

EFFINGHAM COUNTY, ILLINOIS
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED NOVEMBER 30, 2022



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INDEPENDENT AUDITORS' REPORT

Chairman and Members of the County Board
Effingham County, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Effingham County, Illinois (County), as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of November 30, 2022, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

We did not audit the financial statements of the Emergency Telephone System Board (ETSB) discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and, our opinion, insofar as it relates to the amounts included for ETSB discretely presented component unit, is solely based on the report of the other auditors. It was not audited under *Government Auditing Standards*.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis-of-Matter Regarding Correction of an Error

As described in Note 16 to the financial statements, there were corrections required to beginning fiduciary funds net position. Our opinions are not modified with respect to this matter.

Emphasis-of-Matter Regarding Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes the determination that the modified cash basis of accounting is an acceptable basis for presentation of financial statements in these circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Chairman and Members of the County Board
Effingham County, Illinois
August 29, 2023

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The budgetary comparison schedules and combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison schedules and the combining fund statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules and the combining fund statements are fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2023, on our consideration of the County's 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 County's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Champaign, Illinois
August 29, 2023

BASIC FINANCIAL STATEMENTS

EFFINGHAM COUNTY, ILLINOIS
STATEMENT OF NET POSITION – MODIFIED CASH BASIS
NOVEMBER 30, 2022

	Primary Government	Component Unit
	Governmental Activities	Emergency Telephone System Board
ASSETS		
Cash and Cash Equivalents	\$ 31,583,550	\$ 1,544,891
Loan Receivables - Current	15,310	-
Loan Receivables - Noncurrent	42,142	-
Capital Assets Not Placed In Service	3,302,963	-
Capital Assets (Net of Accumulated Depreciation)	21,538,624	600,700
Total Assets	56,482,589	2,145,591
LIABILITIES		
Payroll Withholdings	81,141	-
Total Liabilities	81,141	-
NET POSITION		
Investment In Capital Assets	24,841,587	600,700
Restricted For:		
Culture and Recreation	65,815	-
General Government (includes ARPA)	10,242,540	-
Highways and Roads	7,695,329	-
Public Safety	649,629	-
Public Health and Welfare	2,089,612	-
Unrestricted	10,816,936	1,544,891
Total Net Position	\$ 56,401,448	\$ 2,145,591

See accompanying Notes to Financial Statements.

EFFINGHAM COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS
YEAR ENDED NOVEMBER 30, 2022

	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Functions/Programs				
Primary Government:				
Governmental Activities:				
Culture and Recreation	\$ 812,434	\$ -	\$ -	\$ (812,434)
General Government	7,528,553	1,159,311	761,275	(5,607,967)
Education	78,655	-	-	(78,655)
Highways and Roads	2,629,623	318,619	61,363	(2,249,641)
Public Health and Welfare	3,953,576	884,058	2,400,427	(669,091)
Public Safety	6,244,234	565,141	4,253,243	(1,425,850)
Interest on Long-Term Debt	636	-	-	(636)
	<u>636</u>	<u>-</u>	<u>-</u>	<u>(636)</u>
 Total Governmental Activities	 <u>\$ 21,247,711</u>	 <u>\$ 2,927,129</u>	 <u>\$ 7,476,308</u>	 <u>\$ (10,844,274)</u>
 Component Unit:				
Emergency Telephone System Board	<u>\$ 830,251</u>	<u>\$ 987,302</u>	<u>\$ -</u>	<u>\$ 266,596</u>

See accompanying Notes to Financial Statements.

EFFINGHAM COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022

	Primary Government	Component Unit
	Governmental Activities	Emergency Telephone System Board
CHANGES IN NET POSITION		
Net (Expense) Revenue	\$ (10,844,274)	\$ 266,596
General Revenues:		
Property Taxes	5,340,539	-
Sales Taxes	5,900,014	-
Motor Fuel Taxes	2,031,091	-
Other Taxes	3,416,507	-
Gain on Sale of Capital Assets	102,405	-
Rent Income	214,262	-
Interest Income	195,350	7,253
Other Income	1,067,953	-
Total General Revenues	18,268,121	7,253
CHANGE IN NET POSITION	7,423,847	273,849
Net Position - Beginning of Year	48,977,601	1,871,742
NET POSITION - END OF YEAR	\$ 56,401,448	\$ 2,145,591

See accompanying Notes to Financial Statements.

EFFINGHAM COUNTY, ILLINOIS
BALANCE SHEET – MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
NOVEMBER 30, 2022

	General	County Health	County Motor Fuel Tax	Adult Redeploy Initiative	Pet Population Control
ASSETS					
Cash and Cash Equivalents	\$ 16,686,907	\$ 1,598,970	\$ 3,385,710	\$ -	\$ -
Due from Other Funds	141,818	-	-	-	-
Loan Receivables - Current	-	-	-	-	-
Loan Receivables - Noncurrent	-	-	-	-	-
Total Assets	\$ 16,828,725	\$ 1,598,970	\$ 3,385,710	\$ -	\$ -
LIABILITIES AND FUND BALANCES					
Due to Other Funds	\$ -	\$ -	\$ -	113,257	23,828
Payroll Withholdings	58,885	14,839	520	-	-
Total Liabilities	58,885	14,839	520	113,257	23,828
FUND BALANCES					
Restricted for:					
Culture and Recreation	458	-	-	-	-
General Government (ARPA)	5,876,777	-	-	-	-
Highways and Roads	-	-	3,385,190	-	-
Public Safety	-	-	-	-	-
Public Health and Welfare	-	1,584,131	-	-	-
Unassigned	10,892,605	-	-	(113,257)	(23,828)
Total Fund Balances	16,769,840	1,584,131	3,385,190	(113,257)	(23,828)
Total Liabilities and Fund Balances	\$ 16,828,725	\$ 1,598,970	\$ 3,385,710	\$ -	\$ -

See accompanying Notes to Financial Statements.

**EFFINGHAM COUNTY, ILLINOIS
BALANCE SHEET – MODIFIED CASH BASIS
GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2022**

	Other Governmental Funds	Total Governmental Funds
ASSETS		
Cash and Cash Equivalents	\$ 9,911,963	\$ 31,583,550
Due from Other Funds	-	141,818
Loan Receivables - Current	15,310	15,310
Loan Receivables - Noncurrent	42,142	42,142
	<u>\$ 9,969,415</u>	<u>\$ 31,782,820</u>
LIABILITIES AND FUND BALANCES		
Due to Other Funds	\$ 4,733	\$ 141,818
Payroll Withholdings	6,897	81,141
	<u>11,630</u>	<u>222,959</u>
FUND BALANCES		
Restricted for:		
Culture and Recreation	65,357	65,815
General Government (ARPA)	4,365,763	10,242,540
Highways and Roads	4,310,139	7,695,329
Public Safety	649,629	649,629
Public Health and Welfare	505,481	2,089,612
Unassigned	61,416	10,816,936
	<u>9,957,785</u>	<u>31,559,861</u>
Total Fund Balances	<u>9,957,785</u>	<u>31,559,861</u>
Total Liabilities and Fund Balances	<u>\$ 9,969,415</u>	<u>\$ 31,782,820</u>

RECONCILIATION TO STATEMENT OF NET POSITION - MODIFIED CASH BASIS

Total Fund Balances - Total Governmental Funds \$ 31,559,861

Amounts reported for governmental activities in the statement of net position - modified cash basis are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 24,841,587

Net Position of Governmental Activities \$ 56,401,448

EFFINGHAM COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2022

	General	County Health	County Motor Fuel Tax	Adult Redeploy Initiative	Pet Population Control
REVENUES					
Property Taxes	\$ 1,695,742	\$ 189,901	\$ -	\$ -	\$ -
Sales Taxes	5,900,014	-	-	-	-
Motor Fuel Taxes	-	-	2,031,091	-	-
Other Taxes	3,280,075	5,000	-	-	-
Operating Grants	4,297,771	1,631,550	61,363	660,262	-
Services	1,081,381	813,059	-	-	12,428
Rent Income	214,262	-	-	-	-
Interest Income	94,562	8,965	12,738	10	-
Other Income	657,838	42,922	-	45,777	-
Total Revenues	<u>17,221,645</u>	<u>2,691,397</u>	<u>2,105,192</u>	<u>706,049</u>	<u>12,428</u>
EXPENDITURES					
Current:					
Culture and Recreation	507,010	-	-	-	-
General Government	4,171,441	-	-	-	-
Education	78,655	-	-	-	-
Highways and Roads	-	-	1,509,697	-	-
Public Health and Welfare	236,559	2,355,411	-	-	-
Public Safety	5,240,003	-	-	759,218	21,417
Capital Outlay:					
Culture and Recreation	59,661	-	-	-	-
General Government	16,990	-	-	-	-
Highways and Roads	-	-	-	-	-
Public Health and Welfare	22,647	286,728	-	-	-
Public Safety	198,118	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>10,531,084</u>	<u>2,642,139</u>	<u>1,509,697</u>	<u>759,218</u>	<u>21,417</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	6,690,561	49,258	595,495	(53,169)	(8,989)
OTHER FINANCING SOURCES (USES)					
Proceeds from the Sale of Capital Assets	1,800	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(328,171)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(326,371)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	6,364,190	49,258	595,495	(53,169)	(8,989)
Fund Balances - Beginning of Year	<u>10,405,650</u>	<u>1,534,873</u>	<u>2,789,695</u>	<u>(60,088)</u>	<u>(14,839)</u>
FUND BALANCES - END OF YEAR	<u>\$ 16,769,840</u>	<u>\$ 1,584,131</u>	<u>\$ 3,385,190</u>	<u>\$ (113,257)</u>	<u>\$ (23,828)</u>

See accompanying Notes to Financial Statements.

EFFINGHAM COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022

	Other Governmental Funds	Total Governmental Funds
REVENUES		
Property Taxes	\$ 3,454,896	\$ 5,340,539
Sales Taxes	-	5,900,014
Motor Fuel Taxes	-	2,031,091
Other Taxes	131,432	3,416,507
Operating Grants	825,362	7,476,308
Services	1,020,261	2,927,129
Rent Income	-	214,262
Interest Income	79,075	195,350
Other Income	321,416	1,067,953
Total Revenues	5,832,442	28,569,153
EXPENDITURES		
Current:		
Culture and Recreation	13,000	520,010
General Government	2,837,899	7,009,340
Education	-	78,655
Highways and Roads	609,826	2,119,523
Public Health and Welfare	1,212,190	3,804,160
Public Safety	180,581	6,201,219
Capital Outlay:		
Culture and Recreation	-	59,661
General Government	265,552	282,542
Highways and Roads	386,442	386,442
Public Health and Welfare	-	309,375
Public Safety	-	198,118
Debt Service:		
Principal	71,286	71,286
Interest	636	636
Total Expenditures	5,577,412	21,040,967
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	255,030	7,528,186
OTHER FINANCING SOURCES (USES)		
Proceeds from the Sale of Capital Assets	100,605	102,405
Transfers In	328,171	328,171
Transfers Out	-	(328,171)
Total Other Financing Sources (Uses)	428,776	102,405
NET CHANGE IN FUND BALANCES	683,806	7,630,591
Fund Balances - Beginning of Year	9,273,979	23,929,270
FUND BALANCES - END OF YEAR	\$ 9,957,785	\$ 31,559,861

See accompanying Notes to Financial Statements.

**EFFINGHAM COUNTY, ILLINOIS
RECONCILIATION OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
MODIFIED CASH BASIS OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES –
MODIFIED CASH BASIS
YEAR ENDED NOVEMBER 30, 2022**

Net Change in Fund Balances - Total Governmental Funds \$ 7,630,591

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

Capital Outlay:

1,309,933

Depreciation:

(1,587,963)

(278,030)

The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, however has no effect on the net position.

71,286

Change in Net Position of Governmental Activities

\$ 7,423,847

EFFINGHAM COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION – MODIFIED CASH BASIS
FIDUCIARY FUNDS
NOVEMBER 30, 2022

	<u>Custodial Funds</u>
ASSETS	
Cash and Cash Equivalents	\$ 3,207,873
Total Assets	3,207,873
LIABILITIES	
Due to Other Governmental Units	770,328
Due to Others	<u>152</u>
Total liabilities	770,480
FIDUCIARY NET POSITION	
Restricted for:	
Individuals, Organizations, and Other Governments	<u>2,437,393</u>
Total Fiduciary Net Position	<u><u>\$ 2,437,393</u></u>

See accompanying Notes to Financial Statements.

EFFINGHAM COUNTY, ILLINOIS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
YEAR ENDED NOVEMBER 30, 2022

	Custodial Funds
ADDITIONS	
Motor Fuel Tax	\$ 2,361,769
Operating Grants	79,520
Services	1,863
Property Tax Collections for Other Governments	62,130,237
Licenses, Taxes, and Fees Collected for Other Governments	112,687
Amounts Collected for Fines, Fees, and Other Judicial Orders	1,135,151
Collection for Tax Redemptions	501,843
Miscellaneous Receipts	616,775
Interest	25,901
Total Additions	66,965,746
DEDUCTIONS	
Highway and Roads	2,211,604
Payments of Property Taxes to Other Governments	62,158,035
Fees Distributed to Other Governments	130,721
Funds Released - Tax Redemptions	507,527
Fines, Fees, and Other Judicial Orders Distributed	844,439
Payments to Individuals and Other Entities	404,764
Bail Bonds Returned	292,649
Total Deductions	66,549,739
CHANGE IN FIDUCIARY NET POSITION	416,007
Net Fiduciary Position - Beginning of Year, as Restated	2,021,386
NET FIDUCIARY POSITION - END OF YEAR	\$ 2,437,393

See accompanying Notes to Financial Statements.

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Effingham County, Illinois (County) are prepared on a modified cash basis of accounting. The Governmental Accounting Standards Board (GASB) is the accepted standard – setting body for establishing governmental accounting and financial reporting principles. The County’s significant accounting policies are described below.

Reporting Entity

The County of Effingham, Illinois was organized by the State Legislators on February 15, 1831. The County operates under the County Board form of government and provides the following services: public safety, highways and roads, public health and wealth, culture and recreation services, and general administrative services.

The accompanying financial statements present the County’s primary government and its component units, entities for which the County is considered to be financially accountable.

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the criteria for blending. Each discretely presented component unit is reported in a separate column of the government-wide financial statements to emphasize it is legally and substantively separate from the County.

Discretely Presented Component Unit

Emergency Telephone System Board – The County Board members appoint the Emergency Telephone System Board and set the surcharge fee charged to all residents of the County. Separate financial statements may be obtained from the County Treasurer’s office.

EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or business-type activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or program. Program revenues include 1) fees, fines, and charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or program, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes and other items not included among program revenues are reported instead as general revenues.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds in separate columns in the fund financial statements.

The County reports the following major governmental funds:

General Fund - The General Fund is the primary operating fund of the County. It is used to account for all activities except those legally or administratively required to be accounted for in other funds. The General Fund includes the General Fund, the American Rescue Plan Fund, the TREC Fund, and the Capital Improvement Fund.

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the County. The reported entity includes the following special revenue funds reported as major funds:

County Health Fund - This fund is used to account for moneys received from grants and fees charged for health related services and used to finance a wide range of health related services and programs.

County Motor Fuel Tax Fund – This fund is used to account for moneys that are collected from state allotments and state reimbursement for the County’s engineer’s salary. These moneys are used for such expenditures as salary, materials, labor, and equipment relative to maintaining County roadways.

Adult Redeploy Initiative Fund – This fund is used to account for grant monies received for local, community-based sanctions and treatment alternatives for non-violent veteran and service member offenders who would otherwise be incarcerated if those local services and sanctions were not available.

Pet Population Control Fund – This fund is used to account for moneys collected from certain fines and court fees and used to spay, neuter, or sterilize certain dogs and cats.

Fiduciary Funds

The County reports the following fiduciary funds:

Custodial funds – The custodial funds are used to account for resources received and held by the County as a custodian to be expended or invested in its custodial capacity. Custodial funds include amounts held by the following offices: the County Collector, the County Clerk, the County Recorder, the Circuit Clerk, the County Sheriff, and other fee offices. In addition, Township Motor Fuel Tax Fund and Township Bridge Fund, administered by the Highway Department, are custodial funds.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting (Continued)

Measurement Focus

The government-wide financial statements are reported using the modified cash basis of accounting. Capital assets and long-term debt are recognized on an economic resources measurement focus.

Governmental fund financial statements utilize the current financial resources measurement focus, as applied to the modified cash basis of accounting. Only current financial assets are generally included on their balance sheet. Their operating statements present sources and uses of available spendable financial resources during a given period. The modified cash basis differs from accounting principles generally accepted in the United States of America in that revenues are not recorded when earned and expenditures are not recorded when incurred, including wages, compensated absences, pension plans, and other postemployment benefit plans.

Basis of Accounting

The financial statements are presented using a modified cash basis of accounting. This basis recognizes assets, revenues, and expenses/expenditures when they result from cash transactions with the exception that tangible noncash assistance is recorded. The cash basis is modified to include due to/from other funds and payroll withholdings in the fund financial statements and government-wide financial statements; and for capital assets and long-term debt, when applicable, in the government-wide financial statements. Fiduciary fund financial statements also report using this same focus and basis of accounting. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. In addition, pension, and post-employment liabilities and related expenses, deferred inflows and deferred outflows, if applicable, are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting and the government-wide financials would be presented on the accrual basis of accounting.

EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Equity

Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less.

Loan Receivables

The county loans money as available to new or expanding businesses within the County in order to encourage economic growth. The noncurrent portion of loan receivables is the amount not expected to be collected within one year.

Capital Assets

The County's modified cash basis of accounting reports capital assets resulting from cash transactions and tangible noncash assistance, and reports depreciation where appropriate.

In the government-wide financial statements, capital assets are accounted for as assets in the statement of net position. All capital assets are valued at historical cost or estimated historical cost if actual is not available. Prior to December 1, 2006, government funds' infrastructure assets were not capitalized. Infrastructure assets acquired since December 1, 2006 are recorded at cost.

Depreciation of exhaustible capital assets arising from cash transactions is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Land and construction in progress are not depreciated. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The capitalization thresholds and range of estimated useful lives by type of assets is as follows:

Equipment	\$	5,000	7 Years
Vehicles		5,000	5 to 10 Years
Buildings and Improvements		10,000	20 to 40 Years
Highway Improvements		10,000	20 to 50 Years

In the fund financial statements, capital assets acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Long-term Debt

All long-term debt to be repaid from governmental resources is reported as a liability in the government-wide statements.

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Equity (continued)

Long-term Debt (Continued)

Long-term debt of governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources, and payment of principal, interest, and bond issuance costs (whether or not withheld from the actual debt proceeds received) are reported as debt service expenditures.

In the government-wide and fund financial statements, bond issuance costs are recognized in the current period.

Equity Classification

For government-wide statements, equity is classified as net position and displayed in three components.

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – Is reported when there are limitations imposed on use either through enabling legislation or through restrictions imposed by creditors, grants, laws, or regulations of other governments.

Unrestricted net position – Is the amount of net position that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the County's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

For fund financial statements, governmental fund equity is classified as fund balance. Fund balance is the difference between assets and liabilities. The following types of fund balances may be presented for the governmental funds:

Nonspendable Fund Balance – The portion of a governmental fund's fund balance that cannot be spent because not in a spendable form or are legally as contractually required to be maintained intact.

Restricted Fund Balance – The portion of a governmental fund's fund balance that is externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or by law through constitutional provisions or enabling legislation.

EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Equity (Continued)

Equity Classification (Continued)

Committed Fund Balance – The portion of a governmental fund’s fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making (County Board Members). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

Assigned Fund Balance – The portion of a governmental fund’s fund balance to denote an intended use of resources. The intent can be expressed by the County Board Members or by an official or body which the Board delegates authority.

Unassigned Fund Balance – Available expendable financial resources in a governmental fund that are not designated for a specific purpose.

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

Property Taxes

Property taxes are levied and attached as an enforceable lien on January 1 and are generally payable in two installments around September 1 and November 1 subsequent to the year of levy. Major tax payments are generally received in September through November and are recognized when received. The 2021 tax levy ordinance was passed November 29, 2021. Receipts from the 2021 tax levy collected in 2022 are included as revenue in the financial statements.

Interfund Balances

Activity between funds that is representative of lending or borrowing arrangements are reported as due to/due from other funds.

Adoption of New Accounting Standards

In June 2017, the Governmental Accounting Standards Board issued GASB Statement No. 87, *Leases*. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The County adopted the requirements of the guidance effective December 1, 2021 and has applied the provisions of this standard to the beginning of the period of adoption. There was no significant impact to the financial statements related to the implementation of this accounting standard.

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

Budget Policy and Practice

Prior to September 1, County officers submit to the County Board Budget Committee, proposed operating budgets for their respective offices for the fiscal year commencing the following December 1. The Budget Committee then presents a model budget to the entire County Board for approval by October 1. This Board approved budget is posted for public examination. Prior to November 15, a public hearing is conducted to obtain taxpayer comments, if required. Finally, the County Board approves the budget before the fiscal year begins.

Each fund's appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by source. Expenditures are budgeted by department and class as follows: personal services, contractual services, commodities, capital outlay, and transfers. This constitutes the legal level of control. Expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the County Board. Within these control levels, management may transfer appropriations without Board approval. Revisions to the budget were made throughout the year.

The budgets for the operating funds are prepared on the cash receipts and disbursements basis of accounting. Revenues are budgeted in the year receipt is expected; and expenditures are budgeted in the year that the cash is disbursed. Unencumbered appropriations for annually budgeted funds lapse at fiscal year-end.

The authority to spend funds of the County Motor Fuel Tax Fund is determined by the Illinois Department of Transportation and therefore, a budget to actual comparison of this fund is not included in the financial statements.

NOTE 3 CASH

All County moneys shall be invested in one or more of the following: (a) interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time-deposits constituting direct obligations of any bank as shall have been selected and designated under the term of this Division and as shall have complied with the requirements thereof; (b) shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of this State or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Savings and Loan Insurance Corporation; (c) bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest; (d) short term discount obligations of the Federal National Mortgage Association.

EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 3 CASH (CONTINUED)

Custodial Credit Risk – Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Deposits in federally insured banks and savings and loans are insured up to \$250,000 per custodian. It is the County’s policy to collateralize all of the component unit’s and fiduciary fund deposits, as well as the County’s own deposits. As of November 30, 2022, the County’s bank balances totaled \$38,922,184 and \$952,294 of that amount was exposed to custodial credit risk because it was uninsured and uncollateralized. The bank balances include the component unit and fiduciary funds.

Certificates of deposit are considered deposits. The balance is included with custodial credit risk in the paragraphs above. The certificate of deposit matures in the next fiscal year.

NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2022 was as follows:

	Balance 11/30/21	Additions	Deductions	Transfers	Balance 11/30/22
Capital Assets, not Being Depreciated:					
Construction in Progress	\$ 421,274	\$ 336,144	\$ 30,920	\$ -	\$ 726,498
Land	2,360,293	216,172	-	-	2,576,465
Total Capital Assets, Not being Depreciated	2,781,567	552,316	30,920	-	3,302,963
Capital Assets, Being Depreciated:					
Buildings and Improvements	20,461,942	35,426	-	-	20,497,368
Equipment	4,308,445	262,121	226,707	-	4,343,859
Highway Improvements	60,047,976	252,884	-	-	60,300,860
Vehicles	2,104,967	225,606	-	-	2,330,573
Total Capital Assets, being depreciated	86,923,330	776,037	226,707	-	87,472,660
Less Accumulated Depreciation:					
Buildings and Improvements	7,942,284	549,141	-	-	8,491,425
Equipment and Furnishings	3,145,856	340,724	226,707	-	3,259,873
Highway Improvements	52,145,720	423,946	-	-	52,569,666
Vehicles	1,338,920	274,152	-	-	1,613,072
Total Accumulated Depreciation	64,572,780	1,587,963	226,707	-	65,934,036
Total Capital Assets, being Depreciated, Net	22,350,550	(811,926)	-	-	21,538,624
Capital Assets, Net	<u>\$ 25,132,117</u>	<u>\$ (259,610)</u>	<u>\$ 30,920</u>	<u>\$ -</u>	<u>\$ 24,841,587</u>

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 4 CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions as follows in the statement of activities:

Culture and Recreation	\$ 289,399
General Government	463,493
Highways and Streets	541,020
Public Health and Welfare	146,655
Public Safety	147,396
Total Depreciation Expense	\$ 1,587,963

NOTE 5 LONG-TERM DEBT

Loans

John Deere Tractor

The County entered into a loan agreement for the purchase of a John Deere tractor. The loan was dated September 28, 2021 for \$94,864 and was due September 28, 2023. The County made both remaining payments in fiscal year 2022. The interest rate was 0.90%.

Long-term liability activity for the year ended November 30, 2022 was as follows:

	Balance 11/30/21	Additions	Reductions	Balance 11/30/22	Due Within One Year
<u>Primary Government:</u>					
Loan	\$ 71,286	\$ -	\$ 71,286	\$ -	\$ -
Total Primary Government	\$ 71,286	\$ -	\$ 71,286	\$ -	\$ -

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 6 INTERFUND TRANSFERS

The County transfers funds to Special Revenue funds to subsidize operation of such funds. Transfers between funds of the primary government funds for the year ended November 30, 2022 were as follows:

	Transfers In	Transfers Out
Major Funds:		
General	\$ -	\$ 328,171
Nonmajor Funds:		
Violent Crime Assistance	17,102	-
IMRF	311,069	-
Total	\$ 328,171	\$ 328,171

Transfers out of the General Fund provide support for the IMRF Fund and the programs of the Violent Crime Assistance Fund.

NOTE 7 RETIREMENT PLANS

IMRF Plan Description

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

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff’s Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Effingham County adopted 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). As of November 30, 2018, the County no longer has any active elected officials participating in the ECO plan.

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 7 RETIREMENT PLANS (CONTINUED)

Benefits Provided (Continued)

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

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

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

Employees Covered by Benefit Terms

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

	RP	SLEP	ECO
Retirees and Beneficiaries Currently Receiving Benefits	149	16	14
Inactive Plan Members Entitled to but Not Yet Receiving Benefits	149	10	2
Active Plan Members	142	20	0
Total	440	46	16

Contributions

As set by statute, Effingham County's retirement plan members are required to contribute a percentage of their annual covered salary – 4.5% regular plan and 7.5% SLEP and ECO plans. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. Effingham County's annual contribution rates for calendar years 2022 and 2021 were 8.14% and 10.36%, respectively, for the regular plan, 17.05% and 21.41%, respectively, for the SLEP plan, and 14.12% and 15.08%, respectively, for the ECO plan. For the fiscal year ended November 30, 2022, Effingham County contributed \$597,025 to the regular plan, \$280,844 to the SLEP plan, and \$136,760 to the ECO plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 7 RETIREMENT PLANS (CONTINUED)

Contributions (continued)

benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NOTE 8 RELATED PARTY TRANSACTIONS

In 2022, Effingham County rented office space and personnel services to the Emergency Telephone System Board for \$99,563. The rent term was through the fiscal year ending November 30, 2022.

NOTE 9 COMMITMENTS, CONTINGENCIES, AND SUBSEQUENT EVENTS

Federal and State Grants

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

Litigation

The County is a defendant in lawsuits from time to time. Although the outcome of any lawsuits are not presently determinable, in the opinion of the County's legal counsel, the resolutions of these matters will not have a material adverse effect on the financial condition of the County.

Commitments

The County has entered into contractual commitments of approximately \$1,900,000 related to projects that will be funded through the American Rescue Plan Act.

NOTE 10 RISK MANAGEMENT

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. For these risks of loss, the County joined and is covered by a public entity risk pool: the Counties of Illinois Risk Management Agency (CIRMA).

EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 10 RISK MANAGEMENT (CONTINUED)

CIRMA is a public entity risk pool currently composed of 27 member entities. The pool provides members catastrophic loss coverage for risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; cyber security; and natural disasters; and provides risk management services. Such coverage includes all defense costs as well as the amount of any judgment or settlement. The County is responsible for paying a premium based on its exposure in relation to the exposure of the other participants and a deductible of \$1,000 per occurrence for property claims and \$0 per occurrence for liability claims. The County is also responsible for any payments in excess of the total insurable values limit of \$49,818,096 for property claims and \$2,000,000 per occurrence for liability claims. However, lower limits apply to certain categories of losses. A member must participate in the pool at least three years after becoming a member; however, it may withdraw after the initial three-year period.

NOTE 11 EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL FUNDS

In the violent crime victim's assistance fund, expenditures of \$46,588 exceeded appropriations of \$44,950. In geographic information system fund, expenditures of \$94,527 exceeded appropriations of \$89,900. In the extension education fund, expenditures of \$94,008 exceeded appropriations of \$94,000. In the pet population control fund, expenditures of \$21,417 exceeded appropriations of \$16,500. In the mental deficient persons fund, expenditures of \$144,328 exceeded appropriations of \$144,250. In the mental health program fund, expenditures of \$144,328 exceeded appropriations of \$144,250. In the county health fund, expenditures of \$2,646,277 exceeded appropriations of \$2,220,835. In the court automation fund, expenditures of \$347,203 exceeded appropriations of \$77,100. In the adult redeploy initiative fund, expenditures of \$759,218 exceeded appropriations of \$693,419.

NOTE 12 DEFICIT FUND BALANCES

The following individual funds carried deficit fund balance as of November 30, 2022:

State's Attorney Records Automation	\$ (241)
Adult Redeploy Initiative	(113,257)
Pet Population Control	(23,828)
DUI Equipment Fees	(4,492)

NOTE 13 PAYABLES AND RECEIVABLES WITHIN THE REPORTING ENTITY

The General Fund loaned \$241 to the States Attorney Records Automation Fund, \$113,257 to the Adult Redeploy Initiative Fund, \$23,828 to the Pet Population Control Fund, and \$4,492 to DUI Equipment Fees to cover a shortfall of funds. The funds are expected to be repaid to the General Fund in the following fiscal year when funds are received.

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 14 TAX ABATEMENTS

Property tax abatement agreements are entered into with local businesses within the Effingham/Effingham County Enterprise Zone created in 2018 under the Illinois Enterprise Zone Act of 1982. Under the Act, taxing districts may order the county clerk to abate any portion of its taxes on real property, or on any particular class thereof, located within a zone and upon which new improvements have been constructed or upon which existing improvements have been renovated or rehabilitated. The abatement applies only to taxes on the increase in assessed value attributable to the new construction, renovation or rehabilitation. Taxes based on the assessed value of the land and existing improvements continue to be extended and collected. Abatements are obtained through application and equal 100 percent of the increase in tax above the property base value for three years for commercial projects and seven years for industrial projects. This abatement period shall not extend beyond the “life” of the Enterprise Zone, which currently expires December 31, 2032.

Property tax abatement agreements are also entered into with local businesses within the Altamont Enterprise Zone created in 1991 under the Illinois Enterprise Zone Act of 1982. Under the Act, taxing districts may order the county clerk to abate any portion of its taxes on real property, or on any particular class thereof, located within a zone and upon which new improvements have been constructed or upon which existing improvements have been renovated or rehabilitated. The abatement applies only to taxes on the increase in assessed value attributable to the new construction, renovation or rehabilitation. Taxes based on the assessed value of the land and existing improvements continue to be extended and collected. Abatements are obtained through application and equal 100 percent of the increase in tax above the property base value for five years for residential and commercial projects and ten years for industrial projects. This abatement period shall not extend beyond the “life” of the Enterprise Zone, which currently expires December 31, 2021.

For the fiscal year ended November 30, 2022, property taxes totaling \$88,390 were abated for the 2021 tax year.

NOTE 15 ETSB CAPITAL ASSETS

Capital asset activity for the fiscal year ended November 30, 2022 was as follows:

	Balance November 30, 2021	Additions	Deductions	Balance November 30, 2022
Capital Assets:				
Equipment not Placed in Service	\$ 7,935	\$ -	\$ (7,935)	\$ -
Equipment	2,333,730	319,936	-	2,653,666
Less: Accumulated Depreciation:	<u>1,841,337</u>	<u>211,629</u>	<u>-</u>	<u>2,052,966</u>
Capital Assets, Net	<u>\$ 500,328</u>	<u>\$ 108,307</u>	<u>\$ (7,935)</u>	<u>\$ 600,700</u>

Depreciation expense totaling \$211,629 was charged to operating expenses during the year ended November 30, 2022.

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2022**

NOTE 16 RESTATEMENT OF BEGINNING NET POSITION

During the year ended November 30, 2022, beginning net position of the custodial funds was restated for the correction of an error related to a custodial fund (County Collector Fund) that was reported with net position in the prior year that should have been a liability. In addition, the Township Motor Fuel Tax Fund and the Township Bridge Fund were previously classified as Private-Purpose Trust Funds and should have been classified as custodial funds.

The restatement is as follows:

	Total Fiduciary Funds	Custodial Funds	Private-Purpose Trust Funds
Net Position - December 1, 2021 As Previously Reported	\$ 3,149,880	\$ 1,854,015	\$ 1,295,865
County Collector Balance Reclassified	(1,128,494)	(1,128,494)	-
Reclassified from Private Purpose Trust Funds	<u>-</u>	<u>1,295,865</u>	<u>(1,295,865)</u>
Net Position - Beginning, as Restated	<u>\$ 2,021,386</u>	<u>\$ 2,021,386</u>	<u>\$ -</u>

SUPPLEMENTARY INFORMATION

EFFINGHAM COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – MODIFIED CASH BASIS - GENERAL FUND
YEAR ENDED NOVEMBER 30, 2022

	Budgeted Amounts		Actual Amount	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 1,691,000	\$ 1,701,000	1,695,742	\$ (5,258)
Sales Taxes	4,750,000	4,750,000	5,900,014	1,150,014
Other Taxes	1,970,000	1,970,000	3,280,075	1,310,075
Operating Grants	4,643,628	4,643,628	4,297,771	(345,857)
Services	797,500	797,500	1,081,381	283,881
Rent Income	197,413	197,413	214,262	16,849
Interest Income	24,000	24,000	94,562	70,562
Other Income	703,200	703,200	657,838	(45,362)
Total Revenues	<u>14,776,741</u>	<u>14,786,741</u>	<u>17,221,645</u>	<u>2,434,904</u>
EXPENDITURES				
General Government:				
Administration	3,937,307	3,937,307	280,025	3,657,282
Insurance	1,591,500	1,591,500	620,506	970,994
Public Buildings and Grounds	475,795	475,795	505,833	(30,038)
County Clerk	313,976	313,976	312,016	1,960
County Treasurer and Collector	224,826	224,826	201,548	23,278
Contingencies	187,000	191,000	5,000	186,000
County and Regional Planning	4,750	4,750	-	4,750
State's Attorney	562,848	567,558	475,147	92,411
Circuit Court	97,000	97,000	92,197	4,803
Circuit Clerk	378,600	378,600	384,486	(5,886)
Public Defender	324,800	324,800	279,037	45,763
Election	307,925	307,925	277,323	30,602
Supervisor of Assessments	309,551	309,551	303,533	6,018
Data Processing	214,550	214,550	207,579	6,971
Court Security	174,480	174,480	196,011	(21,531)
Illinois Century Network	600	600	-	600
Court Appointed	61,200	61,200	31,200	30,000
Total General Government	<u>9,166,708</u>	<u>9,175,418</u>	<u>4,171,441</u>	<u>5,003,977</u>
Culture and Recreation:				
Airport	82,200	82,200	504,550	(422,350)
TREC	-	-	2,460	(2,460)
Total Culture and Recreation	<u>82,200</u>	<u>82,200</u>	<u>507,010</u>	<u>(424,810)</u>
Education:				
Regional Superintendent of Educational Services	86,862	86,862	78,655	8,207
Public Health and Welfare:				
Public Services	30,880	30,880	90,460	(59,580)
Animal Control	152,075	152,075	146,099	5,976
Total Public Health and Welfare	<u>182,955</u>	<u>182,955</u>	<u>236,559</u>	<u>(53,604)</u>

EFFINGHAM COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – MODIFIED CASH BASIS - GENERAL FUND (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022

	Budgeted Amounts		Actual Amount	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued):				
Public Safety:				
Sheriff	\$ 3,543,825	\$ 3,545,125	4,427,436	\$ (882,311)
Coroner	140,300	140,300	94,704	45,596
Juvenile and Probation	662,425	662,425	624,091	38,334
Emergency Services and Disaster	100,941	100,941	70,956	29,985
Traffic Law Enforcement Program	-	-	890	(890)
Dive Rescue Team	16,500	16,500	19,625	(3,125)
Search and Rescue K-9 Unit	20,000	20,000	2,301	17,699
Total Public Safety	<u>4,483,991</u>	<u>4,485,291</u>	<u>5,240,003</u>	<u>(754,712)</u>
Capital Outlay:				
General Government	32,000	32,000	16,990	15,010
Culture and Recreation	545,000	545,000	59,661	485,339
Public Health and Welfare	24,000	24,000	22,647	1,353
Public Safety	168,000	168,000	198,118	(30,118)
Total Capital Outlay	<u>769,000</u>	<u>769,000</u>	<u>297,416</u>	<u>471,584</u>
Total Expenditures	<u>14,771,716</u>	<u>14,781,726</u>	<u>10,531,084</u>	<u>4,250,642</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,025	5,015	6,690,561	6,685,546
OTHER FINANCING SOURCES (USES):				
Proceeds from the Sale of Capital Assets	-	-	1,800	1,800
Operating Transfers Out	(5,700)	(5,700)	(328,171)	(322,471)
Total Other Financing Sources (Uses)	<u>(5,700)</u>	<u>(5,700)</u>	<u>(326,371)</u>	<u>(320,671)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (675)</u>	<u>\$ (685)</u>	6,364,190	<u>\$ 6,364,875</u>
Fund Balance - Beginning of Year			<u>10,405,650</u>	
FUND BALANCE - END OF YEAR			<u>\$ 16,769,840</u>	

EFFINGHAM COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – MODIFIED CASH BASIS – COUNTY HEALTH
YEAR ENDED NOVEMBER 30, 2022

	Budgeted Amounts		Actual Amount	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Property Taxes	\$ 190,200	\$ 190,200	\$ 189,901	\$ (299)
Other Taxes	5,000	5,000	5,000	-
Operating Grants	1,397,512	1,397,512	1,631,550	234,038
Services	562,998	562,998	813,059	250,061
Interest Income	3,100	3,100	8,965	5,865
Other Income	<u>57,827</u>	<u>57,827</u>	<u>42,922</u>	<u>(14,905)</u>
Total Revenues	2,216,637	2,216,637	2,691,397	474,760
EXPENDITURES:				
Public Health and Welfare:				
County Health	2,220,835	2,220,835	2,355,411	(134,576)
Capital Outlay:				
Public Health and Welfare	-	-	286,728	(286,728)
Total Expenditures	<u>2,220,835</u>	<u>2,220,835</u>	<u>2,642,139</u>	<u>(421,304)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(4,198)</u>	<u>(4,198)</u>	49,258	<u>53,456</u>
NET CHANGE IN FUND BALANCE				
	<u>\$ (4,198)</u>	<u>\$ (4,198)</u>	49,258	<u>\$ 53,456</u>
Fund Balance - Beginning of Year			<u>1,534,873</u>	
FUND BALANCE - END OF YEAR			<u>\$ 1,584,131</u>	

EFFINGHAM COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – MODIFIED CASH BASIS – ADULT REDEPLOY INITIATIVE
YEAR ENDED NOVEMBER 30, 2022

	Budgeted Amounts		Actual Amount	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Services	\$ 693,419	\$ 693,419	\$ 660,262	\$ (33,157)
Interest Income	-	-	10	10
Other Income	59,004	59,004	45,777	(13,227)
Total Revenues	<u>752,423</u>	<u>752,423</u>	<u>706,049</u>	<u>(46,374)</u>
EXPENDITURES:				
Public Safety				
Public Safety	<u>693,419</u>	<u>693,419</u>	<u>759,218</u>	<u>(65,799)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>59,004</u>	<u>59,004</u>	(53,169)	<u>(112,173)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 59,004</u>	<u>\$ 59,004</u>	(53,169)	<u>\$ (112,173)</u>
Fund Balance - Beginning of Year			<u>(60,088)</u>	
FUND BALANCE - END OF YEAR			<u>\$ (113,257)</u>	

EFFINGHAM COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – MODIFIED CASH BASIS – PET POPULATION CONTROL
YEAR ENDED NOVEMBER 30, 2022

	Budgeted Amounts		Actual Amount	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Services	\$ 16,500	\$ 16,500	\$ 12,428	\$ (4,072)
EXPENDITURES:				
Public Safety				
Public Safety	16,500	16,500	21,417	(4,917)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(8,989)</u>	<u>(8,989)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(8,989)	<u>\$ (8,989)</u>
Fund Balance - Beginning of Year			<u>(14,839)</u>	
FUND BALANCE - END OF YEAR			<u>\$ (23,828)</u>	

**EFFINGHAM COUNTY, ILLINOIS
DESCRIPTIONS - NONMAJOR GOVERNMENTAL FUNDS**

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for a particular purpose.

Circuit Court Clerk Operation and Administration Fund - This fund is used to offset the costs incurred by the Circuit Court Clerk in performing the additional duties required to collect and disburse funds to entities of state and local government.

Violent Crime Victims Assistance Fund - This fund is used to account for grant moneys received that are specifically restricted to expenditures that are used in assisting crime victims.

DUI Equipment Fees Fund - This fund is used to account for moneys that are collected through costs assessed by the court in DUI cases and used specifically for the purchase of equipment used in making DUI arrests.

Geographic Information System Fund - This fund is used to account for moneys that are collected from recording fees and grant moneys and used solely for equipment, materials and the necessary expenses incurred in maintaining a geographic information system.

Arrestee's Medical Costs Fund - This fund is used to account for moneys that are collected from defendants for convictions, or order of supervision for a criminal violation and used solely to pay for required medical care of persons held in custody of the County.

Extension Education Fund - This fund is used to account for moneys collected from such sources as property tax, mobile home tax and housing authority rent and used for the County's share of expenses for extension education.

Drug Court Fund - This fund is used to account for moneys collected from fees charged by the Circuit Clerk to defendants on a judgment of guilty or a grant of supervision under Section 5-9-1 of the Unified Code of Corrections. This money is to be used to provide for the maintenance and defray the cost associated with the Effingham County Drug Court.

Veterans Assistance Commission Fund - This fund is used to account for moneys collected from such sources as property tax, mobile home tax and housing authority rent and used to provide financial aid to County veterans.

Tax Sale Automation Fund - This fund is used to account for moneys collected from fees charged on delinquent property tax sold on the tax sale and also moneys collected from duplicate tax bills requested by mortgage lenders. These moneys are used solely for the purpose of tax automation and training in the Effingham County Treasurer's Office.

Probation Services Fund - This fund is used to account for moneys collected from fees charged to individuals that have been placed on probation through the court systems and is used specifically for the purpose of paying all costs relative to the operation of the County's Probation Department.

EFFINGHAM COUNTY, ILLINOIS
DESCRIPTIONS - NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

SPECIAL REVENUE FUNDS (CONTINUED)

Insurance Fund - This fund is used to account for moneys collected from such sources as property tax, mobile home tax, housing authority rent, and replacement tax and used to cover expenses relating to tort liability, insurance, and risk management programs.

Circuit Clerk Document Storage Fund - This fund is used to account for moneys collected from fees charged by the Circuit Clerk to individuals with judgments of guilty or grants of supervision involved in civil or criminal cases. These moneys are used to cover all expenses related to maintaining the storage of court documents.

Recorder Document Storage System Fund - This fund is used to account for moneys collected by the County Recorder through fees charged for recording documents. These moneys are used to purchase and maintain computer equipment used for recording and storing such documents.

Vital Record Storage System Fund - This fund is used to account for moneys collected by the County Clerk through fees charged for birth, death and marriage certificates and marriage licenses. These moneys are used to purchase and maintain computer equipment used for storing such documents.

Working Cash Fund - This fund was created to enable the County to have in its treasury at all times sufficient money to meet demands for ordinary and necessary expenditures for general corporate purposes.

Drug Prevention & Apprehension Fund - This fund is used to account for moneys collected from prosecutions resulting in forfeited funds. These funds are used to pay for all expenses relative to the enforcement of the Cannabis Control Act and the Controlled Substances Act for drug enforcement purposes.

Law Library Fund - This fund is used to account for moneys collected from civil cases filed with the Circuit Clerk and used to purchase and maintain materials and equipment used in the law library.

Mental Deficient Persons Fund - This fund is used to account for moneys collected from such sources as property tax, mobile home tax, housing authority rent and replacement tax and used for the County's share of expenses for the planning, funding and monitoring of mental deficient services in the area.

Mental Health Program Fund - This fund is used to account for moneys collected from such sources as property tax, mobile home tax, housing authority rent and replacement tax and used for the County's share of expenses for the planning, funding and monitoring of mental health services in the area.

Revolving Loan Fund – This fund is used to account for loans provided to businesses to promote economic development.

Child Support Collection Fund - This fund is used to account for fees collected by the Circuit Clerk from persons making maintenance and child support payments and used to administer the collection and distribution system for child support payments.

EFFINGHAM COUNTY, ILLINOIS
DESCRIPTIONS - NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

SPECIAL REVENUE FUNDS (CONTINUED)

Victim Impact Panel Fund - This fund is used to account for moneys received from alcohol abuse related offenders and is used to finance educational preventive programs.

Court Automation Fund - This fund is used to account for moneys collected by the Circuit Clerk from traffic fines and used specifically for purchasing and maintaining equipment in the court systems.

Hotel-Motel Tax Fund - This fund is used to account for moneys collected from a tax imposed on those engaged in the business of operating a hotel or motel in the County and is used solely to promote tourism, conventions, expositions, theatrical, sports, cultural and other special events within the County and otherwise to attract nonresidents to visit the County.

Sheriff Drug Prevention and Apprehension Fund - This fund is used to account for moneys that are confiscated through drug seizures and is used for drug enforcement purposes.

Youth Diversion Fund – This fund is used to account for moneys collected by the circuit clerk from fees charged to individuals with judgments of guilty or grants of supervision for specific violations committed in the County. These moneys are used specifically for the operation and administration of a teen court, peer court, peer jury, youth court, or other youth diversion program.

County Bridge Fund - This fund is used to account for moneys that are collected from such sources as property tax, mobile home tax, housing authority rent and reimbursements from other intergovernmental agencies and used to finance bridge construction and repair, drainage projects and engineering fees.

County Highway Fund – This fund is used to account for moneys that are collected from such sources as property tax, mobile home tax, and housing authority rent. This fund also receives moneys from other County funds as reimbursement for labor, material, equipment, and other expenditures relative to maintaining County roadways.

Coroner Fund – The fund is used to account for moneys that are collected from coroner’s copies and permits. The moneys are used for the purchase of electronic and forensic identification equipment or other related supplies and operating expenses of the coroner’s office.

Revenue Sharing Fund - 08 – This fund is used to account for moneys that are confiscated and shared by Department of Justice agencies and is used for law enforcement purposes in the Sheriff’s office.

Revenue Sharing Fund - 18 - This fund is used to account for moneys that are confiscated and shared by Department of Justice agencies and is used for law enforcement purposes in the State’s Attorney’s office.

Circuit Clerk E-Citation Fund – This fund is used to account for moneys collected by the Circuit Clerk from any traffic, misdemeanor, municipal ordinance, or conservation case upon a judgment of guilty or grant of supervision. These moneys are to be used to defray the expenses of transmitting citations and law enforcement data via electronic means to a circuit clerk.

EFFINGHAM COUNTY, ILLINOIS
DESCRIPTIONS - NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

SPECIAL REVENUE FUNDS (CONTINUED)

Sheriff E-Citation Fund – This fund is used to account for moneys collected by the Circuit Clerk from any traffic, misdemeanor, municipal ordinance, or conservation case upon a judgment of guilty or grant of supervision. These moneys are to be used to defray the expenses of transmitting citations and law enforcement data via electronic means to a circuit clerk.

State's Attorney Records Automation - This fund is used to account for moneys collected by the Circuit Clerk from traffic fines and used specifically for purchasing and maintaining record-keeping equipment in the State's Attorney's office.

IMRF – This fund is used to account for moneys collected from such sources as property tax, mobile home tax, housing authority rent, replacement tax and County employees for the purpose of funding a retirement plan for County employees.

Rural Public Transportation Fund – This fund is used to account for grant moneys received that are specifically restricted to expenditures that provide public transportation.

Federal Aid Matching Fund – This fund is used to account for moneys that are collected from such sources as property tax, mobile home tax, and housing authority rent and used to match federal dollars for construction projects and finance engineering, utility relocations and right of ways.

Court Appointed Special Advocates Fund – This fund is used to account for moneys collected by the circuit clerk from fees charged to defendants with judgments of guilty or grants of supervision for specific violations committed in the County. These moneys are used specifically to support the activities and services of the Court Appointed Special Advocates within the County.

Public Defender Automation Fund - This fund is used to account for moneys collected by the Circuit Clerk from traffic fines and used specifically for purchasing and maintaining automated record-keeping equipment in the State's Attorney's office.

**EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2022**

	Special Revenue Funds			
	Circuit Clerk Operations and Administration	Violent Crime Victims Assistance	DUI Equipment Fees	Geographic Information System
ASSETS				
Cash and Cash Equivalents	\$ 81,355	\$ 20,544	\$ -	\$ 419,248
Loan Receivables - Current	-	-	-	-
Loan Receivables - Noncurrent	-	-	-	-
Total Assets	<u>\$ 81,355</u>	<u>\$ 20,544</u>	<u>\$ -</u>	<u>\$ 419,248</u>
LIABILITIES AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ 4,492	\$ -
Payroll Withholdings	-	289	-	293
Total Liabilities	<u>-</u>	<u>289</u>	<u>4,492</u>	<u>293</u>
FUND BALANCES (DEFICITS)				
Restricted for:				
Culture and Recreation	-	-	-	-
General Government	81,355	20,255	-	418,955
Highways and Roads	-	-	-	-
Public Safety	-	-	-	-
Public Health and Welfare	-	-	-	-
Unassigned	-	-	(4,492)	-
Total Fund Balances (Deficits)	<u>81,355</u>	<u>20,255</u>	<u>(4,492)</u>	<u>418,955</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 81,355</u>	<u>\$ 20,544</u>	<u>\$ -</u>	<u>\$ 419,248</u>

**EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2022**

	Special Revenue Funds (Continued)			
ASSETS	Arrestee's Medical Cost	Extension Education	Drug Court	Veterans Assistance Commission
Cash and Cash Equivalents	\$ 85,356	\$ -	\$ 29,279	\$ 159,977
Loan Receivables - Current	-	-	-	-
Loan Receivables - Noncurrent	-	-	-	-
Total Assets	<u>\$ 85,356</u>	<u>\$ -</u>	<u>\$ 29,279</u>	<u>\$ 159,977</u>
LIABILITIES AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings	-	-	-	-
Total Liabilities	-	-	-	-
FUND BALANCES (DEFICITS)				
Restricted for:				
Culture and Recreation	-	-	-	-
General Government	-	-	-	-
Highways and Roads	-	-	-	-
Public Safety	-	-	-	-
Public Health and Welfare	85,356	-	29,279	159,977
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>85,356</u>	<u>-</u>	<u>29,279</u>	<u>159,977</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 85,356</u>	<u>\$ -</u>	<u>\$ 29,279</u>	<u>\$ 159,977</u>

**EFFINGHAM COUNTY, ILLINOIS
 COMBINING BALANCE SHEET – MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
 NOVEMBER 30, 2022**

	Special Revenue Funds (Continued)			
	Tax Sale Automation	Probation Services	Insurance	Circuit Clerk Document Storage
ASSETS				
Cash and Cash Equivalents	\$ 59,650	\$ 512,420	\$ 665,564	\$ 97,503
Loan Receivables - Current	-	-	-	-
Loan Receivables - Noncurrent	-	-	-	-
Total Assets	<u>\$ 59,650</u>	<u>\$ 512,420</u>	<u>\$ 665,564</u>	<u>\$ 97,503</u>
LIABILITIES AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Restricted for:				
Culture and Recreation	-	-	-	-
General Government	59,650	-	665,564	97,503
Highways and Roads	-	-	-	-
Public Safety	-	512,420	-	-
Public Health and Welfare	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>59,650</u>	<u>512,420</u>	<u>665,564</u>	<u>97,503</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 59,650</u>	<u>\$ 512,420</u>	<u>\$ 665,564</u>	<u>\$ 97,503</u>

**EFFINGHAM COUNTY, ILLINOIS
 COMBINING BALANCE SHEET – MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
 NOVEMBER 30, 2022**

	Special Revenue Funds (Continued)			
	Recorder Document Storage System	Vital Records Storage System	Working Cash	Drug Prevention and Apprehension
ASSETS				
Cash and Cash Equivalents	\$ 780,878	\$ 60,106	\$ 66,149	\$ 13,746
Loan Receivables - Current	-	-	-	-
Loan Receivables - Noncurrent	-	-	-	-
Total Assets	<u>\$ 780,878</u>	<u>\$ 60,106</u>	<u>\$ 66,149</u>	<u>\$ 13,746</u>
LIABILITIES AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings	-	-	-	-
Total Liabilities	-	-	-	-
FUND BALANCES (DEFICITS)				
Restricted for:				
Culture and Recreation	-	-	-	-
General Government	780,878	60,106	-	-
Highways and Roads	-	-	-	-
Public Safety	-	-	-	13,746
Public Health and Welfare	-	-	-	-
Unassigned	-	-	66,149	-
Total Fund Balances (Deficits)	<u>780,878</u>	<u>60,106</u>	<u>66,149</u>	<u>13,746</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 780,878</u>	<u>\$ 60,106</u>	<u>\$ 66,149</u>	<u>\$ 13,746</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2022

	Special Revenue Funds (Continued)			
	Law Library	Mental Deficient Persons	Mental Health Program	Revolving Loan
ASSETS				
Cash and Cash Equivalents	\$ 50,061	\$ 15,000	\$ 15,000	\$ 61,321
Loan Receivables - Current	-	-	-	15,310
Loan Receivables - Noncurrent	-	-	-	42,142
Total Assets	<u>\$ 50,061</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 118,773</u>
LIABILITIES AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Restricted for:				
Culture and Recreation	-	-	-	-
General Government	-	-	-	118,773
Highways and Roads	-	-	-	-
Public Safety	50,061	-	-	-
Public Health and Welfare	-	15,000	15,000	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>50,061</u>	<u>15,000</u>	<u>15,000</u>	<u>118,773</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 50,061</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 118,773</u>

**EFFINGHAM COUNTY, ILLINOIS
 COMBINING BALANCE SHEET – MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
 NOVEMBER 30, 2022**

Special Revenue Funds (Continued)				
	Child Support Collection	Victim Impact Panel	Court Automation	Hotel/Motel Tax
ASSETS				
Cash and Cash Equivalents	\$ 42,925	\$ 33,243	\$ 271,390	\$ 65,357
Loan Receivables - Current	-	-	-	-
Loan Receivables - Noncurrent	-	-	-	-
Total Assets	<u>\$ 42,925</u>	<u>\$ 33,243</u>	<u>\$ 271,390</u>	<u>\$ 65,357</u>
LIABILITIES AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings	502	-	815	-
Total Liabilities	<u>502</u>	<u>-</u>	<u>815</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Restricted for:				
Culture and Recreation	-	-	-	65,357
General Government	42,423	-	270,575	-
Highways and Roads	-	-	-	-
Public Safety	-	-	-	-
Public Health and Welfare	-	33,243	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>42,423</u>	<u>33,243</u>	<u>270,575</u>	<u>65,357</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 42,925</u>	<u>\$ 33,243</u>	<u>\$ 271,390</u>	<u>\$ 65,357</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2022

	Special Revenue Funds (Continued)			
	Sheriff's Drug Prevention and Apprehension	Youth Diversion	County Bridge	County Highway
ASSETS				
Cash and Cash Equivalents	\$ 37,240	\$ 108,156	\$ 662,556	\$ 2,048,060
Loan Receivables - Current	-	-	-	-
Loan Receivables - Noncurrent	-	-	-	-
Total Assets	<u>\$ 37,240</u>	<u>\$ 108,156</u>	<u>\$ 662,556</u>	<u>\$ 2,048,060</u>
LIABILITIES AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings	-	-	-	4,998
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,998</u>
FUND BALANCES (DEFICITS)				
Restricted for:				
Culture and Recreation	-	-	-	-
General Government	-	-	-	-
Highways and Roads	-	-	662,556	2,043,062
Public Safety	37,240	-	-	-
Public Health and Welfare	-	108,156	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>37,240</u>	<u>108,156</u>	<u>662,556</u>	<u>2,043,062</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 37,240</u>	<u>\$ 108,156</u>	<u>\$ 662,556</u>	<u>\$ 2,048,060</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2022

	Special Revenue Funds (Continued)			
	Coroner Fund	Revenue Sharing Fund- 08	Revenue Sharing Fund- 18	Circuit Clerk E-Citation Fund
ASSETS				
Cash and Cash Equivalents	\$ 47,692	\$ 26,022	\$ 7,402	\$ 80,648
Loan Receivables - Current	-	-	-	-
Loan Receivables - Noncurrent	-	-	-	-
Total Assets	<u>\$ 47,692</u>	<u>\$ 26,022</u>	<u>\$ 7,402</u>	<u>\$ 80,648</u>
LIABILITIES AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Restricted for:				
Culture and Recreation	-	-	-	-
General Government	-	-	-	80,648
Highways and Roads	-	-	-	-
Public Safety	-	26,022	7,402	-
Public Health and Welfare	47,692	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>47,692</u>	<u>26,022</u>	<u>7,402</u>	<u>80,648</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 47,692</u>	<u>\$ 26,022</u>	<u>\$ 7,402</u>	<u>\$ 80,648</u>

**EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2022**

	Special Revenue Funds (Continued)		
	Sheriff E-Citation Fund	State's Attorney Records Automation	IMRF
ASSETS			
Cash and Cash Equivalents	\$ 4,469	\$ -	\$ 1,664,609
Loan Receivables - Current	-	-	-
Loan Receivables - Noncurrent	-	-	-
Total Assets	\$ 4,469	\$ -	\$ 1,664,609
LIABILITIES AND FUND BALANCES (DEFICITS)			
LIABILITIES			
Due to Other Funds	\$ -	\$ 241	\$ -
Payroll Withholdings	-	-	-
Total Liabilities	-	241	-
FUND BALANCES (DEFICITS)			
Restricted for:			
Culture and Recreation	-	-	-
General Government	4,469	-	1,664,609
Highways and Roads	-	-	-
Public Safety	-	-	-
Public Health and Welfare	-	-	-
Unassigned	-	(241)	-
Total Fund Balances (Deficits)	4,469	(241)	1,664,609
Total Liabilities and Fund Balances (Deficits)	\$ 4,469	\$ -	\$ 1,664,609

EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2022

	Special Revenue Funds (Continued)				
	Rural Public Transportation	Federal Aid Matching	Court Appointed Special Advocates	Public Defender Automation Fund	Total Nonmajor Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 4,287	\$ 1,604,521	\$ 7,491	\$ 2,738	\$ 9,911,963
Loan Receivables - Current	-	-	-	-	15,310
Loan Receivables - Noncurrent	-	-	-	-	42,142
Total Assets	<u>\$ 4,287</u>	<u>\$ 1,604,521</u>	<u>\$ 7,491</u>	<u>\$ 2,738</u>	<u>\$ 9,969,415</u>
LIABILITIES AND FUND BALANCES (DEFICITS)					
LIABILITIES					
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ 4,733
Payroll Withholdings	-	-	-	-	6,897
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,630</u>
FUND BALANCES (DEFICITS)					
Restricted for:					
Culture and Recreation	-	-	-	-	65,357
General Government	-	-	-	-	4,365,763
Highways and Roads	-	1,604,521	-	-	4,310,139
Public Safety	-	-	-	2,738	649,629
Public Health and Welfare	4,287	-	7,491	-	505,481
Unassigned	-	-	-	-	61,416
Total Fund Balances (Deficits)	<u>4,287</u>	<u>1,604,521</u>	<u>7,491</u>	<u>2,738</u>	<u>9,957,785</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 4,287</u>	<u>\$ 1,604,521</u>	<u>\$ 7,491</u>	<u>\$ 2,738</u>	<u>\$ 9,969,415</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2022

	Special Revenue Funds			
	Circuit Clerk Operations and Administration	Violent Crime Victims Assistance	DUI Equipment Fees	Geographic Information System
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-
Operating Grants	-	40,000	-	-
Services	109,048	-	4,019	74,298
Interest	-	18	63	2,467
Other	-	-	-	9,160
Total Revenues	<u>109,048</u>	<u>40,018</u>	<u>4,082</u>	<u>85,925</u>
EXPENDITURES				
Current:				
Culture and Recreation	-	-	-	-
General Government	95,419	46,588	-	94,527
Highways and Roads	-	-	-	-
Public Health and Welfare	-	-	-	-
Public Safety	-	-	15,498	-
Capital Outlay:				
General Government	-	-	-	-
Highways and Roads	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>95,419</u>	<u>46,588</u>	<u>15,498</u>	<u>94,527</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	13,629	(6,570)	(11,416)	(8,602)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	17,102	-	-
Proceeds from sale of assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>17,102</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	13,629	10,532	(11,416)	(8,602)
Fund Balances (Deficits) - Beginning of Year	<u>67,726</u>	<u>9,723</u>	<u>6,924</u>	<u>427,557</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 81,355</u>	<u>\$ 20,255</u>	<u>\$ (4,492)</u>	<u>\$ 418,955</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022

	Special Revenue Funds (Continued)			
	Arrestee's Medical Cost	Extension Education	Drug Court	Veterans Assistance Commission
REVENUES				
Property Taxes	\$ -	93,920	\$ -	57,003
Other Taxes	-	-	-	-
Operating Grants	-	-	-	-
Services	4,495	-	4,159	-
Interest	533	16	182	935
Other	-	71	-	43
Total Revenues	<u>5,028</u>	<u>94,007</u>	<u>4,341</u>	<u>57,981</u>
EXPENDITURES				
Current:				
Culture and Recreation	-	-	-	-
General Government	-	-	-	-
Highways and Roads	-	-	-	-
Public Health and Welfare	1,820	94,008	3,973	45,395
Public Safety	-	-	-	-
Capital Outlay:				
General Government	-	-	-	-
Highways and Roads	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,820</u>	<u>94,008</u>	<u>3,973</u>	<u>45,395</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,208	(1)	368	12,586
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	3,208	(1)	368	12,586
Fund Balances (Deficits) - Beginning of Year	<u>82,148</u>	<u>1</u>	<u>28,911</u>	<u>147,391</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 85,356</u>	<u>\$ -</u>	<u>\$ 29,279</u>	<u>\$ 159,977</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022

	Special Revenue Funds (Continued)			
	Tax Sale Automation	Probation Services	Insurance	Circuit Clerk Document Storage
REVENUES				
Property Taxes	\$ -	\$ -	567,047	\$ -
Other Taxes	-	-	10,000	-
Operating Grants	-	-	-	-
Services	1,770	146,113	-	61,990
Interest	493	3,457	2,218	610
Other	1,971	1,926	2,277	-
Total Revenues	<u>4,234</u>	<u>151,496</u>	<u>581,542</u>	<u>62,600</u>
EXPENDITURES				
Current:				
Culture and Recreation	-	-	-	-
General Government	1,800	-	484,597	80,424
Highways and Roads	-	-	-	-
Public Health and Welfare	-	-	-	-
Public Safety	-	159,484	-	-
Capital Outlay:				
General Government	-	-	-	-
Highways and Roads	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,800</u>	<u>159,484</u>	<u>484,597</u>	<u>80,424</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,434	(7,988)	96,945	(17,824)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	2,434	(7,988)	96,945	(17,824)
Fund Balances (Deficits) - Beginning of Year	<u>57,216</u>	<u>520,408</u>	<u>568,619</u>	<u>115,327</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 59,650</u>	<u>\$ 512,420</u>	<u>\$ 665,564</u>	<u>\$ 97,503</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022

	Special Revenue Funds (Continued)			
	Recorder Document Storage	Vital Records Storage	Working Cash	Drug Prevention and Apprehension
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-
Operating Grants	-	-	-	-
Services	173,203	6,882	-	351
Interest	4,167	370	334	89
Other	-	-	-	-
Total Revenues	<u>177,370</u>	<u>7,252</u>	<u>334</u>	<u>440</u>
EXPENDITURES				
Current:				
Culture and Recreation	-	-	-	-
General Government	15,190	1,212	-	-
Highways and Roads	-	-	-	-
Public Health and Welfare	-	-	-	-
Public Safety	-	-	-	450
Capital Outlay:				
General Government	-	-	-	-
Highways and Roads	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>15,190</u>	<u>1,212</u>	<u>-</u>	<u>450</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	162,180	6,040	334	(10)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	162,180	6,040	334	(10)
Fund Balances (Deficits) - Beginning of Year	<u>618,698</u>	<u>54,066</u>	<u>65,815</u>	<u>13,756</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 780,878</u>	<u>\$ 60,106</u>	<u>\$ 66,149</u>	<u>\$ 13,746</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022

	Special Revenue Funds (Continued)			
	Law Library	Mental Deficient Persons	Mental Health Program	Revolving Loan
REVENUES				
Property Taxes	\$ -	\$ 129,207	\$ 129,207	\$ -
Other Taxes	-	15,000	15,000	-
Operating Grants	-	-	-	-
Services	3,396	-	-	-
Interest	320	23	23	1,287
Other	-	98	98	-
Total Revenues	<u>3,716</u>	<u>144,328</u>	<u>144,328</u>	<u>1,287</u>
EXPENDITURES				
Current:				
Culture and Recreation	-	-	-	-
General Government	-	-	-	-
Highways and Roads	-	-	-	-
Public Health and Welfare	-	144,328	144,328	-
Public Safety	3,687	-	-	-
Capital Outlay:				
General Government	-	-	-	-
Highways and Roads	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>3,687</u>	<u>144,328</u>	<u>144,328</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	29	-	-	1,287
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	29	-	-	1,287
Fund Balances (Deficits) - Beginning of Year	<u>50,032</u>	<u>15,000</u>	<u>15,000</u>	<u>117,486</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 50,061</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 118,773</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022

	Special Revenue Funds (Continued)			
	Child Support Collection	Victim Impact Panel	Court Automation	Hotel/Motel Tax
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	26,432
Operating Grants	16,485	-	-	-
Services	-	50	61,448	-
Interest	71	212	1,623	363
Other	-	-	267,562	40
Total Revenues	<u>16,556</u>	<u>262</u>	<u>330,633</u>	<u>26,835</u>
EXPENDITURES				
Current:				
Culture and Recreation	-	-	-	13,000
General Government	36,628	-	81,651	-
Highways and Roads	-	-	-	-
Public Health and Welfare	-	-	-	-
Public Safety	-	-	-	-
Capital Outlay:				
General Government	-	-	265,552	-
Highways and Roads	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>36,628</u>	<u>-</u>	<u>347,203</u>	<u>13,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(20,072)	262	(16,570)	13,835
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(20,072)	262	(16,570)	13,835
Fund Balances (Deficits) - Beginning of Year	<u>62,495</u>	<u>32,981</u>	<u>287,145</u>	<u>51,522</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 42,423</u>	<u>\$ 33,243</u>	<u>\$ 270,575</u>	<u>\$ 65,357</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022

	Special Revenue Funds (Continued)			
	Sheriff's Drug Prevention and Apprehension	Youth Diversion	County Bridge	County Highway
REVENUES				
Property Taxes	\$ -	\$ -	\$ 101,989	\$ 435,694
Other Taxes	-	-	-	-
Operating Grants	-	-	-	-
Services	-	5,516	149,930	168,689
Interest	220	679	9,108	18,398
Other	-	-	27,396	5,144
Total Revenues	<u>220</u>	<u>6,195</u>	<u>288,423</u>	<u>627,925</u>
EXPENDITURES				
Current:				
Culture and Recreation	-	-	-	-
General Government	-	-	-	-
Highways and Roads	-	-	309,302	300,524
Public Health and Welfare	-	621	-	-
Public Safety	-	-	-	-
Capital Outlay:				
General Government	-	-	-	-
Highways and Roads	-	-	-	137,835
Debt Service:				
Principal	-	-	-	71,286
Interest	-	-	-	636
Total Expenditures	<u>-</u>	<u>621</u>	<u>309,302</u>	<u>510,281</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	220	5,574	(20,879)	117,644
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Proceeds from sale of assets	-	-	-	100,605
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,605</u>
NET CHANGE IN FUND BALANCES	220	5,574	(20,879)	218,249
Fund Balances (Deficits) - Beginning of Year	<u>37,020</u>	<u>102,582</u>	<u>683,435</u>	<u>1,824,813</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 37,240</u>	<u>\$ 108,156</u>	<u>\$ 662,556</u>	<u>\$ 2,043,062</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022

	Special Revenue Funds (Continued)			
	Coroner Fund	Revenue Sharing Fund- 08	Revenue Sharing Fund- 18	Circuit Clerk E-Citation Fund
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-
Operating Grants	6,991	-	-	-
Services	10,100	-	-	16,902
Interest	278	-	-	469
Other	-	-	-	-
Total Revenues	<u>17,369</u>	<u>-</u>	<u>-</u>	<u>17,371</u>
EXPENDITURES				
Current:				
Culture and Recreation	-	-	-	-
General Government	-	-	-	-
Highways and Roads	-	-	-	-
Public Health and Welfare	324	-	-	-
Public Safety	-	1,462	-	-
Capital Outlay:				
General Government	-	-	-	-
Highways and Roads	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>324</u>	<u>1,462</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	17,045	(1,462)	-	17,371
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	17,045	(1,462)	-	17,371
Fund Balances (Deficits) - Beginning of Year	<u>30,647</u>	<u>27,484</u>	<u>7,402</u>	<u>63,277</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 47,692</u>	<u>\$ 26,022</u>	<u>\$ 7,402</u>	<u>\$ 80,648</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022

	Special Revenue Funds (Continued)		
	Sheriff E-Citation Fund	State's Attorney Records Automation	IMRF
REVENUES			
Property Taxes	\$ -	\$ -	\$ 1,793,938
Other Taxes	-	-	65,000
Operating Grants	-	-	-
Services	347	1,165	-
Interest	28	-	6,287
Other	-	-	5,518
Total Revenues	<u>375</u>	<u>1,165</u>	<u>1,870,743</u>
EXPENDITURES			
Current:			
Culture and Recreation	-	-	-
General Government	-	-	1,899,863
Highways and Roads	-	-	-
Public Health and Welfare	-	-	-
Public Safety	-	-	-
Capital Outlay:			
General Government	-	-	-
Highways and Roads	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,899,863</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	375	1,165	(29,120)
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	-	311,069
Proceeds from sale of assets	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>311,069</u>
NET CHANGE IN FUND BALANCES	375	1,165	281,949
Fund Balances (Deficits) - Beginning of Year	<u>4,094</u>	<u>(1,406)</u>	<u>1,382,660</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 4,469</u>	<u>\$ (241)</u>	<u>\$ 1,664,609</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022

	Special Revenue Funds (Continued)				Total Nonmajor Governmental Funds
	Rural Public Transportation	Federal Aid Matching	Court Appointed Special Advocates	Public Defender Automation Fund	
REVENUES					
Property Taxes	\$ -	\$ 146,891	\$ -	\$ -	\$ 3,454,896
Other Taxes	-	-	-	-	131,432
Operating Grants	761,886	-	-	-	825,362
Services	-	-	15,565	825	1,020,261
Interest	622	23,067	30	15	79,075
Other	-	112	-	-	321,416
Total Revenues	<u>762,508</u>	<u>170,070</u>	<u>15,595</u>	<u>840</u>	<u>5,832,442</u>
EXPENDITURES					
Current:					
Culture and Recreation	-	-	-	-	13,000
General Government	-	-	-	-	2,837,899
Highways and Roads	-	-	-	-	609,826
Public Health and Welfare	761,893	-	15,500	-	1,212,190
Public Safety	-	-	-	-	180,581
Capital Outlay:					
General Government	-	-	-	-	265,552
Highways and Roads	-	248,607	-	-	386,442
Debt Service:					
Principal	-	-	-	-	71,286
Interest	-	0	-	-	636
Total Expenditures	<u>761,893</u>	<u>248,607</u>	<u>15,500</u>	<u>-</u>	<u>5,577,412</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	615	(78,537)	95	840	255,030
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	328,171
Proceeds from sale of assets	-	-	-	-	100,605
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>428,776</u>
NET CHANGE IN FUND BALANCES	615	(78,537)	95	840	683,806
Fund Balances (Deficits) - Beginning of Year	<u>3,672</u>	<u>1,683,058</u>	<u>7,396</u>	<u>1,898</u>	<u>9,273,979</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 4,287</u>	<u>\$ 1,604,521</u>	<u>\$ 7,491</u>	<u>\$ 2,738</u>	<u>\$ 9,957,785</u>

**EFFINGHAM COUNTY, ILLINOIS
DESCRIPTIONS – FIDUCIARY FUNDS**

CUSTODIAL FUNDS

Custodial funds are used to account for resources received and held by the County as a custodian to be expended or invested in its custodial capacity.

Township Motor Fuel Tax Fund - This fund is used to account for moneys that are collected from state allotments and used for such expenditures as materials, engineering expenses and equipment rental relative to maintaining township roadways.

Township Bridge Fund - This fund is used to account for moneys that are collected from state allotments and used to finance the engineering and construction of township bridges.

Treasurer Fund - This fund is used to account for moneys that are collected from such sources as estates, inheritance tax, condemnation suits, and unclaimed property and is held to be disbursed to the State of Illinois or individuals as required by law.

County Collector Fund - This fund is used to account for moneys collected from such sources as property tax, mobile home tax, and housing authority rent and is distributed to County taxing districts.

County Clerk Fund - The County Clerk's Office collects money from individuals paying for copies of vital records, notaries, liquor licenses, raffle licenses, assumed names, issuance of marriage licenses and various other fees. Disbursements from this account include fees for death records to the Illinois Department of Public Health. A portion of the fees for birth, death and marriage copies is disbursed to the Vital Records Document Storage Fund and the remainder is put into the Effingham County General Fund. This office also collects delinquent real estate property tax and disburses this money to the respective tax buyer.

County Recorder Fund - The County Recorder Account collects all the recording and filing fees for real estate documents and UCC filings, all the state and County revenue stamps for all applicable real estate sales, and copy fees for recorded documents. The money collected is disbursed to the General Fund for the excess receipts and for the County's portion of the revenue stamps; to the Illinois Department of Revenue for their portion of the revenue stamps; to the Recorder Document Storage Fund for its designated portion of the recording fees; and to the Geographic Information System Fund for its designated portion of the recording fees.

Delinquent Tax Fund - This fund is used to account for funds held from proceeds of delinquent real estate parcels that are unable to sell at the County tax sale. The trustee obtains deeds to delinquent properties on behalf of the County and sells them at public auction. The remaining funds following necessary external disbursements are deposited into the Effingham County General Fund.

**EFFINGHAM COUNTY, ILLINOIS
DESCRIPTIONS – FIDUCIARY FUNDS (CONTINUED)**

CUSTODIAL FUNDS (CONTINUED)

County Sheriff Fund - This fund collects a variety of fees that are received directly through the sheriff's department and are disbursed to various governmental bodies.

Circuit Clerk Fund – Clerk fees are comprised of the statutory fees assessed as court costs on criminal, felony, and traffic matters, as well as the Clerk portion of filing fees in all Civil Cases, and bail bonds. In addition, there are various funds collected for the State which allows a percentage to stay with the Clerk for collection and processing.

Landfill Application Fund – This fund is used to hold funds from a local landfill to pay for application expenses for a new landfill or improvements to an existing landfill that must be applied for through the County.

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION – MODIFIED CASH BASIS
CUSTODIAL FUNDS
NOVEMBER 30, 2022

	Township Motor Fuel Tax	Township Bridge	Delinquent Tax	County Collector
ASSETS				
Cash and Cash Equivalents	\$ 1,445,099	\$ 108,215	\$ 19,500	\$ 770,328
Due from County	-	-	-	-
Total Assets	1,445,099	108,215	19,500	770,328
LIABILITIES				
Due to Other Governmental Units	-	-	-	770,328
Due to Others	-	-	-	-
Total Liabilities	-	-	-	770,328
NET POSITION				
Restricted for:				
Individuals, Organizations and Other Governments	1,445,099	108,215	19,500	-
Total Net Position	\$ 1,445,099	\$ 108,215	\$ 19,500	\$ -

**EFFINGHAM COUNTY, ILLINOIS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION – MODIFIED CASH BASIS
 CUSTODIAL FUNDS (CONTINUED)
 NOVEMBER 30, 2022**

	<u>County Clerk</u>	<u>County Recorder</u>	<u>Treasurer Fund</u>	<u>County Sheriff</u>
ASSETS				
Cash and Cash Equivalents	\$ 1,167	\$ 11,490	\$ 299,727	\$ 58,668
Due from County	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	1,167	11,490	299,727	58,668
LIABILITIES				
Due to Other Governmental Units	-	-	-	-
Due to Others	<u>152</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	152	-	-	-
NET POSITION				
Restricted for:				
Individuals, Organizations and Other Governments	<u>1,015</u>	<u>11,490</u>	<u>299,727</u>	<u>58,668</u>
Total Net Position	<u>\$ 1,015</u>	<u>\$ 11,490</u>	<u>\$ 299,727</u>	<u>\$ 58,668</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION – MODIFIED CASH BASIS
CUSTODIAL FUNDS (CONTINUED)
NOVEMBER 30, 2022

	Circuit Clerk	Landfill Application	Total Custodial Funds
ASSETS			
Cash and Cash Equivalents	\$ 493,282	\$ 397	\$ 3,207,873
Due from County	-	-	-
Total Assets	493,282	397	3,207,873
LIABILITIES			
Due to Other Governmental Units		-	770,328
Due to Others	-	-	152
Total Liabilities	-	-	770,480
NET POSITION			
Restricted for:			
Individuals, Organizations and Other Governments	493,282	397	2,437,393
Total Net Position	\$ 493,282	\$ 397	\$ 2,437,393

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
MODIFIED CASH BASIS
CUSTODIAL FUNDS
YEAR ENDED NOVEMBER 30, 2022

	Township Motor Fuel Tax	Township Bridge	Delinquent Tax	County Collector
ADDITIONS				
Motor Fuel Tax	\$ 2,361,769	\$ -	\$ -	\$ -
Operating Grants	-	79,520	-	-
Services	-	1,863	-	-
Interest	25,642	259	-	-
Property Tax Collections for Other Governments	-	-	-	62,130,237
Licenses, Taxes, and Fees Collected for Other Governments	-	-	-	-
Amounts Collected for Fines, Fees, and Other Judicial Orders	-	-	-	-
Collection for Tax Redemptions	-	-	-	-
Miscellaneous Receipts	-	-	19,543	25,835
Total Additions	<u>2,387,411</u>	<u>81,642</u>	<u>19,543</u>	<u>62,156,072</u>
DEDUCTIONS				
Highway and Roads	2,152,403	59,201	-	-
Payments of Property Taxes to Other Governments	-	-	1,963	62,156,072
Fees Distributed to Other Governments	-	-	-	-
Funds Released - Tax Redemption	-	-	-	-
Fines, Fees, and Other Judicial Orders Distributed	-	-	-	-
Payments to Individuals and Other Entities	-	-	-	-
Bail Bonds Returned	-	-	-	-
Total Deductions	<u>2,152,403</u>	<u>59,201</u>	<u>1,963</u>	<u>62,156,072</u>
CHANGE IN NET POSITION	235,008	22,441	17,580	-
Net Position - Beginning of Year, As Restated	<u>1,210,091</u>	<u>85,774</u>	<u>1,920</u>	<u>-</u>
NET POSITION - END OF YEAR	<u>\$ 1,445,099</u>	<u>\$ 108,215</u>	<u>\$ 19,500</u>	<u>\$ -</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
MODIFIED CASH BASIS
CUSTODIAL FUNDS
YEAR ENDED NOVEMBER 30, 2022

	County Clerk	County Recorder	Treasurer Fund	County Sheriff
ADDITIONS				
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ -
Operating Grants	-	-	-	-
Services	-	-	-	-
Interest	-	-	-	-
Property Tax Collections for Other Governments	-	-	-	-
Licenses, Taxes, and Fees Collected for Other Governments	18,829	46,113	-	47,745
Amounts Collected for Fines, Fees, and Other Judicial Orders	-	-	-	-
Collection for Tax Redemptions	501,843	-	-	-
Miscellaneous Receipts	-	-	296,452	274,565
Total Additions	<u>520,672</u>	<u>46,113</u>	<u>296,452</u>	<u>322,310</u>
DEDUCTIONS				
Highway and Roads	-	-	-	-
Payments of Property Taxes to Other Governments	-	-	-	-
Fees Distributed to Other Governments	19,027	38,736	-	72,958
Funds Released - Tax Redemption	507,527	-	-	-
Fines, Fees, and Other Judicial Orders Distributed	-	-	-	-
Payments to Individuals and Other Entities	252	-	-	204,529
Bail Bonds Returned	-	-	-	-
Total Deductions	<u>526,806</u>	<u>38,736</u>	<u>-</u>	<u>277,487</u>
CHANGE IN NET POSITION	(6,134)	7,377	296,452	44,823
Net Position - Beginning of Year, As Restated	<u>7,149</u>	<u>4,113</u>	<u>3,275</u>	<u>13,845</u>
NET POSITION - END OF YEAR	<u>\$ 1,015</u>	<u>\$ 11,490</u>	<u>\$ 299,727</u>	<u>\$ 58,668</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
MODIFIED CASH BASIS
CUSTODIAL FUNDS
YEAR ENDED NOVEMBER 30, 2022

	Circuit Clerk	Landfill Application	Total Custodial Funds
ADDITIONS			
Motor Fuel Tax	\$ -	\$ -	\$ 2,361,769
Operating Grants	-	-	79,520
Services	-	-	1,863
Interest	-	-	25,901
Property Tax Collections for Other Governments	-	-	62,130,237
Licenses, Taxes, and Fees Collected for Other Governments	-	-	112,687
Amounts Collected for Fines, Fees, and Other Judicial Orders	1,135,151	-	1,135,151
Collection for Tax Redemptions	-	-	501,843
Miscellaneous Receipts	-	380	616,775
Total Additions	<u>1,135,151</u>	<u>380</u>	<u>66,965,746</u>
DEDUCTIONS			
Highway and Roads	-	-	2,211,604
Payments of Property Taxes to Other Governments	-	-	62,158,035
Fees Distributed to Other Governments	-	-	130,721
Funds Released - Tax Redemption	-	-	507,527
Fines, Fees, and Other Judicial Orders Distributed	844,439	-	844,439
Payments to Individuals and Other Entities	-	199,983	404,764
Bail Bonds Returned	292,649	-	292,649
Total Deductions	<u>1,137,088</u>	<u>199,983</u>	<u>66,549,739</u>
CHANGE IN NET POSITION	(1,937)	(199,603)	416,007
Net Position - Beginning of Year, As Restated	<u>495,219</u>	<u>200,000</u>	<u>2,021,386</u>
NET POSITION - END OF YEAR	<u>\$ 493,282</u>	<u>\$ 397</u>	<u>\$ 2,437,393</u>



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