

EFFINGHAM COUNTY, ILLINOIS
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED NOVEMBER 30, 2024



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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, 2024, 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, 2024, 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.

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 June 26, 2025, 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
June 26, 2025

BASIC FINANCIAL STATEMENTS

EFFINGHAM COUNTY, ILLINOIS
STATEMENT OF NET POSITION – MODIFIED CASH BASIS
NOVEMBER 30, 2024

	Primary Government	Component Unit
	Governmental Activities	Emergency Telephone System Board
ASSETS		
Cash and Cash Equivalents	\$ 36,314,412	\$ 2,002,072
Loan Receivables - Current	24,372	-
Loan Receivables - Noncurrent	94,326	-
Capital Assets Not Placed in Service	4,709,458	-
Capital Assets (Net of Accumulated Depreciation)	21,649,153	603,808
Total Assets	62,791,721	2,605,880
LIABILITIES		
Payroll Withholdings	96,276	-
Total Liabilities	96,276	-
NET POSITION		
Investment in Capital Assets	26,358,611	603,808
Restricted for:		
Culture and Recreation	104,023	-
General Government (Includes ARPA)	7,346,283	-
Highways and Roads	8,897,329	-
Public Safety	1,156,624	-
Public Health and Welfare	1,965,727	-
Unrestricted	16,866,848	2,002,072
Total Net Position	\$ 62,695,445	\$ 2,605,880

See accompanying Notes to Financial Statements.

EFFINGHAM COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS
YEAR ENDED NOVEMBER 30, 2024

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	\$ 943,177	\$ -	\$ -	\$ -	\$ (943,177)	\$ -
General Government	9,737,492	951,250	1,204,646	-	(7,581,596)	-
Education	78,587	-	-	-	(78,587)	-
Highways and Roads	2,298,689	741,043	107,485	-	(1,450,161)	-
Public Health and Welfare	4,816,702	1,148,261	2,670,675	-	(997,766)	-
Public Safety	6,119,118	413,389	1,259,371	-	(4,446,358)	-
Total Governmental Activities	<u>\$ 23,993,765</u>	<u>\$ 3,253,943</u>	<u>\$ 5,242,177</u>	<u>\$ -</u>	(15,497,645)	-
COMPONENT UNIT						
Emergency Telephone System Board	<u>\$ 848,782</u>	<u>\$ 878,742</u>	<u>\$ -</u>	<u>\$ -</u>	-	29,960
GENERAL REVENUES						
Property Taxes					6,161,504	-
Sales Taxes					6,027,757	-
Motor Fuel Taxes					1,514,365	-
Other Taxes					3,225,306	-
Gain on Sale of Capital Assets					67,046	1,732
Rent Income					208,609	-
Interest Income					1,427,714	84,269
Other Income					978,544	27,834
Total General Revenues					<u>19,610,845</u>	<u>113,835</u>
CHANGES IN NET POSITION						
					4,113,200	143,795
Net Position - Beginning of Year					<u>58,582,245</u>	<u>2,462,085</u>
NET POSITION - END OF YEAR						
					<u>\$ 62,695,445</u>	<u>\$ 2,605,880</u>

See accompanying Notes to Financial Statements.

**EFFINGHAM COUNTY, ILLINOIS
BALANCE SHEET – MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
NOVEMBER 30, 2024**

	General	County Health	County Motor Fuel Tax	Adult Redeploy Initiative	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	\$ 18,318,244	\$ 1,394,082	\$ 3,461,604	\$ 302,554	\$ 12,837,928	\$ 36,314,412
Due from Other Funds	3,832	-	-	-	-	3,832
Loan Receivables - Current	-	-	-	-	24,372	24,372
Loan Receivables - Noncurrent	-	-	-	-	94,326	94,326
Total Assets	<u>\$ 18,322,076</u>	<u>\$ 1,394,082</u>	<u>\$ 3,461,604</u>	<u>\$ 302,554</u>	<u>\$ 12,956,626</u>	<u>\$ 36,436,942</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ 3,832	\$ 3,832
Payroll Withholdings	75,618	12,452	689	362	7,155	96,276
Total Liabilities	<u>75,618</u>	<u>12,452</u>	<u>689</u>	<u>362</u>	<u>10,987</u>	<u>100,108</u>
FUND BALANCES						
Restricted for:						
Culture and Recreation	15,501	-	-	-	88,522	104,023
General Government (includes ARPA)	1,360,277	-	-	-	5,986,006	7,346,283
Highways and Roads	-	-	3,460,915	-	5,436,414	8,897,329
Public Safety	-	-	-	302,192	854,432	1,156,624
Public Health and Welfare	-	1,381,630	-	-	584,097	1,965,727
Unassigned	16,870,680	-	-	-	(3,832)	16,866,848
Total Fund Balances	<u>18,246,458</u>	<u>1,381,630</u>	<u>3,460,915</u>	<u>302,192</u>	<u>12,945,639</u>	<u>36,336,834</u>
Total Liabilities and Fund Balances	<u>\$ 18,322,076</u>	<u>\$ 1,394,082</u>	<u>\$ 3,461,604</u>	<u>\$ 302,554</u>	<u>\$ 12,956,626</u>	<u>\$ 36,436,942</u>

See accompanying Notes to Financial Statements.

**EFFINGHAM COUNTY, ILLINOIS
BALANCE SHEET – MODIFIED CASH BASIS
GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2024**

RECONCILIATION TO THE STATEMENT OF NET POSITION – MODIFIED CASH BASIS

Total Fund Balances - Governmental Funds	\$ 36,336,834
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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>26,358,611</u>

Net Position of Governmental Activities as Reported on the Statement of Net Position – Modified Cash Basis	<u><u>\$ 62,695,445</u></u>
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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, 2024

	General	County Health	County Motor Fuel Tax	Adult Redeploy Initiative	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	\$ 1,956,034	\$ 193,956	\$ -	\$ -	\$ 4,011,514	\$ 6,161,504
Sales Taxes	6,027,757	-	-	-	-	6,027,757
Motor Fuel Taxes	-	-	1,514,365	-	-	1,514,365
Other Taxes	3,070,487	5,000	-	-	149,819	3,225,306
Grants	1,441,598	1,934,988	64,469	878,873	922,249	5,242,177
Services	809,709	1,055,524	-	-	1,388,710	3,253,943
Rent Income	208,609	-	-	-	-	208,609
Interest Income	797,697	44,027	160,396	2,417	423,177	1,427,714
Other Income	813,054	56,117	-	931	161,774	1,031,876
Total Revenues	15,124,945	3,289,612	1,739,230	882,221	7,057,243	28,093,251
EXPENDITURES						
Current:						
Culture and Recreation	509,805	-	-	-	18,500	528,305
General Government	6,487,232	-	-	-	2,731,294	9,218,526
Education	78,587	-	-	-	-	78,587
Highways and Roads	-	-	1,418,363	-	340,615	1,758,978
Public Health and Welfare	337,309	3,040,395	-	-	1,320,929	4,698,633
Public Safety	5,320,361	-	-	491,213	122,864	5,934,438
Capital Outlay:						
Culture and Recreation	669,721	-	-	-	-	669,721
General Government	9,865	-	-	-	-	9,865
Highways and Roads	-	-	216,126	-	689,163	905,289
Public Health and Welfare	21,988	16,965	-	-	-	38,953
Public Safety	580,927	-	-	-	-	580,927
Total Expenditures	14,015,795	3,057,360	1,634,489	491,213	5,223,365	24,422,222
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,109,150	232,252	104,741	391,008	1,833,878	3,671,029
OTHER FINANCING SOURCES (USES)						
Proceeds from the Sale of Capital Assets	-	-	-	-	36,075	36,075
Transfers In	10,000	-	-	-	25,068	35,068
Transfers Out	(25,068)	-	-	-	(10,000)	(35,068)
Total Other Financing Sources (Uses)	(15,068)	-	-	-	51,143	36,075
NET CHANGES IN FUND BALANCES	1,094,082	232,252	104,741	391,008	1,885,021	3,707,104
Fund Balances - Beginning of Year	17,152,376	1,149,378	3,356,174	(88,816)	11,060,618	32,629,730
FUND BALANCES - END OF YEAR	<u>\$ 18,246,458</u>	<u>\$ 1,381,630</u>	<u>\$ 3,460,915</u>	<u>\$ 302,192</u>	<u>\$ 12,945,639</u>	<u>\$ 36,336,834</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, 2024

RECONCILIATION TO THE STATEMENT OF ACTIVITIES –
MODIFIED CASH BASIS

Net Change in Fund Balances - Governmental Funds	\$	3,707,104
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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.

Capital Outlay	\$	2,058,692	
Depreciation		<u>(1,630,235)</u>	428,457

Net effect of various miscellaneous transactions involving capital assets.

Gain on Disposals	67,046		
Sale Proceeds	(36,075)		
Insurance Recoveries	<u>(53,332)</u>		<u>(22,361)</u>

Change in Net Position of Governmental Activities as Reported in the Statement of Activities – Modified Cash Basis	\$	<u><u>4,113,200</u></u>
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EFFINGHAM COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION – MODIFIED CASH BASIS
FIDUCIARY FUNDS
NOVEMBER 30, 2024

	Custodial Funds
ASSETS	
Cash and Cash Equivalents	\$ 2,520,848
Total Assets	<u>2,520,848</u>
LIABILITIES	
Due to Other Governmental Units	975,333
Due to Others	650
Total Liabilities	<u>975,983</u>
FIDUCIARY NET POSITION	
Restricted for:	
Individuals, Organizations, and Other Governments	<u>1,544,865</u>
Total Fiduciary Net Position	<u><u>\$ 1,544,865</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, 2024

	Custodial Funds
ADDITIONS	
Receipts for Township Governments	\$ 1,857,513
Property Tax Collections for Other Governments	69,059,958
Licenses, Taxes, and Fees Collected for Other Governments	118,036
Amounts Collected for Fines, Fees, and Other Judicial Orders	749,774
Collection for Tax Redemptions	547,591
Miscellaneous Receipts	358,278
Interest	64,333
Total Additions	<u>72,755,483</u>
DEDUCTIONS	
Payments to Township Governments	2,021,358
Payments of Property Taxes to Other Governments	69,147,618
Fees Distributed to Other Governments	91,063
Funds Released - Tax Redemptions	552,469
Fines, Fees, and Other Judicial Orders Distributed	872,013
Payments to Individuals and Other Entities	430,293
Bail Bonds Returned	97,139
Total Deductions	<u>73,211,953</u>
CHANGE IN FIDUCIARY NET POSITION	(456,470)
Net Fiduciary Position - Beginning of Year	<u>2,001,335</u>
NET FIDUCIARY POSITION - END OF YEAR	<u><u>\$ 1,544,865</u></u>

See accompanying Notes to Financial Statements.

EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2024

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, 2024

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, 2024**

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 nonviolent veteran and service member offenders who would otherwise be incarcerated if those local services and sanctions were not available.

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, 2024

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, 2024**

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, 2024

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, 2024**

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 2023 tax levy ordinance was passed November 29, 2023. Receipts from the 2023 tax levy collected in 2024 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, 2024**

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, 2024, the County's bank balances totaled \$41,500,886 and \$160,540 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, 2024

NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2024 was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance
Capital Assets, Not Being Depreciated:				
Construction in Progress	\$ 733,116	\$ 1,344,577	\$ -	\$ 2,077,693
Land	2,631,765	-	-	2,631,765
Total Capital Assets, Not Being Depreciated	3,364,881	1,344,577	-	4,709,458
Capital Assets, Being Depreciated:				
Buildings and Improvements	21,970,808	-	-	21,970,808
Equipment	4,966,401	629,228	104,193	5,491,436
Highway Improvements	60,300,860	-	-	60,300,860
Vehicles	2,610,083	84,887	83,759	2,611,211
Total Capital Assets, Being Depreciated	89,848,152	714,115	187,952	90,374,315
Less: Accumulated Depreciation:				
Buildings and Improvements	9,069,204	589,921	-	9,659,125
Equipment and Furnishings	3,477,881	369,912	104,193	3,743,600
Highway Improvements	53,002,811	433,110	-	53,435,921
Vehicles	1,710,622	237,292	61,398	1,886,516
Total Accumulated Depreciation	67,260,518	1,630,235	165,591	68,725,162
Total Capital Assets, Being Depreciated, Net	22,587,634	(916,120)	22,361	21,649,153
Capital Assets, Net	<u>\$ 25,952,515</u>	<u>\$ 428,457</u>	<u>\$ 22,361</u>	<u>\$ 26,358,611</u>

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

Culture and Recreation	\$ 286,919
General Government	518,966
Highways and Streets	495,731
Public Health and Welfare	133,129
Public Safety	195,490
Total Depreciation Expense	<u>\$ 1,630,235</u>

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

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, 2024 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General	\$ 10,000	\$ 25,068
Nonmajor Funds:		
Violent Crime Assistance	25,068	-
Hotel-Motel Tax	-	10,000
Total	<u>\$ 35,068</u>	<u>\$ 35,068</u>

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, 2024**

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, 2023, the following employees were covered by the benefit terms:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and Beneficiaries Currently Receiving Benefits	168	23	13
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	169	9	2
Active Plan Members	139	21	0
Total	<u>476</u>	<u>53</u>	<u>15</u>

**EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2024**

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 2024 and 2023 were 5.59% and 5.94%, respectively, for the regular plan, 14.20% and 13.26%, respectively, for the SLEP plan, and 13.69% and 14.04%, respectively, for the ECO plan. For the fiscal year ended November 30, 2024, Effingham County contributed \$497,589 to the regular plan, \$256,739 to the SLEP plan, and \$121,619 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 2024, Effingham County leased personnel services to the Emergency Telephone System Board for \$106,652. 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 \$1,000,000 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 \$386,000 in lease payments and \$321,000 of IT arrangement payments through fiscal year 2028.

EFFINGHAM COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2024

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 \$61,266,992 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

The following individual funds had excess of expenditures over appropriations as of November 30, 2024:

Violent Crime Victims Assistance Fund	\$ (399)
Geographic Information Systems Fund 036	(208)
Extension Education Fund	(1,976)
Coroner Fee Fund	(754)
Veterans Assistance Commission Fund	(16,548)
Mental Deficient Persons Fund	(3,725)
Mental Health Program Fund	(3,369)
Health Department Fund	(253,850)

NOTE 11 DEFICIT FUND BALANCES

The following individual funds carried deficit fund balance as of November 30, 2024:

DUI Equipment Fees	(3,832)
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NOTE 12 PAYABLES AND RECEIVABLES WITHIN THE REPORTING ENTITY

The General Fund loaned \$3,832 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, 2024

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, 2024, property taxes totaling \$83,794 were abated for the 2023 tax year.

NOTE 14 ETSB CAPITAL ASSETS

Capital asset activity for the fiscal year ended November 30, 2024 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Capital Assets:				
Equipment not Placed in Service	\$ 89,600	\$ -	\$ (89,600)	\$ -
Equipment	2,653,666	265,851	(32,700)	2,886,817
Less: Accumulated Depreciation	2,171,146	139,503	(27,640)	2,283,009
Capital Assets, Net	<u>\$ 572,120</u>	<u>\$ 126,348</u>	<u>\$ (94,660)</u>	<u>\$ 603,808</u>

Depreciation expense totaling \$139,503 was charged to operating expenses during the year ended November 30, 2024.

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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amount	
REVENUES				
Property Taxes	\$ 1,921,100	\$ 1,921,100	\$ 1,956,034	\$ 34,934
Sales Taxes	5,750,000	5,750,000	6,027,757	277,757
Other Taxes	2,810,000	2,810,000	3,070,487	260,487
Grants	1,334,000	1,334,000	1,441,598	107,598
Services	961,100	961,100	809,709	(151,391)
Rent Income	218,152	218,152	208,609	(9,543)
Interest Income	365,020	365,020	797,697	432,677
Other Income	517,700	592,700	813,054	220,354
Total Revenues	13,877,072	13,952,072	15,124,945	1,172,873
EXPENDITURES				
General Government:				
Administration	411,200	411,200	311,400	99,800
Insurance	1,173,885	1,173,885	1,024,463	149,422
Public Buildings and Grounds	584,064	590,542	946,839	(356,297)
County Clerk	357,952	367,952	348,856	19,096
County Treasurer and Collector	249,277	254,277	226,119	28,158
Contingencies	417,000	347,000	36,020	310,980
County and Regional Planning	5,000	5,000	-	5,000
State's Attorney	671,976	688,335	656,978	31,357
Circuit Court	118,000	118,000	92,768	25,232
Circuit Clerk	504,800	519,800	487,087	32,713
Public Defender	391,670	384,404	411,549	(27,145)
Election	339,375	371,284	296,131	75,153
Supervisor of Assessments	353,194	353,196	311,587	41,609
Data Processing	240,980	244,060	201,342	42,718
Court Security	197,900	201,800	188,834	12,966
Illinois Century Network	600	600	-	600
Court Appointed	97,000	97,000	60,668	36,332
ARPA	3,000,000	1,015,249	886,591	128,658
Total General Government	9,113,873	7,143,584	6,487,232	656,352
Culture and Recreation:				
Airport	638,423	644,256	505,016	139,240
TREC	10,000	10,000	4,789	5,211
Total Culture and Recreation	648,423	654,256	509,805	144,451
Education:				
Regional Superintendent of Educational Services	78,587	78,587	78,587	-
Public Health and Welfare:				
Public Services	30,880	55,880	154,504	(98,624)
Animal Control	199,225	199,225	182,805	16,420
Total Public Health and Welfare	230,105	255,105	337,309	(82,204)

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, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amount	Final Budget - Positive (Negative)
EXPENDITURES (CONTINUED)				
Public Safety:				
Sheriff	\$ 4,326,041	\$ 4,432,826	\$ 4,389,216	\$ 43,610
Coroner	145,500	145,500	117,150	28,350
Juvenile and Probation	719,671	724,944	682,306	42,638
Emergency Services and Disaster	132,276	135,881	101,796	34,085
Traffic Law Enforcement Program	18,000	18,000	6,797	11,203
Dive Rescue Team	19,000	19,000	21,298	(2,298)
Search and Rescue K-9 Unit	3,000	3,000	1,798	1,202
Total Public Safety	5,363,488	5,479,151	5,320,361	158,790
Capital Outlay:				
General Government	42,000	1,612,000	9,865	1,602,135
Culture and Recreation	935,000	935,000	669,721	265,279
Public Health and Welfare	-	-	21,988	(21,988)
Public Safety	112,000	242,000	580,927	(338,927)
Total Capital Outlay	1,089,000	2,789,000	1,282,501	1,506,499
Total Expenditures	16,523,476	16,399,683	14,015,795	2,383,888
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,646,404)	(2,447,611)	1,109,150	3,556,761
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	385,000	385,000	10,000	(375,000)
Operating Transfers Out	(25,068)	(25,068)	(25,068)	-
Total Other Financing Sources (Uses)	359,932	359,932	(15,068)	(375,000)
NET CHANGES IN FUND BALANCE	<u>\$ (2,286,472)</u>	<u>\$ (2,087,679)</u>	1,094,082	<u>\$ 3,181,761</u>
Fund Balance - Beginning of Year			17,152,376	
FUND BALANCE - END OF YEAR			<u>\$ 18,246,458</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, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amount	Final Budget - Positive (Negative)
REVENUES				
Property Taxes	\$ -	\$ 190,200	\$ 193,956	\$ 3,756
Other Taxes	-	5,000	5,000	-
Grants	15,000	1,570,615	1,934,988	364,373
Services	5,000	890,076	1,055,524	165,448
Interest Income	-	18,130	44,027	25,897
Other Income	625,000	85,490	56,117	(29,373)
Total Revenues	645,000	2,759,511	3,289,612	530,101
EXPENDITURES				
Public Health and Welfare:				
County Health	2,771,510	2,771,510	3,040,395	(268,885)
Capital Outlay:				
Public Health and Welfare	32,000	32,000	16,965	15,035
Total Expenditures	2,803,510	2,803,510	3,057,360	(253,850)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,158,510)</u>	<u>(43,999)</u>	<u>232,252</u>	<u>276,251</u>
NET CHANGES IN FUND BALANCE	<u>\$ (2,158,510)</u>	<u>\$ (43,999)</u>	<u>232,252</u>	<u>\$ 276,251</u>
Fund Balance - Beginning of Year			<u>1,149,378</u>	
FUND BALANCE - END OF YEAR			<u>\$ 1,381,630</u>	

EFFINGHAM COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – MODIFIED CASH BASIS – ADULT REDEPLOY INITIATIVE
YEAR ENDED NOVEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amount	Final Budget - Positive (Negative)
REVENUES				
Grants	\$ 999,977	\$ 999,977	\$ 878,873	\$ (121,104)
Interest Income	-	-	2,417	2,417
Other Income	-	-	931	931
Total Revenues	999,977	999,977	882,221	(117,756)
EXPENDITURES				
Public Safety:				
Public Safety	999,977	999,979	491,213	508,766
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(2)	391,008	391,010
NET CHANGES IN FUND BALANCE	<u>\$ -</u>	<u>\$ (2)</u>	391,008	<u>\$ 391,010</u>
Fund Balance - Beginning of Year			(88,816)	
FUND BALANCE - END OF YEAR			<u>\$ 302,192</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.

Cannabis Use Tax Fund – This fund is used to account for cannabis tax revenue received that are specifically restricted for expenditures to support public safety, substance abuse prevention and community development initiatives.

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, 2024

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	\$ 143,166	\$ 9,635	\$ -	\$ 375,089	\$ 100,970	\$ -	\$ 36,554
Loan Receivables - Current	-	-	-	-	-	-	-
Loan Receivables - Noncurrent	-	-	-	-	-	-	-
Total Assets	<u>\$ 143,166</u>	<u>\$ 9,635</u>	<u>\$ -</u>	<u>\$ 375,089</u>	<u>\$ 100,970</u>	<u>\$ -</u>	<u>\$ 36,554</u>
LIABILITIES AND FUND BALANCES (DEFICITS)							
LIABILITIES							
Due to Other Funds	\$ -	\$ -	\$ 3,832	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings	-	341	-	339	-	-	-
Total Liabilities	<u>-</u>	<u>341</u>	<u>3,832</u>	<u>339</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)							
Restricted for:							
Culture and Recreation	-	-	-	-	-	-	-
General Government	143,166	9,294	-	374,750	-	-	-
Highways and Roads	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Health and Welfare	-	-	-	-	100,970	-	36,554
Unassigned	-	-	(3,832)	-	-	-	-
Total Fund Balances (Deficits)	<u>143,166</u>	<u>9,294</u>	<u>(3,832)</u>	<u>374,750</u>	<u>100,970</u>	<u>-</u>	<u>36,554</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 143,166</u>	<u>\$ 9,635</u>	<u>\$ -</u>	<u>\$ 375,089</u>	<u>\$ 100,970</u>	<u>\$ -</u>	<u>\$ 36,554</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2024

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	\$ 153,214	\$ 66,976	\$ 529,742	\$ 882,913	\$ 160,398	\$ 992,211	\$ 58,062
Loan Receivables - Current	-	-	-	-	-	-	-
Loan Receivables - Noncurrent	-	-	-	-	-	-	-
Total Assets	<u>\$ 153,214</u>	<u>\$ 66,976</u>	<u>\$ 529,742</u>	<u>\$ 882,913</u>	<u>\$ 160,398</u>	<u>\$ 992,211</u>	<u>\$ 58,062</u>
LIABILITIES AND FUND BALANCES (DEFICITS)							
LIABILITIES							
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings	1,036	-	-	-	-	-	-
Total Liabilities	<u>1,036</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)							
Restricted for:							
Culture and Recreation	-	-	-	-	-	-	-
General Government	-	66,976	-	882,913	160,398	992,211	58,062
Highways and Roads	-	-	-	-	-	-	-
Public Safety	-	-	529,742	-	-	-	-
Public Health and Welfare	152,178	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	<u>152,178</u>	<u>66,976</u>	<u>529,742</u>	<u>882,913</u>	<u>160,398</u>	<u>992,211</u>	<u>58,062</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 153,214</u>	<u>\$ 66,976</u>	<u>\$ 529,742</u>	<u>\$ 882,913</u>	<u>\$ 160,398</u>	<u>\$ 992,211</u>	<u>\$ 58,062</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2024

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	\$ 70,503	\$ 32,491	\$ 50,633	\$ 15,000	\$ 15,000	\$ 4,629	\$ 34,353
Loan Receivables - Current	-	-	-	-	-	24,372	-
Loan Receivables - Noncurrent	-	-	-	-	-	94,326	-
Total Assets	<u>\$ 70,503</u>	<u>\$ 32,491</u>	<u>\$ 50,633</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 123,327</u>	<u>\$ 34,353</u>
LIABILITIES AND FUND BALANCES (DEFICITS)							
LIABILITIES							
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)							
Restricted for:							
Culture and Recreation	-	-	-	-	-	-	-
General Government	70,503	-	-	-	-	123,327	34,353
Highways and Roads	-	-	-	-	-	-	-
Public Safety	-	32,491	50,633	-	-	-	-
Public Health and Welfare	-	-	-	15,000	15,000	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	<u>70,503</u>	<u>32,491</u>	<u>50,633</u>	<u>15,000</u>	<u>15,000</u>	<u>123,327</u>	<u>34,353</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 70,503</u>	<u>\$ 32,491</u>	<u>\$ 50,633</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 123,327</u>	<u>\$ 34,353</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2024

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	\$ 35,844	\$ 299,583	\$ 88,522	\$ 39,136	\$ 129,014	\$ 781,292	\$ 2,701,479
Loan Receivables - Current	-	-	-	-	-	-	-
Loan Receivables - Noncurrent	-	-	-	-	-	-	-
Total Assets	<u>\$ 35,844</u>	<u>\$ 299,583</u>	<u>\$ 88,522</u>	<u>\$ 39,136</u>	<u>\$ 129,014</u>	<u>\$ 781,292</u>	<u>\$ 2,701,479</u>
LIABILITIES AND FUND BALANCES (DEFICITS)							
LIABILITIES							
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings	-	458	-	-	-	-	4,981
Total Liabilities	<u>-</u>	<u>458</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,981</u>
FUND BALANCES (DEFICITS)							
Restricted for:							
Culture and Recreation	-	-	88,522	-	-	-	-
General Government	-	299,125	-	-	-	-	-
Highways and Roads	-	-	-	-	-	781,292	2,696,498
Public Safety	-	-	-	39,136	-	-	-
Public Health and Welfare	35,844	-	-	-	129,014	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	<u>35,844</u>	<u>299,125</u>	<u>88,522</u>	<u>39,136</u>	<u>129,014</u>	<u>781,292</u>	<u>2,696,498</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 35,844</u>	<u>\$ 299,583</u>	<u>\$ 88,522</u>	<u>\$ 39,136</u>	<u>\$ 129,014</u>	<u>\$ 781,292</u>	<u>\$ 2,701,479</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2024

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	\$ 84,553	\$ 24,732	\$ 7,402	\$ 126,264	\$ 4,857	\$ 2,473
Loan Receivables - Current	-	-	-	-	-	-
Loan Receivables - Noncurrent	-	-	-	-	-	-
Total Assets	<u>\$ 84,553</u>	<u>\$ 24,732</u>	<u>\$ 7,402</u>	<u>\$ 126,264</u>	<u>\$ 4,857</u>	<u>\$ 2,473</u>
LIABILITIES AND FUND BALANCES (DEFICITS)						
LIABILITIES						
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Withholdings	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)						
Restricted for:						
Culture and Recreation	-	-	-	-	-	-
General Government	-	-	-	126,264	4,857	-
Highways and Roads	-	-	-	-	-	-
Public Safety	-	24,732	7,402	-	-	2,473
Public Health and Welfare	84,553	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances (Deficits)	<u>84,553</u>	<u>24,732</u>	<u>7,402</u>	<u>126,264</u>	<u>4,857</u>	<u>2,473</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 84,553</u>	<u>\$ 24,732</u>	<u>\$ 7,402</u>	<u>\$ 126,264</u>	<u>\$ 4,857</u>	<u>\$ 2,473</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING BALANCE SHEET – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2024

	Special Revenue Funds (Continued)							Total Nonmajor Governmental Funds
	Opioid Settlement Fund	Rural Public Transportation	Federal Aid Matching	Court Appointed Special Advocates	Cannabis Use Tax	Public Defender	Public Defender Automation Fund	
ASSETS								
Cash and Cash Equivalents	\$ 177,397	\$ 6,126	\$ 1,958,624	\$ 8,858	\$ 9,968	\$ 152,268	\$ 5,587	\$ 12,837,928
Loan Receivables - Current	-	-	-	-	-	-	-	24,372
Loan Receivables - Noncurrent	-	-	-	-	-	-	-	94,326
Total Assets	<u>\$ 177,397</u>	<u>\$ 6,126</u>	<u>\$ 1,958,624</u>	<u>\$ 8,858</u>	<u>\$ 9,968</u>	<u>\$ 152,268</u>	<u>\$ 5,587</u>	<u>\$ 12,956,626</u>
LIABILITIES AND FUND BALANCES (DEFICITS)								
LIABILITIES								
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,832
Payroll Withholdings	-	-	-	-	-	-	-	7,155
Total Liabilities	-	-	-	-	-	-	-	10,987
FUND BALANCES (DEFICITS)								
Restricted for:								
Culture and Recreation	-	-	-	-	-	-	-	88,522
General Government	177,397	-	-	-	-	-	-	5,986,006
Highways and Roads	-	-	1,958,624	-	-	-	-	5,436,414
Public Safety	-	-	-	-	9,968	152,268	5,587	854,432
Public Health and Welfare	-	6,126	-	8,858	-	-	-	584,097
Unassigned	-	-	-	-	-	-	-	(3,832)
Total Fund Balances (Deficits)	<u>177,397</u>	<u>6,126</u>	<u>1,958,624</u>	<u>8,858</u>	<u>9,968</u>	<u>152,268</u>	<u>5,587</u>	<u>12,945,639</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 177,397</u>	<u>\$ 6,126</u>	<u>\$ 1,958,624</u>	<u>\$ 8,858</u>	<u>\$ 9,968</u>	<u>\$ 152,268</u>	<u>\$ 5,587</u>	<u>\$ 12,956,626</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2024

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,976	\$ -
Other Taxes	-	-	-	-	-	-	-
Grants	-	33,875	-	-	-	-	-
Services	58,112	-	3,967	60,616	3,667	-	4,971
Interest	-	-	-	16,047	3,903	-	1,391
Other	-	-	-	161	-	-	-
Total Revenues	58,112	33,875	3,967	76,824	7,570	95,976	6,362
EXPENDITURES							
Current:							
Culture and Recreation	-	-	-	-	-	-	-
General Government	25,975	61,745	-	112,948	-	-	-
Highways and Roads	-	-	-	-	-	-	-
Public Health and Welfare	-	-	-	-	-	95,976	2,946
Public Safety	-	-	-	-	-	-	-
Capital Outlay:							
Highways and Roads	-	-	-	-	-	-	-
Total Expenditures	25,975	61,745	-	112,948	-	95,976	2,946
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	32,137	(27,870)	3,967	(36,124)	7,570	-	3,416
OTHER FINANCING SOURCES (USES)							
Transfers In	-	25,068	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	25,068	-	-	-	-	-
NET CHANGES IN FUND BALANCES	32,137	(2,802)	3,967	(36,124)	7,570	-	3,416
Fund Balances (Deficits) - Beginning of Year	111,029	12,096	(7,799)	410,874	93,400	-	33,138
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 143,166</u>	<u>\$ 9,294</u>	<u>\$ (3,832)</u>	<u>\$ 374,750</u>	<u>\$ 100,970</u>	<u>\$ -</u>	<u>\$ 36,554</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, 2024

	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	\$ 58,219	\$ -	\$ -	\$ 711,946	\$ -	\$ -	\$ -
Other Taxes	-	-	-	10,000	-	-	-
Grants	-	-	-	-	-	-	-
Services	-	1,550	133,009	-	71,099	160,778	5,385
Interest	6,367	2,579	20,132	11,381	5,270	36,471	2,212
Other	-	3,777	6,376	11,101	-	-	-
Total Revenues	64,586	7,906	159,517	744,428	76,369	197,249	7,597
EXPENDITURES							
Current:							
Culture and Recreation	-	-	-	-	-	-	-
General Government	-	2,359	-	624,445	36,812	63,321	2,471
Highways and Roads	-	-	-	-	-	-	-
Public Health and Welfare	81,598	-	-	-	-	-	-
Public Safety	-	-	110,986	-	-	-	-
Capital Outlay:							
Highways and Roads	-	-	-	-	-	-	-
Total Expenditures	81,598	2,359	110,986	624,445	36,812	63,321	2,471
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(17,012)	5,547	48,531	119,983	39,557	133,928	5,126
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
NET CHANGES IN FUND BALANCES	(17,012)	5,547	48,531	119,983	39,557	133,928	5,126
Fund Balances (Deficits) - Beginning of Year	169,190	61,429	481,211	762,930	120,841	858,283	52,936
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 152,178</u>	<u>\$ 66,976</u>	<u>\$ 529,742</u>	<u>\$ 882,913</u>	<u>\$ 160,398</u>	<u>\$ 992,211</u>	<u>\$ 58,062</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2024

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	\$ -	\$ -	\$ -	\$ 183,725	\$ 163,369	\$ -	\$ -
Other Taxes	-	-	-	15,000	15,000	-	-
Grants	-	-	-	-	-	-	14,589
Services	-	529	4,003	-	-	-	-
Interest	2,700	1,384	2,064	-	-	1,898	221
Other	-	-	-	-	-	-	-
Total Revenues	2,700	1,913	6,067	198,725	178,369	1,898	14,810
EXPENDITURES							
Current:							
Culture and Recreation	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	18,250
Highways and Roads	-	-	-	-	-	-	-
Public Health and Welfare	-	-	-	198,725	178,369	-	-
Public Safety	-	4,651	5,937	-	-	-	-
Capital Outlay:							
Highways and Roads	-	-	-	-	-	-	-
Total Expenditures	-	4,651	5,937	198,725	178,369	-	18,250
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,700	(2,738)	130	-	-	1,898	(3,440)
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
NET CHANGES IN FUND BALANCES	2,700	(2,738)	130	-	-	1,898	(3,440)
Fund Balances (Deficits) - Beginning of Year	67,803	35,229	50,503	15,000	15,000	121,429	37,793
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 70,503</u>	<u>\$ 32,491</u>	<u>\$ 50,633</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 123,327</u>	<u>\$ 34,353</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, 2024

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,098	\$ 444,963
Other Taxes	-	-	34,925	-	-	-	-
Grants	-	-	-	-	-	-	-
Services	75	70,932	-	2,115	6,670	94,665	646,378
Interest	1,402	11,345	3,168	1,502	4,926	29,247	95,006
Other	-	-	-	-	-	5,295	6,827
Total Revenues	1,477	82,277	38,093	3,617	11,596	233,305	1,193,174
EXPENDITURES							
Current:							
Culture and Recreation	-	-	18,500	-	-	-	-
General Government	-	59,107	-	-	-	-	-
Highways and Roads	-	-	-	-	-	143,397	197,218
Public Health and Welfare	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Capital Outlay:							
Highways and Roads	-	-	-	-	-	-	640,363
Total Expenditures	-	59,107	18,500	-	-	143,397	837,581
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,477	23,170	19,593	3,617	11,596	89,908	355,593
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	(10,000)	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-	-	36,075
Total Other Financing Sources (Uses)	-	-	(10,000)	-	-	-	36,075
NET CHANGES IN FUND BALANCES	1,477	23,170	9,593	3,617	11,596	89,908	391,668
Fund Balances (Deficits) - Beginning of Year	34,367	275,955	78,929	35,519	117,418	691,384	2,304,830
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 35,844</u>	<u>\$ 299,125</u>	<u>\$ 88,522</u>	<u>\$ 39,136</u>	<u>\$ 129,014</u>	<u>\$ 781,292</u>	<u>\$ 2,696,498</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, 2024

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,099,137
Other Taxes	-	-	-	-	-	-	65,000
Grants	5,084	-	-	-	-	-	-
Services	17,309	-	-	20,325	34	1,252	-
Interest	2,932	-	-	4,421	193	61	65,173
Other	-	-	-	-	-	-	25,636
Total Revenues	25,325	-	-	24,746	227	1,313	2,254,946
EXPENDITURES							
Current:							
Culture and Recreation	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	1,671,896
Highways and Roads	-	-	-	-	-	-	-
Public Health and Welfare	5,754	-	-	-	-	-	-
Public Safety	-	1,290	-	-	-	-	-
Capital Outlay:							
Highways and Roads	-	-	-	-	-	-	-
Total Expenditures	5,754	1,290	-	-	-	-	1,671,896
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	19,571	(1,290)	-	24,746	227	1,313	583,050
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
NET CHANGES IN FUND BALANCES	19,571	(1,290)	-	24,746	227	1,313	583,050
Fund Balances (Deficits) - Beginning of Year	64,982	26,022	7,402	101,518	4,630	1,160	1,879,360
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 84,553</u>	<u>\$ 24,732</u>	<u>\$ 7,402</u>	<u>\$ 126,264</u>	<u>\$ 4,857</u>	<u>\$ 2,473</u>	<u>\$ 2,462,410</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, 2024

	Special Revenue Funds (Continued)							Total Nonmajor Governmental Funds
	Opioid Settlement Fund	Rural Public Transportation	Federal Aid Matching	Court Appointed Special Advocates	Cannabis Use Tax	Public Defender	Public Defender Automation Fund	
REVENUES								
Property Taxes	\$ -	\$ -	\$ 150,081	\$ -	\$ -	\$ -	\$ -	\$ 4,011,514
Other Taxes	-	-	-	-	9,894	-	-	149,819
Grants	-	730,603	43,016	-	-	95,082	-	922,249
Services	-	-	-	20,067	-	-	1,202	1,388,710
Interest	4,598	4,241	76,778	285	74	3,619	186	423,177
Other	102,601	-	-	-	-	-	-	161,774
Total Revenues	107,199	734,844	269,875	20,352	9,968	98,701	1,388	7,057,243
EXPENDITURES								
Current:								
Culture and Recreation	-	-	-	-	-	-	-	18,500
General Government	10,368	-	-	-	-	41,597	-	2,731,294
Highways and Roads	-	-	-	-	-	-	-	340,615
Public Health and Welfare	-	735,561	-	22,000	-	-	-	1,320,929
Public Safety	-	-	-	-	-	-	-	122,864
Capital Outlay:								
Highways and Roads	-	-	48,800	-	-	-	-	689,163
Total Expenditures	10,368	735,561	48,800	22,000	-	41,597	-	5,223,365
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	96,831	(717)	221,075	(1,648)	9,968	57,104	1,388	1,833,878
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	25,068
Transfers Out	-	-	-	-	-	-	-	(10,000)
Proceeds From Sale of Assets	-	-	-	-	-	-	-	36,075
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	51,143
NET CHANGES IN FUND BALANCES	96,831	(717)	221,075	(1,648)	9,968	57,104	1,388	1,885,021
Fund Balances (Deficits) - Beginning of Year	80,566	6,843	1,737,549	10,506	-	95,164	4,199	11,060,618
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 177,397</u>	<u>\$ 6,126</u>	<u>\$ 1,958,624</u>	<u>\$ 8,858</u>	<u>\$ 9,968</u>	<u>\$ 152,268</u>	<u>\$ 5,587</u>	<u>\$ 12,945,639</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, 2024

	<u>Township Motor Fuel Tax</u>	<u>Township Bridge</u>	<u>Delinquent Tax</u>	<u>County Collector</u>	<u>County Clerk</u>	<u>County Recorder</u>
ASSETS						
Cash and Cash Equivalents	\$ 998,757	\$ 199,856	\$ 100	\$ 971,602	\$ 23,212	\$ 13,137
Total Assets	<u>998,757</u>	<u>199,856</u>	<u>100</u>	<u>971,602</u>	<u>23,212</u>	<u>13,137</u>
LIABILITIES						
Due to Other Governmental Units	-	-	-	971,602	-	-
Due to Others	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>650</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>971,602</u>	<u>650</u>	<u>-</u>
NET POSITION						
Restricted for:						
Individuals, Organizations, and Other Governments	<u>998,757</u>	<u>199,856</u>	<u>100</u>	<u>-</u>	<u>22,562</u>	<u>13,137</u>
Total Net Position	<u>\$ 998,757</u>	<u>\$ 199,856</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 22,562</u>	<u>\$ 13,137</u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION – MODIFIED CASH BASIS
CUSTODIAL FUNDS (CONTINUED)
NOVEMBER 30, 2024

	Treasurer Fund	County Sheriff	Circuit Clerk	Landfill Application	Total Custodial Funds
ASSETS					
Cash and Cash Equivalents	\$ 8,138	\$ 92,625	\$ 213,025	\$ 396	\$ 2,520,848
Total Assets	8,138	92,625	213,025	396	2,520,848
LIABILITIES					
Due to Other Governmental Units	3,731	-		-	975,333
Due to Others	-	-	-	-	650
Total Liabilities	3,731	-	-	-	975,983
NET POSITION					
Restricted for:					
Individuals, Organizations, and Other Governments	4,407	92,625	213,025	396	1,544,865
Total Net Position	\$ 4,407	\$ 92,625	\$ 213,025	\$ 396	\$ 1,544,865

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – MODIFIED CASH BASIS
CUSTODIAL FUNDS
YEAR ENDED NOVEMBER 30, 2024

	Township Motor Fuel Tax	Township Bridge	Delinquent Tax	County Collector	County Clerk	County Recorder
ADDITIONS						
Receipts for Township Governments	\$ 1,705,094	\$ 152,419	\$ -	\$ -	\$ -	\$ -
Property Tax Collections for Other Governments	-	-	-	69,059,958	-	-
Licenses, Taxes, and Fees Collected for Other Governments	-	-	-	-	36,180	71,136
Amounts Collected for Fines, Fees, and Other Judicial Orders	-	-	-	-	-	-
Collection for Tax Redemptions	-	-	-	-	547,591	-
Miscellaneous Receipts	-	-	1,931	84,850	-	-
Interest	62,891	150	-	-	-	-
Total Additions	<u>1,767,985</u>	<u>152,569</u>	<u>1,931</u>	<u>69,144,808</u>	<u>583,771</u>	<u>71,136</u>
DEDUCTIONS						
Payments to Township Governments	2,014,132	7,226	-	-	-	-
Payments of Property Taxes to Other Governments	-	-	2,810	69,144,808	-	-
Fees Distributed to Other Governments	-	-	-	-	14,895	65,448
Funds Released - Tax Redemption	-	-	-	-	552,469	-
Fines, Fees, and Other Judicial Orders Distributed	-	-	-	-	-	-
Payments to Individuals and Other Entities	-	-	-	-	6,616	-
Bail Bonds Returned	-	-	-	-	-	-
Total Deductions	<u>2,014,132</u>	<u>7,226</u>	<u>2,810</u>	<u>69,144,808</u>	<u>573,980</u>	<u>65,448</u>
CHANGES IN NET POSITION	(246,147)	145,343	(879)	-	9,791	5,688
Net Position - Beginning of Year	<u>1,244,904</u>	<u>54,513</u>	<u>979</u>	<u>-</u>	<u>12,771</u>	<u>7,449</u>
NET POSITION - END OF YEAR	<u><u>\$ 998,757</u></u>	<u><u>\$ 199,856</u></u>	<u><u>\$ 100</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 22,562</u></u>	<u><u>\$ 13,137</u></u>

EFFINGHAM COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – MODIFIED CASH BASIS
CUSTODIAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2024

	Treasurer Fund	County Sheriff	Circuit Clerk	Landfill Application	Total Custodial Funds
ADDITIONS					
Receipts for Township Governments	\$ -	\$ -	\$ -	\$ -	\$ 1,857,513
Property Tax Collections for Other Governments	-	-	-	-	69,059,958
Licenses, Taxes, and Fees Collected for Other Governments	-	10,720	-	-	118,036
Amounts Collected for Fines, Fees, and Other Judicial Orders	884	-	748,890	-	749,774
Collection for Tax Redemptions	-	-	-	-	547,591
Miscellaneous Receipts	-	271,497	-	-	358,278
Interest	1,292	-	-	-	64,333
Total Additions	2,176	282,217	748,890	-	72,755,483
DEDUCTIONS					
Payments to Township Governments	-	-	-	-	2,021,358
Payments of Property Taxes to Other Governments	-	-	-	-	69,147,618
Fees Distributed to Other Governments	-	10,720	-	-	91,063
Funds Released - Tax Redemption	-	-	-	-	552,469
Fines, Fees, and Other Judicial Orders Distributed	-	-	872,013	-	872,013
Payments to Individuals and Other Entities	119,092	303,652	-	933	430,293
Bail Bonds Returned	-	-	97,139	-	97,139
Total Deductions	119,092	314,372	969,152	933	73,211,953
CHANGES IN NET POSITION	(116,916)	(32,155)	(220,262)	(933)	(456,470)
Net Position - Beginning of Year	121,323	124,780	433,287	1,329	2,001,335
NET POSITION - END OF YEAR	<u>\$ 4,407</u>	<u>\$ 92,625</u>	<u>\$ 213,025</u>	<u>\$ 396</u>	<u>\$ 1,544,865</u>

