

**CUMBERLAND COUNTY, ILLINOIS
TOLEDO, ILLINOIS**

**FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION,
AND OTHER INFORMATION**

FOR THE YEAR ENDED NOVEMBER 30, 2020

CUMBERLAND COUNTY, ILLINOIS

NOVEMBER 30, 2020

TABLE OF CONTENTS

	<u>Page(s)</u>
INTRODUCTORY SECTION	
Independent Auditor’s Report	1 – 3
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 <i>Government Auditing Standards</i>	4 – 5
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position – Modified Cash Basis	6
Statement of Activities – Modified Cash Basis	7
Fund Financial Statements	
Balance Sheet – Modified Cash Basis – Governmental Funds	8
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position – Modified Cash Basis	9
Statement of Revenues Received, Expenditures Disbursed, and Change in Fund Balances – Modified Cash Basis – Governmental Funds	10
Reconciliation of the Revenues Received, Expenditures Disbursed, and Change in Fund Balances – Governmental Funds to the Statement of Activities – Modified Cash Basis	11
Statement of Fiduciary Net Position – Modified Cash Basis – Fiduciary Funds	12
Notes to Financial Statements	13 – 28
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet – Modified Cash Basis – General Fund	29
Combining Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Modified Cash Basis – General Fund	30

CUMBERLAND COUNTY, ILLINOIS

NOVEMBER 30, 2020

TABLE OF CONTENTS (Concluded)

	<u>Page(s)</u>
SUPPLEMENTARY INFORMATION (Concluded)	
Combining Balance Sheet – Modified Cash Basis – Non-Major Special Revenue Funds	31 – 34
Combining Statement of Revenues Received, Expenditures Disbursed, and Changes in Fund Balance – Modified Cash Basis – Non-Major Special Revenue Fund	35 – 38
Combining Statement of Changes in Assets and Liabilities – Modified Cash Basis – Agency Funds	39 – 41
Consolidated Year-End Financial Report	42 – 70
OTHER INFORMATION	
Budgetary Comparison Schedules – Modified Cash Basis:	
General Fund	71
County Health Department	72
Emergency Telephone System	73
GOVERNMENTAL COMPLIANCE:	
Schedule of Findings and Responses	74 – 75
Corrective Action Plan for Current-Year Findings	76
Summary Schedule of Prior Audit Findings Not Repeated	77



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, each major fund, and the aggregate remaining fund information of Cumberland County, Illinois, as of and for the year ended November 30, 2020, 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.

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, each major fund, and the aggregate remaining fund information of Cumberland County, Illinois, as of November 30, 2020, and the respective changes in modified cash basis financial position 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

Other 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 combining general funds, combining nonmajor funds, and combining agency funds financial statements, consolidated year-end financial report, and budgetary comparison schedules as 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.

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 5, 2021, 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.

Kemper CPA Group LLP

KEMPER CPA GROUP LLP
Certified Public Accountants
and Consultants

February 5, 2021



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 modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cumberland County, Illinois as of and for the year ended November 30, 2020, 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 5, 2021.

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) as a basis for designing 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 have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2020-001 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 financial statements. 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.

Handwritten signature in black ink that reads "Kemper CPA Group LLP".

KEMPER CPA GROUP LLP
Certified Public Accountants
and Consultants

Mattoon, Illinois
February 5, 2021

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CUMBERLAND COUNTY, ILLINOIS
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
NOVEMBER 30, 2020

	Governmental Activities
ASSETS	
Cash deposits	\$ 6,083,629
Capital assets, net of accumulated depreciation	11,531,207
Total assets	17,614,836
LIABILITIES	
Due on equipment	81,084
Equipment leases	1,104
Total liabilities	82,188
NET POSITION	
Net investment in capital assets	11,449,019
Restricted for:	
General government	1,179,851
Public safety	1,099,157
Public works/transportation	1,004,615
Health and welfare	488,051
Unrestricted	2,311,955
Total net position	17,532,648
Total liabilities and net position	\$ 17,614,836

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, 2020

<u>Program Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
					<u>Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 1,471,406	\$ 462,025	\$ 245,882	\$ -	\$ (763,499)
Public safety	1,329,784	50,563	226,177	-	(1,053,044)
Judiciary	407,929	59,554	-	-	(348,375)
Public works/transportation	1,112,470	114,328	522,005	-	(476,137)
Health and welfare	502,085	48,720	493,199	-	39,834
Total governmental activities	<u>\$ 4,823,674</u>	<u>\$ 735,190</u>	<u>\$ 1,487,263</u>	<u>\$ -</u>	<u>(2,601,221)</u>
		General revenues:			
		Property taxes			1,361,653
		Sales tax			407,645
		State income tax			697,613
		Personal property replacement tax			76,185
		Video gaming tax			6,111
		Motor fuel tax			540,992
		Cannabis use tax			4,186
		Interest income			68,736
		Miscellaneous			28,331
		Total general revenues			<u>3,191,452</u>
		Change in net position			590,231
		Net position - beginning, restated			16,942,417
		Net position - ending			<u>\$ 17,532,648</u>

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

FUND FINANCIAL STATEMENTS

**CUMBERLAND COUNTY, ILLINOIS
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
NOVEMBER 30, 2020**

	<u>General</u>	<u>County Motor Fuel Tax</u>	<u>County Health Department</u>	<u>Emergency Telephone System</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash deposits	\$ 2,886,431	\$ 485,708	\$ 475,755	\$ 913,877	\$ 1,321,858	\$ 6,083,629
FUND BALANCE						
Restricted for:						
General government	\$ 376,900	\$ -	\$ -	\$ -	\$ 802,951	\$ 1,179,851
Public safety	185,280	-	-	913,877	-	1,099,157
Public works/transportation	-	485,708	-	-	518,907	1,004,615
Health and welfare	12,296	-	475,755	-	-	488,051
Assigned for:						
General government	46,503	-	-	-	-	46,503
Public safety	23,591	-	-	-	-	23,591
Health and welfare	429	-	-	-	-	429
Unassigned	2,241,432	-	-	-	-	2,241,432
Total fund balances	<u>\$ 2,886,431</u>	<u>\$ 485,708</u>	<u>\$ 475,755</u>	<u>\$ 913,877</u>	<u>\$ 1,321,858</u>	<u>\$ 6,083,629</u>

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, 2020

	Governmental Funds
Total Fund Balances - Governmental Funds	\$ 6,083,629
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
Capital assets used in governmental activities of \$20,596,348, net of accumulated depreciation of \$9,065,141, are not financial resources and therefore are not reported in the funds.	11,531,207
Long-term liabilities, including notes payable, are not due and payable in the current period and therefore are not reported in the funds.	(82,188)
Net Position of Governmental Activities	\$ 17,532,648

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, 2020

	General	County Motor Fuel Tax	County Health Department	Emergency Telephone System	Other Governmental Funds	Total Governmental Funds
Revenues Received:						
Property taxes	\$ 872,429	\$ -	\$ 89,593	\$ -	\$ 399,631	\$ 1,361,653
Sales tax	407,645	-	-	-	-	407,645
Intergovernmental Revenues:						
Reimbursements	-	-	-	-	5,954	5,954
State sources:						
Income taxes	697,613	-	-	-	-	697,613
Replacement taxes	35,083	-	4,477	-	36,625	76,185
Video gaming taxes	6,111	-	-	-	-	6,111
Motor fuel taxes	-	540,992	-	-	-	540,992
Grants	-	143,737	164,117	226,177	-	534,031
Cannabis use tax	4,186	-	-	-	-	4,186
Reimbursements	213,053	30,500	-	-	11,869	255,422
Miscellaneous	-	-	61,246	-	-	61,246
Federal sources	32,829	-	267,836	-	335,899	636,564
Licenses and permits	8,090	-	10,192	-	-	18,282
Fees, Fines and Forfeits:						
County Collector	22,729	-	-	-	-	22,729
County Clerk	153,262	-	-	-	-	153,262
Circuit Clerk	65,035	-	-	-	-	65,035
Sheriff	50,563	-	-	-	-	50,563
Traffic fines	38,369	-	-	-	-	38,369
Criminal fines	21,185	-	-	-	-	21,185
Other	102,565	-	38,528	-	88,646	229,739
Interest	34,155	3,017	4,619	10,894	16,051	68,736
Charges for services	21,698	-	-	-	93,377	115,075
Equipment rental	-	-	-	-	14,997	14,997
Miscellaneous receipts	17,878	-	3,906	-	6,547	28,331
Total revenues received	<u>2,804,478</u>	<u>718,246</u>	<u>644,514</u>	<u>237,071</u>	<u>1,009,596</u>	<u>5,413,905</u>
Expenditures Disbursed:						
General government	1,273,325	-	-	-	115,473	1,388,798
Public safety	900,578	-	-	88,443	184,518	1,173,539
Judiciary	348,516	-	-	-	59,413	407,929
Public works/transportation	-	383,132	-	-	368,933	752,065
Health and welfare	28,912	-	426,400	-	40,985	496,297
Capital outlay	278,151	-	9,999	100,436	391,445	780,031
Total expenditures disbursed	<u>2,829,482</u>	<u>383,132</u>	<u>436,399</u>	<u>188,879</u>	<u>1,160,767</u>	<u>4,998,659</u>
Net change in fund balances	(25,004)	335,114	208,115	48,192	(151,171)	415,246
Fund balances - beginning, as restated	<u>2,911,435</u>	<u>150,594</u>	<u>267,640</u>	<u>865,685</u>	<u>1,473,029</u>	<u>5,668,383</u>
Fund balances - ending	<u>\$ 2,886,431</u>	<u>\$ 485,708</u>	<u>\$ 475,755</u>	<u>\$ 913,877</u>	<u>\$ 1,321,858</u>	<u>\$ 6,083,629</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 CHANGE
IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED NOVEMBER 30, 2020

		<u>Governmental Funds</u>
Net change in fund balances - total governmental funds	\$	415,246
<p>Amounts reported for <i>governmental activities</i> in the statement of activities are different because:</p> <p>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.</p>		
	Capital Outlay	\$ 780,031
	Depreciation	<u>(607,014)</u>
		173,017
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>1,968</u>
Change in net position of governmental activities	\$	<u><u>590,231</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, 2020

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 966,910
Tax stamp inventory	6,601
Total assets	\$ 973,511
 LIABILITIES	
Due to other governments and agencies	\$ 973,511
Total liabilities	\$ 973,511

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

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020

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.

A. FINANCIAL REPORTING ENTITY

In conformance with the modified cash basis of accounting, the County is considered the primary governmental unit and includes all funds, elected offices, and departments of the County.

The criteria for including organizations within the reporting entity of the County are based primarily on financial accountability, as set by the Governmental Accounting Standards Board (GASB). Financial accountability is defined as appointment of a voting majority of the component unit’s board and either the ability to impose will by the primary government or the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

The County has determined that no other organization meets the above criteria and therefore, no other organization has been included as a component unit in the County’s financial statements.

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.

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.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

Government-Wide Financial Statements (Concluded):

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:

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 Motor Fuel Tax, County Health Department, and Emergency Telephone System. The purpose and substantial restricted resources for each major special revenue fund are listed below:

County Motor Fuel Tax Fund - To account for revenues and expenditures related to operating and improving public roads and highways. The major sources of revenue are motor fuel taxes and grants.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Concluded)

Governmental Funds (Concluded):

County Health Department Fund - To account for revenues and expenditures related to the County's health department. The major sources of revenue are a property tax levy and grants.

Emergency Telephone System Fund – To account for emergency service expenses for residents of the County. The primary source of receipts is taxes on telephone services.

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

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.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The County maintains its accounting records for all funds on the modified cash basis of accounting. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BASIS OF ACCOUNTING (Concluded)

Modified cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions. Proceeds from long-term debt borrowings and lease and finance agreements resulting in obligations to pay are included as other financing sources in the appropriate fund on the date received and as a liability in the statement of net position.

E. 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.

F. 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.

G. 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

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

\$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.

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.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Concluded)

J. FUND BALANCE (Concluded)

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. EFFECT OF COVID-19 PANDEMIC

On March 11, 2020, the World Health Organization (“WHO”) recognized COVID-19 as a global pandemic, prompting many national, regional, and local governments to implement preventative or protective measures, such as travel and business restrictions, temporary store closures, and wide-sweeping quarantines and stay-at-home orders. As a result, COVID-19 and the related restrictive measures have had a significant adverse impact upon many sectors of the economy. We believe the ultimate financial impact of the COVID-19 pandemic on the County is likely to be determined by factors which are uncertain, unpredictable, and outside of the control of the County. The situation surrounding COVID-19 remains fluid, and if disruptions do arise, they could materially adversely affect future revenues.

M. MANAGEMENT’S REVIEW -

Management has evaluated subsequent events through February 5, 2021, the date which the financial statements were available to be issued.

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 b 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.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020

NOTE 2 – CASH DEPOSITS AND INVESTMENTS (Continued)

At November 30, 2020, the carrying amount for the County's government-wide and agency fund deposits were \$6,083,629 and \$966,910, respectively, and the bank balances were \$6,179,203 and \$1,451,142, 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, 2020, 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, 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.

CUSTODIAL CREDIT RISK

As of November 30, 2020, the County's bank balances totaled \$7,630,345. Of this total, \$685,854 was secured by federal depository insurance and \$6,944,491 secured by Federal Home Loan Bank of Chicago irrevocable letter of credit.

**CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020**

NOTE 2 – CASH DEPOSITS AND INVESTMENTS (Concluded)

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 2019 were levied and collected during 2020. The 2019 levy was adopted by the County on December 10, 2019. Property taxes were due from property owners in two installments in July and September. The property tax receipts for the year ending November 30, 2020, as shown in the combined financial statements, consist of three distributions from the 2019 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.

	2019 Levy
Assessed Valuation	174,448,781
Property Tax Rates:	
Corporate	.43524
Bond and Interest	.00000
IMRF	.04070
County Highway	.05847
County Bridge	.02838
Federal Aid Matching	.02838
County Health	.05182
Liability Insurance	.04357
Social Security	.04070
Unemployment Insurance	.00058
Workers Compensation	.02580
Total County Rate	.75364

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2020 was as follows:

	Balance 12/1/2019	Additions	Retirements	Balance 11/30/2020
Primary Government:				
Capital assets being depreciated:				
Buildings and improvements	\$ 8,929,465	\$ 9,999	\$ -	\$ 8,939,464
Accumulated depreciation	(4,540,114)	(219,412)	-	(4,759,526)
Buildings and improvements, net	<u>4,389,351</u>	<u>(209,413)</u>	<u>-</u>	<u>4,179,938</u>
Infrastructure	8,445,836	-	-	8,445,836
Accumulated depreciation	(2,114,364)	(200,659)	-	(2,315,023)
Infrastructure, net	<u>6,331,472</u>	<u>(200,659)</u>	<u>-</u>	<u>6,130,813</u>
Equipment	1,032,637	467,867	(20,000)	1,480,504
Accumulated depreciation	(866,469)	(89,900)	20,000	(936,369)
Equipment, net	<u>166,168</u>	<u>377,967</u>	<u>-</u>	<u>544,135</u>
Vehicle	1,257,860	21,450	-	1,279,310
Accumulated depreciation	(957,180)	(97,043)	-	(1,054,223)
Vehicle, net	<u>300,680</u>	<u>(75,593)</u>	<u>-</u>	<u>225,087</u>
Capital assets not being depreciated:				
Construction in progress	<u>89,435</u>	<u>361,799</u>	<u>-</u>	<u>451,234</u>
Total Government Activities				
Net Capital Assets	<u>\$ 11,277,106</u>	<u>\$ 254,101</u>	<u>\$ -</u>	<u>\$ 11,531,207</u>

Depreciation expense was charged to functions/programs as follows:

Primary Government:	
General government	\$ 84,576
Public safety	156,245
Health and welfare	5,788
Public works/transportation	360,405
Total depreciation expense	<u>\$ 607,014</u>

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020

NOTE 4 – CAPITAL ASSETS (Concluded)

Construction in progress includes the following projects:

- Construction of 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, 2020, \$53,760 has been disbursed. The estimated cost of the project is \$500,000 and the estimated completion date is December 2023.
- Bridge reconstruction. The preliminary engineering for the project will be funded by the federal Surface Transportation Program. As of November 30, 2020, \$51,865 has been disbursed. The estimated cost of the project is \$625,000 and the estimated completion date is May 2021.
- Resurface of the Hazel Dell road. The preliminary engineering for the project will be funded with local funds. As of November 30, 2020, \$5,983 has been disbursed. This project is in early engineering phase and estimated costs and completion dates are unknown.
- Bridge reconstruction. The project will be funded 88% by Coles County and 12% by Cumberland County. As of November 30, 2020, \$3,727 has been disbursed. This project is in early engineering phase and estimated costs and completion dates are unknown.
- Water infrastructure reconstruction. The project will be funded by Community Development Block Grant Public Infrastructure grant funds. As of November 30, 2020, \$335,899 has been disbursed. The estimated cost of the project is \$480,000 and the estimated completion date is May 2021.

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.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020

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 2020 and 2019 was 8.91% and 8.41%. For the fiscal year ended November 30, 2020, the County contributed \$140,749 to the regular plan. The County's SLEP plan annual contribution rate for calendar year 2020 and 2019 was 12.14% and 11.31%. For the fiscal year ended November 30, 2020, the County

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020

NOTE 5 – DEFINED BENEFIT PENSION PLAN (Concluded)

Contributions (Concluded)

contributed \$28,379 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 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, 2020, and transactions for the year then ended follows:

	<u>Balance</u>			<u>Balance</u>	<u>Amount Due</u>
	<u>12/1/2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>11/30/2020</u>	<u>Within One Year</u>
Primary Government:					
Equipment leases	\$ 3,072	\$ -	\$ 1,968	\$ 1,104	\$ 1,104
Total - Primary Government	<u>\$ 3,072</u>	<u>\$ -</u>	<u>\$ 1,968</u>	<u>\$ 1,104</u>	<u>\$ 1,104</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, 2020, the outstanding liability was \$1,104.

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>November 30</u>			
2021	\$ 1,104	\$ 54	\$ 1,158
2022	-	-	-
2023	-	-	-
2024	-	-	-
Thereafter	-	-	-
	<u>\$ 1,104</u>	<u>\$ 54</u>	<u>\$ 1,158</u>

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020

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, 2020. There has not been a significant reduction in the County's insurance coverage as of November 30, 2020 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, 2020, no retirees participated in the plan.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020

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, 2020 are:

Nationwide Retirement Solutions	<u>\$ 247,116</u>
---------------------------------	-------------------

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, 2020, the County abated real estate taxes and reduced the County's real estate tax revenue by \$115.

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

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2020

NOTE 10 – TAX ABATEMENT (Concluded)

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.

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, 2020, the County abated real estate taxes of \$132,731 which reduced the County’s share of real estate tax revenue by \$13,139.

NOTE 11 – CHANGE IN FINANCIAL REPORTING ENTITY

Net position as of the beginning of the fiscal year for governmental activities includes the Emergency Telephone System net position that was previously stated separately as a discretely presented component unit. It was determined during the current period that the Emergency Telephone System should be reported as a fund of the primary government based on the County’s economic and financial influence over the Emergency Telephone System Board.

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

Beginning net position, governmental activities	\$ 16,037,537
Beginning net position, component unit	<u>904,880</u>
Beginning net position, as restated	<u><u>\$ 16,942,417</u></u>

The cumulative effect of the adjustment to the beginning fund balance of governmental funds is as follows:

Beginning fund balance, governmental funds	\$ 4,802,698
Beginning fund balance, component unit	<u>865,685</u>
Beginning fund balance, as restated	<u><u>\$ 5,668,383</u></u>

SUPPLEMENTARY INFORMATION

**CUMBERLAND COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 MODIFIED CASH BASIS
 GENERAL FUND
 NOVEMBER 30, 2020**

	General	County Insurance	Total General Fund
ASSETS			
Cash deposits	\$ 2,654,841	\$ 231,590	\$ 2,886,431
FUND BALANCE			
Restricted for:			
General government	\$ 164,713	\$ 212,187	\$ 376,900
Public safety	185,280	-	185,280
Health and welfare	12,296	-	12,296
Assigned for:			
General government	27,100	19,403	46,503
Public safety	23,591	-	23,591
Health and welfare	429	-	429
Unassigned	2,241,432	-	2,241,432
Total fund balances	\$ 2,654,841	\$ 231,590	\$ 2,886,431

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, 2020

	<u>General</u>	<u>County Insurance</u>	<u>Total General Fund</u>
Revenues Received:			
Property taxes	\$ 752,494	\$ 119,935	\$ 872,429
Sales tax	407,645	-	407,645
Intergovernmental Revenues:			
State sources:			
Income taxes	697,613	-	697,613
Replacement taxes	25,010	10,073	35,083
Video gaming taxes	6,111	-	6,111
Cannabis use tax	4,186	-	4,186
Other state sources:			
Salary reimbursements	213,053	-	213,053
Federal sources	32,829	-	32,829
Licenses and permits	8,090	-	8,090
Fees, Fines and Forfeits:			
County Collector	22,729	-	22,729
County Clerk	153,262	-	153,262
Circuit Clerk	65,035	-	65,035
Sheriff	50,563	-	50,563
Traffic fines	38,369	-	38,369
Criminal fines	21,185	-	21,185
Other	102,565	-	102,565
Interest	31,919	2,236	34,155
Charges for services	21,698	-	21,698
Miscellaneous receipts	16,108	1,770	17,878
Total revenues received	<u>2,670,464</u>	<u>134,014</u>	<u>2,804,478</u>
Expenditures Disbursed:			
General government	1,116,241	157,084	1,273,325
Public safety	900,578	-	900,578
Judiciary	348,516	-	348,516
Health and welfare	28,912	-	28,912
Capital outlay	270,051	8,100	278,151
Total expenditures disbursed	<u>2,664,298</u>	<u>165,184</u>	<u>2,829,482</u>
Net change in fund balances	6,166	(31,170)	(25,004)
Fund balances - beginning	<u>2,648,675</u>	<u>262,760</u>	<u>2,911,435</u>
Fund balances - ending	<u>\$ 2,654,841</u>	<u>\$ 231,590</u>	<u>\$ 2,886,431</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
NOVEMBER 30, 2020

	<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 Highway</u>
ASSETS							
Cash and cash equivalents	\$ 97,974	\$ 29,338	\$ 27,903	\$ 37,745	\$ 135,082	\$ 107,597	\$ 276,228
FUND BALANCES							
Restricted:							
General government	\$ 97,974	\$ 29,338	\$ 27,903	\$ 37,745	\$ -	\$ -	\$ -
Public works/transportation	-	-	-	-	135,082	107,597	276,228
Total fund balances	<u>\$ 97,974</u>	<u>\$ 29,338</u>	<u>\$ 27,903</u>	<u>\$ 37,745</u>	<u>\$ 135,082</u>	<u>\$ 107,597</u>	<u>\$ 276,228</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
NOVEMBER 30, 2020

	<u>Social Security and IMRF</u>	<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>
ASSETS							
Cash and cash equivalents	\$ 244,877	\$ 113,404	\$ 16,265	\$ 26,426	\$ 23,262	\$ 460	\$ 31,640
FUND BALANCES							
Restricted:							
General government	\$ 244,877	\$ 113,404	\$ 16,265	\$ 26,426	\$ 23,262	\$ 460	\$ 31,640
Public works/transportation	-	-	-	-	-	-	-
Total fund balances	<u>\$ 244,877</u>	<u>\$ 113,404</u>	<u>\$ 16,265</u>	<u>\$ 26,426</u>	<u>\$ 23,262</u>	<u>\$ 460</u>	<u>\$ 31,640</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
NOVEMBER 30, 2020

	<u>Court Systems</u>	<u>Recorder's Computer</u>	<u>County Treasurer's Automation</u>	<u>State's Attorney Automation</u>	<u>Sheriff E Citation</u>	<u>Circuit Clerk E-Citation</u>	<u>Public Defender</u>
ASSETS							
Cash and cash equivalents	\$ 11,986	\$ 54,283	\$ 32,159	\$ 436	\$ 1,675	\$ 9,510	\$ 152
FUND BALANCES							
Restricted:							
General government	\$ 11,986	\$ 54,283	\$ 32,159	\$ 436	\$ 1,675	\$ 9,510	\$ 152
Public works/transportation	-	-	-	-	-	-	-
Total fund balances	<u>\$ 11,986</u>	<u>\$ 54,283</u>	<u>\$ 32,159</u>	<u>\$ 436</u>	<u>\$ 1,675</u>	<u>\$ 9,510</u>	<u>\$ 152</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
NOVEMBER 30, 2020

	<u>Specialty Recording</u>	<u>RHSP County Clerk</u>	<u>Revolving Account</u>	<u>Special Service Area #1</u>	<u>Special Service Area #2</u>	<u>Special Service Area #3</u>	<u>Water</u>	<u>Total Other Governmental Funds</u>
ASSETS								
Cash and cash equivalents	\$ 28,340	\$ 11,907	\$ 3,209	\$ -	\$ -	\$ -	\$ -	\$ 1,321,858
FUND BALANCES								
Restricted:								
General government	\$ 28,340	\$ 11,907	\$ 3,209	\$ -	\$ -	\$ -	\$ -	\$ 802,951
Public works/transportation	-	-	-	-	-	-	-	518,907
Total fund balances	<u>\$ 28,340</u>	<u>\$ 11,907</u>	<u>\$ 3,209</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,321,858</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, 2020

	<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 Highway</u>
REVENUES							
Property taxes	\$ 1,004	\$ -	\$ -	\$ -	\$ 49,066	\$ 49,066	\$ 101,089
Intergovernmental revenues:							
Reimbursements	-	-	-	-	-	-	5,954
State sources:							
Replacement taxes	697	-	-	-	3,935	3,935	7,870
Reimbursements	-	-	-	-	-	11,869	-
Federal sources	-	-	-	-	-	-	-
Fees, fines, and forfeits	-	1,300	5,286	1,804	-	-	-
Interest	1,264	364	242	460	1,283	976	4,057
Charges for service	-	-	-	-	-	-	93,377
Equipment rental	-	-	-	-	-	-	14,997
Miscellaneous	-	-	-	-	-	-	4,726
Total revenues	<u>2,965</u>	<u>1,664</u>	<u>5,528</u>	<u>2,264</u>	<u>54,284</u>	<u>65,846</u>	<u>232,070</u>
EXPENDITURES							
General government	11,185	914	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-	-
Public works/transportation	-	-	-	-	26,258	13,279	293,812
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	25,900	29,646
Total expenditures	<u>11,185</u>	<u>914</u>	<u>-</u>	<u>-</u>	<u>26,258</u>	<u>39,179</u>	<u>323,458</u>
Net change in fund balances	(8,220)	750	5,528	2,264	28,026	26,667	(91,388)
Fund balances - beginning	<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>367,616</u>
Fund balances - ending	<u>\$ 97,974</u>	<u>\$ 29,338</u>	<u>\$ 27,903</u>	<u>\$ 37,745</u>	<u>\$ 135,082</u>	<u>\$ 107,597</u>	<u>\$ 276,228</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, 2020

	<u>Social Security and IMRF</u>	<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>
REVENUES							
Property taxes	\$ 140,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues:							
Reimbursements	-	-	-	-	-	-	-
State sources:							
Replacement taxes	20,188	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Fees, fines, and forfeits	-	11,823	2,606	5,026	14,060	120	14,230
Interest	3,737	1,355	141	204	165	-	153
Charges for service	-	-	-	-	-	-	-
Equipment rental	-	-	-	-	-	-	-
Miscellaneous	1,768	-	-	-	-	-	-
Total revenues	<u>166,429</u>	<u>13,178</u>	<u>2,747</u>	<u>5,230</u>	<u>14,225</u>	<u>120</u>	<u>14,383</u>
EXPENDITURES							
General government	55,918	7,937	27	-	9,301	-	110
Public safety	125,815	-	-	-	-	-	-
Judiciary	59,413	-	-	-	-	-	-
Public works/transportation	35,584	-	-	-	-	-	-
Health and welfare	40,985	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>317,715</u>	<u>7,937</u>	<u>27</u>	<u>-</u>	<u>9,301</u>	<u>-</u>	<u>110</u>
Net change in fund balances	(151,286)	5,241	2,720	5,230	4,924	120	14,273
Fund balances - beginning	<u>396,163</u>	<u>108,163</u>	<u>13,545</u>	<u>21,196</u>	<u>18,338</u>	<u>340</u>	<u>17,367</u>
Fund balances - ending	<u>\$ 244,877</u>	<u>\$ 113,404</u>	<u>\$ 16,265</u>	<u>\$ 26,426</u>	<u>\$ 23,262</u>	<u>\$ 460</u>	<u>\$ 31,640</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, 2020

	<u>Court Systems</u>	<u>Recorder's Computer</u>	<u>County Treasurer's Automation</u>	<u>State's Attorney Automation</u>	<u>Sheriff E Citation</u>	<u>Circuit Clerk E-Citation</u>	<u>Public Defender</u>
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues:							
Reimbursements	-	-	-	-	-	-	-
State sources:							
Replacement taxes	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Fees, fines, and forfeits	10,671	11,708	2,230	654	288	3,502	110
Interest	127	563	429	-	19	-	-
Charges for service	-	-	-	-	-	-	-
Equipment rental	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total revenues	<u>10,798</u>	<u>12,271</u>	<u>2,659</u>	<u>654</u>	<u>307</u>	<u>3,502</u>	<u>110</u>
EXPENDITURES							
General government	11,315	3,939	5,611	3,100	-	-	-
Public safety	-	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-	-
Public works/transportation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>11,315</u>	<u>3,939</u>	<u>5,611</u>	<u>3,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(517)	8,332	(2,952)	(2,446)	307	3,502	110
Fund balances - beginning	<u>12,503</u>	<u>45,951</u>	<u>35,111</u>	<u>2,882</u>	<u>1,368</u>	<u>6,008</u>	<u>42</u>
Fund balances - ending	<u>\$ 11,986</u>	<u>\$ 54,283</u>	<u>\$ 32,159</u>	<u>\$ 436</u>	<u>\$ 1,675</u>	<u>\$ 9,510</u>	<u>\$ 152</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, 2020

	<u>Specialty Recording</u>	<u>RHSP County Clerk</u>	<u>Revolving Account</u>	<u>Special Service Area #1</u>	<u>Special Service Area #2</u>	<u>Special Service Area #3</u>	<u>Water</u>	<u>Total Other Governmental Funds</u>
REVENUES								
Property taxes	\$ -	\$ -	\$ -	\$ 1,815	\$ 24,724	\$ 32,131	\$ -	\$ 399,631
Intergovernmental revenues:								
Reimbursements	-	-	-	-	-	-	-	5,954
State sources:								
Replacement taxes	-	-	-	-	-	-	-	36,625
Reimbursements	-	-	-	-	-	-	-	11,869
Federal sources	-	-	-	-	-	-	335,899	335,899
Fees, fines, and forfeits	2,207	1,021	-	-	-	-	-	88,646
Interest	324	155	-	1	14	18	-	16,051
Charges for service	-	-	-	-	-	-	-	93,377
Equipment rental	-	-	-	-	-	-	-	14,997
Miscellaneous	-	-	53	-	-	-	-	6,547
Total revenues	<u>2,531</u>	<u>1,176</u>	<u>53</u>	<u>1,816</u>	<u>24,738</u>	<u>32,149</u>	<u>335,899</u>	<u>1,009,596</u>
EXPENDITURES								
General government	2,160	3,470	486	-	-	-	-	115,473
Public safety	-	-	-	1,816	24,738	32,149	-	184,518
Judiciary	-	-	-	-	-	-	-	59,413
Public works/transportation	-	-	-	-	-	-	-	368,933
Health and welfare	-	-	-	-	-	-	-	40,985
Capital outlay	-	-	-	-	-	-	335,899	391,445
Total expenditures	<u>2,160</u>	<u>3,470</u>	<u>486</u>	<u>1,816</u>	<u>24,738</u>	<u>32,149</u>	<u>335,899</u>	<u>1,160,767</u>
Net change in fund balances	371	(2,294)	(433)	-	-	-	-	(151,171)
Fund balances - beginning	<u>27,969</u>	<u>14,201</u>	<u>3,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,473,029</u>
Fund balances - ending	<u>\$ 28,340</u>	<u>\$ 11,907</u>	<u>\$ 3,209</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,321,858</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
MODIFIED CASH BASIS
ALL AGENCY FUNDS (Continued)
FOR THE YEAR ENDED NOVEMBER 30, 2020

	<u>Balance</u> <u>12/1/2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/2020</u>
<u>Personal Property Replacement Tax:</u>				
Assets:				
Cash deposits	\$ -	\$ 78,540	\$ 78,540	\$ -
Liabilities:				
Due to others	\$ -	\$ 78,540	\$ 78,540	\$ -
<u>Township Motor Fuel Tax:</u>				
Assets:				
Cash deposits	\$ 285,765	\$ 1,973,737	\$ 1,515,690	\$ 743,812
Liabilities:				
Due to townships	\$ 285,765	\$ 1,973,737	\$ 1,515,690	\$ 743,812
<u>Township Bridge:</u>				
Assets:				
Cash deposits	\$ 8,964	\$ 85	\$ 4,657	\$ 4,392
Liabilities:				
Due to townships	\$ 8,964	\$ 85	\$ 4,657	\$ 4,392
<u>County Collector</u>				
Assets:				
Cash deposits	\$ 560	\$ 12,271,655	\$ 12,272,084	\$ 131
Liabilities:				
Due to taxing bodies	\$ 560	\$ 12,271,655	\$ 12,272,084	\$ 131
<u>Tax Sales Certificate:</u>				
Assets:				
Cash deposits	\$ 50,099	\$ 4,551	\$ 2,894	\$ 51,756
Liabilities:				
Due to certificate holders	\$ 50,099	\$ 4,551	\$ 2,894	\$ 51,756
<u>Cottonwood Drainage District:</u>				
Assets:				
Cash deposits	\$ 12,591	\$ 1,775	\$ 532	\$ 13,834
Liabilities:				
Due to drainage districts	\$ 12,591	\$ 1,775	\$ 532	\$ 13,834

CUMBERLAND COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
MODIFIED CASH BASIS
ALL AGENCY FUNDS (Continued)
FOR THE YEAR ENDED NOVEMBER 30, 2020

	<u>Balance</u> <u>12/1/2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/2020</u>
Neoga Drainage District #1				
Assets:				
Cash deposits	\$ 10,528	\$ 1,635	\$ 332	\$ 11,831
Liabilities:				
Due to drainage districts	\$ 10,528	\$ 1,635	\$ 332	\$ 11,831
Neoga Drainage District #3				
Assets:				
Cash deposits	\$ 4,083	\$ 584	\$ 3,905	\$ 762
Liabilities:				
Due to drainage districts	\$ 4,083	\$ 584	\$ 3,905	\$ 762
Short Mutual Drainage District:				
Assets:				
Cash deposits	\$ 35,290	\$ 1,144	\$ 128	\$ 36,306
Liabilities:				
Due to drainage districts	\$ 35,290	\$ 1,144	\$ 128	\$ 36,306
County Sheriff:				
Assets:				
Cash deposits	\$ 9,873	\$ 26,423	\$ 22,561	\$ 13,735
Liabilities:				
Due to others	\$ 9,873	\$ 26,423	\$ 22,561	\$ 13,735
Inmate Fund:				
Assets:				
Cash deposits	\$ 2,520	\$ 19,947	\$ 22,100	\$ 367
Liabilities:				
Due to inmates	\$ 2,520	\$ 19,947	\$ 22,100	\$ 367
Circuit Clerk:				
Assets:				
Cash deposits	\$ 115,861	\$ 437,108	\$ 463,041	\$ 89,928
Liabilities:				
Due to others	\$ 6,768	\$ 266,187	\$ 267,539	\$ 5,416
Bond deposits	109,093	170,921	195,502	84,512
Total liabilities	\$ 115,861	\$ 437,108	\$ 463,041	\$ 89,928

CUMBERLAND COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
MODIFIED CASH BASIS
ALL AGENCY FUNDS (Continued)
FOR THE YEAR ENDED NOVEMBER 30, 2020

	<u>Balance</u> <u>12/1/2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/2020</u>
County Clerk				
Assets:				
Cash deposits	\$ 1,294	\$ 200,124	\$ 201,362	\$ 56
Tax stamp inventory	8,800	37,050	39,249	6,601
Total assets	<u>\$ 10,094</u>	<u>\$ 237,174</u>	<u>\$ 240,611</u>	<u>\$ 6,657</u>
Liabilities:				
Due to other governments	<u>\$ 10,094</u>	<u>\$ 237,174</u>	<u>\$ 240,611</u>	<u>\$ 6,657</u>
Total Agency Funds:				
Assets:				
Cash deposits	\$ 537,428	\$ 15,017,308	\$ 14,587,826	\$ 966,910
Tax stamp inventory	8,800	37,050	39,249	6,601
Total Assets	<u>\$ 546,228</u>	<u>\$ 15,054,358</u>	<u>\$ 14,627,075</u>	<u>\$ 973,511</u>
Liabilities:				
Due to townships	\$ 294,729	\$ 1,973,822	\$ 1,520,347	\$ 748,204
Due to taxing bodies	560	12,271,655	12,272,084	131
Due to certificate holders	50,099	4,551	2,894	51,756
Due to drainage districts	62,492	5,138	4,897	62,733
Due to others	16,641	371,150	368,640	19,151
Due to other governments	10,094	237,174	240,611	6,657
Due to inmates	2,520	19,947	22,100	367
Bail bonds	109,093	170,921	195,502	84,512
Total Liabilities	<u>\$ 546,228</u>	<u>\$ 15,054,358</u>	<u>\$ 14,627,075</u>	<u>\$ 973,511</u>

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

Grantee Name	CUMBERLAND COUNTY
ID Numbers	AUDIT:24831 Grantee:672658 DUNS:029977394 FEIN:376000688
Audit Period	12/1/2019 - 11/30/2020
Submitted	03/01/2021; Beverly Howard; County Clerk; cumbclerk-recorder@cumberlandco.org; 217-849-2631
Accepted	
Program Count	26

All Programs Total				
Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	199,176.08	95,988.15	1,892,546.99	2,187,711.22
Fringe Benefits	31,815.76	12,933.38	525,698.34	570,447.48
Travel	146.05	575.62	8,173.43	8,895.10
Equipment	0.00	5,416.86	520,614.45	526,031.31
Supplies	925.30	61,743.73	53,209.00	115,878.03
Contractual Services	23,444.99	22,950.05	90,021.00	136,416.04
Consultant (Professional Services)	0.00	4,860.00	204,613.00	209,473.00
Construction	340,455.00	335,898.90	0.00	676,353.90
Occupancy - Rent and Utilities	0.00	2,000.00	90,605.00	92,605.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	2,684.00	3,899.74	671.00	7,254.74
Training and Education	0.00	400.00	37,461.00	37,861.00
Direct Administrative Costs	0.00	0.00	202,844.00	202,844.00
Miscellaneous Costs	0.00	0.00	220,623.00	220,623.00
All Grant Specific Categories	6,265.00	0.00	0.00	6,265.00
TOTAL DIRECT EXPENDITURES	604,912.18	546,666.43	3,847,080.21	4,998,658.82
Indirect Costs	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	604,912.18	546,666.43	3,847,080.21	4,998,658.82

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

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

Category	State	Federal	Other	Total
Construction	0.00	335,898.90	0.00	335,898.90
TOTAL DIRECT EXPENDITURES	0.00	335,898.90	0.00	335,898.90

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

State Agency	Department Of Commerce And Economic Opportunity (420)
Program Name	Local Coronavirus Urgent Remediation Emergency (or Local CURE) & Economic Support Payments Grants Program (420-00-2433)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	29,172.83	0.00	29,172.83
Supplies	0.00	12,657.25	0.00	12,657.25
TOTAL DIRECT EXPENDITURES	0.00	41,830.08	0.00	41,830.08

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

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

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	23,310.27	0.00	0.00	23,310.27
Fringe Benefits	4,770.99	0.00	0.00	4,770.99
TOTAL DIRECT EXPENDITURES	28,081.26	0.00	0.00	28,081.26

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

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

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	11,070.91	0.00	0.00	11,070.91
Fringe Benefits	832.74	0.00	0.00	832.74
Supplies	96.35	0.00	0.00	96.35
TOTAL DIRECT EXPENDITURES	12,000.00	0.00	0.00	12,000.00

**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	26,427.73	0.00	26,427.73
Fringe Benefits	0.00	6,128.10	0.00	6,128.10
Equipment	0.00	1,419.95	0.00	1,419.95
TOTAL DIRECT EXPENDITURES	0.00	33,975.78	0.00	33,975.78

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

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

Category	State	Federal	Other	Total
	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	0.00	0.00

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

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

Category	State	Federal	Other	Total
	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	0.00	0.00

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

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

Category	State	Federal	Other	Total
Services	65.00	0.00	0.00	65.00
TOTAL DIRECT EXPENDITURES	65.00	0.00	0.00	65.00

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

State Agency	Department Of Public Health (482)
Program Name	COVID-19 Contact Tracing (482-00-2426)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	22,695.15	0.00	22,695.15
Fringe Benefits	0.00	3,662.31	0.00	3,662.31
Supplies	0.00	15,476.21	0.00	15,476.21
Contractual Services	0.00	22,950.05	0.00	22,950.05
Telecommunications	0.00	3,228.74	0.00	3,228.74
Training and Education	0.00	400.00	0.00	400.00
TOTAL DIRECT EXPENDITURES	0.00	68,412.46	0.00	68,412.46

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

State Agency	Department Of Public Health (482)
Program Name	COVID-19 Crisis Grant (482-00-2406)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	8,378.45	0.00	8,378.45
Fringe Benefits	0.00	2,313.63	0.00	2,313.63
Travel	0.00	290.99	0.00	290.99
Supplies	0.00	22,838.31	0.00	22,838.31
TOTAL DIRECT EXPENDITURES	0.00	33,821.38	0.00	33,821.38

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

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

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	16,143.24	0.00	0.00	16,143.24
Fringe Benefits	3,710.70	0.00	0.00	3,710.70
Supplies	99.98	0.00	0.00	99.98
TOTAL DIRECT EXPENDITURES	19,953.92	0.00	0.00	19,953.92

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

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

Category	State	Federal	Other	Total
Base Tier Award	5,000.00	0.00	0.00	5,000.00
Program Expenses	1,200.00	0.00	0.00	1,200.00
TOTAL DIRECT EXPENDITURES	6,200.00	0.00	0.00	6,200.00

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

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

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	56,767.83	0.00	0.00	56,767.83
Fringe Benefits	7,182.19	0.00	0.00	7,182.19
Supplies	99.98	0.00	0.00	99.98
TOTAL DIRECT EXPENDITURES	64,050.00	0.00	0.00	64,050.00

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

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

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	31,191.83	0.00	0.00	31,191.83
Fringe Benefits	5,743.14	0.00	0.00	5,743.14
Travel	146.05	0.00	0.00	146.05
Supplies	628.99	0.00	0.00	628.99
Contractual Services	306.99	0.00	0.00	306.99
Telecommunications	2,684.00	0.00	0.00	2,684.00
TOTAL DIRECT EXPENDITURES	40,701.00	0.00	0.00	40,701.00

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

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

Category	State	Federal	Other	Total
	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	0.00	0.00

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

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

Category	State	Federal	Other	Total
Construction	67,932.00	0.00	0.00	67,932.00
TOTAL DIRECT EXPENDITURES	67,932.00	0.00	0.00	67,932.00

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

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

Category	State	Federal	Other	Total
Construction	100,922.00	0.00	0.00	100,922.00
TOTAL DIRECT EXPENDITURES	100,922.00	0.00	0.00	100,922.00

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

State Agency	Department Of Transportation (494)
Program Name	Local Federal Bridge Program (494-00-1005)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	0.00	0.00

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

State Agency	Department Of Transportation (494)
Program Name	Local Highway Safety Improvement Program (494-00-1004)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	0.00	0.00

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

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

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	60,692.00	0.00	0.00	60,692.00
Fringe Benefits	9,576.00	0.00	0.00	9,576.00
Contractual Services	23,138.00	0.00	0.00	23,138.00
Construction	171,601.00	0.00	0.00	171,601.00
TOTAL DIRECT EXPENDITURES	265,007.00	0.00	0.00	265,007.00

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

State Agency	Department Of Transportation (494)
Program Name	REBUILD ILLNOIS Local Bond Program (494-00-2356)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	0.00	0.00

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

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

Category	State	Federal	Other	Total
	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	0.00	0.00

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

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

Category	State	Federal	Other	Total
	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	0.00	0.00

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

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

Category	State	Federal	Other	Total
	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	0.00	0.00

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

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

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	4,295.00	0.00	4,295.00
Travel	0.00	32.20	0.00	32.20
Equipment	0.00	3,889.46	0.00	3,889.46
Supplies	0.00	10,771.96	0.00	10,771.96
Consultant (Professional Services)	0.00	4,860.00	0.00	4,860.00
TOTAL DIRECT EXPENDITURES	0.00	23,848.62	0.00	23,848.62

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

State Agency	Illinois Emergency Management Agency (588)
Program Name	Emergency Management Performance Grants (588-40-0450)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	5,018.99	5,018.99	10,037.98
Fringe Benefits	0.00	829.34	829.34	1,658.68
Travel	0.00	252.43	252.43	504.86
Equipment	0.00	107.45	107.45	214.90
Occupancy - Rent and Utilities	0.00	2,000.00	2,000.00	4,000.00
Telecommunications	0.00	671.00	671.00	1,342.00
TOTAL DIRECT EXPENDITURES	0.00	8,879.21	8,879.21	17,758.42

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

Program Name	Other grant programs and activities
---------------------	-------------------------------------

Category	State	Federal	Other	Total
	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	0.00	0.00

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

Program Name	All other costs not allocated
---------------------	-------------------------------

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	0.00	1,887,528.00	1,887,528.00
Fringe Benefits	0.00	0.00	524,869.00	524,869.00
Travel	0.00	0.00	7,921.00	7,921.00
Equipment	0.00	0.00	520,507.00	520,507.00
Supplies	0.00	0.00	53,209.00	53,209.00
Contractual Services	0.00	0.00	90,021.00	90,021.00
Consultant (Professional Services)	0.00	0.00	204,613.00	204,613.00
Occupancy - Rent and Utilities	0.00	0.00	88,605.00	88,605.00
Training and Education	0.00	0.00	37,461.00	37,461.00
Direct Administrative Costs	0.00	0.00	202,844.00	202,844.00
Miscellaneous Costs	0.00	0.00	220,623.00	220,623.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	3,838,201.00	3,838,201.00

OTHER INFORMATION

CUMBERLAND COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
(Includes General Fund and County Insurance)
FOR THE YEAR ENDED NOVEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
County General Fund:				
Revenues Received:				
Property taxes	\$ 899,045	\$ 899,045	\$ 872,429	\$ (26,616)
Sales tax	340,000	340,000	407,645	67,645
Intergovernmental Revenues:				
State sources:				
Income taxes	630,000	630,000	697,613	67,613
Replacement taxes	42,000	42,000	35,083	(6,917)
Video gaming taxes	7,200	7,200	6,111	(1,089)
Grants	-	-	-	-
Cannabis use tax	-	-	4,186	4,186
Reimbursements	211,435	211,435	213,053	1,618
Federal sources	3,600	3,600	32,829	29,229
Licenses and permits	8,000	8,000	8,090	90
Fees, Fines and Forfeits:				
County Collector	25,000	25,000	22,729	(2,271)
County Clerk	150,000	150,000	153,262	3,262
Circuit Clerk	55,000	55,000	65,035	10,035
Sheriff	60,350	60,350	50,563	(9,787)
Traffic fines	24,000	24,000	38,369	14,369
Criminal fines	60,000	60,000	21,185	(38,815)
Other	92,350	92,350	102,565	10,215
Interest	41,300	41,300	34,155	(7,145)
Charges for services	21,450	21,450	21,698	248
Miscellaneous	3,200	3,200	17,878	14,678
Total revenues	<u>2,673,930</u>	<u>2,673,930</u>	<u>2,804,478</u>	<u>130,548</u>
EXPENDITURES				
Current:				
General government	1,585,250	1,585,250	1,273,325	(311,925)
Public safety	998,602	998,602	900,578	(98,024)
Judiciary and legal	370,514	370,514	348,516	(21,998)
Health and welfare	32,118	32,118	28,912	(3,206)
Capital outlay	-	-	278,151	278,151
Total expenditures	<u>2,986,484</u>	<u>2,986,484</u>	<u>2,829,482</u>	<u>(157,002)</u>
Net change in fund balance	<u>\$ (312,554)</u>	<u>\$ (312,554)</u>	(25,004)	<u>\$ 287,550</u>
Fund balance - beginning			<u>2,911,435</u>	
Fund balance - ending			<u>\$ 2,886,431</u>	

CUMBERLAND COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
COUNTY HEALTH DEPARTMENT
FOR THE YEAR ENDED NOVEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenue Received:				
Property taxes	\$ 90,388	\$ 90,388	\$ 89,593	\$ (795)
Intergovernmental revenues:				
State sources:				
Replacement taxes	4,000	4,000	4,477	477
Grants	164,630	164,630	164,117	(513)
Miscellaneous	51,707	51,707	61,246	9,539
Federal sources	272,603	272,603	267,836	(4,767)
Licenses and permits	9,000	9,000	10,192	1,192
Fees, Fines and Forfeits:				
Other	44,200	44,200	38,528	(5,672)
Interest	4,000	4,000	4,619	619
Miscellaneous	4,730	4,730	3,906	(824)
Total revenues received	<u>645,258</u>	<u>645,258</u>	<u>644,514</u>	<u>(744)</u>
Expenditures Disbursed:				
Health and welfare	645,258	645,258	426,400	(218,858)
Capital outlay	-	-	9,999	9,999
Total health and welfare	<u>645,258</u>	<u>645,258</u>	<u>436,399</u>	<u>(208,859)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	208,115	<u>\$ 208,115</u>
Fund balance - beginning			<u>267,640</u>	
Fund balance - ending			<u>\$ 475,755</u>	

CUMBERLAND COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
EMERGENCY TELEPHONE SYSTEM
FOR THE YEAR ENDED NOVEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
County General Fund:				
Revenues Received:				
Intergovernmental Revenues:				
State sources:				
Grants	\$ 211,000	\$ 211,000	\$ 226,177	\$ 15,177
Interest	9,000	9,000	10,894	1,894
Miscellaneous	100	100	-	(100)
Total revenues	<u>220,100</u>	<u>220,100</u>	<u>237,071</u>	<u>16,971</u>
Expenditures Disbursed:				
Public safety	275,000	275,000	88,443	(186,557)
Capital outlay	-	-	100,436	100,436
Total public safety	<u>275,000</u>	<u>275,000</u>	<u>188,879</u>	<u>(86,121)</u>
Net change in fund balance	<u>\$ (54,900)</u>	<u>\$ (54,900)</u>	48,192	<u>\$ 103,092</u>
Fund balance - beginning			<u>865,685</u>	
Fund balance - ending			<u>\$ 913,877</u>	

GOVERNMENTAL COMPLIANCE

**CUMBERLAND COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2020**

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, 2020**

Finding No. 2020-001 – Controls over Financial Statement Preparation (Repeat of Finding 2019-001)

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, 2020

Finding No. 2020-001 – Controls over Financial Statement Preparation (Repeat of Finding 2019-001)

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, 2020**

<u>Finding No.</u>	<u>Condition</u>	<u>Current Status</u>
-------------------------------	-------------------------	------------------------------

There were no prior audit findings not repeated.