not anticipated to be material, could be significant.
- b) Payroll withholdings and other payroll related payments during 2016 were not submitted to the applicable agencies/agents timely, resulting in penalty and interest costs being incurred on behalf of the County. For example, Federal 941 payroll tax deposits for the first quarter of 2016 were due on the following dates: January 13, January 27, January 29 and February 10 but were not paid until February 22. On July 4, 2016 the Internal Revenue Service assessed the County a "failure to make a proper federal tax deposit penalty" of \$12,806. The penalty was paid on August 5, 2016 from the County Clerk's agency account. This disbursement must be reimbursed back to the County Clerk's agency account from County funds.
- c) Monthly IMRF remittances for 2016 were incorrect not only due to the effect of pre-tax vs. post-tax set-up mentioned in item "a)" above, but also due to the following:
 1. Employee remittances for stipend pay were collected from County funds twice and remitted once to IMRF. As a result the County Clerk's agency account has approximately \$4,700 of County funds which need to be remitted back to the County.
 2. The stipend amount for the County Treasurer and County Assessor was remitted twice and credited to earnings twice, however, no remittance was made on behalf of the County Circuit Clerk. A correction with IMRF will need to be made to have the proper IMRF contributions credited to the proper employee accounts.
 3. During the completion of monthly IMRF remittances, employee's with voluntary retirement contributions were reported incorrectly resulting in the miscalculation of those employee's credible earnings and employer contributions, which will affect future retirement calculations.
- d) The County does not retain a physical copy of the ACH file detail for employees paid via ACH. The bank processing the ACH transactions does not retain an electronic copy indefinitely, therefore the County should maintain those files for future reference.

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
FISCAL YEAR ENDED NOVEMBER 30, 2016

Criteria:

A control deficiency 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, detect or correct misstatements and errors on a timely basis.

Effect:

The County's lack of effective internal controls over payroll and related liability processing constitutes a material weakness, which is a deficiency or combination of deficiencies that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented, detected or corrected by the County's internal control.

Cause:

The County's lack of effective internal controls over payroll and related liability processing resulted in incorrect employee net pay calculations; numerous errors in reporting and remitting of payroll related liabilities and withholdings; and incurring costs for penalties and interest. The County also incurred significant costs related to the payroll software vendor and costs for engaging outside consultants to assist in quantifying and correcting numerous payroll related issues.

Recommendation:

To establish proper internal controls over its payroll and related liability processing, the County should establish procedures that assist in prevention, detection and correction of misstatements and errors on a timely basis. Established internal controls would also ensure that payroll and related liability processing are adequately monitored by an individual(s) possessing a thorough understanding of applicable payroll processing and reporting and have an adequate knowledge of the County's activities and operations.

Views of responsible officials and planned corrective action plan:

The County worked with the payroll software vendor to make corrections to the payroll program to allow for proper pre-tax and post-tax calculations, and the vendor also provided a fully operational "test bank" which allowed County personnel to identify where and when errors for each affected employee occurred.

The County Clerk also engaged an independent certified public accounting firm in September and December 2016 to perform various agreed-upon procedures relating to the accuracy of the payroll reporting system such as: evaluate that payroll reporting errors have been corrected and the parameters for earnings and deductions in the payroll system are accurately applied. As part of the agreed-upon procedures, the firm will assist and/or review amended 941 reports and assist with penalty assessments and requests for abatement.

A comprehensive review of internal controls over payroll and related liability processing will be performed to address not only these findings addressed in the audit of the County's financial statements, but will also incorporate information obtained and learned from the agreed-upon procedures performed as noted above.

CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
FISCAL YEAR ENDED NOVEMBER 30, 2016

Finding #2016-2: Maintenance of Capital Asset Inventory Records

Condition:

During the course of our audit, we noted that the County lacked sufficient detail documenting the existence and location of capital assets, particularly those that could be susceptible to misappropriation.

Criteria:

A control deficiency 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, detect or correct misstatements and errors on a timely basis.

Effect:

The County's lack of effective internal controls over the inventory of capital assets constitutes a material weakness which is a deficiency, or combination of deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented, detected or corrected by the County's internal control. An accurate and up-to-date inventory of capital assets is an important control against misappropriation of assets and also assists in ensuring that the County obtains adequate insurance coverage for those assets.

Cause:

We made inquiries of County personnel as to an established written policy regarding the process and procedures for maintaining a capital asset inventory and none was located. Per inquiry, County management for each department should: a) annually submit an up-to-date capital asset inventory for any items over \$500, b) maintain a copy of the original purchase invoice, and c) document that those items have a numbered tag signifying County ownership. We noted there was inadequate documentation in the Central Records file for these inventories.

Recommendation:

The County should establish a written capital asset inventory policy that establishes dollar amounts, reporting responsibility and the timing of when and how often reporting should be made for Central Records management.

Views of responsible officials and planned corrective action plan:

Management and governance agree to the importance of maintaining a capital asset inventory as a control for misappropriation and for insurance purposes and will endeavor to develop a useful written policy and communicate it to responsible personnel.

**CHRISTIAN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
FISCAL YEAR ENDED NOVEMBER 30, 2016**

Compliance Findings

Finding #2016-3: Over Expenditure of Budget

Condition:

During the course of our audit, we noted that actual expenditures were over budgeted expenditures in the 911 Fund by a material amount of \$116,562.

Criteria:

As required by Illinois Compiled Statutes, annually, the County is to approve a budget which sets the authorized legal spending limits for the County.

Effect:

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

Cause:

Management and governance did not monitor actual expenditures in such a manner as to ensure that proper budgetary compliance was maintained as outlined in Illinois Compiled Statutes. The County received State of Illinois funding for the purposes of consolidating its 911 system with an adjacent county however, the expenditures related to the State funding were not budgeted, therefore the material over expenditure.

Recommendation:

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

Views of responsible officials and planned corrective action plan:

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