

FY 2008 Annual Financial Report

Multi-Purpose Long Form

CC Copy - 1/7/2009 3:03:40PM

DO NOT SEND THIS PAPER COPY - THIS IS YOUR COPY.

MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN THE COMPTROLLER CONNECT PROGRAM. THIS WILL PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY OF YOUR ANNUAL FINANCIAL REPORT.

RECEIVED
BY: [Signature]
JAN 28 2009

Unit Name: Christian County

County: CHRISTIAN

Unit Code: 012000/00

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position of Christian County as of the end of this fiscal year.

John P. Curtin 1/8/09
 Written signature of government official Date
 John Curtin, Chairperson
 Please Sign

PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS

STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete?

Yes No

A. Contact Person (elected or appointed official responsible for filling out this form):		B. Chief Executive Officer (elected or appointed official responsible for the executive administration, i.e. mayor, supervisor, or chairman):		C. Chief Financial Officer (elected or appointed official responsible for maintaining the government's financial records):	
John	Curtin	John	Curtin	Colleen	Hadley
Chairperson		Chairperson		Treasurer	
County Building		County Building		County Building	
Taylorville		Taylorville		Taylorville	
IL		IL		IL	
62568		62568		62568	
Phone: 217-824-4011		Phone: 217-824-4011		Phone: 217-824-4889	
Fax: 217-824-5105		Fax: 217-824-5105		Fax: 217-287-7407	
E-mail:		E-mail:		E-mail:	

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2. If not, please do not leave columns B and C blank.

Unit Name: Christian County

Unit Code Number: 011/000/00

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 11/30/2008

If the fiscal year end date, listed above, is incorrect, cross out the incorrect date and provide the correct date. Official documentation of this change must be sent to the Chicago office before the fiscal year end date is officially changed.

STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE AND TIF

A. Has your government implemented GASB 34 in FY 2008 reporting or in previous reporting years? X Yes No

If Yes:

- o Governments who have implemented GASB 34 and are using "other basis of accounting" (OCBOA) such as "Cash Basis" and "Modified Cash Basis" as their accounting system will now be able to select these types as their accounting system.
o Please fill out the Alternative Assets & Liabilities page, located on page F1(b)

B. Which type of accounting system does Christian County use:

Cash - with no assets (Cash Basis) X Modified Accrual/Accrual
Cash - with assets (Modified Cash Basis) Combination (explain)

C. Does the government have bonded debt this reporting fiscal year? X Yes No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness page, located on page F7.

X G.O. Bonds Revenue Bonds Alternate Revenue Bonds

D. Does the government have debt, other than bonded this reporting fiscal year? X Yes No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness page, located on page F7.

X Contractual Commitments Other (Explain)

E. Does Christian County own a public utility company? Yes X No

F. Is Christian County a home rule unit? Yes X No

G. Does Christian County have a Tax Increment Finance (TIF) district? Yes X No

Unit Name: Christian County

Unit Code Number: 011/000/00

▶ **STEP 4: POPULATION, EAV AND EMPLOYEES**

^What is the total population of Christian County?	34,418
What is the total EAV of Christian County?	\$ 419,022,063
*How many full time employees are paid?	168
*How many part time employees are paid?	64
What is the total salary paid to all employees?	\$ 4,816,677

^Or provide estimated population

*Do not include contractual employees.

▶ **STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS**

Provide the appropriation for the primary government listed in the first row of the table below.

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component	Appropriation	Type of Component Unit	FISCAL YEAR END	Enterprise Fund Type or Governmental Fund Type
<u>FUNDS SHOULD NOT BE LISTED HERE</u>				
Christian County	\$13,316,841		11/30	
Total Appropriations	\$13,316,841			

*Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 9.

^If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

Unit Name: Christian County

Unit Code Number: 011/000/00

▶ **STEP 7: AUDITS**

Provide CPA's information if Christian County is required to submit an audit to the Office of the Comptroller.

Firm Name:	Pulley, Martynowski and Blakeman
CPA's first name:	Sheridan L.
CPA's last name:	Pulley
CPA's Title:	CPA
Address:	901 E. Main Cross
City:	Taylorville
State:	IL
ZIP:	62568
Phone:	2178249693
Fax:	2178246872
Email:	pmartynowski@consolidated.net
State Registration Number:	066-004208

▶ **STEP 8: OTHER GOVERNMENTS**

Indicate any payments Christian County made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid	0
Federal government payroll taxes	365,341
All other intergovernmental payments	0

Unit Name: Christian County

Unit Code Number: 011/000/00

▶ **STEP 9: FUND LISTING & ACCOUNT GROUPS**

A. List all funds and how much was spent in FY 2008 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page F1). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
911 Fund	685,267	Special Revenue Fund	11/30
Animal Shelter Fund	117,878	Special Revenue Fund	11/30
Automation Fund	228,427	Special Revenue Fund	11/30
Capital Improvement Fund	0	Special Revenue Fund	11/30
CDAP Loan Fund	0	Fiduciary Fund	11/30
Community Mental Health Fund	89,000	Special Revenue Fund	11/30
County Bridge Fund	177,169	Special Revenue Fund	11/30
County Health Fund	625,817	Special Revenue Fund	11/30
County Highway Fund	618,435	Special Revenue Fund	11/30
County Motor Fuel Fund	921,131	Special Revenue Fund	11/30
Court Fund	93,043	Special Revenue Fund	11/30
Debt Service Fund	130,500	Debt Service Fund	11/30
Drug Asset Forfeiture Fund	0	Fiduciary Fund	11/30
Duplicate Tax Fund	37,755	Fiduciary Fund	11/30
General Fund Fund	5,852,691	General Fund	11/30
Highway Matching Fund	80,716	Special Revenue Fund	11/30
Lab Analysis Fund	4,578	Fiduciary Fund	11/30
Law Library Fund	7,086	Special Revenue Fund	11/30
Local Solid Waste Fund	393,209	Special Revenue Fund	11/30
Mobile Home Privilege Tax Fund	80,423	Fiduciary Fund	11/30
Municipal Retirement Fund	771,263	Special Revenue Fund	11/30
Police Vehicle Fund Fund	0	Special Revenue Fund	11/30
Probation Fund	64,642	Special Revenue Fund	11/30

Sanitarium Fund	50,919	Special Revenue Fund	11/30
Sheriff Fund	29,176	Special Revenue Fund	11/30
Tax Sale Imdemnity Fund	0	Fiduciary Fund	11/30
Township Bridge Program Fund	590,668	Fiduciary Fund	11/30
Township Motor Fuel Fund	1,562,472	Fiduciary Fund	11/30
Trust Fund	92,330	Fiduciary Fund	11/30
Trust Interest Fund	8,197	Fiduciary Fund	11/30
Total Expenditures	13,312,792		

B. Does Christian County have assets or liabilities that should be recorded as a part of Account Groups? See *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents for more information about Account Groups.

Yes No

Unit Name: Christian County

Unit Code Number: 011/000/00

▶ **STEP 10: GOVERNMENTAL ENTITIES**

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship

▶ **STEP 11: REPORTING**

Check any state or local entity where financial reports are filed.

STATE AGENCIES	
<input type="checkbox"/> - Board of Education	<input type="checkbox"/> - Board of Higher Education
<input type="checkbox"/> - DCCA	<input type="checkbox"/> - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
<input checked="" type="checkbox"/> - Illinois Comptroller	<input type="checkbox"/> - Secretary of State
<input type="checkbox"/> - General Assembly - House	<input type="checkbox"/> - General Assembly - Senate
<input checked="" type="checkbox"/> - County Clerk	<input type="checkbox"/> - Circuit Clerk
<input type="checkbox"/> - Governor's Office	<input type="checkbox"/> - Other - _____

Assets

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Assets		Report In Whole Numbers			
101t	Cash and Cash Equivalent	10,200,145	0	1,847,365	0
102t	Investments	0	0	0	0
115t	Receivables	1,077,483	0	112,712	0
109t	Inventories	0	0	0	0
112t	Other Assets (Explain)	115,296	0	0	0
Non-Current Assets		Report In Whole Numbers			
116t	Capital Assets/Net of Accumulated Depreciation	2,898,013	0	0	0
117t	Other Capital Assets	124,065	0	0	0
120t	TOTAL ASSETS	14,415,002	0	1,960,077	0

Liabilities

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Liabilities		Report In Whole Numbers			
122t	All Payables	698,275	0	308,643	0
132t	Deferred Revenues	5,660	0	0	0
128t	Other Liabilities (Explain)	0	0	0	0
Non-Current/Long-Term Liabilities		Report In Whole Numbers			
129t	Due Within One Year	160,021	0	0	0
130t	Due Beyond One Year	1,408,675	0	0	0
131t	Other Non-Current/Long Term Liabilities	331,186	0	0	0
135t	TOTAL LIABILITIES	2,603,817	0	308,643	0

Net Assets

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	3,022,078	0	0	0
148t	Net Assets - Restricted	251,190	0	1,651,434	0
149t	Net Assets - Unrestricted	8,537,917	0	0	0
146t	TOTAL NET ASSETS	11,811,185	0	1,651,434	0
147t	TOTAL LIABILITIES & NET ASSETS	14,415,002	0	1,960,077	0

F1b

Revenues and Receipts

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
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Local Taxes

Report In Whole Numbers

201t	Property Tax	1,299,887	1,715,362	0	133,315	0	0	75,152	0
202t	Local Sales Tax	0	0	0	0	0	0	0	0
203t	Utilities Tax	0	0	0	0	0	0	0	0
203a	Electric Utilities	0	0	0	0	0	0	0	0
203b	Water Utilities	0	0	0	0	0	0	0	0
203c	Communications Utilities	0	0	0	0	0	0	0	0
203d	Other Utilities Tax (Explain)	0	0	0	0	0	0	0	0
204t	Other Taxes (Explain)	0	0	0	0	0	0	0	0

Intergovernmental Receipts & State or Federal Grants

211t	State Income Tax	1,028,893	0	0	0	0	0	0	0
212t	State Sales Tax	1,225,349	0	0	0	0	0	0	0
213t	State Motor Fuel Tax	0	849,239	0	0	0	0	0	0
214t	State Replacement Tax	408,887	94,024	0	0	0	0	0	0
205t	State Gaming Tax(es)	0	0	0	0	0	0	0	0
215t	Other State Sources (Explain)	541,656	626,062	0	0	0	0	2,054,618	0
215a	General Support	143,805	0	0	0	0	0	0	0
215b	Public Welfare	0	0	0	0	0	0	0	0
215c	Health and/or Hospitals	0	626,062	0	0	0	0	0	0
215d	Streets and Highways	0	0	0	0	0	0	2,054,618	0
215e	Culture and Recreation	0	0	0	0	0	0	0	0
215f	Housing and Community Dev	0	0	0	0	0	0	0	0
215g	Water Supply System	0	0	0	0	0	0	0	0
215h	Electric/Gas Power System	0	0	0	0	0	0	0	0
215i	Mass Transit	0	0	0	0	0	0	0	0
215j	Other (Explain)	397,851	0	0	0	0	0	0	0
225t	Federal Sources	6,032	205,062	0	0	0	0	0	0
225a	General Support	0	0	0	0	0	0	0	0
225b	Public Welfare	6,032	0	0	0	0	0	0	0
225c	Health and/or Hospitals	0	192,380	0	0	0	0	0	0
225d	Streets and Highways	0	0	0	0	0	0	0	0
225e	Culture and Recreation	0	0	0	0	0	0	0	0
225f	Housing and Community Dev	0	0	0	0	0	0	0	0
225g	Water Supply System	0	0	0	0	0	0	0	0

revenues and receipts

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
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Intergovernmental Receipts & State or Federal Grants

225h	Electric/Gas Power System	0	0	0	0	0	0	0	0
225i	Mass Transit	0	0	0	0	0	0	0	0
225j	Other (Explain)	0	12,682	0	0	0	0	0	0
226t	Other Intergovernmental (Explain)	0	0	0	0	0	0	0	0

Other Sources

231t	Licenses and Permits	86,097	0	0	0	0	0	0	0
233t	Fines and Forfeitures	218,391	0	0	0	0	0	0	0
234t	Charges for Services	1,140,688	1,249,589	0	0	0	0	86,381	0
234a	Water Utilities	0	0	0	0	0	0	0	0
234b	Gas Utilities	0	0	0	0	0	0	0	0
234c	Electric Utilities	0	0	0	0	0	0	0	0
234d	Transit Utilities	0	0	0	0	0	0	0	0
234e	Sewer Utilities	0	0	0	0	0	0	0	0
234f	Refuse and Disposal Charges	0	0	0	0	0	0	0	0
234g	Parking	0	0	0	0	0	0	0	0
234h	Housing	0	0	0	0	0	0	0	0
234i	Highway or Bridge Tolls	0	0	0	0	0	0	0	0
234j	Culture and Recreation	0	0	0	0	0	0	0	0
234k	Other (Explain)	1,140,688	1,249,589	0	0	0	0	86,381	0
235t	Interest	185,838	91,851	0	81	0	0	35,358	0
236t	Miscellaneous (Explain)	1,200	335,692	0	0	0	0	0	0
240t	Total Receipts and Revenue	6,142,918	5,166,881	0	133,396	0	0	2,251,509	0

Disbursements, Expenditures and Expenses

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report in Whole Numbers									
251t	General Government	1,791,198	325,881	0	0	0	0	0	0
251a	Financial Administration	478,684	0	0	0	0	0	0	0
251b	General Administrative Buildings	166,719	0	0	0	0	0	0	0
251c	Central Administration	1,145,795	325,881	0	0	0	0	0	0
251d	Other (Explain)	0	0	0	0	0	0	0	0
252t	Public Safety	1,946,980	386,863	0	0	0	0	0	0
252a	Police	1,946,980	386,863	0	0	0	0	0	0
252b	Fire	0	0	0	0	0	0	0	0
252c	Regulation - Building Inspection	0	0	0	0	0	0	0	0
252d	Other (Explain)	0	0	0	0	0	0	0	0
253t	Corrections	0	0	0	0	0	0	0	0
254t	Judiciary and Legal	1,625,737	437,568	0	0	0	0	4,578	0
255t	Transportation and Public Works	0	1,711,418	0	0	0	0	2,153,140	0
255a	Streets and Highways	0	1,711,418	0	0	0	0	2,153,140	0
255b	Airports	0	0	0	0	0	0	0	0
255c	Parking Meters	0	0	0	0	0	0	0	0
255d	Parking Facilities	0	0	0	0	0	0	0	0
255e	Other (Explain)	0	0	0	0	0	0	0	0
256t	Social Services	127,991	1,592,008	0	0	0	0	0	0
256a	Welfare	0	0	0	0	0	0	0	0
256b	Health (Other than hospitals)	127,991	1,592,008	0	0	0	0	0	0
256c	Hospital Operations	0	0	0	0	0	0	0	0
256d	Cemeteries	0	0	0	0	0	0	0	0
256e	Other (Explain)	0	0	0	0	0	0	0	0
257t	Culture and Recreation	0	0	0	0	0	0	0	0
257a	Library	0	0	0	0	0	0	0	0
257b	Parks	0	0	0	0	0	0	0	0
257c	Other (Explain)	0	0	0	0	0	0	0	0
258t	Housing	0	0	0	0	0	0	0	0
275t	Environment	0	0	0	0	0	0	0	0
275a	Sewage	0	0	0	0	0	0	0	0

Disbursements, Expenditures and Expenses

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
275b	Solid Waste Management	0	0	0	0	0	0	0	0
275c	Other (Explain)	0	0	0	0	0	0	0	0
259t	Debt	117,913	48,533	0	130,500	0	0	0	0
259a	Interest	52,913	1,815	0	35,085	0	0	0	0
259b	Principal	65,000	46,718	0	95,415	0	0	0	0
271t	Public Utility Company	0	0	0	0	0	0	0	0
271a	Water	0	0	0	0	0	0	0	0
271b	Electric	0	0	0	0	0	0	0	0
271c	Transit	0	0	0	0	0	0	0	0
271d	Other (Explain)	0	0	0	0	0	0	0	0
272t	Depreciation	0	0	0	0	0	0	0	0
280t	Capital Outlay	85,269	450,907	0	0	0	0	0	0
260t	Other Expenditures (Explain)	157,603	0	0	0	0	0	218,705	0
270t	Total Expenditures/Expense	5,852,691	4,953,178	0	130,500	0	0	2,376,423	0

Fund Balances and Other Financing Sources (Uses)

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report in Whole Numbers									
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	290,227	213,703	0	2,896	0	0	-124,914	0
302t	Operating transfers in	0	0	0	0	0	0	0	0
303t	Operating transfers out	0	0	0	0	0	0	0	0
304t	Bond proceeds	0	0	0	0	0	0	0	0
305t	Other (Explain)	0	0	0	0	0	0	0	0
306t	Net increase(decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	290,227	213,703	0	2,896	0	0	-124,914	0
307t	Previous year fund balance	4,973,968	5,388,313	0	132,998	0	0	1,776,348	0
308t	Other (Explain)	0	0	0	0	0	0	0	0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	5,264,195	5,602,016	0	135,894	0	0	1,651,434	0

Statement of Indebtedness

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year
Report in Whole Numbers								
General Obligation Bonds	400	1,729,111	406	0	412	160,415	418	1,568,696
Water	400a	0	406a	0	412a	0	418a	0
Electric	400b	0	406b	0	412b	0	418b	0
Transportation	400c	0	406c	0	412c	0	418c	0
Housing	400d	0	406d	0	412d	0	418d	0
Other (Explain)	400e	1,729,111	406e	0	412e	160,415	418e	1,568,696
Revenue Bonds	401	0	407	0	413	0	419	0
Water	401a	0	407a	0	413a	0	419a	0
Electric	401b	0	407b	0	413b	0	419b	0
Transportation	401c	0	407c	0	413c	0	419c	0
Housing	401d	0	407d	0	413d	0	419d	0
Other (Explain)	401e	0	407e	0	413e	0	419e	0
Alternate Revenue Bonds	402	0	408	0	414	0	420	0
Contractual Commitments	403	46,718	409	0	415	46,718	421	0
Other (Explain)	404	0	410	0	416	0	422	0
Total Debt	405	1,775,829	411	0	417	207,133	423	1,568,696

Explanation or Comments:

- 112t Page F1b - Prepaid insurance
- 215j Page F2 - Judicial support.
- 225j Page F3 - Judicial support
- 234k Page F3 - Other charges for service - fees charged by county funds.
- 236t Donations and insurance claims.
- 260t Page F5 - Education \$52,588, Job center and other \$105,015.
- 400e Page F7 - Tort Immunity bonds.
- GEN Fiduciary funds do not require appropriations.

* Christian County Capital Outlay

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	37,240	0
602t	Law Enforcement	0	48,029
603t	Corrections	0	0
604t	Fire	0	0
605t	Sewerage	0	0
606t	Sanitation and Wastewater	0	0
607t	Parks and Recreation	0	0
608t	Housing and Community Development	0	0
609t	Highways, Roads and Bridges	0	37,500
610t	Parking Facilities	0	0
611t	Welfare	0	0
612t	Hospital	0	0
613t	Water	0	0
614t	Nursing Homes	0	0
615t	Conservation and Natural Resources	0	0
616t	Libraries	0	0
617t	Other	385,507	27,900

*This page should only be filled out if you have spent funds for capital projects or development.

*The Capital outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

*If you do NOT complete this page the U.S. Census Bureau will contact you for further information.