

COLES COUNTY, ILLINOIS

FINANCIAL STATEMENTS
WITH ACCOMPANYING INFORMATION

For the year ended November 30, 2009
and
INDEPENDENT AUDITORS' REPORT

COLES COUNTY, ILLINOIS

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WEST & COMPANY, LLC

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INDEPENDENT AUDITORS' REPORT

To the County Board
Coles County, Illinois
Charleston, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, the respective budgetary comparison for the General Fund and certain major Special Revenue Funds, and the aggregate remaining fund information of Coles County, Illinois as of and for the year ended November 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Coles County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, the respective budgetary comparison for the General Fund and certain major Special Revenue Funds, and the aggregate remaining fund information of Coles County, Illinois as of November 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with the accounting principles generally accepted in the United State of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 30, 2010, on our consideration of Coles County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management has elected not to present a management's discussion and analysis. The management's discussion and analysis is not a required part of the basic financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America.

The pension plans' Schedule of Funding Progress on page 56 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Coles County, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and additional information section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements of Coles County, Illinois. The combining and individual nonmajor fund financial statements, the Summary of Tax Charge and Assessment, the Summary of Assessed Valuation, the Schedule of Tax Rates, Extensions and Collections - County Funds, and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The additional information, excluding the Summary of Tax Charge and Assessment, Summary of Assessed Valuation and the Schedule of Tax Rates, Extensions and Collections - County Funds, have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

Wait + Geyer, LLC

August 30, 2010

WEST & COMPANY, LLC

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E. LYNN FREESE
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the County Board
Coles County, Illinois
Charleston, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, the respective budgetary comparison for the General Fund and certain major Special Revenue Funds, and the aggregate remaining fund information of Coles County, Illinois as of and for the year ended November 30, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 30, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Coles County, Illinois' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in

accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiency described in the accompanying schedule of findings and questions costs to be a significant deficiency in internal control over financial reporting 2009-1.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Coles County, Illinois' internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Coles County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the finance committee, management and others within the organization, County Board, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Ward & Company, LLC

August 30, 2010

WEST & COMPANY, LLC

MEMBERS

E. LYNN FREESE
RICHARD C. WEST
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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Board
Coles County, Illinois
Charleston, Illinois

Compliance

We have audited the compliance of Coles County, Illinois with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended November 30, 2009. Coles County, Illinois' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Coles County, Illinois' management. Our responsibility is to express an opinion on Coles County, Illinois' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Coles County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Coles County, Illinois' compliance with those requirements.

In our opinion, Coles County, Illinois complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2009-2.

Internal Control over Compliance

The management of Coles County, Illinois is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Coles County, Illinois's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Coles County, Illinois' internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the finance committee, management and others within the organization, County Board, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Went & Company, LLC

August 30, 2010

GOVERNMENT-WIDE FINANCIAL STATEMENTS

COLES COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2009

	Primary Government			Component Units		
	Governmental Activities	Business Type Activities	Total	Mental Health	Emergency Telephone System	Public Building Commission
ASSETS						
Cash deposits	\$ 10,427,509	\$ 271,008	\$ 10,698,517	\$ 463,850	\$ 573,853	\$ 55,017
Interest receivable	2,779	-	2,779	-	328	-
Accounts receivable	236,004	128,069	364,073	-	32,668	-
Due from other governments	1,135,592	-	1,135,592	87,791	-	-
Due from component units	426,000	-	426,000	-	-	-
Due from primary government	-	-	-	6,000	-	-
Restricted cash deposits	123,338	-	123,338	-	-	30,725
Notes receivable:						
Due within one year	-	-	-	57,984	-	-
Due in more than one year	-	-	-	35,420	-	-
Capital assets, net of accumulated depreciation	25,608,610	-	25,608,610	1,188,742	560,627	1,891,968
Long-term debt issuance costs, net of accumulated amortization	-	-	-	-	-	21,774
Total assets	<u>37,959,832</u>	<u>399,077</u>	<u>38,358,909</u>	<u>1,839,787</u>	<u>1,167,476</u>	<u>1,999,484</u>
LIABILITIES						
Accounts payable	1,421,939	6,377	1,428,316	55,029	21,831	333
Accrued interest	2,714	-	2,714	2,307	-	10,710
Due to component units	6,000	-	6,000	-	-	-
Due to primary government	-	-	-	-	-	426,000
Deferred income	-	-	-	2,500	-	-
Non-current liabilities:						
Bond premium, net of accumulated amortization	-	-	-	-	-	18,610
Accrued compensated absences	210,916	20,665	231,581	25,362	4,710	-
Net OPEB obligation	8,261	-	8,261	-	-	-
Debt due within one year	149,526	-	149,526	74,423	-	20,000
Debt due in more than one year	-	-	-	404,684	-	405,000
Total liabilities	<u>1,799,356</u>	<u>27,042</u>	<u>1,826,398</u>	<u>564,305</u>	<u>26,541</u>	<u>880,653</u>
NET ASSETS						
Invested in capital assets, net of related debt	25,604,083	-	25,604,083	709,635	560,627	1,040,968
Restricted for:						
Debt service	-	-	-	-	-	30,725
Notes receivable	-	-	-	93,404	-	-
Grant expenditures	43,013	-	43,013	-	-	-
Road and bridge construction	1,830,826	-	1,830,826	-	-	-
Unrestricted	<u>8,682,554</u>	<u>372,035</u>	<u>9,054,589</u>	<u>472,443</u>	<u>580,308</u>	<u>47,138</u>
Total Net Assets	<u>\$ 36,160,476</u>	<u>\$ 372,035</u>	<u>\$ 36,532,511</u>	<u>\$ 1,275,482</u>	<u>\$ 1,140,935</u>	<u>\$ 1,118,831</u>

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
Year Ended November 30, 2009

Functions/Programs:	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Assets			Component Units		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Total	Mental Health	Emergency Telephone System	Public Building Commission
Primary Government:										
Governmental activities:										
General government	\$ 7,802,986	\$ 3,591,166	\$ 98,304	\$ 35,635	\$ (4,077,881)	\$ -	\$ (4,077,881)			
Public safety	3,898,249	493,328	94,116	13,019	(3,297,786)	-	(3,297,786)			
Health and welfare	2,127,116	483,196	1,419,959	-	(223,961)	-	(223,961)			
Education	86,955	-	-	-	(86,955)	-	(86,955)			
Highways, streets and roads	2,405,245	844,658	-	-	(1,560,587)	-	(1,560,587)			
Sanitation	92,665	91,261	-	-	(1,404)	-	(1,404)			
Interest expense	10,066	-	-	-	(10,066)	-	(10,066)			
Total governmental activities	<u>16,423,282</u>	<u>5,503,609</u>	<u>1,612,379</u>	<u>48,654</u>	<u>(9,258,640)</u>	<u>-</u>	<u>(9,258,640)</u>			
Business type activities:										
Regional planning	269,453	280,767	1,180	-	-	12,494	12,494			
Total Primary Government	<u>\$ 16,692,735</u>	<u>\$ 5,784,376</u>	<u>\$ 1,613,559</u>	<u>\$ 48,654</u>	<u>(9,258,640)</u>	<u>12,494</u>	<u>(9,246,146)</u>			
Component Units:										
Mental Health	\$ 1,269,825	\$ 346,980	\$ -	\$ -			\$ (922,845)	\$ -	\$ -	
Emergency Telephone System	1,155,708	856,850	-	-			-	(298,858)	-	
Public Building Commission	67,372	57,755	-	-			-	-	(9,617)	
Total Component Units	<u>\$ 2,492,905</u>	<u>\$ 1,261,585</u>	<u>\$ -</u>	<u>\$ -</u>			<u>(922,845)</u>	<u>(298,858)</u>	<u>(9,617)</u>	
General Revenues										
Taxes:										
Property taxes					6,089,089	-	6,089,089	863,921	-	-
Penalties and interest					175,878	-	175,878	-	-	-
Personal property replacement tax					255,421	-	255,421	68,717	-	-
Income tax					906,098	-	906,098	-	-	-
Sales tax					1,518,003	-	1,518,003	-	-	-
Use tax					139,988	-	139,988	-	-	-
Inheritance tax					135,124	-	135,124	-	-	-
Interest income					112,268	3,366	115,634	6,352	7,998	293
Gain (loss) on disposal of assets					(1,724)	-	(1,724)	-	-	-
Miscellaneous					383,217	4,550	387,767	1,737	57,904	39
Transfers					915	-	915	-	-	-
Total general revenues and transfers					<u>9,714,277</u>	<u>7,916</u>	<u>9,722,193</u>	<u>940,727</u>	<u>65,902</u>	<u>332</u>

COLES COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
Year Ended November 30, 2009

	Net (Expenses) Revenue and Changes in Net Assets					
	Governmental Activities	Business Type Activities	Total	Component Units		
				Mental Health	Emergency Telephone System	Public Building Commission
Change in net assets	455,637	20,410	476,047	17,882	(232,956)	(9,285)
Net assets, beginning of year	35,696,332	351,625	36,047,957	1,257,600	1,373,891	1,128,116
Prior period adjustment	8,507	-	8,507	-	-	-
Net assets, beginning of year, as restated	35,704,839	351,625	36,039,450	1,257,600	1,373,891	1,128,116
Net Assets, End of Year	<u>\$ 36,160,476</u>	<u>\$ 372,035</u>	<u>\$ 36,532,511</u>	<u>\$ 1,275,482</u>	<u>\$ 1,140,935</u>	<u>\$ 1,118,831</u>

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

COLES COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2009

	County General	County Farm	Illinois Municipal Retirement	County Motor Fuel Tax	County Construction of Bridges	County Highway Matching Tax	Other Governmental Funds	Total Governmental Funds	Component Unit Mental Health
ASSETS									
Cash deposits	\$ 1,545,562	\$ 197,378	\$ 1,289,318	\$ 2,042,036	\$ 1,071,867	\$ 1,050,915	\$ 3,230,433	\$ 10,427,509	\$ 463,850
Interest receivable	71	-	-	413	-	-	2,295	2,779	-
Accounts receivable	707	-	-	-	-	-	235,297	236,004	-
Due from component units	-	426,000	-	-	-	-	-	426,000	-
Due from primary government	-	-	-	-	-	-	-	-	6,000
Due from other governments	698,271	-	9,377	70,053	1,512	257,817	98,562	1,135,592	87,791
Restricted cash deposits	123,338	-	-	-	-	-	-	123,338	-
Total Assets	<u>\$ 2,367,949</u>	<u>\$ 623,378</u>	<u>\$ 1,298,695</u>	<u>\$ 2,112,502</u>	<u>\$ 1,073,379</u>	<u>\$ 1,308,732</u>	<u>\$ 3,566,587</u>	<u>\$ 12,351,222</u>	<u>\$ 557,641</u>
LIABILITIES									
Accounts payable	\$ 193,754	\$ -	\$ -	\$ 279,913	\$ 358,725	\$ 392,332	\$ 197,215	\$ 1,421,939	\$ 55,029
Due to component units	-	-	-	-	-	-	6,000	6,000	-
Deferred revenue	-	-	-	-	-	-	-	-	2,500
Total liabilities	<u>193,754</u>	<u>-</u>	<u>-</u>	<u>279,913</u>	<u>358,725</u>	<u>392,332</u>	<u>203,215</u>	<u>1,427,939</u>	<u>57,529</u>
FUND BALANCE									
Fund Balance:									
Reserved for debt service	-	-	-	-	-	-	362,578	362,578	-
Reserved for road and bridge construction	-	-	-	1,832,589	-	-	-	1,832,589	-
Reserved for grant expenditures	18,683	-	-	-	-	-	24,330	43,013	-
Unreserved:									
General funds	2,155,512	623,378	-	-	-	-	-	2,778,890	-
Special revenue funds	-	-	1,298,695	-	714,654	916,400	2,976,464	5,906,213	-
Component unit	-	-	-	-	-	-	-	-	500,112
Total fund balance	<u>2,174,195</u>	<u>623,378</u>	<u>1,298,695</u>	<u>1,832,589</u>	<u>714,654</u>	<u>916,400</u>	<u>3,363,372</u>	<u>10,923,283</u>	<u>500,112</u>
Total Liabilities and Fund Balance	<u>\$ 2,367,949</u>	<u>\$ 623,378</u>	<u>\$ 1,298,695</u>	<u>\$ 2,112,502</u>	<u>\$ 1,073,379</u>	<u>\$ 1,308,732</u>	<u>\$ 3,566,587</u>	<u>\$ 12,351,222</u>	<u>\$ 557,641</u>

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET ASSETS
November 30, 2009

Total fund balance - total governmental funds	\$ 10,923,283
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not resources and, therefore, are not reported in the funds.	25,608,610
Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in the governmental funds balance sheet.	(2,714)
Accrued compensated absences are not due and payable in the current period and, therefore, they are not reported in the governmental funds balance sheet.	(210,916)
The OPEB obligation resulting from annual required contributions in excess of contributions are not due and payable in the current period and, therefore, are not reported in the funds.	(8,261)
Long term liabilities are not due and payable in the current period and, therefore, they are not reported in the governmental funds balance sheet. Due within one year	<u>(149,526)</u>
Net Assets of Governmental Activities	<u>\$ 36,160,476</u>

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL COMPONENT UNIT
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
November 30, 2009

Total fund balance - governmental component unit	\$	500,112
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not resources and, therefore, are not reported in the funds.		1,188,742
Certain receivables reported in the statement of net assets are not available as current financial resources and are, therefore, not reported as receivables in the governmental funds.		
Due within one year	\$ 57,984	
Due in more than one year	<u>35,420</u>	93,404
Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in the governmental funds balance sheet.		(2,307)
Accrued compensated absences are not due and payable in the current period and, therefore, they are not reported in the governmental funds balance sheet.		(25,362)
Long term liabilities are not due and payable in the current period and, therefore, they are not reported in the governmental funds balance sheet.		
Due within one year	\$ 74,423	
Due in more than one year	<u>404,684</u>	<u>(479,107)</u>
Net Assets of Governmental Component Unit	\$	<u>1,275,482</u>

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
Year Ended November 30, 2009

	County General	County Farm	Illinois Municipal Retirement	County Motor Fuel Tax	County Construction of Bridges	County Highway Matching	Other Governmental Funds	Total Governmental Funds	Component Unit Mental Health
Revenues:									
Taxes	\$ 4,494,043	\$ -	\$ 1,153,294	\$ -	\$ 260,888	\$ 260,888	\$ 1,613,857	\$ 7,782,970	\$ 863,921
Intergovernmental	2,150,798	7,756	43,499	844,658	34,359	34,359	1,489,817	4,605,246	68,717
Charges for services	1,392,552	-	-	-	-	-	889,144	2,281,696	-
Fines and forfeits	589,175	-	-	-	-	-	-	589,175	-
Miscellaneous	664,793	4,113	525,458	234,160	11,019	90,566	206,705	1,736,814	355,068
Total revenues	<u>9,291,361</u>	<u>11,869</u>	<u>1,722,251</u>	<u>1,078,818</u>	<u>306,266</u>	<u>385,813</u>	<u>4,199,523</u>	<u>16,995,901</u>	<u>1,287,706</u>
Expenditures:									
General government	6,096,761	-	1,471,251	-	-	-	299,855	7,867,867	1,208,832
Public safety	3,900,855	-	-	-	-	-	4,870	3,905,725	-
Health and welfare	246,197	-	-	-	-	-	1,856,514	2,102,711	-
Education	86,955	-	-	-	-	-	-	86,955	-
Highways, streets and roads	-	-	-	856,591	263,211	240,841	461,052	1,821,695	-
Sanitation	-	-	-	-	-	-	92,665	92,665	-
Debt service	-	-	-	-	-	-	158,415	158,415	93,587
Total expenditures	<u>10,330,768</u>	<u>-</u>	<u>1,471,251</u>	<u>856,591</u>	<u>263,211</u>	<u>240,841</u>	<u>2,873,371</u>	<u>16,036,033</u>	<u>1,302,419</u>
Excess of revenues over (under) expenditures	<u>(1,039,407)</u>	<u>11,869</u>	<u>251,000</u>	<u>222,227</u>	<u>43,055</u>	<u>144,972</u>	<u>1,326,152</u>	<u>959,868</u>	<u>(14,713)</u>
Other Financing Sources (Uses):									
Note receivable - principal	-	-	-	-	-	-	-	-	7,120
Sale of capital assets	10,683	-	-	-	-	-	-	10,683	-
Operating transfers in	1,296,044	-	-	-	-	128,153	348,080	1,772,277	-
Operating transfers out	(348,080)	-	(13,800)	-	(128,153)	-	(1,281,329)	(1,771,362)	-
Total other financing sources (uses)	<u>958,647</u>	<u>-</u>	<u>(13,800)</u>	<u>-</u>	<u>(128,153)</u>	<u>128,153</u>	<u>(933,249)</u>	<u>11,598</u>	<u>7,120</u>
Excess of revenues and other sources over (under) expenditures and other financing uses	<u>(80,760)</u>	<u>11,869</u>	<u>237,200</u>	<u>222,227</u>	<u>(85,098)</u>	<u>273,125</u>	<u>392,903</u>	<u>971,466</u>	<u>(7,593)</u>
Fund balance, beginning of year	2,254,955	611,509	1,061,495	1,610,362	799,752	643,275	2,961,962	9,943,310	507,705
Prior period adjustment	-	-	-	-	-	-	8,507	8,507	-
Fund balance, beginning of year, as restated	<u>2,254,955</u>	<u>611,509</u>	<u>1,061,495</u>	<u>1,610,362</u>	<u>799,752</u>	<u>643,275</u>	<u>2,970,469</u>	<u>9,951,817</u>	<u>507,705</u>
Fund Balance, End of Year	<u>\$ 2,174,195</u>	<u>\$ 623,378</u>	<u>\$ 1,298,695</u>	<u>\$ 1,832,589</u>	<u>\$ 714,654</u>	<u>\$ 916,400</u>	<u>\$ 3,363,372</u>	<u>\$ 10,923,283</u>	<u>\$ 500,112</u>

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2009

Net change in governmental fund balance	\$	971,466
Amounts reported for the governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
		(637,749)
Principal paid on long term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount of principal payments.		
		145,775
Accrued interest reported in the statement of activities does not require the use of current financial resources and is, therefore, not reported as an expenditure in governmental funds.		
		2,574
Some expenses, such as compensated absences, reported in the statement of activities do not require the use of current financial resources and are, therefore, not reported as expenditures in governmental funds.		
		(5,761)
The increase in OPEB obligation resulting from annual required contributions in excess of the contributions do not require the use of current financial resources and, therefore, is not reported as expenditures in the funds.		
		(8,261)
The County disposed of capital assets with a book value of \$12,407.		
		<u>(12,407)</u>
Change in Net Assets of Governmental Activities	\$	<u>455,637</u>

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF GOVERNMENTAL COMPONENT
UNIT TO THE STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2009

Net change in governmental component unit fund balance	\$	(7,593)
Amounts reported for the governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures.		
However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		(37,045)
Accrued interest reported in the statement of activities does not require the use of current financial resources and is, therefore, not reported as an expenditure in governmental funds.		
		(2,307)
Principal paid on long term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount of principal payments.		
		71,216
Certain revenues reported in the statement of activities are not available as current financial resources and are, therefore, not reported as revenues in the governmental funds.		
		(7,120)
Some expenses, such as compensated absences, reported in the statement of activities do not require the use of current financial resources and are, therefore, not reported as expenditures in governmental funds.		
		<u>731</u>
Change in Net Assets of Governmental Component Unit	\$	<u>17,882</u>

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY GENERAL FUND

For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
Revenues:				
Taxes:				
Property tax	\$ 1,556,000	\$ 1,556,000	\$ 1,557,460	\$ 1,460
Property tax special services	1,235,000	1,235,000	1,236,181	1,181
County sales tax - supplemental	1,270,000	1,270,000	1,302,002	32,002
Mobile home privilege tax	6,500	6,500	6,521	21
Sales tax	360,000	360,000	216,001	(143,999)
Tax penalties and interest	116,000	116,000	175,878	59,878
	<u>4,543,500</u>	<u>4,543,500</u>	<u>4,494,043</u>	<u>(49,457)</u>
Intergovernmental:				
Personal property replacement tax	90,000	90,000	74,487	(15,513)
Inheritance tax fees	40,000	40,000	135,124	95,124
Illinois income tax	1,130,000	1,130,000	906,098	(223,902)
State use tax	159,000	159,000	139,988	(19,012)
States attorney salary	144,400	152,020	72,339	(79,681)
Assistant states attorney salary	7,200	7,200	3,600	(3,600)
Public defender salary	96,735	96,735	48,122	(48,613)
Probation office salary	272,440	272,440	262,445	(9,995)
Supervisor of assessment salary	28,230	28,230	25,825	(2,405)
Fringe benefit reimbursement	54,325	54,325	50,870	(3,455)
Emergency service and disaster refunds	13,500	13,500	12,456	(1,044)
Probation salary - Cumberland County	42,455	42,455	56,502	14,047
Police training reimbursement	27,750	27,750	10,766	(16,984)
Coles Together salary reimbursement	200,000	200,000	170,210	(29,790)
Bullet proof vest grant	-	-	5,519	5,519
Violent crime victims assistance grant	-	-	16,000	16,000
Help America Vote Act grants	-	48,628	24,228	(24,400)
Emergency management grants	-	12,145	8,962	(3,183)
Meth grants	-	-	39,532	39,532
State Board of Elections grants	-	-	44,590	44,590
DUI Equipment grant	-	-	7,500	7,500
Illinois Clean Energy grant	-	-	35,635	35,635
	<u>2,306,035</u>	<u>2,374,428</u>	<u>2,150,798</u>	<u>(223,630)</u>
Charges for services:				
Animal control fees	47,000	47,000	39,788	(7,212)
Animal registration fees	55,000	55,000	58,593	3,593
Animal shelter - cities income	48,500	48,500	54,034	5,534
County clerk fees	227,000	227,000	222,268	(4,732)
County clerk revenue stamps	47,000	47,000	37,623	(9,377)

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY GENERAL FUND

For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
Work release fees	3,000	3,000	4,394	1,394
Court fee	59,000	59,000	65,615	6,615
Circuit clerk fees	542,000	542,000	494,880	(47,120)
Circuit clerk public defender fees	55,000	55,000	60,248	5,248
Circuit clerk op & admin fees	4,000	4,000	5,890	1,890
Sheriff housing foreign prisoners	-	-	1,000	1,000
Mental evaluation treatment fees	2,400	2,400	4,325	1,925
Sheriff fees	82,000	82,000	78,314	(3,686)
Sheriff K-9 fees	-	610	2,000	1,390
Drug court fees	25,000	25,000	23,875	(1,125)
Drug prevention fees	4,750	4,750	8,250	3,500
DUI equipment fees	25,000	25,000	32,608	7,608
Police vehicle fees	3,600	3,600	3,751	151
Court security fee	172,000	172,000	174,034	2,034
Coroner transcripts and fees	2,000	2,000	1,260	(740)
Treasurers fees	18,000	18,000	14,642	(3,358)
States Attorney check diversion fees	10,000	10,000	5,160	(4,840)
	<u>1,432,250</u>	<u>1,432,860</u>	<u>1,392,552</u>	<u>(40,308)</u>
Fines and Forfeits:				
States Attorney	<u>538,000</u>	<u>538,000</u>	<u>589,175</u>	<u>51,175</u>
Miscellaneous:				
Interest earnings	45,000	45,000	11,054	(33,946)
Interest earnings from county collector	8,000	8,000	171	(7,829)
Donations	10,000	11,910	18,298	6,388
Rents and refunds	50,000	50,000	33,657	(16,343)
Reimbursement - fuel	104,000	104,000	70,386	(33,614)
Reimbursement - health insurance	180,960	231,960	208,985	(22,975)
Reimbursement - general administration	37,500	37,500	35,545	(1,955)
Reimbursement - jail inmate medical	5,000	5,000	3,027	(1,973)
Employee health insurance withholding	222,000	222,000	227,019	5,019
Court ordered restitution	2,000	2,000	14,971	12,971
Liquor license fees	4,500	4,500	5,500	1,000
Cable TV franchise fees	20,000	20,000	19,743	(257)
Copies	18,000	18,000	16,437	(1,563)
	<u>706,960</u>	<u>759,870</u>	<u>664,793</u>	<u>(95,077)</u>
Total revenues	<u>9,526,745</u>	<u>9,648,658</u>	<u>9,291,361</u>	<u>(357,297)</u>

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY GENERAL FUND

For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
Expenditures:				
County Administration:				
County board salaries	58,800	58,800	58,800	-
County board mileage	7,000	9,400	9,321	79
County board secretary	41,820	41,820	41,820	-
Coles Together salary	200,000	200,000	159,000	41,000
Internship program salaries	12,600	12,600	12,088	512
Employer health insurance	736,000	787,000	786,636	364
County share of social security	580,000	634,500	634,403	97
Unemployment compensation	10,000	11,300	11,286	14
Postage equipment and maintenance	4,000	4,000	3,134	866
Insurance	325,000	333,200	333,110	90
Audit, budget and accounting services	38,000	39,900	39,900	-
Dues and meeting expenses	2,000	2,000	1,893	107
Publishing notices	3,000	3,000	2,697	303
Office supplies	4,000	4,000	2,133	1,867
Postage	2,500	2,500	2,247	253
Fleet fuel	104,000	77,000	73,948	3,052
Office equipment	1,000	1,000	499	501
Emergency expense	5,000	13,000	12,937	63
Labor negotiations	500	5,700	5,615	85
County hearing officer	2,000	2,000	-	2,000
	<u>2,137,220</u>	<u>2,242,720</u>	<u>2,191,467</u>	<u>51,253</u>
Computer Services:				
Computer programs	500	500	439	61
Computer program maintenance	72,549	72,549	69,098	3,451
Software upgrade	50,000	50,000	42,613	7,387
Computer equipment	25,715	25,715	15,159	10,556
	<u>148,764</u>	<u>148,764</u>	<u>127,309</u>	<u>21,455</u>
Planning Commission:				
Reimbursement for services	101,380	101,380	101,380	-
Public Services:				
Soil conservation	20,250	20,250	20,250	-
Coles County extension	37,500	37,500	37,500	-
Economic development	50,000	50,000	50,000	-
	<u>107,750</u>	<u>107,750</u>	<u>107,750</u>	<u>-</u>

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY GENERAL FUND

For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
County Treasurer:				
Salaries	220,710	220,710	217,194	3,516
Equipment maintenance	3,600	3,600	2,168	1,432
Training and travel	3,100	3,100	2,591	509
Postage	14,500	14,500	14,417	83
Office equipment	1,000	1,000	147	853
Association dues	500	500	-	500
Publishing notices	5,200	5,200	5,200	-
Office supplies	4,100	4,100	4,100	-
Tax collection supplies	5,200	5,200	5,130	70
Treasurer's equipment	30,000	30,000	7,655	22,345
	<u>287,910</u>	<u>287,910</u>	<u>258,602</u>	<u>29,308</u>
County Clerk:				
Election judges and clerks	63,500	20,500	19,421	1,079
Salaries	258,180	258,180	257,722	458
Travel and training	3,000	3,000	2,887	113
Recording births and deaths	1,550	1,550	1,397	153
Postage	26,000	26,000	22,124	3,876
Association dues	295	295	265	30
Publishing notices	17,000	10,000	2,867	7,133
Office supplies	4,000	4,000	3,873	127
Election supplies and expenses	120,000	192,628	156,887	35,741
Voter registration expense	2,000	4,000	-	4,000
Office equipment	3,000	3,000	891	2,109
	<u>498,525</u>	<u>523,153</u>	<u>468,334</u>	<u>54,819</u>
Record Storage:				
Expenses	<u>45,155</u>	<u>45,155</u>	<u>27,783</u>	<u>17,372</u>
Vital Records Automation:				
Supplies	4,644	4,644	639	4,005
Expenses	5,644	5,644	1,227	4,417
	<u>10,288</u>	<u>10,288</u>	<u>1,866</u>	<u>8,422</u>
Document Storage:				
Salaries	23,780	28,960	28,959	1
Expenses	1,500	20,110	20,104	6
	<u>25,280</u>	<u>49,070</u>	<u>49,063</u>	<u>7</u>

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY GENERAL FUND

For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
Court Automation:				
Salaries	46,815	47,990	47,985	5
Expenses	5,000	5,000	4,918	82
	<u>51,815</u>	<u>52,990</u>	<u>52,903</u>	<u>87</u>
Circuit Clerk:				
Salaries	300,570	300,570	300,570	-
Equipment maintenance	2,500	3,315	3,315	-
Travel	1,000	490	440	50
Postage	6,500	7,510	7,505	5
Office equipment	1,000	185	160	25
Association dues	350	350	350	-
Office supplies	20,000	20,510	20,509	1
	<u>331,920</u>	<u>332,930</u>	<u>332,849</u>	<u>81</u>
Courts:				
Associate judge secretary	29,100	29,100	29,100	-
Administrative assistant	34,430	34,430	34,430	-
County share judges salary	2,500	2,500	2,421	79
Equipment maintenance	1,000	1,000	938	62
Judges travel and education	5,000	5,000	4,540	460
Juror fees	22,000	20,500	16,970	3,530
Postage	1,500	1,500	1,023	477
Dieting jurors	1,500	1,500	1,004	496
Office supplies	10,500	12,000	11,981	19
Chief judges expense	700	700	689	11
Office equipment	4,000	4,000	1,501	2,499
	<u>112,230</u>	<u>112,230</u>	<u>104,597</u>	<u>7,633</u>
States Attorney:				
Staff salaries	505,090	505,090	505,060	30
States Attorney salary	160,412	168,032	168,032	-
Victim-Witness Coordinator	200	200	187	13
Equipment maintenance	13,000	13,000	11,258	1,742
Travel expense	4,625	4,795	4,791	4
Convention expense	5,000	5,375	5,373	2
Check diversion expense	10,000	4,200	4,177	23
Investigation auto	875	1,575	1,555	20
Books	7,000	11,300	11,233	67
Special court reporter	1,500	2,750	2,705	45
Foreign witness	1,000	1,000	191	809
Foreign services	200	200	-	200
Postage	4,200	4,200	3,117	1,083

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY GENERAL FUND

For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
Association dues	2,700	2,700	2,327	373
Publishing notices	500	500	-	500
Appellate assistance project	15,000	16,500	16,500	-
Office supplies	9,500	9,900	9,880	20
Office equipment	750	750	647	103
Medical - mental expenses	12,000	9,105	8,188	917
	<u>753,552</u>	<u>761,172</u>	<u>755,221</u>	<u>5,951</u>
Building Maintenance and Construction:				
Salaries	154,130	154,130	153,630	500
Overtime - call back pay	4,000	4,000	717	3,283
Equipment maintenance	29,000	34,000	27,302	6,698
Equipment repair	25,000	25,000	22,332	2,668
General maintenance - courthouse	12,000	12,000	11,842	158
General maintenance - jail	26,000	26,000	23,419	2,581
General maintenance - animal shelter	2,000	8,500	8,994	(494)
Telephone	65,000	62,200	60,702	1,498
Fuel and lights - courthouse	75,000	77,300	77,268	32
Fuel and lights - jail	80,000	80,000	66,252	13,748
Fuel and lights - animal shelter	6,000	6,000	5,315	685
Water - courthouse and jail	31,000	31,000	30,272	728
Travel	1,000	1,000	552	448
Building supplies	23,000	23,000	22,100	900
Vehicle purchase	1,750	1,750	149	1,601
Building equipment	5,000	5,000	4,713	287
Improvements of land and buildings	70,000	119,500	61,040	58,460
	<u>609,880</u>	<u>670,380</u>	<u>576,599</u>	<u>93,781</u>
Supervisor of Assessments:				
Board of review - salaries	12,000	12,000	12,000	-
Supervisor of Assessments - salaries	194,940	199,776	199,776	-
Industrial appraisal	1,000	1,000	1,000	-
Equipment maintenance	5,000	5,000	3,728	1,272
Travel	6,000	6,000	3,031	2,969
Postage	8,000	8,000	1,803	6,197
Association dues	1,000	1,000	526	474
Publishing notices	8,000	8,000	2,566	5,434
Training	2,000	2,000	494	1,506
Board of review expenses	1,500	1,500	1,347	153
Office supplies	11,000	11,000	10,833	167
Office equipment	2,000	2,000	1,993	7
	<u>252,440</u>	<u>257,276</u>	<u>239,097</u>	<u>18,179</u>

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY GENERAL FUND

For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
Jury Commission:				
Commission per diem	1,300	1,300	972	328
Secretary salary	32,910	32,910	32,910	-
Part-time salary	2,000	2,000	756	1,244
Equipment maintenance	2,500	2,500	375	2,125
Postage	2,700	2,700	2,700	-
Office supplies	1,600	1,600	912	688
	<u>43,010</u>	<u>43,010</u>	<u>38,625</u>	<u>4,385</u>
Public Defender:				
Public defender salary	144,380	144,380	144,380	-
Assistant public defenders salaries	205,700	202,525	202,524	1
Secretary salary	33,641	33,641	33,641	-
Investigator salary	21,236	19,791	19,790	1
Office equipment	1,000	775	775	-
Court appointed counsel	10,000	26,440	26,437	3
Expenses	25,000	19,740	19,738	2
	<u>440,957</u>	<u>447,292</u>	<u>447,285</u>	<u>7</u>
Contingencies:				
County board contingency reserve	46,524	21,708	-	21,708
Emergency Services and Disaster Agency:				
Salary - director	15,990	15,990	15,990	-
Teletype	1,152	1,152	1,152	-
Communications	4,200	4,200	3,470	730
Training	1,050	1,050	172	878
Postage	150	150	90	60
Office supplies	600	620	620	-
Rescue truck and vehicle travel	9,840	9,840	6,151	3,689
Other office expense	2,700	2,680	676	2,004
Safety equipment	2,000	2,000	1,634	366
Emergency management grants	-	12,145	8,974	3,171
	<u>37,682</u>	<u>49,827</u>	<u>38,929</u>	<u>10,898</u>
County Sheriff:				
Merit commission	4,000	4,000	3,218	782
Salaries	2,098,636	2,098,636	2,048,336	50,300
Salary - superintendent of safety	2,500	2,500	2,500	-
Equipment maintenance	12,000	12,000	7,550	4,450
Fleet maintenance	25,000	36,500	36,370	130
Travel outside county	10,000	12,000	12,088	(88)

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY GENERAL FUND

For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
Medical expense	188,000	188,000	179,990	8,010
Postage	4,000	4,003	3,984	19
Association dues	825	825	775	50
Inmate meals	140,000	140,000	131,857	8,143
Training	37,000	37,000	18,720	18,280
Other contractual	2,000	9,300	9,192	108
Office supplies	19,500	19,500	19,055	445
Supplies issued to inmates	500	500	500	-
Fleet fuel	80,000	57,177	52,818	4,359
Non-emergency dispatch	48,250	48,250	48,250	-
Automobiles	40,000	40,000	50,404	(10,404)
Office equipment	1,500	1,500	16	1,484
Police equipment	16,000	18,020	18,121	(101)
Communication equipment	12,000	12,000	11,617	383
Equipment grant	-	7,500	-	7,500
Crime prevention expenses	-	-	1,203	(1,203)
Drug prevention expenses	-	-	2,704	(2,704)
DUI equipment expenses	25,000	55,000	46,711	8,289
Sheriff K-9 expenses	4,750	5,360	605	4,755
	<u>2,771,461</u>	<u>2,809,571</u>	<u>2,706,584</u>	<u>102,987</u>
Child Support:				
Salaries	37,010	37,010	36,917	93
Office equipment	4,500	6,000	5,997	3
	<u>41,510</u>	<u>43,010</u>	<u>42,914</u>	<u>96</u>
County Coroner:				
Salaries	53,720	53,720	52,680	1,040
Equipment maintenance	210	-	-	-
Training and travel	3,770	2,520	2,503	17
Mileage reimbursement	7,050	3,565	3,565	-
Autopsies - related medical	13,120	32,130	40,909	(8,779)
Coroner juror fees	600	-	-	-
Association dues	375	400	400	-
Contractual transportation	2,969	3,329	3,327	2
Stenographer fees	500	-	-	-
Toxicology fees	400	-	-	-
Office equipment	1,050	810	804	6
Other supplies and expenses	2,775	3,075	3,066	9
Grant expenses	-	4,040	4,038	2
	<u>86,539</u>	<u>103,589</u>	<u>111,292</u>	<u>(7,703)</u>

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY GENERAL FUND
For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
Court Services:				
Salaries	845,617	845,617	794,991	50,626
Chief probation officer	68,000	68,030	68,030	-
Equipment maintenance	4,200	4,200	4,063	137
Mental evaluation treatment	30,000	30,000	22,070	7,930
Travel	8,500	8,780	8,776	4
Juvenile detention expense	80,000	85,575	85,575	-
Postage	3,000	3,000	1,679	1,321
Office supplies	5,000	5,000	3,770	1,230
Drug court supplies	9,000	3,115	-	3,115
Non-emergency dispatch	8,600	8,600	6,875	1,725
	<u>1,061,917</u>	<u>1,061,917</u>	<u>995,829</u>	<u>66,088</u>
Security:				
Salaries	145,800	145,800	138,768	7,032
Equipment maintenance	5,500	5,500	5,500	-
Training	2,000	2,000	1,945	55
Office supplies	500	500	169	331
Uniforms and badges	1,500	1,500	735	765
Office equipment	500	500	122	378
Security equipment	5,000	5,000	1,820	3,180
Miscellaneous	500	500	131	369
	<u>161,300</u>	<u>161,300</u>	<u>149,190</u>	<u>12,110</u>
Animal Control:				
Salaries	154,840	154,840	146,307	8,533
Administrative salaries	12,000	12,000	12,000	-
Building maintenance	6,000	4,150	4,149	1
Equipment rental	1,400	1,630	1,629	1
Training	1,500	1,295	50	1,245
Propane	11,000	8,260	6,341	1,919
Office supplies	5,500	6,320	6,314	6
Cleaning supplies	6,500	6,530	6,526	4
Gas and repair for van	6,000	6,000	5,730	270
Medicine	19,500	32,985	32,984	1
Equipment	2,000	2,000	1,450	550
Refunds	2,500	3,275	3,275	-
Disposal service	1,250	1,370	1,364	6
Donations	10,000	11,910	11,902	8
Claims	1,500	1,500	343	1,157
Miscellaneous	4,500	5,835	5,833	2
	<u>245,990</u>	<u>259,900</u>	<u>246,197</u>	<u>13,703</u>

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY GENERAL FUND

For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
Superintendent of Schools:				
Regional education office	86,955	86,955	86,955	-
Help America Vote Act Grants:				
Equipment	-	24,000	23,927	73
Cops Meth Initiative Grant:				
Salaries	34,624	40,999	40,976	23
Fringes	7,963	7,963	6,495	1,468
Training	2,000	2,000	-	2,000
Temporary housing	3,000	3,000	750	2,250
Drug test	6,000	-	-	-
Equipment	1,000	625	-	625
	<u>54,587</u>	<u>54,587</u>	<u>48,221</u>	<u>6,366</u>
 Total expenditures	 <u>10,552,541</u>	 <u>10,869,834</u>	 <u>10,330,768</u>	 <u>539,066</u>
 Excess of revenues over (under) expenditures	 <u>(1,025,796)</u>	 <u>(1,221,176)</u>	 <u>(1,039,407)</u>	 <u>181,769</u>
 Other Financing Sources (Uses):				
Sale of capital assets	-	-	10,683	10,683
Operating transfers in	1,373,876	1,454,841	1,296,044	(158,797)
Operating transfers out	(348,080)	(348,080)	(348,080)	-
Total other financing sources (uses)	<u>1,025,796</u>	<u>1,106,761</u>	<u>958,647</u>	<u>(148,114)</u>
 Excess of revenues and other sources over (under) expenditures and other uses	 <u>\$ -</u>	 <u>\$ (114,415)</u>	 <u>(80,760)</u>	 <u>\$ 33,655</u>
 Fund balance, beginning of year			 <u>2,254,955</u>	
 Fund Balance, End of Year			 <u>\$ 2,174,195</u>	

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY FARM FUND
For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
Revenues:				
Interest earnings	\$ 1,000	\$ 1,000	\$ 4,113	\$ 3,113
Cash rent income	<u>8,000</u>	<u>8,000</u>	<u>7,756</u>	<u>(244)</u>
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>11,869</u>	<u>2,869</u>
Expenditures:				
General government:				
Various expenses	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	11,869	<u>\$ 11,869</u>
Fund balance, beginning of year			<u>611,509</u>	
Fund Balance, End of Year			<u>\$ 623,378</u>	

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Positive (Negative) <u>Final Budget</u>
Revenues:				
Taxes - property tax	\$ 1,149,640	\$ 1,149,640	\$ 1,150,667	\$ 1,027
Taxes - mobile home tax	2,200	2,200	2,627	427
Intergovernmental - replacement tax	30,000	30,000	43,499	13,499
Miscellaneous - interest income	-	-	13,800	13,800
Miscellaneous - reimbursements from other departments	40,000	40,000	68,442	28,442
Miscellaneous - employee withholdings	<u>465,200</u>	<u>465,200</u>	<u>443,216</u>	<u>(21,984)</u>
Total revenues	<u>1,687,040</u>	<u>1,687,040</u>	<u>1,722,251</u>	<u>35,211</u>
Expenditures:				
General government:				
Retirement contribution - county share	1,181,840	1,181,840	1,028,240	153,600
Retirement contributions - employee share	<u>465,200</u>	<u>465,200</u>	<u>443,011</u>	<u>22,189</u>
Total expenditures	<u>1,647,040</u>	<u>1,647,040</u>	<u>1,471,251</u>	<u>175,789</u>
Excess of revenues over expenditures	<u>40,000</u>	<u>40,000</u>	<u>251,000</u>	<u>211,000</u>
Other Financing Sources (Uses):				
Operating transfers out - interest	<u>-</u>	<u>-</u>	<u>(13,800)</u>	<u>(13,800)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ 40,000</u>	<u>\$ 40,000</u>	237,200	<u>\$ 197,200</u>
Fund balance, beginning of year			<u>1,061,495</u>	
Fund Balance, End of Year			<u>\$ 1,298,695</u>	

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY CONSTRUCTION OF BRIDGES FUND
For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Postive (Negative) Final Budget
Revenues:				
Taxes - property tax	\$ 259,963	\$ 259,963	\$ 260,252	\$ 289
Taxes - mobile home tax	700	700	636	(64)
Intergovernmental - replacement tax	35,000	35,000	34,359	(641)
Miscellaneous - interest income	30,000	30,000	11,018	(18,982)
Miscellaneous - other	-	-	1	1
Total revenues	<u>325,663</u>	<u>325,663</u>	<u>306,266</u>	<u>(19,397)</u>
Expenditures:				
Highways and roads:				
I-57 bridges	450,000	450,000	-	450,000
Township bridges	<u>300,000</u>	<u>300,000</u>	<u>263,211</u>	<u>36,789</u>
Total expenditures	<u>750,000</u>	<u>750,000</u>	<u>263,211</u>	<u>486,789</u>
Excess of revenues over expenditures	<u>(424,337)</u>	<u>(424,337)</u>	<u>43,055</u>	<u>467,392</u>
Other Financing Sources (Uses):				
Operating transfers out	-	-	<u>(128,153)</u>	<u>(128,153)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ (424,337)</u>	<u>\$ (424,337)</u>	<u>(85,098)</u>	<u>\$ 339,239</u>
Fund balance, beginning of year			<u>799,752</u>	
Fund Balance, End of Year			<u>\$ 714,654</u>	

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY HIGHWAY MATCHING TAX FUND
For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
Revenues:				
Taxes - property tax	\$ 259,963	\$ 259,963	\$ 260,252	\$ 289
Taxes - mobile home tax	700	700	636	(64)
Intergovernmental - replacement tax	35,000	35,000	34,359	(641)
Miscellaneous - interest income	30,000	30,000	10,559	(19,441)
Miscellaneous - other	-	-	80,007	80,007
Total revenues	<u>325,663</u>	<u>325,663</u>	<u>385,813</u>	<u>60,150</u>
Expenditures:				
Highways and roads:				
County highway maintenance	200,000	200,000	107,453	92,547
I-57 interchange	<u>450,000</u>	<u>450,000</u>	<u>133,388</u>	<u>316,612</u>
Total expenditures	<u>650,000</u>	<u>650,000</u>	<u>240,841</u>	<u>409,159</u>
Excess of revenues over expenditures	<u>(324,337)</u>	<u>(324,337)</u>	<u>144,972</u>	<u>469,309</u>
Other Financing Sources:				
Operating transfers in	<u>-</u>	<u>-</u>	<u>128,153</u>	<u>128,153</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ (324,337)</u>	<u>\$ (324,337)</u>	<u>273,125</u>	<u>\$ 597,462</u>
Fund balance, beginning of year			<u>643,275</u>	
Fund Balance, End of Year			<u>\$ 916,400</u>	

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
BUSINESS TYPE FUNDS
November 30, 2009

	Component Units		
	Regional Planning Commission	Emergency Telephone System	Public Building Commission
ASSETS			
Current assets:			
Cash deposits	\$ 271,008	\$ 273,853	\$ 55,017
Cash investments	-	300,000	-
Interest receivable	-	328	-
Miscellaneous accounts receivable	128,069	32,668	-
Total current assets	<u>399,077</u>	<u>606,849</u>	<u>55,017</u>
Noncurrent assets:			
Restricted cash deposits	-	-	30,725
Long-term debt issuance cost, net of accumulated amortization	-	-	21,774
Capital assets, net of accumulated depreciation	-	560,627	1,891,968
Total noncurrent assets	<u>-</u>	<u>560,627</u>	<u>1,944,467</u>
 Total assets	 <u>399,077</u>	 <u>1,167,476</u>	 <u>1,999,484</u>
LIABILITIES			
Current liabilities:			
Accounts payable	6,377	21,831	333
Payable from restricted assets:			
Accrued interest payable	-	-	10,710
Bonds payable	-	-	20,000
Total current liabilities	<u>6,377</u>	<u>21,831</u>	<u>31,043</u>
Noncurrent liabilities:			
Due to primary government	-	-	426,000
Compensated absences	20,665	4,710	-
Bonds premium, net of accumulated amortization	-	-	18,610
Bonds payable	-	-	405,000
Total noncurrent liabilities	<u>20,665</u>	<u>4,710</u>	<u>849,610</u>
 Total liabilities	 <u>27,042</u>	 <u>26,541</u>	 <u>880,653</u>

COLES COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
BUSINESS TYPE FUNDS
November 30, 2009

		Component Units	
	Regional Planning Commission	Emergency Telephone System	Public Building Commission
NET ASSETS			
Invested in capital assets, net of related debt	-	560,627	1,040,968
Restricted for debt service	-	-	30,725
Unrestricted	372,035	580,308	47,138
 Total Net Assets	 \$ 372,035	 \$ 1,140,935	 \$ 1,118,831

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET ASSETS - BUSINESS TYPE FUNDS

For the Year Ended November 30, 2009

	Component Units		
	Regional Planning Commission	Emergency Telephone System	Public Building Commission
Operating Revenues:			
County	\$ 117,115	\$ -	\$ -
Other government agencies	266,212	-	-
Charges for services	-	856,850	57,755
Reimbursement - other departments	-	57,275	-
Other	4,550	629	39
Total operating revenues	387,877	914,754	57,794
Operating Expenses:			
Personnel services	311,088	856,068	-
Supplies	22,654	5,173	-
Repairs	-	60,811	-
Operational	37,091	139,830	4,347
Depreciation	-	91,795	40,817
Total operating expenses	370,833	1,153,677	45,164
Operating income (loss)	17,044	(238,923)	12,630
Non-Operating Revenues (Expenses):			
Interest income	3,366	7,998	293
Interest expense	-	(2,031)	(21,920)
Bond issuance costs amortization	-	-	(288)
Net non-operating revenues (expenses)	3,366	5,967	(21,915)
Net income (loss)	20,410	(232,956)	(9,285)
Net assets, beginning of year	351,625	1,373,891	1,128,116
Net Assets, End of Year	\$ 372,035	\$ 1,140,935	\$ 1,118,831

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
STATEMENT OF CHANGES IN CASH FLOWS
BUSINESS TYPE FUNDS
For the Year Ended November 30, 2009

	Component Units		
	Regional Planning Commission	Emergency Telephone System	Public Building Commission
Cash Flows from Operating Activities:			
Receipts from customers	\$ 423,309	\$ 993,351	\$ 48,009
Payments to suppliers	(66,509)	(363,036)	(4,347)
Payments to employees	(301,026)	(699,249)	-
Net cash provided (used) by operating activities	<u>55,774</u>	<u>(68,934)</u>	<u>43,662</u>
Cash Flows from Capital and Related Financing Activities:			
Purchases of capital assets	-	(40,933)	-
Principal paid on long-term debt	-	(52,915)	(20,000)
Interest paid on long-term debt	-	(2,071)	(26,257)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(95,919)</u>	<u>(46,257)</u>
Cash Flows from Investing Activities:			
Proceeds of cash investments	-	2,465	-
Interest and dividends	3,366	9,669	293
Net cash provided (used) by investing activities	<u>3,366</u>	<u>12,134</u>	<u>293</u>
Net increase (decrease) in cash and cash equivalents	59,140	(152,719)	(2,302)
Cash deposits, beginning of year	<u>211,868</u>	<u>426,572</u>	<u>88,044</u>
Cash Deposits, End of Year	<u>\$ 271,008</u>	<u>\$ 273,853</u>	<u>\$ 85,742</u>
Reconciliation of income (loss) from operations to net cash provided (used) by operating activities:			
Net operating income (loss)	\$ 17,044	\$ (238,923)	\$ 12,630
Noncash items included in net income:			
Depreciation	-	91,795	40,817
Net (increase) decrease in:			
Miscellaneous accounts receivable	35,432	78,597	-
Net increase (decrease) in:			
Deferred lease income	-	-	(9,785)
Compensated absences	186	3,162	-
Accounts payable	3,112	(3,565)	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 55,774</u>	<u>\$ (68,934)</u>	<u>\$ 43,662</u>

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
FIDUCIARY FUNDS
November 30, 2009

	<u>Agency Funds</u>
ASSETS	
Cash deposits	\$ 3,546,850
Interest receivable	24
Accounts receivable	2,069
Due from other governments	110,124
Inventory	<u>34,419</u>
 Total Assets	 <u>\$ 3,693,486</u>
LIABILITIES	
Accounts payable	\$ 62,669
Due to other funds	49
Due to other governments	-
Distributions payable	3,474,207
Amount due to others	<u>156,561</u>
Total liabilities	<u>3,693,486</u>
NET ASSETS	
None	<u>-</u>
 Total Liabilities and Net Assets	 <u>\$ 3,693,486</u>

The accompanying notes are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Coles County, Illinois conform to U.S. generally accepted accounting principles as applicable to governments.

The following is a summary of the more significant policies:

- a) **Financial Reporting Entity** - The accompanying financial statements present the County's primary government and component units over which the County exercises significant influence. Component units are legally separate organizations for which the elected officials of Coles County are financially accountable. Coles County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on Coles County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on Coles County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

The County Board Chairman and County Board make appointments of the governing boards of a number of fire protection, drainage, public water and sanitary districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and, therefore, has no financial accountability. These units are not considered units of Coles County, Illinois. Several other governmental entities have operations within the County but are separate legal entities. These entities include Coles County Housing Authority, Coles County Airport Authority and Coles County Mental Health Association (a 501(c)(3) not-for-profit organization). The County is not financially accountable for these entities and they are, therefore, not included in the County's reporting entities.

Based on the foregoing criteria, the following organizations meet the criteria of a component unit of Coles County.

The following organizations are discretely reported component units of the County:

Community Mental Health Fund - The County Board members appoint the Mental Health Board and approve the tax levy for the Community Mental Health Fund. In addition, the County Treasurer's office maintains the accounting records of the Community Mental Health Fund. The payroll of the Community Mental Health Fund is included with the County's payroll in reporting to various federal and state agencies. The Community Mental Health Fund has been included in the County's reporting entity as a discretely reported component unit. Separate financial statements are not issued.

Emergency Telephone System Fund - The County Board members appoint the Emergency Telephone System Board. In addition, the County Treasurer's office maintains the accounting records of the Emergency Telephone System Fund and collects the telephone surcharge which is used to fund the system. The payroll of the Emergency Telephone System Fund is included with the County's payroll in reporting to various federal and state agencies. The Emergency Telephone System Fund has been included in the County's reporting entity as a discretely reported component unit. Separate financial statements are not issued.

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

Coles County Public Building Commission - The County Board members appoint the Building Commission Board. Buildings of the Building Commission are leased to the County. In addition, the County's approval is needed for the issuance of bonded debt to finance the Building Commission's projects. The Coles County Public Building Commission has been included in the County's reporting entity as a discretely reported component unit. Separate financial statements may be obtained by writing to Coles County Public Building Commission, P.O. Box 346, Charleston, Illinois 61920.

The following organization is blended with the primary government as a special revenue fund:

Public Health Fund - The County Board members appoint the Public Health Board and approve the appropriations for the Public Health Fund. In addition, the County Treasurer's office maintains the accounting records of the Public Health Fund. The payroll of the Public Health Fund is included with the County's payroll in reporting to various federal and state agencies. The Public Health Fund has been included in the County's reporting entity as a special revenue fund.

- b) Basis of Presentation - The County's basic financial statements include both government-wide and fund financial statements. Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The County's general and special revenue funds are classified as governmental activities while the County's enterprise and internal service funds are classified as business-type activities.

The County's fiduciary funds are presented in the fiduciary fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

The effect of interfund activity, within the government and business-type activities columns, has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and (2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

- c) Fund Accounting - The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the basic financial statements. The following fund types are used by the County:

Governmental Funds

Governmental funds are those funds through which most governmental functions typically are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is on determination of "financial flow" (sources, use and balances of financial resources). The County's major governmental funds are County General, County Farm, Illinois Municipal Retirement, County Motor Fuel Tax, County Construction of Bridges and County Highway Matching Tax.

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

Proprietary Funds

Proprietary Funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position and changes in cash flows. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses result from providing services in connection with the proprietary funds' principal operations. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. All assets and liabilities are included on the Statement of Net Assets. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the County:

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County has no internal service funds.

Enterprise Funds- Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises---where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County has one enterprise fund and two component unit enterprise funds.

Fiduciary Funds

Fiduciary funds include agency funds. Agency funds are purely custodial (assets equal liabilities) and thus, do not involve measurement of results of operations.

Agency Funds - Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The County has fifteen agency funds.

- d) Basis of Accounting - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Government-wide financial statements - Both governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Fund financial statements - The government funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. All governmental fund revenues, other than property taxes, are considered available if they are expected to be collected within one year after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recognized when due.

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources management focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net assets and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting.

All private-sector standards of accounting and financial reporting (including those issued after December 1, 1989) are generally followed in both the government-wide and enterprise fund financial statements to the extent that those standards do not conflict with guidance of the Governmental Accounting Standards Board.

- e) Budgets are adopted substantially on a modified accrual basis, which is consistent with the County's method of accounting, except that any budget balances remaining at the close of a fiscal year shall be available for 30 days after its close for payment of obligations. Formal budgetary integration is employed as a management control device during the year. Both the original and final amended budgets are presented as approved by the County Board.

Statements of revenues, expenditures and changes in fund balance – budget and actual reflect the budgeted and actual amounts for all governmental funds in which the County adopts a budget. The County adopts budgets for the following governmental funds: County General, County Farm, County Construction of Bridges, County Highway Matching Tax, Public Health, Debt Service, Illinois Municipal Retirement, Tuberculosis, Law Library, Senior Citizen's, Liability Protection, County Highway, Tipping Fee, GIS and Probation Services.

- f) Cash and Cash Equivalents - For purposes of the statement of cash flows, the County's proprietary fund types consider all cash deposits and highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.
- g) Inventories - Inventories are priced at cost (first-in, first-out) which approximates market. Inventories included in the Clerk's Revenue Tax Stamp Fund consist of revenue stamps.
- h) Interfund Receivables and Payables - Any residual balances outstanding between the governmental and business-type activities are reported in the government-wide financial statements as "internal balances."
- i) Capital Assets, Depreciation and Amortization - Capital assets, which includes property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities column in the government-wide financial statements and in the fund financial statements for proprietary funds. The County defines capital assets, other than infrastructure, as assets with an initial individual cost of at least \$5,000 and an estimated useful life in excess of two years. Infrastructure assets must have an initial cost of at least \$50,000. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are stated at their fair market value on the date donated. Proprietary fund and similar component unit fixed assets are recorded in the respective funds or component units and depreciated using the straight-line method. Estimated useful lives, in years, for depreciable assets are as follows:

	<u>Years</u>
Buildings	40
Infrastructure	30
Building improvements	20
Vehicles	8
Office equipment	8
Other equipment	8

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

- j) Interfund Activity - Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements are when a fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
Governmental Activities:		
County General	\$ 1,296,044	\$ 348,080
Illinois Municipal Retirement	-	13,800
County Construction of Bridges	-	128,153
County Highway Matching Tax	128,153	-
Other governmental funds	348,080	1,281,329
Agency funds	<u>-</u>	<u>915</u>
	<u>\$ 1,772,277</u>	<u>\$ 1,772,277</u>

Individual interfund receivables and payables consist of the following:

<u>Due To</u>	<u>Due From</u>	<u>Amount</u>
County Farm Fund	Public Building Commission	\$ 426,000
Mental Health Fund	Public Health Fund	6,000

The loan from the County Farm Fund to the Public Building Commission is for the purchase of real estate, and it is unknown when the loan will be repaid. The loan from the Mental Health Fund to the Public Health Fund was for operating expenses and is expected to be repaid within one year.

- k) Accrued Liabilities and Long-Term Obligations - All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the enterprise fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. Bonds, capital leases and long-term notes that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

- l) Restricted/Unrestricted Resources - The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.
- m) Use of Estimates - The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE B - EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL FUNDS

Expenditures exceeded appropriations in the following funds:

	<u>Appropriation</u>	<u>Actual Expenditure</u>
Debt Service	\$ 151,790	\$ 151,970
Liability Protection	916,000	955,222
Emergency Telephone System	998,252	1,155,708

NOTE C - RESTRICTED ASSETS

The County has restricted cash in the General Fund for specific donations, unspent grant funds, and fee revenue that is restricted for specific purposes.

The Public Building Commission has restricted cash for debt service requirements.

NOTE D - CASH DEPOSITS

The County is allowed to invest in one or more of the following: (a) interest bearing certificates of deposit, interest bearing time deposits or interest bearing savings accounts constituting direct obligations of any bank selected and designated pursuant to law; (b) shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of Illinois or any other State of the United States, provided such shares 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.

At November 30, 2009, the County had the following cash deposits:

Governmental Activities:		
Cash on hand	\$	764
Cash deposits		9,332,433
Certificates of deposit		<u>1,217,650</u>
		<u>\$10,550,847</u>
Business-Type Activities:		
Cash on hand	\$	500
Cash deposits		<u>270,508</u>
		<u>\$ 271,008</u>
Fiduciary Funds:		
Cash on hand	\$	1,920
Cash deposits		<u>3,544,930</u>
		<u>\$ 3,546,850</u>
Component Units:		
Cash on hand	\$	150
Cash deposits		823,295
Certificates of deposit		<u>300,000</u>
		<u>\$ 1,123,445</u>

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

Disclosures Relating to Interest Rate Risk:

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The County minimizes its exposure to interest rate risk by limiting its purchases of long term investments and by structuring investments to mature to meet cash requirements. At November 30, 2009, the County's investments consisted of deposits with local financial institutions. Certificates of deposits ranged in maturity from 6 months to 12 months.

Disclosures Relating to Credit Risk:

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's cash deposits held with local financial institutions are not subject to credit risk rating.

Concentration of Credit Risk:

The County's investment policy does not place limitations on the amount that can be invested in any one issuer. Cash deposits held with local financial institutions are exempt from the 5% investment in any one issuer disclosure.

Custodial Credit Risk:

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a 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 (County Treasurer, County Clerk, Circuit Clerk). The County's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized by securities held by the County in the County's name. As of November 30, 2009, all cash deposits were insured or covered by collateral.

Foreign Currency Risk:

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of deposits or investments. None of the County's deposits or investments are directly subject to foreign currency risk.

NOTE E - PROPERTY TAXES

Property taxes are levied by the Coles County Board and are collected by the Coles County Treasurer. Property is assessed on January 1 each year. Taxes for the year 2008 were levied and collected during 2009. The final dates for payment without penalty were June 26, 2009 and September 4, 2009. Significant collections are made during the week preceding the due date.

Taxes become a lien against the property if not paid by the date of the Tax Sale (normally the 3rd Monday in October). The tax sale was held October 19, 2009.

No significant collections of property tax occur within 60 days of the close of the fiscal year.

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE F - CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance 11/30/08	Additions	Retirements	Balance 11/30/09
Primary Government:				
Governmental Activities:				
Land (not being depreciated)	\$ 1,631,728	\$ 20,726	\$ -	\$ 1,652,454
Capital Assets Being Depreciated:				
Buildings and improvements	3,192,328	71,961	-	3,264,289
Accumulated depreciation	<u>(2,039,208)</u>	<u>(88,314)</u>	<u>-</u>	<u>(2,127,522)</u>
Buildings and improvements net	<u>1,153,120</u>	<u>(16,353)</u>	<u>-</u>	<u>1,136,767</u>
Equipment	2,294,185	154,116	(40,077)	2,408,224
Accumulated depreciation	<u>(1,362,545)</u>	<u>(195,672)</u>	<u>27,670</u>	<u>(1,530,547)</u>
Equipment net	<u>931,640</u>	<u>(41,556)</u>	<u>(12,407)</u>	<u>877,677</u>
Infrastructure	28,734,842	185,178	-	28,920,020
Accumulated depreciation	<u>(6,192,564)</u>	<u>(960,461)</u>	<u>-</u>	<u>(7,153,025)</u>
Infrastructure net	<u>22,542,278</u>	<u>(775,283)</u>	<u>-</u>	<u>21,766,995</u>
Construction in progress	<u>-</u>	<u>174,717</u>	<u>-</u>	<u>174,717</u>
Total, Governmental Activities, Net Capital Assets	<u>\$ 26,258,766</u>	<u>\$ (637,749)</u>	<u>\$ (12,407)</u>	<u>\$25,608,610</u>

Component Units:

Mental Health:

Capital Assets Being Depreciated:

Buildings and improvements	\$ 2,554,402	\$ 37,077	\$ -	\$ 2,591,479
Accumulated depreciation	<u>(1,328,614)</u>	<u>(107,563)</u>	<u>-</u>	<u>(1,436,177)</u>
Buildings and improvements net	<u>1,225,788</u>	<u>(70,486)</u>	<u>-</u>	<u>1,155,302</u>
Equipment	-	36,899	-	36,899
Accumulated depreciation	<u>-</u>	<u>(3,459)</u>	<u>-</u>	<u>(3,459)</u>
Equipment net	<u>-</u>	<u>33,440</u>	<u>-</u>	<u>33,440</u>
Total, Mental Health, Net Capital Assets	<u>\$ 1,225,788</u>	<u>\$ (37,046)</u>	<u>\$ -</u>	<u>\$ 1,188,742</u>

Emergency Telephone System:

Capital Assets Being Depreciated:

Buildings and improvements	\$ 488,906	\$ -	\$ -	\$ 488,906
Accumulated depreciation	<u>(164,255)</u>	<u>(13,684)</u>	<u>-</u>	<u>(177,939)</u>
Buildings and improvements net	<u>324,651</u>	<u>(13,684)</u>	<u>-</u>	<u>310,967</u>

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

	Balance 11/30/08	Additions	Retirements	Balance 11/30/09
Equipment	1,347,675	40,933	-	1,388,608
Accumulated depreciation	(1,060,837)	(78,111)	-	(1,138,948)
Equipment net	286,838	(37,178)	-	249,660
Total, Emergency Telephone System, Net Capital Assets	\$ 611,489	\$ (50,862)	\$ -	\$ 560,627
Public Building Commission:				
Land (not being depreciated):	\$ 614,768	\$ -	\$ -	\$ 614,768
Capital Assets Being Depreciated:				
Buildings and improvements	1,874,619	-	-	1,874,619
Accumulated depreciation	(556,602)	(40,817)	-	(597,419)
Buildings and improvements net	1,318,017	(40,817)	-	1,277,200
Total, Public Building Commission, Net Capital Assets	\$ 1,932,785	\$ (40,817)	\$ -	\$ 1,891,968

Depreciation expense was charged to functions/programs as follows:

Primary Government:

Public Safety	\$ 116,509
Highways, Streets and Roads	981,480
General Government	121,127
Public Health	25,331
Total Depreciation Expense, Governmental Activities	\$ 1,244,447

NOTE G - DEFINED BENEFIT PENSION PLAN

a) Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Plan Description

The County's defined benefit pension plan for Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The plan is affiliated with the Illinois Municipal Retirement (IMRF) an agent-multiple employer plan. 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 financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

Funding Policy

As set by statute, the County Sheriff's Law Enforcement Personnel plan members are required to contribute 7.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2008 was 17.52 percent of annual covered payroll. 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost

For 2008, the County's annual pension cost of \$310,129 for the Sheriff's Law Enforcement Personnel plan was equal to the County's required and actual contributions.

THREE-YEAR TREND INFORMATION FOR THE
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/08	\$ 310,129	100%	\$ -
12/31/07	299,266	100%	-
12/31/06	256,747	100%	-

The required contribution for 2008 was determined as part of the December 31, 2006, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006, included (a) 7.50 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County Sheriff's Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Sheriff's Law Enforcement Personnel plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2006 was 24 years.

Funded Status and Funding Progress

As of December 31, 2008, the most recent actual valuation date, the Sheriff's Law Enforcement Personnel plan was 45.62 percent funded. The actuarial accrued liability for benefits was \$5,553,087 and the actuarial value of assets was \$2,533,521, resulting in an underfunded actuarial accrued liability (UAAL) of \$3,019,566. The covered payroll (annual payroll of active employees covered by the plan) was \$1,770,143 and the ratio of the UAAL to the covered payroll was 171 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, present multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

b) Illinois Municipal Retirement Fund - Coles County Public Building Commission Employees

Plan Description

The County's defined benefit pension plan for Public Building Commission employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The plan is affiliated with the Illinois Municipal Retirement (IMRF) an agent-multiple employer plan. 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 financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

Funding Policy

As set by statute, the County Public Building Commission plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2008 was 0.00 percent of annual covered payroll. 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost

For 2008, the County's annual pension cost of \$0 for the Public Building Commission plan was equal to the County's required and actual contributions.

THREE-YEAR TREND INFORMATION FOR THE
PUBLIC BUILDING COMMISSION PLAN

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/08	\$ -	100%	\$ -
12/31/07	-	100%	-
12/31/06	-	100%	-

The required contribution for 2008 was determined as part of the December 31, 2006, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006, included (a) 7.50 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County Public Building Commission plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Public Building Commission plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2006 was 5 years.

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

Funded Status and Funding Progress

As of December 31, 2008, the most recent actual valuation date, the Public Building Commission plan was 41.74 percent funded. The actuarial accrued liability for benefits was \$13,892 and the actuarial value of assets was \$5,799, resulting in an underfunded actuarial accrued liability (UAAL) of \$8,093. The covered payroll (annual payroll of active employees covered by the plan) was \$0 and the ratio of the UAAL to the covered payroll was 0 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, present multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

In April 2004, the Coles County Public Building Commission transferred its IMRF liability to the County since it no longer has employees.

c) Illinois Municipal Retirement Fund - Elected County Officials

Plan Description

The County's defined benefit pension plan for Elected County Official employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The plan is affiliated with the Illinois Municipal Retirement (IMRF) an agent-multiple employer plan. 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 financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

Funding Policy

As set by statute, the County Elected County Official plan members are required to contribute 7.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2008 was 70.59 percent of annual covered payroll. 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost

For 2008, the County's annual pension cost of \$200,624 for the Elected County Official plan was equal to the County's required and actual contributions.

THREE-YEAR TREND INFORMATION FOR THE
ELECTED COUNTY OFFICIAL PLAN

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/08	\$ 200,624	100%	\$ -
12/31/07	146,722	100%	-
12/31/06	181,323	100%	-

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

The required contribution for 2008 was determined as part of the December 31, 2006, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006, included (a) 7.50 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County Elected County Official plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Elected County Official plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2006 was 24 years.

Funded Status and Funding Progress

As of December 31, 2008, the most recent actuarial valuation date, the Elected County Official plan was 0.0 percent funded. The actuarial accrued liability for benefits was \$1,890,893 and the actuarial value of assets was \$(650,712), resulting in an underfunded actuarial accrued liability (UAAL) of \$2,541,605. The covered payroll (annual payroll of active employees covered by the plan) was \$284,210 and the ratio of the UAAL to the covered payroll was 894 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, present multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

d) Illinois Municipal Retirement Fund - All Other Employees

The County's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The plan is affiliated with the Illinois Municipal Retirement (IMRF) an agent-multiple employer plan. 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 financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

Funding Policy

As set by statute, the County regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2008 was 8.14 percent of annual covered payroll. 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost

For 2008, the County's annual pension cost of \$501,985 for the regular plan was equal to the County's required and actual contributions.

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

THREE-YEAR TREND INFORMATION FOR THE
REGULAR PLAN

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/08	\$ 501,985	100%	\$ -
12/31/07	503,860	100%	-
12/31/06	500,705	100%	-

The required contribution for 2008 was determined as part of the December 31, 2006, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006, included (a) 7.50 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County regular plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2006 was 24 years.

Funded Status and Funding Progress

As of December 31, 2008, the most recent actual valuation date, the regular plan was 80.12 percent funded. The actuarial accrued liability for benefits was \$14,853,772 and the actuarial value of assets was \$11,900,233, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,953,539. The covered payroll (annual payroll of active employees covered by the plan) was \$6,166,889 and the ratio of the UAAL to the covered payroll was 48 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, present multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE H - LONG-TERM DEBT

- a) The long-term debt of the County consists of equipment leases, general obligation bonds payable, mortgages to purchase property for the Mental Health Fund, and bonded debt for the Coles County Public Building Commission. A summary of the County's debt as of November 30, 2009, and transactions for the year then ended follows:

	Balance December 1, 2008	Additions	Retired	Balance November 30, 2009	Amount Due Within One Year
Governmental Activities:					
Bonds payable	\$ 285,000	\$ -	\$ 140,000	\$ 145,000	\$ 145,000
Equipment lease	10,301	-	5,775	4,526	4,526
Total Governmental Activities Long-Term Liabilities	<u>\$ 295,301</u>	<u>\$ -</u>	<u>\$ 145,775</u>	<u>\$ 149,526</u>	<u>\$ 149,526</u>

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

	<u>Balance</u> <u>December 1,</u> <u>2008</u>	<u>Additions</u>	<u>Retired</u>	<u>Balance</u> <u>November 30,</u> <u>2009</u>	<u>Amount</u> <u>Due Within</u> <u>One Year</u>
Component Units:					
Mental Health:					
Notes Payable	\$ 550,323	\$ -	\$ 71,216	\$ 479,107	\$ 74,423
Emergency Telephone System:					
Notes Payable	\$ 52,915	\$ -	\$ 52,915	\$ -	\$ -
Public Building Commission:					
Bonds Payable	\$ 445,000	\$ -	\$ 20,000	\$ 425,000	\$ 20,000

b) Governmental Activities

On January 18, 2000, the County issued \$1,000,000 of General Obligation (Sales Tax Alternative Revenue Source) Bonds dated January 14, 2000. The bonds were issued for the purpose of financing the County reassessment. Interest payment dates are February 1 and August 1 commencing August 1, 2000. Interest rate varies from 4.9% to 5.6%. Principal payments are due February 1, commencing February 1, 2003 with final payment due February 1, 2010. As of November 30, 2009, outstanding bonds payable were \$145,000.

On June 27, 2006, the County entered in a capital lease with GE Capital for the purchase of GIS equipment. The contract requires monthly payments of \$585.94 including interest at 9.471% interest. The contract expires on April 27, 2010.

The annual requirements to retire long-term debt as of November 30, 2009, are as follows:

<u>Year Ending</u> <u>November 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 149,526	\$ 4,222	\$ 153,748

c) Component Unit - Mental Health

On September 29, 2000, the Mental Health Board borrowed \$989,778 from First Mid-Illinois Bank and Trust to pay off three loans at Bank of America and to finance building remodeling. The mortgage is payable over ten years at 6.2%, but was refinanced on November 26, 2002 at 4.75%, monthly installments of \$7,788.50, and a balloon payment of \$422,991.82, due September 29, 2010. The loan was modified on May 21, 2009, changing the terms to 47 monthly payments of \$7,788.50 at 4.2% with a balloon payment on April 29, 2013. As of November 30, 2009, the mortgage payable amounted to \$479,107.

The annual requirements to retire long-term debt as of November 30, 2009, are as follows:

<u>Year Ending</u> <u>November 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 74,423	\$ 19,039	\$ 93,462
2011	77,955	15,507	93,462
2012	81,292	12,170	93,462
2013	<u>245,437</u>	<u>4,789</u>	<u>250,226</u>
Total	<u>\$ 479,107</u>	<u>\$ 51,505</u>	<u>\$ 530,612</u>

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

d) Component Unit – Emergency Telephone System

On November 23, 2005, the Emergency Telephone System borrowed \$200,000 from Bank of America for the purchase of 911 radio equipment and furniture. There are four annual payments of \$54,985.72 at 3.91% interest. At November 30, 2009, the balance was paid in full.

e) Component Unit - Public Building Commission

The Public Building Revenue Bond Issue, Series 1996, was executed and bonds issued under terms of a resolution adopted November 13, 1996. The resolution authorized a total of \$600,000 in public revenue bonds to finance the construction of an office building for the Regional Office of Education. The bonds were issued December 6, 1996. The Series 1996 bond issue was paid off on June 1, 2008 with the issuance of the Public Building Revenue Refunding Bonds, Series 2008 on April 15, 2008. The cash flow savings resulting from the debt refunding is \$32,622. The refunding bonds were issued at a premium of \$21,191 and the bond issuance costs were \$21,191. The bonds carry an interest rate that varies between 4.15% to 6.15% with final payment due December 1, 2021. As of November 30, 2009, outstanding bonds payable were \$425,000. The annual future maturities are as follows:

<u>Year Ending November 30</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	5.75%	\$ 20,000	\$ 20,845	\$ 40,845
2011	5.75%	25,000	19,551	44,551
2012	5.75%	25,000	18,114	43,114
2013	5.75%	25,000	16,676	41,676
2014	6.15%	30,000	15,035	45,035
2015-2017	5.90%	95,000	34,225	129,225
2018-2022	4.15%	<u>205,000</u>	<u>22,306</u>	<u>227,306</u>
Total		<u>\$ 425,000</u>	<u>\$ 146,752</u>	<u>\$ 571,752</u>

On December 6, 1996, the Commission incurred bond issue costs of \$6,903. Bond issue costs were being amortized over 24 years. The Revenue Bond Issue, Series 1996 was paid off on June 1, 2008 with the issuance of the Revenue Refunding Bonds, Series 2008. Remaining unamortized premium at the time of refunding was \$3,379 which will be amortized over the life of the new bonds for 13 years. Amortization expense was \$288 for the fiscal year ended November 30, 2009.

The bond premium and bond issue costs for the Refunding Bond Issue, Series 2008 were each \$21,191. This is amortized over the life of the new bond issue for 13 years. Amortization of the premium was \$1,630 for the fiscal year ended November 30, 2009. Amortization expense of the bond issue costs was \$1,630 for the fiscal year ended November 30, 2009.

NOTE I - RESERVED FUND BALANCES AND RESTRICTED NET ASSETS

Reserves of the governmental funds are limited to the portion of fund balance which is either not appropriable for expenditures or legally segregated for a specific use. The fund balance of the County Motor Fuel Tax Fund is reserved for road and bridge construction. The fund balance of the County General Fund is reserved for grant expenditures of \$18,683. The Public Health Fund has reserved fund balance for grant expenditures of \$24,330.

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE J - OPTION AGREEMENT

On November 15, 1994, the County entered into an option agreement/marketing-management agreement with Coles Together, the County's not-for-profit economic development organization. The option covers 120 acres owned by the County which Coles Together is to develop into a business park. Coles Together shall pay \$100 per year per tillable acre for all premises not previously conveyed to Coles Together or its assigns as of January 1, commencing with January 1, 1995. The option price is \$3,850 per acre. The option shall continue as long as Coles Together is engaged in activities relating to economic growth. As of November 30, 2009, options had been exercised on 42.44 acres.

NOTE K - COMPENSATED ABSENCES

County employees are annually granted vacation, sick and personal leave in varying amounts depending on length of employment. Unused vacation time may be accumulated and carried over to a maximum of 20 days. Also, an employee will be paid up to 20 days of vacation time upon termination of employment. Up to 240 days of sick leave will be credited to an employee's IMRF account upon retirement, but is not paid out upon termination. Personal leave may not be carried over from one year to the next. Accumulated unpaid compensated absences are accrued when incurred in both the government-wide statements and the proprietary fund types. The liability for compensated absences for governmental activities is liquidated by the General Fund or by the Special Revenue Fund from which the related employee's salary is normally paid.

Governmental Activities:	
General fund	\$ 138,423
Other governmental funds	<u>72,493</u>
	<u>\$ 210,916</u>
Business-Type Activities:	
Enterprise Fund	<u>\$ 20,665</u>
Component Units:	
Mental Health	\$ 25,362
Emergency Telephone System	<u>4,710</u>
	<u>\$ 30,072</u>

NOTE L - OPERATING LEASES

The Public Building Commission has also entered into an operating lease of its Regional Office of Education facility to the County. The County has subleased the facility to the Regional Office of Education which is funded by nine counties. The Public Building Commission will pay bond principal, interest and administrative costs related to the Regional Office facility.

The minimum future lease income is as follows:

<u>Due December 1</u>	
2010	\$ 40,845
2011	44,551
2012	43,114
2013	41,676
2014	45,035
2015-2019	218,231
2020-2022	<u>138,300</u>
Total	<u>\$ 571,752</u>

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

During the year ended November 30, 2009, rent payments of \$47,970 were received from the Regional Office of Education. Accumulated lease payments in the amount of \$16,910 have been deferred and will be recognized during future fiscal years.

NOTE M - FEDERAL GRANTS

The County has received various federal grants subject to audit under the requirement of the Single Audit Act. Reporting requirements of the Single Audit Act are included in this report on pages 89-95. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

NOTE N - 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. The County has purchased commercial insurance for these risks. There have been no significant reductions in coverage from the prior year.

NOTE O - NON-CASH ASSISTANCE

The Public Health Women-Infants-Children (WIC) program received \$619,713 of non-cash assistance in the form of food vouchers for the year ended November 30, 2009.

NOTE P - DEFERRED COMPENSATION PLAN

The County offers its employees three deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

The three plans are administered by independent plan administrators, Lincoln Financial Group, Nationwide Retirement Solutions, Inc., and Edward Jones. Plan assets are invested in mutual funds and annuities.

Amendments to the laws governing Section 457 deferred compensation plans substantially became effective January 1, 1997. The County approved plan amendments such that plan assets are held in trust, with the County serving as trustee, for the exclusive benefit of the plan participants and their beneficiaries. The assets will not be diverted to any other purpose. The County's beneficial ownership of plan assets will be held for the further exclusive benefit of the plan for the exclusive benefit of participants and beneficiaries.

It is the opinion of the County's legal counsel that the County, as trustee, has no liability for plan losses but does have the duty of due care that would be required of an ordinary prudent investor.

Total plan assets as of September 30, 2009 (latest information available) are:

Lincoln Financial Group	\$ 564,499
Nationwide Retirement Solutions, Inc.	969,779
Edward Jones	<u>68,990</u>
	<u>\$ 1,603,268</u>

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE Q - OTHER POST-EMPLOYMENT BENEFITS

Plan Description

An addition to providing the pension benefits described, the County provides post-employment health care insurance benefits (OPEB) for retired employees through a single employer defined benefit plan. The benefits, benefit levels, employee contributions, and employer contributions are governed by the County and can be amended by the County through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report.

Benefits Provided

The County provides post-employment health care insurance benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under one of the County's retirement plans.

All health care benefits are provided through the County's insured health plan. The benefit levels are the same as those afforded to active employees. Benefits include: general inpatient and outpatient medical services; mental, nervous and substance abuse care; vision care; dental care; and prescriptions. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the County's plan becomes secondary.

Membership

At November 30, 2009, membership consisted of:

Retirees and beneficiaries of employees currently receiving benefits	12
Terminated employees entitled to benefits but not yet receiving them	-
Active vested plan members	95
Active nonvested plan members	<u>128</u>
 Total	 <u>235</u>
 Participating employers	 1

Funding Policy

The County negotiates the contribution percentages between the County and employees through the union contracts and personnel policy. All retirees contribute 100% of the blended premium to the plan and the County contributes the remainder to cover the cost of providing the benefits to the retirees via the insured plan (pay as you go). For the fiscal year ended November 30, 2009, retirees contributed \$96,528 and the County contributed \$12,600. Active employees do not contribute to the plan until retirement.

Annual OPEB Costs and Net OPEB Obligation

The County first had an actuarial valuation performed for the plan as of November 30, 2009 to determine the employer's annual required contribution (ARC) for the fiscal year ended November 30, 2009. The County's annual OPEB cost (expense) of \$20,860 was equal to the ARC for the fiscal year, as the transition liability was set at zero as of December 1, 2008. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for fiscal year 2009 was as follows (information for fiscal year 2008 is not available as an actuarial valuation was performed for the first time as of November 30, 2009):

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

<u>November 30</u>	<u>Annual OPEB Cost</u>	<u>Employer Contributions</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2009	\$ 20,860	\$ 12,599	60.4%	\$ 8,261

The net OPEB obligation (NOPEBO) as of November 30, 2009 (latest information available), was calculated as follows:

Annual required contribution	\$ 20,860
Interest on net OPEB obligation	-
Adjustment to annual required contribution	-
Annual OPEB cost	20,860
Contribution made	<u>12,599</u>
Increase (decrease) in net OPEB obligation	8,261
Net OPEB obligation, beginning of year	<u>-</u>
 Net OPEB Obligation, End of Year	 <u>\$ 8,261</u>

Funded Status and Funding Progress

The funded status of the plan as of November 30, 2009 was as follows:

Actuarial accrued liability (AAL)	\$ 235,741
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	235,741
Funded ratio (actuarial value of plan assets/AAL)	0%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. In the November 30, 2009 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 5.00% investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 8.00% initially, reduced by decrements to an ultimate rate of 6.00%. Both rates include a 3.00% inflation assumption. The actuarial value of assets was not determined as the County has not advanced funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at November 30, 2009, was 29 years.

COLES COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE R - REVENUES PLEDGED

The County has pledged a portion of future general sales tax revenues to repay \$1,000,000 in General Obligation (Sales Tax Alternative Revenue Source) Bonds issued January 2000 to defray the costs of reassessment services and facilities. The bonds are expected to be paid solely from the general sales tax revenues. Total principal and interest requirements for the bonds are \$1,362,938, payable semiannually through February 2010. For the current year, principal and interest paid and total general sales tax revenue was \$151,970 and \$216,001, respectively.

NOTE S - NOTE RECEIVABLE

In August 2007, the County entered into a promissory note with the Coles County Community Mental Health Association (not-for-profit) in the amount of \$137,127.34 at an interest rate of 4.75%. The agreement states monthly installments of principal and interest of \$2,761.75 are due beginning September 1, 2007 with the balance of \$1,053.40 due on April 1, 2012. At November 30, 2009, the note receivable balance was \$93,404. The last monthly payment was made on February 13, 2009. The Coles County Mental Health Board has waived the requirement for monthly debt service payments and will evaluate again in September 2010.

NOTE T - PRIOR PERIOD ADJUSTMENT

The County has failed to include the activity of the Coles County Dive Team. The prior period adjustment is to record the beginning cash balance for this fund.

Cash Deposits	\$ <u>8,507</u>
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SUPPLEMENTARY INFORMATION



COLES COUNTY, ILLINOIS
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF FUNDING PROGRESS
 November 30, 2009

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
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Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel:

12/31/08	\$ 2,533,521	\$ 5,553,087	\$ 3,019,566	45.62%	\$ 1,770,143	170.58%
12/31/07	3,717,525	5,451,695	1,734,170	68.19%	1,749,071	99.15%
12/31/06	5,227,932	6,696,450	1,468,518	78.07%	1,627,039	90.26%

Illinois Municipal Retirement Fund - Coles County Public Building Commission Employees:

12/31/08	\$ 5,799	\$ 13,892	\$ 8,093	41.74%	\$ -	0.00%
12/31/07	22,619	13,574	(9,045)	166.63%	-	0.00%
12/31/06	20,493	12,692	(7,801)	161.46%	-	0.00%

Illinois Municipal Retirement Fund - Elected County Officials:

12/31/08	\$ (650,712)	\$ 1,890,893	\$ 2,541,605	0.00%	\$ 284,210	894.27%
12/31/07	(193,428)	2,237,218	2,430,646	0.00%	277,725	875.20%
12/31/06	(365,078)	1,950,707	2,315,785	0.00%	368,693	628.11%

Illinois Municipal Retirement Fund - All Other County Employees:

12/31/08	\$11,900,233	\$ 14,853,772	\$ 2,953,539	80.12%	\$ 6,166,889	47.89%
12/31/07	14,780,006	14,632,641	(147,365)	101.01%	5,824,973	0.00%
12/31/06	13,779,419	13,577,438	(201,981)	101.49%	5,502,258	0.00%

Other Post-Employment Benefits Plan:

11/30/09	\$ -	\$ 235,741	\$ 235,741	0.00%	\$ -	0.00%
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COMBINING STATEMENTS

COLES COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 November 30, 2009

	Debt Service	Tuberculosis	Law Library	Senior Citizens	Liability Protection	County Highway	Tipping Fee	GIS
ASSETS								
Cash deposits	\$ 362,568	\$ 175,399	\$ 2,335	\$ 19,704	\$ 314,712	\$ 885,752	\$ 391,412	\$ 9,371
Interest receivable	10	-	-	-	-	-	1,759	-
Accounts receivable	-	-	-	-	-	-	-	-
Due from other governments	-	80	1,324	-	-	23,272	33,859	7,098
Total Assets	<u>\$ 362,578</u>	<u>\$ 175,479</u>	<u>\$ 3,659</u>	<u>\$ 19,704</u>	<u>\$ 314,712</u>	<u>\$ 909,024</u>	<u>\$ 427,030</u>	<u>\$ 16,469</u>
LIABILITIES								
Accounts payable	\$ -	\$ 1,576	\$ 1,923	\$ -	\$ -	\$ 37,676	\$ 6,098	\$ 3,412
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,576</u>	<u>1,923</u>	<u>-</u>	<u>-</u>	<u>37,676</u>	<u>6,098</u>	<u>3,412</u>
FUND BALANCE								
Reserved for debt service	362,578	-	-	-	-	-	-	-
Reserved for grant expenditures	-	-	-	-	-	-	-	-
Unreserved	-	173,903	1,736	19,704	314,712	871,348	420,932	13,057
Total fund balance	<u>362,578</u>	<u>173,903</u>	<u>1,736</u>	<u>19,704</u>	<u>314,712</u>	<u>871,348</u>	<u>420,932</u>	<u>13,057</u>
Total Liabilities and Fund Balance	<u>\$ 362,578</u>	<u>\$ 175,479</u>	<u>\$ 3,659</u>	<u>\$ 19,704</u>	<u>\$ 314,712</u>	<u>\$ 909,024</u>	<u>\$ 427,030</u>	<u>\$ 16,469</u>

COLES COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 November 30, 2009

	Probation Service	Records Storage	Tax Sale Indemnity	Child Support Maintenance	Court Automation Fees	Treasurer's Fees	Public Transportation Grant	Court System
ASSETS								
Cash deposits	\$ 338,490	\$ 41,547	\$ 177,252	\$ 36,180	\$ 154,017	\$ 59,730	\$ -	\$ 12,140
Interest receivable	526	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	38,063	-
Due from other governments	14,639	2,714	-	2,472	6,343	-	-	-
Total Assets	<u>\$ 353,655</u>	<u>\$ 44,261</u>	<u>\$ 177,252</u>	<u>\$ 38,652</u>	<u>\$ 160,360</u>	<u>\$ 59,730</u>	<u>\$ 38,063</u>	<u>\$ 12,140</u>
LIABILITIES								
Accounts payable	\$ 56,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,063	\$ -
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>56,690</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,063</u>	<u>-</u>
FUND BALANCE								
Reserved for debt service	-	-	-	-	-	-	-	-
Reserved for grant expenditures	-	-	-	-	-	-	-	-
Unreserved	296,965	44,261	177,252	38,652	160,360	59,730	-	12,140
Total fund balance	<u>296,965</u>	<u>44,261</u>	<u>177,252</u>	<u>38,652</u>	<u>160,360</u>	<u>59,730</u>	<u>-</u>	<u>12,140</u>
Total Liabilities and Fund Balance	<u>\$ 353,655</u>	<u>\$ 44,261</u>	<u>\$ 177,252</u>	<u>\$ 38,652</u>	<u>\$ 160,360</u>	<u>\$ 59,730</u>	<u>\$ 38,063</u>	<u>\$ 12,140</u>

COLES COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 November 30, 2009

	Vital Records Automation	Drug Prevention State's Attorney	Erroneous Tax Sale	Document Storage	Drug Interdiction Team	Public Health	Dive Team	Total Non-Major Governmental Funds
ASSETS								
Cash deposits	\$ 19,121	\$ 6,400	\$ 96,790	\$ 88,007	\$ 3,473	\$ 28,836	\$ 7,197	\$ 3,230,433
Interest receivable	-	-	-	-	-	-	-	2,295
Accounts receivable	-	-	-	-	-	197,234	-	235,297
Due from other governments	512	-	-	6,249	-	-	-	98,562
Total Assets	\$ 19,633	\$ 6,400	\$ 96,790	\$ 94,256	\$ 3,473	\$ 226,070	\$ 7,197	\$ 3,566,587
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,777	\$ -	\$ 197,215
Due to other funds	-	-	-	-	-	6,000	-	6,000
Total liabilities	-	-	-	-	-	57,777	-	203,215
FUND BALANCE								
Reserved for debt service	-	-	-	-	-	-	-	362,578
Reserved for grant expenditures	-	-	-	-	-	24,330	-	24,330
Unreserved	19,633	6,400	96,790	94,256	3,473	143,963	7,197	2,976,464
Total fund balance	19,633	6,400	96,790	94,256	3,473	168,293	7,197	3,363,372
Total Liabilities and Fund Balance	\$ 19,633	\$ 6,400	\$ 96,790	\$ 94,256	\$ 3,473	\$ 226,070	\$ 7,197	\$ 3,566,587

COLES COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 NON-MAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2009

	Debt Service	Tuberculosis	Law Library	Senior Citizens	Liability Protection	County Highway	Tipping Fee	GIS
Revenues:								
Taxes	\$ -	\$ 102,646	\$ -	\$ 137,502	\$ 917,111	\$ 456,598	\$ -	\$ -
Intergovernmental	-	-	-	-	-	68,717	-	1,359
Charges for services	-	-	11,410	-	-	-	64,446	-
Miscellaneous	4,213	3,658	7,135	-	3,243	27,009	33,881	100,316
Total revenues	<u>4,213</u>	<u>106,304</u>	<u>18,545</u>	<u>137,502</u>	<u>920,354</u>	<u>552,324</u>	<u>98,327</u>	<u>101,675</u>
Expenditures:								
General government	-	-	18,670	136,894	-	-	-	84,330
Public safety	-	-	-	-	-	-	-	-
Health and welfare	-	96,757	-	-	-	-	-	-
Highways, streets and roads	-	-	-	-	-	461,052	-	-
Sanitation	-	-	-	-	-	-	92,665	-
Debt service	151,970	-	-	-	-	-	-	6,445
Total expenditures	<u>151,970</u>	<u>96,757</u>	<u>18,670</u>	<u>136,894</u>	<u>-</u>	<u>461,052</u>	<u>92,665</u>	<u>90,775</u>
Excess of revenues over (under) expenditures	<u>(147,757)</u>	<u>9,547</u>	<u>(125)</u>	<u>608</u>	<u>920,354</u>	<u>91,272</u>	<u>5,662</u>	<u>10,900</u>
Other Financing Sources (Uses):								
Operating transfers in	151,790	-	-	-	-	-	-	-
Operating transfers out	-	-	(24)	-	(955,222)	-	-	-
Total other financing sources (uses)	<u>151,790</u>	<u>-</u>	<u>(24)</u>	<u>-</u>	<u>(955,222)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	4,033	9,547	(149)	608	(34,868)	91,272	5,662	10,900
Fund balance, beginning of year	358,545	164,356	1,885	19,096	349,580	780,076	415,270	2,157
Prior period adjustment	-	-	-	-	-	-	-	-
Fund balance, beginning of year, as restated	<u>358,545</u>	<u>164,356</u>	<u>1,885</u>	<u>19,096</u>	<u>349,580</u>	<u>780,076</u>	<u>415,270</u>	<u>2,157</u>
Fund Balance, End of Year	<u>\$ 362,578</u>	<u>\$ 173,903</u>	<u>\$ 1,736</u>	<u>\$ 19,704</u>	<u>\$ 314,712</u>	<u>\$ 871,348</u>	<u>\$ 420,932</u>	<u>\$ 13,057</u>

COLES COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 NON-MAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2009

	Probation Service	Records Storage	Tax Sale Indemnity	Child Support Maintenance	Court Automation Fees	Treasurer's Fees	Public Transportation Grant	Court System
Revenues:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	13,486	-	-	462,690	-
Charges for services	219,176	38,656	13,400	19,491	87,665	4,715	-	-
Miscellaneous	6,446	280	5,220	564	2,925	153	-	74
Total revenues	<u>225,622</u>	<u>38,936</u>	<u>18,620</u>	<u>33,541</u>	<u>90,590</u>	<u>4,868</u>	<u>462,690</u>	<u>74</u>
Expenditures:								
General government	55,055	-	-	-	-	40	-	-
Public safety	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	462,690	-
Highways, streets and roads	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Total expenditures	<u>55,055</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40</u>	<u>462,690</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>170,567</u>	<u>38,936</u>	<u>18,620</u>	<u>33,541</u>	<u>90,590</u>	<u>4,828</u>	<u>-</u>	<u>74</u>
Other Financing Sources (Uses):								
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	(133,512)	(27,783)	(11,502)	(42,914)	(52,903)	(6,539)	-	-
Total other financing sources (uses)	<u>(133,512)</u>	<u>(27,783)</u>	<u>(11,502)</u>	<u>(42,914)</u>	<u>(52,903)</u>	<u>(6,539)</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	37,055	11,153	7,118	(9,373)	37,687	(1,711)	-	74
Fund balance, beginning of year	259,910	33,108	170,134	48,025	122,673	61,441	-	12,066
Prior period adjustment	-	-	-	-	-	-	-	-
Fund balance, beginning of year, as restated	<u>259,910</u>	<u>33,108</u>	<u>170,134</u>	<u>48,025</u>	<u>122,673</u>	<u>61,441</u>	<u>-</u>	<u>12,066</u>
Fund Balance, End of Year	<u>\$ 296,965</u>	<u>\$ 44,261</u>	<u>\$ 177,252</u>	<u>\$ 38,652</u>	<u>\$ 160,360</u>	<u>\$ 59,730</u>	<u>\$ -</u>	<u>\$ 12,140</u>

COLES COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 NON-MAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2009

	Vital Records Automation	Drug Prevention State's Attorney	Erroneous Tax Sale	Document Storage	Drug Interdiction Team	Public Health	Dive Team	Total Non-Major Governmental Funds
Revenues:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,613,857
Intergovernmental	-	3,174	-	-	-	940,391	-	1,489,817
Charges for services	10,214	-	-	85,352	378	330,781	3,460	889,144
Miscellaneous	106	66	10,482	514	-	320	100	206,705
Total revenues	<u>10,320</u>	<u>3,240</u>	<u>10,482</u>	<u>85,866</u>	<u>378</u>	<u>1,271,492</u>	<u>3,560</u>	<u>4,199,523</u>
Expenditures:								
General government	742	3,250	698	-	176	-	-	299,855
Public safety	-	-	-	-	-	-	4,870	4,870
Public health	-	-	-	-	-	1,297,067	-	1,856,514
Highways, streets and roads	-	-	-	-	-	-	-	461,052
Sanitation	-	-	-	-	-	-	-	92,665
Debt service	-	-	-	-	-	-	-	158,415
Total expenditures	<u>742</u>	<u>3,250</u>	<u>698</u>	<u>-</u>	<u>176</u>	<u>1,297,067</u>	<u>4,870</u>	<u>2,873,371</u>
Excess of revenues over (under) expenditures	<u>9,578</u>	<u>(10)</u>	<u>9,784</u>	<u>85,866</u>	<u>202</u>	<u>(25,575)</u>	<u>(1,310)</u>	<u>1,326,152</u>
Other Financing Sources (Uses):								
Operating transfers in	-	-	-	-	-	196,290	-	348,080
Operating transfers out	(1,866)	-	-	(49,064)	-	-	-	(1,281,329)
Total other financing sources (uses)	<u>(1,866)</u>	<u>-</u>	<u>-</u>	<u>(49,064)</u>	<u>-</u>	<u>196,290</u>	<u>-</u>	<u>(933,249)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>7,712</u>	<u>(10)</u>	<u>9,784</u>	<u>36,802</u>	<u>202</u>	<u>170,715</u>	<u>(1,310)</u>	<u>392,903</u>
Fund balance, beginning of year	11,921	6,410	87,006	57,454	3,271	(2,422)	-	2,961,962
Prior period adjustment	-	-	-	-	-	-	8,507	8,507
Fund balance, beginning of year, as restated	<u>11,921</u>	<u>6,410</u>	<u>87,006</u>	<u>57,454</u>	<u>3,271</u>	<u>(2,422)</u>	<u>8,507</u>	<u>2,970,469</u>
Fund Balance, End of Year	<u>\$ 19,633</u>	<u>\$ 6,400</u>	<u>\$ 96,790</u>	<u>\$ 94,256</u>	<u>\$ 3,473</u>	<u>\$ 168,293</u>	<u>\$ 7,197</u>	<u>\$ 3,363,372</u>

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
DEBT SERVICE FUND
For the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative) Final Budget</u>
Revenues:				
Miscellaneous - interest income	\$ 790	\$ 790	\$ 4,213	\$ 3,423
Expenditures:				
Debt service:				
Principal	140,000	140,000	140,000	-
Interest	<u>11,790</u>	<u>11,790</u>	<u>11,970</u>	<u>(180)</u>
Total expenditures	<u>151,790</u>	<u>151,790</u>	<u>151,970</u>	<u>(180)</u>
Excess of revenues over (under) expenditures	<u>(151,000)</u>	<u>(151,000)</u>	<u>(147,757)</u>	<u>3,603</u>
Other Financing Sources (Uses):				
Operating transfers in	<u>151,000</u>	<u>151,000</u>	<u>151,790</u>	<u>790</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	4,033	<u>\$ 4,393</u>
Fund balance, beginning of year			<u>358,545</u>	
Fund Balance, End of Year			<u>\$ 362,578</u>	

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
TUBERCULOSIS FUND
For the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Positive (Negative) <u>Final Budget</u>
Revenues:				
Taxes - property tax	\$ 102,330	\$ 102,330	\$ 102,416	\$ 86
Taxes - mobile home tax	250	250	230	(20)
Miscellaneous - interest income	1,200	1,200	3,098	1,898
Miscellaneous - other	-	-	560	560
Total revenues	<u>103,780</u>	<u>103,780</u>	<u>106,304</u>	<u>2,524</u>
Expenditures:				
Health and welfare:				
Board meeting expenses	240	240	200	40
Salaries	64,780	64,780	66,571	(1,791)
Administrative reimbursement				
- County General	1,130	1,130	1,128	2
Employee health insurance	6,800	6,800	5,779	1,021
Rent	4,710	4,710	4,710	-
Insurance	540	540	591	(51)
Care of patients	19,000	19,000	12,859	6,141
Association dues	130	130	65	65
Nurse/patient education	500	500	-	500
Office expense	4,300	4,300	3,442	858
Nurse car expense	1,200	1,200	1,112	88
Office equipment	500	500	300	200
Total expenditures	<u>103,830</u>	<u>103,830</u>	<u>96,757</u>	<u>7,073</u>
Excess of revenues over expenditures	<u>\$ (50)</u>	<u>\$ (50)</u>	9,547	<u>\$ 9,597</u>
Fund balance, beginning of year			<u>164,356</u>	
Fund Balance, End of Year			<u>\$ 173,903</u>	

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
LAW LIBRARY FUND

For the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative) Final Budget</u>
Revenues:				
Fees from circuit clerk	\$ 13,596	\$ 13,596	\$ 11,410	\$ (2,186)
Miscellaneous - interest income	600	600	24	(576)
Miscellaneous - reimbursements from other departments	<u>4,800</u>	<u>4,800</u>	<u>7,111</u>	<u>2,311</u>
Total revenues	<u>18,996</u>	<u>18,996</u>	<u>18,545</u>	<u>(451)</u>
Expenditures:				
General government:				
Librarian expense	2,496	2,496	2,496	-
Books	<u>16,500</u>	<u>16,500</u>	<u>16,174</u>	<u>326</u>
Total expenditures	<u>18,996</u>	<u>18,996</u>	<u>18,670</u>	<u>326</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(125)</u>	<u>(125)</u>
Other Financing Sources (Uses):				
Operating transfers out - interest	<u>-</u>	<u>-</u>	<u>(24)</u>	<u>(24)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>(149)</u>	<u>\$ (149)</u>
Fund balance, beginning of year			<u>1,885</u>	
Fund Balance, End of Year			<u>\$ 1,736</u>	

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
SENIOR CITIZEN'S FUND
For the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Positive (Negative) <u>Final Budget</u>
Revenues:				
Taxes - property tax	\$ 137,000	\$ 137,000	\$ 137,179	\$ 179
Taxes - mobile home tax	<u>-</u>	<u>-</u>	<u>323</u>	<u>323</u>
Total revenues	<u>137,000</u>	<u>137,000</u>	<u>137,502</u>	<u>502</u>
Expenditures:				
General government:				
Senior Citizen's Center	<u>137,000</u>	<u>137,000</u>	<u>136,894</u>	<u>106</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	608	<u>\$ 608</u>
Fund balance, beginning of year			<u>19,096</u>	
Fund Balance, End of Year			<u>\$ 19,704</u>	

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
LIABILITY PROTECTION FUND
For the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Positive (Negative) <u>Final Budget</u>
Revenues:				
Taxes - social security	\$ 580,000	\$ 580,000	\$ 580,564	\$ 564
Taxes - unemployment insurance	10,000	10,000	10,047	47
Taxes - workers compensation	124,000	124,000	124,117	117
Taxes - liability protection	200,000	200,000	200,239	239
Taxes - mobile home	-	-	2,144	2,144
Miscellaneous - interest income	<u>2,000</u>	<u>2,000</u>	<u>3,243</u>	<u>1,243</u>
Total revenues	<u>916,000</u>	<u>916,000</u>	<u>920,354</u>	<u>4,354</u>
Other Financing Sources (Uses):				
Operating transfers out - General Fund:				
Social security	(580,000)	(580,000)	(634,403)	(54,403)
Unemployment insurance	(10,000)	(10,000)	(11,286)	(1,286)
Workers compensation	(124,000)	(124,000)	(111,881)	12,119
Liability protection	(200,000)	(200,000)	(194,409)	5,591
Interest income	<u>(2,000)</u>	<u>(2,000)</u>	<u>(3,243)</u>	<u>(1,243)</u>
Total other financing sources (uses)	<u>(916,000)</u>	<u>(916,000)</u>	<u>(955,222)</u>	<u>(39,222)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	(34,868)	<u>\$ (34,868)</u>
Fund balance, beginning of year			<u>349,580</u>	
Fund Balance, End of Year			<u>\$ 314,712</u>	

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COUNTY HIGHWAY FUND
For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
Revenues:				
Taxes - property tax	\$ 454,980	\$ 454,980	\$ 455,485	\$ 505
Taxes - mobile home tax	1,500	1,500	1,113	(387)
Intergovernmental - replacement tax	70,000	70,000	68,717	(1,283)
Miscellaneous - interest income	10,000	10,000	2,710	(7,290)
Miscellaneous - other	<u>20,000</u>	<u>20,000</u>	<u>24,299</u>	<u>4,299</u>
Total revenues	<u>556,480</u>	<u>556,480</u>	<u>552,324</u>	<u>(4,156)</u>
Expenditures:				
Highways and roads:				
Salaries	178,230	178,230	178,230	-
Administrative reimbursement				
- County General	15,000	15,000	14,856	144
Employee health insurance	17,500	18,000	14,898	3,102
Mileage and expense	2,000	2,000	727	1,273
Postage	500	500	500	-
Association dues	1,000	1,000	759	241
Advertising and right of way	2,000	2,000	567	1,433
Title searches	1,000	1,000	515	485
ROW acquisition	20,000	20,000	2,485	17,515
Maintenance of roads	130,000	130,000	110,922	19,078
Construction of roads	130,000	130,000	85,813	44,187
Rural reference signs	5,000	5,000	249	4,751
Office supplies	4,000	4,000	3,813	187
Engineering supplies	7,000	7,000	1,640	5,360
Vehicle expense	14,000	16,000	8,158	7,842
Office equipment	5,000	5,000	3,360	1,640
Maintenance equipment	12,000	12,000	9,704	2,296
Highway utilities	2,000	2,000	2,000	-
Telephone	2,500	2,500	2,042	458
Vehicle purchase	22,000	22,000	-	22,000
GIS expense	10,000	7,500	10,000	(2,500)
Survey equipment	<u>10,000</u>	<u>10,000</u>	<u>9,814</u>	<u>186</u>
Total expenditures	<u>590,730</u>	<u>590,730</u>	<u>461,052</u>	<u>129,678</u>
Excess of revenues over (under) expenditures	<u>\$ (34,250)</u>	<u>\$ (34,250)</u>	91,272	<u>\$ 125,522</u>
Fund balance, beginning of year			<u>780,076</u>	
Fund Balance, End of Year			<u>\$ 871,348</u>	

COLES COUNTY, ILLINOIS
 STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 TIPPING FEE FUND

For the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Positive (Negative) <u>Final Budget</u>
Revenues:				
Tipping fees	\$ -	\$ -	\$ 29,636	\$ 29,636
Host fees	40,000	40,000	34,810	(5,190)
Miscellaneous - city reimbursement	22,000	22,000	10,335	(11,665)
Miscellaneous - township reimbursement	22,500	22,500	16,480	(6,020)
Miscellaneous - interest income	13,250	13,250	7,065	(6,185)
Miscellaneous - other	-	-	1	1
Total revenues	<u>97,750</u>	<u>97,750</u>	<u>98,327</u>	<u>577</u>
Expenditures:				
Sanitation:				
Salaries	24,000	24,000	22,926	1,074
Travel and workshops	550	550	-	550
Education materials	500	500	-	500
Roll-off program	45,000	45,000	29,179	15,821
Special waste collection	3,000	3,000	3,000	-
Recycling grant	51,500	51,500	37,560	13,940
Total expenditures	<u>124,550</u>	<u>124,550</u>	<u>92,665</u>	<u>31,885</u>
Excess of revenues over (under) expenditures	<u>\$ (26,800)</u>	<u>\$ (26,800)</u>	5,662	<u>\$ 32,462</u>
Fund balance, beginning of year			<u>415,270</u>	
Fund Balance, End of Year			<u>\$ 420,932</u>	

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GIS FUND

For the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative) Final Budget</u>
Revenues:				
GIS income	\$ 1,000	\$ 1,000	\$ 1,359	\$ 359
Recording fees	125,000	125,000	100,252	(24,748)
Miscellaneous - interest income	<u>100</u>	<u>100</u>	<u>64</u>	<u>(36)</u>
Total revenues	<u>126,100</u>	<u>126,100</u>	<u>101,675</u>	<u>(24,425)</u>
Expenditures:				
General government:				
Salaries	25,220	29,220	29,338	(118)
Administrative reimbursement	5,500	5,500	4,110	1,390
Health insurance	3,400	4,900	3,640	1,260
Hardware maintenance	5,800	8,800	2,750	6,050
Software maintenance	19,000	19,000	10,443	8,557
Computer hardware	6,000	6,500	6,597	(97)
Computer software	3,000	(6,000)	2,360	(8,360)
Travel and workshops	6,000	6,000	1,382	4,618
Contractual	23,500	23,500	4,000	19,500
Professional services	25,000	25,000	18,990	6,010
Office supplies	<u>2,500</u>	<u>2,500</u>	<u>720</u>	<u>1,780</u>
Total general government	<u>124,920</u>	<u>124,920</u>	<u>84,330</u>	<u>40,590</u>
Debt service:				
Principal	-	-	5,775	(5,775)
Interest	<u>-</u>	<u>-</u>	<u>670</u>	<u>(670)</u>
Total debt service	<u>-</u>	<u>-</u>	<u>6,445</u>	<u>(6,445)</u>
Total expenditures	<u>124,920</u>	<u>124,920</u>	<u>90,775</u>	<u>34,145</u>
Excess of revenues over (under) expenditures	<u>\$ 1,180</u>	<u>\$ 1,180</u>	10,900	<u>\$ (58,570)</u>
Fund balance, beginning of year			<u>2,157</u>	
Fund Balance, End of Year			<u>\$ 13,057</u>	

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
PROBATION SERVICE FUND
For the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative) Final Budget</u>
Revenues:				
Probation fees	\$ 180,000	\$ 180,000	\$ 211,258	\$ 31,258
Drug screens	4,000	4,000	4,066	66
Home confinement	5,500	5,500	3,852	(1,648)
Donations	-	-	909	909
Miscellaneous - interest income	6,000	6,000	5,439	(561)
Miscellaneous - other	1,500	1,500	98	(1,402)
Total revenues	<u>197,000</u>	<u>197,000</u>	<u>225,622</u>	<u>28,622</u>
Expenditures:				
General government:				
Electronic monitoring	20,000	20,000	3,487	16,513
Training	25,000	24,800	2,145	22,655
Temporary housing	-	200	200	-
Contractual	83,000	83,000	31,479	51,521
Drug testing	10,000	10,000	6,441	3,559
Equipment	80,000	80,000	11,303	68,697
Total expenditures	<u>218,000</u>	<u>218,000</u>	<u>55,055</u>	<u>162,945</u>
Excess of revenues over (under) expenditures	<u>(21,000)</u>	<u>(21,000)</u>	<u>170,567</u>	<u>191,567</u>
Other Financing Sources (Uses):				
Operating transfers out	<u>(163,000)</u>	<u>(163,000)</u>	<u>(133,512)</u>	<u>29,488</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ (184,000)</u>	<u>\$ (184,000)</u>	37,055	<u>\$ 221,055</u>
Fund balance, beginning of year			<u>259,910</u>	
Fund Balance, End of Year			<u>\$ 296,965</u>	

COLES COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
PUBLIC HEALTH FUND
For the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative) Final Budget</u>
Revenues:				
Public health - license	\$ 420,000	\$ 420,000	\$ 330,781	\$ (89,219)
Public health - grant	930,000	930,000	940,391	10,391
Miscellaneous - interest income	1,000	1,000	318	(682)
Miscellaneous - other	<u>1,000</u>	<u>1,000</u>	<u>2</u>	<u>(998)</u>
Total revenues	<u>1,352,000</u>	<u>1,352,000</u>	<u>1,271,492</u>	<u>(80,508)</u>
Expenditures:				
Health and welfare:				
Salaries	1,040,000	1,040,000	923,070	116,930
Administrative reimbursement				
- County General	21,000	21,000	16,636	4,364
Copying	12,000	12,000	6,285	5,715
Rent	77,000	77,000	34,667	42,333
Travel	30,000	30,000	20,611	9,389
Consulting fee	1,000	1,000	-	1,000
Training	1,000	1,000	-	1,000
Administrative	50,000	50,000	51,297	(1,297)
Supplies	18,500	18,500	13,632	4,868
Equipment	8,000	8,000	1,025	6,975
Public education	2,000	2,000	-	2,000
VD control	1,000	1,000	-	1,000
Program expense	265,000	265,000	196,619	68,381
Insect control	2,500	2,500	1,700	800
Community service - trash pick-up	<u>45,000</u>	<u>45,000</u>	<u>31,525</u>	<u>13,475</u>
Total expenditures	<u>1,574,000</u>	<u>1,574,000</u>	<u>1,297,067</u>	<u>276,933</u>
Excess of revenues over (under) expenditures	<u>(222,000)</u>	<u>(222,000)</u>	<u>(25,575)</u>	<u>196,425</u>
Other Financing Sources (Uses):				
Operating transfers in	<u>196,290</u>	<u>196,290</u>	<u>196,290</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ (25,710)</u>	<u>\$ (25,710)</u>	170,715	<u>\$ 145,005</u>
Fund balance, beginning of year			<u>(2,422)</u>	
Fund Balance, End of Year			<u>\$ 168,293</u>	

COLES COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS

For the Year Ended November 30, 2009

	Balance 11/30/08	Additions	Deductions	Balance 11/30/09
Coles County Collector:				
Assets:				
Cash deposits	\$ 188,531	\$ 51,149,028	\$ 51,155,710	\$ 181,849
Interest receivable	1,099	-	1,099	-
Total Assets	\$ 189,630	\$ 51,149,028	\$ 51,156,809	\$ 181,849
Liabilities:				
Distributions Payable	\$ 189,630	\$ 51,149,028	\$ 51,156,809	\$ 181,849
 County Clerk:				
Assets:				
Cash Deposits	\$ 378	\$ 1,477,286	\$ 1,338,400	\$ 139,264
Liabilities:				
Distributions Payable	\$ 378	\$ 1,477,286	\$ 1,338,400	\$ 139,264
 Revenue Tax Stamp:				
Assets:				
Cash deposits	\$ 182,569	\$ 117,747	\$ 93,599	\$ 206,717
Inventory	44,092	34,419	44,092	34,419
Total Assets	\$ 226,661	\$ 152,166	\$ 137,691	\$ 241,136
Liabilities:				
Distributions Payable	\$ 226,661	\$ 152,166	\$ 137,691	\$ 241,136
 County Sheriff:				
Assets:				
Cash deposits	\$ 5,632	\$ 77,539	\$ 78,029	\$ 5,142
Accounts receivable	1,012	1,239	1,012	1,239
Due from other governments	323	2,071	323	2,071
Total Assets	\$ 6,967	\$ 80,849	\$ 79,364	\$ 8,452
Liabilities:				
Distributions Payable	\$ 6,967	\$ 80,849	\$ 79,364	\$ 8,452

COLES COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS

For the Year Ended November 30, 2009

	Balance 11/30/08	Additions	Deductions	Balance 11/30/09
Sheriff Expense Account:				
Assets:				
Cash deposits	\$ 2,706	\$ 24,628	\$ 26,958	\$ 376
Due from other governments	589	2,898	589	2,898
Total Assets	\$ 3,295	\$ 27,526	\$ 27,547	\$ 3,274
Liabilities:				
Distributions Payable	\$ 3,295	\$ 27,526	\$ 27,547	\$ 3,274
 Circuit Clerk:				
Assets:				
Cash Deposits	\$ 1,169,559	\$ 4,447,412	\$ 4,385,503	\$ 1,231,468
Liabilities:				
Distributions Payable	\$ 1,169,559	\$ 4,447,412	\$ 4,385,503	\$ 1,231,468
 Payroll Clearing:				
Assets:				
Cash deposits	\$ 6,555	\$ 2	\$ -	\$ 6,557
Liabilities:				
Due to other funds	\$ 49	\$ -	\$ -	\$ 49
Distributions payable	6,506	2	-	6,508
Total Liabilities	\$ 6,555	\$ 2	\$ -	\$ 6,557
 Inheritance Tax:				
Assets:				
Cash Deposits	\$ -	\$ 2,306,026	\$ 1,876,026	\$ 430,000
Liabilities:				
Distributions Payable	\$ -	\$ 2,306,026	\$ 1,876,026	\$ 430,000

COLES COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS

For the Year Ended November 30, 2009

	Balance 11/30/08	Additions	Deductions	Balance 11/30/09
Township Motor Fuel Tax:				
Assets:				
Cash deposits	\$ 381,918	\$ 1,019,879	\$ 990,085	\$ 411,712
Due from other governments	65,049	105,155	65,049	105,155
Total Assets	\$ 446,967	\$ 1,125,034	\$ 1,055,134	\$ 516,867
Liabilities:				
Accounts payable	\$ 22,375	\$ 26,275	\$ 22,375	\$ 26,275
Distributions payable	424,592	1,098,759	1,032,759	490,592
Total Liabilities	\$ 446,967	\$ 1,125,034	\$ 1,055,134	\$ 516,867
State Township Bridge:				
Assets:				
Cash Deposits	\$ 6,269	\$ 116,905	\$ 116,501	\$ 6,673
Liabilities:				
Distributions Payable	\$ 6,269	\$ 116,905	\$ 116,501	\$ 6,673
Unknown Heirs:				
Assets:				
Cash Deposits	\$ 550	\$ 11	\$ 11	\$ 550
Liabilities:				
Distributions Payable	\$ 550	\$ 11	\$ 11	\$ 550
Condemnation:				
Assets:				
Cash Deposits	\$ 875	\$ 17	\$ 17	\$ 875
Liabilities:				
Distributions Payable	\$ 875	\$ 17	\$ 17	\$ 875

COLES COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS

For the Year Ended November 30, 2009

	Balance 11/30/08	Additions	Deductions	Balance 11/30/09
Miscellaneous Drainage:				
Assets:				
Cash Deposits	\$ 771,374	\$ 286,196	\$ 329,414	\$ 728,156
Liabilities:				
Distributions Payable	\$ 771,374	\$ 286,196	\$ 329,414	\$ 728,156
Taxation Revolving Account:				
Assets:				
Cash Deposits	\$ 5,261	\$ 1,294	\$ 1,145	\$ 5,410
Liabilities:				
Distributions Payable	\$ 5,261	\$ 1,294	\$ 1,145	\$ 5,410
Sheriff's Commissary:				
Assets:				
Cash deposits	\$ 158,367	\$ 128,831	\$ 95,097	\$ 192,101
Interest receivable	60	24	60	24
Accounts receivable	375	830	375	830
Total Assets	\$ 158,802	\$ 129,685	\$ 95,532	\$ 192,955
Liabilities:				
Accounts payable	\$ 8,228	\$ 36,394	\$ 8,228	\$ 36,394
Amount due to others	150,574	93,291	87,304	156,561
Total Liabilities	\$ 158,802	\$ 129,685	\$ 95,532	\$ 192,955

COLES COUNTY, ILLINOIS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS

For the Year Ended November 30, 2009

	Balance 11/30/08	Additions	Deductions	Balance 11/30/09
Total Agency Funds:				
Assets:				
Cash deposits	\$ 2,880,544	\$ 61,152,801	\$ 60,486,495	\$ 3,546,850
Interest receivable	1,159	24	1,159	24
Accounts receivable	1,387	2,069	1,387	2,069
Due from other governments	65,961	110,124	65,961	110,124
Inventory	44,092	34,419	44,092	34,419
 Total Assets	 \$ 2,993,143	 \$ 61,299,437	 \$ 60,599,094	 \$ 3,693,486
 Liabilities:				
Accounts payable	\$ 30,603	\$ 62,669	\$ 30,603	\$ 62,669
Due to other funds	49	-	-	49
Distributions payable	2,811,917	61,143,477	60,481,187	3,474,207
Amount due to others	150,574	93,291	87,304	156,561
 Total Liabilities	 \$ 2,993,143	 \$ 61,299,437	 \$ 60,599,094	 \$ 3,693,486

ADDITIONAL INFORMATION

COLES COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COMPONENT UNIT - MENTAL HEALTH FUND
For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
Revenues:				
Taxes - property tax	\$ 822,694	\$ 822,694	\$ 861,929	\$ 39,235
Taxes - mobile home tax	2,000	2,000	1,992	(8)
Intergovernmental - replacement tax	60,000	60,000	68,717	8,717
Miscellaneous - administrative services	50,000	50,000	51,333	1,333
Miscellaneous - administrative services building administration	7,500	7,500	-	(7,500)
Miscellaneous - copying	13,000	13,000	-	(13,000)
Miscellaneous - interest income	5,000	5,000	6,351	1,351
Miscellaneous - vending	-	-	41	41
Miscellaneous - rents	322,500	322,500	295,647	(26,853)
Miscellaneous - CCMH property - rent	33,140	33,140	-	(33,140)
Miscellaneous - other	11,000	11,000	1,696	(9,304)
Total revenues	<u>1,326,834</u>	<u>1,326,834</u>	<u>1,287,706</u>	<u>(39,128)</u>
Non-revenue receipts:				
Note receivable - principal	-	-	7,120	7,120
Total revenues	<u>1,326,834</u>	<u>1,326,834</u>	<u>1,294,826</u>	<u>(32,008)</u>
Expenditures:				
General government:				
Administration salary	7,500	7,500	-	7,500
Maintenance salary	78,604	78,604	79,938	(1,334)
Other salaries	62,778	62,778	63,800	(1,022)
Administrative reimbursement				
- County General	24,000	24,000	21,514	2,486
Repairs	12,000	12,000	4,639	7,361
Insurance - building	11,000	11,000	10,109	891
Electricity	38,000	38,000	27,207	10,793
Gas	18,000	18,000	11,664	6,336
Water	3,000	3,000	1,130	1,870
Copying	13,000	13,000	9,133	3,867
Maintenance supplies	22,000	22,000	21,048	952
Major projects	109,850	109,850	80,241	29,609
Snow and trash removal	5,000	5,000	2,737	2,263
Contingencies	5,000	5,000	525	4,475
Salaries	214,297	214,297	217,869	(3,572)

COLES COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COMPONENT UNIT - MENTAL HEALTH FUND
For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
Auto lease and insurance	12,000	12,000	4,072	7,928
Employee insurance	5,000	5,000	4,726	274
Telephone	5,000	5,000	2,080	2,920
Travel	6,000	6,000	2,138	3,862
Legal and consultants	6,000	6,000	-	6,000
Dues and meetings	11,000	11,000	7,985	3,015
Office supplies	14,000	14,000	7,544	6,456
Equipment	20,000	20,000	1,183	18,817
CCAR Industries	142,000	142,000	149,500	(7,500)
Coles County Mental Health Association	158,000	158,000	160,500	(2,500)
Central East Alcohol & Drug Commission	136,000	136,000	138,500	(2,500)
Camp New Hope	56,000	56,000	63,500	(7,500)
Big Brothers & Big Sisters Organization	48,000	48,000	58,000	(10,000)
HOPE of East Central Illinois, NFP	48,000	48,000	57,500	(9,500)
Contingencies	5,000	5,000	50	4,950
Total	<u>1,296,029</u>	<u>1,296,029</u>	<u>1,208,832</u>	<u>87,197</u>
Debt service:				
Principal	65,000	65,000	71,216	(6,216)
Interest	30,000	30,000	22,371	7,629
Total	<u>95,000</u>	<u>95,000</u>	<u>93,587</u>	<u>1,413</u>
Total expenditures	<u>1,391,029</u>	<u>1,391,029</u>	<u>1,302,419</u>	<u>88,610</u>
Excess of revenues over (under) expenditures	<u>\$ (64,195)</u>	<u>\$ (64,195)</u>	(7,593)	<u>\$ 56,602</u>
Fund balance, beginning of year			<u>507,705</u>	
Fund Balance, End of Year			<u>\$ 500,112</u>	

COLES COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND OTHER CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM
For the Year Ended November 30, 2009

	Original Budget	Final Budget	Actual	Positive (Negative) Final Budget
Revenues:				
Surcharge	\$ 457,950	\$ 457,950	\$ 418,359	\$ (39,591)
Wireless surcharge	171,000	171,000	216,273	45,273
Nonemergency dispatch fees	224,798	224,798	221,718	(3,080)
Software reimbursement	-	-	12,275	12,275
Salaries reimbursement	90,000	90,000	45,000	(45,000)
Rent	6,000	6,000	500	(5,500)
Miscellaneous - interest income	32,000	32,000	7,998	(24,002)
Miscellaneous - other	16,504	16,504	629	(15,875)
Total revenues	<u>998,252</u>	<u>998,252</u>	<u>922,752</u>	<u>(75,500)</u>
Expenditures:				
Salaries	636,066	636,066	702,411	(66,345)
Fringe benefits	134,678	134,678	153,657	(18,979)
Equipment maintenance	60,500	60,500	51,859	8,641
Telephone	90,000	90,000	81,088	8,912
Utilities	10,900	10,900	11,897	(997)
Mileage	-	-	49	(49)
Consultant fees	10,000	10,000	17,678	(7,678)
Postage	355	355	63	292
Dues and associate fees	412	412	92	320
Publishing and advertising	450	450	686	(236)
Training and education	13,316	13,316	9,075	4,241
Office supplies	6,000	6,000	5,110	890
Office equipment	27,575	27,575	18,002	9,573
Building maintenance	6,500	6,500	8,952	(2,452)
Miscellaneous	1,500	1,500	1,263	237
Depreciation	-	-	91,795	(91,795)
Total expenditures	<u>998,252</u>	<u>998,252</u>	<u>1,153,677</u>	<u>(155,425)</u>
Operating income (loss)	<u>-</u>	<u>-</u>	<u>(230,925)</u>	<u>(230,925)</u>
Non-Operating Revenues (Expenses):				
Interest expense	<u>-</u>	<u>-</u>	<u>(2,031)</u>	<u>(2,031)</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>(232,956)</u>	<u>\$ (232,956)</u>
Fund balance, beginning of year			<u>1,373,891</u>	
Fund Balance, End of Year			<u>\$ 1,140,935</u>	

COLES COUNTY, ILLINOIS
SUMMARY OF TAX CHARGE AND ASSESSMENT
For 2008 Taxes Collected in 2009

	Tax Extended	Equalized Assessed Value
Residential	\$ 29,843,025	\$ 352,338,142
Farm	6,750,600	85,988,900
Commercial	11,494,666	129,825,094
Industrial	1,677,114	19,900,755
Railroads	157,283	2,046,005
Minerals	28,383	381,977
Tax increment financing	345,705	3,883,642
Enterprise zone	660,416	8,571,630
 Totals	 50,957,191	 <u>\$ 602,936,145</u>
 Drainage	 250,473	
 Totals	 \$ 51,207,664	

COLES COUNTY, ILLINOIS
SUMMARY OF ASSESSED VALUATION
For Taxes Collected in Fiscal Years 2009, 2008, and 2007

	2008 Assessed Valuation	2007 Assessed Valuation	2006 Assessed Valuation
1985 Revised Classifications:			
Residential	\$ 352,338,142	\$ 338,882,452	\$ 322,735,966
Farm	85,988,900	80,642,675	78,711,381
Commercial	129,825,094	125,870,523	125,505,127
Industrial	19,900,755	19,634,335	19,501,969
Railroads	2,046,005	1,654,949	1,657,098
Minerals	381,977	396,580	386,690
Tax increment financing	3,883,642	3,122,789	18,133,739
Enterprise zone	8,571,630	9,108,230	8,861,855
Totals	<u>\$ 602,936,145</u>	<u>\$ 579,312,533</u>	<u>\$ 575,493,825</u>
Township Valuations:			
Ashmore	\$ 17,701,408	\$ 16,932,904	\$ 16,444,307
Charleston	218,662,688	207,909,934	199,048,743
East Oakland	16,164,354	15,522,678	14,725,962
Humboldt	24,724,720	23,793,104	23,208,042
Hutton	12,027,736	11,444,321	10,989,135
Lafayette	97,795,949	93,847,006	91,416,418
Mattoon	149,412,833	147,427,715	144,070,373
Morgan	5,757,008	5,477,523	5,251,515
North Okaw	15,325,575	14,543,916	14,042,617
Paradise	12,746,888	12,334,286	12,009,240
Pleasant Grove	16,008,521	15,086,373	14,719,329
Seven Hickory	12,724,822	11,869,984	11,334,405
Totals	<u>\$ 599,052,502</u>	<u>\$ 576,189,744</u>	<u>\$ 557,260,086</u>
Corporations:			
Village of Ashmore	\$ 5,231,855	\$ 5,145,234	\$ 4,974,429
City of Charleston	180,147,165	171,793,810	165,032,130
Village of Humboldt	2,311,575	2,259,512	2,186,529
Village of Lerna	1,452,664	1,451,877	1,450,973
City of Mattoon	182,767,058	179,444,578	172,356,293
City of Oakland	7,112,059	6,889,566	6,384,723
Totals	<u>\$ 379,022,376</u>	<u>\$ 366,984,577</u>	<u>\$ 352,385,077</u>

COLES COUNTY, ILLINOIS
SUMMARY OF ASSESSED VALUATION
For Taxes Collected in Fiscal Years 2009, 2008, and 2007

	2008 Assessed Valuation	2007 Assessed Valuation	2006 Assessed Valuation
Schools (Coles County Assessment Only):			
Coles #1	\$ 278,891,621	\$ 264,958,474	\$ 254,252,419
Coles #2	278,653,300	270,860,676	264,303,919
Edgar #3E	2,667,003	2,484,998	2,408,238
Shelby #3C	2,303,611	2,221,398	2,199,522
Edgar #5	17,455,991	16,760,521	15,974,372
Moultrie #300	298,940	283,404	283,086
Moultrie #305	3,245,092	3,057,529	2,947,783
Douglas #306	5,829,927	5,402,904	5,138,912
Junior College #505 (Parkland)	5,758,277	5,333,753	5,072,100
Junior College #517 (Lakeland)	584,722,595	561,747,761	543,426,132
Casey-Westfield #C-4	<u>1,135,387</u>	<u>1,051,610</u>	<u>989,980</u>
Totals	<u>\$ 1,180,961,744</u>	<u>\$ 1,134,163,028</u>	<u>\$ 1,096,996,463</u>
Airport Authority	<u>\$ 599,052,503</u>	<u>\$ 576,189,744</u>	<u>\$ 557,260,086</u>
Miscellaneous (Coles County Assessment Only):			
Arthur Park	\$ 3,245,092	\$ 3,057,529	\$ 2,947,783
Charleston Township Park	218,654,882	207,902,516	199,040,556
East Oakland Park	16,172,160	15,530,096	14,734,149
Mattoon Township Park	149,412,833	147,427,715	144,070,373
East Oakland Cemetery	16,164,354	15,523,865	14,725,962
Humboldt Cemetery	24,129,961	23,315,703	22,731,890
North Fork Conservancy District	961,431	902,936	862,544
Arcola Public Library	26,767,568	25,738,714	25,018,088
Arthur Public Library	3,245,092	3,057,529	2,947,783
Multi-Township District #1	21,921,362	21,000,200	19,977,476
Multi-Township District #2	231,374,256	219,767,380	210,367,542
Multi-Township District #3	29,729,144	28,377,225	27,433,442
Multi-Township District #5	<u>40,050,295</u>	<u>38,337,020</u>	<u>37,250,659</u>
Totals	<u>\$ 781,828,430</u>	<u>\$ 749,938,428</u>	<u>\$ 722,108,247</u>

COLES COUNTY, ILLINOIS
SUMMARY OF ASSESSED VALUATION
For Taxes Collected in Fiscal Years 2009, 2008, and 2007

	2008 Assessed Valuation	2007 Assessed Valuation	2006 Assessed Valuation
Fire (Coles County Assessment Only):			
Arthur	\$ 2,009,613	\$ 1,897,927	\$ 1,826,526
Humboldt	29,561,379	28,340,101	27,545,373
Oakland	16,188,394	15,544,744	14,747,656
Seven Hickory Morgan	13,910,711	12,986,482	12,313,366
Hindsboro	2,035,891	1,921,127	1,874,753
Ashmore	17,701,408	16,932,904	16,444,307
Hutton	11,931,033	11,349,828	10,897,403
Cooks Mills	9,641,559	9,165,305	8,878,523
Wabash	27,500,888	26,358,580	26,985,056
Lincoln	<u>96,206,237</u>	<u>90,770,288</u>	<u>88,089,148</u>
Totals	<u>\$ 226,687,113</u>	<u>\$ 215,267,286</u>	<u>\$ 209,602,111</u>

COLES COUNTY, ILLINOIS
SCHEDULE OF TAX RATES, EXTENSIONS AND COLLECTIONS - COUNTY FUNDS
For the Fiscal Years 2009, 2008, 2007

	2009	2008	2007
Tax Rates - County Funds:			
General Fund	0.26352	0.26132	0.25702
County Highway	0.07706	0.07998	0.07867
County Township Bridge	0.04403	0.04571	0.04495
Tuberculosis	0.01733	0.01656	0.01669
Municipal Retirement	0.19470	0.18885	0.18687
Mental Health	0.13933	0.14320	0.14428
Special Services	0.20916	0.20743	0.20407
Highway Matching Tax	0.04403	0.04571	0.04495
Liability	0.03388	0.03368	0.03223
Senior Citizens Social Services	0.02321	0.02324	0.02341
Social Security	0.09823	0.09766	0.10086
Unemployment Insurance	0.00170	0.00169	0.00262
Workmen's Compensation	0.02100	0.02106	0.01882
Bonds	0.00339	-	-
Prior Year Adjustment	0.00651	-	-
Total	<u>1.17708</u>	<u>1.16609</u>	<u>1.15544</u>
Tax Extensions - County Funds:			
General Fund	\$ 1,556,063	\$ 1,481,924	\$ 1,409,776
County Highway	455,032	453,559	431,511
County Township Bridge	259,993	259,218	246,554
Tuberculosis	102,332	93,910	91,546
Municipal Retirement	1,149,687	1,070,952	1,024,998
Mental Health	822,731	812,075	791,388
Special Services	1,235,071	1,176,317	1,119,340
Highway Matching Tax	259,993	259,218	246,554
Liability	200,058	190,997	176,784
Senior Citizens Social Services	137,053	131,792	128,405
Social Security	580,040	553,822	553,226
Unemployment Insurance	10,038	9,583	14,371
Workmen's Compensation	124,003	119,430	103,229
Bonds	20,018	-	-
Prior Year Adjustment	38,441	-	-
Totals	<u>\$ 6,950,553</u>	<u>\$ 6,612,797</u>	<u>\$ 6,337,682</u>

COLES COUNTY, ILLINOIS
 SCHEDULE OF TAX RATES, EXTENSIONS AND COLLECTIONS - COUNTY FUNDS
 For the Fiscal Years 2009, 2008, 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Collected - County Funds:			
General Fund and Special Services	\$ 2,787,900	\$ 2,656,040	\$ 2,539,684
County Highway General	454,505	453,184	433,314
County Construction of Bridges	259,692	259,003	247,585
Tuberculosis	102,214	93,833	91,929
Municipal Retirement	1,148,354	1,070,065	1,029,280
Mental Health	860,175	811,402	794,694
Highway Matching Tax	259,692	259,003	247,585
Liability Protection	199,827	190,838	177,523
Senior Citizens Social Services	136,894	131,683	156,097
Social Security	579,367	553,363	555,537
Unemployment Insurance	10,027	9,576	14,431
Workmen's Compensation	123,860	119,330	103,661
Bonds	<u>19,994</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 6,942,501</u>	<u>\$ 6,607,320</u>	<u>\$ 6,391,320</u>
Percentage Collected Includes Penalties	<u>99.88%</u>	<u>99.92%</u>	<u>100.85%</u>

COLES COUNTY, ILLINOIS
SCHEDULE OF MOBILE HOME PRIVILEGE TAXES
For the Fiscal Years 2009, 2008, and 2007

	<u>2008 Tax</u>	<u>2007 Tax</u>	<u>2006 Tax</u>
Date Distributed	<u>03/02/09</u>	<u>03/07/08</u>	<u>02/16/07</u>
County	\$ 16,222.64	\$ 15,755.26	\$ 16,938.78
Airport	1,051.83	1,044.02	1,073.08
Schools	<u>64,968.02</u>	<u>68,787.27</u>	<u>73,952.22</u>
	<u>82,242.49</u>	<u>85,586.55</u>	<u>91,964.08</u>
Townships:			
Ashmore	778.47	738.62	675.26
Charleston	1,082.83	1,136.37	1,169.56
East Oakland	631.37	596.63	651.42
Humboldt	853.62	893.58	852.86
Hutton	763.07	708.85	721.85
Lafayette	251.74	309.02	207.45
Mattoon	553.77	946.93	1,039.81
Morgan	492.35	495.80	408.05
North Okaw	348.12	336.29	350.05
Paradise	1,663.48	1,260.24	1,562.96
Pleasant Grove	1,172.23	1,193.15	1,451.85
Seven Hickory	<u>144.93</u>	<u>176.91</u>	<u>165.64</u>
Total Townships	<u>8,735.98</u>	<u>8,792.39</u>	<u>9,256.76</u>
Corporations	12,339.75	12,284.37	12,972.78
Fire districts	1,792.28	1,958.28	2,127.75
Special districts	1,493.61	1,155.96	1,425.68
Multi township assessment districts	<u>317.59</u>	<u>734.65</u>	<u>558.73</u>
	<u>15,943.23</u>	<u>16,133.26</u>	<u>17,084.94</u>
	<u>\$ 106,921.70</u>	<u>\$ 110,512.20</u>	<u>\$ 118,305.78</u>

COLES COUNTY, ILLINOIS
LEGAL DEBT MARGIN

Assessed Valuation	\$ <u>602,936,145</u>
Statutory Debt Limitation (5.75% of assessed valuation)	\$ 34,668,828
Total Debt:	
Contracts payable	4,526
Bonds payable - Public Building Commission	425,000
Bonds payable - sales tax alternative source	145,000
Mortgage payable	<u>479,107</u>
	<u>1,053,633</u>
Legal Debt Margin	\$ <u>33,615,195</u>

FEDERAL FINANCIAL COMPLIANCE SECTION

COLES COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended November 30, 2009

Federal Grantor/Pass-Through Grantor	Program Title	Pass-Through Grantor Number	CFDA Number	Federal Expenditures
U.S. Department of Agriculture passed through Illinois Department of Human Services	Special Supplemental Nutrition Program for Women, Infants, and Children Non-Cash Assistance	11GK106000	10.557	\$ 132,500
		11GL106000	10.557	113,500
		N/A	10.557	<u>619,713</u>
				<u>865,713</u>
U.S. Department of Agriculture passed through Illinois Department of Public Health	Summer Food Program	7740	10.559	<u>200</u>
U.S. Department of Agriculture passed through Illinois Department of Human Services	Women, Infants, & Children Farmer's Market	11GL106000	10.572	<u>1,000</u>
U.S. Department of Justice	Bullet Proof Vest Grant	N/A	16.607	<u>5,519</u>
U.S. Department of Justice passed through Illinois Criminal Justice Information Authority	Law Enforcement Officer Safety Equipment Grant	405852	16.738	<u>7,500</u>
U.S. Department of Transportation passed through Illinois Department of Transportation	Sec. 18 Rural Public Transportation Operating and Administrative Assistance	3727	20.509	135,023
		3837	20.509	<u>57,808</u>
				<u>192,831</u>
U.S. Department of Transportation passed through Illinois Emergency Management Association	Hazardous Materials Emergency Preparedness	N/A	20.703	<u>1,120</u>
U.S. Department of Health and Human Services passed through Illinois Department of Public Health	Public Health Contractual Services	4740	66.605	<u>613</u>
U.S. Department of Health and Human Services passed through Illinois State Board of Elections	HAVA Requirements	N/A	90.401	<u>24,228</u>
U.S. Department of Health and Human Services passed through Illinois Department of Public Health	Public Health Bioterrorism Preparedness	N/A	93.069	<u>107,040</u>
	Illinois Immunization Program	N/A	93.268	<u>98,122</u>

COLES COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended November 30, 2009

Federal Grantor/Pass-Through Grantor	Program Title	Pass-Through Grantor Number	CFDA Number	Federal Expenditures
U.S. Department of Health and Human Services passed through Illinois Department of Public Aid	Child Support Enforcement	2008-55-007-K2N	93.563	5,177
		2008-55-007-K3N	93.563	<u>3,723</u>
				<u>8,900</u>
U.S. Department of Health and Human Services passed through Illinois Department of Human Services	Title X Family Planning	11GK106000	93.217	11,631
		11GL106000	93.217	<u>34,400</u>
				<u>46,031</u>
	Child Care and Development Block Grant	11GK106000	93.575	6,200
		11GL106000	93.575	<u>19,800</u>
				<u>26,000</u>
	Title XX Block Grant	11GK106000	93.667	<u>30,300</u>
	Diabetes Program	11GK106000	93.988	7,200
		11GL106000	93.988	<u>5,400</u>
				<u>12,600</u>
	Maternal and Child Health Population Program	11GK106000	93.994	<u>8,000</u>
U.S. Department of Homeland Security passed through Illinois Department of Public Aid	Medicaid	N/A	93.778	<u>126,657</u>
U.S. Department of Homeland Security	Emergency Food and Shelter Program	N/A	97.024	<u>1,180</u>
U.S. Department of Homeland Security passed through Illinois Emergency Management Agency	Emergency Management Assistance Grant	N/A	97.042	<u>12,456</u>
	CERT Grant	N/A	97.067	<u>7,842</u>
Totals				<u>\$ 1,583,852</u>

The accompanying notes to the schedule of expenditures of federal awards are an integral part of these financial statements.

COLES COUNTY, ILLINOIS
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended November 30, 2009

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

NOTE B - SEC 18 RURAL PUBLIC TRANSPORTATION OPERATING AND ADMINISTRATIVE ASSISTANCE

The Coles County Council on Aging, Inc. administers this grant. The County's revenues for the year ending November 30, 2009 of \$192,831 and subsequent reimbursement to Coles County Council on Aging, Inc. are reported in the Public Transportation Grant Fund, a special revenue fund.

Grant records are maintained on a different fiscal year from the County. Following is a detail of the grant and matching funds for its year of July 1, 2008 to June 30, 2009.

	<u>I.D.O.T.</u> <u>Section 5311</u>	<u>Matching</u> <u>Title XX D.F.I.</u>
Revenues:		
Grant revenues	\$ 359,364	\$ 58,147
Client fees/fares	<u>42,869</u>	<u>19,382</u>
Total revenues	<u>402,233</u>	<u>77,729</u>
Expenses:		
Payroll	201,858	51,459
Payroll taxes	16,216	4,150
Workers' compensation	10,642	-
Employee benefits	1,159	1,047
Travel and conferences	1,721	-
Communications	3,830	726
Advertising	14,670	-
Dues and publications	1,091	-
Insurance	9,999	-
Utilities and rent	8,401	2,403
Office supplies and expense	25,086	600
Gas and oil	31,942	8,669
Repairs and maintenance	40,335	6,745
Professional fee	11,443	1,051
Uniforms	4,086	-
Service fee	9,772	-
Other	<u>326</u>	<u>84</u>
Total expenses	<u>392,577</u>	<u>76,934</u>
Excess (Deficiency) of Revenues Over Expenses	<u>\$ 9,656</u>	<u>\$ 595</u>

COLES COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended November 30, 2009

NOTE C - SUBRECIPIENTS

Coles County provided federal awards to subrecipient Coles County Council on Aging, Inc. The program provided was Sec 18 Rural Public Transportation Operating and Administrative Assistance, Federal CFDA number 20.509 in the amount of \$192,831.

NOTE D - FEDERAL LOANS

Coles County had no federal loans or loan guarantees outstanding at year end.

NOTE E - INSURANCE IN FORCE

The County had the following insurance policies in force at November 30, 2009, all insurance coverage provided by Illinois Counties Risk Management Trust, policy #09-177 for the period 12/1/08 - 12/1/09:

Property and Inland Marine

Deductibles:

Property	\$ 1,000 per loss
Inland Marine	\$ 1,000 per loss
Auto Physical Damage	\$ 1,000 per loss comprehensive
	\$ 1,000 per loss collision
Flood and Earthquake	\$ 25,000 or 2%, whichever is greater

Coverage to Include:

Building Values	\$ 14,328,214
Personal Property	\$ 1,075,776
Course of Construction (Builders Risk) included up to	\$ 1,000,000
Ordinance or Law Coverage	\$ 1,000,000
Unintentional Error or Omission	\$ 100,000
Trees and Shrubs	\$ 10,000
(limited to \$1,000 per tree or shrub)	
(Fire, lightning, aircraft, explosion and riot or civil commotion only)	
Extra Expense, Business Income, Rental Value - Excess	\$ 750,000
Transit Coverage (subject to policy limit)	\$ 25,000
Auto Physical Damage (Actual cash value)	\$ 1,359,977
Terrorism subject to NBCR Endorsement	Included
Automatic Acquisition Property, Inland Marine, Auto	\$ 1,000,000
Mobile Equipment greater than or equal to \$10,000	
Per item (ACV)	\$ 88,750
Mobile Equipment less than \$10,000 per item (ACV)	\$ 6,500
\$150,000 Blanket Coverage Limit for the following:	
Accounts Receivable	Included
Computer and Media	Included
Business Income/Extra Expense	Included
Valuable Papers and Records	Included

COLES COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended November 30, 2009

Additional Coverage and Limits

Backup or Sewer or Drain Water Damage	\$ 25,000
Fine Arts	\$ 25,000
Laptop Computer Extension	\$ 5,000
Off Premises Service Failure - Direct Damage	\$ 25,000
Outdoor Property (\$10,000 per item)	\$ 25,000 aggregate
Personal Effects	\$ 10,000
Temperature Change	\$ 10,000
Valuation Change	Included
Earthquake (including mine subsidence) (\$200 million program aggregate)	\$ 5,000,000
Flood, including backup of sewer and water seepage (Flood Zone A excluded, \$200 million program aggregate)	\$ 5,000,000

General Liability

Coverage/Limits:

Each Occurrence	\$ 1,000,000
General Annual Aggregate	\$ 3,000,000
Law Enforcement Activities Annual Aggregate	\$ 3,000,000
Products/Completed Operations Annual Aggregate	\$ 1,000,000
Premises Medical Payments	\$ 1,000 each person \$ 50,000 each occurrence
General Liability	\$ 1,000 each occurrence deductible
Law Enforcement	\$ 5,000 each occurrence deductible

Auto Liability

Coverage/Limit:

Auto Liability	\$ 1,000,000 each accident for bodily injury and/or property damage
Underinsured/Uninsured Motorist	\$ 100,000
Auto Medical Payments	\$ 5,000 each person \$ 25,000 each accident \$ - each accident deductible

Public Officials Errors and Omissions - Claims Made

Limit	\$ 1,000,000 each claim \$ 1,000,000 annual aggregate
Physical and Sexual Abuse	\$ 100,000 annual \$ 100,000 aggregate \$ 5,000 each claim deductible

Workers Compensation

Liability limit	\$ 2,500,000 each accident \$ 2,500,000 each employee for disease \$ - each accident deductible
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COLES COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended November 30, 2009

Crime

Coverage/Limit:

Blanket Employee Dishonesty	\$ 500,000
Money and Securities	\$ 500,000 inside
	\$ 500,000 outside
Money Orders and Counterfeit	\$ 500,000
Depositors Forgery	\$ 500,000
	\$ 1,000 per occurrence deductible

Boiler and Machinery

Total Building and Contents Values	\$ 15,403,990
Equipment Breakdown Limit per Occurrence, including	
Business Interruption and Extra Expense	Included
Utility Interruption	\$ 1,000,000
Spoilage	\$ 100,000
Computer Equipment	\$ 100,000
Demolition and ICC	\$ 1,000,000
Expediting Expense	\$ 100,000
Ammonia Contamination	\$ 100,000
Hazardous Substances	\$ 100,000
CFC Refrigerants	\$ 100,000
Newly Acquired Locations	\$ 1,000,000
Property Damage Deductible	\$ 1,000

Excess Liability

General Liability and Law Enforcement \$5,000,000 excess of	\$ 1,000,000 per occurrence
	\$ 3,000,000 aggregate
Auto Liability \$5,000,000 excess of	\$ 1,000,000 each accident for bodily injury
	and/or property damage
Public Officials (Claims Made) \$5,000,000 excess of	\$ 1,000,000 per occurrence
	\$ 1,000,000 aggregate

COLES COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDING
For the year ended November 30, 2009

SUMMARY OF AUDITORS' RESULTS

- a. The auditors' report expresses an unqualified opinion on the financial statements of Coles County, Illinois.
- b. One significant deficiency disclosed during the audit of the financial statements is reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. The deficiency was not reported as a material weakness.
- c. No instances of noncompliance material to the financial statements of Coles County, Illinois were disclosed during the audit.
- d. No reportable conditions relating to the audit of the major federal award programs were disclosed in the financial statements.
- e. The auditors' report on compliance for the major federal award program for Coles County, Illinois expresses an unqualified opinion on all major federal programs.
- f. One audit finding relative to the major federal award program was reported.
- g. The program tested as a major program was the Public Health WIC Grant, CDFA #10.557.
- h. The threshold for distinguishing Types A and B programs was \$300,000.
- i. Coles County, Illinois was determined to be a high-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

2009-1 Expenditures over Budgeted Appropriations (Repeat of Finding 2008-3)

Condition: Expenditures exceeded appropriations in several funds.

Criteria: Formal budgetary integration is a management control device employed by the County. The budgeted appropriations set the legal spending limit for each fund.

Effect: The following funds had expenditures which exceeded appropriations:

	<u>Appropriation</u>	<u>Actual Expenditure</u>
Debt Services	\$ 151,790	\$ 151,970
Liability Protection	916,000	955,222
Emergency Telephone System	998,252	1,153,677

Cause: Budgets were not amended to account for increased expenditures.

**COLES COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDING
For the year ended November 30, 2009**

FINDINGS - FINANCIAL STATEMENTS AUDIT (CONTINUED)

2009-1 Expenditures over Budgeted Appropriations (Repeat of Finding 2008-3) (Continued)

Recommendation: Budget to actual comparisons should be made on a monthly basis. Budget amendments should be considered for instances where expenditures are likely to exceed appropriations.

Management's Response: Coles County implemented procedures to avoid budgeted appropriations exceeding expenditure, however specific events occurred that were beyond the control of the County.

DEBT SERVICES:

The overage resulted from the inadvertent transposition of numbers.

LIABILITY PROTECTION:

The overage for liability protection is due to the higher than anticipated insurance deductibles for the County.

EMERGENCY TELEPHONE:

The overage was due to the additional staffing that was required when Coles County 911 assumed the duties of the Mattoon police dispatch which was not part of the original budget.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

2009-2 WIC Eligibility

Condition: Applicants for WIC Program benefits are screened at WIC clinic sites to determine their eligibility based on the following criteria: categorical, identity and residency, income, and nutritional risk. For nutritional risk, among other procedures, a hematological test for anemia must be performed at each certification visit. In three instances, this test was not performed when required.

Criteria: The Health Department is required to perform a hematological test for anemia at each certification visit, with certain exceptions.

Effect: In three of sixty instances sampled, a hematological test was not performed when required.

Cause: The County Health Department did not perform hematological tests during the WIC certification process due to oversight.

Recommendation: Management should perform all required procedures during the WIC certification process.

Management's Response: We will implement additional procedures to ensure staff performs all required hematological tests.

COLES COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDING
For the year ended November 30, 2009

Corrective Action Plan

Finding No.: 2009-1

Condition:

Expenditures exceeded appropriations in several funds.

Plan:

The County will implement a plan of tracking budgetary expenditures and better anticipate future overages so expenses do not exceed appropriations.

Anticipated Date of Completion:

N/A

Name of Contact Person:

George Edwards, County Treasurer

**COLES COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDING
For the year ended November 30, 2009**

Corrective Action Plan

Finding No.: 2009-2

Condition:

Applicants for WIC Program benefits are screened at WIC clinic sites to determine their eligibility based on the following criteria: categorical, identity and residency, income, and nutritional risk. For nutritional risk, among other procedures, a hematological test for anemia must be performed at each certification visit. In three instances, this test was not performed when required.

Plan:

WIC nurses/staff will document any exemptions or reasons a hemoglobin test was not performed for WIC clients that would normally require one. WIC clients who do not require a hemoglobin test will be designated by a "99.9" in the hemoglobin field on the PA 08-Adult Health screen or the PA08-Infant/Child Health screen in the computer program specific to WIC. This documentation will be completed at each certification visit for those categories of women, infants and children who would normally require a hemoglobin test.

In addition, an in-service will be conducted by the WIC coordinator on October 27, 2010 for all WIC staff. Eligibility procedures will be reviewed to prevent this from reoccurring.

Anticipated Date of Completion:

October 27, 2010

Name of Contact Person:

Dan Stretch, Public Health Administrator

COLES COUNTY, ILLINOIS
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the year ended November 30, 2009

Finding Number	Condition	Current Status
2008-1	Third quarter animal control fees were not billed in a timely manner.	Not repeated
2008-2	The County did not document a significant financial transaction in the County Board minutes.	Not repeated
2008-3	Expenditures over budgeted appropriations	Repeated as Finding 2009-1