

**CUMBERLAND COUNTY, ILLINOIS  
TOLEDO, ILLINOIS**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED NOVEMBER 30, 2019**

**CUMBERLAND COUNTY, ILLINOIS**

**NOVEMBER 30, 2019**

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**CUMBERLAND COUNTY, ILLINOIS**

**NOVEMBER 30, 2019**

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## INDEPENDENT AUDITOR'S REPORT

Cumberland County Board  
Cumberland County  
Toledo, Illinois

### **Report on the Financial Statements**

We have audited the accompanying modified cash basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cumberland County, Illinois, as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cumberland County, Illinois, as of November 30, 2019, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

## **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

## **Other Matters**

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cumberland County, Illinois' basic financial statements. The budgetary comparison schedules, combining general funds, combining nonmajor funds, and combining agency funds financial statements, and current year-end financial report listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The combining general funds, combining nonmajor funds, and combining agency funds financial statements and the consolidated year-end financial report as shown in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining general funds, combining nonmajor funds, and combining agency funds financial statements and the consolidated year-end financial report are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### *Other Information*

The budgetary comparison schedules as shown in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2020, on our consideration of Cumberland County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Cumberland County, Illinois' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cumberland County, Illinois' internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Kemper CPA Group LLP". The signature is written in a cursive, flowing style.

**KEMPER CPA GROUP LLP**  
*Certified Public Accountants*  
*and Consultants*

February 21, 2020



INDEPENDENT AUDITOR'S 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*

Cumberland County Board  
Cumberland County  
Toledo, Illinois

We have audited, in accordance with the 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, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cumberland County, Illinois, as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise Cumberland County, Illinois' basic financial statements, and have issued our report thereon dated February 21, 2020. Our report on the financial statements disclosed that, as described in Note 1 to the financial statements, the County prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Cumberland County, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cumberland County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Cumberland County, Illinois' internal control.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2019-001 that we consider to be a material weakness.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Cumberland County, Illinois' financial statements are free from 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*.

## **Cumberland County, Illinois' Response to Findings**

Cumberland County, Illinois' response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Cumberland County, Illinois' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Kemper CPA Group LLP". The signature is written in a cursive, flowing style.

**KEMPER CPA GROUP LLP**

*Certified Public Accountants  
and Consultants*

Mattoon, Illinois  
February 21, 2020



## **BASIC FINANCIAL STATEMENTS**

## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**CUMBERLAND COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**NOVEMBER 30, 2019**

	<b>Governmental Activities</b>	<b>Component Unit</b>
<b>ASSETS</b>		
Cash deposits	\$ 4,802,698	\$ 865,685
Capital assets, net of accumulated depreciation	11,237,911	39,195
Total assets	<u>16,040,609</u>	<u>904,880</u>
<b>LIABILITIES</b>		
Equipment leases:		
Due within one year	1,967	-
Due in more than one year	1,105	-
Total liabilities	<u>3,072</u>	<u>-</u>
<b>NET POSITION</b>		
Net investment in capital assets	11,234,839	39,195
Restricted for:		
General government	1,228,177	-
Public safety	174,760	802,067
Public works/transportation	611,780	-
Health and welfare	12,476	-
Unrestricted	2,775,505	63,618
Total net position	<u>16,037,537</u>	<u>904,880</u>
Total liabilities and net position	<u><u>\$ 16,040,609</u></u>	<u><u>\$ 904,880</u></u>

The notes to the financial statements are an integral part of this statement.

**CUMBERLAND COUNTY, ILLINOIS**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2019**

Program Activities	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Unit
<b>Primary government:</b>						
Governmental activities:						
General government	\$ 1,489,312	\$ 441,519	\$ 212,242	\$ -	\$ (835,551)	\$ -
Public safety	1,087,654	57,182	-	-	(1,030,472)	-
Judiciary	344,748	123,982	-	-	(220,766)	-
Public works/transportation	1,100,821	255,043	99,341	-	(746,437)	-
Health and welfare	436,299	11,479	222,234	-	(202,586)	-
Total governmental activities	4,458,834	889,205	533,817	-	(3,035,812)	-
Component Unit:						
Emergency 911	\$ 87,543	\$ -	\$ 252,852	\$ -		165,309
General revenues:						
Property taxes					1,257,162	
Personal property replacement tax					84,086	-
Video gaming tax					7,258	-
Sales tax					356,752	-
State income tax					678,495	-
Motor fuel tax					190,148	-
Interest income					100,033	18,011
Miscellaneous					62,364	-
Total general revenues					2,736,298	18,011
Change in net position					(299,514)	183,320
Net position - beginning, restated					16,337,051	721,560
Net position - ending					\$ 16,037,537	\$ 904,880

The notes to the financial statements are an integral part of this statement.

**GOVERNMENTAL FUND FINANCIAL STATEMENTS**

**CUMBERLAND COUNTY, ILLINOIS**  
**ASSETS, LIABILITIES, AND FUND BALANCE - MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**NOVEMBER 30, 2019**

	General	County Highway	Social Security and IMRF	Other Governmental Funds	Total Governmental Funds	Component Unit
<b>ASSETS</b>						
Cash Deposits	\$ 2,911,435	\$ 367,616	\$ 396,163	\$ 1,127,484	\$ 4,802,698	\$ 865,685
<b>FUND BALANCE</b>						
Restricted for:						
General government	\$ 383,979	\$ -	\$ 354,789	\$ 489,409	\$ 1,228,177	\$ -
Public safety	174,760	-	-	-	174,760	802,067
Public works/transportation	-	293,095	-	318,685	611,780	-
Health and welfare	12,476	-	-	-	12,476	-
Assigned for:						
General government	42,033	-	41,374	31,855	115,262	-
Public safety	21,221	-	-	-	21,221	63,618
Public works/transportation	-	74,521	-	19,895	94,416	-
Health and welfare	296	-	-	267,640	267,936	-
Unassigned	2,276,670	-	-	-	2,276,670	-
Total fund balances	2,911,435	367,616	396,163	1,127,484	4,802,698	865,685
Total liabilities and fund balances	\$ 2,911,435	\$ 367,616	\$ 396,163	\$ 1,127,484	\$ 4,802,698	\$ 865,685

The notes to the financial statements are an integral part of this statement.

**CUMBERLAND COUNTY, ILLINOIS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**NOVEMBER 30, 2019**

	<u>Governmental Funds</u>	<u>Component Unit</u>
Net change in fund balances - total governmental funds	\$ 4,802,698	\$ 865,685
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:		
Capital assets used in governmental activities of \$19,556,061, net of accumulated depreciation of \$8,318,150, are not financial resources and therefore are not reported in the funds.	11,237,911	-
Capital assets used in component unit activities of \$199,172, net of accumulated depreciation of \$159,977, are not financial resources and therefore are not reported in the funds.	-	39,195
Long-term liabilities, including notes payable, are not due and payable in the current period and therefore are not reported in the funds.	<u>(3,072)</u>	<u>-</u>
Net Position of Governmental Activities	<u>\$ 16,037,537</u>	<u>\$ 904,880</u>

The notes to the financial statements are an integral part of this statement.

**CUMBERLAND COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED**  
**AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2019**

	General	County Highway	Social Security and IMRF	Other Governmental Funds	Total Governmental Funds	Component Unit
<b>Revenues Received:</b>						
Property taxes	\$ 825,647	\$ 100,770	\$ 148,508	\$ 182,237	\$ 1,257,162	\$ -
Sales tax	356,752	-	-	-	356,752	-
Intergovernmental Revenues:						
Reimbursements	-	135,153	-	31,911	167,064	-
State sources:						
Income taxes	678,495	-	-	-	678,495	-
Replacement taxes	38,722	8,686	22,281	14,397	84,086	-
Video gaming taxes	7,258	-	-	-	7,258	-
Motor fuel taxes	-	-	-	190,148	190,148	-
Grants	-	56,955	-	131,542	188,497	252,852
Reimbursements	204,312	-	-	42,386	246,698	-
Federal sources	7,930	-	-	90,692	98,622	-
Licenses and permits	8,570	-	-	11,479	20,049	-
Fees, Fines and Forfeits:						
County Collector	23,059	-	-	-	23,059	-
County Clerk	147,898	-	-	-	147,898	-
Circuit Clerk	59,890	-	-	-	59,890	-
Sheriff	57,182	-	-	-	57,182	-
Traffic fines	80,153	-	-	-	80,153	-
Criminal fines	43,829	-	-	-	43,829	-
Other	104,714	-	-	93,388	198,102	-
Interest	61,686	6,385	9,567	22,395	100,033	18,011
Charges for services	4,000	87,979	-	-	91,979	-
Miscellaneous receipts	5,659	200	2,073	54,432	62,364	-
Total revenues received	<u>2,715,756</u>	<u>396,128</u>	<u>182,429</u>	<u>865,007</u>	<u>4,159,320</u>	<u>270,863</u>
<b>Expenditures Disbursed:</b>						
General government	1,263,292	-	123,337	46,026	1,432,655	-
Public safety	896,357	-	79,373	-	975,730	83,511
Judiciary	346,548	-	38,856	-	385,404	-
Public works/transportation	-	272,080	31,811	433,646	737,537	-
Health and welfare	28,559	-	34,272	367,722	430,553	-
Total expenditures disbursed	<u>2,534,756</u>	<u>272,080</u>	<u>307,649</u>	<u>847,394</u>	<u>3,961,879</u>	<u>83,511</u>
Excess of revenues over (under) expenditures	<u>181,000</u>	<u>124,048</u>	<u>(125,220)</u>	<u>17,613</u>	<u>197,441</u>	<u>187,352</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in	-	-	-	44,241	44,241	-
Transfers out	-	-	-	(44,241)	(44,241)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	181,000	124,048	(125,220)	17,613	197,441	187,352
Fund balances - beginning	<u>2,730,435</u>	<u>243,568</u>	<u>521,383</u>	<u>1,109,871</u>	<u>4,605,257</u>	<u>678,333</u>
Fund balances - ending	<u>\$ 2,911,435</u>	<u>\$ 367,616</u>	<u>\$ 396,163</u>	<u>\$ 1,127,484</u>	<u>\$ 4,802,698</u>	<u>\$ 865,685</u>

The notes to the financial statements are an integral part of this statement.



**CUMBERLAND COUNTY, ILLINOIS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2019**

	<u>Governmental Funds</u>	<u>Component Unit</u>
Net change in fund balances - total governmental funds	\$ 197,441	\$ 187,352
Amounts reported for <i>governmental activities</i> 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 as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.		
Capital Outlay	\$ 63,130	\$ -
Depreciation	<u>(561,769)</u>	<u>(4,032)</u>
	(498,639)	(4,032)
Loan proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount of principal payments.		
	<u>1,684</u>	<u>-</u>
Change in net position of governmental activities	<u><u>\$ (299,514)</u></u>	<u><u>\$ 183,320</u></u>

The notes to the financial statements are an integral part of this statement.

**CUMBERLAND COUNTY, ILLINOIS**  
**STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS**  
**FIDUCIARY FUNDS**  
**NOVEMBER 30, 2019**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 537,428
Tax stamp inventory	<u>8,800</u>
Total assets	<u><u>\$ 546,228</u></u>
<b>LIABILITIES</b>	
Due to other governments and agencies	<u>\$ 546,228</u>
Total liabilities	<u><u>\$ 546,228</u></u>

The notes to the financial statements are an integral part of this statement.

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Cumberland County (the “County”) was organized by an act of the Illinois Legislature on March 2, 1843. The County operates under a county board form of government and provides the following services: public safety, judicial, roads, health, mental health, recording, real estate tax collections, elections, and general administrative services.

The financial statements of Cumberland County, Illinois, have been prepared in conformity with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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 Cumberland County is financially accountable. Cumberland 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 Cumberland 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 Cumberland County and has a financial benefit/burden relationship, 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. Based on the foregoing criteria, the following organization met the criteria of a discretely reported component unit of Cumberland County.

Emergency 911 Fund - Provides 911 services to the citizens of Cumberland County. Members of the 911 Board are appointed by the County Board. The County Board reviews the 911 budget. The County Treasurer's office maintains the accounting records and collects the telephone surcharge used to fund the system. Payroll is included with the County's payroll in reporting to various federal and state agencies. Separate financial statements are not issued.

**B. BASIS OF PRESENTATION**

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 balances, 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.

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. BASIS OF PRESENTATION (Continued)**

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. The County has no business-type activities. The County's fiduciary funds are not incorporated into the government-wide statements 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.

***Government-Wide Financial Statements:***

The government-wide financial statements include the statement of net position and the statement of activities. These statements report information on all of the nonfiduciary activities of the primary government.

The statement of activities demonstrates the degree to which the direct expenses of a given function or identifiable activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. 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.

***Fund Financial Statements:***

Separate statements are presented for governmental funds and fiduciary funds. These statements present each major fund as a separate column on the fund financial statements. All non-major funds are aggregated and presented in a single column. 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 are accounted for through governmental funds. The measurement focus is on determination of "financial flow" (sources, use and balances of financial resources). The County presented the following major governmental funds:

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. BASIS OF PRESENTATION (Concluded)**

***Governmental Funds (Concluded)***

General Fund - The general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The County Insurance Fund is combined with the General Fund for financial statement purposes.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted or committed to expenditures for special purposes. The County's major special revenue funds are County Highway and Social Security and IMRF. The purpose and substantial restricted resources for each major special revenue fund are listed below:

County Highway Fund - To account for revenues and expenditures related to operating and improving public roads and highways. The major sources of revenue are a property tax levy and charges for services paid from restricted monies of governments.

Social Security and IMRF Fund - To account for revenues and expenditures related to the County's participation in Social Security/Medicare and the Illinois Municipal Retirement Fund defined benefit pension plan. The major sources of revenue include the County's dedicated property tax levy and personal property replacement tax.

***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 thirteen agency funds.

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

The government-wide statements report using the economic resources measurement focus. Fiduciary fund financial statements also report using this same focus. Governmental fund financial statements report using the current financial resources measurement focus. Since the governmental fund financial statements are presented on a different measurement focus than the government-wide statements (due mainly to inclusion of capital assets and long term debt activity in the government-wide presentation) a reconciliation is presented, which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. BUDGETS AND BUDGETARY ACCOUNTING**

Cumberland County follows these procedures in establishing the budgetary data reflected in these financial statements:

1. Prior to November 1, a proposed operating budget is prepared for all governmental funds except for the County Motor Fuel Tax Fund.
2. Public hearings are conducted in November to obtain taxpayer comments.
3. By November 30, the budget is legally adopted by a majority vote of the County Board.
4. Budgets are adopted on the cash basis.
5. Budgets lapse at year end. Cumberland County reappropriates the following year any unperformed contracts, commitments or any other encumbrances.
6. The County Board determines any amendments that may be made to the budget. Evaluation and financial control is also determined at the County Board level.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts.

**E. INVENTORIES**

The County does not maintain inventories of supplies and materials with the exception of the value of the real estate tax stamps as held by the County Clerk's office. The tax stamp inventory is reported at cost.

**F. CAPITAL ASSETS, DEPRECIATION, AND AMORTIZATION**

General capital assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. The County defines capital assets as assets with an initial individual cost of at least \$2,500 for equipment, \$10,000 for buildings and improvements, and \$50,000 for infrastructure assets. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. 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. The County reports all major general infrastructure assets constructed or acquired after December 1, 2003, or that received major renovations, restorations, or improvements during that period. When capital assets are disposed, the costs and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. CAPITAL ASSETS, DEPRECIATION, AND AMORTIZATION (Concluded)**

Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives, in years, for depreciable assets are as follows:

	<u>Years</u>
Appliances	5
Tools	5
Vehicles under 13,000 gross vehicle weight	5
Equipment	7
Vehicles over 13,000 gross vehicle weight	7
Road improvements	10
Other improvements	20
Buildings	40
New infrastructure	40

**H. 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. 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 are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payment become due, and (3) use unrestricted revenues collected in a fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

**I. NET POSITION**

Government-wide net position is divided into three components:

1. Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.
2. Restricted – consists of net position that is restricted by the County's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by both federal and state grantors and by other contributors.
3. Unrestricted – all other net position is reported in this category.

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Concluded)**

**J. FUND BALANCE**

The following classifications describe the constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance – consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.
2. Restricted fund balance – consists of amounts that are subject to outside restrictions, such as those imposed by creditors, grantors, contributors, or laws and regulations of other governments, or by law through constitutional provisions or enabling legislation.
3. Committed fund balance – consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the County Board Members). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.
4. Assigned fund balance – consists of amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. The intent can be expressed by the County Board Members or by an official or body which the Board delegates authority.
5. Unassigned fund balance - consists of amounts available for any purpose and positive amounts are reported only in the General Fund.

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

**K. USE OF ESTIMATES**

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**L. MANAGEMENT'S REVIEW -**

Management has evaluated subsequent events through February 21, 2020, the date which the financial statements were available to be issued.



**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 2 – CASH DEPOSITS AND INVESTMENTS**

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, 2019, the carrying amount for the County's government-wide and agency fund deposits were \$5,668,383 and \$537,428, respectively, and the bank balances were \$5,716,506 and \$593,261, respectively.

***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, 2019, the County had no investments.

***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 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, Emergency 911, and Sheriff's Department). 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.

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 2 – CASH DEPOSITS AND INVESTMENTS (Concluded)**

***CUSTODIAL CREDIT RISK***

As of November 30, 2019, the County's bank balances totaled \$6,309,767. Of this total, \$731,173 was secured by federal depository insurance and \$5,578,594 secured by Federal Home Loan Bank of Chicago irrevocable letter of credit.

***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 cash deposits are directly subject to foreign currency risk.

**NOTE 3 – PROPERTY TAXES**

Property tax revenues are recognized when they are received on the modified cash basis of accounting. Taxes levied and uncollected are not carried as an asset of the related fund. Property is assessed on January 1 each year. Taxes for the year 2018 were levied and collected during 2019. The 2018 levy was adopted by the County on December 12, 2018. Property taxes were due from property owners in two installments in July and September. The property tax receipts for the year ending November 30, 2019, as shown in the combined financial statements, consist of three distributions from the 2018 levy. Property taxes are distributed from July through November.

The following are the assessed valuations and tax rates applicable to the various levies per \$100 of assessed valuation for the property tax collections included in these financial statements.

	2018 Levy
Assessed Valuation	161,185,030
Property Tax Rates:	
Corporate	.430927
Bond and Interest	.000000
IMRF	.046530
County Highway	.063157
County Bridge	.030400
Federal Aid Matching	.030400
County Health	.053412
Liability Insurance	.053665
Social Security	.046530
Unemployment Insurance	.000000
Workers Compensation	.032882
Total County Rate	.787903

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2019 was as follows:

	Balance 12/1/2018	Additions	Retirements	Adjustments	Balance 11/30/2019
Primary Government:					
Capital assets being depreciated:					
Buildings and improvements	\$ 8,893,320	\$ -	\$ -	\$ -	\$ 8,893,320
Accumulated depreciation	(4,352,905)	(218,468)	-	43,056	(4,528,317)
Buildings and improvements, net	4,540,415	(218,468)	-	43,056	4,365,003
Infrastructure	8,385,235	-	-	60,601	8,445,836
Accumulated depreciation	(1,917,572)	(198,658)	-	1,866	(2,114,364)
Infrastructure, net	6,467,663	(198,658)	-	62,467	6,331,472
Equipment	856,061	35,434	(21,886)	-	869,609
Accumulated depreciation	(656,255)	(38,592)	21,886	(45,327)	(718,288)
Equipment, net	199,806	(3,158)	-	(45,327)	151,321
Vehicle	1,230,955	30,410	(3,505)	-	1,257,860
Accumulated depreciation	(854,634)	(106,051)	3,505	-	(957,180)
Vehicle, net	376,321	(75,641)	-	-	300,680
Capital assets not being depreciated					
Construction in progress	249,979	29,450	(29,893)	(160,101)	89,435
Total Government Activities					
Net Capital Assets	\$ 11,834,184	\$ (466,475)	\$ (29,893)	\$ (99,905)	\$ 11,237,911
Componenet Unit:					
Capital assets being depreciated:					
Buildings and improvements	\$ 36,145	\$ -	\$ -	\$ -	\$ 36,145
Accumulated depreciation	(10,894)	(903)	-	-	(11,797)
Buildings and improvements, net	25,251	(903)	-	-	24,348
Equipment	163,028	-	-	-	163,028
Accumulated depreciation	(145,051)	(3,130)	-	-	(148,181)
Equipment, net	17,977	(3,130)	-	-	14,847
Total Componenet Unit					
Net Capital Assets	\$ 43,228	\$ (4,033)	\$ -	\$ -	\$ 39,195

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 4 – CAPITAL ASSETS (Concluded)**

Depreciation expense was charged to functions/programs as follows:

Primary Government:	
General government	\$ 81,258
Public safety	111,924
Health and welfare	5,746
Public works/transportation	362,841
Total depreciation expense	<u>\$ 561,769</u>

Construction in progress includes a project to construct the Embarras River overflow bridge. The project will be funded by the federal Bridge Replacement Program and federal soft match funds. As of November 30, 2019, \$53,760 has been disbursed for preliminary engineering costs. The estimated cost of the project is \$500,000 and the estimated completion date is December 2023.

Construction in progress includes a project for bridge reconstruction. The preliminary engineering for the project will be funded by the federal Surface Transportation Program. As of November 30, 2019, \$29,692 has been disbursed for preliminary engineering costs. The estimated cost of the project is \$625,000 and the estimated completion date is November 2020.

Construction in progress includes a project to resurface the Hazel Dell road. The preliminary engineering for the project will be funded with local funds. As of November 30, 2019, \$5,983 has been disbursed for preliminary engineering costs. This project is in early engineering phase and estimated costs and completion dates are unknown.

**NOTE 5 – DEFINED BENEFIT PENSION PLAN**

***Illinois Municipal Retirement Fund***

***Plan Description***

The County's defined benefit pension plan for regular employees and Sheriff's law enforcement personnel employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County's plans are managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits provided" section of the notes. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 5 – DEFINED BENEFIT PENSION PLAN (Continued)**

***Benefits Provided***

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date). Cumberland County does not have any members that participate in the Elected County Official (ECO) plan.

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

***Contributions***

As set by statute, the County's regular plan members are required to contribute 4.5% of their annual covered salary and the County's SLEP plan members are required to contribute 7.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's regular plan annual contribution rate for calendar year 2019 and 2018 was 8.41% and 12.54%. For the fiscal year ended November 30, 2019, the County contributed \$136,107 to the regular plan. The County's SLEP plan annual contribution rate for calendar year 2019 and 2018 was 11.31% and 12.54%. For the fiscal year ended November 30, 2019, the County contributed \$26,999 to the SLEP plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 5 – DEFINED BENEFIT PENSION PLAN (Concluded)**

***Contributions (Concluded)***

set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Because of the use of a modified cash basis of accounting framework in the preparation of these financial statements, the County's net pension liability is not reported in the financial statements as a liability. In accordance with the modified cash basis of accounting, pension expenditures are only reported when contributions are paid by the County to the plan.

**NOTE 6 – LONG-TERM DEBT**

The long-term debt of the County consists of equipment leases. A summary of the debt as of November 30, 2019, and transactions for the year then ended follows:

	Balance 12/1/2018	Additions	Reductions	Balance 11/30/2019	Amount Due Within One Year
Primary Government:					
Equipment leases	\$ 4,756	\$ -	\$ 1,684	\$ 3,072	\$ 1,967
Total - Primary Government	<u>\$ 4,756</u>	<u>\$ -</u>	<u>\$ 1,684</u>	<u>\$ 3,072</u>	<u>\$ 1,967</u>

***Equipment Lease Agreements***

The County entered into a lease agreement on March 29, 2016 with Xerox Financial Services for the lease of two copy machines. The agreement calls for 60 monthly payments of \$193 with the first payment due May 12, 2016. The interest rate is 15.662% and is secured by the equipment. The final lease payment is due on May 12, 2021. At November 30, 2019, the outstanding liability was \$3,072.

Fiscal Year Ending November 30	Principal	Interest	Total
2020	\$ 1,967	\$ 344	\$ 2,311
2021	1,105	51	1,156
2022	-	-	-
2023	-	-	-
Thereafter	-	-	-
	<u>\$ 3,072</u>	<u>\$ 395</u>	<u>\$ 3,467</u>

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 7 – RISK MANAGEMENT**

The County is exposed to various risks of loss including but not limited to, general liability, property casualty, auto liability, workers compensation and public official liability. To limit exposure to these risks, the County participates in the Illinois Counties Risk Management Trust. The County is not aware of any liabilities associated with the risk management program at November 30, 2019. There has not been a significant reduction in the County's insurance coverage as of November 30, 2019 and settlements have not exceeded insurance coverage.

**NOTE 8 – OTHER POST EMPLOYMENT BENEFITS**

***Plan Description***

In addition to providing the pension benefits described, the County will provide post-employment health care insurance benefits (OPEB) for retired employees through a cost sharing, multiple-employer health care plan. The County participates in the Health Options for Public Entities (HOPE) Trust, a joint self-insurance risk pool association. The benefits, benefit levels, employee contributions and employer contributions are governed by the County and can be amended by adopting a County Ordinance. 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.

***Funding Policy***

The contribution requirements of plan members and the County are established and may be amended by the County Board. The required contribution is based on projected pay-as-you-go financing requirements in the form of insurance premiums paid to the insurance company. The County does not provide any additional amount to prefund benefits nor does the plan have an actuarial valuation. The County requires retirees to contribute 100 percent of a premium amount established by the insurance company and approved by the County Board for all employees and retirees of \$808 per month for individual-only coverage and \$2,020 per month for family coverage. Retiree's also have the option to participate in a qualified high deductible health plan in which they contribute 100 percent of a premium amount established by the insurance company and approved by the County Board for all employees and retirees of \$598 per month for individual-only coverage and \$1,495 per month for family coverage. Although, with regard to retirees, this amount contains an implied subsidy by the County through a reduced blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of each subsidy.

***Contributions Made***

Because the retiree insurance premium established is paid entirely by retiree contributions, there is no net cash outflow by the County related to these benefits when paid. Therefore, there are no modified cash basis expenditures or expenses reported for the County in regard to the plan benefits for retirees. For the fiscal year ended November 30, 2019, no retirees participated in the plan.

**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 9 – DEFERRED COMPENSATION PLAN**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, 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. Each plan participant's account is immediately 100% vested. Those participating in the plan determine the amount of deferred compensation to contribute to the plan. All contributions to the plan are from employee deferred compensation. The County does not contribute to the plan, and therefore, has no pension expenditures for the plan.

The plan is administered by independent plan administrator, Nationwide Retirement Solutions, Inc. 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 of November 30, 2019 are:

Nationwide Retirement Solutions	<u>\$ 225,276</u>
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**NOTE 10 – TAX ABATEMENT**

Cumberland County entered into a real estate tax abatement agreement with Lincoln Trail Motorsport Recreation Park and Track in the fiscal year ending November 30, 2011 with the goal of creating new jobs, increasing the tax base, and creating opportunities for additional employment. The real estate taxes were abated on the properties purchased by Lincoln Trail Motorsport Recreation Park and Track. The length of the abatement is 10 consecutive years beginning with assessment year 2010. The abatement amount is 100% of the calculated real estate tax amount in year 1 (assessment year 2010). The abatement percentage is reduced by 10 percentage points each year through year 10. For the fiscal year ended November 30, 2019, the County abated real estate taxes and reduced the County's real estate tax revenue by \$218.

Cumberland County entered into a real estate tax abatement agreement with EVAPCO, Inc. in the fiscal year ending November 30, 2014 for continued economic development, job retention, and job creation. The real estate taxes were abated on the new facilities and improvements constructed after October 30, 2014. The abatement period is 5 years beginning with assessment year 2016. During the abatement period, real estate taxes levied on the land and buildings will continue to be paid annually based upon the "pre-project" land and buildings "base" in accordance with the established equalized assessed valuation and tax rate.



**CUMBERLAND COUNTY, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2019**

**NOTE 10 – TAX ABATEMENT (Concluded)**

The abatement amount for all 5 assessment years is 100% of the real estate taxes assessed on the new facilities and improvements constructed. The aggregate amount of real estate tax abated by all taxing districts shall not exceed the sum of \$4,000,000. For the fiscal year ended November 30, 2019, the County abated real estate taxes of \$134,635 which reduced the County's share of real estate tax revenue by \$13,170.

**NOTE 11 – PRIOR PERIOD ADJUSTMENT**

Net position as of the beginning of the fiscal year has been adjusted to decrease fixed assets and accumulated depreciation for adjustments to balances previously recognized in prior years. The correction has no effect on the results of the current year's activities.

The cumulative effect of the adjustment to net position is as follows:

Beginning net position	\$ 16,434,685
FY '18 period expense booked in fixed assets	(99,500)
FY '18 depreciation expense on asset above	<u>1,866</u>
Beginning net position, as restated	<u><u>\$ 16,337,051</u></u>

## **SUPPLEMENTARY INFORMATION**

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCE**  
**MODIFIED CASH BASIS**  
**GENERAL FUND**  
**NOVEMBER 30, 2019**

	<u>General</u>	<u>County Insurance</u>	<u>Total General Fund</u>
<b>ASSETS</b>			
Cash Deposits	<u>\$ 2,648,675</u>	<u>\$ 262,760</u>	<u>\$ 2,911,435</u>
<b>FUND BALANCE</b>			
Restricted for:			
General government	\$ 138,386	\$ 245,593	\$ 383,979
Public safety	174,760	-	174,760
Health and welfare	12,476	-	12,476
Assigned for:			
General government	24,866	17,167	42,033
Public safety	21,221	-	21,221
Health and welfare	296	-	296
Unassigned	<u>2,276,670</u>	<u>-</u>	<u>2,276,670</u>
Total fund balances	<u>2,648,675</u>	<u>262,760</u>	<u>2,911,435</u>
Total liabilities and fund balances	<u>\$ 2,648,675</u>	<u>\$ 262,760</u>	<u>\$ 2,911,435</u>

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED**  
**AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS**  
**GENERAL FUND**  
**FOR THE YEAR ENDED NOVEMBER 30, 2019**

	<u>General</u>	<u>County Insurance</u>	<u>Total General Fund</u>
<b>Revenues Received:</b>			
Property taxes	\$ 687,543	\$ 138,104	\$ 825,647
Sales tax	356,752	-	356,752
Intergovernmental Revenues:			
State sources:			
Income taxes	678,495	-	678,495
Replacement taxes	27,604	11,118	38,722
Video gaming taxes	7,258	-	7,258
Other state sources:			
Salary reimbursements	204,312	-	204,312
Federal sources	7,930	-	7,930
Licenses and permits	8,570	-	8,570
Fees, Fines and Forfeits:			
County Collector	23,059	-	23,059
County Clerk	147,898	-	147,898
Circuit Clerk	59,890	-	59,890
Sheriff	57,182	-	57,182
Traffic fines	80,153	-	80,153
Criminal fines	43,829	-	43,829
Other	104,714	-	104,714
Interest	57,053	4,633	61,686
Charges for services	4,000	-	4,000
Miscellaneous receipts	3,578	2,081	5,659
Total revenues received	<u>2,559,820</u>	<u>155,936</u>	<u>2,715,756</u>
<b>Expenditures Disbursed:</b>			
General government	1,107,136	156,156	1,263,292
Public safety	896,357	-	896,357
Judiciary	346,548	-	346,548
Health and welfare	28,559	-	28,559
Total expenditures disbursed	<u>2,378,600</u>	<u>156,156</u>	<u>2,534,756</u>
Excess of revenues over (under) expenditures	<u>181,220</u>	<u>(220)</u>	<u>181,000</u>
Net change in fund balances	181,220	(220)	181,000
Fund balances - beginning	<u>2,467,455</u>	<u>262,980</u>	<u>2,730,435</u>
Fund balances - ending	<u><u>\$ 2,648,675</u></u>	<u><u>\$ 262,760</u></u>	<u><u>\$ 2,911,435</u></u>

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCE - MODIFIED CASH BASIS**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2019**

	<u>Unemployment Insurance</u>	<u>Sale in Error</u>	<u>Coroner's Automation</u>	<u>Medical Reimbursement</u>	<u>County Bridge Fund</u>	<u>State and Federal Matching</u>	<u>County Motor Fuel Tax</u>	<u>Health Department</u>
<b>ASSETS</b>								
Cash and cash equivalents	<u>\$ 106,194</u>	<u>\$ 28,588</u>	<u>\$ 22,375</u>	<u>\$ 35,481</u>	<u>\$ 107,056</u>	<u>\$ 80,930</u>	<u>\$ 150,594</u>	<u>\$ 267,640</u>
<b>FUND BALANCES</b>								
Restricted:								
General government	\$ 99,750	\$ 26,258	\$ 22,337	\$ 32,856	\$ -	\$ -	\$ -	\$ -
Public works/transportation	-	-	-	-	99,364	76,114	143,207	-
Assigned for:								
General government	6,444	2,330	38	2,625	-	-	-	-
Public works/transportation	-	-	-	-	7,692	4,816	7,387	-
Public health	-	-	-	-	-	-	-	267,640
Total fund balances	<u>106,194</u>	<u>28,588</u>	<u>22,375</u>	<u>35,481</u>	<u>107,056</u>	<u>80,930</u>	<u>150,594</u>	<u>267,640</u>
Total liabilities and fund balances	<u>\$ 106,194</u>	<u>\$ 28,588</u>	<u>\$ 22,375</u>	<u>\$ 35,481</u>	<u>\$ 107,056</u>	<u>\$ 80,930</u>	<u>\$ 150,594</u>	<u>\$ 267,640</u>

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCE - MODIFIED CASH BASIS**  
**NON-MAJOR SPECIAL REVENUE FUNDS (Continued)**  
**NOVEMBER 30, 2019**

	<u>Probation</u>	<u>Probation and Court Services</u>	<u>Circuit Clerk Operation and Administration</u>	<u>Court Document Storage</u>	<u>Marriage</u>	<u>Circuit Clerk Automation</u>	<u>Court Systems</u>	<u>Recorder's Computer</u>
<b>ASSETS</b>								
Cash and cash equivalents	<u>\$ 108,163</u>	<u>\$ 13,545</u>	<u>\$ 21,196</u>	<u>\$ 18,338</u>	<u>\$ 340</u>	<u>\$ 17,367</u>	<u>\$ 12,503</u>	<u>\$ 45,951</u>
<b>FUND BALANCES</b>								
Restricted:								
General government	\$ 99,695	\$ 13,523	\$ 21,164	\$ 16,779	\$ 340	\$ 16,027	\$ 10,633	\$ 43,031
Public works/transportation	-	-	-	-	-	-	-	-
Assigned for:								
General government	8,468	22	32	1,559	-	1,340	1,870	2,920
Public works/transportation	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Total fund balances	<u>108,163</u>	<u>13,545</u>	<u>21,196</u>	<u>18,338</u>	<u>340</u>	<u>17,367</u>	<u>12,503</u>	<u>45,951</u>
Total liabilities and fund balances	<u>\$ 108,163</u>	<u>\$ 13,545</u>	<u>\$ 21,196</u>	<u>\$ 18,338</u>	<u>\$ 340</u>	<u>\$ 17,367</u>	<u>\$ 12,503</u>	<u>\$ 45,951</u>

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCE - MODIFIED CASH BASIS**  
**NON-MAJOR SPECIAL REVENUE FUNDS (Concluded)**  
**NOVEMBER 30, 2019**

	<b>County Treasurer's Automation</b>	<b>State's Attorney Automation</b>	<b>Sheriff E Citation</b>	<b>Circuit Clerk E-Citation</b>	<b>Public Defender</b>	<b>Specialty Recording</b>	<b>RHSP County Clerk</b>	<b>Revolving Account</b>	<b>Total Other Governmental Funds</b>
<b>ASSETS</b>									
Cash and cash equivalents	\$ 35,111	\$ 2,882	\$ 1,368	\$ 6,008	\$ 42	\$ 27,969	\$ 14,201	\$ 3,642	\$ 1,127,484
<b>FUND BALANCES</b>									
Restricted:									
General government	\$ 31,841	\$ 2,882	\$ 1,310	\$ 6,008	\$ 42	\$ 27,377	\$ 13,914	\$ 3,642	\$ 489,409
Public works/transportation	-	-	-	-	-	-	-	-	318,685
Assigned for:									
General government	3,270	-	58	-	-	592	287	-	31,855
Public works/transportation	-	-	-	-	-	-	-	-	19,895
Public health	-	-	-	-	-	-	-	-	267,640
Total fund balances	35,111	2,882	1,368	6,008	42	27,969	14,201	3,642	1,127,484
Total liabilities and fund balances	\$ 35,111	\$ 2,882	\$ 1,368	\$ 6,008	\$ 42	\$ 27,969	\$ 14,201	\$ 3,642	\$ 1,127,484

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND**  
**CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2019**

	<b>Unemployment Insurance</b>	<b>Sale in Error</b>	<b>Coroner's Automation</b>	<b>Medical Reimbursement</b>	<b>County Bridge Fund</b>	<b>State and Federal Matching</b>	<b>County Motor Fuel Tax</b>	<b>Health Department</b>
<b>REVENUES</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 48,503	\$ 48,503	\$ -	\$ 85,231
Intergovernmental revenues:								
Reimbursements	-	-	-	-	31,691	-	-	-
State sources:								
Replacement taxes	770	-	-	-	4,343	4,343	-	4,941
Motor fuel taxes	-	-	-	-	-	-	190,148	-
Grants	-	-	-	-	-	-	-	131,542
Reimbursements	-	-	-	-	-	12,386	30,000	-
Federal sources	-	-	-	-	-	-	-	90,692
License and permits	-	-	-	-	-	-	-	11,479
Fees, fines, and forfeits	-	1,450	5,912	1,614	-	-	-	-
Interest	2,391	648	38	807	1,561	866	4,217	6,543
Miscellaneous	-	-	-	-	-	-	-	54,064
Total revenues	<u>3,161</u>	<u>2,098</u>	<u>5,950</u>	<u>2,421</u>	<u>86,098</u>	<u>66,098</u>	<u>224,365</u>	<u>384,492</u>
<b>EXPENDITURES</b>								
General government	885	760	1,068	-	-	-	-	-
Public works/transportation	-	-	-	-	82,833	28,154	322,659	-
Public health	-	-	-	-	-	-	-	367,722
Total expenditures	<u>885</u>	<u>760</u>	<u>1,068</u>	<u>-</u>	<u>82,833</u>	<u>28,154</u>	<u>322,659</u>	<u>367,722</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,276	1,338	4,882	2,421	3,265	37,944	(98,294)	16,770
Fund balances - beginning	<u>103,918</u>	<u>27,250</u>	<u>17,493</u>	<u>33,060</u>	<u>103,791</u>	<u>42,986</u>	<u>248,888</u>	<u>250,870</u>
Fund balances - ending	<u>\$ 106,194</u>	<u>\$ 28,588</u>	<u>\$ 22,375</u>	<u>\$ 35,481</u>	<u>\$ 107,056</u>	<u>\$ 80,930</u>	<u>\$ 150,594</u>	<u>\$ 267,640</u>



**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND**  
**CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**NON-MAJOR SPECIAL REVENUE FUNDS (Continued)**  
**FOR THE YEAR ENDED NOVEMBER 30, 2019**

	<b>Probation</b>	<b>Probation and Court Services</b>	<b>Circuit Clerk Operation and Administration</b>	<b>Court Document Storage</b>	<b>Marriage</b>	<b>Circuit Clerk Automation</b>	<b>Court Systems</b>	<b>Recorder's Computer</b>
<b>REVENUES</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues:								
Reimbursements	-	220	-	-	-	-	-	-
State sources:								
Replacement taxes	-	-	-	-	-	-	-	-
Motor fuel taxes	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
License and permits	-	-	-	-	-	-	-	-
Fees, fines, and forfeits	15,286	3,171	4,295	15,232	110	15,548	10,593	10,631
Interest	2,356	22	32	194	-	109	272	645
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>17,642</u>	<u>3,413</u>	<u>4,327</u>	<u>15,426</u>	<u>110</u>	<u>15,657</u>	<u>10,865</u>	<u>11,276</u>
<b>EXPENDITURES</b>								
General government	6,802	-	-	9,070	-	3,640	12,709	3,119
Public works/transportation	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Total expenditures	<u>6,802</u>	<u>-</u>	<u>-</u>	<u>9,070</u>	<u>-</u>	<u>3,640</u>	<u>12,709</u>	<u>3,119</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(3,862)	-	-	-	-	(40,379)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(3,862)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(40,379)</u>
Net change in fund balances	10,840	3,413	465	6,356	110	12,017	(1,844)	(32,222)
Fund balances - beginning	<u>97,323</u>	<u>10,132</u>	<u>20,731</u>	<u>11,982</u>	<u>230</u>	<u>5,350</u>	<u>14,347</u>	<u>78,173</u>
Fund balances - ending	<u>\$ 108,163</u>	<u>\$ 13,545</u>	<u>\$ 21,196</u>	<u>\$ 18,338</u>	<u>\$ 340</u>	<u>\$ 17,367</u>	<u>\$ 12,503</u>	<u>\$ 45,951</u>

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND**  
**CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**NON-MAJOR SPECIAL REVENUE FUNDS (Concluded)**  
**FOR THE YEAR ENDED NOVEMBER 30, 2019**

	<b>County Treasurer's Automation</b>	<b>State's Attorney Automation</b>	<b>Sheriff E Citation</b>	<b>Circuit Clerk E-Citation</b>	<b>Public Defender</b>	<b>Specialty Recording</b>	<b>RHSP County Clerk</b>	<b>Revolving Account</b>	<b>Total Other Governmental Funds</b>
<b>REVENUES</b>									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,237
Intergovernmental revenues:									
Reimbursements	-	-	-	-	-	-	-	-	31,911
State sources:									
Replacement taxes	-	-	-	-	-	-	-	-	14,397
Motor fuel taxes	-	-	-	-	-	-	-	-	190,148
Grants	-	-	-	-	-	-	-	-	131,542
Reimbursements	-	-	-	-	-	-	-	-	42,386
Federal sources	-	-	-	-	-	-	-	-	90,692
License and permits	-	-	-	-	-	-	-	-	11,479
Fees, fines, and forfeits	3,550	694	210	2,146	42	2,005	899	-	93,388
Interest	787	-	28	-	-	592	287	-	22,395
Miscellaneous	-	-	-	-	-	-	-	368	54,432
Total revenues	<u>4,337</u>	<u>694</u>	<u>238</u>	<u>2,146</u>	<u>42</u>	<u>2,597</u>	<u>1,186</u>	<u>368</u>	<u>865,007</u>
<b>EXPENDITURES</b>									
General government	3,408	2,400	-	-	-	1,992	-	173	46,026
Public works/transportation	-	-	-	-	-	-	-	-	433,646
Public health	-	-	-	-	-	-	-	-	367,722
Total expenditures	<u>3,408</u>	<u>2,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,992</u>	<u>-</u>	<u>173</u>	<u>847,394</u>
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	-	-	-	3,862	-	27,364	13,015	-	44,241
Transfers out	-	-	-	-	-	-	-	-	(44,241)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,862</u>	<u>-</u>	<u>27,364</u>	<u>13,015</u>	<u>-</u>	<u>-</u>
Net change in fund balances	929	(1,706)	238	6,008	42	27,969	14,201	195	17,613
Fund balances - beginning	<u>34,182</u>	<u>4,588</u>	<u>1,130</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,447</u>	<u>1,109,871</u>
Fund balances - ending	<u>\$ 35,111</u>	<u>\$ 2,882</u>	<u>\$ 1,368</u>	<u>\$ 6,008</u>	<u>\$ 42</u>	<u>\$ 27,969</u>	<u>\$ 14,201</u>	<u>\$ 3,642</u>	<u>\$ 1,127,484</u>

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**MODIFIED CASH BASIS**  
**ALL AGENCY FUNDS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2019**

	<u>Balance</u> <u>12/1/2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/2019</u>
<b>Personal Property Replacement Tax:</b>				
Assets:				
Cash deposits	\$ -	\$ 86,686	\$ 86,686	\$ -
Liabilities:				
Due to others	\$ -	\$ 86,686	\$ 86,686	\$ -
<b>Township Motor Fuel Tax:</b>				
Assets:				
Cash deposits	\$ 246,287	\$ 1,031,504	\$ 992,026	\$ 285,765
Liabilities:				
Due to townships	\$ 246,287	\$ 1,031,504	\$ 992,026	\$ 285,765
<b>Township Bridge:</b>				
Assets:				
Cash deposits	\$ 253,421	\$ 322	\$ 244,779	\$ 8,964
Liabilities:				
Due to townships	\$ 253,421	\$ 322	\$ 244,779	\$ 8,964
<b>County Collector</b>				
Assets:				
Cash deposits	\$ 242	\$ 11,801,105	\$ 11,800,787	\$ 560
Liabilities:				
Due to taxing bodies	\$ 242	\$ 11,801,105	\$ 11,800,787	\$ 560
<b>Tax Sales Certificate:</b>				
Assets:				
Cash deposits	\$ 51,673	\$ 1,779	\$ 3,353	\$ 50,099
Liabilities:				
Due to certificate holders	\$ 51,673	\$ 1,779	\$ 3,353	\$ 50,099
<b>Cottonwood Drainage District:</b>				
Assets:				
Cash deposits	\$ 12,745	\$ 1,777	\$ 1,931	\$ 12,591
Liabilities:				
Due to drainage districts	\$ 12,745	\$ 1,777	\$ 1,931	\$ 12,591

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**MODIFIED CASH BASIS**  
**ALL AGENCY FUNDS (Continued)**  
**FOR THE YEAR ENDED NOVEMBER 30, 2019**

	<u>Balance</u> <u>12/1/2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/2019</u>
<b>Neoga Drainage Distric #1</b>				
Assets:				
Cash deposits	\$ 32,142	\$ 1,639	\$ 23,253	\$ 10,528
Liabilities:				
Due to drainage districts	\$ 32,142	\$ 1,639	\$ 23,253	\$ 10,528
<b>Neoga Drainage Distric #3</b>				
Assets:				
Cash deposits	\$ 3,980	\$ 602	\$ 499	\$ 4,083
Liabilities:				
Due to drainage districts	\$ 3,980	\$ 602	\$ 499	\$ 4,083
<b>Short Mutual Drainage District:</b>				
Assets:				
Cash deposits	\$ 33,246	\$ 2,281	\$ 237	\$ 35,290
Liabilities:				
Due to drainage districts	\$ 33,246	\$ 2,281	\$ 237	\$ 35,290
<b>County Sheriff:</b>				
Assets:				
Cash deposits	\$ 2,976	\$ 28,413	\$ 28,869	\$ 2,520
Liabilities:				
Due to others	\$ 2,976	\$ 28,413	\$ 28,869	\$ 2,520
<b>Inmate Fund:</b>				
Assets:				
Cash deposits	\$ 8,185	\$ 18,874	\$ 17,186	\$ 9,873
Liabilities:				
Due to inmates	\$ 8,185	\$ 18,874	\$ 17,186	\$ 9,873
<b>Circuit Clerk:</b>				
Assets:				
Cash deposits	\$ 157,701	\$ 547,671	\$ 589,511	\$ 115,861
Liabilities:				
Due to others	\$ 157,701	\$ 547,671	\$ 589,511	\$ 115,861

**CUMBERLAND COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**MODIFIED CASH BASIS**  
**ALL AGENCY FUNDS (Concluded)**  
**FOR THE YEAR ENDED NOVEMBER 30, 2019**

	<u>Balance 12/1/2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 11/30/2019</u>
<b>County Clerk</b>				
Assets:				
Cash deposits	\$ 616	\$ 379,418	\$ 378,740	\$ 1,294
Tax stamp inventory	<u>9,976</u>	<u>62,080</u>	<u>63,256</u>	<u>8,800</u>
Total assets	<u>\$ 10,592</u>	<u>\$ 441,498</u>	<u>\$ 441,996</u>	<u>\$ 10,094</u>
Liabilities:				
Due to other governments	<u>\$ 10,592</u>	<u>\$ 441,498</u>	<u>\$ 441,996</u>	<u>\$ 10,094</u>
<b>Total Agency Funds:</b>				
Assets:				
Cash deposits	\$ 803,214	\$ 13,902,071	\$ 14,167,857	\$ 537,428
Tax stamp inventory	<u>9,976</u>	<u>62,080</u>	<u>63,256</u>	<u>8,800</u>
Total Assets	<u>\$ 813,190</u>	<u>\$ 13,964,151</u>	<u>\$ 14,231,113</u>	<u>\$ 546,228</u>
Liabilities:				
Due to townships	\$ 499,708	\$ 1,031,826	\$ 1,236,805	\$ 294,729
Due to taxing bodies	242	11,801,105	11,800,787	560
Due to certificate holders	51,673	1,779	3,353	50,099
Due to drainage districts	82,113	6,299	25,920	62,492
Due to others	160,677	662,770	705,066	118,381
Due to other goernments	10,592	441,498	441,996	10,094
Due to inmates	<u>8,185</u>	<u>18,874</u>	<u>17,186</u>	<u>9,873</u>
Total Liabilities	<u>\$ 813,190</u>	<u>\$ 13,964,151</u>	<u>\$ 14,231,113</u>	<u>\$ 546,228</u>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>Grantee Name</b>	CUMBERLAND COUNTY
<b>ID Numbers</b>	AUDIT:19764    Grantee:672658    DUNS:029977394    FEIN:376000688
<b>Audit Period</b>	12/1/2018 - 11/30/2019
<b>Submitted</b>	03/11/2020; Beverly Howard; County Clerk; cumbclerk-recorder@cumberlandco.org; 217-849-2631
<b>Accepted</b>	
<b>Program Count</b>	26

<b>All Programs Total</b>				
<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	148,658.22	67,650.06	1,879,802.19	2,096,110.47
Fringe Benefits	23,454.73	12,229.11	534,687.13	570,370.97
Travel	508.72	32.48	15,536.80	16,078.00
Equipment	8,211.10	0.00	91,769.84	99,980.94
Supplies	5,553.32	180.59	105,030.00	110,763.91
Contractual Services	29,866.00	0.00	37,275.00	67,141.00
Consultant (Professional Services)	0.00	0.00	197,425.00	197,425.00
Construction	349,464.00	0.00	0.00	349,464.00
Occupancy - Rent and Utilities	0.00	2,500.00	94,023.96	96,523.96
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	401.04	4,000.03	4,401.07
Training and Education	0.00	0.00	21,681.00	21,681.00
Direct Administrative Costs	0.00	0.00	122,345.00	122,345.00
Miscellaneous Costs	0.00	0.00	256,033.97	256,033.97
All Grant Specific Categories	10,854.22	26,216.31	0.00	37,070.53
<b>TOTAL DIRECT EXPENDITURES</b>	<b>576,570.31</b>	<b>109,209.59</b>	<b>3,359,609.92</b>	<b>4,045,389.82</b>
Indirect Costs	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>576,570.31</b>	<b>109,209.59</b>	<b>3,359,609.92</b>	<b>4,045,389.82</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Commerce And Economic Opportunity (420)
<b>Program Name</b>	Community Development Block Grant Public Infrastructure Program (420-75-1632)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00    Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Human Services (444)
<b>Program Name</b>	Bureau of Maternal and Child Health - Family Case Management (444-80-1674)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	17,241.79	0.00	0.00	17,241.79
Fringe Benefits	5,004.38	0.00	0.00	5,004.38
Travel	281.18	0.00	0.00	281.18
Supplies	424.65	0.00	0.00	424.65
<b>TOTAL DIRECT EXPENDITURES</b>	<b>22,952.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,952.00</b>



**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Human Services (444)
<b>Program Name</b>	Bureau of Maternal and Child Health- High Risk Infant Follow-Up/Healthworks (444-80-1675)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	0.00	5,508.94	0.00	5,508.94
Fringe Benefits	0.00	491.06	0.00	491.06
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>6,000.00</b>	<b>0.00</b>	<b>6,000.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

State Agency	Department Of Human Services (444)
Program Name	Supplemental Nutrition Program for Women, Infants and Children - WIC Program (444-80-0668)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00    Base:

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	30,304.23	0.00	30,304.23
Fringe Benefits	0.00	6,095.96	0.00	6,095.96
Supplies	0.00	81.81	0.00	81.81
TOTAL DIRECT EXPENDITURES	0.00	36,482.00	0.00	36,482.00

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Healthcare And Family Services (478)
<b>Program Name</b>	Child Support Enforcement (478-00-0245)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Circuit Clerk	879.22	1,706.72	0.00	2,585.94
<b>TOTAL DIRECT EXPENDITURES</b>	<b>879.22</b>	<b>1,706.72</b>	<b>0.00</b>	<b>2,585.94</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Healthcare And Family Services (478)
<b>Program Name</b>	Medical Assistance Program (478-00-0251)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00    Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
2nd Quarter (Oct.-Dec.) Admin. Expenditures	0.00	6,771.36	0.00	6,771.36
4th Quarter (Apr.-Jun.) Admin. Expenditures	0.00	17,738.23	0.00	17,738.23
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>24,509.59</b>	<b>0.00</b>	<b>24,509.59</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Body Art and Tanning Inspection Program (482-00-1578)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00    Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Body Art Establishment Inspection Grant Program (482-00-0903)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Services	375.00	0.00	0.00	375.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>375.00</b>	<b>0.00</b>	<b>0.00</b>	<b>375.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Illinois Tobacco-Free Communities (482-00-0911)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	16,239.76	0.00	0.00	16,239.76
Fringe Benefits	3,696.20	0.00	0.00	3,696.20
Travel	64.04	0.00	0.00	64.04
<b>TOTAL DIRECT EXPENDITURES</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Lead Poisoning Prevention and Response (482-00-1583)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Base Tier Award	5,000.00	0.00	0.00	5,000.00
Program Expenses	4,200.00	0.00	0.00	4,200.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>9,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,200.00</b>



**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Local Health Protection Grant (482-00-0901)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00    Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	51,077.90	0.00	1,729.93	52,807.83
Fringe Benefits	4,128.03	0.00	0.00	4,128.03
Supplies	4,201.06	0.00	3.06	4,204.12
Contractual Services	10,500.00	0.00	0.00	10,500.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>69,906.99</b>	<b>0.00</b>	<b>1,732.99</b>	<b>71,639.98</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Public Health Emergency Preparedness (482-00-0263)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	0.00	26,863.17	3,479.80	30,342.97
Fringe Benefits	0.00	4,871.28	1,102.08	5,973.36
Telecommunications	0.00	0.00	3,599.00	3,599.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>31,734.45</b>	<b>8,180.88</b>	<b>39,915.33</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Safe Drinking Water (482-00-1034)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Program Expenses	100.00	0.00	0.00	100.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Tanning Program (482-00-0902)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Services	300.00	0.00	0.00	300.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Public Health (482)
<b>Program Name</b>	Vector Surveillance and Control Grants (482-00-0904)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	4,406.77	0.00	0.00	4,406.77
Fringe Benefits	677.12	0.00	0.00	677.12
Travel	163.50	0.00	0.00	163.50
Supplies	927.61	0.00	0.00	927.61
Contractual Services	4,825.00	0.00	0.00	4,825.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>11,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,000.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Illinois State Police (493)
<b>Program Name</b>	NG9-1-1 Expenses Grant Program (493-60-1652)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Transportation (494)
<b>Program Name</b>	Assistance to Needy Units of Governments - Township/Road Districts (494-00-0961)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00    Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Construction	130,226.00	0.00	0.00	130,226.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>130,226.00</b>	<b>0.00</b>	<b>0.00</b>	<b>130,226.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Transportation (494)
<b>Program Name</b>	County Consolidated Program (494-00-0966)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00    Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Construction	100,821.00	0.00	0.00	100,821.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>100,821.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,821.00</b>



**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Transportation (494)
<b>Program Name</b>	Economic Development Program (494-00-0957)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00    Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Transportation (494)
<b>Program Name</b>	Motor Fuel Tax Program (494-00-1488)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	59,692.00	0.00	0.00	59,692.00
Fringe Benefits	9,949.00	0.00	0.00	9,949.00
Contractual Services	14,541.00	0.00	0.00	14,541.00
Construction	118,417.00	0.00	0.00	118,417.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>202,599.00</b>	<b>0.00</b>	<b>0.00</b>	<b>202,599.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Transportation (494)
<b>Program Name</b>	State Matching Assistance Program (494-00-0964)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00    Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Transportation (494)
<b>Program Name</b>	Township Bridge Program (494-00-0965)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00    Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Department Of Transportation (494)
<b>Program Name</b>	Truck Access Route Program (494-00-0958)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00    Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	State Board Of Elections (587)
<b>Program Name</b>	Help America Vote Act Requirements Payments (587-00-0438) <i>This program was added by the grantee</i>
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00    Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Equipment	8,211.10	0.00	0.00	8,211.10
<b>TOTAL DIRECT EXPENDITURES</b>	<b>8,211.10</b>	<b>0.00</b>	<b>0.00</b>	<b>8,211.10</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Illinois Emergency Management Agency (588)
<b>Program Name</b>	Emergency Management Performance Grants (588-40-0450) <i>This program was added by the grantee</i>
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00    Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	0.00	4,973.72	4,973.72	9,947.44
Fringe Benefits	0.00	770.81	770.82	1,541.63
Travel	0.00	32.48	32.48	64.96
Supplies	0.00	98.78	98.78	197.56
Occupancy - Rent and Utilities	0.00	2,500.00	2,500.00	5,000.00
Telecommunications	0.00	401.04	401.03	802.07
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>8,776.83</b>	<b>8,776.83</b>	<b>17,553.66</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>State Agency</b>	Illinois Emergency Management Agency (588)
<b>Program Name</b>	Hazard Mitigation Grant Program (588-40-0449)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report

<b>Program Name</b>	Other grant programs and activities			
<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>Program Name</b>	All other costs not allocated
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<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	0.00	0.00	1,869,618.74	1,869,618.74
Fringe Benefits	0.00	0.00	532,814.23	532,814.23
Travel	0.00	0.00	15,504.32	15,504.32
Equipment	0.00	0.00	91,769.84	91,769.84
Supplies	0.00	0.00	104,928.16	104,928.16
Contractual Services	0.00	0.00	37,275.00	37,275.00
Consultant (Professional Services)	0.00	0.00	197,425.00	197,425.00
Occupancy - Rent and Utilities	0.00	0.00	91,523.96	91,523.96
Training and Education	0.00	0.00	21,681.00	21,681.00
Direct Administrative Costs	0.00	0.00	122,345.00	122,345.00
Miscellaneous Costs	0.00	0.00	256,033.97	256,033.97
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>3,340,919.22</b>	<b>3,340,919.22</b>

## **OTHER INFORMATION**

**CUMBERLAND COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN**  
**FUND BALANCE - COMPARED TO BUDGET**  
**GENERAL FUND**  
**(Includes General Fund and County Insurance)**  
**FOR THE YEAR ENDED NOVEMBER 30, 2019**

	<u>Budgeted Amounts</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
				<u>Over (Under)</u>
County General Fund:				
Revenues Received:				
Property taxes	\$ 834,090	\$ 834,090	\$ 825,647	\$ (8,443)
Sales tax	340,000	340,000	356,752	16,752
Intergovernmental Revenues:				
State sources:				
Income taxes	630,000	630,000	678,495	48,495
Replacement taxes	28,000	28,000	38,722	10,722
Video gaming taxes	8,000	8,000	7,258	(742)
Reimbursements	186,405	186,405	204,312	17,907
Federal sources	-	-	7,930	7,930
Licenses and permits	-	-	8,570	8,570
Fees, Fines and Forfeits:				
County Collector	28,000	28,000	23,059	(4,941)
County Clerk	127,050	127,050	147,898	20,848
Circuit Clerk	55,000	55,000	59,890	4,890
Sheriff	55,973	55,973	57,182	1,209
Traffic fines	66,000	66,000	80,153	14,153
Criminal fines	50,000	50,000	43,829	(6,171)
Other	86,210	86,210	104,714	18,504
Interest	28,400	28,400	61,686	33,286
Charges for services	4,000	4,000	4,000	-
Miscellaneous	3,200	3,200	5,659	2,459
Total revenues	<u>2,530,328</u>	<u>2,530,328</u>	<u>2,715,756</u>	<u>185,428</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,350,840	1,350,840	1,263,292	(87,548)
Public safety	1,001,645	1,001,645	896,357	(105,288)
Judiciary and legal	360,830	360,830	346,548	(14,282)
Health and welfare	29,763	29,763	28,559	(1,204)
Total expenditures	<u>2,743,078</u>	<u>2,743,078</u>	<u>2,534,756</u>	<u>(208,322)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(212,750)</u>	<u>(212,750)</u>	<u>181,000</u>	<u>393,750</u>
Net change in fund balance	<u>\$ (212,750)</u>	<u>\$ (212,750)</u>	<u>181,000</u>	<u>\$ 393,750</u>
Fund balance - beginning			<u>2,730,435</u>	
Fund balance - ending			<u>\$ 2,911,435</u>	

**CUMBERLAND COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN**  
**FUND BALANCE - COMPARED TO BUDGET**  
**COUNTY HIGHWAY FUND**  
**FOR THE YEAR ENDED NOVEMBER 30, 2019**

	<b>Budgeted Amounts</b>			<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>
				<b>Over (Under)</b>
County General Fund:				
Revenues Received:				
Property taxes	\$ 101,800	\$ 101,800	\$ 100,770	\$ (1,030)
Intergovernmental Revenues:				
Reimbursements	135,603	135,603	135,153	(450)
State sources:				
Replacement taxes	7,200	7,200	8,686	1,486
Grants	-	-	56,955	56,955
Interest	3,300	3,300	6,385	3,085
Charges for services	87,421	87,421	87,979	558
Equipment rental	50,000	50,000	-	(50,000)
Miscellaneous	2,000	2,000	200	(1,800)
Total revenues	<u>387,324</u>	<u>387,324</u>	<u>396,128</u>	<u>8,804</u>
Expenditures Disbursed:				
Public Works/Transportation:	<u>737,324</u>	<u>737,324</u>	<u>272,080</u>	<u>465,244</u>
Total public works/transportation	<u>737,324</u>	<u>737,324</u>	<u>272,080</u>	<u>465,244</u>
Total expenditures	<u>737,324</u>	<u>737,324</u>	<u>272,080</u>	<u>465,244</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(350,000)</u>	<u>(350,000)</u>	<u>124,048</u>	<u>(456,440)</u>
Net change in fund balance	<u>\$ (350,000)</u>	<u>\$ (350,000)</u>	<u>124,048</u>	<u>\$ (456,440)</u>
Fund balance - beginning			<u>243,568</u>	
Fund balance - ending			<u>\$ 367,616</u>	

**CUMBERLAND COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN**  
**FUND BALANCE - COMPARED TO BUDGET**  
**SOCIAL SECURITY AND IMRF FUND**  
**FOR THE YEAR ENDED NOVEMBER 30, 2019**

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget Over (Under)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
Revenue Received:				
Property taxes	\$ 150,000	\$ 150,000	\$ 148,508	\$ (1,492)
Intergovernmental revenues:				
State sources:				
Replacement taxes	16,000	16,000	22,281	6,281
Interest	3,000	3,000	9,567	6,567
Miscellaneous	2,000	2,000	2,073	73
Total revenues received	<u>171,000</u>	<u>171,000</u>	<u>182,429</u>	<u>11,429</u>
Expenditures Disbursed:				
General Government:				
County share - social security/medicare	150,000	150,000	147,364	(2,636)
County share - IMRF	166,000	166,000	160,285	(5,715)
Total general government	<u>316,000</u>	<u>316,000</u>	<u>307,649</u>	<u>(8,351)</u>
Net change in fund balance	<u>\$ (145,000)</u>	<u>\$ (145,000)</u>	(125,220)	<u>\$ 19,780</u>
Fund balance - beginning			<u>521,383</u>	
Fund balance - ending			<u>\$ 396,163</u>	

## **GOVERNMENTAL COMPLIANCE**

**CUMBERLAND COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED NOVEMBER 30, 2019**

**Financial Statements in accordance with Modified Basis of Accounting**

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiency identified?	None Reported
Noncompliance material to financial statements noted?	No



**CUMBERLAND COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED NOVEMBER 30, 2019**

**Finding No. 2019-001 – Controls over Financial Statement Preparation (Repeat of Finding 2018-001)**

**Criteria/Specific Requirement:**

The County is required to maintain a system of controls over the preparation of financial statements, including the related notes, in accordance with the modified cash basis of accounting, which should include adequately trained personnel with the knowledge and expertise to prepare and/or thoroughly review the financial statements to ensure they are free of material misstatements and include all required disclosures. Although management reviews the financial statements prior to their issuance, management does not possess adequate expertise and the potential exists that a material misstatement of the financial statements or disclosure omissions could occur and not be prevented or detected by the County's internal control.

**Condition:**

The County does not possess a staff member with the training and expertise to properly prepare the financial statements and note disclosures.

**Effect:**

Management or employees in the normal course of performing their assigned functions may not prevent or detect financial statement misstatements and disclosure omissions in a timely manner.

**Cause:**

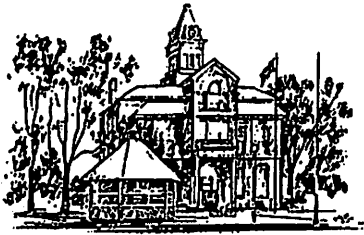
Proper training has not been provided by the County to a staff member and an independent contractor has not been consulted for assistance.

**Auditor's Recommendation:**

The County should provide the necessary training to personnel or contract with an independent contractor with the knowledge to properly prepare the financial statements and note disclosures.

**Management Response:**

The County accepts the degree of risk associated with this condition because the additional expense to seek outside accounting expertise to prepare and/or review financial statements would take away from the funds available to provide necessary services for residence of the County.



*Cumberland County Courthouse*

# Cumberland County Board

P.O. Box 146  
Toledo, IL 62468

## CUMBERLAND COUNTY, ILLINOIS CORRECTIVE ACTION PLAN FOR CURRENT-YEAR FINDINGS FOR THE YEAR ENDED NOVEMBER 30, 2019

**Finding No. 2019-001 – Controls over Financial Statement Preparation (Repeat of Finding 2018-001)**

**Criteria/Specific Requirement:**

The County is required to maintain a system of controls over the preparation of financial statements, including the related notes, in accordance with the modified cash basis of accounting, which should include adequately trained personnel with the knowledge and expertise to prepare and/or thoroughly review the financial statements to ensure they are free of material misstatements and include all required disclosures. Although management reviews the financial statements prior to their issuance, management does not possess adequate expertise and the potential exists that a material misstatement of the financial statements or disclosure omissions could occur and not be prevented or detected by the County's internal control.

**Plan:**

The County accepts the degree of risk associated with this condition because the additional expense to seek outside accounting expertise to prepare and/or review financial statements would take away from the funds available to provide necessary services for residence of the County.

**Anticipated Date of Completion:**

Not Applicable

**Contact Person Responsible for Corrective Action:**

Cumberland County Board of Trustees

**CUMBERLAND COUNTY, ILLINOIS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS NOT REPEATED**  
**FOR THE YEAR ENDED NOVEMBER 30, 2019**

<b><u>Finding</u></b> <b><u>No.</u></b>	<b><u>Condition</u></b>	<b><u>Current Status</u></b>
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There were no prior audit findings not repeated.