

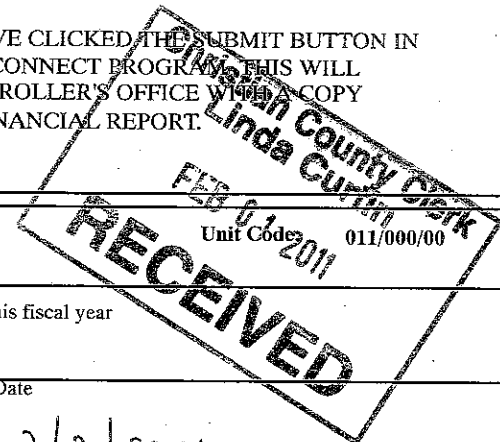
FY 2010 Annual Financial Report

Multi-Purpose Long Form

CC Copy - 1/31/2011 9:08:59AM

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.



Unit Name: Christian County

County: CHRISTIAN

Unit Code: 011/000/00

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

Written signature of government official

Colleen Hadley, Treasurer

Date

Please Sign

Colleen Hadley

2/2/2011

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):	
Colleen	Hadley	Colleen	Hadley	Colleen	Hadley
Treasurer		Treasurer		Treasurer	
County Building		County Building		County Building	
Taylorville		Taylorville		Taylorville	
IL		IL		IL	
62568		62568		62568	
Phone: 217-824-4889		Phone: 217-824-4889		Phone: 217-824-4889	
Fax: 217-287-7407		Fax: 217-287-7407		Fax: 217-287-7407	
Email:		Email:		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: 11/30/2010

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 GASB34 in FY 2010 reporting or in previous reporting years? X Yes No

If Yes:

- o Governments who have implemented GASB34 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? Yes X No

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

Contractual Commitments Other (Explan) _____

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?	\$ 446,153,218
*How many full time employees are paid?	168
*How many part time employees are paid?	61
What is the total salary paid to all employees?	\$ 4,790,302

^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	\$12,538,492		11/30	
Total Appropriations	\$12,538,492			

*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: OTHER GOVERNMENTS**

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

Intergovernmental agreements - indicate how much was paid	0
Federal government payroll taxes	366,458
All other intergovernmental payments	0

Unit Name: Christian County

Unit Code Number: 011/000/00

▶ **STEP 8: FUND LISTING & ACCOUNT GROUPS**

A. List all funds and how much was spent in FY2010 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page II). 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	477,884	Special Revenue Fund	11/30
Animal Shelter Fund	17,788	Special Revenue Fund	11/30
Automation Fund	261,520	Special Revenue Fund	11/30
Capital Improvement Fund	305,337	Special Revenue Fund	11/30
CDAP Loan Fund	121,046	Fiduciary Fund	11/30
Community Mental Health Fund	92,000	Special Revenue Fund	11/30
County Bridge Fund	296,110	Special Revenue Fund	11/30
County Health Fund	662,046	Special Revenue Fund	11/30
County Highway Fund	601,212	Special Revenue Fund	11/30
County Motor Fuel Fund	814,676	Special Revenue Fund	11/30
Court Fund	48,563	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	110,048	Fiduciary Fund	11/30
General Fund Fund	5,631,298	General Fund	11/30
Highway Matching Fund	474,794	Special Revenue Fund	11/30
Lab Analysis Fund	5,182	Fiduciary Fund	11/30
Law Library Fund	10,254	Special Revenue Fund	11/30
Local Solid Waste Fund	364,449	Special Revenue Fund	11/30
Mobile Home Privilege Tax Fund	26,845	Fiduciary Fund	11/30
Municipal Retirement Fund	818,089	Special Revenue Fund	11/30
Police Vehicle Fund Fund	0	Special Revenue Fund	11/30
Probation Fund	45,806	Special Revenue Fund	11/30

Sanitarium Fund	52,410	Special Revenue Fund	11/30
Sheriff Fund	31,776	Special Revenue Fund	11/30
Tax Sale Indemnity Fund	1,481	Fiduciary Fund	11/30
Township Bridge Program Fund	134,000	Fiduciary Fund	11/30
Township Motor Fuel Fund	1,524,756	Fiduciary Fund	11/30
Trust Fund	290,481	Fiduciary Fund	11/30
Trust Interest Fund	7,367	Fiduciary Fund	11/30
Total Expenditures	13,357,718		

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 9: 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 10:- 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	8,285,673	0	1,374,807	0
102t	Investments	0	0	0	0
115t	Receivables	1,625,192	0	133,153	0
109t	Inventories	0	0	0	0
112t	Other Assets (Explain)	1,043,731	0	0	0
Non-Current Assets		Report In Whole Numbers			
116t	Capital Assets/Net of Accumulated Depreciation	3,003,758	0	0	0
117t	Other Capital Assets	124,065	0	0	0
120t	TOTAL ASSETS	14,082,419	0	1,507,960	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	447,366	0	17,575	0
132t	Deferred Revenues	2,365	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	154,667	0	0	0
130t	Due Beyond One Year	1,505,000	0	0	0
131t	Other Non-Current/Long Term Liabilities	284,807	0	0	0
135t	TOTAL LIABILITIES	2,394,205	0	17,575	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	3,127,823	0	0	0
148t	Net Assets - Restricted	1,183,822	0	1,490,385	0
149t	Net Assets - Unrestricted	7,376,569	0	0	0
146t	TOTAL NET ASSETS	11,688,214	0	1,490,385	0
147t	TOTAL LIABILITIES & NET ASSETS	14,082,419	0	1,507,960	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
Local Taxes		Report in Whole Numbers							
201t	Property Tax	1,373,886	1,803,252	0	132,363	0	0	136,893	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	800,977	0	0	0	0	0	0	0
212t	State Sales Tax	1,206,510	0	0	0	0	0	0	0
213t	State Motor Fuel Tax	0	885,010	0	0	0	0	0	0
214t	State Replacement Tax	360,307	98,146	0	0	0	0	0	0
205t	State Gaming Tax(es)	0	0	0	0	0	0	0	0
215t	Other State Sources (Explain)	414,678	668,727	0	0	0	0	1,820,599	0
215a	General Support	40,626	0	0	0	0	0	0	0
215b	Public Welfare	0	290,823	0	0	0	0	0	0
215c	Health and/or Hospitals	0	277,904	0	0	0	0	0	0
215d	Streets and Highways	0	0	0	0	0	0	1,820,599	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)	374,052	100,000	0	0	0	0	0	0
225t	Federal Sources	10,537	311,023	0	0	0	0	0	0
225a	General Support	0	0	0	0	0	0	0	0
225b	Public Welfare	10,537	0	0	0	0	0	0	0
225c	Health and/or Hospitals	0	295,598	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
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	15,425	0	0	0	0	0	0
226t	Other Intergovernmental (Explain)	0	0	0	0	0	0	0	0
Other Sources									
231t	Licenses and Permits	102,760	0	0	0	0	0	0	0
233t	Fines and Forfeitures	220,654	0	0	0	0	0	0	0
234t	Charges for Services	925,433	1,375,855	0	0	0	0	356,423	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)	925,433	1,375,855	0	0	0	0	356,423	0
235t	Interest	93,362	38,617	0	1,506	0	0	28,113	0
236t	Miscellaneous (Explain)	2,079	0	0	0	0	0	0	0
240t	Total Receipts and Revenue	5,511,183	5,180,630	0	133,869	0	0	2,342,028	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	1,613,513	393,031	0	0	0	0	0	0
251a	Financial Administration	485,500	0	0	0	0	0	0	0
251b	General Administrative Buildings	187,086	0	0	0	0	0	0	0
251c	Central Administration	940,927	393,031	0	0	0	0	0	0
251d	Other (Explain)	0	0	0	0	0	0	0	0
252t	Public Safety	2,056,595	422,038	0	0	0	0	0	0
252a	Police	2,056,595	422,038	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	1,639,127	400,486	0	0	0	0	5,182	0
255t	Transportation and Public Works	0	2,147,792	0	0	0	0	1,658,756	0
255a	Streets and Highways	0	2,147,792	0	0	0	0	1,658,756	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	120,684	1,645,088	0	0	0	0	0	0
256a	Welfare	0	0	0	0	0	0	0	0
256b	Health (Other than hospitals)	120,684	1,645,088	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	120,679	0	0	130,500	0	0	0	0
259a	Interest	45,679	0	0	45,731	0	0	0	0
259b	Principal	75,000	0	0	84,769	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	20,440	366,279	0	0	0	0	0	0
260t	Other Expenditures (Explain)	60,260	0	0	0	0	0	557,268	0
270t	Total Expenditures/Expense	5,631,298	5,374,714	0	130,500	0	0	2,221,206	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)	-120,115	-194,084	0	3,369	0	0	120,822	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)	-120,115	-194,084	0	3,369	0	0	120,822	0
307t	Previous year fund balance	5,327,867	5,406,410	0	136,722	0	0	1,369,563	0
308t	Other (Explain)	0	0	0	0	0	0	0	0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	5,207,752	5,212,326	0	140,091	0	0	1,490,385	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	1,408,675	406	1,425,000	412	1,174,008	418	1,659,667
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	1,408,675	406e	1,425,000	412e	1,174,008	418e	1,659,667
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	0	409	0	415	0	421	0
Other (Explain)	404	0	410	0	416	0	422	0
Total Debt	405	1,408,675	411	1,425,000	417	1,174,008	423	1,659,667

Explanation or Comments

- 112t Page F1b - Prepaid insurance
- 215j Page F2 - Judicial support and capital improvement grant.
- 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 \$56,276, Job center and other \$3,984
- 400e Page F7 - Tort Immunity bond
- 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	289,428	0
602t	Law Enforcement	0	20,440
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	39,000
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	0	37,851

***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.**

CPA INFORMATION

According to the Governmental Account Audit Act [50 ILCS 310], an Annual Audit submitted to the IL Office of the Comptroller shall be performed by a licensed public accountant, with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS450]. Please access the website of the Illinois General Assembly (www.ilga.gov/legislation/ilcs/ilcs.asp) to view these Acts.

If your government is required to submit an Annual Audit , please complete the following

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice

- Individual Licensed Certified Public Accountant
- Public Accounting Firm (IL License)
- Professional Service Corporation (IL License)
- Out-of-State (Individual / Public Accounting Firm / Professional Service Corporation)

If you selected Public Accounting Firm (IL), please complete the licensee information below

Please provide the following information for the Public Accounting Firm performing the Annual Audit for your government

Enter the active 9-digit License#: 066004208 License Status: ACTIVE

Business Name: PULLEY MARTYNOWSKI AND BLAKEMAN

Address: 901 E MAIN CROSS

Address 2:

City: TAYLORVILLE

State: IL

ZIP: 62568

Phone: 217-824-9693 Ext.

Fax: 217-824-6872

E-mail:

Last Name: Pulley

First Name: Sheridan L.

Title: Partner

Phone: 217-824-9693 Ext.

E-mail: