



STATE OF ILLINOIS  
 COMPTROLLER  
 JUDY BAAR TOPINKA

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 THE COMPTROLLER CONNECT PROGRAM THIS WILL  
 PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY  
 OF YOUR ANNUAL FINANCIAL REPORT.

**FY 2013 Annual Financial Report**  
 Multi-Purpose Long Form

CC Copy - 1/15/2014 9:40:23AM

Christian County Clerk  
 Linda Curtin  
 JAN 27 2014  
 RECEIVED

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  
 Michael Drea, Treasurer

Date

Please Sign

1/27/14

Unit Name: Christian County

Unit Code Number: 011/000/00

**PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS**

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information

**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 (Enter your name here ONLY if you are the elected or appointed official responsible for the EXECUTIVE ADMINISTRATION, ie mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		C. Chief Financial Officer (Enter your name here ONLY if you are the elected or appointed official responsible for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)		D. Purchasing Agent (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed)	
Michael	Drea	Paul	Schmitz	Michael	Drea	Paul	Schmitz
Treasurer		Chairperson		Treasurer		Purchasing Agent	
P. O. Box 199		P. O. Box 199		P. O. Box 199		P.O. Box 199	
Taylorville		Taylorville		Taylorville		Taylorville	
IL	62568	IL	62568	IL	62568	IL	62568
Phone: 217-824-4889		Phone: 217-824-4110		Phone: 217-824-4889		Phone: 217-824-4110	
Fax: 217-287-7407		Fax: 217-287-5105		Fax: 217-287-7407		Fax: 217-287-5105	
E-Mail: mdrea@christiancountyil.com		E-Mail: mdrea@christiancountyil.com		E-Mail: mdrea@christiancountyil.com		E-Mail: mdrea@christiancountyil.com	

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 Step2. If not, please do not leave columns B and C blank.

Unit Code Number: 011/000/00

Unit Name: Christian County

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 11/30/2013

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 amended.

STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE, TIF, AND PENSION / RETIREMENT BENEFITS

A. Has your government implemented GASB34 in FY 2013 reporting or in previous reporting years? X Yes No

If Yes:

- o Governments who have implemented GASB34 and are using "Other Comprehensive 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 FI(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 (Explain)

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

Water/Sewer Electric/Gas/Transit 911 Telephone/Telecommunications Other

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

H. Does the government have pension funds or other retirement benefits this reporting fiscal year? X Yes No

If Yes, indicate the type(s) of pension funds or other retirement benefits and complete the Pension Funds/ Retirement Benefits section.

X Illinois Municipal Retirement Fund (IMRF) Police Pension Fire Pension X Sheriff's Law Enforcement Personnel Plan (SLEP)
X Other Pension (Explain) Elected Courts Officials (ECO) Other Post Employment Benefit(OPEB)

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?	\$	489,539,437
*How many full time employees are paid?		167
*How many part time employees are paid?		64
What is the total salary paid to all employees?	\$	5,054,475

^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, their fiscal year end dates, and if the component units are 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 (Blended or Discretely Presented)	FISCAL YEAR END	Enterprise Fund Type or Governmental Fund Type
<u>FUNDS SHOULD NOT BE LISTED HERE</u>				
Christian County	\$14,355,112			
<b>Total Appropriations</b>	\$14,355,112			

\*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 8.

^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 has 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	\$	382,832
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 FY2013 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	\$ 445,729	Special Revenue Fund	11/30
Animal Shelter Fund	\$ 1,927	Special Revenue Fund	11/30
Automation Fund	\$ 263,773	Special Revenue Fund	11/30
Community Mental Health Fund	\$ 98,100	Special Revenue Fund	11/30
Coroner Fee Fund Fund	\$ 2,810	Special Revenue Fund	11/30
County Bridge Fund	\$ 470,437	Special Revenue Fund	11/30
County Health Fund	\$ 607,512	Special Revenue Fund	11/30
County Highway Fund	\$ 701,263	Special Revenue Fund	11/30
County Motor Fuel Fund	\$ 510,114	Special Revenue Fund	11/30
Court Fund	\$ 89,605	Special Revenue Fund	11/30
Debt Service Fund	\$ 130,364	Debt Service Fund	11/30
General Fund Fund	\$ 5,998,923	General Fund	11/30
Highway Matching Fund	\$ 6,298	Special Revenue Fund	11/30
Lab Analysis Fund	\$ 32,919	Fiduciary Fund	11/30
Law Library Fund	\$ 13,467	Special Revenue Fund	11/30
Local Solid Waste Fund	\$ 292,843	Special Revenue Fund	11/30
Municipal Retirement Fund	\$ 903,424	Special Revenue Fund	11/30
Probation Fund	\$ 68,180	Special Revenue Fund	11/30
Sanitarium Fund	\$ 54,850	Special Revenue Fund	11/30
Sheriff Funds Fund	\$ 11,364	Special Revenue Fund	11/30
Township Bridge Program Fund	\$ 256,687	Fiduciary Fund	11/30
Township Motor Fuel Fund	\$ 1,653,136	Fiduciary Fund	11/30
Trust Fund	\$ 655,443	Fiduciary Fund	11/30

Trust Interest Fund	\$	7,584	Fiduciary Fund	11/30
<b>Total Expenditures</b>	\$	13,276,752		

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.

<b>STATE AGENCIES</b>	
<input type="checkbox"/> - Board of Education	<input type="checkbox"/> - Board of Higher Education
<input type="checkbox"/> - DCEO	<input type="checkbox"/> - Department of Insurance
<b>OTHER STATE OR LOCAL OFFICES</b>	
<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
<b>Current Assets</b>		Report In Whole Numbers			
101t	Cash and Cash Equivalent	10,572,222	0	1,601,881	0
102t	Investments	0	0	0	0
115t	Receivables	1,157,305	0	139,799	0
109t	Inventories	0	0	0	0
112t	Other Assets (Explain)	518,401	0	0	0
<b>Non-Current Assets</b>		Report In Whole Numbers			
116t	Capital Assets/Net of Accumulated Depreciation	2,859,942	0	0	0
117t	Other Capital Assets (Explain)	124,065	0	0	0
120t	<b>TOTAL ASSETS</b>	<b>15,231,935</b>	<b>0</b>	<b>1,741,680</b>	<b>0</b>

## Liabilities

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Liabilities</b>		Report In Whole Numbers			
122t	All Payables	284,821	0	196,951	0
132t	Deferred Revenues	0	0	0	0
128t	Other Liabilities (Explain)	0	0	0	0
<b>Non-Current/Long-Term Liabilities</b>		Report In Whole Numbers			
129f	Due Within One Year	211,000	0	0	0
130t	Due Beyond One Year	895,000	0	0	0
131t	Other Non-Current/Long Term Liabilities (Explain)	385,125	0	0	0
135t	<b>TOTAL LIABILITIES</b>	<b>1,775,946</b>	<b>0</b>	<b>196,951</b>	<b>0</b>

## 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	2,984,007	0	0	0
148t	Net Assets - Restricted	6,399,169	0	1,544,729	0
149t	Net Assets - Unrestricted	4,072,813	0	0	0
146t	<b>TOTAL NET ASSETS</b>	<b>13,455,989</b>	<b>0</b>	<b>1,544,729</b>	<b>0</b>
147t	<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>15,231,935</b>	<b>0</b>	<b>1,741,680</b>	<b>0</b>

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	1,514,678	1,963,166	0	130,606	0	0	0	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 (Explain)	0	0	0	0	0	0	0	0
204t	Other Taxes (Explain)	0	0	0	0	0	0	0	0

Intergovernmental Receipts & Grants

211t	State Income Tax	983,877	0	0	0	0	0	0	0
212t	State Sales Tax	1,418,060	0	0	0	0	0	0	0
213t	State Motor Fuel Tax	0	880,321	0	0	0	0	0	0
214t	State Replacement Tax	337,586	110,120	0	0	0	0	0	0
205t	State Gaming Tax(es)	16,767	0	0	0	0	0	0	0
215t	Other State Sources (Explain)	469,236	567,058	0	0	0	0	2,006,209	0
215a	General Support	42,251	0	0	0	0	0	0	0
215b	Public Welfare	0	290,052	0	0	0	0	0	0
215c	Health and/or Hospitals	0	242,512	0	0	0	0	0	0
215d	Streets and Highways	0	34,494	0	0	0	0	2,006,209	0
215e	Culture and Recreation	0	0	0	0	0	0	0	0
215f	Housing/Comm. Development	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)	426,985	0	0	0	0	0	0	0
225t	Other Intergovernmental Sources	19,620	201,386	0	0	0	0	0	0
225a	General Support	0	0	0	0	0	0	0	0
225b	Public Welfare	19,620	0	0	0	0	0	0	0
225c	Health and/or Hospitals	0	193,411	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/Comm. Development	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 & 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	7,975	0	0	0	0	0	0
226t	Other Intergovernmental (Explain)	0	0	0	0	0	0	0	0

Other Sources

231t	Licenses and Permits	32,698	0	0	0	0	0	0	0
233t	Fines and Forfeitures	229,435	0	0	0	0	0	0	0
234t	Charges for Services	1,059,668	1,412,718	0	0	0	0	53,436	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)	1,059,668	1,412,718	0	0	0	0	53,436	0
235t	Interest	62,105	14,612	0	313	0	0	15,094	0
236t	Miscellaneous (Explain)	0	0	0	0	0	0	265,050	0
240t	Total Receipts and Revenue	6,143,730	5,149,381	0	130,919	0	0	2,339,789	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	<b>General Government</b>	1,595,875	397,676	0	0	0	0	0	0
251a	Financial Administration	476,421	0	0	0	0	0	0	0
251b	General Administrative Buildings	174,878	0	0	0	0	0	0	0
251c	Central Administration	944,576	397,676	0	0	0	0	0	0
251d	Other (Explain)	0	0	0	0	0	0	0	0
252t	<b>Public Safety</b>	2,236,890	474,920	0	0	0	0	0	0
252a	Police	2,236,890	474,920	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	<b>Corrections</b>	0	0	0	0	0	0	0	0
254t	<b>Judiciary and Legal</b>	1,712,502	461,958	0	0	0	0	32,919	0
255t	<b>Transportation and Public Works</b>	0	1,688,112	0	0	0	0	1,909,823	0
255a	Streets and Highways	0	1,688,112	0	0	0	0	1,909,823	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	<b>Social Services</b>	145,533	1,519,030	0	0	0	0	0	0
256a	Welfare	0	0	0	0	0	0	0	0
256b	Health (Other than hospitals)	145,533	1,519,030	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	<b>Culture and Recreation</b>	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	<b>Housing</b>	0	0	0	0	0	0	0	0
275t	<b>Environment</b>	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	108,605	0	0	130,364	0	0	0	0
259a	Interest	13,605	0	0	16,364	0	0	0	0
259b	Principal	95,000	0	0	114,000	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	134,836	0	0	0	0	0	0	0
260t	Other Expenditures/Expenses (Explain)	64,682	0	0	0	0	0	663,027	0
270t	Total Expenditures/Expense	5,998,923	4,541,696	0	130,364	0	0	2,605,769	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)	144,807	607,685	0	555	0	0	-265,980	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 long term debt (Explain)	0	0	0	0	0	0	0	0
306t	Net increase (decrease) in fund balance (301t+ 302t- 303t+ 304t+ 305t)	144,807	607,685	0	555	0	0	-265,980	0
307t	Previous year fund balance	5,879,518	5,238,532	0	141,450	0	0	1,810,709	0
308t	Other (Explain)	0	0	0	0	0	0	0	0
310t	Current Year Ending Fund Balance (306t + 307t+ 308t)	6,024,325	5,846,217	0	142,005	0	0	1,544,729	0

**Statement of Indebtedness(Governmental & Proprietary Combined)**

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	Original Issue Amount	Final Maturity Date	Interest Rate Ranges - Lowest	Interest Rate Ranges - Highest
Report in Whole Numbers												
<b>General Obligation Bonds</b>	<b>400</b>	1,315,000	<b>406</b>	\$0	<b>412</b>	\$209,000	<b>418</b>	1,106,000				
Water	400a	0	406a	\$0	412a	\$0	418a	0	0		0 %	0 %
Electric	400b	0	406b	\$0	412b	\$0	418b	0	0		0 %	0 %
Transportation	400c	0	406c	\$0	412c	\$0	418c	0	0		0 %	0 %
Housing	400d	0	406d	\$0	412d	\$0	418d	0	0		0 %	0 %
Other (Explain)	400e	1,315,000	406e	\$0	412e	\$209,000	418e	1,106,000	1,425,000	06/15/2018	2.00 %	3.00 %
<b>Revenue Bonds</b>	<b>401</b>	0	<b>407</b>	\$0	<b>413</b>	\$0	<b>419</b>	0				
Water	401a	0	407a	\$0	413a	\$0	419a	0	0		0 %	0 %
Electric	401b	0	407b	\$0	413b	\$0	419b	0	0		0 %	0 %
Transportation	401c	0	407c	\$0	413c	\$0	419c	0	0		0 %	0 %
Housing	401d	0	407d	\$0	413d	\$0	419d	0	0		0 %	0 %
Other (Explain)	401e	0	407e	\$0	413e	\$0	419e	0	0		0 %	0 %
<b>Alternate Revenue Bonds</b>	<b>402</b>	0	<b>408</b>	\$0	<b>414</b>	\$0	<b>420</b>	0	0		0 %	0 %
<b>Contractual Commitments</b>	<b>403</b>	0	<b>409</b>	\$0	<b>415</b>	\$0	<b>421</b>	0	0		0 %	0 %
Other (Explain)	404	0	410	\$0	416	\$0	422	0	0		0 %	0 %
<b>Total Debt</b>	<b>405</b>	1,315,000	<b>411</b>	\$0	<b>417</b>	\$209,000	<b>423</b>	1,106,000				

Total Legal Debt Limitation	28,148,518
Total Debt Applicable to the limit	1,106,000
Legal Debt Margin	\$27,042,518
Legal Debt Margin(%)	96.07 %

Please provide a summary of the authorized debt limitations, including any statutory references
Statutory debt limited to 5.75% of assessed value.



Future Debt Service Requirements for Bonded Debt listed above

Years Ending	Principal	Interest	Total
2014	211,000	24,769	235,769
2015	213,000	20,264	233,264
2016	221,000	15,105	236,105
2017	229,000	9,651	238,651
2018	232,000	3,480	235,480
2019-2023	0	0	0
2024-2028	0	0	0
2028-2033	0	0	0
	1,106,000	73,269	1,179,269

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Pension Funds / Retirement Benefits

Code		IMRF			Police Pension			Fire Pension		
		2010	2011	2012						
500	Actuarial Valuation Date	12/31/2010	12/31/2011	12/31/2012						
501	Total Pension Liability / Actuarial Accrued Liability	\$ 11,994,218	\$ 12,161,786	\$ 12,864,578	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
502	Total Funded Pension / Actuarial Value of Assets	\$ 9,162,768	\$ 9,430,000	\$ 10,343,346	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
503	Total Unfunded Pension Liability	\$ 2,831,450	\$ 2,731,786	\$ 2,521,232	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
504	Funded Ratio	76.39 %	78 %	80 %	0 %	0 %	0 %	0 %	0 %	0 %
505	Net Pension Obligation / Net OPEB Obligation	\$ 2,831,450	\$ 2,731,786	\$ 2,521,232	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Code		SLEP			Other Pension			OPEB (Net)		
		2010	2011	2012	2010	2011	2012			
500	Actuarial Valuation Date	12/31/2010	12/31/2011	12/31/2012	12/31/2010	12/31/2011	12/31/2012			
501	Total Pension Liability / Actuarial Accrued Liability	\$ 4,243,959	\$ 4,594,934	\$ 4,391,060	\$ 2,175,970.00	\$ 1,435,221	\$ 1,634,283	\$ 0	\$ 0	\$ 0
502	Total Funded Pension / Actuarial Value of Assets	\$ 2,621,030	\$ 2,746,588	\$ 2,531,784	\$ (582)	\$ 114,708	\$ 180,313	\$ 0	\$ 0	\$ 0
503	Total Unfunded Pension Liability	\$ 1,622,929	\$ 1,848,346	\$ 1,859,276	\$ 2,176,552	\$ 1,320,513	\$ 1,453,970	\$ 0	\$ 0	\$ 0
504	Funded Ratio	62 %	60 %	58 %	0 %	8 %	11 %	0 %	0 %	0 %
505	Net Pension Obligation / Net OPEB Obligation	\$ 1,622,929	\$ 1,848,346	\$ 1,859,276	\$ 2,176,552	\$ 1,320,513	\$ 1,453,970	\$ 0	\$ 0	\$ 0

\* Capital Outlay

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$ 0	\$ 54,541
602t	Law Enforcement	\$ 0	\$ 80,295
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	\$ 0
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	\$ 0

\*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.

Explanation or Comments

112t Page F1b - Prepaid insurance  
215j Page F2 - Judicial support and law enforcement  
225j Page F3 - Judicial support and law enforcement  
234k Page F3 - Other charges for service fees charged by county funds  
236t Donations and insurance claims, Trust fund collections  
260t Page F5 - Education, Trust Fund settlements  
400e Page F7 - Tort Immunity bond  
GEN Fiduciary Funds do not require appropriations

F9

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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: pmartynowski@consolidated.net

Last Name: Pulley

First Name: Sheridan

Title: Partner

Phone: 217-824-9693 Ext.

E-mail: