

EFFINGHAM COUNTY, ILLINOIS
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED NOVEMBER 30, 2023



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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 (the County), as of and for the year ended November 30, 2023, 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, 2023, 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.

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. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

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 States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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.
- 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.

Chairman and Members of the County Board
Effingham County, Illinois

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. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. 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 as a whole on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 3, 2024, 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
July 3, 2024

BASIC FINANCIAL STATEMENTS

EFFINGHAM COUNTY, ILLINOIS
STATEMENT OF NET POSITION – MODIFIED CASH BASIS
NOVEMBER 30, 2023

	Primary Government	Component Unit
	Governmental Activities	Emergency Telephone System Board
ASSETS		
Cash and Cash Equivalents	\$ 32,601,336	\$ 1,918,576
Loan Receivables - Current	19,626	-
Loan Receivables - Noncurrent	77,852	-
Capital Assets Not Placed in Service	3,364,881	89,600
Capital Assets (Net of Accumulated Depreciation)	22,587,634	482,520
Total Assets	58,651,329	2,490,696
LIABILITIES		
Payroll Withholdings	69,084	-
Due to Others	-	28,611
Total Liabilities	69,084	28,611
NET POSITION		
Investment in Capital Assets	25,952,515	572,120
Restricted for:		
Culture and Recreation	88,673	-
General Government (Includes ARPA)	7,549,915	-
Highways and Roads	8,089,937	-
Public Safety	736,409	-
Public Health and Welfare	1,789,788	-
Unrestricted	14,375,008	1,889,965
Total Net Position	\$ 58,582,245	\$ 2,462,085

See accompanying Notes to Financial Statements.

EFFINGHAM COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS
YEAR ENDED NOVEMBER 30, 2023

Functions/Programs	Expenses	Program Revenue			Net Revenue (Expense) and Changes in Net Position	Component Unit
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Emergency Telephone System Board
PRIMARY GOVERNMENT						
Governmental Activities:						
Culture and Recreation	\$ 1,010,786	\$ -	\$ -	\$ -	\$ (1,010,786)	\$ -
General Government	8,560,539	1,169,836	922,412	-	(6,468,291)	-
Education	75,599	-	-	-	(75,599)	-
Highways and Roads	2,773,243	201,001	62,897	-	(2,509,345)	-
Public Health and Welfare	4,615,138	991,456	1,932,580	-	(1,691,102)	-
Public Safety	6,424,563	553,107	1,045,550	-	(4,825,906)	-
Total Governmental Activities	<u>\$ 23,459,868</u>	<u>\$ 2,915,400</u>	<u>\$ 3,963,439</u>	<u>\$ -</u>	(16,581,029)	-
COMPONENT UNIT						
Emergency Telephone System Board	<u>\$ 763,890</u>	<u>\$ 1,054,034</u>	<u>\$ -</u>	<u>\$ -</u>	-	290,144
GENERAL REVENUES						
Property Taxes					5,771,588	-
Sales Taxes					6,045,645	-
Motor Fuel Taxes					1,478,820	-
Other Taxes					3,392,798	-
Gain on Sale of Capital Assets					91,020	-
Rent Income					204,049	-
Interest Income					841,958	26,350
Other Income					935,948	-
Total General Revenues					<u>18,761,826</u>	<u>26,350</u>
CHANGES IN NET POSITION					2,180,797	316,494
Net Position - Beginning of Year					<u>56,401,448</u>	<u>2,145,591</u>
NET POSITION - END OF YEAR					<u>\$ 58,582,245</u>	<u>\$ 2,462,085</u>

See accompanying Notes to Financial Statements.

**EFFINGHAM COUNTY, ILLINOIS
BALANCE SHEET – MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
NOVEMBER 30, 2023**

	General	County Health	County Motor Fuel Tax	Adult Redeploy Initiative	Pet Population Control	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	\$ 17,108,232	\$ 1,158,530	\$ 3,356,704	\$ -	\$ -	\$ 10,977,870	\$ 32,601,336
Due from Other Funds	96,243	-	-	-	-	-	96,243
Loan Receivables - Current	-	-	-	-	-	19,626	19,626
Loan Receivables - Noncurrent	-	-	-	-	-	77,852	77,852
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 17,204,475</u>	<u>\$ 1,158,530</u>	<u>\$ 3,356,704</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,075,348</u>	<u>\$ 32,795,057</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Due to Other Funds	\$ -	\$ -	\$ -	\$ 88,444	\$ -	\$ 7,799	\$ 96,243
Payroll Withholdings	52,099	9,152	530	372	-	6,931	69,084
Total Liabilities	<u>52,099</u>	<u>9,152</u>	<u>530</u>	<u>88,816</u>	<u>-</u>	<u>14,730</u>	<u>165,327</u>
FUND BALANCES							
Restricted for:							
Culture and Recreation	9,744	-	-	-	-	78,929	88,673
General Government (includes ARPA)	2,671,009	-	-	-	-	4,878,906	7,549,915
Highways and Roads	-	-	3,356,174	-	-	4,733,763	8,089,937
Public Safety	-	-	-	-	-	736,409	736,409
Public Health and Welfare	-	1,149,378	-	-	-	640,410	1,789,788
Unassigned	14,471,623	-	-	(88,816)	-	(7,799)	14,375,008
Total Fund Balances	<u>17,152,376</u>	<u>1,149,378</u>	<u>3,356,174</u>	<u>(88,816)</u>	<u>-</u>	<u>11,060,618</u>	<u>32,629,730</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 17,204,475</u>	<u>\$ 1,158,530</u>	<u>\$ 3,356,704</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,075,348</u>	<u>\$ 32,795,057</u>

See accompanying Notes to Financial Statements.

**EFFINGHAM COUNTY, ILLINOIS
BALANCE SHEET – MODIFIED CASH BASIS
GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2023**

RECONCILIATION TO THE STATEMENT OF NET POSITION – MODIFIED CASH BASIS

Total Fund Balances - Governmental Funds	\$ 32,629,730
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.	<u>25,952,515</u>
Net Position of Governmental Activities as Reported on the Statement of Net Position – Modified Cash Basis	<u><u>\$ 58,582,245</u></u>

See accompanying Notes to Financial Statements.

EFFINGHAM COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2023

	General	County Health	County Motor Fuel Tax	Adult Redeploy Initiative	Pet Population Control	Other Governmental Funds	Total Governmental Funds
REVENUES							
Property Taxes	\$ 1,882,908	\$ 187,247	\$ -	\$ -	\$ -	\$ 3,701,433	\$ 5,771,588
Sales Taxes	6,045,645	-	-	-	-	-	6,045,645
Motor Fuel Taxes	-	-	1,478,820	-	-	-	1,478,820
Other Taxes	3,240,510	5,000	-	-	-	147,288	3,392,798
Operating Grants	975,027	1,295,753	62,897	819,522	-	810,240	3,963,439
Services	1,155,727	910,372	-	-	-	849,301	2,915,400
Rent Income	204,049	-	-	-	-	-	204,049
Interest Income	425,601	27,845	110,556	3	-	277,953	841,958
Other Income	744,695	86,134	-	17,081	-	106,835	954,745
Total Revenues	<u>14,674,162</u>	<u>2,512,351</u>	<u>1,652,273</u>	<u>836,606</u>	<u>-</u>	<u>5,893,050</u>	<u>25,568,442</u>
EXPENDITURES							
Current:							
Culture and Recreation	701,071	-	-	-	-	20,451	721,522
General Government	5,016,730	-	-	-	-	3,192,408	8,209,138
Education	75,599	-	-	-	-	-	75,599
Highways and Roads	-	-	1,681,289	-	-	649,781	2,331,070
Public Health and Welfare	721,122	2,585,130	-	-	-	1,167,060	4,473,312
Public Safety	5,079,626	-	-	812,165	-	247,014	6,138,805
Capital Outlay:							
Culture and Recreation	27,644	-	-	-	-	-	27,644
General Government	595,565	-	-	-	-	-	595,565
Highways and Roads	-	-	-	-	-	316,772	316,772
Public Health and Welfare	23,986	1,361,974	-	-	-	461	1,386,421
Public Safety	222,725	-	-	-	-	-	222,725
Total Expenditures	<u>12,464,068</u>	<u>3,947,104</u>	<u>1,681,289</u>	<u>812,165</u>	<u>-</u>	<u>5,593,947</u>	<u>24,498,573</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,210,094	(1,434,753)	(29,016)	24,441	-	299,103	1,069,869
OTHER FINANCING SOURCES (USES)							
Transfers In	-	1,000,000	-	-	23,828	813,730	1,837,558
Transfers Out	(1,827,558)	-	-	-	-	(10,000)	(1,837,558)
Total Other Financing Sources (Uses)	<u>(1,827,558)</u>	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>23,828</u>	<u>803,730</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	382,536	(434,753)	(29,016)	24,441	23,828	1,102,833	1,069,869
Fund Balances - Beginning 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>	<u>9,957,785</u>	<u>31,559,861</u>
FUND BALANCES - END OF YEAR	<u>\$ 17,152,376</u>	<u>\$ 1,149,378</u>	<u>\$ 3,356,174</u>	<u>\$ (88,816)</u>	<u>\$ -</u>	<u>\$ 11,060,618</u>	<u>\$ 32,629,730</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, 2023**

**RECONCILIATION TO THE STATEMENT OF ACTIVITIES –
MODIFIED CASH BASIS**

Net Change in Fund Balances - Governmental Funds		\$ 1,069,869
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities – modified cash basis, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital Outlay	\$ 2,723,306	
Depreciation	<u>(1,602,361)</u>	1,120,945
<p>Net effect of various miscellaneous transactions involving capital assets.</p>		
Gain on Disposals	91,020	
Trade in Value	(82,240)	
Insurance Recoveries	<u>(18,797)</u>	<u>(10,017)</u>
Change in Net Position of Governmental Activities as Reported in the Statement of Activities – Modified Cash Basis		<u><u>\$ 2,180,797</u></u>

See accompanying Notes to Financial Statements.

EFFINGHAM COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION – MODIFIED CASH BASIS
FIDUCIARY FUNDS
NOVEMBER 30, 2023

	<u>Custodial Funds</u>
ASSETS	
Cash and Cash Equivalents	\$ 3,613,633
Total Assets	<u>3,613,633</u>
LIABILITIES	
Due to Other Governmental Units	1,605,682
Due to Others	6,616
Total Liabilities	<u>1,612,298</u>
FIDUCIARY NET POSITION	
Restricted for:	
Individuals, Organizations, and Other Governments	<u>2,001,335</u>
Total Fiduciary Net Position	<u><u>\$ 2,001,335</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, 2023

	Custodial Funds
ADDITIONS	
Motor Fuel Tax	\$ 1,795,635
Property Tax Collections for Other Governments	65,021,185
Licenses, Taxes, and Fees Collected for Other Governments	117,014
Amounts Collected for Fines, Fees, and Other Judicial Orders	3,289,480
Collection for Tax Redemptions	862,755
Miscellaneous Receipts	771,872
Interest	84,004
Total Additions	71,941,945
DEDUCTIONS	
Payments to Township Governments	2,133,536
Payments of Property Taxes to Other Governments	65,101,082
Fees Distributed to Other Governments	120,669
Funds Released - Tax Redemptions	851,232
Fines, Fees, and Other Judicial Orders Distributed	922,972
Payments to Individuals and Other Entities	3,087,936
Bail Bonds Returned	160,576
Total Deductions	72,378,003
CHANGE IN FIDUCIARY NET POSITION	(436,058)
Net Fiduciary Position - Beginning of Year	2,437,393
NET FIDUCIARY POSITION - END OF YEAR	\$ 2,001,335

See accompanying Notes to Financial Statements.

EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Effingham County, Illinois (the 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 unit, entity 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.

Basis of Presentation

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position – modified cash basis and the statement of activities – modified cash basis) 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.

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Government-Wide Financial Statements (Continued)

The statement of activities – modified cash basis 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.

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.

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Fund Financial Statements (Continued)

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. This fund was closed at the beginning of the year.

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.

Measurement Focus

The government-wide financial statements are reported using the modified cash basis of accounting. Owned capital assets and related loans/notes payable, if any, 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 liabilities (or assets), other postemployment benefit plan liabilities, lease liabilities, or IT contract liabilities (SBITA).

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting (Continued)

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 loans receivable, due to/from other funds and payroll withholdings in the fund financial statements and government-wide financial statements; and for capital assets and loans/notes payable, 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 postemployment liabilities and related expenses, deferred inflows and deferred outflows, if applicable, are not recorded in these financial statements along with lease liabilities and IT contract liabilities (SBITA).

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.

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.

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Equity (Continued)

Capital Assets (Continued)

In the government-wide financial statements, capital assets are accounted for as assets in the statement of net position – modified cash basis. 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 – modified cash basis, with accumulated depreciation reflected in the statement of net position – modified cash basis. 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:

<u>Assets</u>	<u>Amount</u>	<u>Estimated Useful Lives</u>
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.

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.

EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Equity (Continued)

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.

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.

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Equity (Continued)

Equity Classification (Continued)

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 2022 tax levy ordinance was passed November 29, 2022. Receipts from the 2022 tax levy collected in 2023 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.

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.

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

Budgetary Information (Continued)

Budget Policy and Practice (Continued)

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; and (d) short-term discount obligations of the Federal National Mortgage Association.

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, 2023, the County's bank balances totaled \$39,087,604 and \$104,310 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 certificates of deposit mature in the next fiscal year.

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2023 was as follows:

	Beginning Balance	Additions	Deductions	Transfers	Ending Balance
Capital Assets, Not Being Depreciated:					
Construction in Progress	\$ 726,498	\$ 84,307	\$ 77,689	\$ -	\$ 733,116
Land	2,576,465	55,300	-	-	2,631,765
Total Capital Assets, Not Being Depreciated	3,302,963	139,607	77,689	-	3,364,881
Capital Assets, Being Depreciated:					
Buildings and Improvements	20,497,368	1,473,440	-	-	21,970,808
Equipment	4,343,859	734,327	111,785	-	4,966,401
Highway Improvements	60,300,860	-	-	-	60,300,860
Vehicles	2,330,573	453,621	174,111	-	2,610,083
Total Capital Assets, Being Depreciated	87,472,660	2,661,388	285,896	-	89,848,152
Less: Accumulated Depreciation:					
Buildings and Improvements	8,491,425	577,779	-	-	9,069,204
Equipment and Furnishings	3,259,873	324,830	106,822	-	3,477,881
Highway Improvements	52,569,666	433,145	-	-	53,002,811
Vehicles	1,613,072	266,607	169,057	-	1,710,622
Total Accumulated Depreciation	65,934,036	1,602,361	275,879	-	67,260,518
Total Capital Assets, Being Depreciated, Net	21,538,624	1,059,027	10,017	-	22,587,634
Capital Assets, Net	<u>\$ 24,841,587</u>	<u>\$ 1,198,634</u>	<u>\$ 87,706</u>	<u>\$ -</u>	<u>\$ 25,952,515</u>

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

Culture and Recreation	\$ 289,264
General Government	492,327
Highways and Streets	505,605
Public Health and Welfare	143,028
Public Safety	172,137
Total Depreciation Expense	<u>\$ 1,602,361</u>

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 5 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, 2023 were as follows:

	Transfers In	Transfers Out
Major Funds:		
General	\$ -	\$ 1,827,558
County Health	1,000,000	-
Pet Population Control	23,828	-
Nonmajor Funds:		
Violent Crime Assistance	23,181	-
Coroner Fee	6,129	-
Recorder Document Storage System	439,990	-
Hotel-Motel Tax	-	10,000
County Bridge	344,430	-
Total	\$ 1,837,558	\$ 1,837,558

Transfers out of the General Fund to fund ARPA projects in other funds.

NOTE 6 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 multiemployer 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, 2023**

NOTE 6 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 10 years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 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, 2022, the following employees were covered by the benefit terms:

	RP	SLEP	ECO
Retirees and Beneficiaries Currently Receiving Benefits	160	20	14
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	154	11	2
Active Plan Members	136	20	0
Total	450	51	16

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 6 RETIREMENT PLANS (CONTINUED)

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 2023 and 2022 were 5.94% and 8.14%, respectively, for the regular plan, 13.26% and 17.05%, respectively, for the SLEP plan, and 14.04% and 14.12%, respectively, for the ECO plan. For the fiscal year ended November 30, 2023, Effingham County contributed \$453,879 to the regular plan, \$62,660 to the SLEP plan, and \$119,988 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 benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NOTE 7 RELATED PARTY TRANSACTIONS

In 2023, Effingham County leased personnel services to the Emergency Telephone System Board for \$102,550. The agreement calls for similar annual payments to the County through the fiscal year ending November 30, 2026.

NOTE 8 COMMITMENTS, CONTINGENCIES, AND SUBSEQUENT EVENTS

Federal and State Grants

In the normal course of operations, 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 \$2,000,000 related to projects that will be funded through the American Rescue Plan Act.

Additionally, the County has entered into lease agreements for police vehicles and is committed to approximately \$140,000 in lease payments \$399,000 of IT arrangement payments through fiscal year 2028.

EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2023

NOTE 9 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 is member of a public entity risk pool, the Counties of Illinois Risk Management Agency (CIRMA).

CIRMA is a public entity risk pool currently composed of 30 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 \$63,959,336 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 10 EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL FUNDS

In the violent crime victim's assistance fund, expenditures of \$54,771 exceeded appropriations of \$53,681. In the county health fund, expenditures of \$3,947,104 exceeded appropriations of \$3,818,515. In the hotel-motel fund, expenditures of \$20,451 exceeded appropriations of \$15,000. In the court automation fund, expenditures of \$69,466 exceeded appropriations of \$64,000. The recorder storage fund expenditures of \$509,867 exceeded appropriations of \$80,000. The coroner fee fund expenditures of \$9,028 exceeded appropriations of \$5,000.

NOTE 11 DEFICIT FUND BALANCES

The following individual funds carried deficit fund balance as of November 30, 2023:

Adult Redeploy Initiative	\$	(88,816)
DUI Equipment Fees		(7,799)

NOTE 12 PAYABLES AND RECEIVABLES WITHIN THE REPORTING ENTITY

The General Fund loaned \$88,444 to the Adult Redeploy Initiative Fund and \$7,799 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, 2023**

NOTE 13 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% 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% of the increase in tax above the property base value for five years for residential and commercial projects and 10 years for industrial projects. This abatement period shall not extend beyond the “life” of the Enterprise Zone, which currently expires December 31, 2035.

For the fiscal year ended November 30, 2023, property taxes totaling \$92,138 were abated for the 2022 tax year.

NOTE 14 ETSB CAPITAL ASSETS

Capital asset activity for the fiscal year ended November 30, 2023 was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance
Capital Assets:				
Equipment not Placed in Service	\$ -	\$ 89,600	\$ -	\$ 89,600
Equipment	2,653,666	-	-	2,653,666
Less: Accumulated Depreciation	2,052,966	118,180	-	2,171,146
Capital Assets, Net	<u>\$ 600,700</u>	<u>\$ (28,580)</u>	<u>\$ -</u>	<u>\$ 572,120</u>

Depreciation expense totaling \$118,180 was charged to operating expenses during the year ended November 30, 2023.

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, 2023

	Budgeted Amounts		Actual Amount	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 1,831,100	\$ 1,921,100	\$ 1,882,908	\$ (38,192)
Sales Taxes	5,350,000	5,350,000	6,045,645	695,645
Other Taxes	2,600,000	2,600,000	3,240,510	640,510
Operating Grants	1,128,500	1,128,500	975,027	(153,473)
Services	944,000	944,000	1,155,727	211,727
Rent Income	205,400	205,400	204,049	(1,351)
Interest Income	55,000	55,000	425,601	370,601
Other Income	1,333,200	1,333,200	744,695	(588,505)
Total Revenues	<u>13,447,200</u>	<u>13,537,200</u>	<u>14,674,162</u>	<u>1,136,962</u>
EXPENDITURES				
General Government:				
Administration	3,674,563	3,714,563	336,646	3,377,917
Insurance	1,641,500	1,641,500	839,559	801,941
Public Buildings and Grounds	596,370	596,370	754,783	(158,413)
County Clerk	338,661	338,661	313,327	25,334
County Treasurer and Collector	252,882	252,882	216,193	36,689
Contingencies	397,950	430,450	69,385	361,065
County and Regional Planning	5,000	5,000	4,811	189
State's Attorney	639,685	654,685	577,967	76,718
Circuit Court	116,500	116,500	101,149	15,351
Circuit Clerk	500,500	503,000	449,837	53,163
Public Defender	342,900	342,900	309,638	33,262
Election	279,800	279,800	252,945	26,855
Supervisor of Assessments	339,451	339,451	324,005	15,446
Data Processing	223,875	223,875	213,082	10,793
Court Security	181,175	181,175	206,150	(24,975)
Illinois Century Network	600	600	-	600
Court Appointed	97,000	97,000	47,233	49,767
Total General Government	<u>9,628,412</u>	<u>9,718,412</u>	<u>5,016,710</u>	<u>4,701,702</u>
Culture and Recreation:				
Airport	775,888	775,888	700,203	75,685
TREC	5,000	5,000	868	4,132
Total Culture and Recreation	<u>780,888</u>	<u>780,888</u>	<u>701,071</u>	<u>79,817</u>
Education:				
Regional Superintendent of Educational Services	75,599	75,599	75,599	-
Public Health and Welfare:				
Public Services	30,880	30,880	552,921	(522,041)
Animal Control	211,175	211,175	168,201	42,974
Total Public Health and Welfare	<u>242,055</u>	<u>242,055</u>	<u>721,122</u>	<u>(479,067)</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, 2023

	Budgeted Amounts		Actual Amount	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (CONTINUED)				
Public Safety:				
Sheriff	\$ 4,170,105	\$ 4,170,105	\$ 4,143,086	\$ 27,019
Coroner	146,500	146,500	124,718	21,782
Juvenile and Probation	692,392	692,392	701,055	(8,663)
Emergency Services and Disaster	129,523	129,523	93,555	35,968
Traffic Law Enforcement Program	-	-	538	(538)
Dive Rescue Team	17,000	17,000	16,104	896
Search and Rescue K-9 Unit	20,000	20,000	570	19,430
Total Public Safety	<u>5,175,520</u>	<u>5,175,520</u>	<u>5,079,626</u>	<u>95,894</u>
Capital Outlay:				
General Government	22,000	22,000	595,565	(573,565)
Culture and Recreation	680,000	680,000	27,644	652,356
Public Health and Welfare	-	-	23,986	(23,986)
Public Safety	140,000	140,000	222,725	(82,725)
Total Capital Outlay	<u>842,000</u>	<u>842,000</u>	<u>869,920</u>	<u>(27,920)</u>
Total Expenditures	<u>16,744,474</u>	<u>16,834,474</u>	<u>12,464,048</u>	<u>4,370,426</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,297,274)	(3,297,274)	2,210,114	5,507,388
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	19,500	19,500	-	(19,500)
Operating Transfers Out	-	-	(1,827,558)	(1,827,558)
Total Other Financing Sources (Uses)	<u>19,500</u>	<u>19,500</u>	<u>(1,827,558)</u>	<u>(1,847,058)</u>
NET CHANGES IN FUND BALANCE	<u>\$ (3,277,774)</u>	<u>\$ (3,277,774)</u>	382,556	<u>\$ 3,660,330</u>
Fund Balance - Beginning of Year			<u>16,769,840</u>	
FUND BALANCE - END OF YEAR			<u>\$ 17,152,396</u>	

EFFINGHAM COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – MODIFIED CASH BASIS – COUNTY HEALTH FUND
YEAR ENDED NOVEMBER 30, 2023

	Budgeted Amounts		Actual Amount	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 190,200	\$ 190,200	\$ 187,247	\$ (2,953)
Other Taxes	5,000	5,000	5,000	-
Operating Grants	2,444,809	2,444,809	1,295,753	(1,149,056)
Services	794,799	794,799	910,372	115,573
Interest Income	4,130	4,130	27,845	23,715
Other Income	379,577	379,577	86,134	(293,443)
Total Revenues	<u>3,818,515</u>	<u>3,818,515</u>	<u>2,512,351</u>	<u>(1,306,164)</u>
EXPENDITURES				
Public Health and Welfare:				
County Health	3,818,515	3,818,515	2,585,130	1,233,385
Capital Outlay:				
Public Health and Welfare	-	-	1,361,974	(1,361,974)
Total Expenditures	<u>3,818,515</u>	<u>3,818,515</u>	<u>3,947,104</u>	<u>(128,589)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(1,434,753)</u>	<u>(1,434,753)</u>
OTHER FINANCING SOURCES:				
Operating Transfers In	-	-	1,000,000	1,000,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>
NET CHANGES IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>(434,753)</u>	<u>\$ (434,753)</u>
Fund Balance - Beginning of Year			<u>1,584,131</u>	
FUND BALANCE - END OF YEAR			<u>\$ 1,149,378</u>	

EFFINGHAM COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – MODIFIED CASH BASIS – ADULT REDEPLOY INITIATIVE FUND
YEAR ENDED NOVEMBER 30, 2023

	Budgeted Amounts		Actual Amount	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Operating Grants	\$ 855,736	\$ 1,017,284	\$ 819,522	\$ (197,762)
Interest Income	-	-	3	3
Other Income	25,410	25,410	17,081	(8,329)
Total Revenues	<u>881,146</u>	<u>1,042,694</u>	<u>836,606</u>	<u>(206,088)</u>
EXPENDITURES				
Public Safety:				
Public Safety	<u>881,146</u>	<u>1,042,694</u>	<u>812,165</u>	<u>230,529</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>-</u>	<u>-</u>	<u>24,441</u>	<u>24,441</u>
NET CHANGES IN FUND BALANCE				
	<u>\$ -</u>	<u>\$ -</u>	<u>24,441</u>	<u>\$ 24,441</u>
Fund Balance - Beginning of Year			<u>(113,257)</u>	
FUND BALANCE - END OF YEAR			<u>\$ (88,816)</u>	

EFFINGHAM COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – MODIFIED CASH BASIS – PET POPULATION CONTROL FUND
YEAR ENDED NOVEMBER 30, 2023

	Budgeted Amounts		Actual Amount	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Services	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Public Safety:				
Public Safety	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES:				
Operating Transfers In	-	-	23,828	23,828
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>23,828</u>	<u>23,828</u>
NET CHANGES IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	23,828	<u>\$ 23,828</u>
Fund Balance - Beginning of Year			<u>(23,828)</u>	
FUND BALANCE - END OF YEAR			<u>\$ -</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 and 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.

Opioid Settlement Fund – This fund is used to account for grant moneys received that are specifically restricted to expenditures for education, training, support service and supplies related to opioid use and abuse.

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 Fund – Funding provided by AOIC to the Public Defender to offset services provided by and for the Public Defender.

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, 2023

		Special Revenue Funds						
		Circuit Clerk Operations and Administration	Violent Crime Victims Assistance	DUI Equipment Fees	Geographic Information System	Arrestee's Medical Cost	Extension Education	Drug Court
ASSETS								
Cash and Cash Equivalents	\$	111,029	\$ 12,396	\$ -	\$ 411,160	\$ 93,400	\$ -	\$ 33,138
Loan Receivables - Current		-	-	-	-	-	-	-
Loan Receivables - Noncurrent		-	-	-	-	-	-	-
Total Assets	\$	111,029	\$ 12,396	\$ -	\$ 411,160	\$ 93,400	\$ -	\$ 33,138
LIABILITIES AND FUND BALANCES (DEFICITS)								
LIABILITIES								
Due to Other Funds	\$	-	\$ -	\$ 7,799	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings		-	300	-	286	-	-	-
Total Liabilities		-	300	7,799	286	-	-	-
FUND BALANCES (DEFICITS)								
Restricted for:								
Culture and Recreation		-	-	-	-	-	-	-
General Government		111,029	12,096	-	410,874	-	-	-
Highways and Roads		-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-
Public Health and Welfare		-	-	-	-	93,400	-	33,138
Unassigned		-	-	(7,799)	-	-	-	-
Total Fund Balances (Deficits)		111,029	12,096	(7,799)	410,874	93,400	-	33,138
Total Liabilities and Fund Balances (Deficits)	\$	111,029	\$ 12,396	\$ -	\$ 411,160	\$ 93,400	\$ -	\$ 33,138

EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2023

		Special Revenue Funds (Continued)						
		Veterans Assistance Commission	Tax Sale Automation	Probation Services	Insurance	Circuit Clerk Document Storage	Recorder Document Storage System	Vital Records Storage System
ASSETS								
Cash and Cash Equivalents	\$	169,190	\$ 61,429	\$ 481,211	\$ 762,930	\$ 120,841	\$ 858,283	\$ 52,936
Loan Receivables - Current		-	-	-	-	-	-	-
Loan Receivables - Noncurrent		-	-	-	-	-	-	-
Total Assets	\$	169,190	\$ 61,429	\$ 481,211	\$ 762,930	\$ 120,841	\$ 858,283	\$ 52,936
LIABILITIES AND FUND BALANCES (DEFICITS)								
LIABILITIES								
Due to Other Funds	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings		-	-	-	-	-	-	-
Total Liabilities		-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)								
Restricted for:								
Culture and Recreation		-	-	-	-	-	-	-
General Government		-	61,429	-	762,930	120,841	858,283	52,936
Highways and Roads		-	-	-	-	-	-	-
Public Safety		-	-	481,211	-	-	-	-
Public Health and Welfare		169,190	-	-	-	-	-	-
Unassigned		-	-	-	-	-	-	-
Total Fund Balances (Deficits)		169,190	61,429	481,211	762,930	120,841	858,283	52,936
Total Liabilities and Fund Balances (Deficits)	\$	169,190	\$ 61,429	\$ 481,211	\$ 762,930	\$ 120,841	\$ 858,283	\$ 52,936

**EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2023**

Special Revenue Funds (Continued)

	Working Cash	Drug Prevention and Apprehension	Law Library	Mental Deficient Persons	Mental Health Program	Revolving Loan	Child Support Collection
ASSETS							
Cash and Cash Equivalents	\$ 67,803	\$ 35,229	\$ 50,503	\$ 15,000	\$ 15,000	\$ 23,951	\$ 38,507
Loan Receivables - Current	-	-	-	-	-	19,626	-
Loan Receivables - Noncurrent	-	-	-	-	-	77,852	-
Total Assets	\$ 67,803	\$ 35,229	\$ 50,503	\$ 15,000	\$ 15,000	\$ 121,429	\$ 38,507
LIABILITIES AND FUND BALANCES (DEFICITS)							
LIABILITIES							
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings	-	-	-	-	-	-	714
Total Liabilities	-	-	-	-	-	-	714
FUND BALANCES (DEFICITS)							
Restricted for:							
Culture and Recreation	-	-	-	-	-	-	-
General Government	67,803	-	-	-	-	121,429	37,793
Highways and Roads	-	-	-	-	-	-	-
Public Safety	-	35,229	50,503	-	-	-	-
Public Health and Welfare	-	-	-	15,000	15,000	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	67,803	35,229	50,503	15,000	15,000	121,429	37,793
Total Liabilities and Fund Balances (Deficits)	\$ 67,803	\$ 35,229	\$ 50,503	\$ 15,000	\$ 15,000	\$ 121,429	\$ 38,507

EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2023

		Special Revenue Funds (Continued)						
		Victim Impact Panel	Court Automation	Hotel/Motel Tax	Sheriff's Drug Prevention and Apprehension	Youth Diversion	County Bridge	County Highway
ASSETS								
Cash and Cash Equivalents	\$	34,367	\$ 276,432	\$ 78,929	\$ 35,519	\$ 117,418	\$ 691,384	\$ 2,309,984
Loan Receivables - Current		-	-	-	-	-	-	-
Loan Receivables - Noncurrent		-	-	-	-	-	-	-
Total Assets	\$	34,367	\$ 276,432	\$ 78,929	\$ 35,519	\$ 117,418	\$ 691,384	\$ 2,309,984
LIABILITIES AND FUND BALANCES (DEFICITS)								
LIABILITIES								
Due to Other Funds	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings		-	477	-	-	-	-	5,154
Total Liabilities		-	477	-	-	-	-	5,154
FUND BALANCES (DEFICITS)								
Restricted for:								
Culture and Recreation		-	-	78,929	-	-	-	-
General Government		-	275,955	-	-	-	-	-
Highways and Roads		-	-	-	-	691,384	-	2,304,830
Public Safety		-	-	-	35,519	-	-	-
Public Health and Welfare		34,367	-	-	-	117,418	-	-
Unassigned		-	-	-	-	-	-	-
Total Fund Balances (Deficits)		34,367	275,955	78,929	35,519	117,418	691,384	2,304,830
Total Liabilities and Fund Balances (Deficits)	\$	34,367	\$ 276,432	\$ 78,929	\$ 35,519	\$ 117,418	\$ 691,384	\$ 2,309,984

EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2023

Special Revenue Funds (Continued)							
	Coroner Fund	Revenue Sharing Fund- 08	Revenue Sharing Fund- 18	Circuit Clerk E-Citation Fund	Sheriff E-Citation Fund	State's Attorney Records Automation	IMRF
ASSETS							
Cash and Cash Equivalents	\$ 64,982	\$ 26,022	\$ 7,402	\$ 101,518	\$ 4,630	\$ 1,160	\$ 1,879,360
Loan Receivables - Current	-	-	-	-	-	-	-
Loan Receivables - Noncurrent	-	-	-	-	-	-	-
Total Assets	\$ 64,982	\$ 26,022	\$ 7,402	\$ 101,518	\$ 4,630	\$ 1,160	\$ 1,879,360
LIABILITIES AND FUND BALANCES (DEFICITS)							
LIABILITIES							
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Restricted for:							
Culture and Recreation	-	-	-	-	-	-	-
General Government	-	-	-	101,518	4,630	-	1,879,360
Highways and Roads	-	-	-	-	-	-	-
Public Safety	-	26,022	7,402	-	-	1,160	-
Public Health and Welfare	64,982	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	64,982	26,022	7,402	101,518	4,630	1,160	1,879,360
Total Liabilities and Fund Balances (Deficits)	\$ 64,982	\$ 26,022	\$ 7,402	\$ 101,518	\$ 4,630	\$ 1,160	\$ 1,879,360

EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2023

	Special Revenue Funds (Continued)						Total Nonmajor Governmental Funds
	Opioid Settlement Fund	Rural Public Transportation	Federal Aid Matching	Court Appointed Special Advocates	Public Defender	Public Defender Automation Fund	
ASSETS							
Cash and Cash Equivalents	\$ 80,566	\$ 6,843	\$ 1,737,549	\$ 10,506	\$ 95,164	\$ 4,199	\$ 10,977,870
Loan Receivables - Current	-	-	-	-	-	-	19,626
Loan Receivables - Noncurrent	-	-	-	-	-	-	77,852
Total Assets	\$ 80,566	\$ 6,843	\$ 1,737,549	\$ 10,506	\$ 95,164	\$ 4,199	\$ 11,075,348
LIABILITIES AND FUND BALANCES (DEFICITS)							
LIABILITIES							
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,799
Payroll Withholdings	-	-	-	-	-	-	6,931
Total Liabilities	-	-	-	-	-	-	14,730
FUND BALANCES (DEFICITS)							
Restricted for:							
Culture and Recreation	-	-	-	-	-	-	78,929
General Government	-	-	-	-	-	-	4,878,906
Highways and Roads	-	-	1,737,549	-	-	-	4,733,763
Public Safety	-	-	-	-	95,164	4,199	736,409
Public Health and Welfare	80,566	6,843	-	10,506	-	-	640,410
Unassigned	-	-	-	-	-	-	(7,799)
Total Fund Balances (Deficits)	80,566	6,843	1,737,549	10,506	95,164	4,199	11,060,618
Total Liabilities and Fund Balances (Deficits)	\$ 80,566	\$ 6,843	\$ 1,737,549	\$ 10,506	\$ 95,164	\$ 4,199	\$ 11,075,348

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2023

	Special Revenue Funds						
	Circuit Clerk Operations and Administration	Violent Crime Victims Assistance	DUI Equipment Fees	Geographic Information System	Arrestee's Medical Cost	Extension Education	Drug Court
REVENUES							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	92,677	\$ -
Other Taxes	-	-	-	-	-	-	-
Operating Grants	-	23,375	-	-	-	-	-
Services	68,751	-	5,979	60,452	5,590	-	5,485
Interest	-	56	4	10,644	2,454	-	852
Other	-	-	-	6,914	-	-	-
Total Revenues	<u>68,751</u>	<u>23,431</u>	<u>5,983</u>	<u>78,010</u>	<u>8,044</u>	<u>92,677</u>	<u>6,337</u>
EXPENDITURES							
Current:							
Culture and Recreation	-	-	-	-	-	-	-
General Government	39,077	54,771	-	86,091	-	-	-
Highways and Roads	-	-	-	-	-	-	-
Public Health and Welfare	-	-	-	-	-	92,677	2,478
Public Safety	-	-	9,290	-	-	-	-
Capital Outlay:							
Highways and Roads	-	-	-	-	-	-	-
Public Health and Welfare	-	-	-	-	-	-	-
Total Expenditures	<u>39,077</u>	<u>54,771</u>	<u>9,290</u>	<u>86,091</u>	<u>-</u>	<u>92,677</u>	<u>2,478</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	29,674	(31,340)	(3,307)	(8,081)	8,044	-	3,859
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	23,181	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>23,181</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	29,674	(8,159)	(3,307)	(8,081)	8,044	-	3,859
Fund Balances (Deficits) - Beginning of Year	<u>81,355</u>	<u>20,255</u>	<u>(4,492)</u>	<u>418,955</u>	<u>85,356</u>	<u>-</u>	<u>29,279</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 111,029</u>	<u>\$ 12,096</u>	<u>\$ (7,799)</u>	<u>\$ 410,874</u>	<u>\$ 93,400</u>	<u>\$ -</u>	<u>\$ 33,138</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, 2023

	Special Revenue Funds (Continued)						
	Veterans Assistance Commission	Tax Sale Automation	Probation Services	Insurance	Circuit Clerk Document Storage	Recorder Document Storage	Vital Records Storage
REVENUES							
Property Taxes	56,209	\$ -	\$ -	637,917	\$ -	\$ -	\$ -
Other Taxes	-	-	-	10,000	-	-	-
Operating Grants	-	-	39,770	-	-	-	-
Services	-	-	143,088	-	68,005	128,023	6,790
Interest	4,060	1,639	13,588	7,545	2,821	19,258	1,581
Other	-	1,705	678	2,376	-	1	-
Total Revenues	<u>60,269</u>	<u>3,344</u>	<u>197,124</u>	<u>657,838</u>	<u>70,826</u>	<u>147,282</u>	<u>8,371</u>
EXPENDITURES							
Current:							
Culture and Recreation	-	-	-	-	-	-	-
General Government	-	1,565	-	560,472	47,488	509,867	15,541
Highways and Roads	-	-	-	-	-	-	-
Public Health and Welfare	51,056	-	-	-	-	-	-
Public Safety	-	-	228,333	-	-	-	-
Capital Outlay:							
Highways and Roads	-	-	-	-	-	-	-
Public Health and Welfare	-	-	-	-	-	-	-
Total Expenditures	<u>51,056</u>	<u>1,565</u>	<u>228,333</u>	<u>560,472</u>	<u>47,488</u>	<u>509,867</u>	<u>15,541</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	9,213	1,779	(31,209)	97,366	23,338	(362,585)	(7,170)
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	-	439,990	-
Operating Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>439,990</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	9,213	1,779	(31,209)	97,366	23,338	77,405	(7,170)
Fund Balances (Deficits) - Beginning of Year	<u>159,977</u>	<u>59,650</u>	<u>512,420</u>	<u>665,564</u>	<u>97,503</u>	<u>780,878</u>	<u>60,106</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 169,190</u>	<u>\$ 61,429</u>	<u>\$ 481,211</u>	<u>\$ 762,930</u>	<u>\$ 120,841</u>	<u>\$ 858,283</u>	<u>\$ 52,936</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, 2023

Special Revenue Funds (Continued)							
	Working Cash	Drug Prevention and Apprehension	Law Library	Mental Deficient Persons	Mental Health Program	Revolving Loan	Child Support Collection
REVENUES							
Property Taxes	\$ -	\$ -	\$ -	\$ 175,826	\$ 156,712	\$ -	\$ -
Other Taxes	-	-	-	15,000	15,000	-	-
Operating Grants	-	-	-	-	-	-	15,104
Services	-	22,505	3,846	-	-	-	-
Interest	1,654	894	1,388	-	-	2,640	265
Other	-	-	-	-	-	16	-
Total Revenues	1,654	23,399	5,234	190,826	171,712	2,656	15,369
EXPENDITURES							
Current:							
Culture and Recreation	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	19,999
Highways and Roads	-	-	-	-	-	-	-
Public Health and Welfare	-	-	-	190,826	171,712	-	-
Public Safety	-	1,916	4,792	-	-	-	-
Capital Outlay:							
Highways and Roads	-	-	-	-	-	-	-
Public Health and Welfare	-	-	-	-	-	-	-
Total Expenditures	-	1,916	4,792	190,826	171,712	-	19,999
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,654	21,483	442	-	-	2,656	(4,630)
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
NET CHANGES IN FUND BALANCES	1,654	21,483	442	-	-	2,656	(4,630)
Fund Balances (Deficits) - Beginning of Year	66,149	13,746	50,061	15,000	15,000	118,773	42,423
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 67,803</u>	<u>\$ 35,229</u>	<u>\$ 50,503</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 121,429</u>	<u>\$ 37,793</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, 2023

	Special Revenue Funds (Continued)						
	Victim Impact Panel	Court Automation	Hotel/Motel Tax	Sheriff's Drug Prevention and Apprehension	Youth Diversion	County Bridge	County Highway
REVENUES							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,520	\$ 429,568
Other Taxes	-	-	42,288	-	-	-	-
Operating Grants	-	-	-	-	-	-	-
Services	40	67,760	-	-	6,802	26,656	174,345
Interest	930	7,086	1,735	962	3,113	22,998	62,743
Other	154	-	-	-	393	5,208	6,374
Total Revenues	<u>1,124</u>	<u>74,846</u>	<u>44,023</u>	<u>962</u>	<u>10,308</u>	<u>155,382</u>	<u>673,030</u>
EXPENDITURES							
Current:							
Culture and Recreation	-	-	20,451	-	-	-	-
General Government	-	69,466	-	-	-	-	-
Highways and Roads	-	-	-	-	-	470,984	178,797
Public Health and Welfare	-	-	-	-	1,046	-	-
Public Safety	-	-	-	2,683	-	-	-
Capital Outlay:							
Highways and Roads	-	-	-	-	-	-	232,465
Public Health and Welfare	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>69,466</u>	<u>20,451</u>	<u>2,683</u>	<u>1,046</u>	<u>470,984</u>	<u>411,262</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,124	5,380	23,572	(1,721)	9,262	(315,602)	261,768
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	-	344,430	-
Operating Transfers Out	-	-	(10,000)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>344,430</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	1,124	5,380	13,572	(1,721)	9,262	28,828	261,768
Fund Balances (Deficits) - Beginning of Year	<u>33,243</u>	<u>270,575</u>	<u>65,357</u>	<u>37,240</u>	<u>108,156</u>	<u>662,556</u>	<u>2,043,062</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 34,367</u>	<u>\$ 275,955</u>	<u>\$ 78,929</u>	<u>\$ 35,519</u>	<u>\$ 117,418</u>	<u>\$ 691,384</u>	<u>\$ 2,304,830</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, 2023

Special Revenue Funds (Continued)							
	Coroner Fund	Revenue Sharing Fund- 08	Revenue Sharing Fund- 18	Circuit Clerk E-Citation Fund	Sheriff E-Citation Fund	State's Attorney Records Automation	IMRF
REVENUES							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,907,085
Other Taxes	-	-	-	-	-	-	65,000
Operating Grants	5,020	-	-	-	-	-	-
Services	13,654	-	-	18,382	44	1,388	-
Interest	1,515	-	-	2,488	117	13	26,790
Other	-	-	-	-	-	-	3,947
Total Revenues	20,189	-	-	20,870	161	1,401	2,002,822
EXPENDITURES							
Current:							
Culture and Recreation	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	1,788,071
Highways and Roads	-	-	-	-	-	-	-
Public Health and Welfare	8,567	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Capital Outlay:							
Highways and Roads	-	-	-	-	-	-	-
Public Health and Welfare	461	-	-	-	-	-	-
Total Expenditures	9,028	-	-	-	-	-	1,788,071
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	11,161	-	-	20,870	161	1,401	214,751
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	6,129	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	6,129	-	-	-	-	-	-
NET CHANGES IN FUND BALANCES	17,290	-	-	20,870	161	1,401	214,751
Fund Balances (Deficits) - Beginning of Year	47,692	26,022	7,402	80,648	4,469	(241)	1,664,609
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 64,982</u>	<u>\$ 26,022</u>	<u>\$ 7,402</u>	<u>\$ 101,518</u>	<u>\$ 4,630</u>	<u>\$ 1,160</u>	<u>\$ 1,879,360</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, 2023

	Special Revenue Funds (Continued)						
	Opioid Settlement Fund	Rural Public Transportation	Federal Aid Matching	Public Defender	Court Appointed Special Advocates	Public Defender Automation Fund	Total Nonmajor Governmental Funds
REVENUES							
Property Taxes	\$ -	\$ -	\$ 144,919	\$ -	\$ -	\$ -	\$ 3,701,433
Other Taxes	-	-	-	-	-	-	147,288
Operating Grants	-	631,807	-	95,164	-	-	810,240
Services	-	-	-	-	20,346	1,370	849,301
Interest	1,497	1,947	72,416	-	169	91	277,953
Other	79,069	-	-	-	-	-	106,835
Total Revenues	<u>80,566</u>	<u>633,754</u>	<u>217,335</u>	<u>95,164</u>	<u>20,515</u>	<u>1,461</u>	<u>5,893,050</u>
EXPENDITURES							
Current:							
Culture and Recreation	-	-	-	-	-	-	20,451
General Government	-	-	-	-	-	-	3,192,408
Highways and Roads	-	-	-	-	-	-	649,781
Public Health and Welfare	-	631,198	-	-	17,500	-	1,167,060
Public Safety	-	-	-	-	-	-	247,014
Capital Outlay:							
Highways and Roads	-	-	84,307	-	-	-	316,772
Public Health and Welfare	-	-	-	-	-	-	461
Total Expenditures	<u>-</u>	<u>631,198</u>	<u>84,307</u>	<u>-</u>	<u>17,500</u>	<u>-</u>	<u>5,593,947</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	80,566	2,556	133,028	95,164	3,015	1,461	299,103
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	-	-	813,730
Operating Transfers Out	-	-	-	-	-	-	(10,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>803,730</u>
NET CHANGES IN FUND BALANCES	80,566	2,556	133,028	95,164	3,015	1,461	1,102,833
Fund Balances (Deficits) - Beginning of Year	<u>-</u>	<u>4,287</u>	<u>1,604,521</u>	<u>-</u>	<u>7,491</u>	<u>2,738</u>	<u>9,957,785</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 80,566</u>	<u>\$ 6,843</u>	<u>\$ 1,737,549</u>	<u>\$ 95,164</u>	<u>\$ 10,506</u>	<u>\$ 4,199</u>	<u>\$ 11,060,618</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.

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.

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.

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 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.

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

CUSTODIAL FUNDS (CONTINUED)

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, 2023

	Township Motor Fuel Tax	Township Bridge	Delinquent Tax	County Collector	County Clerk	County Recorder
ASSETS						
Cash and Cash Equivalents	\$ 1,244,904	\$ 54,513	\$ 979	\$ 1,603,244	\$ 19,387	\$ 7,449
Total Assets	<u>1,244,904</u>	<u>54,513</u>	<u>979</u>	<u>1,603,244</u>	<u>19,387</u>	<u>7,449</u>
LIABILITIES						
Due to Other Governmental Units	-	-	-	1,603,244	-	-
Due to Others	-	-	-	-	6,616	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,603,244</u>	<u>6,616</u>	<u>-</u>
NET POSITION						
Restricted for:						
Individuals, Organizations, and Other Governments	<u>1,244,904</u>	<u>54,513</u>	<u>979</u>	<u>-</u>	<u>12,771</u>	<u>7,449</u>
Total Net Position	<u>\$ 1,244,904</u>	<u>\$ 54,513</u>	<u>\$ 979</u>	<u>\$ -</u>	<u>\$ 12,771</u>	<u>\$ 7,449</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION – MODIFIED CASH BASIS
CUSTODIAL FUNDS (CONTINUED)
NOVEMBER 30, 2023

	Treasurer Fund	County Sheriff	Circuit Clerk	Landfill Application	Total Custodial Funds
ASSETS					
Cash and Cash Equivalents	\$ 123,761	\$ 124,780	\$ 433,287	\$ 1,329	\$ 3,613,633
Total Assets	<u>123,761</u>	<u>124,780</u>	<u>433,287</u>	<u>1,329</u>	<u>3,613,633</u>
LIABILITIES					
Due to Other Governmental Units	2,438	-	-	-	1,605,682
Due to Others	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,616</u>
Total Liabilities	<u>2,438</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,612,298</u>
NET POSITION					
Restricted for:					
Individuals, Organizations, and Other Governments	<u>121,323</u>	<u>124,780</u>	<u>433,287</u>	<u>1,329</u>	<u>2,001,335</u>
Total Net Position	<u>\$ 121,323</u>	<u>\$ 124,780</u>	<u>\$ 433,287</u>	<u>\$ 1,329</u>	<u>\$ 2,001,335</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – MODIFIED CASH BASIS
CUSTODIAL FUNDS
YEAR ENDED NOVEMBER 30, 2023

	Township Motor Fuel Tax	Township Bridge	Delinquent Tax	County Collector	County Clerk	County Recorder
ADDITIONS						
Receipts for Township Governments	\$ 1,795,635	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	83,828	176	-	-	-	-
Property Tax Collections for Other Governments	-	-	-	65,021,185	-	-
Licenses, Taxes, and Fees Collected for Other Governments	-	-	-	-	21,322	50,382
Amounts Collected for Fines, Fees, and Other Judicial Orders	-	-	-	-	-	-
Collection for Tax Redemptions	-	-	-	-	862,755	-
Miscellaneous Receipts	-	-	2,553	58,823	-	-
Total Additions	<u>1,879,463</u>	<u>176</u>	<u>2,553</u>	<u>65,080,008</u>	<u>884,077</u>	<u>50,382</u>
DEDUCTIONS						
Payments to Township Governments	2,079,658	53,878	-	-	-	-
Payments of Property Taxes to Other Governments	-	-	21,074	65,080,008	-	-
Fees Distributed to Other Governments	-	-	-	-	20,936	54,423
Funds Released - Tax Redemption	-	-	-	-	851,232	-
Fines, Fees, and Other Judicial Orders Distributed	-	-	-	-	-	-
Payments to Individuals and Other Entities	-	-	-	-	153	-
Bail Bonds Returned	-	-	-	-	-	-
Total Deductions	<u>2,079,658</u>	<u>53,878</u>	<u>21,074</u>	<u>65,080,008</u>	<u>872,321</u>	<u>54,423</u>
CHANGES IN NET POSITION	(200,195)	(53,702)	(18,521)	-	11,756	(4,041)
Net Position - Beginning of Year	<u>1,445,099</u>	<u>108,215</u>	<u>19,500</u>	<u>-</u>	<u>1,015</u>	<u>11,490</u>
NET POSITION - END OF YEAR	<u>\$ 1,244,904</u>	<u>\$ 54,513</u>	<u>\$ 979</u>	<u>\$ -</u>	<u>\$ 12,771</u>	<u>\$ 7,449</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – MODIFIED CASH BASIS
CUSTODIAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2023

	Treasurer Fund	County Sheriff	Circuit Clerk	Landfill Application	Total Custodial Funds
ADDITIONS					
Receipts for Township Governments	\$ -	\$ -	\$ -	\$ -	\$ 1,795,635
Interest	-	-	-	-	84,004
Property Tax Collections for Other Governments	-	-	-	-	65,021,185
Licenses, Taxes, and Fees Collected for Other Governments	-	45,310	-	-	117,014
Amounts Collected for Fines, Fees, and Other Judicial Orders	2,265,927	-	1,023,553	-	3,289,480
Collection for Tax Redemptions	-	-	-	-	862,755
Miscellaneous Receipts	-	706,761	-	3,735	771,872
Total Additions	<u>2,265,927</u>	<u>752,071</u>	<u>1,023,553</u>	<u>3,735</u>	<u>71,941,945</u>
DEDUCTIONS					
Payments to Township Governments	-	-	-	-	2,133,536
Payments of Property Taxes to Other Governments	-	-	-	-	65,101,082
Fees Distributed to Other Governments	-	45,310	-	-	120,669
Funds Released - Tax Redemption	-	-	-	-	851,232
Fines, Fees, and Other Judicial Orders Distributed	-	-	922,972	-	922,972
Payments to Individuals and Other Entities	2,444,331	640,649	-	2,803	3,087,936
Bail Bonds Returned	-	-	160,576	-	160,576
Total Deductions	<u>2,444,331</u>	<u>685,959</u>	<u>1,083,548</u>	<u>2,803</u>	<u>72,378,003</u>
CHANGES IN NET POSITION	(178,404)	66,112	(59,995)	932	(436,058)
Net Position - Beginning of Year	<u>299,727</u>	<u>58,668</u>	<u>493,282</u>	<u>397</u>	<u>2,437,393</u>
NET POSITION - END OF YEAR	<u>\$ 121,323</u>	<u>\$ 124,780</u>	<u>\$ 433,287</u>	<u>\$ 1,329</u>	<u>\$ 2,001,335</u>



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